

GOVERNMENT OF MADRAS

---

# APPROPRIATION ACCOUNTS

1944-45

and the

# AUDIT REPORT

1946



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# APPROPRIATION ACCOUNTS, 1944-45 AND THE AUDIT REPORT, 1946

## TABLE OF CONTENTS

Reference to  
Paragraph. Page.

PREFATORY REMARKS . . . . . 2

### PART I.—THE AUDIT REPORT.

General review of the results of audit—	
Introductory . . . . .	1 3
Review of the Annual Estimate authorized by His Excellency the Governor . . . . .	2 3
Supplementary Grants and Appropriations . . . . .	3 4
General results of appropriation audit . . . . .	4 4
Savings on authorized grants . . . . .	5 5
Savings on charge   appropriations . . . . .	6 6
Savings (or excesses) on the authorized grants and charged appropriations (separately and combined) as compared with previous years . . . . .	7 6
Excesses over authorized grants . . . . .	8 7
Excesses over charged appropriations . . . . .	9 8
Excesses over authorized grants and charged appropriations as compared with previous years . . . . .	10 8
General comments on the accuracy of budgeting . . . . .	11 9
Control over expenditure . . . . .	12 10
General conclusions relating to control over expenditure . . . . .	13 11
Financial irregularities, losses, etc. . . . .	14 12
Audit of receipts . . . . .	15 12
Audit of stores and stock accounts . . . . .	16 12
Other topics of interest . . . . .	17 12
(i) Local audit and inspection . . . . .	12
(ii) Audit of grants-in-aid . . . . .	12
(iii) Expenditure on Civil Defence . . . . .	12
(iv) State Trading Schemes . . . . .	14
(v) Post-war Reconstruction Schemes . . . . .	19

### PART II.—APPROPRIATION ACCOUNTS.

GENERAL SUMMARY OF APPROPRIATION ACCOUNTS . . . . .	22
APPROPRIATION ACCOUNTS . . . . .	25
APPENDIX—Accounts and Reviews of Government Commercial Concerns . . . . .	292
INDEX . . . . .	296

## PRELIMINARY REMARKS.

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

2. His Excellency the Governor of Madras assumed to himself by Proclamation on the 30th October 1939 all powers vested in the Provincial Legislature and suspended the operation of certain sections of the Government of India Act, 1935. In pursuance of this Proclamation the estimates for 1944-45 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 facts and completed cases may be included in the report, a convention has been established between the Auditor General and the Government of Madras whereby cases relating to any previous year which have become ripe for inclusion since the writing of the last report are included in the report of the first convenient year.

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

## PART I.

## AUDIT REPORT, 1946.

## GENERAL REVIEW OF THE RESULTS OF AUDIT.

## INTRODUCTORY.

In the year under report, the Province continued to incur considerable expenditure on measures connected directly or indirectly with the war or the conditions brought about by it. They had to set apart a large provision in their budget for Civil Defence. Besides, to combat the inflationary tendencies resulting from the shortage of foodstuffs and consumer goods, additional staff had to be employed for the enforcement of various price controls. Several schemes relating to the purchase and distribution of foodgrains, standard cloth, seeds, manure, cattle-food, etc., and the organization of small scale industries had to be undertaken by Government involving outlay of some magnitude. A scheme for the expansion of food production was also launched entailing a number of irrigation works previously set aside as unremunerative. Owing to the abnormal increase in the cost of living, dearness allowances had to be paid not only to the various classes of low-paid Government servants but grants had to be made to local bodies and to the managements of aided elementary schools to enable them to pay such allowances to their employees. The rates of travelling allowance had also to be enhanced and temporary additions to small pensions had also to be sanctioned.

The total expenditure incurred during the year amounted to Rs. 43,99 lakhs as against Rs. 32,06 lakhs in the previous year. The increase of Rs. 11,93 lakhs during the year under report was occasioned mainly by the transfer of Rs. 12,36 lakhs to the Revenue Reserve Fund from current revenues as against Rs. 71 lakhs in the previous year due to great improvement in the revenue position of the Province. There was, however, a drop of Rs. 1,88 lakhs and Rs. 58 lakhs in famine relief expenditure and the net capital outlay on State Trading Schemes respectively. The residual excess of Rs. 2,74 lakhs was in the main due to the increased expenditure on the "Grow More Food" campaign, enhancement in the rates of dearness allowance to the members of subordinate services, grant of war allowance to other Government servants and increased grants to local bodies and aided elementary schools towards payment of dearness allowance to their employees at enhanced rates.

The expenditure incurred during the year on post-war schemes has been dealt with in paragraph 17 (v) below.

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

2. The annual estimate of expenditure for 1944-45 authorized by His Excellency the Governor of Madras in exercise of his powers under section 93 of the Government of India Act, 1935, included 40 authorized grants amounting to Rs. 29,78,41,000 and 31 charged appropriations amounting to Rs. 2,90,26,000 as against 40 authorized grants and 33 charged appropriations in the previous year. The decrease in the charged section was due to the absence of provision under "81-A. Capital Outlay on Electricity Schemes" and "85-A. Capital Outlay on Provincial Schemes connected with the War, 1939." The scope of Grant No. "XXXI. Miscellaneous" was enlarged by the inclusion therein of provision under the major head "30. Ports and Pilotage" to meet the grant of a subsidy to the Madras Minor Ports for payment of dues to the Madras Port Trust Board towards the settlement of the Madras Coast Lights Fund Account.

4  
AUDIT REPORT

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

	Charged. RS.	Authorized. RS.
Expenditure on revenue account .. .. .	2,90,24,200	28,24,08,200
Capital expenditure .. .. .	1,800	72,28,300
Disbursements under debt heads treated as expenditure..	..	82,04,500
Total ..	2,90,26,000	29,78,41,000

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

3. 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. 4,800 and the other for Rs. 10,52,63,700. The first consisted of 16 supplementary authorized grants and one charged appropriation aggregating Rs. 4,600 and Rs. 200 respectively ; the second consisted of 35 supplementary authorized grants and 16 supplementary charged appropriations aggregating Rs. 10,41,73,800 and Rs. 10,89,900 respectively. The supplementary estimates included 218 items for token sums of Rs. 100 each to meet expenditure on new services. The amounts included in the supplementary estimates are summarized below :—

	Charged. RS.	Authorized. RS.
Expenditure on revenue account .. .. .	10,64,400	10,05,04,100
Capital expenditure .. .. .	25,700	2,400
Disbursements under debt heads treated as expenditure.	..	36,71,900
Total ..	10,90,100	10,41,78,400

The supplementary estimates included a new charged appropriation to cover expenditure under "81. Capital Account of Civil Works outside the Revenue Account."

**GENERAL RESULTS OF APPROPRIATION AUDIT.**

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

Particulars. (1)	Charged. (2) RS.	Authorized. (3) RS.	Total. (4) RS.
1 Original estimate of authorized expenditure—			
(a) Grants authorized by His Excellency the Governor.	..	29,78,41,000	29,78,41,000
(b) Appropriation to meet expenditure charged on the revenues of the Province.	2,90,26,000	..	2,90,26,000
2 Supplementary estimates of authorized expenditure—			
(a) Grants authorized by His Excellency the Governor.	..	10,41,78,400	10,41,78,400
(b) Appropriation to meet expenditure charged on the revenues of the Province.	10,90,100	..	10,90,100
3 Net aggregate grant appropriation .. .. .	3,01,16,100	40,20,19,400	43,21,35,500
4 Aggregate disbursements .. .. .	2,95,57,523	41,03,88,842	43,99,46,365
5 Excess (—) or more (+) than granted .. .. .	— 5,58,577	+ 83,69,442	+ 78,10,865
6 Percentage of 5 to 6 .. .. .	— 1.9	+ 2.1	+ 1.8

5. *Savings on authorized grants.*—Savings occurred in 34 out of 40 grants. A list of the more important cases is given below:—

Serial number.	Number and name of grant.	Original grant.	Supplementary grant.	Final grant.	Expenditure.	Savings.	Percentage of savings.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		RS.	RS.	RS.	RS.	RS.	
1	I. Land Revenue ..	24,22,500	2,37,900	26,60,700	25,67,133	93,567	3.5
2	IV. Forest ..	5,71,900	19,50,500	79,22,400	76,17,619	3,04,781	3.8
3	VIII. Irrigation ..	89,65,200	45,81,300	1,35,46,500	1,29,63,145	5,83,355	4.3
4	XIII. Jais ..	61,22,500	2,45,900	63,68,400	61,79,195	1,89,505	3.0
5	XVIII. Agriculture ..	45,80,300	7,10,200	53,01,500	4,86,003	5,15,487	9.7
6	XXI. Industries ..	34,97,700	1,400	34,99,100	33,52,389	1,46,711	4.2
7	XXIV. Civil Works— Works.	60,43,300	1,55,500	61,98,800	50,70,649	11,28,151	18.1
8	XXVII. Famine ..	13,99,000	..	13,99,000	3,53,339	10,45,661	74.7
9	XXX. Stationery and Printing.	3,02,700	100	36,03,800	25,39,55	10,64,645	29.5
10	XXXIII. Capital Outlay on Irrigation.	7,33,200	500	7,33,700	1,70,801	5,62,896	76.7
11	XXXIV. Capital Outlay on Industrial Develop- ment and Civil Aviation.	8,76,600	1,000	8,77,600	6,16,173	2,61,427	29.8
12	XXXV. Civil Works outside the Revenue Account.	3,13,400	..	3,13,400	1,57,940	1,55,460	49.6
13	XXXVI. Capital Outlay on Electricity Schemes.	53,04,900	500	53,05,700	29,87,960	23,17,740	43.7
14	XXXIX. Interest-free Advances.	20,45,900	300	20,45,300	17,18,375	3,26,925	16.0

The chief reasons for the savings are given below:—

*Item 1.*—Payment of smaller compensations than anticipated.

*Item 2.*—Supply of lesser quantity of timber to the Defence Department and recovery during the year of the cost of paddy, etc., supplied to labourers, etc., in the previous year.

*Item 3.*—Non-adjustment of land charges and recovery of contribution from the Central Government in furtherance of the Food Production Campaign.

*Item 4.*—Lower expenditure on jail manufactures due to purchase of cotton at cheaper rates.

*Item 5.*—Due mainly to the contribution to the deposit account of grants for the relief of groundnut cultivators not having been adjusted consequent on non-receipt during the year of the Central Government's share and to non-utilization of provision for payment of bonus to ryots for cultivation of food crops in lieu of cotton.

*Item 6.*—Expenditure on Kerala Soap Institute was less, since the second shift was not given effect to during the year and materials were not purchased to the extent anticipated, and smaller payment of grants for handloom industries.

*Item 7.*—Debits were not raised during the year for the large supplies made by the Defence Department for war works.

*Item 8.*—Cessation of famine relief operations in the Ceded Districts due to improvement in the seasonal conditions.

*Item 9.*—Non-payment of bills for paper supplied by certain mills.

*Item 10.*—Mainly due to the receipt of contributions from the Central Government in furtherance of Food Production Campaign.

*Item 11.*—Recovery from the Central Government towards expenditure on the cultivation of cinchona.

*Item 12.*—Stoppage of further construction of certain building works for the duration of the war.

*Item 13.*—Due mainly to the delay in the receipt of materials for the work "Extension of supply of power to the West Coast."

*Item 14.*—Fall in the transactions relating to "Objection Book Advances."

6. *Savings on charged appropriations.*—Savings occurred under 22 out of 32 heads in charged appropriations. The more important of these are detailed below :—

Serial num-ber.	Number and name of appropriation.	Original appropriation.	Supplement-ary appropriation.	Final appro-priation.	Expendi-ture.	Savings.	Percentage of savings.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		RS.	RS.	RS.	RS.	RS.	
1	I. Land Revenue.	12,300	12,300	24,600	9,810	14,790	6.1
2	VII. Other Taxes and Duties.	66,000	..	66,000	46,092	19,908	30.2
3	XI. District Administration and Miscellaneous.	14,55,000	100	14,55,100	13,71,522	83,578	5.7
4	XV. Education.	1,75,900	..	1,75,900	1,63,204	12,696	7.2
5	XVIII. Agriculture.	48,600	..	48,600	24,826	23,774	48.9
6	XXII. Cinchona and Fisheries.	1,18,500	24,300	1,42,800	1,04,413	38,387	26.9
7	XXIII. Miscellaneous Departments.	58,600	..	58,600	38,623	19,977	34.1
8	XXIX. Pensions	30,69,800	43,000	31,12,800	29,99,129	1,13,671	3.7
9	XXXII. Civil Defence.	3,73,300	..	3,73,300	2,55,869	1,17,431	31.5

The chief reasons for the savings are briefly indicated below :—

*Item 1.*—Pensions in lieu of resumed lands not drawn.

*Item 2.*—Posting of an officer whose pay is " Authorized ", in the place of an officer whose pay is " Charged."

*Item 3.*—Larger number of Provincial Civil Service Officers appointed as Collectors and Subdivisional Officers.

*Item 4.*—Chiefly grant of leave on half pay to an officer whose pay is " Charged " and debits not having been received on account of leave salary of the officer.

*Item 5.*—See " Item 2 " above.

*Item 6.*—Fall in the amount of interest charged on capital outlay.

*Item 7.*—Abolition of a post and lesser expenditure under " Charges in England."

*Item 8.*—Smaller disbursements of pensions in England and of commuted value of pensions.

*Item 9.*—Larger recovery from the Central Government and the abolition of post.

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

Year.	Final appropriations and grants.	Savings or excesses +.	Percentage of savings or excesses +.
(1)	(2)	(3)	(4)
	RS.	RS.	
<i>Charged.</i>			
1940-41 .. .. .	3,04,43,000	— 17,05,264	— 5.6
1941-42 .. .. .	3,21,54,700	— 11,68,519	— 3.6
1942-43 .. .. .	3,01,89,700	— 17,63,341	— 5.8
1943-44 .. .. .	2,82,24,800	— 7,78,379	— 2.8
1944-45 .. .. .	3,01,16,100	— 5,58,577	— 1.9
<i>Authorized.</i>			
1940-41 .. .. .	17,96,06,500	— 1,04,45,304	— 5.8
1941-42 .. .. .	18,29,10,300	— 1,14,72,539	— 6.3
1942-43 .. .. .	21,52,66,300	— 1,25,49,641	— 5.8
1943-44 .. .. .	29,03,66,300	+ 27,98,253	+ 1.0
1944-45 .. .. .	40,20,19,400	+ 83,69,442	+ 2.1



Year.	Final appropriations and grants.	Savings or excesses +.	Percentage of savings — or excesses +.
(1)	(2)	(3)	(4)
	RS.	RS.	

*Charged and authorized.*

1940-41 .. .. .	21,00,49,500	-1,21,50,568	- 5.8
1941-42 .. .. .	21,50,65,000	-1,26,41,058	- 5.9
1942-43 .. .. .	24,54,56,000	-1,43,12,982	- 5.8
1943-44 .. .. .	31,86,01,100	+ 20,19,874	+ 0.6
1944-45 .. .. .	43,21,35,500	+ 78,10,865	+ 1.8

The result in the charged section as a whole compares favourably with that of the preceding year. Appreciable savings, however, occurred under "XI. District Administration and Miscellaneous," "XXIX. Pensions" and "XXXII. Civil Defence."

In the authorized section, there was an excess of 2.1 per cent over the final grant as against the excess of 1.0 per cent in the previous year. This is attributable to the excess under grant XXXI consequent on the increase of Rs. 1,70 lakhs in the net capital outlay on State Trading Schemes initially accounted for under grant XXXVIII. (Capital Section) and subsequently transferred to this grant (Revenue Section) and larger transfer of Rs. 36 lakhs to the Revenue Reserve Fund owing to the improvement in the revenue position. Notable excesses also occurred under grants XIV and XVI. The excess under these grants was set off partly by savings chiefly under grants IV, VIII, XI, XIII, XV, XVIII, XXI, XXIV, XXV, XXVIII, XXX, XXXII to XXXVI, XXXIX and XL.

8. (a) *Excesses over authorized grants.*—The following statement shows the excesses over authorized grants which were regularized by His Excellency the Governor on the 27th March 1946 :—

Serial number.	Number and name of grant.	Original grant.	Supplementary grant.	Final grant.	Expenditure.	Excess.	Percentage of excess.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		RS.	RS.	RS.	RS.	RS.	
1	XIV. Police .. .. .	2,15,27,000	22,82,900	2,38,09,900	2,39,67,271	1,57,371	0.7
2	XVI. Medical .. .. .	1,31,03,900	16,59,000	1,47,62,900	1,50,76,446	3,13,546	2.1
3	XXVI. Civil Works— Grants-in-aid.	58,43,000	5,65,800	64,08,800	64,10,949	2,149	0.03
4	XXVII. Electricity .. .. .	45,20,700	10,54,700	55,75,400	56,09,242	33,842	0.6
5	XXIX. Pensions .. .. .	1,02,37,400	..	1,02,37,400	1,02,88,386	50,986	0.5
6	XXXI. Miscellaneous .. .. .	6,76,70,200	7,58,51,300	14,35,21,500	16,22,81,485	1,87,59,985	13.1

*Item 1.*—Larger expenditure on travelling and other allowances and heavy expenditure on transport charges due to adjustment of cost of motor vehicles at the end of the year.

*Item 2.*—Sharp and widespread increase in the cost of and local purchase at higher rates of many of the diet articles and hospital necessaries and increase in the average attendance of in and out-patients.

*Item 3.*—Increase in the maximum grants admissible to local bodies for the maintenance of trunk roads owing to high cost of labour and materials.

*Item 4.*—Result of small variations under various sub-heads.

Item 5.—Grant of compassionate gratuities on a more liberal scale and restoration during the year of the privilege of partial commutation of pensions.

Item 6.—Mainly due to increase in the net capital outlay on State Trading Schemes transferred to the Revenue Section and larger transfers to the Revenue Reserve Fund.

(b) Expenditure was incurred on the following major works for the first time during the year. As these items were neither contemplated at the time of preparation of the budget for the year nor covered by supplementary estimate authorised during the year, the expenditure on them was also regularised by His Excellency the Governor on the 27th March 1946. (Vide also last sub-paragraph of the important comments under Grant No. XXIV. Civil Works—Works):—

Name of the work.	Amount of estimate.	Expenditure during the year.
	RS.	RS.
1 Construction of fish ponds in and around Poondi Reservoir.	57,000	12,999
2 Providing cement concrete road-way 4 inches thick to G.N. Road in Anakapalle Municipal limits.	Not sanctioned.	115
3 Providing bitumen semi-grout surface 2 inches thick to G.N. Road in Anakapalle Municipal limits.	Do.	2,516
4 Providing bitumen semi-grout surface 2 inches thick to G.N. Road at Vizagapatam ferry.	Do.	2,127

9. *Excesses over charged appropriations*—The following statement shows the excesses over charged appropriations which were regularised by His Excellency the Governor on the 27th March 1946:—

Serial number.	Number and name of appropriation.	Original appropriation.	Supplementary appropriation.	Final appropriation.	Expenditure.	Excess.	Percentage of excess.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		RS.	RS.	RS.	RS.	RS.	
1	II. Provincial Excise ..	1,45,300	1,17,800	2,63,100	2,63,101	1	..
2	IV. Forest .. ..	5,80,000	..	5,80,000	5,81,459	1,459	0.3
3	XIV. Police .. ..	9,21,400	84,500	10,05,900	10,01,234	374	0.03
4	XVI. Medical .. ..	1,58,600	17,900	1,76,500	1,85,175	8,675	4.9
5	XXIV. Civil Works—Works.	2,55,200	17,800	2,73,000	2,75,335	2,335	0.9
6	XXX. Stationery and Printing.	2,19,200	1,71,500	3,90,700	3,91,025	325	0.1
7	XXXI. Miscellaneous ..	4,600	21,600	26,200	26,521	321	1.2
8	Debt Charges ..	-13,47,200	28,000	-13,19,200	-13,17,205	1,995	0.2
9	XXXIII. Capital Outlay on Irrigation.	1,800	25,200	27,000	28,091	1,091	4.0
10	XXXV. Civil Works outside the Revenue account.	..	500	500	553	53	10.6

The excess under item 4 was due to the debit on account of leave salary of two I.M.S. Officers, while the excesses under the other items are small and do not call for remarks.

10. *Excesses over authorized grants and charged appropriations as compared with previous years.*—The following table shows the number of cases in which excesses

Year.	Final appropriations and grants.	Savings or excesses +.	Percentage of savings — or excesses +.
(1)	(2)	(3)	(4)
	RS.	RS.	

*Charged and authorized.*

1940-41 .. .. .	21,00,49,500	-1,21,50,568	- 5.8
1941-42 .. .. .	21,50,65,000	-1,26,41,058	- 5.9
1942-43 .. .. .	24,54,56,000	-1,43,12,982	- 5.8
1943-44 .. .. .	31,86,01,100	+ 20,19,874	+ 0.6
1944-45 .. .. .	43,21,35,500	+ 78,10,865	+ 1.8

The result in the charged section as a whole compares favourably with that of the preceding year. Appreciable savings, however, occurred under "XI. District Administration and Miscellaneous," "XXIX. Pensions" and "XXXII. Civil Defence."

In the authorized section, there was an excess of 2.1 per cent over the final grant as against the excess of 1.0 per cent in the previous year. This is attributable to the excess under grant XXXI consequent on the increase of Rs. 1.70 lakhs in the net capital outlay on State Trading Schemes initially accounted for under grant XXXVIII. (Capital Section) and subsequently transferred to this grant (Revenue Section) and larger transfer of Rs. 36 lakhs to the Revenue Reserve Fund owing to the improvement in the revenue position. Notable excesses also occurred under grants XIV and XVI. The excess under these grants was set off partly by savings chiefly under grants IV, VIII, XI, XIII, XV, XVIII, XXI, XXIV, XXV, XXVIII, XXX, XXXII to XXXVI, XXXIX and XL.

8. (a) *Excesses over authorized grants.*—The following statement shows the excesses over authorized grants which were regularized by His Excellency the Governor on the 27th March 1946:—

Serial number.	Number and name of grant.	Original grant.	Supple-mentary grant.	Final grant.	Expendi-ture.	Excess.	Percentage of excess.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		RS.	RS.	RS.	RS.	RS.	
1	XIV. Police .. .. .	2,15,27,000	22,82,900	2,38,09,900	2,39,67,271	1,57,371	0.7
2	XVI. Medical .. .. .	1,31,03,900	16,59,000	1,47,62,900	1,50,76,446	3,13,546	2.1
3	XXVI. Civil Works— Grants-in-aid.	58,43,000	5,65,800	64,08,800	64,10,949	2,149	0.03
4	XXVII. Electricity .. .. .	45,20,700	10,54,700	55,75,400	56,09,242	33,842	0.6
5	XXIX. Pensions .. .. .	1,02,37,400	.. .. .	1,02,37,400	1,02,88,386	50,986	0.5
6	XXXI. Miscellaneous .. .. .	6,76,70,200	7,58,51,300	14,35,21,500	16,22,81,485	1,87,59,985	13.1

*Item 1.*—Larger expenditure on travelling and other allowances and heavy expenditure on transport charges due to adjustment of cost of motor vehicles at the end of the year.

*Item 2.*—Sharp and widespread increase in the cost of and local purchase at higher rates of many of the diet articles and hospital necessaries and increase in the average attendance of in and out-patients.

*Item 3.*—Increase in the maximum grants admissible to local bodies for the maintenance of trunk roads owing to high cost of labour and materials.

*Item 4.*—Result of small variations under various sub-heads.

Item 5.—Grant of compassionate gratuities on a more liberal scale and restoration during the year of the privilege of partial commutation of pensions.

Item 6.—Mainly due to increase in the net capital outlay on State Trading Schemes transferred to the Revenue Section and larger transfers to the Revenue Reserve Fund.

(b) Expenditure was incurred on the following major works for the first time during the year. As these items were neither contemplated at the time of preparation of the budget for the year nor covered by supplementary estimate authorised during the year, the expenditure on them was also regularised by His Excellency the Governor on the 27th March 1946. (Vide also last sub-paragraph of the important comments under Grant No. XXIV. Civil Works—Works):—

Name of the work.	Amount of estimate.	Expenditure during the year.
	RS.	RS.
1 Construction of fish ponds in and around Poondi Reservoir.	57,000	12,999
2 Providing cement concrete road-way 4 inches thick to G.N. Road in Anakapalle Municipal limits.	Not sanctioned.	115
3 Providing bitumen semi-grout surface 2 inches thick to G.N. Road in Anakapalle Municipal limits.	Do.	2,516
4 Providing bitumen semi-grout surface 2 inches thick to G.N. Road at Vizagapatam ferry.	Do.	2,127

9. *Excesses over charged appropriations*—The following statement shows the excesses over charged appropriations which were regularised by His Excellency the Governor on the 27th March 1946:—

Serial number.	Number and name of appropriation.	Original appropriation.	Supplementary appropriation.	Final appropriation.	Expenditure.	Excess.	Percentage of excess.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		RS.	RS.	RS.	RS.	RS.	
1	II. Provincial Excise ..	1,45,300	1,17,800	2,63,100	2,63,101	1	...
2	IV. Forest .. ..	5,80,000	..	5,80,000	5,81,459	1,459	0.3
3	XIV. Police .. ..	9,21,400	84,500	10,05,900	10,04,234	324	0.03
4	XVI. Medical .. ..	1,58,600	17,900	1,76,500	1,85,175	8,675	4.9
5	XXIV. Civil Works—Works.	2,55,200	17,800	2,73,000	2,75,335	2,335	0.9
6	XXX. Stationery and Printing.	2,19,200	1,71,500	3,90,700	3,91,025	325	0.1
7	XXXI. Miscellaneous ..	4,600	21,600	26,200	26,521	321	1.2
8	Debt Charges ..	-13,47,200	28,000	-13,19,200	-13,17,205	1,995	0.2
9	XXXIII. Capital Outlay on Irrigation.	1,800	25,200	27,000	28,091	1,091	4.0
10	XXXV. Civil Works outside the Revenue account.	..	500	500	553	53	10.6

The excess under item 4 was due to the debit on account of leave salary of two I.M.S. Officers, while the excesses under the other items are small and do not call for remarks.

10. *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 number of these excesses for each category :—

Year.	Authorized.		Charged.	
	Number.	Total amount.	Number.	Total amount.
(1)	(2)	(3)	(4)	(5)
		RS.		RS.
1940-41 .. ..	5	6,03,572	6	41,484
1941-42 .. ..	4	2,01,306	3	40,751
1942-43 .. ..	10	31,85,844	8	10,950
1943-44 .. ..	13	2,49,21,065	9	37,036
1944-45 .. ..	6	1,93,17,879	10	16,589

In the authorized section, there is a reduction in the number of items of excess and in the total amount involved as compared with the previous year. The amount of excess is, however, high and this is due, as in the last year, to the increase in the net capital outlay on State Trading Schemes and in the amount of transfer to the Revenue Reserve Fund. As regards the charged section, though the number of items has increased, the amount of excess is the lowest for the quinquennium except in 1942-43.

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

11. The Budget Estimates for the year provided a total sum of Rs. 29,78.41 lakhs for voted expenditure against which the actuals amounted to Rs. 41,03.80 lakhs resulting in an excess of Rs. 11,25.48 lakhs or 37.8 per cent of the original grant. Supplementary grants aggregating Rs. 10,41.78 lakhs obtained during the year mainly to meet the increase in the net capital outlay on State Trading Schemes and other items of expenditure necessitated by war conditions and the larger transfer to the Revenue Reserve Fund consequent on the improvement in the revenue position reduced the excess to Rs. 83.70 lakhs or 2.1 per cent of the final grant. Against the original provision of Rs. 2,90.26 lakhs made for charged expenditure, the actuals amounted to Rs. 2,95.57 lakhs resulting in an excess of Rs. 5.31 lakhs or 1.8 per cent of the original appropriation. Supplementary appropriations aggregating Rs. 10.90 lakhs intended to meet increased expenditure under certain heads, however, converted the excess into a saving of Rs. 5.59 lakhs or 1.9 per cent of the final appropriation.

The results set forth in paragraph 7 of the report may be taken as a general index of the degree of accuracy in budgeting attained as a whole during the year based on the final grants or appropriations. It will be seen therefrom that the percentages of variations are not in excess of the limit of 3 per cent laid down by the Public Accounts Committee as reasonable under normal conditions. The excesses over the final grant and over the total of the final authorized grants and charged appropriations of 2.1 per cent and 1.8 per cent respectively were chiefly the result of the excess under Grant XXXI as explained in paragraph 7.

In the authorized section, excesses over the limit of 3 per cent occurred under 17 out of 40 grants as against 21 out of 40 grants in the previous year. Grant XXXI alone accounted for an excess of Rs. 1.88 lakhs. Appreciable savings also occurred under grants IV, VIII, XVIII, XXIV, XXVIII, XXX, XXXIII, XXXVI and XXXIX. These accounted for a saving of about Rs. 78 lakhs. The variations under these grants have been explained in paragraphs 5 and 8 of the report.

As regards the charged section, savings of over 3 per cent occurred under 17 out of 32 appropriations as against 9 out of 33 in the previous year. The main items which contributed to the savings were under XI, XXIX and XXXII. These savings have been explained in paragraph 6 of the report.

## CONTROL OVER EXPENDITURE.

12. The object of control over expenditure is to secure as close an approximation as possible between the actual expenditure and the final grant or charged appropriation under each sub-head of appropriation. The Public Accounts Committee have laid down that reference in this report to instances of defective control over expenditure should be restricted to cases involving amounts exceeding Rs. 10,000 or 10 per cent of the final appropriation, whichever is greater, the object being to enable the Committee to concentrate on matters of major importance.

Important instances of defective control noticed during the year are mentioned below :—

(1) *Unnecessary or excessive supplementary grants—*

Serial number.	Page.	Number of grant and sub-head.	Amount of supplementary grant or appropriation.	Amount of savings.
(1)	(2)	(3)	(4)	(5)
			RS.	RS.
1	34	Sub-head "b. I. H." in Grant No. IV ..	54,800	1,00,055
2	44	" " "18. b." in Grant No. VIII ..	35,900	1,06,193
3	69	" " "w. H." in Grant No. XI ..	3,19,900	2,59,365
4	83	" " "c. A. 1. 7" in Grant No. XIV ..	1,50,900	1,73,171
5	112	" " "c. 2." in Grant No. XVIII ..	1,17,600	71,446
6	113	" " "d. I. 7" in Grant No. XVIII ..	3,18,500	3,08,952

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

Serial number.	Page.	Number of grant and sub-head.	Amount of reappropriation.	Amount of savings.
(1)	(2)	(3)	(4)	(5)
			RS.	RS.
1	67	Sub-head "u. B. I 2" in Grant No. XI ..	2,10,500	1,13,489
2	67	" " "u. C. I. 2" in Grant No. XI ..	13,300	31,157
3	68	" " "u. C. II. 1" in Grant No. XI ..	9,000	13,538
4	113	" " "d. I. 3" in Grant No. XVIII ..	1,02,400	1,21,273
5	260	" " "a. C. I." in Grant No. XXXVIII.	49,61,300	61,74,357
6	260	" " "a. E. 3" in Grant No. XXXVIII.	59,36,700	91,23,377
7	262	" " "e. B. 3" in Grant No. XXXVIII.	4,04,900	4,70,050
8	263	" " "c. C. 1" in Grant No. XXXVIII.	20,65,000	14,83,500
9	263	" " "c. D 3" in Grant No. XXXVIII.	15,38,100	24,66,153
10	288	" " "e. D" in Grant No. XXXIX ..	95,400	95,305
11	290	" " "e. C." in Grant No. XL ..	13,700	19,400

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

Serial number.	Page.	Number of grant and sub-head.	Amount of reduction.	Amount of excess.
(1)	(2)	(3)	(4)	(5)
			RS.	RS.
1	113	Sub-head "d. I 10" in Grant No. XVIII ..	6,69,100	5,26,042
2	263	" " "u. B. 4" in Grant No. XXXVIII ..	1,27,800	1,42,953

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

Serial number.	Page.	Number of grant and sub-head.	Amount of savings.
(1)	(2)	(3)	(4)
			RS.
1	45	Sub-head "18. n." in Grant No. VIII ..	92,244
2	69	" " "w. F." in Grant No. XI ..	17,975
3	69	" " "w. I." in Grant No. XI ..	30,995
4	174	" " "e. M." in Grant No. XXV ..	4,45,249
5	196	" " "b. A." in Grant No. XXX ..	7,71,962
6	259	" " "a. A. 4" in Grant No. XXXVIII ..	10,25,807
6	260	" " "a. C. 4" in Grant No. XXXVIII ..	20,73,289

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

Serial number.	Page.	Number of grant and sub-head.	Amount of excess.
(1)	(2)	(3)	(4) RS.
1	65	Sub-head "s. A. 6 authorized" in Grant No. XI	51,347
2	66	" " "t. A. 3 authorized" in Grant No. XI	62,549
3	83	" " "c. B. 4" in Grant No. XIV	49,333
4	99	" " "b. B. I. 7" in Grant No. XVI	1,98,177
5	172	" " "e. E. I. 8 authorized" in Grant No. XXV	3,30,785
6	188	" " "52. I. c. charged" in Grant No. XXVII	69,697
7	204	" " "63. a. D. authorized" in Grant No. XXXI	1,67,04,795
8	259	" " "a. A. 3" in Grant No. XXXVIII	1,07,46,278
9	259	" " "a. B. 3" in Grant No. XXXVIII	1,71,24,518
10	260	" " "a. C. 3" in Grant No. XXXVIII	1,68,28,347
11	260	" " "a. E. 2" in Grant No. XXXVIII	4,000
12	263	" " "c. D. 2" in Grant No. XXXVIII	10,00,000

## GENERAL CONCLUSIONS RELATING TO CONTROL OVER EXPENDITURE.

13: The degree of closeness with which the modified appropriations of the year approximated to the actual expenditure as finally recorded is an index of the measure of efficiency of control over expenditure. The following table compares the expenditure incurred during 1943-44 and 1944-45 with the final modified appropriations for these years:—

(1)	Final modified appropriation.	Actuals.	Net saving — or net excess +	Percentage Saving — excess +
(1)	(2) RS.	(3) RS.	(4) RS.	(5)
1943-44.				
Charged	2,75,32,100	2,74,56,421	— 75,679	— 0.28
Authorized	28,41,45,100	29,31,64,553	+ 90,19,453	+ 3.17
Charged and authorized	31,16,77,200	32,06,20,974	+ 89,43,774	+ 2.87
1944-45.				
Charged	2,98,48,300	2,95,57,523	— 2,90,777	— 0.97
Authorized	39,79,53,800	41,03,83,842	+ 1,24,35,042	+ 3.12
Charged and authorized	42,78,02,100	43,99,46,365	+ 1,21,44,265	+ 2.84

Against the total saving of Rs. 5,58,577 which accrued in the charged appropriation for the year, savings aggregating Rs. 2,67,800 were surrendered to the Finance Department by the Controlling Officers leaving a balance of Rs. 2,90,777 which works out to 0.97 per cent of the final modified appropriation as against 0.28 per cent in the previous year.

In the authorized section, there was an excess of Rs. 83,69,442 over the final grant. This excess was increased to Rs. 1,24,35,042 by the surrender of a sum of Rs. 40,65,600 under certain grants. The excess over the modified appropriation works out to 3.12 per cent as against the excess of 3.17 per cent in the previous year. The bulk of the excess occurred under Grants XIV, XVI and XXXI, partly set off by large savings under Grants IV, VIII, XI, XV, XVIII, XXIV, XXX, XXXII, XXXIII and XXXVI.

Taking individual grants and appropriations into account, variations of more than 3 per cent between the modified appropriations and actuals occurred in 16 authorized grants and 10 charged appropriations in comparison with 20 authorized grants and 8 charged appropriations respectively in which similar variations took place in the previous year.

## FINANCIAL IRREGULARITIES, LOSSES, ETC.

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

Page.	Number and name of grant, etc.	Total amount of losses, etc. RS.
26	I Land Revenue .. .. .	3,371
29	II Provincial Excise .. .. .	57,951
32	III Stamps .. .. .	2,07,096
37	IV Forest .. .. .	7,207
42	VII Other Taxes and Duties .. .. .	4,221
47	VIII Irrigation .. .. .	8,000
70	XI District Administration, etc. .. .. .	2,238
75	XII Administration of Justice .. .. .	71,542
86	XIV Police .. .. .	1,022
96	XV Education .. .. .	1,332
104	XVI Medical .. .. .	9,875
110	XVII Public Health .. .. .	18,652
110	XVIII Agriculture .. .. .	2,316
131	XX Co-operation .. .. .	2,615
137	XXI Industries .. .. .	8,114
148	XXIII Miscellaneous Departments .. .. .	1,129
151-52	XXIV Civil Works—Works .. .. .	17,901
189-90	XXVII Electricity .. .. .	9,548
192	XXXVIII Famine .. .. .	2,218
199	XXX Stationery and Printing .. .. .	1,473
205	XXXI Miscellaneous .. .. .	19,913
247-8	XXXII Civil Defence .. .. .	29,712
252	XXXVI Capital Outlay on Electricity Schemes .. .. .	1,668
270-1	XXXVIII Capital Outlay on Provincial Schemes connected with the War .. .. .	4,03,719

15. *Audit of receipts*—No serious irregularity was noticed in the course of audit of receipts during 1944-45.

16. *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.

17. (i) *Local audit and inspection*.—The initial accounts of 6 treasuries, 44 Public Works Divisions and 83 other civil offices were test-audited locally. Though there is considerable scope for improvement in the maintenance of accounts in some of these offices, the state of accounts maintained was found generally to be satisfactory.

(ii) *Audit of grants-in-aid*.—The Examiner of Local Fund Accounts who conducted a detailed audit of grants-in-aid paid to local bodies and other miscellaneous institutions has certified that the grants paid during 1943-44 were utilized properly and in accordance with the conditions prescribed by Government, except in the cases mentioned by him in his audit reports. The results of his audit, as reported by him, are indicated in the notes under the accounts of Grants XV, XVI, XVII and XXVI.

(iii) *Expenditure on Civil Defence*.—(1) The expenditure incurred in this Province during the year 1944-45 in connection with Civil Defence was in respect of the following items, viz. :—

- (i) Air Raid Precautions Scheme.
- (ii) Establishment of War-time additional Police.
- (iii) Expenditure in connection with Registration of Foreigners' Act, 1939.
- (iv) Expenditure in connection with the examination of the activities of foreigners.
- (v) Establishment of Civic Guards.
- (vi) National War Front.



- (vii) Motor Spirit and Tyre Rationing Schemes.
- (viii) Expenditure in connection with internment of enemy subjects.
- (ix) Press Censor.
- (x) Organization of food supplies for Defence Services.
- (xi) Establishment for Price Control.
- (xii) Cadet Training School.
- (xiii) Civil Representatives with the Army.
- (xiv) War Committees.
- (xv) Expenditure on A.R.P. Subsidiary schemes.

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

*Section I.*—Expenditure poolable in accordance with the slab system [item (i)].

*Section II.*—Expenditure not covered by the slab system of pool but subject to special allocation [items (ii) to (vii)].

*Section III.*—Expenditure borne wholly by the Central Government but initially debited to Provincial Government [items (viii) to (x)].

*Section IV.*—Expenditure borne wholly by the Provincial Government [items (xi) to (xv)].

(3) In respect of item (i), a financial arrangement was made during 1941-42, whereby the Central Government reimbursed all non-recurring expenditure it had sanctioned before the 1st July 1941 and all recurring expenditure sanctioned and incurred before that date. Expenditure sanctioned after the 30th June 1941, whether recurring or non-recurring, is allocated between the Central and the Provincial Governments. Under this arrangement, the first slab of expenditure to the extent of Rs. 65 lakhs per annum is borne entirely by the Provincial Government and the second slab of similar amount is shared equally between the two Governments, the third slab is shared in the proportion of 75 : 25 and any expenditure beyond that in the proportion of 87½ : 12½. A list of admissible items is prepared for the proposed allocation. The Provincial Government sends early each month a list of all the new schemes it has initiated in the preceding month for the approval of the Central Government and to the extent that a scheme is included in the list of admissible items, the Provincial Government has full discretion to incur expenditure on that scheme. The Central Government does not, however, meet any part of the expenditure on Air Raid Precautions, in respect of services owned and exclusively utilized by the Provincial Government or a local body for the needs of its employees or for its structural works, etc.

(4) All "approved" items of expenditure on Air Raid Precautions are booked initially in the Provincial Section of the accounts under "64-B-Civil Defence-Section I". Any expenditure that is incurred by the Central Government on behalf of the Province for supplies made or services rendered is also passed on to the Province for adjustment against the Provincial Government under the same head. At the close of the year, the Central Government's share of the expenditure is transferred to the Central Section of the accounts by a deduct entry under "64-B-Civil Defence". The gross poolable expenditure incurred during the year on this account was Rs. 80.11 lakhs. The Central Government's liability out of this amount which worked out to Rs. 7.55 lakhs was adjusted against the over recovery of Rs. 11.26 lakhs made by the Provincial Government towards the Central Government's share of the poolable expenditure relating to the years 1941-42, 1942-43 and 1943-44. In addition, a net grant of Rs. 10,000 was made by the Central Government during the year on the basis of the estimates for the year. Towards the gross excess recovery of Rs. 3.81 lakhs from the Central Government at the end of 1944-45, a sum of Rs. 0.66 lakh was readjusted to the credit of the Central Government towards the excess grant sanctioned by them for 1941-42.

Due to an improvement in the war situation, the A.R.P. Schemes sanctioned for the various centres in the Province were gradually wound up during the year. This resulted in a substantial reduction of the expenditure accounted for under 'Section I'.

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

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

(1)	In lakhs of rupees.	
	Expenditure during 1944-45. (2)	Amount recovered from the Central Government. (3)
1 Establishment for War time additional Police (including the expenditure in connection with the Registration of Foreigners' Act and the examination of the activities of foreigners).	56.10	6.73
2 Civic guards .. .. .	1.89	0.64
3 National War Front .. .. .	18.72	7.54
4 Motor spirit and tyre rationing schemes .. .. .	3.17	2.48

(7) The Provincial Organizer, National War Front, is in charge of the entire organization of the National War Front, and with a view to securing prompt disbursement, he has been permitted by Government to open a Personal Deposit Account in the Reserve Bank of India, and to credit to that account in advance; the anticipated expenditure in connection with that organization by debit to the Service Head "National War Front." The total amount credited during the year to the Personal Deposit Account was Rs. 18,71,500 out of which a sum of Rs. 4.54 lakhs was not disbursed.

(8) Expenditure on items (viii), (ix) and (x) is wholly recoverable from the Central Government on the basis of actual expenditure incurred during the financial year. Expenditure on these items is booked under Section III and recoveries made from the Central Government are adjusted by "Deduct" entries under this section. The expenditure incurred worked out to Rs. 0.01 lakh under item (viii)—(excluding a sum of Rs. 728 which related to the previous year and was transferred to this head by book adjustment), to Rs. 0.24 lakh under item (ix) and to Rs. 0.43 lakh under item (x). These were recovered in full from the Central Government.

A provincial organization was set up during the year for "Inspection and movement of food supplies to the Defence Services" [item (x)]. This organization replaced the Army Inspectorate which was functioning till then. The expenditure on the staff is incurred by the Provincial Government in the first instance, the entire cost being recovered subsequently from the Central Government.

(9) Expenditure on items (xi), (xii), (xiii) and (xiv) is classified under Section IV. The total expenditure incurred on these items amounted to Rs. 51.09 lakhs, 1.31 lakhs, 0.13 lakh and Rs. 3.51 lakhs respectively. The expenditure on A.R.P. Subsidiary Schemes [item (xv)] including the expenditure on A.R.P. works referred to in sub-paragraph (3) is also exhibited under this section, the total expenditure involved during the year being Rs. 1.89 lakhs. The entire expenditure on all these items is wholly borne by the Provincial Government.

(iv) *State Trading Schemes.*—(1) Various schemes relating to the purchase and distribution of standard cloth, foodgrains, seeds, manure, cattle food, etc., the organization of small scale industries and the manufacture of silk have been undertaken by the Provincial Government to cope with the conditions arising out of the war. For bringing the transactions within the purview of the Public Accounts Committee and for securing a single financial result in respect of all the transactions over the periods during which they occur, a new major head "85. A. Capital Outlay on Provincial Schemes connected with the war, 1939" has been opened in the general accounts with a sufficient number of minor, sub and detailed heads with effect from the financial year 1943-44.

In cases where advances for purchases are sanctioned by Government, the amounts are debited to the sub-head "Advances" by credit to the sub-head "Suspense—Personal Deposit Account" within the major head "85 A." In other cases, the expenditure on purchase is debited to the sub-head "Cost of Purchase", the recoveries being taken to the sub-head "Deduct—Receipts and Recoveries on Capital Account."

Government have decided to finance the schemes each year from the Revenue Account to the extent of the surplus available therein.

(2) Some of the important schemes have been dealt with in the following paragraphs:—

(a) *Grain Supply Schemes.*—To meet the All-India food problem, a scheme has been started by the Central Government for the procurement of food grains for distribution to the various provinces requiring them. Provincial quotas for rice, etc., have been fixed under this scheme for each province. The main sources of supply of rice, wheat and wheat products to this province are the Punjab, Sind, Orissa, the Eastern States, Central Provinces, Coorg, etc.

The Commissioner of Civil Supplies, who is a member of the Board of Revenue, is in charge of all the Grain Supply Schemes. The amounts required for the procurement of rice, wheat and other grains are advanced by Government and credited to his personal deposit account opened within the capital major head "85-A." He makes all the detailed arrangements for the purchase and distribution of grains.

During the year under review subsidies were sanctioned by the Government to cover the following items of charges incurred by the merchants of certain coastal districts authorized to receive and distribute the rice allotted to them:—

(i) Extra charges involved in the import of rice by sea to avoid congestion in railway traffic and to ensure speedy supply.

(ii) Extra cost involved in the purchase of rice from certain districts in the interior instead of from a surplus district in the northern area, where the stock was found insufficient to meet the supply of the quota of rice allotted thereto.

To encourage the consumption of wheat and to secure a corresponding reduction of the demand for rice, wheat was ordered to be sold during the year at about half a measure per rupee cheaper than rice of second sort, the resultant loss being borne by Government.

The Government also sanctioned the sale at subsidized rates of millets imported from outside the province so that they may be sold at prices not differing unduly from the existing local prices. They also sanctioned the sale of millets at prices lower than those of the local varieties to secure immediate disposal of stocks.

(b) *Standard Cloth Scheme.*—(i) *Mill-made cloth.*—The object of the scheme was to provide the poorer sections of the community with cloth at reasonable prices. The cloth was being purchased from the mills by the Central Government and supplied to the various provinces at ex-mill price of the cloth plus 1½ per cent thereon. The cloth was sold to the public through dealers licensed for the purpose at the ex-mill price plus 6½ per cent thereon. Of the difference of 4½ per cent, 1½ per cent was retained by the Provincial Government to cover the charges incidental to the management of the scheme. The balance of 3 per cent represents the commission allowed to the dealers. From 1st August 1945 the Provincial Government have ceased to participate in the scheme.

(ii) *Handloom cloth.*—Under this scheme, a number of collective weaving centres were opened for the supply of handloom cloth mainly for civilian requirements. It also provides on an extended scale for the employment of handloom weavers. From July 1945 onwards, the weaving centres have been transferred to the control of the Madras Handloom Weavers' Provincial Co-operative Society, Limited.

(c) *Agricultural Schemes.*—This province was not self-sufficient even in peace time in regard to rice and had to supplement its production by import from Burma, Siam and Indo-China. On account of the cessation of these imports, Government have resorted to various measures for increasing food production both by extensive cultivation by bringing new areas under food crops and by intensive

cultivation by the use of improved seeds and better manuring. In furtherance of these measures the following important agricultural schemes have been undertaken by Government :—

- (i) Purchase and distribution of cattle food.
- (ii) Purchase and distribution of paddy or other seeds.
- (iii) Purchase and distribution of manure.
- (iv) Purchase and distribution of iron and steel for agricultural implements.

For incurring expenditure on the first three schemes a sum of Rs. 1,78.75 lakhs was sanctioned by Government and placed to the credit of the personal deposit account opened in the name of the Director of Agriculture under "85-A". An interest-free loan of Rs. 85 lakhs including the loan of Rs. 45 lakhs granted in 1943-44 was sanctioned by the Central Government in connection with these schemes. The Central Government have in addition granted the following financial assistance in respect of these schemes during 1944-45 :—

- (i) A grant of Rs. 3,75,000 or an amount equivalent to 50 per cent of the proposed subsidy to the cultivators at the maximum rate of 10 per cent of the market price of manure (other than potato manure);
- (ii) a grant to meet half the loss, if any, on the purchase and sale of manure, other than potato manure, if the market price of manure at the time of sale is below the cost price;
- (iii) a grant of Rs. 2,87,500 or of an amount equivalent to 50 per cent of the overhead charges, whichever is less, for the purchase and distribution of seeds; and
- (iv) a grant not exceeding Rs. 50,200 to meet one-half of the cost of the employment of the additional staff for the purchase and distribution of seeds and manure.

In respect of the scheme for the purchase and distribution of iron and steel for agricultural implements, the aim of Government is to purchase iron and steel including "defectives" for sale through the Agricultural Department for the manufacture of agricultural implements, cart tyres, axles, etc., and to recover the entire cost including overheads by the sale of these articles.

(d) *Scheme for the production and sale of malted foods.*—The object underlying the scheme is to manufacture malt food and malt extract and to sell them to the public on a large scale. Owing to the conditions arising out of the war the factories have had to be expanded. Pending the commercialization of the factories, the revenue and the expenditure on them have been required to be classified under the capital major head "85-A".

(e) *Small scale industries.*—This scheme was adumbrated in 1942-43 by Government for the purpose of organizing small-scale industries for war purposes. Some of the small-scale industries relate to the manufacture of both machine-made and hand-made articles, supply of banana fibre and mill machine spare parts. The entire scheme is in charge of the Joint Director of Industries and Commerce who has been authorized to accept on behalf of the Government, contracts for the supply of articles to the Supply Department of the Central Government. The Central Government have agreed *ex gratia* to meet any loss which the Madras Government may sustain on the first round of orders executed through official agency.

(f) *Hand-made paper.*—With a view to stimulating the hand-made paper industry, three production units were started during 1943-44. These units are working on commercial lines and are expected to earn a fair return on the capital outlay.

(g) *Stockyard for reserve stock of iron and steel for manufacture of consumer goods.*—To meet the sudden and unforeseen demand from the manufacturers of consumer goods, Government have decided to open a stockyard at Madras for stocking 50 tons of standard steel from the quota allotted for distribution to the manufacturers. The scheme is under the control of the Director of Industries and Commerce.

(h) *Government depot for potatoes.*—A Government depot for purchasing potatoes has been opened at Ootacamund in order to ensure the payment of a fair

price by the licensees to the growers under the Madras Potato (Dealers and Transport) Control Order, 1943.

(i) *Purchase and distribution of firewood*.—The scheme is intended for the supply of firewood to the Madras City and the adjacent town of Saidapet and was under the control of the Collectors of the respective districts. With the introduction of the firewood rationing scheme in February 1944, the work has been taken over by the Commissioner of Civil Supplies. A personal deposit account has been opened for the purpose under the capital major head "85-A." A sum of Rs. 10 lakhs has been advanced by Government for effecting the necessary purchases.

(j) *Silk filatures*—(i) *Government Silk Filatures, Kollegal*.—The Government factory at Kollegal was started in 1943 solely for the purpose of supplying reeled silk to His Majesty's Government. The capital expenditure incurred on cost of land, buildings, machinery and other equipment is to be borne by His Majesty's Government. The Central Government through the Supply Department acts as the agent of His Majesty's Government for the purchase of silk. The Madras Government have entered into a contract with the Central Government for working the filatures for a period of three years from the date of completion of erection of the plant and machinery. The reeled silk produced by the filatures is sold to the Central Government at net cost which includes the working expenses together with interest thereon.

(ii) *Kollegal Silk Filatures, Kollegal*.—The Government acquired certain of the movable and immovable properties of the Kollegal Silk Filatures, Limited (a private company), under the Defence of India Rules in March 1943 and set up a factory with a view to ensuring the efficient production of silk required for war purposes. As in the case of Government Silk Filatures, Kollegal, the reeled silk produced is sold only to the Central Government.

The accounts of both the filatures are maintained on the model of those kept for Government commercial undertakings.

(k) *Civil Supplies Transport Unit*.—A fleet of lorries have been acquired by Government for the transport within the presidency of essential foodstuffs and other commodities (especially firewood and rice), the procurement and wholesale distribution of which have been undertaken by Government. These lorries and the connected staff constitute the 'Civil Supplies Transport Unit.' The expenditure on the unit and on the labour force organized in connexion therewith is accounted for under the capital major head "85. A. Capital Outlay, etc." under a separate sub-head and is apportioned in the *pro forma* accounts maintained for the various commodities transported, so that the sale price of these commodities may be fixed correctly and the true profit or loss of each scheme arrived at. The receipts accruing from the trips undertaken by the unit, either for other departments or for hire to the public, are taken as abatement of charges pertaining to the scheme.

(3) (a) All authorities administering the State Trading Schemes were required by Government to maintain *pro forma* accounts similar to the *pro forma* accounts of the Government commercial undertakings, so that the results of the transactions showing the net profit or loss up to the end of a given month might be available within four or five weeks after the end of the month. The initial and subsidiary *pro forma* accounts of the various schemes maintained at the different centres were required by Government to be audited by the Examiner of Local Fund Accounts, the main consolidated *pro forma* account of each scheme being required to be audited by the Accountant General.

(b) The *pro forma* accounts for the year 1943-44 in respect of the following schemes which are based on figures audited by the Examiner of Local Fund Accounts have been duly checked and are appended to the Appropriation Accounts of Grant No. XXXVIII :—

(1) Schemes in charge of the Commissioner of Civil Supplies—

(i) Rice.

(ii) Wheat and Wheat Products.

- (iii) Other grains.
- (iv) Government depots for rice.
- (v) Firewood.
- (vi) Civil Supplies Transport Unit.

(2) Schemes in charge of the Director of Industries and Commerce—

- (i) Hand-made Paper Units
- (ii) Supply of aloe fibre (to end of December 1944).
- (iii) Kollegal silk filatures.
- (iv) Small scale industries (to end of 31st March 1945).

(3) Schemes in charge of the Director of Agriculture.—

- (i) Purchase and distribution of cattle food.
- (ii) Do. do. paddy seeds.
- (iii) Do. do. manure.
- (iv) Do. do. iron and steel for agricultural

implements.

(v) Government Malt Factory, Coimbatore.

(c) (1) None of the authorities in charge of the various schemes maintained the *pro forma* accounts in the manner ordered by Government with the result that in most of the cases the accounts for 1943-44 were not made available till after December 1945 for audit by the Accountant General.

(2) As regards the Standard Cloth Schemes under the control of the Provincial Textile Commissioner, neither the subsidiary *pro forma* accounts of the Handloom cloth scheme nor the subsidiary *pro forma* accounts of the mill-made cloth scheme has been completely audited by the Examiner of Local Fund Accounts. It is not, therefore, found possible to incorporate in the present accounts the consolidated *pro forma* accounts of these two schemes based on audited figures.

(d) As regards the *pro forma* accounts for 1944-45, the Examiner of Local Fund Accounts has informed Government that he can complete the internal departmental audit of the initial and subsidiary *pro forma* accounts in respect of all the schemes only towards the end of June 1946. In respect of the accounts of the schemes for the supply of aloe fibre and small scale industries for 1944-45, the audit has, however, been completed by him. The *pro forma* accounts of these schemes alone have, therefore, been included in the present accounts.

(e) State of initial accounts of 1943-44.—

(1) The state of the initial accounts maintained by the Civil Supplies Department for the year 1943-44 was not quite satisfactory. The stock registers maintained in the office of the Commissioner of Civil Supplies showed only the receipts and did not show the issues, viz., quantities supplied to the districts and other centres. The receipts were not also systematically and chronologically posted. The Examiner of Local Fund Accounts has reported that even in the mufassil districts and centres, proper initial accounts were not maintained and that the figures collected by him for the compilation of the *pro forma* accounts were based mostly on information available in the files and other records produced for his audit. No regular registers were reported to have been maintained by the Collectors in respect of any of the grains other than rice. Even in the case of rice and paddy, considerable difficulty was experienced in reconciling the quantities despatched by the Grain Purchase Officers with those actually received by the Collectors concerned mainly due to lack of information regarding railway receipt numbers and the dates of consignments.

(2) The Examiner of Local Fund Accounts has reported that the initial accounts maintained by the Agricultural department in respect of the State Trading Schemes under the control of the Director of Agriculture did not

reveal any serious irregularities except certain discrepancies in the valuation of the closing stock and small shortages in stock verification. He has also stated that vouchers to the extent of Rs. 14,233 in respect of the payment made to a merchant towards railway freight were not produced for his audit.

(3) Important irregularities noticed in the maintenance of initial accounts of State Trading Schemes under the control of the Director of Industries and Commerce have been embodied as foot notes under the *pro forma* accounts of each of the schemes.

(v) *Post-war Reconstruction Schemes*.—In pursuance of the recommendations of the Post-war Reconstruction Committee constituted for the purpose, the Madras Government have drawn up a five-year plan for Post-war Reconstruction Schemes. The plan has been prepared in three parts—

- I. Special Priority Schemes.
- II. All Province Schemes.
- III. Particular Area Schemes.

The schemes are proposed to be financed from the following five sources:—

(1) Revenue Reserve Fund, (2) Revenue surpluses during the period, (3) Loans, (4) General provincial balances and (5) Contributions from the Central Government.

The main subjects of development included in the plan are (1) Re-settlement and re-employment of ex-service men, (2) Industries and Industrial Training, (3) Roads, (4) Road Transport, (5) Electrical Developments, (6) Irrigation, (7) Inland Waterways, (8) Other Public Works—Ports, (9) Agriculture, (10) Veterinary and Livestock, (11) Forests, (12) Fisheries, (13) Rural Uplift, (14) Education, (15) (a) Public Health, (b) Water-supply and Drainage, (16) Medical and (17) Housing and Town-Planning.

The expenditure connected with these schemes is accounted for under a separate sub-head of account "Post-war Reconstruction" opened under the relevant service (major and minor) heads. This sub-head of account is further split up into a number of sub-heads of appropriation.

A brief description of the schemes which have been put into execution during 1944-45 is given below:—

#### SPECIAL PRIORITY SCHEMES.

##### *Re-settlement and Re-employment of ex-service men.*

(i) *Establishment of land colonies*.—The Government propose to establish about 50 land colonies distributed throughout the province for the settlement of ex-service men who desire to take up cultivation as their main occupation. The scheme is intended to cater to the needs of about 9,000 ex-service men.

Blocks of land selected for the purpose are to be rendered fit for cultivation and habitation at Government cost and then handed over to the land colonization co-operative societies, whose membership is to be confined to the ex-service men. Subsequent expenditure is to be met by the societies either from their share capital or loans from central banks on Government guarantee.

In the Wynaad Colonization Scheme, which is not included in the five-year plan, 62½ per cent of the colonists will be drawn from the ex-service men and the rest from the existing pattadars, sivoi-jamadars and other civilians of Malabar.

(ii) *Establishment of District Co-operative Workshops*.—Under this scheme the Government propose to establish District Co-operative Workshops entirely manned by ex-service men in ten suitable districts in the province for the manufacture and sale of articles such as wooden furniture, hardware, machine tools, leather goods,

motor accessories, etc. The share capital of each co-operative workshop will be Rupees one lakh made up of 2,000 shares of Rs. 50 each contributed by ex-service men. Each workshop will be managed by a directorate of seven members and will be affiliated to the Madras Provincial Co-operative Federation, Limited, whose object will be to develop the business of the affiliated workshops, inspect and supervise them. Its secretary will be an officer of the Co-operative department. The Central Co-operative Bank of the district will finance the workshop for the actual recurring expenditure on Government guarantee. It is expected that the scheme will cater for 3,000 technicians and yield a net annual profit of at least 6 per cent.

The estimated outlay involved in executing these schemes and the actual expenditure incurred during 1944-45 are shown below :—

Name of Scheme.	Estimated outlay.	Expenditure during 1944-45.	Grant under which the expenditure has been accounted for.
(1)	(2)	(3)	(4)
	RS.	RS.	
<b>I. Establishment of land colonies—</b>			
(i) Medical Relief arrangements in South Wynaad Colonization Scheme.		4,844	XVI. Medical.
(ii) Leprosy relief .. .. .		1,447	Do.
(iii) Anti-malarial operations at Chintapalle, Vizagapatam district and Wynaad Colonization Scheme .. .. .	1,53,02,732	65,043	XVII. Public Health.
(iv) Sinking of trial borings .. .. .		15,585	XXI. Industries.
(v) Wynaad Colonization Scheme .. .. .		17,821	XXV. Civil Works—Establishment and Tools and Plant.
(vi) Preliminary work on Wynaad Area .. .. .		14,074	XXIV. Civil Works—Works.
<b>II. Establishment of District Co-operative Workshops.</b>	86,90,000	17,457	XX. Co-operation.
<b>III. Cost of organizational staff set up to direct or co-ordinate Post-war Reconstruction activities of the various departments.</b>			
(i) Post-war Reconstruction (Co-ordination) Department.		31,648	IX. Heads of Provinces, etc.
(ii) Post-War Reconstruction—Estimates of the Board of Revenue.		1,01,938	Do.
(iii) Post-war Reconstruction—Estimates of the Development Department.		46,191	Do.

MADRAS ;

The 17th May 1946.

T. R. SADASIVAM,

Accountant General.

Countersigned.

SIMLA ;

The 30th May 1946.

17th June

B. M. STAIG,

Auditor General of India.



## PART II.

**Appropriation Accounts of sums expended in the year ended 31st March 1945, compared with the several sums specified in the annual estimate of expenditure authorized under Section 93 of the Government of India Act, 1935.**

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

(b) In the Accounts—

‘O’ stands for original grant or appropriation.

‘S’ stands for the supplementary grant or appropriation.

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

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

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

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

The sterling transactions are converted into rupees for incorporation in the accounts at the rate of 1s. 6d. the rupee. The difference between the amount so arrived at and the amount calculated at the average rate is adjusted under the sub-head “Loss or gain by exchange” for which provision is generally made by reappropriation. Actually the average rate for the year was 1s. 5.97d. per rupee; so that in general there has been a small loss by exchange shown as expenditure against the sub-head in the accounts of the several grants.

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

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

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

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

As regards disbursements made by the High Commissioner for India on account of “Leave salaries and deputation pay” and “Sterling overseas pay,” the Government forecasts, both original and revised, were built up from the leave programmes prepared in India. Copies of the leave programmes were not, however, furnished to the High Commissioner, and in the absence of such details variations between Original and Final Grant or Appropriation have not been explained.

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

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

(1) Page.	(2) Number and name of grant or appropriation.	Grant or appropriation.		Expenditure compared with grant or appropriation.	
		(3) RS.	(4) RS.	(5) Less than granted. RS.	(6) More than granted. RS.
25	I. Land Revenue—				
	Authorized .. .. .	26,60,700	25,67,133	93,567	..
	Charged .. .. .	24,600	9,810	14,790	..
27	II. Provincial Excise—				
	Authorized .. .. .	43,55,600	43,43,765	11,835	..
	Charged .. .. .	2,63,100	2,63,101	..	1
80	III. Stamps—				
	Authorized .. .. .	11,85,300	11,63,288	22,012	..
	Charged .. .. .	3,000	2,876	124	..
33	IV. Forest—				
	Authorized .. .. .	79,22,400	76,17,619	3,04,781	..
	Charged .. .. .	5,80,000	5,81,459	..	1,469
38	V. Registration—				
	Authorized .. .. .	35,05,900	34,75,522	30,378	..
39	VI. Motor Vehicles Acts—				
	Authorized .. .. .	2,67,900	2,50,591	17,309	..
	Charged .. .. .	59,52,400	59,49,998	2,402	..
40	VII. Other Taxes and Duties—				
	Authorized .. .. .	17,82,600	17,81,254	1,346	..
	Charged .. .. .	66,000	46,092	19,908	..
42	VIII. Irrigation—				
	Authorized .. .. .	1,35,46,500	1,29,63,145	5,83,355	..
	Charged .. .. .	89,03,900	88,90,810	13,090	..
53	IX. Heads of Provinces, Ministers and Headquarters Staff—				
	Authorized .. .. .	23,37,300	23,04,507	32,793	..
	Charged .. .. .	19,84,400	19,49,273	35,127	..
63	X. Legislative Bodies—				
	Authorized .. .. .	62,000	61,015	985	..
64	XI. District Administration and Miscellaneous—				
	Authorized .. .. .	2,62,90,300	2,57,49,479	5,40,821	..
	Charged .. .. .	14,55,100	13,71,522	83,578	..
71	XII. Administration of Justice—				
	Authorized .. .. .	91,41,800	91,36,649	5,151	..
	Charged .. .. .	22,69,500	22,37,180	32,320	..
76	XIII. Jails—				
	Authorized .. .. .	63,68,700	61,79,195	1,89,505	..
	Charged .. .. .	32,800	31,840	960	..
80	XIV. Police—				
	Authorized .. .. .	2,38,09,900	2,39,67,271	..	1,57,371
	Charged .. .. .	10,05,900	10,06,234	..	334
87	XV. Education—				
	Authorized .. .. .	3,71,18,700	3,65,57,257	5,61,443	..
	Charged .. .. .	1,75,900	1,63,204	12,696	..
97	XVI. Medical—				
	Authorized .. .. .	1,47,62,900	1,50,76,446	..	3,13,546
	Charged .. .. .	1,76,500	1,85,175	..	8,675
106	XVII. Public Health—				
	Authorized .. .. .	42,67,000	41,69,226	97,774	..
	Charged .. .. .	25,400	25,112	288	..
111	XVIII. Agriculture—				
	Authorized .. .. .	53,01,500	47,86,013	5,15,487	..
	Charged .. .. .	48,600	24,826	23,774	..
123	XIX. Veterinary—				
	Authorized .. .. .	20,17,800	19,75,741	42,059	..
	Charged .. .. .	34,600	32,775	1,825	..
129	XX. Co-operation—				
	Authorized .. .. .	21,70,500	21,68,252	2,248	..
	Charged .. .. .	37,400	36,088	1,312	..
131	XXI. Industries—				
	Authorized .. .. .	34,99,100	33,52,389	1,46,711	..
	Charged .. .. .	87,000	81,502	5,495	..

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

Page.	Number and name of grant or appropriation.	Grant or appropriation.	Expenditure.	Expenditure compared with grant or appropriation.	
				Less than granted.	More than granted.
(1)	(2)	(3)	(4)	(5)	(6)
		RS.	RS.	RS.	RS.
139	XXII. Cinchona and Fisheries—				
	Authorized .. .. .	30,49,800	29,76,068	73,732	..
	Charged .. .. .	1,42,800	1,04,413	38,387	..
144	XXIII. Miscellaneous Departments—				
	Authorized .. .. .	40,69,300	39,76,441	92,859	..
	Charged .. .. .	53,600	38,623	19,977	..
149	XXIV. Civil Works—Works—				
	Authorized .. .. .	61,98,800	50,75,649	11,23,151	..
	Charged .. .. .	2,73,000	2,75,335	..	2,335
169	XXV. Civil Works—Establishment and Tools and Plant—				
	Authorized .. .. .	61,12,500	59,51,360	1,61,140	..
	Charged .. .. .	4,95,100	4,80,519	14,581	..
177	XXVI. Civil Works—Grants-in-aid—				
	Authorized .. .. .	64,08,800	64,10,949	..	2,149
181	XXVII. Electricity—				
	Authorized .. .. .	55,75,400	56,09,242	..	33,842
	Charged .. .. .	34,08,200	33,85,773	22,427	..
191	XXVIII. Famine—				
	Authorized .. .. .	13,99,000	3,53,339	10,45,661	..
	Charged .. .. .	1,000	..	1,000	..
193	XXIX. Pensions—				
	Authorized .. .. .	1,02,37,400	1,02,88,386	..	50,986
	Charged .. .. .	31,12,800	29,99,129	1,13,671	..
196	XXX. Stationery and Printing—				
	Authorized .. .. .	36,03,800	25,39,155	10,64,645	..
	Charged .. .. .	3,90,700	3,91,025	..	325
201	XXXI. Miscellaneous—				
	Authorized .. .. .	14,35,21,500	16,22,81,485	..	1,87,59,985
	Charged .. .. .	26,200	26,521	..	321
206	XXXII. Civil Defence—				
	Authorized .. .. .	2,03,61,600	1,99,34,216	4,27,384	..
	Charged .. .. .	3,73,300	2,55,869	1,17,431	..
225	Debt Charges—				
	Charged .. .. .	-13,19,200	-13,17,205	..	1,995
227	XXXIII. Capital Outlay on Irrigation—				
	Authorized .. .. .	7,33,700	1,70,804	5,62,896	..
	Charged .. .. .	27,000	28,091	..	1,091
234	XXXIV. Capital Outlay on Industrial Development and Civil Aviation—				
	Authorized .. .. .	8,77,600	6,16,173	2,61,427	..
235	XXXV. Civil Works outside the Revenue Account—				
	Authorized .. .. .	3,13,400	1,57,940	1,55,460	..
	Charged .. .. .	500	553	..	53
240	XXXVI. Capital Outlay on Electricity Schemes—				
	Authorized .. .. .	53,05,700	29,87,960	23,17,740	..
258	XXXVII. Commuted value of Pensions—				
	Authorized .. .. .	100	..	100	..
259	XXXVIII. Capital Outlay on Provincial Schemes connected with the War—				
	Authorized .. .. .	200	..	200	..
288	XXXIX. Interest Free Advances—				
	Authorized .. .. .	20,45,300	17,18,375	3,26,925	..

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

Page (1)	Number and name of grant or appropriation. (2)	Grant or appropriation. (3)	Expenditure. (4)	Expenditure compared with grant or appropriation.	
				Less than granted. (5)	More than granted. (6)
				RS.	RS.
289	XL. Loans and Advances bearing interest— Authorized .. .. .	98,31,100	98,95,543	1,35,557	..
	Totals { Authorized .. .. . { Charged .. .. .	40,20,19,400 3,01,16,100	41,03,88,842 2,95,57,523	1,09,48,437 5,75,166	1,93,17,879 16,589
	Grand total .. .. .	43,21,35,500	43,99,46,365	1,15,23,603	1,93,34,468

Amount of excesses covered by excess grants or appropriations.

	RS.
Authorized .. .. .	1,93,17,879
Charged .. .. .	16,589
Total .. .. .	1,93,34,468

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

Major heads. (1)	Actuals.		Difference + or - (4)
	According to Appropriation Accounts. (2)	According to the General Accounts. (3)	
	RS.	RS.	
XVII. Irrigation, Navigation, etc., Works—			
Working Expenses .. .. .	51,81,776	66,36,178	+ 14,54,402
18. Other Revenue Expenditure, etc. ..	75,23,951	87,62,914	+ 12,38,963
19. Construction of Irrigation, etc., Works.	2,71,239	3,43,765	+ 72,526
50. Civil Works .. .. .	1,81,93,812	1,52,71,863	- 29,21,949
68. Construction of Irrigation, etc., Works.	1,98,895	3,12,683	+ 1,13,788
81. Capital Account of Civil Works, etc.	1,58,493	2,00,763	+ 42,270
Total .. .. .	3,15,28,166	3,15,28,166	..

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

SIMLA;

The 30th May 1946.

B. M. STAIG,

Auditor General of India.

Grant No. I--Land Revenue.

See also the Audit Report.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
7. Land Revenue.		RS.	RS.	RS.
<b>a. Survey, Settlement and Record Operations—</b>				
<b>A. Central Survey Office—</b>				
1. Pay of officers	O. 29,600 R. 900	30,500	30,477	- 23
2. Pay of establishments.	O. 1,90,600 R. - 38,000			
<i>Col. 1.—Transfer of men to Ranges and Collectorates and vacancies in the temporary establishment left unfilled owing to stoppage of recruitment.</i>				
3. Other charges	O. 78,800 R. 4,700	83,500	73,069	- 10,431
<i>Col. 4.—Debit not having been raised by the Survey of India for stores supplied and articles indented for not having been received from Indian Stores Department before the close of the year.</i>				
<b>B. Ranges and Mobile Staff—</b>				
1. Pay of officers	O. 36,800 S. 100 R. 1,400	38,300	38,785	+ 485
2. Pay of establishments.	O. 1,27,800 S. 100 R. - 5,700			
3. Allowances	O. 69,800 R. 24,600	94,400	92,373	- 2,027
<i>Col. 1.—Chiefly enhanced rates of dearness allowance and grant of war allowance.</i>				
4. Contingencies	O. 12,900 R. 2,300	15,200	14,291	- 909
<i>Col. 1.—Enhanced rates of dearness allowance to menials.</i>				
5. Boundary pillars and hired labour.	O. 18,000 S. 2,400 R. 13,600	34,000	32,601	- 1,399
<i>Col. 1.—Completion of surveys of a larger number of localities and special survey work having been taken up in certain villages of a district.</i>				
<b>b. Land Records—</b>				
<b>A. Maintenance of Ryotwari Surveys—</b>				
1. Pay of establishments.	O. 1,31,500 R. 2,600	1,34,100	1,34,822	+ 722
2. Other charges	O. 1,74,000 S. 59,100			
<i>Col. 1.—Enhanced rates of dearness and travelling allowances.</i>				
<b>B. Maintenance of Estate Surveys—</b>				
1. Pay of officers	.. ..	3,000	3,012	+ 12
2. Pay of establishments.	O. 9,200 R. 3,200	12,400	12,271	- 129
<i>Col. 1.—Employment of temporary staff.</i>				
3. Other charges	O. 6,800 S. 4,200	11,000	11,729	+ 729
<i>Col. 1.—See "b. A-2."</i>				
<b>C. Maintenance of Municipal and Union Surveys—</b>				
1. Pay of establishments.	O. 78,400 R. - 1,700	76,700	74,490	- 2,210
2. Other charges	O. 65,000 S. 10,000 R. 2,600			
<i>Col. 1.—See "b. A-2."</i>				

Grant No. I—Land Revenue—*cont.*

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>7. Land Revenue—<i>cont.</i></b>				
<b>c. Assignments and Compensations—</b>				
<b>A. Pensions—</b>				
Charged .. .. .	O. 12,300 } S. 12,300 }	24,600	9,810	= 14,790
<i>Col. 1.—</i> Chiefly pensions in lieu of resumed lands.				
<i>Col. 4.—</i> Due mostly to pensions not having been drawn.				
Authorized .. .. .		1,21,100	1,18,540	= 2,560
<b>B. Compensations in lieu of beriz deductions.</b>				
	O. 10,68,000 } S. 64,000 }	11,32,000	10,32,684	= 99,316
<b>C. Other charges .. .. .</b>				
	O. 1,85,900 } S. 98,000 }	2,83,900	3,08,492	+ 24,592
<i>Col. 1.—</i> Increased requirements to meet compensations on account of fishery rentals.				
<b>d. Charges in England—</b>				
<b>I. Secretary of State for India—</b>				
Other charges (Law charges).	O. 6,600 } R. - 3,800 }	2,800	1,949	= 851
<i>Col. 1.—</i> Budget figure was fixed by Finance Department.				
<b>II. High Commissioner for India—</b>				
B. Stores for India .. .. .	O. 3,200 } R. - 1,800 }	1,400	2,865	+ 1,465
<b>e. Loss or gain by exchange—</b>				
<b>A. Other than on stores .. .. .</b>				
B. Stores .. .. .			3	+ 3
<b>Lump sum provision for the restoration of 1933 scales of pay.</b>				
	O. 4,900 } R. - 4,900 }		5	+ 5
<b>Totals</b>				
	{ Charged .. .. .	21,600	9,810	= 14,790
	{ Authorized .. .. .	26,60,700	25,67,133	= 93,567

**Notes.**

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

In thousands of rupees.

	Receipts.	Expenditure.
1940-41 .. .. .	5,00,11	22,85
1941-42 .. .. .	5,25,39	17,39
1942-43 .. .. .	5,19,69	25,41
1943-44 .. .. .	5,07,74	23,45
1944-45 .. .. .	5,49,18	25,77

2. *Administration of the grant—Charged.*—The percentage of saving in the final appropriation was 6.1 as against 1.3 in the previous year. The saving occurred under "c. A."

*Authorized.*—The percentage of saving in the final grant was 3.5 as against 5.0 in the previous year. The saving occurred mainly under "c. B."

3. *Losses.*—Block Maps of a municipal town kept at the municipality for sale and valued at Rs. 3,371 were destroyed by fire during the disturbances of August 1942. The loss was written off under the orders of Government.

Grant No. II—Provincial Excise.

See also the Audit Report.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>8. Provincial Excise.</b>		RS.	RS.	RS.
<b>a. Superintendence—</b>				
<b>A. Excise Commissioner—</b>				
<b>1. Pay of officers—</b>				
Charged .. ..	O. 39,900	40,900	40,113	- 787
	R. 1,000			
Authorized .. ..	O. 7,300	8,100	8,066	- 34
	R. 800			
<b>2. Pay of establishments.</b>				
	O. 34,800	33,000	33,239	+ 239
	R. - 1,800			
<b>3. Other charges—</b>				
Charged .. ..	O. 1,600	1,100	995	- 105
	R. - 500			
Authorized .. ..	O. 16,800	19,400	19,429	+ 29
	R. 2,600			

Col. 1.—Grant of war allowance and increased expenditure under contingencies.

**B. Deputy and Assistant Commissioners—**

<b>1. Pay of officers—</b>				
Charged .. ..		19,600	19,600	
Authorized .. ..	O. 65,600	69,000	73,075	+ 4,075
	R. 3,400			
<b>2. Pay of establishments.</b>				
	O. 39,800	38,000	37,814	- 186
	S. 2,000			
	R. - 3,800			
<b>3. Allowances—</b>				
Charged .. ..	O. 1,900	2,900	3,611	+ 711
	S. 700			
	R. 300			
Authorized .. ..	O. 44,200	47,000	51,014	+ 4,014
	R. 2,800			
<b>4. Contingencies .. ..</b>				
	O. 24,700	26,000	26,856	+ 856
	R. 1,300			
<b>C. Laboratory establishments.</b>				
	O. 6,900	7,000	7,061	+ 61
	R. 100			

**b. District Executive Establishment—**

**A. Ordinary areas—**

<b>1. Pay of officers</b>				
	O. 2,27,000	2,44,000	2,41,399	- 2,601
	R. 17,000			
<b>2. Pay of establishments.</b>				
	O. 13,33,000	13,00,000	12,80,316	- 19,684
	R. - 33,000			
<b>3. Allowances and hono- raria.</b>				
	O. 10,74,900	11,99,500	12,06,049	+ 6,549
	S. 1,24,600			

Col. 1.—Grant of war allowance and enhanced rates of dearness allowance.

<b>4. Contingencies .. ..</b>				
	O. 1,49,200	1,70,000	1,74,085	+ 4,085
	S. 7,800			
	R. 13,000			

Col. 1.—To meet raid expenses.

<b>5. Petty construction and repairs.</b>				
	O. 7,000	22,000	19,406	- 2,594
	S. 9,000			
	R. 6,000			

Col. 1.—Increase in the cost of building materials and labour.

Col. 4.—Works not carried out to the extent anticipated.

<b>6. Charges recoverable from Governments, Departments, etc.</b>				
	R. - 1,400	- 1,400	- 1,364	+ 36

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

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>8. Provincial Excise—cont.</b>				
		RS.	RS.	RS.
<b>b. District Executive Establishment—cont.</b>				
<b>B. Partially excluded areas—</b>				
1. Pay of officers	O. 3,900 R. - 300	3,600	3,590	- 10
2. Pay of establishments.	O. 25,600 R. - 2,300			
3. Allowances and hono- raria.	O. 25,200 R. - 500	24,700	25,030	+ 330
4. Other contingencies	O. 2,500 R. 1,000			
<b>e. Distilleries—</b>				
<b>A. Ordinary areas—</b>				
1. Pay of officers	O. 3,200 S. 1,100	4,300	2,978	- 1,322
2. Pay of establishments.	O. 51,800 R. - 500			
3. Other charges	O. 28,300 R. 5,700	34,000	35,031	+ 1,031
<i>Col. 1.—Enhanced rates of dearness allowance and grant of war allowance.</i>				
<b>B. Partially excluded areas—</b>				
Pay of establishments and other charges.	O. 5,200 R. 400	5,600	5,452	- 148
<b>d. Cost of opium supplied to Provincial Excise Depart- ment.</b>				
	O. 4,29,000 S. 1,13,400	5,42,400	5,42,400	
<i>Col. 1.—Cost of 7 200 seers of opium received from Ghazipur in March 1944 was adjusted in 1944-45.</i>				
<b>e. Compensations—</b>				
<b>A. Indian States and other Governments—</b>				
Charged	O. 79,700 S. 1,15,100	1,94,800	1,95,068	+ 268
<i>Col. 1.—Increased export of Indian-made foreign spirits, etc., to Indian States and other Governments.</i>				
Authorized	O. 2,09,500 S. 2,44,900	4,54,400	4,48,347	- 6,053
<i>Col. 1.—See "Charged" above.</i>				
<b>B. Miscellaneous compen- sations.</b>				
		13,700	13,702	+ 2
<b>f. Charges in England—High Commissioner for India—</b>				
<b>A. Leave salaries and deputation pay—</b>				
Charged	S. 2,000	2,000	2,012	+ 12
Authorized	S. 12,400	12,400	11,401	- 999
<b>B. Sterling overseas pay—</b>				
Charged		1,200	1,216	+ 16
Authorized	O. 4,000 R. - 3,600	400	489	+ 89
<b>C. Allotment of pay of officers—</b>				
Charged	O. 1,400 R. - 800	600	480	- 120
<b>D. Stores for India</b>				
		200	46	- 154
<b>E. Other charges—Contrib- ution to International Bureau against alcoh- lism.</b>				
		200	71	- 129



Grant No. II—Provincial Excise—cont.

Major head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)	(2)	(3)	(4)
<b>8. Provincial Excise—cont.</b>			
	RS.	RS.	RS.
g. Loss or gain by exchange—			
Other than on stores—			
Charged .. .. .	..	6	+ 6
Authorized .. .. .	..	21	+ 21
Lump sum provision for the restoration of the 1933 scale of pay.	O. 6,900 } R. - 6,900 }	..	..
Surrenders or withdrawals within grant or appropriation—			
Gross .. .. . R.	- 1,400	- 1,400	+ 1,400
Deductions .. .. . R.	1,400	1,400	- 1,400
<hr/>			
Totals	{ Charged .. 2,63,100 Authorized— Gross .. 43,55,600 Deductions .. .. Net .. 43,55,600	{ 2,63,101 43,45,129 - 1,364 43,43,765	{ + 1 - 10,471 - 1,364 - 11,835

Notes.

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

In thousands of rupees.

	Receipts.	Expenditure.
1940-41 .. .. .	3,39,65	28,13
1941-42 .. .. .	3,77,99	27,06
1942-43 .. .. .	4,67,11	32,02
1943-44 .. .. .	7,19,51	36,07
1944-45 .. .. .	12,77,88	46,07

2. Administration of the Grant—Charged.—The excess over the final appropriation was Re. 1 as against Rs. 123 in the previous year.

Authorized.—The saving in the final grant was 0.3 per cent as against 4.2 per cent in the previous year.

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. 36,626 were written off as irrecoverable:—

	RS.
(i) Rents of shops and loss by resale .. .. .	32,636
(ii) Tree taxes .. .. .	3,371
(iii) Fines, etc., imposed on defaulters .. .. .	619
Total .. .. .	36,626

Remissions of shop rentals aggregating Rs. 21,325 on account of the non-supply of the full rationed quantity of opium for the shop were also sanctioned during the year.

## Grant No. II—Provincial Excise—Notes—cont.

4. *Stock account.*—The stock account of opium held in the Government treasuries in the province during 1944-45 is given below :—

	Seers.	Tols.	SEERS.	TOLAS.
Opening balance on the 1st April 1944 .. ..	9,706	32-7/16		
Receipts during the year .. ..	20,296	40		
Total .. ..	30,002	72-7/16		
Sales during the year—				
(i) to the Cochin State.	1,000	..		
(ii) to the Mysore State.	450	..		
(iii) to the Travancore State.	1,000	..		
(iv) to the vendors in the Madras City.	757	..		
(v) at Government treasuries.	19,100	38-1/16		
			22,307 (a)	38-1/16
Closing balance on the 31st March 1945 .. ..	7,695	34-3/8		
Total .. ..	30,002	72-7/16		

(a) Includes 2-11/16 tolas on account of net wastage and dryage.

It has been reported by the Board of Revenue that certificates of verification of balances on the 31st March 1945 have been received from all Collectors except two. They have also stated that the balance represents partly the reserve provided to tide over delays in receipt of fresh stocks from Ghazipur. The balances agree with the *plus* and *minus* memoranda for March 1945, submitted to the Audit Office.

## Grant No. III—Stamps.

See also the Audit Report.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>9. Stamps.</b>				
<b>Non-Judicial.</b>				
<b>a. Charges for the sale of stamps—</b>				
<b>A. Ordinary areas—</b>				
1. Presidency town .. O.	22,900	21,900	23,398	+ 1,498
R.	- 1,000			
2. Mufassal .. O.	7,00,000	7,71,000	7,71,003	+ 3
S.	24,500			
R.	46,500			
<i>Col. 1.</i> —Increase in the sale of stamps, and the consequent increase in the payment of large discounts.				
<b>B. Partially excluded areas—</b>				
Mufassal .. O.	300	600	626	+ 26
R.	300			

Grant No. III—Stamps—*cont.*

Major head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)	(2)	(3)	(4)
<b>9. Stamps—<i>cont.</i></b>			
<b>Non-Judicial—<i>cont.</i></b>			
b. Cost of stamps supplied from Central Stamp Stores—			
A. Ordinary areas .. .. .	O. 1,45,400 S. 83,800	2,29,200	2,03,388
<i>Col. 1.</i> —Larger demands from districts.			
<i>Col. 4.</i> —Non-adjustment within the year of the cost of stamps supplied by Central Stamp Stores and less demands from districts than anticipated.			
B. Partially excluded areas. . . . .	100	..	- 100
<b>Judicial.</b>			
c. Charges for the sale of stamps (honoraria)—			
A. Ordinary areas .. .. .	O. 83,500 R. - 9,100	74,400	76,912
<i>Col. 1.</i> —Decrease in the sale of Judicial stamps and the consequent decrease in the payment of discounts.			
B. Partially excluded areas. . . . .	200	84	- 116
d. Cost of stamps supplied from Central Stamp Stores—			
A. Ordinary areas .. .. .	O. 87,300 R. - 32,700	54,600	44,657
<i>Cols. 1 and 4.</i> —Less demands from districts.			
B. Partially excluded areas. . . . .	100	..	- 100
<b>General.</b>			
e. Superintendence—			
A. Pay of staff and other charges—			
Charged .. .. .	O. 1,600 R. 800	2,400	2,409
Authorized .. .. .	O. 13,500 R. 800	14,300	13,013
B. Freight charges on stamps. . . . .	O. 22,100 R. - 3,100	19,000	30,207
			+ 11,207
<i>Col. 1.</i> —Reduction based on the progress of actuals.			
<i>Col. 4.</i> —Freight charges on consignments of stamps payable to the G.I.P. Railway adjusted late in the year.			
C. Charges payable to or recoverable from Governments, Departments and others—			
Charged .. .. .	..	- 400	- 535
Authorized .. .. .	..	- 100	..
			- 135
			+ 100
f. Charges in England—High Commissioner for India—			
A. Leave salaries and deputation pay—			
Charged .. .. .	O. 1,200 R. - 1,200	..	..
B. Sterling overseas pay—			
Charged .. .. .	O. 600 R. - 400	1,000	1,000
			..
g. Loss or gain by exchange—			
Charged .. .. .	..	..	2
			+ 2
Lump sum provision for the restoration of 1933 scales of pay.			
	O. 1,700 R. - 1,700	..	..
<b>Totals</b>			
	Charged—		
	Gross .. .. .	3,400	3,411
	Deductions .. .. .	- 400	- 535
	Net .. .. .	3,000	2,876
	Authorized—		
	Gross .. .. .	11,85,400	11,63,288
	Deductions .. .. .	- 100	..
	Net .. .. .	11,85,300	11,63,288
			+ 11
			- 135
			- 124
			- 22,112
			+ 100
			- 22,012

## Grant No. III—Stamps—cont.

## Notes.

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

	In thousands of rupees.	
	Receipts.	Expenditure.
1940-41 .. .. .	1,80,14	5,41
1941-42 .. .. .	1,89,47	5,63
1942-43 .. .. .	2,17,87	7,22
1943-44 .. .. .	2,83,74	9,64
1944-45 .. .. .	3,21,98	11,66

2. *Administration of the grant—Charged.*—The saving in the final appropriation was 4.1 per cent as against 0.7 per cent in the previous year and occurred under "e. C."

*Authorized.*—The saving in the final grant was 1.9 per cent as against the excess of 1.9 per cent in the previous year.

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. 2,07,090 being arrears of stamp duty awarded to Government in pauper suits were written off as irrecoverable during 1944-45 owing to the defaulters possessing no property (Rs. 2,07,037) or to their whereabouts not being known and other causes (Rs. 53). (ii) A claim amounting to Rs. 6 on account of arrears of stamp duty and penalty was also written off as irrecoverable owing to the defaulter being a pauper.

4. *Stock account.*—(1) The stock account of stamps of the Madras Stamp Office for 1944-45, excluding the transactions relating to postage stamps, is given below:—

	RS.
(i) Opening balance on the 1st April 1944 .. .. .	2,56,019
(ii) Stamps received from (a) the Controller of Stamps, Nasik (Rs. 14,23,550) and (b) the Treasury Officers (Rs. 34,071) .. .. .	14,57,621
(iii) Stamps utilized, sold or otherwise disposed of .. .. .	7,94,665
(iv) Closing balance on the 31st March 1945 .. .. .	9,18,975

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 closing balance was stated to be lower than the reserve limit prescribed. This fall in reserve stock was due to heavy sales during the year.

(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 1944-45:—

	RS.
(i) Opening balance on the 1st April 1944 .. .. .	4,76,19,189
(ii) Received from the Controller of Stamps, Nasik .. .. .	8,66,28,329
(iii) Returned by deceased vendors and the public .. .. .	6,055
(iv) Returned as "spoilt" by vendors .. .. .	9,059
<b>Total .. .. .</b>	<b>13,42,62,632</b>
(v) Issued for sale or returned to Central Stamp Stores, etc. .. .. .	6,62,75,165
(vi) Written off .. .. .	36,139
(vii) Closing balance on the 31st March 1945 .. .. .	6,79,51,328
<b>Total .. .. .</b>	<b>13,42,62,632</b>

Grant No. III—Stamps—Notes—cont.

The stock on hand at the end of the year has been verified by Collectors and found to agree with the book balances except in the case of two treasuries. The matter is under correspondence. It has been stated that the closing balances of certain classes of stamps in a district were in excess of the prescribed reserve limit but that steps have been taken by the Collector to bring down the balances. The balances agree with the *plus* and *minus* memoranda for March 1945, submitted to the Audit Office.

Grant No. IV—Forest.

See also the Audit Report.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>10. Forest.</b>		<b>RS.</b>	<b>RS.</b>	<b>RS.</b>
a. General Direction—				
A. Pay of officers—				
Charged .. .. .	O. 65,400 R. - 12,400	53,000	52,880	- 120
Col. 1.—Post of the Working Plans Personal Assistant held in abeyance from 1st July 1944.				
B. Pay of establishments.	O. 35,000 R. - 4,900	30,100	30,290	+ 190
Col. 1.—Deputation of clerks to other departments and employment of substitutes on lower rates of pay.				
C. Clothing and equipment.	O. 35,000 R. 6,000	41,000	37,146	- 3,854
Col. 1.—Rise in the price of clothing materials.				
D. Other charges—				
Charged .. .. .		6,900	6,185	- 715
Authorized .. .. .	O. 11,900 R. 1,900	13,700	12,911	- 789
b. Conservancy and Works—				
I. Ordinary areas—				
A. Forest produce removed by Government agency.	O. 22,74,600 S. 9,11,900	31,86,500	30,70,836	- 1,15,664
Col. 1.—(i) Transport of a larger quantity of timber to the Defence and Railway Departments (Rs. 5,63,200), (ii) supply of a larger quantity of firewood to Madras City and increased expenditure on manufacture of charcoal (Rs. 1,17,300), (iii) collection and supply of hay to the Defence Department (Rs. 2,18,000) and (iv) enhanced rates for extraction and transport of sandalwood (Rs. 13,400).				
B. Timber and other produce removed from the forest by consumers and purchasers.	O. 2,40,300 S. 52,600	2,92,900	2,92,406	- 494
Col. 1.—Enhanced rates of dearness allowance to watchers and rise in the cost of labour.				
C. Maintenance, repairs and renewals—				
1. Feed and upkeep of cattle.	O. 2,10,700 S. 27,700	2,38,400	2,50,277	+ 11,877
Col. 1.—(i) Rise in the cost of provisions required for elephants (Rs. 11,400), (ii) increased expenditure on elephant capturing operations (Rs. 3,700) and (iii) purchase of horse-gram for use during 1945-46 and enhanced rates of dearness allowance (Rs. 12,600).				
2. Renewals or replacements of stores and tools and plant.	O. 19,500 S. 18,300	37,800	35,161	- 2,639
Col. 1.—Higher prices of elephant chains, saws and tools and purchase of stores required for planting casuarina on a large scale.				

## APPROPRIATION ACCOUNTS

## Grant No. IV—Forest—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
		RS.	RS.	RS.
<b>10. Forest—cont.</b>				
<b>b. Conservancy and Works—cont.</b>				
<b>I. Ordinary areas—cont.</b>				
<b>D. Communications and buildings—</b>				
1. Roads and bridges ..	O. 1,81,700 S. 1,32,100	3,13,800	2,87,738	- 26,062
<i>Col. 1.—Special repairs and improvements to several roads in certain circles in connection with exploitation of forests for fuel, timber, etc., on a larger scale and increase in the cost of construction of ghat roads and other road works in certain divisions.</i>				
2. Buildings and other works.	{ O. 71,400 S. 29,500 }	1,00,900	98,677	- 2,223
<i>Col. 1.—Rise in the cost of building materials and labour (Rs. 25,000) and grant of enhanced rates of dearness allowance (Rs. 4,500).</i>				
<b>E. Conservancy and regeneration—</b>				
1. Regeneration ..	O. 5,36,800 S. 2,70,400	8,07,200	8,01,419	- 5,781
<i>Col. 1.—Extensive casuarina plantations in several divisions, larger expenditure on the cultivation of pyrethrum on the Nilgiris on account of heavy weeding cost, general rise in wages of labour and heavy expenditure on operations due to larger areas having been brought under regeneration.</i>				
2. Fire protection ..	{ O. 32,400 S. 10,500 R. 2,200 }	45,100	43,679	- 1,421
<i>Col. 1.—Rise in wages of labour and expenditure incurred on the protection of grass areas adjoining an Indian State and on the clearance of a frontier boundary line.</i>				
3. Other works ..	{ O. 25,400 R. -5,400 }	20,000	19,254	- 746
<i>Col. 1.—Lower expenditure in some divisions on repairs to water-sources on account of the high level of water and on spike eradication work in a division owing to acute scarcity of labour.</i>				
F. Other charges ..	{ O. 37,000 R. 1,500 }	38,500	39,936	+ 1,436
G. Forest panchayats ..	{ O. 39,000 S. 14,500 }	53,500	51,377	- 2,123
<i>Col. 1.—Provision for payment to Forest Panchayats of their share of compounding fees in forest offences, for the repair of a forest rest-house and for the management by the Revenue Department of a number of Panchayat forests in a district.</i>				
H. Suspense—Works advances.	{ O. 4,000 S. 54,800 }	58,800	- 41,255	- 1,00,055
<i>Col. 1.—Provision made for the purchase of paddy and rice for the use of the subordinates and labourers.</i>				
<i>Col. 4.—Explained to be due to recoveries on account of sale of rice to subordinates in previous years not having been taken into account while fixing the final appropriation under the sub-head under a misapprehension.</i>				
<b>II. Partially excluded areas—</b>				
A. Forest produce removed by Govern- ment agency.	{ O. 33,400 S. 2,09,600 }	2,43,000	2,02,170	- 40,830
<i>Col. 1.—Increased expenditure on departmental extraction of poles for supply to the Defence Department and on the supply of fuel to the civil population.</i>				
<i>Col. 4.—Supply of a smaller quantity of timber to the Defence Department than anticipated and difficulty in the transport of timber on account of the low level of water in the river.</i>				

Grant No. IV—Forest—*cont.*

Major head and sub-head.		Final gr. appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>10. Forest—<i>cont.</i></b>		RS.	RS.	RS.
b. Conservancy and Works— <i>cont.</i>				
II. Partially excluded areas— <i>cont.</i>				
B. Timber and other produce removed from the forest by consumers and purchasers.	{ O. 27,000 R. 5,800 }	32,800	32,435	- 365
<i>Col. 1.</i> —Payment of dearness allowance to watchers at enhanced rates.				
C. Maintenance, repairs and renewals—				
1. Feed and upkeep of cattle.	{ O. 4,500 R. - 200 }	4,300	4,278	- 22
2. Renewals or replacements of stores, tools and plant.	{ O. 3,200 R. 7,300 }	10,500	5,812	- 4,688
<i>Cols. 1 and 4.</i> —Cost of repairs to and working expenses of the steam launch "Thistle" provided for by re-appropriation was not adjusted due to non-receipt from the Public Works Department of bills of expenditure.				
D. Communications and buildings—				
1. Roads and bridges.	{ O. 5,500 R. - 200 }	5,300	4,308	- 992
2. Buildings and other works.	{ O. 6,300 R. 700 }	7,000	7,112	+ 112
E. Conservancy and regeneration—				
1. Regeneration	{ O. 19,600 R. 3,600 }	23,200	21,927	- 1,273
<i>Col. 1.</i> —Undertaking of regeneration operations over larger areas than originally anticipated and general rise in wages of labour.				
2. Fire protection	{ O. 3,300 R. 300 }	3,600	3,613	+ 13
3. Other works	{ O. 900 R. 500 }	1,400	1,163	- 237
F. Other charges	{ O. 3,800 R. 2,400 }	6,200	3,490	- 2,710
<i>Cols. 1 and 4.</i> —Anticipated adjustment in 1944-5 of the amount of compensation paid to some muttadars in March 1943 not having been made for want of full particulars.				
G. Suspense—Works advances.		100	- 179	- 279
c. Establishment—				
I. Ordinary areas—				
A. Pay of officers—				
Charged	{ O. 3,68,000 R. - 20,200 }	3,47,800	3,48,255	+ 455
Authorized	{ O. 1,44,800 S. 30,600 }	1,75,400	1,72,391	- 3,009
<i>Col. 1.</i> —Payment of tuition fees for probationary Assistant Conservators undergoing a course of study at the Indian Forest College at Dehra Dun (Rs. 14,000), employment of a temporary Conservator on special duty (Rs. 11,200) and of four Assistant Conservators, three in connection with casuarina planting and one for charge of the fodder division (Rs. 5,200).				
B. Pay of establishments.	{ O. 11,20,000 S. 100 R. - 30,000 }	10,90,100	10,87,096	- 3,004

## Grant No. IV—Forest—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
		RS.	RS.	RS.
<b>10. Forest—cont.</b>				
c. Establishment—cont.				
I. Ordinary Areas—cont.				
C. Allowances and honoraria—				
Charged .. .. .	O. 66,300	72,800	78,001	+ 5,201
	R. 6,500			
Authorized .. .. .	O. 5,60,000	7,47,900	7,54,799	+ 6,899
	S. 1,87,900			
<i>Col. 1.—Provision to meet payment of travelling allowance to the additional staff sanctioned during the year (Rs. 40,600) and of war allowance and enhanced rates of dearness allowance (Rs. 1,40,600).</i>				
D. Contingencies .. O.	1,37,900	1,49,600	1,43,685	- 5,915
	R. 11,700			
II. Partially excluded areas—				
A. Pay of officers .. O.	6,900	3,900	3,867	- 33
	R. - 3,000			
<i>Col. 1.—Employment of an officer on a lower rate of pay.</i>				
B. Pay of establishments. O.	81,000	76,500	76,381	- 119
	R. - 4,500			
C. Allowances and hono- raria. { O.	39,300	55,900	56,099	+ 199
	{ R. 16,600			
<i>Col. 1.—Enhanced rates of dearness and travelling allowances and grant of war allowance.</i>				
D. Contingencies .. O.	5,000	5,900	5,720	- 180
	R. 900			
d. Charges in England—High Commissioner for India—				
A. Leave salaries and deputation pay—				
Charged .. .. .	O. 12,800	53,400	53,926	+ 526
	R. 40,600			
B. Sterling overseas pay—				
Charged .. .. .	O. 47,000	36,000	34,307	- 1,693
	R. - 11,000			
C. Allotment of pay of officers—				
Charged .. .. .	O. 13,600	7,600	7,733	+ 133
	R. - 6,000			
Authorized .. .. .	..	1,600	1,600	..
e. Loss or gain by exchange—				
A. Other than on stores—				
Charged .. .. .	R. 200	200	172	- 28
Lump sum provision for the restoration of 1933 scales of pay. { O. 13,200				
	{ R. - 13,200	..	..	..
Surrenders or withdrawals within grant or appropriation—				
Charged .. .. .	R. 2,300	2,300	..	- 2,300
<hr/>				
Totals { Charged ..	..	5,80,000	5,81,459	+ 1,459
	{ Authorized ..	79,22,400	76,17,619	- 3,04,781



Grant No. IV—Forest—*cont.*

## Notes.

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

	In thousands of rupees.	
	Receipts.	Expenditure.
1940-41 .. .. .	48,48	37,52
1941-42 .. .. .	50,95	36,75
1942-43 .. .. .	71,89	50,18
1943-44 .. .. .	1,16,22	80,27
1944-45 .. .. .	1,43,48	81,99

2. *Administration of the grant—Charged.*—There was an excess of 0.3 per cent over the final appropriation as against the saving of 0.7 per cent in the final appropriation in the previous year. The excess rose to 0.7 per cent of the modified appropriation consequent on surrenders amounting to Rs. 2,300.

*Authorized.*—There was a saving of 3.8 per cent in the final grant as against an excess of 2.0 per cent in the previous year. This occurred chiefly under "b. I. A. and H" and "b. II. A."

3. *Losses.*—Owing to heavy rains in March 1944, some bales of hay intended for despatch to the Defence Department but held up for lack of wagons were damaged. The consequent loss to Government valued at Rs. 7,207 was written off under orders of Government.

4. *Stock account.*—The following is the stock account of the Forest Department for 1944-45 as furnished by the Chief Conservator of Forests:—

Items of stores.	Opening balance on the 1st April 1944.	Receipts during the year.	Utilized, sold or otherwise disposed of.	Written off as shortage, etc.	Results of re-valuation of stock + or —.	Closing balance on the 31st March 1945.
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	RS.	RS.	RS.	RS.	RS.	RS.
1 Felled timber and other forest produce.	46,73,544	56,24,899	69,01,323	1,62,477	+ 3,81,519	36,16,162
2 Buildings .. .. .	28,87,656	15,846	11,321	6,451	..	28,85,730
3 Livestock .. .. .	3,62,641	1,41,527	86,600	16,565	+ 5,76,498	9,77,501
4 Surveying and other instruments, machinery and tramways.	1,72,288	1,232	7,207	403	..	1,65,910
5 Other stores .. .. .	5,61,230	62,733	12,960	3,351	+ 3,899	6,11,551

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 in the registers maintained in the several 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 of 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. The large increase under 'livestock' as a result of revaluation is attributed to abnormal rise in the price of elephants.

## Grant No. V—Registration—Authorized.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess + Saving.
(1)		(2)	(3)	(4)
11. Registration.		RS.	RS.	RS.
a. Superintendence—				
A. Pay of officers	O. 18,600 R. 3,000	21,600	21,600	..
<i>Col. 1.—Restoration of 1933 scales of pay.</i>				
B. Pay of establishments.	O. 31,000 R. - 800	30,200	30,215	+ 15
C. Other charges	O. 25,500 R. - 2,200			
b. District charges—				
A. Ordinary areas—				
1. Pay of officers	O. 78,400 R. 4,000	82,400	80,757	- 1,643
2. Pay of establishments.	O. 24,41,000 R. - 56,000			
3. Remuneration to temporary section writers.	O. 64,000 R. - 28,400	35,600	33,666	- 1,934
<i>Col. 1.—Employment of a smaller number of temporary section writers owing to a fall in registration work.</i>				
4. Allowances and hono- raria.	O. 5,20,900 S. 1,00,000 R. 1,03,000	7,23,900	7,15,168	- 8,732
<i>Col. 1.—Grant of war allowance and enhanced rates of dearness allowance.</i>				
5. Other charges	O. 2,27,800 R. - 16,000	2,09,800	2,05,541	- 4,259
6. Charges recoverable from Governments, Departments, etc.	.. .. .			
B. Partially excluded areas—Pay of establish- ments and other charges.	O. 5,800 R. 300	6,100	6,007	- 93
Lump sum provision for the restoration of 1933 scales of pay.	O. 6,900 R. - 6,900			
Totals	Gross .. .. . Deductions .. .. . Net .. .. .	35,17,900 - 12,000 35,05,900	34,87,522 - 12,000 34,75,522	- 30,378 .. - 30,378

## Notes.

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

	In thousands of rupees.	
	Receipts.	Expenditure.
1940-41	37,14	28,70
1941-42	40,06	28,68
1942-43	49,57	30,13
1943-44	75,16	32,68
1944-45	66,16	34,76

2. Administration of the grant.—The percentage of saving in the final grant was 0.9 as against 0.6 in the previous year.

Grant No. VI—Motor Vehicles Acts.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess + Saving —
(1)		(2)	(3)	(4)
<b>12. Charges on account of Motor Vehicles Acts.</b>				
		RS.	RS.	RS.
<b>a. Charges of collection—</b>				
A. City	O. 25,900	26,500	26,386	— 114
	R. 600			
B. Mufassil	O. 51,900	62,500	65,484	+ 2,984
	R. 10,600			
<i>Col. 1.—Enhanced rates of travelling and dearness allowances.</i>				
<b>b. Inspection of motor vehicles—</b>				
A. Pay of establishments.	O. 52,300	55,600	54,245	— 1,355
	S. 3,300			
<b>B. Other charges—</b>				
Charged		100	5	— 95
Authorized	O. 22,000	31,300	31,520	+ 220
	S. 9,300			
<i>Col. 1.—Restoration of pre-1938 scales of pay and grant of war allowance.</i>				
<b>c. Compensations to local bodies—</b>				
<b>A. For loss of income from fees for licences granted to motor vehicles—</b>				
Charged	O. 21,93,600	21,96,500	21,94,715	— 1,785
	S. 2,900			
<b>B. For loss of income from tolls and taxation of motor vehicles—</b>				
Charged	O. 32,47,000	37,41,400	37,41,022	— 378
	S. 4,94,400			
<i>Col. 1.—Payment of a larger amount as arrears of compensation during the year consequent on the increase in the receipts from motor vehicles taxation in 1943-4.</i>				
<b>d. Other charges—Administrative charges—</b>				
<b>1. Central Road Traffic Board—</b>				
Charged	O. 10,800	12,000	12,162	+ 162
	S. 1,200			
Authorized	O. 11,400	11,100	10,343	— 757
	R. 300			
<b>2. Road Traffic Board—</b>				
City.	O. 4,000	5,900	5,129	— 771
	S. 1,600			
	R. 300			
<b>3. Road Traffic Boards—</b>				
Mufassil.	O. 73,800	75,000	57,484	— 17,516
	S. 1,200			
<i>Col. 4.—Non-adjustment of the cost of flood gauge signs erected by the Public Works Department (Rs. 7,900) and smaller expenditure on (i) cost of forms (Rs. 6,400) and on (ii) service postage and other contingencies (Rs. 3,000).</i>				
<b>e. Charges in England—High Commissioner for India—</b>				
<b>Sterling Overseas pay—</b>				
Charged	S. 2,400	2,400	2,090	— 310
<b>f. Loss or gain by exchange—</b>				
Charged			4	+ 4
<b>Lump sum provision for the restoration of 1933 scales of pay—</b>				
	O. 11,200			
	R. — 11,200			
<b>Totals</b>				
	Charged	59,52,400	59,49,998	— 2,402
	Authorized	2,67,900	2,50,591	— 17,309

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

## Notes.

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

		In thousands of Rupees.	
		Receipts.	Expenditure.
1940-41	.. .. .	79,87	71,52
1941-42	.. .. .	77,06	70,72
1942-43	.. .. .	64,58	62,00
1943-44	.. .. .	63,51	45,67
1944-45	.. .. .	77,62	62,00

2. *Administration of the grant—Charged.*—There was a saving of 0.4 per cent in the final appropriation as against 7.0 per cent in the previous year.

*Authorized.*—The saving in the final grant was 6.5 per cent as against the excess of 5.7 per cent over the final grant in the previous year. The saving occurred chiefly under 'd. 3.'

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

See also the Audit Report.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +. Saving -.
(1)		(2)	(3)	(4)
<b>13. Other Taxes and Duties.</b>				
a. Charges on account of the Madras Regulation of the Sale of Cloth Act, 1937—		RS.	RS.	RS.
A. Other charges	.. R. 300	300	268	- 32
b. Charges under the Electricity Acts—				
A. Chief Electrical Inspector—				
1. Pay of officers	.. O. 36,300 R. 1,000	37,300	37,314	+ 14
2. Pay of establishments.	O. 30,600 S. 1,100 R. 600			
3. Other charges	.. O. 44,100 S. 2,500	46,600	46,157	- 443
B. Charges for collection of electricity duty—				
1. Pay of establishments.	O. 1,000 R. 100	1,100	1,068	- 32
2. Other charges	.. O. 1,300 R. 300			
c. Entertainment Tax—				
1. Commission payable to local authorities.	O. { 5,000 R. { - 3,100	1,900	3,573	+ 1,673
* Col. 1.—Bulk of the commission due to local bodies was paid in 1943-4 itself.				
2. Other charges	.. O. 1,600 R. 13,400	15,000	12,072	- 2,928
* Col. 1.—Anticipated increased expenditure on the printing and supply of entertainment tax stamps.				
* Col. 4.—Fluctuating item of expenditure.				

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

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>13. Other Taxes and Duties—cont.</b>				
<b>d. Commercial Taxes—</b>		RS.	RS.	RS.
<b>A. Tobacco and Sales Taxes—</b>				
<b>1. Pay of officers—</b>				
<i>Charged</i>	O. 58,900 R. - 17,400	41,500	41,288	- 212
<i>Col. 1.—Appointment as Deputy Commissioner of Commercial Taxes of an officer whose pay was 'authorized'.</i>				
<i>Authorized</i>	O. 1,15,900 S. 1,100 R. 2,600	1,19,600	1,18,200	- 1,400
<b>2. Pay of establishments.</b>	O. 8,25,000 S. 28,500	8,53,500	8,50,922	- 2,578
<b>3. Allowances and honoraria—</b>				
<i>Charged</i>	O. 4,500 R. - 3,300	1,200	1,090	- 110
<i>Col. 1.—See "d. A. 1, Charged" above.</i>				
<i>Authorized</i>	O. 3,36,200 S. 1,51,300	4,87,500	4,87,911	+ 411
<i>Col. 1.—Enhanced rates of travelling allowance and payment of travelling allowance to additional staff sanctioned during the year (Rs. 46,600) and grant of war allowance and enhanced rates of dearness allowance (Rs. 1,04,700).</i>				
<b>4. Contingencies</b>	O. 1,20,400 S. 51,200 R. 1,200	1,72,800	1,73,483	+ 683
<i>Col. 1.—Payment of rent for offices and purchase of furniture for the additional staff.</i>				
<b>B. Motor Spirit Tax—</b>				
<b>1. Pay of establishments and other charges.</b>		1,300	1,236	- 64
<b>e. Charges in England—</b>				
<b>Secretary of State for India—</b>				
<b>Other charges—Law charges.</b>	O. 23,000 R. - 11,200	11,800	14,977	+ 3,177
<i>Cols. 1 and 4.—Due to difficulty of forecasting amount of expenditure likely to be carried forward to the following year.</i>				
<b>High Commissioner for India—</b>				
<b>A. Leave salary and deputation pay—</b>				
<i>Charged</i>	R. 2,000	2,000	2,013	+ 13
<b>B. Sterling overseas pay—</b>				
<i>Charged</i>		1,200	1,216	+ 16
<b>C. Allotment of pay of officers—</b>				
<i>Charged</i>	O. 1,400 R. - 800	600	479	- 121
<b>D. Stores for India</b>				
	O. 2,000 R. - 2,000			
<i>Col. 1.—No indents received.</i>				
<b>f. Loss or gain by exchange—</b>				
<i>Charged</i>			6	+ 6
<i>Authorized</i>			26	+ 26
<b>Lump sum provision for the restoration of 1933 scales of pay.</b>				
	O. 32,000 R. - 32,000			
<b>Surrenders or withdrawals within grant or appropriation—</b>				
<i>Charged</i>	R. 19,500	19,500		- 19,500
<b>Totals</b>	<i>Charged</i> <i>Authorized</i>	66,000 17,82,600	46,092 17,81,254	- 19,908 - 1,346

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

In thousands of rupees.

	Receipts.	Expenditure.
1940-41 .. .. .	1,30,02	13,55
1941-42 .. .. .	1,20,35	13,91
1942-43 .. .. .	1,45,48	14,81
1943-44 .. .. .	3,22,69	16,61
1944-45 .. .. .	6,35,02	18,27

2. *Administration of the grant—Charged.*—The percentage of saving in the final appropriation was 30.2 as against 26.9 in the previous year. The saving occurred chiefly under 'd.A. 1.' The saving was reduced to 0.9 per cent of the modified appropriation as against the excess of 4.9 per cent in the previous year, due to surrenders amounting to Rs. 19,500.

*Authorized.*—The percentage of saving in the final grant was 0.1 as against 0.2 in the previous year.

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. 4,221 had to be abandoned and were subsequently written off as irrecoverable:—

	RS.
Revenue realised under the Madras General Sales Tax Act .. .. .	3,699
Revenue realised under the Madras Tobacco Act .. .. .	512
Revenue realised under the Madras Entertainment Tax Act .. .. .	10
Total .. .. .	4,221

## Grant No. VIII—Irrigation.

See also the Audit Report.

Major head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)	(2)	(3)	(4)
<b>XVII. Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—Working expenses.</b>	RS.	RS.	RS.
<b>Irrigation Works Productive Works.</b>			
<b>a. Extensions and Improvements—</b>			
<i>Charged</i> .. .. .		— 176	— 176
<i>Authorized</i> .. .. .			
O. 1,69,300	3,80,700	4,09,086	+ 28,386
S. 1,82,800			
R. 28,600			

Col. 1.—Reconstruction of the collapsed arches of the Gannavaram aqueduct and the execution of other works in connection with Grow More Food Campaign.

*Deduct*—Contribution from R. — 28,200 — 28,200 — 49,014 — 30,814  
Central Government in furtherance of the food production campaign.

Col. 1.—New Sub-head opened to exhibit the contribution from the Central Government in furtherance of the food production campaign.

Col. 4.—Contribution received from the Central Government was more than anticipated.

Grant No. VIII—Irrigation—*cont.*

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>XVII. Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—Working expenses—<i>cont.</i></b>				
<b>Irrigation Works—Productive Works—<i>cont.</i></b>				
b. Maintenance and Repairs	O. 24,73,900 S. 6,75,900 R. 4,600	31,54,400	31,96,447	+ 42,047
<i>Col. 1.</i> —Flood repair works (Rs. 1,82,900), urgent and other special repairs to Godavari Delta System (Rs. 3,79,600), and payment of dearness allowance at enhanced rates, increase over schedule rates due to rise in prices and certain other special repairs to some systems (Rs. 1,13,400).				
c. Establishment—				
A. Special establishment		1,000	1,049	+ 49
<b>Irrigation Works—Unproductive Works.</b>				
d. Extensions and improvements.	O. 71,100 S. 71,700	1,42,800	1,35,032	- 7,768
<i>Col. 1.</i> —Special improvements to a tank (Rs. 56,700) and increase due to revision of estimates owing to high cost of imported labour (Rs. 15,000).				
e. Maintenance and Repairs.	O. 4,48,700 S. 2,89,400 R. 12,000	7,50,100	7,49,052	- 1,048
<i>Col. 1.</i> —Provision to meet expenditure on repairs to flood damages and payment of dearness allowance at enhanced rates.				
<b>Navigation, Embankment and Drainage Works—Unproductive Works.</b>				
f. Extensions and improvements.	O. 73,000 R. - 2,600	70,400	70,671	+ 271
g. Maintenance and Repairs.	O. 2,09,800 S. 3,31,800	5,41,600	5,41,631	+ 31
<i>Col. 1.</i> —Debit on account of cost of lock gates, etc., and expenditure on silt clearance and planting of casuarina for fuel purposes.				
<b>Pension charges—</b>				
Charged	O. 12,000 R. - 1,600	10,400	13,224	+ 2,824
Authorized	O. 90,500 R. 7,300	97,800	1,14,774	+ 16,974
<i>Col. 4.</i> —Increase in establishment charges not anticipated.				
Lump deduction for probable savings.	O. - 94,000 S. 65,800 R. 28,200	..	..	..
<i>Col. 1.</i> —Re-appropriated from sub-heads where savings occurred (Rs. 28,200) and anticipated savings not realised (Rs. 65,800).				
<b>17. Interest on Works for which Capital Accounts are kept.</b>				
a. Irrigation Works—				
1. Productive—				
Charged	O. 66,34,000 R. 4,000	66,38,000	66,30,783	- 7,217
2. Unproductive—				
Charged	O. 18,44,000 R. - 9,000	18,35,000	18,34,705	- 295
b. Navigation, Embankment and Drainage Works—				
Unproductive—				
Charged	O. 4,13,000 R. - 1,000	4,12,000	4,11,501	- 499

## Grant No. VIII—Irrigation—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -
(1)		(2)	(3)	(4)
<b>18. Other Revenue Expenditure financed from Ordinary Revenues.</b>		RS.	RS.	RS.
Irrigation Works—Works for which no capital accounts are kept.				
Public Works Department.				
a. Works—				
Charged .. .. .	R. 1,800	1,800		- 7,800
Authorized .. .. .	O. 9,05,300	} 20,80,300	} 21,16,733	} + 36,433
	S. 11,81,300			
	R. - 6,300			
See detailed statement of expenditure on important new works.				
b. Extensions and Improve- ments.	O. 2,87,700	} 2,84,800	} 1,78,607	} - 1,06,193
	S. 35,900			
	R. - 38,800			
<i>Col. 1.</i> —Additional provision was on account of old maintenance charges of Cauvery Delta System and reduction was due to non-execution of certain minor works in a Circle.				
<i>Col. 4.</i> —Non-adjustment of land charges by the Revenue Department for the fore-shore lands in Nilambur tank.				
The entire supplementary grant proved unnecessary in view of the large unsundered saving of Rs. 1,06,193.				
c. Maintenance and Repairs.	O. 17,76,200	} 25,65,300	} 25,49,666	} - 15,634
	S. 7,55,700			
	R. 33,400			
<i>Col. 1.</i> —Repairs to railway affecting tanks in a division, breach-closing works and provision for old maintenance charges.				
Miscellaneous expenditure.				
d. Establishments—				
A. Pay of officers and esta- blishments—	O. 59,700	} 96,000	} 1,18,935	} + 22,935
	S. 5,700			
	R. 30,600			
<i>Col. 1.</i> —Provision for investigation of the Polavaram and Gandikota Projects.				
<i>Col. 4.</i> —Actual requirements for the Polavaram Project could not be foreseen.				
B. Other charges .. .. .	O. 80,100	} 1,05,300	} 89,809	} - 15,491
	S. 65,000			
	R. - 39,800			
<i>Col. 1.</i> — <i>Vide</i> explanation under 'd.A. Col. 1'.				
<i>Col. 4.</i> —See 'd.A. Col. 4'.				
e. Tools and Plant .. .. .	O. 100	} 12,500	} 12,256	} - 244
	R. 12,400			
<i>Col. 1.</i> —Expenditure on flag drill operations in a Circle.				
f. Other charges—				
Other projects .. .. .	O. 33,300	} 3,16,800	} 2,99,251	} - 17,549
	S. 1,96,000			
	R. 87,500			
<i>Col. 1.</i> —Investigation of Polavaram and Gandikota Projects and increased expenditure on the Poondi Research Station.				
<i>Deduct</i> —Contribution from the Central Govern- ment in furtherance of food production campaign .. .. . - 2,84,728 - 2,84,728				
<i>Col. 4.</i> —Contribution was sanctioned and adjusted after the close of the year.				
g. Grants-in-aid .. .. .		7,500	7,500	
Charges in England .. .. .			62	+ 62



## Grant No. VIII—Irrigation—cont.

Major head and sub-head.		Final grant appropriation.	Actual expenditure.	Excess +, Saving -.	
(1)		(2)	(3)	(4)	
<b>18. Other Revenue Expenditure financed from Ordinary Revenues—cont.</b>		RS.	RS.	RS.	
<b>Irrigation Works—Works for which no capital accounts are kept—cont.</b>					
<b>Minor Irrigation—Revenue Department.</b>					
<b>g. Works—</b>					
<b>A. Ordinary areas</b> .. .. .		O. 8,000 } R. - 1,200 }	6,800	5,966	- 834
<b>B. Partially excluded areas.</b>		O. 3,000 } R. - 1,400 }	1,600	1,964	+ 364
<b>h. Maintenance and repairs—</b>					
<b>A. Ordinary areas</b> .. .. .		O. 7,78,300 } R. - 1,18,000 }	6,60,300	6,57,959	- 2,341
<i>Col. 1.—Works could not be executed due to presence of water in the irrigation sources and paucity of contractors and labourers.</i>					
<b>B. Partially excluded areas.</b>		O. 10,500 } R. 1,200 }	11,700	11,537	- 163.
<b>C. Provision for flood repairs.</b>		O. 4,23,800 } R. 52,800 }	4,76,600	4,76,227	- 373
<i>Col. 1.—To meet expenditure in connection with the closing of breaches.</i>					
<b>j. Establishment—</b>					
<b>A. Ordinary areas—</b>					
1. Pay of establishments.			1,90,600	2,00,464	+ 9,864
2. Other charges .. .. .		O. 89,400 } R. 34,500 }	1,23,900	1,26,575	+ 2,675
<i>Col. 1.—Enhanced rates of dearness allowance and continuance of certain temporary minor irrigation staff sanctioned for flood damage works.</i>					
<b>B. Partially excluded areas—</b>					
1. Pay of establishments and other charges.		O. 8,200 } R. 1,200 }	9,400	9,013	- 387
<b>k. Tools and plant—</b>					
<b>A. Ordinary areas</b> .. .. .		O. 700 } R. - 200 }	500	204	- 296
<b>B. Partially excluded areas.</b>		O. 700 } R. - 600 }	100	100	..
<b>l. Grants-in-aid</b> .. .. .			1,600	1,618	+ 18
<b>Navigation, Embankment and Drainage Works—</b>					
<b>Works for which no capital accounts are kept.</b>					
<b>Public Works Department.</b>					
<b>m. Works</b> .. .. .		O. 7,100 } S. 5,50,500 } R. - 1,000 }	5,56,600	4,63,408	- 93,192
<i>See detailed statement of expenditure on important new works.</i>					
<b>n. Extensions and improvements.</b>		O. 1,19,300 } R. - 12,700 }	1,06,600	14,356	- 92,244
<i>Col. 1.—Postponement of a work.</i>					
<i>Col. 4.—Non-adjustment of land charges by the Revenue Department.</i>					
<b>o. Maintenance and repairs</b> .. .. .		O. 4,75,500 } S. 14,900 } R. - 21,800 }	4,68,600	4,65,762	- 2,838
<i>Col. 1.—Addition was based on actual requirements in Coimbatore Circle, and the reduction was due to slow progress of works owing to presence of water in canals and to certain estimates not having been sanctioned in the Bezwada Circle.</i>					

## Grant No. VIII—Irrigation—cont.

Major head and sub-head. (1)	Final grant or appropriation. (2)	Actual expenditure. (3)	Excess +, Saving - (4)
<b>18. Other Revenue Expenditure financed from Ordinary Revenues—cont.</b>	RS.	RS.	RS.
<b>Navigation, Embankment and Drainage Works—</b>			
<b>Works for which no capital accounts are kept—cont.</b>			
<b>Miscellaneous expenditure.</b>			
p. Other charges .. .. . O. 1,300 } R. - 400 }	900	707	- 193
Lump deduction for probable savings. { O. - 1,58,700 } S. 1,58,700 }	..	..	..
<i>Col. 1.—Anticipated savings not realized.</i>			
Lump addition for regrant of lapses. { O. 56,000 } R. - 56,000 }	..	..	..
<i>Col. 1.—Reappropriated to meet expenditure on incomplete works of the previous year.</i>			
<b>19. Construction of Irrigation, Navigation, Embankment and Drainage Works.</b>			
<b>A. Financed from ordinary revenues—</b>			
<b>Irrigation Works—Productive.</b>			
a. Works .. .. . O. 1,26,900 } S. 200 } R. - 11,400 }	1,15,700	1,07,187	- 8,513
<i>Deduct—Contribution from the Central Government in furtherance of food production campaign</i>			
	..	- 19,077	- 19,077
<i>Col. 4.—Contribution was sanctioned and adjusted after the close of the year.</i>			
<b>Unproductive.</b>			
b. Works .. .. . O. 1,98,700 } R. - 26,400 }	1,72,300	1,63,626	- 8,674
<i>Deduct—Contribution from the Central Government in furtherance of food production campaign</i>			
	..	- 37,000	- 37,000
<i>Col. 4.—Contribution was sanctioned and adjusted after the close of the year.</i>			
<b>Navigation Works—</b>			
<b>Unproductive.</b>			
c. Works .. .. . O. 54,000 } R. 4,400 }	58,400	50,290	- 8,110
<i>a, b and c.—See detailed statement of expenditure on important new works.</i>			
<b>Pension charges—</b>			
Charged .. .. . O. 900 } R. - 100 }	500	773	+ 273
Authorized .. .. . O. 6,600 } R. - 1,400 }	5,200	5,440	+ 240
Lump deduction for probable savings. { O. - 38,000 } R. 38,000 }	..	..	..
<i>Col. 1.—Reappropriated from sub-heads where savings occurred.</i>			
Lump addition for regrant of lapses. { O. 8,500 } R. - 8,500 }	..	..	..
<i>Col. 1.—See explanation under "18".</i>			
<b>Surrenders of withdrawals within grant or appropriation—</b>			
Charged .. .. . R. 6,200	6,200	..	- 6,200
Authorized .. .. .	..	..	..
Gross .. .. .	- 28,200	- 28,200	+ 28,200
Deductions .. .. .	28,200	28,200	- 28,200
Totals { Charged .. .. .	89,03,900	88,90,810	- 13,090
{ Authorized—			
{ Gross .. .. .	1,35,46,500	1,33,52,964	+ 1,93,536
{ Deductions .. .. .	..	- 3,89,819	- 3,89,819
{ Net .. .. .	1,35,46,500	1,29,63,145	- 5,83,355

Grant No. VIII—Irrigation—*cont.*

## Notes.

1. *Administration of the Grant—Charged.*—The saving in the final appropriation was 0·15 per cent as against 0·02 in the previous year. Surrenders amounting to Rs. 6,200 reduced the saving to 0·08 per cent of the modified appropriation.

*Authorized.*—There was a saving of 4·3 per cent in the final grant as against 2·1 per cent in the previous year. This occurred chiefly under "IS.b, f—Deduct contribution from the Central Government, etc., m and n".

2. *Losses.*—(i) Some of the temporary huts erected for the staff and coolies engaged on the Chinnatekkur Project were destroyed by a gale in May 1944. The loss is assessed at Rs. 1,800, while the reconstruction is estimated to cost Rs. 2,000.

(ii) In the Grand Anicut Canal Division, the rear apron of a channel gave way and the drop wall collapsed. The book value of the damaged portion is Rs. 2,000 and reconstruction is estimated to cost Rs. 3,500.

(iii) Sudden slipping of a bank and the consequent rush of water resulted in damages to the extent of Rs. 3,000 to the Grand Anicut Canal. The estimated cost of repairs is Rs. 3,300.

(iv) The collapse of a weir in the Nellore Division was caused by the old foundations of the body wall, retaining wall, etc., being not sufficiently deep and not having been built on concrete foundations. The book value of the damaged property is Rs. 2,000. The reconstruction to a better design is estimated to cost Rs. 21,000.

(v) When water was let in, a tank in Nellore Division was accidentally breached. The repairs are estimated to cost Rs. 2,102.

(vi) Rains and floods in the later months of 1944 caused damages to various irrigation works, the more important of which were the following:—

(a) Commanur and Appapuram Channels in Kistna Western Division.

(b) Periakulam Anicut and Channel in Periyar Division.

(c) Marudur Kilakal Channel and left bank of Valamalayur in Tinnevely Division.

(d) Tanks, masonry sluices and supply channels in Ramnad Division.

(e) Teki and Tulyabhaga drains in Godavari, Eastern Division.

(f) Various Irrigation works in Godavari Head works Division.

(g) Anicut across Ayyar River in Trichinopoly Division.

(h) Kuppam North Tank in Guntur Division

(i) Gannavaram Aqueduct in Godavari Central Division.

It is proposed to repair the damages at an estimated cost of Rs. 2,71,500.

[Rs. 1,06,300 for items (a) to (h) and Rs. 1,65,200 for item (i).]

## Grant No. VIII—Irrigation—Notes—cont.

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

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation. More +, Less —.	Modified appropriation. More +, Less —.
(1)	(2)	(3)	(4)	(5)	(6)
	RS.	RS.	RS.	RS.	RS.
<b>18.—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES—IRRIGATION WORKS—WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT—</b>					
<b>I.—MAJOR WORKS COSTING ABOVE RS. 1,00,000 FOR WHICH SPECIFIC PROVISION WAS MADE IN THE BUDGET—</b>					
1. Chinnatekkur Project ..	1,00,000	3,64,400	3,61,595	+ 2,61,595	— 2,805
Estimate, Rs. 6,20,000; expenditure to end of March 1945, Rs. 5,62,972;					
balance, Rs. 57,028; work in progress.					
Col. 3.—Revision of estimate.					
2. Constructing a reservoir across Paleru Vagu at Owk. (Owk tank improvements.)	50,000	2,16,800	2,01,949	+ 1,51,949	— 14,851
Estimate, Rs. 4,74,000; expenditure to end of March 1945, Rs. 4,38,413;					
balance, Rs. 35,587; work in progress.					
Col. 3.—Revision of estimate.					
3. Construction of a reservoir across Kuttalavanka, a tributary of the Chitravati river or restoration of Gazulapalli tank.	2,500	29,100	28,646	+ 26,146	— 454
Estimate, Rs. 1,37,830; expenditure to end of March 1945, Rs. 1,25,427;					
balance, Rs. 12,403; work in progress.					
Col. 3.—Revision of estimate.					
4. Restoration of Beerappa Cheruvu.	8,000	2,29,000	3,32,713	+ 3,24,713	+ 1,03,713
Estimate, Rs. 3,65,000; expenditure to end of March 1945, Rs. 3,89,458;					
excess over estimate, Rs. 24,458; work in progress.					
Col. 3.—Revision of estimate.					
Col. 6.—Rapid progress of work due to favourable conditions.					
5. Excavating a direct irrigation channel from the right bank of the Pennar to irrigate certain villages in Siddhout taluk.	15,800	1,27,900	1,28,356	+ 1,12,556	+ 456
Estimate, Rs. 2,57,400; expenditure to end of March 1945, Rs. 2,09,560;					
balance, Rs. 47,840; work in progress.					
Col. 3.—Revision of estimate.					
6. Restoration of the Ponneri tank.	4,50,000	3,98,900	3,88,654	— 61,346	— 10,246
Estimate, Rs. 6,25,000; expenditure to end of March 1945, Rs. 4,60,077;					
balance, Rs. 1,64,923; work in progress.					
Col. 3.—Non-adjustment of land charges.					
7. Formation of a tank across the Uppar Odai in Omandur village, Lalgudi taluk.	1,70,000	2,22,900	2,23,210	+ 53,210	+ 310
Estimate, Rs. 2,91,170; expenditure to end of March 1945, Rs. 2,65,874;					
balance, Rs. 25,296; work in progress.					
Col. 3.—Based on actual requirements.					
<b>II.—OTHER MAJOR WORKS FOR WHICH SPECIFIC PROVISION WAS MADE IN THE BUDGET—</b>					
(Collectively) ..	85,600	2,30,800	2,31,025	+ 1,48,425	+ 3,225
Col. 3.—Revision of estimates, increase in tender rates, rates of labour and materials and provision to complete incomplete works of previous years.					

Grant No. VIII—Irrigation—Notes—cont.

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

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation. More +, Less -.	Modified appropriation. More +, Less -.
(1)	(2)	(3)	(4)	(5)	(6)
	RS.	RS.	RS.	RS.	RS.
18.—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES—IRRIGATION WORKS—WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT—cont.					
III.—MAJOR WORKS FOR WHICH SPECIFIC PROVISION WAS NOT MADE IN THE BUDGET—					
1. Construction of a reservoir across the Gargeyapuram vagu, Rudravaram village.	..	38,800	29,295	+ 29,295	- 9,505
Estimate, Rs. 65,500; expenditure to end of March 1945, Rs. 1,52,312; excess over estimate, Rs. 86,812; work in progress.					
Col. 3.—Execution of additional works and adjustment of land charges.					
Col. 6.—Non-adjustment of land compensation charges by the Revenue Department.					
2. Restoration of the Malla-panakari tank.	..	12,000	6,488	+ 6,488	- 5,512
Administrative approval for Rs. 41,000; expenditure to end of March 1945, Rs. 6,488; work in progress.					
Col. 3.—Work sanctioned late.					
Col. 6.—Slow progress of work by the contractor due to dearth of labour in the locality.					
3. Formation of a new tank in Motoru Chintarlapalli village, Dharmavaram taluk, Anantapur district.	..	2,600	2,693	+ 2,693	+ 93
Estimate, Rs. 36,200; expenditure to end of March 1945, Rs. 34,030; balance, Rs. 2,170; work in progress.					
Col. 3.—Revision of estimate.					
4. Reconstruction of the Talayanai dam across the Palayar river—Sankaran-koil taluk.	..	100	100	+ 100	..
Estimate, Rs. 34,905; expenditure to end of March 1945, Rs. 100; balance Rs. 34,805; work in progress.					
5. Formation of a new tank in Mogalicherla village.	..	70,000	66,933	+ 66,933	- 3,067
Estimate, Rs. 1,58,400; expenditure to end of March 1945, Rs. 1,02,088; balance, Rs. 56,312; work in progress.					
Col. 3.—Provision for completing the work.					
6. Pambaleru Project	..	30,000	30,292	+ 30,292	+ 292
Estimate, Rs. 70,000; expenditure to end of March 1945, Rs. 61,268; balance, Rs. 8,732; work in progress.					
Col. 3.—Provision for completing the work.					
7. Constructing a dam across Venkatagiri river below Chennur tank supply channel head sluice.	..	7,100	6,961	+ 6,961	- 139
Estimate, Rs. 23,625; expenditure to end of March 1945, Rs. 16,130; balance, Rs. 7,495; work in progress.					
Col. 3.—Provision for completing the work.					
8. Formation of a new tank in Gandamadakala village, Udayagiri taluk.	..	100	79	+ 79	- 21
Estimate, Rs. 80,500; expenditure to end of March 1945, Rs. 84,617; balance, Rs. 5,453; work in progress.					

Grant No. VIII—Irrigation—Notes—*cont.*3. Detailed statement of expenditure on important new works—*cont.*

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

18.—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES—IRRIGATION WORKS—WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT—*cont.*III.—MAJOR WORKS FOR WHICH SPECIFIC PROVISION WAS NOT MADE IN THE BUDGET—*cont.*

9. Constructing an anicut across Ninjal Madugu and excavating a supply channel to Ponvilainthakalathur tank.

Estimate, Rs. 5,34,700; expenditure to end of March 1945, Rs. 33,986; balance, Rs. 5,00,714; work in progress.

Col. 3.—Work sanctioned late.

10. Formation of a new tank at Yarakampeta.

Estimate not sanctioned; expenditure to end of March 1945, Rs. 3,000; work in progress.

Col. 3.—This was originally sanctioned as part of a minor work and subsequently transferred to major.

11. Forming a road from Narayanapuram to Cokivada regulator along the right bank of Gopiraju channel.

Estimate not sanctioned; expenditure to end of March 1945, Rs. 4,177; work in progress.

Col. 3.—Provision to transfer debit from "57. Miscellaneous" to "18. Other Revenue expenditure, etc."

Col. 6.—Decision to retransfer expenditure to "57. Miscellaneous" itself.

- IV. MINOR WORKS (COLLECTIVELY). 23,400 32,600 33,581 + 10,181 + 981

Col. 3.—Provision to meet land acquisition charges and for urgent works.

## 18-B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT.

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

1. Improvements to west flood bank of north Buckingham canal between M. 5/3 and 10/2.

Estimate, Rs. 2,33,000; expenditure to end of March 1945, Rs. 1,68,351; balance, Rs. 64,649; work in progress.

Col. 3.—Work sanctioned late.

Col. 6.—Slow progress of work owing to abnormal rains.

2. Forming a flood bank from M. 5/3 north Buckingham canal to Kuthiraikothalam-natham.

Estimate, Rs. 1,07,500; expenditure to end of March 1945, Rs. 78,253; balance, Rs. 29,247; work in progress.

Col. 3.—Work sanctioned late.

Grant No. VIII—Irrigation—Notes—*cont.*

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

Outlay compared with

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

18-B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT—*cont.*

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

3. Constructing a regulator across the Cooum river at its head near Kesavaram. .. 2,39,000 1,88,605 + 1,88,605 - 50,395

Estimate, Rs. 2,97,000; expenditure to end of March 1945, Rs. 1,88,605; balance, Rs. 1,08,395; work in progress.

Col. 3.—Work sanctioned late.

Col. 6.—Suspension of work for two months and non-availability of machinery.

4. Protecting left margin of Adyar river at Y.M.C.A. College, Saidapet. .. 16,500 16,485 + 16,485 - 15

Estimate, Rs. 20,000; expenditure to end of March 1945, Rs. 16,485; balance, Rs. 3,515; work in progress.

Col. 3.—Work sanctioned late.

5. Constructing a boat basin at Ponnani and improvements to W.C. Canal. .. 1,000 285 + 285 - 715

Estimate, Rs. 11,600; expenditure to end of March 1945, Rs. 9,885; balance, Rs. 1,715; work in progress.

IV.—MINOR WORKS (COLLECTIVELY). 7,100 12,100 11,429 + 4,329 - 671

Col. 3.—Provision for an urgent minor work.

MINOR WORKS (*Charged*) .. .. 1,800 .. .. - 1,800

Totals { *Charged* .. .. 1,800 .. .. - 1,800  
*Authorized* .. 9,12,400 26,36,900 25,80,141 + 16,67,741 - 56,759

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

Productive.

II.—OTHER MAJOR WORKS FOR WHICH SPECIFIC PROVISION WAS MADE IN THE BUDGET (COLLECTIVELY) .. .. 86,800 55,400 49,251 - 37,549 - 6,149

Col. 3.—Delay in procuring materials.

Col. 6.—Non-adjustment of land charges.

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

1. Providing irrigation facilities to certain lands in Narasanayagam and Rajendran villages. .. 11,500 10,043 + 10,043 - 1,457

Estimate, Rs. 23,290; expenditure to end of March 1945, Rs. 10,043; balance, Rs. 13,247; work in progress.

Col. 3.—Work sanctioned late.

2. Extension of the Vadlur Tetali channel. .. 500 .. .. - 500

Estimate, Rs. 1,21,550. This is a part contribution work, Government's share being Rs. 1,07,600; work not started.

IV.—MINOR WORKS (COLLECTIVELY). 40,100 48,300 47,893 + 7,793 - 407

Col. 3.—Adjustment of land charges (Rs. 11,000) and completing certain urgent works (Rs. 10,800), offset by savings due to transfer of work from "19" to "68" and delay in land acquisition proceedings (Rs. 13,600).

APPROPRIATION ACCOUNTS

Grant No. VIII—Irrigation—Notes—cont.

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

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation. More +, Less -.	Modified appropriation. More +, Less -.
(1)	(2)	(3)	(4)	(5)	(6)
	RS.	RS.	RS.	RS.	RS.
<b>19. CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—IRRIGATION WORKS—FINANCED FROM ORDINARY REVENUES—cont.</b>					
<b>Unproductive.</b>					
<b>I.—MAJOR WORK COSTING ABOVE RS. 1,00,000 FOR WHICH SPECIFIC PROVISION WAS MADE IN THE BUDGET—</b>					
1. Uduthorahalla Scheme ..	1,11,500	1,00,000	98,587	- 12,913	- 1,413
Estimate, Rs. 1,61,500; expenditure to end of March 1945, Rs. 1,04,929; balance, Rs. 56,571; work in progress.					
Col. 3.—Savings in execution.					
• II.—OTHER MAJOR WORKS FOR WHICH SPECIFIC PROVISION WAS MADE IN THE BUDGET (COLLECTIVELY) .. .. .	85,000	10,500	10,513	- 74,487	+ 13
Col. 3.—Stoppage of a work pending certain experiments to test the retentivity of soil.					
<b>III. MAJOR WORKS FOR WHICH SPECIFIC PROVISION WAS NOT MADE IN THE BUDGET—</b>					
1. Constructing an anicut across Pillaperu river and excavating a leading channel to improve supply to Mopad channel. ..		59,800	54,527	+ 54,527	- 5,273
Estimate, Rs. 1,10,000; expenditure to end of March 1945, Rs. 1,06,445; balance, Rs. 3,555; work in progress.					
Col. 3.—Transfer of work from "18" to "19".					
2. Chagalamarri Project .. .. .		2,000	-- 1	- 1	- 2,001
Estimate not sanctioned; expenditure to end of March 1945, Rs. 11,430; work in progress.					
Col. 6.—Non-adjustment of land charges by the Revenue Department.					
IV.—MINOR WORKS (COLLECTIVELY).	2,200	..	..	- 2,200	..
<b>Navigation works—Unproductive.</b>					
<b>I.—MAJOR WORKS COSTING ABOVE RS. 1,00,000 FOR WHICH SPECIFIC PROVISION WAS MADE IN THE BUDGET—</b>					
1. Improvements to Madras wharf at Basin Bridge. ..	45,000	50,400	43,056	- 1,944	- 7,344
Estimate, Rs. 2,45,582; expenditure to end of March 1945, Rs. 1,60,066; balance, Rs. 85,516; work in progress.					
Col. 3.—Work in rapid progress.					
Col. 6.—Debit not having been raised by the P.W. Workshop for articles supplied.					
2. Provision of wharf between Trevelyan Basin and Basin Bridge. ..	9,000	8,000	7,234	- 1,766	- 766
Estimate, Rs. 2,25,000; expenditure to end of March 1945, Rs. 2,13,004; balance, Rs. 11,996; work in progress.					
Total ..	3,79,600	3,46,400	3,21,103	- 58,497	- 25,297



Grant No. VIII—Irrigation—Notes—cont.

*Important comments.*

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

	LAKHS.
	RS.
Original appropriation .. .. .	12.92
Modified appropriation .. .. .	29.85
Expenditure .. .. .	29.01

Modifications in the original appropriation amounting to a net increase of Rs. 16.93 lakhs were made during the year. The increase was mainly due to the revision of estimates of a number of works.

The number of works included in the statement and for which no provision was made in the budget was 20. Of these 1 was originally classified as "Minor" and subsequently transferred to "Major". Eleven works were sanctioned during the year, all of which were covered by supplementary grants. All the works, except one which was not started, are in progress.

The actual expenditure compared with the modified appropriation showed a saving of Rs. 0.84 lakh or 2.8 per cent of the modified appropriation.

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

See also the Audit Report.

Major head and sub-head. (1)	Final grant or appropriation. (2)	Actual expenditure. (3)	Excess + Saving - (4)
	RS.	RS.	RS.
<b>25. General Administration—</b>			
<b>Heads of Provinces, Ministers and Secretariat and Headquarters Establishments—</b>			
<b>Heads of Provinces and Ministers.</b>			
a. Salary of the Governor—			
Charged .. .. .	1,20,000	1,20,000	..
b. Sumptuary allowance—			
Charged .. .. .	18,000	18,000	..
c. Secretarial staff of the Governor—			
1. Pay of officers—			
Charged .. .. .	29,400 } 26,000	26,051	+ 51
	R. - 3,400 }		
<i>Col. 1.—Grant of leave to officers without substitutes.</i>			
2. Other charges—			
Charged .. .. .	52,400 } 50,900	50,430	- 470
	R. - 1,500 }		
d. Staff and household of the Governor—			
A. Military Secretary, Aides-de-Camp and office establishment—			
1. Pay of officers—			
Charged .. .. .	60,100 } 56,800	56,129	- 671
	R. - 3,300 }		
2. Pay of establishment—			
Charged .. .. .	23,100 } 23,500	23,466	- 34
	R. 400 }		

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

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>25. General Administration, etc.—<i>cont.</i></b>		RS.	RS.	RS.
<b>Heads of Provinces and Ministers—<i>cont.</i></b>				
d. Staff and household of the Governor— <i>cont.</i>				
A. Military Secretary, Aides-de-Camp and office establishment— <i>cont.</i>				
3. Allowances—				
Charged .. .. O. 18,700 } R. 5,300 }		24,000	22,961	- 1,039
Col. 1.—Enhanced rates of dearness and travelling allowances and grant of war allowance.				
4. Contingencies—				
Charged .. .. O. 11,300 } R. 200 }		11,500	11,738	+ 238
5. Stationery and printing for Government House—				
Charged .. .. O. 7,200 } R. - 900 }		6,300	9,873	+ 3,573
Col. 4.—Due to a sum of Rs. 4,000 having been erroneously debited to this head instead of to the sub-heads "f. C. and D."				
B. Band establishments—				
1. Pay of establishment—				
Charged .. .. O. 25,000 } R. - 17,400 }		7,600	7,618	+ 18
Col. 1.—Militarisation of the Band Establishment.				
2. Other charges—				
Charged .. .. O. 19,500 } R. - 2,300 }		17,200	17,147	- 53
Col. 1.—See "d.B.I., col. 1."				
C. Maintenance of Furnishings of Official Residences—				
1. Government House Furniture—Inauguration grant—				
Charged .. .. O. 38,800 } R. - 34,800 }		4,000	3,999	- 1
Col. 1.—Curtailment of expenditure to the minimum owing to war conditions.				
2. Government House Furniture—Maintenance grant including purchase and maintenance of pictures—				
Charged .. .. .. .		21,500	21,498	- 2
D. His Excellency the Governor's Body Guard—				
1. Pay and allowances of officers—				
Charged .. .. O. 13,100 } R. 4,600 }		17,700	16,814	- 886
Col. 1.—Commandant's promotion to the rank of Major and drawal of war service increment.				
2. Pay and allowances of establishments—				
Charged .. .. O. 39,400 } R. 15,200 }		54,600	55,041	+ 441
Col. 1.—Increase in pay and war service increments, and enhanced rate of batta to I.O.R.'s.				
3. Other charges—				
Charged .. .. O. 41,500 } R. - 2,700 }		38,800	34,982	- 3,818
E. Medical establishments—				
Charged .. .. O. 36,200 } R. - 1,500 }		34,700	34,515	- 185

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

Major head and sub-head. (1)	Final grant or appropriation. (2)	Actual expenditure. (3)	Excess +, Saving - (4)
	RS.	RS.	RS.
<b>25. General Administration—<i>cont.</i></b>			
<b>Heads of Provinces and Ministers—<i>cont.</i></b>			
<b>d. Staff and household of the Governor—<i>cont.</i></b>			
<b>F. Maintenance of gardens in Government Houses—</b>			
<b>1. Pay of establishments and other charges—</b>			
Charged .. .. .	7,900	7,804	- 96
<b>2. Maintenance charges—</b>			
Charged .. .. .	O. 60,900 } R. 21,600 }	82,500	82,338
			- 162
<i>Col. 1.—Revision of the rate of pay and the grant of war allowance to the Superintendent, Government House Gardens (Rs. 3,600), and improvement to Guindy Park and higher cost of maintaining the gardens (Rs. 18,000).</i>			
<b>e. Expenditure from contract allowance—</b>			
Charged .. .. .	O. 1,04,000 } R. 5,000 }	1,09,000	1,09,000
<b>f. Tour expenses—</b>			
<b>A. Special Train for His Excellency's own use and haulage of his saloon carriages—</b>			
Charged .. .. .	O. 35,000 } R. - 10,000 }	25,000	19,366
			- 5,634
<i>Col. 1.—The programme of His Excellency's tours could not be settled in advance.</i>			
<i>Col. 4.—Some of the journeys were performed by His Excellency by air.</i>			
<b>B. Reserved accommodation for the members of His Excellency's family and payments and presents for services rendered on tour—</b>			
Charged .. .. .	O. 5,000 } R. 2,700 }	7,700	7,358
			- 342
<i>Col. 1.—Increased cost of articles presented for services rendered.</i>			
<b>C. Other miscellaneous charges—</b>			
Charged .. .. .	O. 72,000 } R. - 12,000 }	60,000	60,782
			+ 782
<i>Col. 1.—See "f. A., col. 1."</i>			
<b>D. Purchase and upkeep of motor cars and motor lorries—</b>			
Charged .. .. .	O. 11,000 } R. 4,000 }	15,000	13,064
			- 1,966
<i>Col. 1.—Increased cost of spare parts and repairs and renewals of tyres.</i>			
<b>E. Maintenance of State saloons—</b>			
Charged .. .. .	O. 18,000 } R. - 400 }	17,600	16,599
			- 1,001
<b>Miscellaneous.</b>			
<b>g. Discretionary grants by Heads of Provinces—</b>			
Discretionary grants by His Excellency the Governor .. .. .	25,000	25,000	..
<b>h. Ministers—</b>			
<b>A. Pay of officers—</b>			
Charged .. .. .	100	..	- 100
Authorized .. .. .	100	..	- 100
<b>B. Pay of establishments .. .. .</b>			
Charged .. .. .	100	..	- 100
<b>C. Other charges—</b>			
Charged .. .. .	100	..	- 100
Authorized .. .. .	100	..	- 100

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

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess + Saving —
(1)		(2)	(3)	(4)
<b>25. General Administration, etc.—<i>cont.</i></b>				
<b>Heads of Provinces and Ministers—<i>cont.</i></b>				
<b>hh. Advisers—</b>				
<b>A. Pay of officers—</b>				
<i>Charged</i> .. .. .		1,92,000	1,92,000	
<b>B. Pay of establishments ..</b>	O. 18,700	14,900	15,197	+ 297
	R. - 3,800			
<b>C. Other charges—</b>				
<i>Charged</i> .. .. .	O. 23,800	17,800	25,115	+ 7,615
	R. - 6,000			
<i>Col. 1.</i> —Less tours performed by Advisers than anticipated.				
<i>Col. 4.</i> —Debits raised by the railways after the close of the year in respect of requisitions.				
<b>Authorized .. .. .</b>	O. 17,700	16,500	16,860	+ 360
	R. - 1,290			
<b>Secretariat and Headquarters Establishments.</b>				
<b>j. Civil Secretariat—</b>				
<b>A. Chief Secretariat—</b>				
<b>1. Pay of officers—</b>				
<i>Charged</i> .. .. .	O. 60,000	63,800	63,059	- 741
	R. 3,800			
<b>Authorized .. .. .</b>	O. 15,600	23,200	23,110	- 90
	R. 7,600			
<i>Col. 1.</i> —(i) Pay of special officers, (ii) grant of leave to an officer and (iii) draw of pay by the additional Assistant Secretary in the revised scale.				
<b>2. Pay of establishments..</b>	O. 61,500	68,100	68,819	+ 719
	R. 6,600			
<i>Col. 1.</i> —Revised scale of pay drawn for certain members and appointment of additional staff to cope with increased work.				
<b>3. Other charges—</b>				
<i>Charged</i> .. .. .	O. 600	400	422	+ 22
	R. - 200			
<b>Authorized .. .. .</b>	O. 12,200	18,500	19,074	+ 574
	R. 6,300			
<i>Col. 1.</i> —Enhanced rates of dearness allowance and grant of war allowance.				
<b>B. Finance Secretariat—</b>				
<b>1. Pay of officers—</b>				
<i>Charged</i> .. .. .	O. 48,200	51,400	51,334	- 66
	R. 3,200			
<b>Authorized .. .. .</b>	O. 18,700	23,300	23,301	+ 1
	R. 4,600			
<i>Col. 1.</i> —Appointment of a special officer for revision of salaries.				
<b>2. Pay of establishments.</b>	O. 99,300	96,500	95,646	- 854
	R. - 2,800			
<b>3. Other charges—</b>				
<i>Charged</i> .. .. .	O. 800	600	551	- 49
	R. - 200			
<b>Authorized .. .. .</b>	O. 10,400	19,300	19,067	- 233
	R. 8,900			
<i>Col. 1.</i> —Grant of war allowance.				

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

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>25. General Administration, etc.—<i>cont.</i></b>		RS.	RS.	RS.
<b>Secretariat and Headquarters Establishments—<i>cont.</i></b>				
<b>j. Civil Secretariats—<i>cont.</i></b>				
<b>C. Revenue Department—</b>				
<b>1. Pay of officers—</b>				
<i>Charged</i> .. .. .	O. 47,000 R. 7,600	54,600	54,644	+ 44
<i>Col. 1.—Appointment of an Additional Secretary for a short period.</i>				
Authorized .. .. .	O. 7,100 R. 3,600	10,100	10,005	- 95
<i>Col. 1.—Appointment of a Special Deputy Collector for work connected with the valuation of forests.</i>				
2. Pay of establishments.	O. 57,900 R. - 500	57,400	57,973	+ 573
3. Other charges—				
<i>Charged</i> .. .. .	O. 600 R. 300	900	844	- 56
Authorized .. .. .	O. 7,800 R. 7,000	14,800	14,807	+ 7
<i>Col. 1.—(i) Tour expenses of the Special Deputy Collector and his establishment and grant of travelling allowance for rest and recreation (Rs. 2,600) and (ii) of war allowance (Rs. 4,300).</i>				
<b>D. Development Department—</b>				
<b>1. Pay of officers—</b>				
<i>Charged</i> .. .. .	O. 93,500 R. - 26,700	66,800	65,714	- 1,086
<i>Col. 1.—Debit of the pay of the Special Development Officer to the new sub-head "Post-war reconstruction" and employment of an Assistant Secretary whose pay was 'Authorized' in the leave vacancy of an Under Secretary whose pay was 'Charged'.</i>				
Authorized .. .. .	O. 10,100 S. 1,900	12,000	11,892	- 108
2. Pay of establishments.		79,100	77,979	- 1,121
3. Other charges—				
<i>Charged</i> .. .. .	O. 6,800 R. - 2,200	4,600	3,502	- 1,098
<i>Col. 1.—Provision for travelling allowance of the Additional Secretary connected with a special tour was not utilized as the tour was cancelled.</i>				
Authorized .. .. .	O. 16,100 S. 13,800	29,900	28,965	- 935
<i>Col. 1.—Grant of war allowance and enhanced rates of dearness allowance (Rs. 7,100) and provision for purchase of furniture for additional staff (Rs. 3,800) and for travelling allowance (Rs. 2,900).</i>				
<b>DD. Post-War Reconstruction—</b>				
<b>Estimates of Development Department—</b>				
<b>1. Pay of officers—</b>				
<i>Charged</i> .. .. .	R. 23,200	23,200	23,670	+ 470
2. Pay of establishments	S. 11,700	11,700	11,482	- 218
3. Allowances—				
<i>Charged</i> .. .. .	R. 3,700	3,700	3,378	- 322
Authorized .. .. .	S. 5,200	5,200	4,910	- 290
4. Other charges	S. 3,700	3,700	3,051	- 649
<i>Sub-heads 1 to 4.—New sub-heads opened for exhibiting expenditure on Post-war reconstruction schemes.</i>				

APPROPRIATION ACCOUNTS

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

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess-Saving
(1)		(2)	(3)	(4)
<b>25. General Administration, etc.—cont.</b>				
		RS.	RS.	RS.
<b>Secretariat and Headquarters Establishments—cont.</b>				
j. Civil Secretariats—cont.				
E. Education and Public Health Department—				
1. Pay of officers—				
Charged	O.	51,000	46,300	45,957
	R.	4,700		
Authorized	O.	10,600	13,200	13,194
	S.	2,600		
Col. 1.—Restoration of the pre-1938 scales of pay and larger expenditure on leave salaries.				
2. Pay of establishments.	O.	89,400	91,700	91,586
	S.	2,300		
3. Other charges—				
Charged	O.	500	400	338
	R.	100		
Authorized	O.	13,200	22,800	22,513
	S.	9,600		
Col. 1.—Grant of war allowance and enhanced rates of dearness and travelling allowances and unforeseen advertisement charges.				
F. Public Works Department—				
1. Pay of officers—				
Charged	O.	46,200	47,600	47,850
	R.	1,400		
Authorized	O.	4,200	6,000	5,979
	S.	1,800		
2. Pay of establishments.	O.	68,100	71,400	71,434
	S.	3,300		
3. Other charges—				
Charged			1,000	518
Authorized	O.	8,000	16,300	16,822
	S.	8,300		
Col. 1.—Enhanced rates of dearness and travelling allowances and grant of war allowance.				
G. Home Department—				
1. Pay of officers—				
Charged	O.	66,200	36,600	36,631
	R.	29,600		
Col. 1.—Pay of the Joint Secretary was "authorized".				
Authorized	O.	7,600	28,400	27,552
	S.	17,700		
	R.	3,100		
Col. 1.—Vide "Charged" above.				
2. Pay of establishments.	O.	71,800	68,700	69,160
	R.	3,100		
3. Other charges—				
Charged			700	744
Authorized	O.	11,000	16,700	17,749
	S.	5,700		
Col. 1.—Grant of war allowance to the staff and travelling allowance to certain members who went on leave for rest and recreation.				
H. Legal Department—				
1. Pay of officers—				
Charged	R.	3,200	3,200	3,027
Col. 1.—Pay of officer deputed for legal training under the Government of India was "charged".				
Authorized	O.	39,800	35,100	34,678
	R.	4,700		
Col. 1.—Vide "Charged" above.				

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

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -
(1)		(2)	(3)	(4)
<b>25. General Administration, etc.—<i>cont.</i></b>		RS.	RS.	RS.
<b>Secretariat and Headquarters Establishments—<i>cont.</i></b>				
j. Civil Secretariats— <i>cont.</i>				
H. Legal Department— <i>cont.</i>				
2. Pay of establishments.	O. 21,300 } R. - 1,200 }	20,100	20,096	- 4
3. Other charges—				
Charged .. .. .	R. 400	400	210	- 190
Authorized .. .. .	O. 9,100 } R. - 1,900 }	7,200	7,267	+ 67
J. Local Administration Department—				
1. Pay of officers—				
Charged .. .. .		35,000	35,000	
Authorized .. .. .	O. 18,900 } S. 3,400 }	22,300	22,314	+ 14
Col. 1.—Fixation of pay of officers in the 1933 scales of pay.				
2. Pay of establishments.	O. 65,200 } S. 5,400 }	70,600	70,889	+ 289
3. Other charges—				
Charged .. .. .		200	173	- 27
Authorized .. .. .	O. 9,200 } S. 3,400 }	14,600	14,926	+ 326
Col. 1.—Grant of war allowance and enhanced rates of dearness allowance.				
JJ. Post-War Reconstruction—Co-ordination Department—				
1. Pay of officers—				
Charged .. .. .	R. 14,900	14,900	14,916	+ 16
2. Pay of establishments.	S. 3,600	3,600	3,173	- 427
3. Other charges—				
Charged .. .. .	R. 1,000	1,000	1,406	+ 406
Authorized .. .. .	S. 12,700	12,700	12,153	- 547
Sub-heads 1 to 3, col. 1.—See "j.DD. Sub-heads 1 to 4" above.				
K. Charges common to all Civil Secretariats—				
1. Pay of establishments.	O. 57,300 } R. - 8,600 }	48,700	48,654	- 46
2. Other charges	O. 1,38,800 } R. - 4,500 }	1,34,300	1,31,442	- 2,858
L. Saluting battery	O. 2,100 } R. 200 }	2,300	2,222	- 78
M. Madras Record Office	O. 85,900 } R. 5,000 }	90,900	89,828	- 1,072
N. Translators—				
Charged .. .. .		200	236	+ 36
Authorized .. .. .	O. 49,500 } R. 3,800 }	53,300	53,303	+ 3
O. Inspector of Municipal Councils and Local Boards—				
1. Pay of officers—				
Charged .. .. .	O. 35,400 } R. - 10,800 }	24,600	24,529	+ 29
Authorized .. .. .	O. 30,800 } S. 2,700 }	33,500	33,307	- 193
2. Pay of establishments.	O. 34,000 } S. 2,800 }	36,800	36,410	- 390

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

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>25. General Administration, etc.—<i>cont.</i></b>		RS.	RS.	RS.
<b>Secretariat and Headquarters Establishments—<i>cont.</i></b>				
j. Civil Secretariats— <i>cont.</i>				
O. Inspector of Municipal Councils and Local Boards— <i>cont.</i>				
3. Other charges—				
Charged .. .. O.	3,000	2,700	2,082	- 618
.. .. R.	- 300			
Authorized .. .. O.	35,200	45,700	44,834	- 866
.. .. S.	10,500			
<i>Col. 1.</i> —Creation of a new office (Rs. 6,200), enhanced rates of dearness allowance, (Rs. 2,500), payment of allowance in connection with the training of candidates for posts of Municipal Commissioners (Rs. 1,000) and increased contingent charges (Rs. 800).				
P. 1. Elections to Local Boards and Municipalities.	{ O. 5,400 R. - 200 }	5,200	5,076	- 124
2. Charges recoverable from Governments, Departments, etc.	{ O. - 5,400 R. 200 }	- 5,200	- 5,076	+ 124
Q. Elections to Non-Union Panchayats.	{ O. 1,300 R. - 700 }	600	582	- 18
R. Subsidy to District Boards towards the cost of Accountants (partially excluded areas).	.. ..	500	504	+ 4
Post-war Re-construction—Estimates of the Board of Revenue—				
1. Pay of officers—				
Charged .. .. R.	46,700	46,700	39,555	- 7,145
Authorized .. .. S.	14,700	14,700	12,882	- 1,818
2. Pay of establishments.	S. 19,500	19,500	17,691	- 1,809
3. Allowances—				
Charged .. .. R.	4,700	4,700	2,126	- 2,574
<i>Col. 4.</i> —Less tours than anticipated.				
Authorized .. .. S.	20,700	20,700	20,391	- 309
4. Other Charges .. .. S.	10,300	14,100	9,293	- 4,807
.. .. R.	3,800			
<i>Col. 4.</i> —Anticipated expenditure was not incurred. <i>Sub-heads 1 to 4, col. 1.</i> —See “j.DD. Sub-heads 1 to 4” above.				
Special officer for training clerks and village officers—				
1. Pay of officers .. .. S.	22,100	22,100	22,298	+ 198
2. Pay of establishments. S.	6,300	6,300	6,208	- 92
3. Other Charges .. .. S.	55,400	55,400	40,306	- 15,094
<i>Col. 4.</i> —Due chiefly to fall in the number of trainees, furniture not having been supplied by the contractor in time and less tours of officers than anticipated.				
<i>Sub-heads 1 to 3, col. 1.</i> —New sub-heads opened to exhibit expenditure on account of pay of the officer and staff for the training of clerks and village officers.				
Special officer for conducting departmental enquiries—				
1. Pay of officers—				
Charged .. .. R.	7,500	7,500	5,809	- 1,691
Authorized .. ..	.. ..	.. ..	386	+ 386
2. Pay of establishments. S.	500	500	498	- 2
3. Other Charges—				
Charged .. .. R.	600	600	.. ..	- 600
Authorized .. .. S.	800	800	391	- 409
<i>Sub-heads 1 to 3.</i> —New sub-heads opened to exhibit expenditure on account of pay of the officer and staff sanctioned for conducting departmental enquiries.				



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

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>25. General Administration, etc.—cont.</b>		RS.	RS.	RS.
<b>Secretariat and Headquarters Establishments—cont.</b>				
<b>k. Public Service Commission—</b>				
<b>A. Pay of officers—</b>				
Charged .. .. .	O. 1,10,600	1,18,100	1,17,620	- 480
	R. 7,500			
<b>B. Other charges—</b>				
Charged .. .. .	O. 1,00,900	1,15,600	1,14,880	- 720
	R. 14,700			
<i>Col. 1.—Increase in the amount of remuneration to examiners owing to increase in the number of candidates for Special Test Examinations, Madras Ministerial Service and Madras Judicial Subordinate Service Examinations (Rs. 9,700), grant of war allowance and enhanced rates of dearness allowance (Rs. 3,300) and employment of additional temporary staff and restoration of pre-1938 scales of pay, etc. (Rs. 1,700).</i>				
<b>l. Board of Revenue, Financial Commissioner and Establishments—</b>				
<b>A. Pay of officers—</b>				
Charged .. .. .	O. 83,900	80,500	80,869	+ 369
	R. - 3,400			
Authorized .. .. .		28,700	27,849	- 851
<b>B. Pay of establishments.</b>	O. 1,50,000	1,43,000	1,43,017	+ 17
	R. - 7,000			
<b>C. Other charges—</b>				
Charged .. .. .	O. 7,500	6,800	5,452	- 1,348
	R. - 700			
Authorized .. .. .	O. 45,600	65,900	65,077	- 823
	S. 11,300			
	R. 7,000			
<i>Col. 1.—Grant of war allowance and higher rates of dearness allowance and larger expenditure on travelling and other compensatory allowances owing to the appointment of a special officer for the location of waste and fallow lands.</i>				
<b>m. Local Fund Audit Establishments—</b>				
<b>A. Examiner's office—</b>				
<b>1. Pay of officers</b>	O. 6,600	6,800	7,277	+ 477
	R. 200			
<b>2. Pay of establishments.</b>	O. 54,000	60,700	61,590	+ 890
	R. 6,700			
<i>Col. 1.—Creation of temporary posts.</i>				
<b>3. Other charges—</b>				
Charged .. .. .	O. 200	300	229	- 71
	R. 100			
Authorized .. .. .	O. 31,900	38,500	38,442	- 58
	R. 3,600			
<i>Col. 1.—Vide sub-head "2. Pay of Establishments" above.</i>				
<b>B. District staff—</b>				
<b>1. Pay of officers</b>	O. 18,000	17,500	16,937	- 563
	R. - 500			
<b>2. Pay of establishments.</b>	O. 2,45,000	2,08,300	2,06,064	- 2,236
	S. 100			
	R. - 36,800			
<i>Col. 1.—Deputation of staff to other departments.</i>				
<b>3. Allowances</b>	O. 54,500	61,700	58,508	- 3,192
	R. 7,200			
<i>Col. 1.—Abolition of fixed travelling allowance and consequent payment of actual travelling allowance to District Inspectors and grant of war allowance and increased rates of dearness allowance.</i>				
<b>4. Contingencies</b>	O. 14,900	13,400	13,081	- 319
	R. - 1,500			

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

Major head and sub-head. (1)	Final grant or appropriation. (2)	Actual expenditure. (3)	Excess +, Saving - (4)
<b>25. General Administration, etc.—<i>cont.</i></b>	RS.	RS.	RS.
<b>Secretariat and Headquarters Establishments—<i>cont.</i></b>			
n. Agent for Government Consignments—			
A. Contribution .. .. .	11,700	12,355	+ 655
<b>Miscellaneous.</b>			
w. II. <i>Deduct</i> —Contributions recoverable from other Governments, Departments, etc.	- 31,200	- 26,816	+ 4,384
<i>Col. 4.</i> —Reduction in the contribution recoverable from the Central Government on account of the administration of the "Registration of Foreigners Acts and Rules."			
Charges in England—			
A. Secretary of State for India—			
x. Other items—			
<i>Charged</i> —			
2. Outfit and voyage allowance of the Governor.	O. 26,600 R. - 26,600	.. .. .	.. .. .
<i>Col. 1.</i> —Due to extension of the term of office of H. E. the Governor.			
B. High Commissioner for India—			
y. Salaries and expenses of the High Commissioner's department—			
Share of the cost of the High Commissioner's establishments debitable to Provincial Governments.	O. 58,000 R. 2,200	60,200	59,387 - 813
yy. Other items—			
1. Leave salaries and deputation pay—			
<i>Charged</i> .. .. .	O. 14,200 R. - 12,200	2,000	2,011 + 11
2. Allotment of pay of officers—			
<i>Charged</i> .. .. .	O. 7,000 R. - 3,600	3,400	3,280 - 120
3. Sterling overseas pay—			
<i>Charged</i> .. .. .	O. 31,600 R. 200	31,800	32,500 + 700
4. Cost of publications supplied to India—			
(i) Government House—			
<i>Charged</i> .. .. .	.. .. .	.. .. .	83 + 83
(ii) Other than Government House.			
.. .. .	.. .. .	400	257 - 143
5. Stores for India .. .. .	.. .. .	.. .. .	1,622 + 1,622
z. Loss or gain by exchange—Other than on stores—			
<i>Charged</i> .. .. .	R. 200	200	66 - 134
Authorized .. .. .	R. 100	100	107 + 7
Lump sum provision for the restoration of 1933 scales of pay.	O. 8,100 R. - 8,100	.. .. .	.. .. .

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

Major head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)	(2)	(3)	(4)
<b>25. General Administration, etc.—<i>cont.</i></b>	RS.	RS.	RS.
Surrenders or withdrawals within grant or appropriation—			
Charged .. .. R. 13,600	13,600	..	- 13,600
Authorized—			
Gross .. .. R. - 200	- 200	..	+ 200
Deductions .. .. R. 200	200	..	- 200
Totals. {			
Charged ..	19,84,400	19,49,273	- 35,127
Authorized—			
Gross ..	23,73,500	23,36,399	- 37,101
Deductions ..	- 36,200	- 31,892	+ 4,308
Net ..	23,37,300	23,04,507	- 32,793

Notes.

*Administration of the grant—Charged.*—The percentage of saving in the final appropriation was 1·8 per cent as against 2·0 per cent in the previous year. The saving was reduced to 1·1 per cent of the modified appropriation consequent on surrenders amounting to Rs. 13,600 as against 0·4 per cent in the previous year.

*Authorized.*—There was a saving of 1·4 per cent in the final grant as against the negligible saving of 0·05 per cent in the previous year.

Grant No. X—Legislative Bodies—Authorized.

Major head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)	(2)	(3)	(4)
<b>25. General Administration—Legislative Bodies.</b>	RS.	RS.	RS.
<b>o. Provincial Legislative Assembly—</b>			
D. Other charges .. ..	2,100	2,114	+ 14
<b>p. Legislative Assembly Department—</b>			
A. Pay of officers .. .. O. 3,800	3,900	3,900	..
.. .. R. 100			
B. Pay of establishments .. O. 51,000	46,500	46,447	- 53
.. .. R. - 4,500			
C. Allowances and hono- raria. { O. 3,800	8,300	8,214	- 86
.. .. R. 4,500			
Col. 1.—Enhanced rates of dearness allowance and grant of war allowance.			
D. Other charges .. .. O. 1,600	1,500	1,407	- 93
.. .. R. - 100			
<b>q. Provincial Legislative Council—</b>			
D. Other charges .. ..	400	403	+ 3

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

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +; Saving -.
(1)		(2)	(3)	(4)
<b>25. General Administration—Legislative Bodies—cont.</b>		RS.	RS.	RS.
r. Elections for Legislatures—				
A. Elections—				
1. Pay of special officers and establishments.	O. 200 R. - 100	100	189	+ 89
2. Travelling allowances and honoraria.	.. ..	100	..	- 100
3. Other charges	O. 2,000 R. - 1,500	500	92	- 408
w. II. Deduct—Contributions recoverable from other Governments, Departments, etc.	O. - 3,300 R. 1,500	- 1,800	- 1,824	- 24
Charges in England—				
B. High Commissioner for India—				
y. Other items—				
Cost of publications supplied to India.	.. ..	200	73	- 127
Lump sum provision for the restoration of 1933 scales of pay.	O. 100 R. - 100	..	..	..
Surrenders or withdrawals within grant or appropriation—				
Gross .. ..	.. .. R. 1,700	1,700	..	- 1,700
Deductions .. ..	.. .. R. - 1,500	- 1,500	..	+ 1,500
Totals		Authorized— Gross .. .. Deductions .. .. Net .. ..	65,300 62,839 - 1,824 61,015	- 2,461 + 1,475 - 985

## Notes.

*Administration of the grant.*—The saving in the final grant was 1·6 per cent as against 14·9 per cent in the previous year. The percentage of saving in the modified appropriation was 1·3 as against 0·2 in the previous year.

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

See also the Audit Report.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +; Saving -.
(1)		(2)	(3)	(4)
<b>25. General Administration—District Administration and Miscellaneous.</b>		RS.	RS.	RS.
District Administration.				
s. General establishments—				
A. Collectors and Magistrates—				
1. Pay of officers—				
Charged .. ..	O. 6,50,000 R. - 1,00,000	5,50,000	5,05,591	- 44,409
Col. 1.—Appointment of some of the non-I.C.S. Collectors in the I.C.S. cadre during the year.				

Grant No. XI—District Administration and Miscellaneous—cont

Major head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)	(2)	(3)	(4)
	RS.	RS.	RS.
<b>25. General Administration—District Administration and Miscellaneous—cont.</b>			
<b>District Administration—cont.</b>			
s. General establishments—cont.			
A. Collectors and Magistrates—cont.			
1. Pay of officers—cont.			
Authorized .. .. O. 30,600 } S. 1,00,000 }	1,30,600	1,23,945	- 6,655
Col. 1.—Re-employment after retirement as Collectors of officers who had held listed posts and employment of Deputy Collectors as acting Collectors in leave vacancies.			
2. Pay of establishments. O. 7,18,000 } S. 100 } R. 6,000 }	7,24,100	7,30,597	+ 6,497
3. Allowances and honoraria— Charged .. .. O. 53,800 } R. 8,400 }	62,200	58,333	- 3,867
Col. 1.—Grant of war allowance and enhanced rates of travelling allowance.			
Authorized .. .. O. 2,30,000 } S. 47,000 } R. 43,000 }	3,20,000	3,09,327	- 10,673
Col. 1.—See "Charged—Col. 1" and also to enhanced rates of dearness allowance.			
4. Petty construction and repairs. { O. 13,200 } R. 10,000 }	23,200	17,498	- 5,702
Col. 1.—Provision for payment on sanctioned works and other urgent works.			
Col. 4.—Certain bills for works executed were not paid before the close of the year.			
5. Plague charges .. O. 4,300 } R. 9,400 }	13,700	11,958	- 1,742
Col. 1.—Prevalence of plague in a district.			
6. Contingencies— Charged .. .. O. 23,000 } R. -15,000 }	8,000	2,203	- 5,797
Cols. 1 and 4.—Law charges did not materialise to the extent anticipated.			
Authorized .. .. O. 4,63,300 } S. 100 } R. 23,500 }	4,86,900	5,38,247	+ 51,347
Cols. 1 and 4.—Increase in correspondence and employment of additional staff in connection with the control of prices.			
B. Court of Wards establishments. { O. 13,500 } R. 10,000 }	23,500	20,101	- 3,399
Col. 1.—Expenditure on account of the staff employed for arbitration in the Vizianagram Estate.			
Col. 4.—Abolition of certain posts in connection with handing over of certain estates to the proprietors.			
C. Laccadive and Aminidivi establishments (excluded areas)—			
1. Pay and allowances of officers and establishments— Charged .. .. O. 22,600 } R. 5,200 }	27,800	24,600	- 3,200
Col. 1 and 4.—Increased expenditure based on the requirements of Collectors did not materialise to the extent anticipated.			
2. Other charges— Charged .. .. O. 1,79,800 } R. 23,000 }	2,02,800	1,98,576	- 4,224
Col. 1.—Rise in the price of rice.			
3. Charges payable to Governments, Departments and others— Charged .. ..	3,000	4,007	+ 1,007

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

Major head and sub-head. (1)	Final grant or appropriation. (2)	Actual expenditure. (3)	Excess +, Saving - (4)
	RS.	RS.	RS.
<b>25. General Administration—District Administration and Miscellaneous—cont.</b>			
<b>District Administration—cont.</b>			
s. General establishments—cont.			
D. Treasury establishments—			
1. Pay of officers	O. 2,10,000 R. - 30,000	1,80,000	1,73,330 - 6,670
Col. 1.—Larger number of junior officers acting as Treasury Deputy Collectors.			
2. Pay of establishments.	O. 5,54,800 S. 100 R. - 30,000	5,24,900	5,16,874 - 8,026
3. Allowances	O. 1,33,500 R. 50,400	1,83,990	1,85,734 + 1,834
Col. 1.—Grant of war allowance and enhanced rates of dearness allowance.			
4. Contingencies	O. 54,700 R. 2,200	56,900	53,704 - 3,196
t. Subdivisional establishments—			
A. Subdivisional establishments (excluding Rural Debt Redemption Scheme and Debt Conciliation Boards)—			
1. Pay of officers—			
Charged	O. 4,00,000 S. 100 R. - 50,000	3,50,100	3,36,778 - 13,322
Col. 1.—A large number of Provincial Civil Service Officers holding charge of I.C.S. Divisions.			
Authorized	O. 5,30,000 S. 30,100 R. 400	5,60,500	5,79,395 + 18,895
2. Pay of establishments	O. 5,50,000 S. 55,000 R. 1,700	6,06,700	6,10,057 + 3,357
Col. 1.—Increased staff to cope with land acquisition and requisitioning work and restoration of pre-1938 scales of pay.			
3. Allowances—			
Charged	O. 63,000 R. 12,200	75,200	71,846 - 3,354
Col. 1.—Grant of war allowance and enhanced rates of travelling allowance.			
Authorized	O. 3,81,700 S. 93,000 R. 3,200	4,77,900	5,40,449 + 62,549
Cols. 1 and 4.—See "Charged" above. Excess was also due to enhanced rates of dearness allowance.			
4. Honoraria	O. 74,000 R. 8,000	82,000	87,684 + 5,684
Col. 1.—Grant of dearness allowance to copyists and examiners.			
5. Petty construction and repairs.		6,100	5,675 - 425
6. Contingencies	O. 2,39,100 R. 14,800	2,53,900	2,62,476 + 8,576
B. Debt Conciliation Boards—			
Pay of establishments and other charges.	R. 100	100	96 - 4

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

Major head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)	(2)	(3)	(4)
<b>25. General Administration—District Administration and Miscellaneous—cont.</b>	RS	RS.	RS.
<b>District Administration— cont.</b>			
<b>u. Other establishments—</b>			
<b>A. Taluk establishments—</b>			
<b>I. Ordinary areas—</b>			
1. Pay of establishments. O. 43,30,000	} 42,07,700	41,87,971	- 19,729
S. 1,400			
R. - 1,23,700			
2. Allowances .. O. 20,20,000	} 25,33,000	25,35,938	+ 2,938
S. 4,44,700			
R. 68,300			
<i>Col. 1.—See "t.A.3. Authorized."</i>			
3. Honoraria .. O. 1,65,000	} 1,90,000	2,01,307	+ 11,307
R. 25,000			
<i>Col. 1.—See "t.A.4, col. 1."</i>			
4. Petty construction and repairs. O. 33,000	} 38,000	36,822	- 1,178
R. 5,000			
<i>Col. 1.—Increase in cost of labour and materials.</i>			
5. Contingencies .. O. 6,03,700	} 6,41,300	6,64,334	+ 23,034
R. 37,600			
<b>II. Partially excluded areas—</b>			
Petty construction and repairs. O. 63,600	} 66,800	62,801	- 3,999
R. 3,200			
<b>B. Ryotwari village service—</b>			
<b>I. Ordinary areas—</b>			
1. Pay of establishments. O. 1,01,10,000	} 1,00,10,000	99,09,785	- 1,00,215
R. - 1,00,000			
2. Allowances .. O. 22,800	} 2,33,300	1,19,861	- 1,13,439
R. 2,10,500			
<i>Col. 1.—Grant of fixed travelling allowance to menials sanctioned during the year and exhibition under this head of expenditure on batta for guarding railway lines.</i>			
<i>Col. 4.—Expenditure on fixed travelling allowance was less than anticipated.</i>			
3. Other charges .. O. 1,96,000	} 45,900	77,574	+ 31,674
R. - 1,50,100			
<i>Col. 1.—Transfer of debit on account of batta for guarding railway lines to "B. I. 2. above" (Rs. 50,000), reduction in payment of batta for guarding railway lines due to suspension of Civil Disobedience Movement (Rs. 50,000) and anticipated saving under "Petty construction and repairs" (Rs. 50,000).</i>			
<i>Col. 4.—Increase in the cost of materials and labour.</i>			
<b>II. Partially excluded areas—</b>			
1. Pay of establishments. O. 33,000	} 30,000	31,419	+ 1,419
R. - 3,000			
2. Allowances .. O. 100	} 5,100	483	- 4,617
R. 5,000			
<i>Col. 1.—Grant of fixed travelling allowance to menials.</i>			
<i>Col. 4.—See remarks under "u. B. I. 2, col. 4."</i>			
3. Other charges .. O. 1,600	} 1,000	967	- 33
R. - 600			
<b>C. Proprietary Estates Village Service—</b>			
<b>I. Ordinary areas—</b>			
1. Pay of establishments. O. 24,14,400	} 23,74,400	23,56,718	- 17,682
R. - 40,000			
2. Other charges .. O. 45,000	} 58,300	27,143	- 61,157
R. 13,300			
<i>Col. 1.—See "u. B. II. 2, col. 1" above.</i>			
<i>Col. 4.—See remarks under "u. B. I. 2, col. 4."</i>			

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

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess + Saving -
(1)		(2)	(3)	(4)
		RS.	RS.	RS.
<b>25. General Administration—District Administration and Miscellaneous—<i>cont.</i></b>				
District Administration— <i>cont.</i>				
u. Other establishments— <i>cont.</i>				
C. Proprietary Estates Village Service— <i>cont.</i>				
II. Partially excluded areas—				
1. Pay of establishments.	O. 22,000 R. 9,000	31,000	17,462	- 13,538
<i>Cols. 1 and 4.</i> —The reappropriation of Rs. 9,000 made to meet increased expenditure due to inclusion of Polavaram taluk in the partially excluded areas proved unnecessary.				
2. Other charges	O. 200 R. 2,600	2,800	1,028	- 1,772
<i>Col. 1.</i> —To meet increased expenditure consequent on the inclusion of Polavaram taluk in the partially excluded areas.				
D. Cattle pounds—				
I. Ordinary areas—				
1. Pay and allowances of establishments.	O. 1,08,600 R. 6,000	1,14,600	1,11,000	- 3,600
2. Contingencies	O. 1,21,900 R. 10,900	1,32,800	1,13,630	- 19,170
<i>Col. 4.</i> —Saving under "Petty construction and repairs" due to want of proper contractors for executing works.				
II. Partially excluded areas—				
1. Pay and allowances of establishments.	O. 1,800 R. 400	2,200	2,262	+ 62
2. Contingencies	O. 1,600 R. 1,600	3,200	2,131	- 1,069
E. Charges on account of revenue processes.	O. 1,71,200 R. 24,800	1,96,000	1,89,142	- 6,858
<i>Col. 1.</i> —Increased rate of dearness allowance to process-servers.				
F. Establishment for stamping weights and measures.	O. 34,100 R. 5,800	39,900	36,432	- 3,468
<i>Col. 1.</i> —Enhanced rates of dearness allowance.				
G. Special Establishments (schools for training village officers and presidents of panchayat boards)—				
1. Pay of establishments.	S. 5,200	5,200	7,032	+ 1,832
<i>Col. 1.</i> —New sub-head opened to exhibit expenditure on account of the scheme sanctioned during the year for the training of village headmen and presidents of panchayat boards in village welfare work.				
2. Allowances	S. 11,000	11,000	1,388	- 9,612
<i>Col. 1.</i> —See "G. 1, col. 1."				
<i>Col. 4.</i> —Being a new item of expenditure, actual requirements could not be estimated correctly.				
3. Other Charges	S. 6,800 R. 8,400	15,200	8,106	- 7,094
<i>Col. 1.</i> —See "G. 1, col. 1."				
<i>Col. 4.</i> —See remarks under "G. 2, col. 4."				
Miscellaneous.				
Discretionary Grants by Heads of Provinces, etc.—				
Discretionary grants by Collectors—				
Charged	O. 1,000 R. 1,600	2,600	957	- 1,643
Authorized	O. 60,000 R. 3,000	57,000	64,277	+ 7,277
<i>Col. 4.</i> —Due to embezzlement in a district.				



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

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>25. General Administration—District Administration and Miscellaneous—cont.</b>		RS.	RS.	RS.
<b>Miscellaneous—cont.</b>				
<b>w. Miscellaneous—</b>				
<b>A. Provincial Broadcasting—</b>				
1. Pay of officers and establishments.	{ O. 67,000 S. 100 R. - 7,000 }	60,100	59,793	- 307
<i>Col. 1.—Dearth of qualified radio supervisors.</i>				
2. Allowances and contingencies.	{ O. 1,80,800 R. 5,500 }	1,86,300	1,42,656	- 43,644
<i>Col. 4.—Debit for the cost of radio sets supplied by the Central Government was not raised in the accounts of the year (Rs. 39,500) and some materials were not available (Rs. 4,100).</i>				
<b>B. District Conferences</b>	{ O. 1,500 R. - 500 }	1,000	542	- 458
<b>C. Rural Recreation Scheme.</b>	{ O. 57,800 S. 100 R. 1,900 }	59,800	55,957	- 3,843
<b>D. Estates Land Act Tribunal—</b>				
1. Pay of officers	{ O. 13,600 R. - 1,000 }	12,600	11,798	- 802
2. Pay of establishments.	{ O. 3,400 R. - 700 }	2,700	2,720	+ 30
3. Other charges	{ O. 6,800 R. - 1,900 }	4,900	4,583	- 317
<b>E. Scheme for grant of loans to repair houses damaged by enemy action.</b>		100	..	- 100
<b>F. Buckingham Canal Transport.</b>		18,000	25	- 17,975
<i>Col. 4.—Due to the abandonment of the Buckingham Canal Transport Service.</i>				
<b>G. Rural Indebtedness</b>	{ S. 100 R. 100 }	200	..	- 200
<b>H. Subsidy to ryots for reclamation of lands in Cauvery-Mettur Project and other areas.</b>	S. 3,19,900	3,19,900	60,335	- 2,59,565
<i>Col. 1.—New scheme introduced during the year in some districts in connection with the Grow More Food Campaign.</i>				
<i>Col. 4.—Being a new scheme, subsidy contemplated on the above scheme could not be disbursed early due to the employment of revenue staff late in the year, commencement of the scheme late after the sowing season and to several cases not satisfying the required conditions.</i>				
<b>J. Grant for sinking of wells for Grow More Food Scheme.</b>	S. 25,100	25,100	23,900	- 1,200
<i>Col. 1.—See "H, col. 1" above.</i>				
<b>K. Miscellaneous—Charged</b>		9,000	7,262	- 1,738
<b>w.J. Expenditure from Rural Reconstruction grants.</b>		77,500	46,505	- 30,995
<i>Col. 4.—Overestimation of expenditure by Collectors.</i>				
<b>w-II. Deduct.—Contributions recoverable from other Governments, departments, etc.:</b>				
	{ O. - 95,700 R. - 82,800 }	- 1,78,500	- 1,93,505	- 15,005
<i>Col. 4.—Larger recovery anticipated from the Defence Department on account of Special Staff employed for defence purposes.</i>				

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

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
		RS.	RS.	RS.
<b>25. General Administration—District Administration* and Miscellaneous—<i>cont.</i></b>				
Charges in England—				
B. High Commissioner for India—				
yy. Other items—				
1. Leave salaries and deputation pay—				
Charged .. .. .	O. 6,600	1,03,000	1,05,462	+ 2,462
	R. 96,400			
2. Sterling overseas pay—				
Charged .. .. .	O. 43,200	52,400	51,823	- 577
	R. 9,200			
3. Allotment of pay of officers—				
Charged .. .. .	R. 3,200	3,200	3,200	..
z. Loss or gain by exchange—				
Charged .. .. .	R. 300	300	284	- 16
Lump sum provision for the restoration of 1933 scales of pay.	O. 53,300	..	..	..
	R. - 53,300	..	..	..
Surrenders or withdrawals within grant or appropriation—				
Charged .. .. .	R. 5,500	5,500	..	- 5,500
Authorized—				
Gross .. .. .	R. - 82,800	- 82,800	..	+ 82,800
Deductions .. .. .	R. 82,800	82,800	..	- 82,800
Totals	Charged .. .. .	14,55,100	13,71,522	- 83,578
	Authorized—	..	..	..
	Gross .. .. .	2,63,86,000	2,59,42,984	- 4,43,016
	Deductions .. .. .	- 95,700	- 1,93,505	- 97,805
	Net .. .. .	2,62,90,300	2,57,49,479	- 5,40,821

**Notes.**

*Administration of the grant—Charged.*—The saving in the final appropriation was 5.7 per cent as against 12.9 per cent in the previous year. The saving occurred chiefly under "s.A.I."

There was a saving of 5.4 per cent in the modified appropriation, due to a surrender of Rs. 5,500 as against 2.9 per cent in the previous year. This occurred mainly under "s. A.I."

*Authorized.*—The percentage of saving was 2.06 in the final grant as against 2.3 in the previous year.

2. *Unprofitable Outlay—Grant for Rural Reconstruction—Rural Water-supply.*—Bore-well works in three districts proved unsuccessful during trial borings mainly due to the tubes getting stuck up and the yield of water proving insufficient. The works had to be abandoned and an expenditure of Rs. 2,238 incurred during the year was written off as unprofitable outlay.

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

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

A progressive account of the transactions to the end of the year 1944-45 is given below :—

Name of Scheme.	Receipts during the year (1944-45).	Receipts to the end of the year (1944-45).	Expenditure during the year (1944-45).	Expenditure to the end of the year (1944-45).	Unexpended balance at the end of the year (1944-45).
(1)	(2)	(3)	(4)	(5)	(6)
	RS.	RS.	RS.	RS.	RS.
1. Rural water-supply (including establishment charges).			10,192	13,00,536	
2. Rural sanitation			1,773	3,61,557	
3. Village communications	(a) - 2,946	(b) 32,26,763	31,526	12,54,887	50,113
4. Co-operative loan and sale societies.			2,000	1,21,879	
5. Co-operative societies for consolidation of holdings.			13	12,963	
6. Poonamallee Health Unit			(c) - 301	1,24,829	
<b>Total</b>	<b>- 2,946</b>	<b>32,26,763</b>	<b>45,203</b>	<b>31,76,651</b>	<b>50,112</b>

(a) Contributions and other receipts 3,737  
 Refund of contributions and write-back of wrong credits in previous years. - 6,683  
 Net .. - 2,946

(b) Made up of—  
 Grants from the Central Government .. .. . 28,26,070 }  
 Contributions and other receipts .. .. . 4,00,693 } 32,26,763

(c) Represents wrong debit of Rs. 301 withdrawn in 1944-45 as indicated in the last year's report.

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

Grant No. XII—Administration of Justice.

See also the Audit Report.

Major head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess +, Saving -
(1)	(2)	(3)	(4)
	RS.	RS.	RS.
<b>27. Administration of Justice.</b>			
<b>A. High Court—</b>			
<b>A. Judges and Registrar—</b>			
1. Pay of officers—			
Charged .. .. . O. 7,84,500 } R. 47,500 }	8,32,000	8,31,802	- 198
2. Pay of establishments—			
Charged .. .. . O. 3,63,400 } R. - 3,400 }	3,60,000	3,59,430	- 870
3. Other charges—			
Charged .. .. . O. 1,56,900 } R. 20,500 }	1,77,400	1,76,510	- 890
Col. 1.—Enhanced rates of dearness allowance and grant of war allowance.			
<b>B. Translation and Printing Department—</b>			
1. Pay of establishments—			
Charged .. .. . O. 1,08,600 } S. 100 } R. - 5,100 }	1,03,600	1,04,118	+ 518

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

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving—
(1)		(2)	(3)	(4)
<b>27. Administration of Justice—<i>cont.</i></b>		RS.	RS.	RS.
<b>a. High Court—<i>cont.</i></b>				
<b>B. Translation and Printing Department—<i>cont.</i></b>				
<b>2. Other charges—</b>				
Charged .. .. .	O. 27,700	32,500	31,920	— 580
	R. 4,800			
<i>Col. 1.—Enhanced rates of dearness allowance.</i>				
<b>C. Sheriff and Madras Law Reports—</b>				
<b>1. Pay of editor and reporters—</b>				
Charged .. .. .	O. 11,000	12,000	12,000	
	R. 1,000			
<b>2. Pay of establishments and other charges—</b>				
Charged .. .. .	O. 12,100	11,600	11,211	— 389
	R. — 500			
<b>b. Law Officers—</b>				
<b>A. Pay of officers—</b>				
Charged .. .. .	O. 21,600	19,300	19,287	— 13
	R. — 2,300			
Authorized .. .. .	O. 43,000	58,500	56,508	— 1,992
	R. 15,500			
<i>Col. 1.—Revision of scales of pay of officers.</i>				
<b>B. Pay of establishments ..</b>	O. 11,500	11,000	10,917	— 83
	R. — 500			
<b>C. Allowances and honoraria—</b>				
Charged .. .. .	O. 14,400	6,500	4,950	— 1,550
	R. — 7,900			
<i>Col. 1.—Less expenditure on travelling allowance and fees to the Advocate-General.</i>				
Authorized .. .. .	O. 2,17,100	2,27,100	2,32,584	+ 5,484
	R. 10,000			
<b>D. Contingencies .. .. .</b>	O. 85,500	74,000	68,077	— 5,923
	R. — 11,500			
<i>Col. 1.—Fluctuating nature of the charge on account of fees to pleaders not in Government service.</i>				
<b>c. Administrator-General—</b>				
<b>A. Pay of officers .. .. .</b>	O. 29,200	32,500	33,324	+ 894
	R. 3,300			
<i>Col. 1.—Appointment of a substitute in the place of the permanent Administrator-General on leave.</i>				
<b>B. Pay of establishments and other charges .. .. .</b>	O. 15,400	17,400	17,727	+ 327
	R. 2,000			
<i>Col. 1.—See "a. A. 3. Charged."</i>				
<b>d. Official Assignee—</b>				
<b>1. Pay of officers—</b>				
Charged .. .. .	O. 29,400	30,200	30,260	+ 60
	R. 800			
<b>2. Pay of establishments—</b>				
Charged .. .. .	O. 29,200	26,600	26,334	— 266
	R. — 2,600			
<b>3. Other charges—</b>				
Charged .. .. .	O. 17,500	18,400	17,823	— 577
	R. 900			
<b>Presidency Magistrates' Courts—</b>				
<b>A. Pay of officers—</b>				
Charged .. .. .	O. 22,000	18,800	18,800	
	R. — 3,200			
Authorized .. .. .	O. 32,400	21,400	21,361	— 39
	R. — 11,000			
<i>Col. 1.—Abolition of the post of the Sixth Presidency Magistrate.</i>				

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

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +. Saving -.
(1)		(2)	(3)	(4)
<b>27. Administration of Justice—<i>cont.</i></b>		RS.	RS.	RS.
e. Presidency Magistrates' Courts— <i>cont.</i>				
B. Pay of establishments ..	O. 65,400 } R. - 5,100 }	60,300	58,946	- 1,354
C. Compensations ..	O. 24,800 } R. 7,100 }	31,900	31,857	- 43
Col. 1.—Larger realization of fines.				
D. Other charges—				
Charged .. .. .	R. 200	200	187	- 13
Authorized .. .. .	O. 38,000 } R. 300 }	38,300	37,530	- 770
f. Civil and Sessions Courts—				
A. City Civil Court—				
1. Pay of officers ..	O. 19,200 } R. - 600 }	18,600	18,600	..
2. Pay of establishments and other charges.	O. 34,500 } R. 900 }	35,400	35,253	- 147
B. Mufassil Civil and Sessions Courts—				
Regular establishments—				
1. Pay of officers—				
Charged .. .. .	O. 6,02,500 } S. 100 } R. - 69,400 }	5,33,200	5,32,183	- 1,017
Col. 1.—Appointment as District Judges of officers whose pay was 'authorized.'				
Authorized .. .. .	O. 11,45,300 } S. 200 } R. 11,500 }	11,57,000	11,61,339	+ 4,339
2. Pay of establishments.	O. 16,15,200 } R. - 2,500 }	16,12,700	16,13,076	+ 376
3. Allowances—				
Charged .. .. .	O. 15,200 } R. - 6,100 }	9,100	5,973	- 3,127
Col. 1.—Provision for cost of passages remained unutilized.				
Col. 4.— <i>Vide</i> "f. B. 1. Charged, col. 1."				
Authorized .. .. .	O. 3,41,600 } S. 1,60,400 } R. 47,500 }	5,49,500	5,49,871	+ 371
Col. 1.— <i>See</i> "a. A. 3. Charged."				
4. Petty construction and repairs.	O. 15,000 } R. 2,500 }	17,500	16,625	- 875
Col. 1.—Increase in the cost of materials and labour.				
5. Contingencies ..	O. 4,19,700 } R. - 3,700 }	4,16,000	4,06,096	- 9,904
C. Mufassil Civil and Sessions Courts—Copyists' establishments—				
1. Pay of establishments.	O. 2,50,000 } R. - 14,000 }	2,36,000	2,34,030	- 1,970
2. Extra remuneration for additional copyists' work and other charges.	O. 1,69,300 } R. 66,100 }	2,35,400	2,35,480	+ 80
Col. 1.—Dearness allowance at enhanced rates and increase in the volume of copying work.				

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

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>27. Administration of Justice—<i>cont.</i></b>		RS.	RS.	RS.
<b>f. Civil and Sessions Courts—<i>cont.</i></b>				
<b>D. Mufassil Civil and Sessions Courts—Process Service establishments—</b>				
1. Pay of establishments.	O. 15,03,000 R. - 97,000	14,06,000	13,97,701	- 8,299
2. Allowances .. .. .	O. 5,85,200 S. 1,94,200			
<i>Col. 1.—Enhanced rates of dearness allowance.</i>				
3. Contingencies .. .	O. 4,300 R. 1,000	5,300	4,823	- 477
<b>g. Courts of Small Causes—</b>				
<b>Presidency—</b>				
1. Pay of officers .. .	O. 31,700 R. 1,600	33,300	32,633	- 667
2. Pay of establishments.	O. 58,500 R. - 3,800			
3. Other charges .. .	O. 32,400 S. 1,800 R. 2,200	36,400	36,071	- 329
<i>Col. 1.—See "a. A. 3. Charged."</i>				
<b>h. Criminal Courts—</b>				
<b>A. Pay of officers—</b>				
<i>Charged</i> .. .. .	O. 14,700 R. - 2,500	12,200	12,416	+ 216
<i>Col. 1.—Appointment of an officer whose pay was 'Authorized' in the place of an officer whose pay was "Charged."</i>				
Authorized .. .. .	O. 100 S. 6,800	6,900	7,811	+ 911
<i>Col. 1.—See "Charged" above.</i>				
B. Pay of establishments .. .	O. 9,50,000 S. 7,000	9,57,000	9,58,514	+ 1,514
<b>C. Allowances—</b>				
<i>Charged</i> .. .. .	O. 200 R. 100	300	336	+ 36
Authorized .. .. .	O. 2,16,300 S. 1,47,800	3,64,100	3,71,743	+ 7,643
<i>Col. 1.—See "a. A. 3. Charged."</i>				
D. Petty construction and repairs.	O. 1,500 S. 800	2,300	1,519	- 781
E. Contingencies .. .. .	O. 2,72,400 S. 11,700	2,84,100	2,93,242	+ 9,142
F. Compensations .. .. .	O. 3,16,000 S. 40,200	3,56,200	3,55,767	- 433
<i>Col. 1.—See "e. C."</i>				
<b>j. Charges in England—</b>				
<b>I. Secretary of State for India—</b>				
<b>A. Outfit allowances of Judges—</b>				
<i>Charged</i> .. .. .	R. 6,800	6,800	6,667	- 133
<i>Col. 1.—Due to unforeseen appointment from the United Kingdom.</i>				
B. Other charges (Law charges) .. .. .		4,800	4,750	- 50
<b>II. High Commissioner for India—</b>				
<b>B. Sterling overseas pay—</b>				
<i>Charged</i> .. .. .		9,500	9,600	
<b>C. Allotment of pay of officers—</b>				
<i>Charged</i> .. .. .	O. 28,800 R. - 3,200	25,600	25,600	

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

Major head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)	(2)	(3)	(4)
<b>27. Administration of Justice—<i>cont.</i></b>	RS.	RS.	RS.
j. Charges in England— <i>cont.</i>			
II. High Commissioner for India— <i>cont.</i>			
D. Other charges—			
i. Cost of publications .. .. .	200	297	+ 97
ii. Law Reporter .. .. .	600	529	- 71
k. Loss or gain by exchange—			
A. Other than on stores—			
Charged .. .. . R.	100	73	- 27
Authorized .. .. .		10	+ 10
Lump sum provision for the restoration of 1933 scales of pay.			
	O. 21,800		
	R. - 21,800		
Surrenders or withdrawals within grant or appropriation—			
Charged .. .. . R.	23,500		- 23,500
Totals			
Charged .. .. .	22,69,500	22,37,180	- 32,320
Authorized .. .. .	91,41,800	91,36,649	- 5,151

Notes.

*Administration of the grant—Charged.*—The percentage of saving in the final appropriation was 1.4 as against 0.6 in the previous year. Surrenders amounting to Rs. 23,500 reduced the saving to 0.4 per cent of the modified appropriation.

*Authorized.*—There was a saving of 0.05 per cent in the final grant as against 0.5 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. 69,527 was waived under the discretionary powers vested in the local officers.

(ii) Sums aggregating Rs. 1,000 being costs awarded to Government in suits filed *in forma pauperis* in the High Court (Rs. 527) and the City Civil Court (Rs. 473) were written off by Government during the year.

3. *Losses.*—A clerk of a District Munsif's Court in his capacity both as the executive clerk and as the head clerk misappropriated a sum of Rs. 1,603 by not remitting into the treasury moneys paid into Court for stamp duty and penalty and by altering the amounts of self cheques, drawn for the purchase of non-judicial stamps after the cheques were signed by the drawing officer and before presentation at the treasury. The misappropriation was rendered possible by the failure on the part of the presiding officer of the Court to exercise the prescribed checks when signing cheques and by the fact that the parties paid the stamp fees, etc., to the head clerk without the knowledge of the presiding officer and without obtaining receipts. A sum of Rs. 253 was recovered from the Head clerk. He was prosecuted, but he has been absconding. A civil suit was filed against him and a decree for Rs. 1,577 inclusive of Court costs was obtained. A sum of Rs. 562 was recovered from the presiding officer and the balance of Rs. 1,015 was written off by Government as irrecoverable. The head clerk has been dismissed from service. The presiding officers of the Courts have been instructed by the High Court to observe the rules strictly.

## Grant No. XIII—Jails.

See also the Audit Report and the Appendix.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -
(1)		(2)	(3)	(4)
<b>28. Jails and Convict Settlements.</b>				
		RS.	RS.	RS.
<b>a. Jails—</b>				
<b>A. Superintendence—</b>				
1. Pay and allowances of officers and establishments—				
Charged .. .. .	O. 32,100	} 32,300	31,828	- 472
	R. 200			
Authorized .. .. .	O. 42,800	} 44,800	43,964	- 836
	R. 2,000			
2. Other charges .. .. .		36,000	34,472	- 1,528
<b>B. Presidency Jails—</b>				
1. Pay of officers and allowances—				
	O. 8,500	} 10,000	10,111	+ 111
	R. 1,500			
2. Pay of establishments and allowances.	O. 58,100	} 63,200	59,865	- 3,385
	S. 100			
	R. 5,000			
3. Dietary charges .. .. .	O. 80,000	} 1,75,000	1,71,757	- 3,243
	R. 95,000			
<i>Col. 1.—Increase in the cost of food grains and payment of compensation to contractors.</i>				
4. Medical and sanitary,	O. 14,000	} 17,000	17,840	+ 840
	R. 3,000			
<i>Col. 1.—Increased cost of medicines.</i>				
5. Other charges .. .. .	O. 46,200	} 57,400	59,124	+ 1,724
	R. 11,200			
<i>Col. 1.—Renewal of clothing and bedding (Rs. 3,500), payment of rents, rates and taxes (Rs. 4,000), increased expenditure on petty construction and repairs (Rs. 1,200) and other miscellaneous charges (Rs. 2,500).</i>				
<b>C. Central Jails—</b>				
1. Pay of officers .. .. .	O. 81,000	} 81,100	77,514	- 3,586
	S. 100			
2. Pay of establishments.	O. 3,68,000	} 3,60,100	3,59,609	- 491
	S. 100			
	R. - 8,000			
3. Allowances .. .. .	O. 1,16,000	} 1,76,000	1,74,950	- 1,050
	R. 60,000			
<i>Col. 1.—Enhanced rates of dearness allowance and grant of war allowance.</i>				
4. Contingencies .. .. .	O. 1,98,200	} 2,40,000	1,97,040	- 42,960
	R. 41,800			
<i>Col. 1.—Increased expenditure anticipated under transport of prisoners (Rs. 12,000), tools and plant (Rs. 15,000) and other contingent charges (Rs. 14,700).</i>				
<i>Col. 4.—Less expenditure on transport of prisoners (Rs. 15,300), (ii) certain articles of civil supplies not having been received in time (Rs. 8,500), (iii) certain debits not having been raised by the Indian Stores Department (Rs. 16,400) and (iv) smaller expenditure on service postage and telegram charges (Rs. 3,000).</i>				
5. Petty construction and repairs.	O. 9,600	} 15,100	14,785	315
	R. 5,500			
<i>Col. 1.—Payment of compensation to contractors and execution of more repairs.</i>				
6. Dietary charges .. .. .		14,00,000	13,40,419	- 59,581
7. Medical and sanitary.	O. 1,30,000	} 1,40,000	1,54,469	+ 14,469
	R. 10,000			
<i>Col. 4.—Increased cost of medicines on account of war conditions and the cost of the drugs supplied by the Medical Store Depot could not be estimated accurately when applying for additional funds.</i>				



Grant No. XIII—Jails—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>28. Jails and Convict Settlements—cont.</b>		RS.	RS.	RS.
a. Jails—cont.				
C. Central Jails—cont.				
8. Clothing and bedding.	O. 1,00,000 R. 20,000 }	1,20,000	1,11,462	- 8,538
<i>Col. 1.—Renewal of clothing and bedding.</i>				
D. District and Special Jails—				
1. Pay of officers—				
Charged .. .. .	O. 600 R. - 600 }			
Authorized .. .. .	O. 32,200 R. - 2,000 }	30,200	29,231	- 969
2. Pay of establishments.	O. 1,50,000 R. - 10,000 }	1,40,000	1,35,236	- 4,764
3. Petty construction and repairs.	O. 5,500 R. 1,000 }	6,500	6,317	- 183
4. Dietary charges ..	O. 2,75,000 S. 1,25,000 }	4,00,000	4,30,003	+ 30,003
<i>Col. 1.—Increase in the cost of food grains and payment of compensation to contractors who suffered loss on their contracts for 1943-44 due to the abnormal rise in prices.</i>				
5. Medical and sanitary.	O. 40,000 R. 25,000 }	65,000	69,981	+ 4,981
<i>Col. 1.—See "B-4, col. 1."</i>				
6. Clothing and bedding.	O. 20,000 R. 15,000 }	35,000	33,230	- 1,770
<i>Col. 1.—Clothing and bedding allowances to security prisoners in a special jail.</i>				
7. Other charges ..	O. 1,00,300 R. 25,000 }	1,25,300	1,25,329	+ 29
<i>Col. 1.—Enhanced rates of dearness allowance and grant of war allowance (Rs. 23,500) and transport of prisoners (Rs. 1,500).</i>				
E. Sub-Jails—				
I. Ordinary areas—				
1. Pay of establishments and allowances.	O. 74,600 R. 14,600 }	89,200	90,356	+ 1,156
<i>Col. 1.—Revision of pay of special sub-jailers and entertainment of temporary warders.</i>				
2. Dietary charges ..		8,00,000	7,97,130	- 2,870
3. Medical and sanitary.	O. 32,000 R. 8,000 }	40,000	41,589	+ 1,589
<i>Col. 1.—See "B-4, col. 1."</i>				
4. Other charges ..	O. 57,200 R. 46,000 }	1,03,200	94,096	- 9,104
<i>Col. 1.—Equipment of clothing and bedding of prisoners (Rs. 24,500), purchase of cooking utensils and other articles of civil stores (Rs. 17,000), dearness allowance to menials (Rs. 1,900) and transport of prisoners, etc. (Rs. 2,600).</i>				
II. Excluded areas—				
Dietary and other charges—				
Charged .. .. .		100	82	- 88
F. Charges for Police custody.	O. 60,000 S. 400 R. 7,400 }	67,800	64,833	- 2,967
<i>Col. 1.—Rise in the price of food stuffs.</i>				

## Grant No. XIII—Jails—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>26. Jails and Convict Settlements—cont.</b>				
		RS.	RS.	RS.
<b>a. Jails—cont.</b>				
<b>G. Certified Schools—</b>				
1. Pay of officers ..		8,100	7,800	- 300
2. Pay of establishments. ..	O. 54,000 } R. 3,500 }	57,500	59,231	+ 1,731
3. Dietary charges ..	O. 1,80,000 } S. 1,20,000 }	3,00,000	2,70,007	- 29,993
<i>Col. 1.</i> —Increase in the cost of food grains and increase in the strength of certified schools.				
4. Other charges ..	O. 66,500 } R. 41,000 }	1,07,500	1,20,830	+ 13,330
<i>Col. 1.</i> —Enhanced rates of dearness allowance and grant of war allowance (Rs. 10,000), renewal of bedding and clothing (Rs. 8,000), increased cost of medicines (Rs. 8,000), civil stores (Rs. 3,000) and other charges (Rs. 12,000).				
<i>Col. 4.</i> —Increased expenditure was necessitated by the increase in the strength of schools.				
5. Grants to private certified schools and towards the establishment of detention homes. ..	O. 1,16,000 } S. 100 }	1,16,100	1,12,971	- 3,129
<b>b. Jail Manufactures—</b>				
<b>A. Quinine ..</b>				
	O. 34,400 } R. 38,700 }	73,100	77,997	+ 4,897
<i>Col. 1.</i> —Purchase of light wood boxes for packing quinine substitutes and card-board tubes and boxes for supply of febrifuge treatments (Rs. 23,500) and increased expenditure on service postage stamps for despatching quinine substitutes to post offices by registered post, supply of febrifuge treatments to all post offices and entertainment of temporary establishment to cope with the increased work (Rs. 15,200).				
<b>B. Other manufactures ..</b>				
	O. 12,95,900 } S. 100 } R. - 4,47,900 }	8,48,100	7,61,135	- 86,965
<i>Col. 1.</i> —Mainly purchase of cotton at cheaper rates.				
<i>Col. 4.</i> —Non-receipt of raw materials before the close of the year due to booking restrictions and other causes (Rs. 29,700), non-adjustment of cost of textile machinery (Rs. 11,400), more credits on account of value of inter-jail supplies (Rs. 36,200), reduction in carpentry orders (Rs. 2,000) and non-payment of compensation to contractors (Rs. 8,900).				
<b>c. Charges on account of persons confined or detained in jails outside the province—</b>				
<b>A. Charges payable to other Governments and Administrations. ..</b>				
	O. 5,000 } R. 7,000 }	12,000	16,122	+ 4,122
<i>Col. 1.</i> —Provision to meet the maintenance charges of ex-military prisoners of Madras confined in other provinces.				
<i>Col. 4.</i> —Adjustment after the close of the year of maintenance charges of security prisoners of Madras confined in the Central Provinces.				
<b>d. Charges in England—</b>				
<b>High Commissioner for India—</b>				
1. Sterling overseas pay ..		4,000	4,000	
C. Stores for India ..	O. 11,200 } R. - 6,800 }	4,400	4,375	- 25
<i>Col. 2.</i> —Liabilities carried forward to 1945-46.				

Grant No. XIII—Jails—cont.

Major head and sub-head. (1)	Final grant or appropriation. (2)	Actual expenditure. (3)	Excess +, Saving -. (4)
	RS.	RS.	RS.
28. Jails and Convict Settlements—cont.			
e. Loss or gain by exchange—			
A. Other than on stores ..	..	7	+ 7
B. Stores ..	..	8	+ 8
Lump sum provision for the restoration of the 1933 scales of pay. } O. 12,500 } R. - 12,500 }			
Surrenders or withdrawals within grant or appropriation—			
Charged .. .. R. 400	400	..	- 400
Totals { Charged ..	32,800	31,840	- 960
{ Authorized ..	63,68,700	61,79,195	- 1,89,505

Notes.

*Administration of the grant—Charged.*—There was a saving of 2.9 per cent in the final appropriation as against 22.3 per cent in the previous year. The saving in the modified appropriation was 1.7 due to the surrender of Rs. 400 as against 2.0 per cent in the previous year.

*Authorized.*—There was a saving of 3.0 per cent in the final grant as against the saving of 4.1 per cent in the previous year.

2. Stock account of the Jail department for 1944-45.—

No. I.—Maintenance department.

Particulars. (1)	Ration articles. (2)	Civil Stores. (3)	Clothing and bedding. (4)
	RS.	RS.	RS.
Opening balance on the 1st April 1944.	1,12,851	3,01,486	65,327
Receipts—			
(i) From contractors and by local purchase.	21,73,054	4,877	21,204
(ii) From Government departments.	1,95,729	40,035	1,55,418
(iii) Excess in stock-taking ..	2,438	2,473	3
Total ..	24,84,072	3,48,871	2,41,952
Issues—			
(i) On indents .. .. .	23,88,753	18,428	1,74,588
(ii) Written off as shortage ..	1,172	..	..
(iii) Written off as unserviceable.	..	12,226	592
(iv) Sold in auction .. .. .	63	1,716	38
(v) Depreciation .. .. .	..	18,727	..
Total, Issues ..	23,89,988	51,097	1,75,218
Closing balance on the 31st March 1945.	94,084	2,97,774	66,724

## APPROPRIATION ACCOUNTS

Grant No. XIII—Jails—Notes—cont.

No. II.—Manufactory department.

Particulars.	Tools and plant.	Raw materials.	Finished articles.
(1)	(2)	(3)	(4)
	RS.	RS.	RS.
Opening balance on the 1st April 1944.	2,21,306	5,66,841	1,72,664
Receipts—			
(i) From contractors and by local purchase.	22,716	8,43,756	60,818
(ii) From Government departments.	13,220	2,19,560	13,43,085
(iii) From overseas .. ..	3,295	6,477	..
(iv) Excess in stock-taking .. ..	1,276	211	5,10,625
Total ..	2,61,813	16,36,845	20,87,392
Issues—			
(i) On indents .. ..	12,916	11,91,728	19,39,873
(ii) Written off as shortage .. ..	..	94	18
(iii) Written off as unserviceable.	1,544	..	..
(iv) Sold in auction .. ..	36	..	..
(v) Depreciation .. ..	22,297	..	..
Total, Issues ..	36,793	11,91,822	19,39,891
Closing balance on the 31st March 1945.	2,25,020	4,45,023	1,47,501

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

## Grant No. XIV—Police.

See also the Audit Report.

Major head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)	(2)	(3)	(4)
	RS.	RS.	RS.
29. Police.			
a. Presidency Police—			
A. Superintendence—			
1. Pay of officers—			
Charged .. .. O. 66,500	67,100	66,692	- 408
Authorized .. .. S. 600			
2. Pay of establishments.			
Charged .. .. O. 28,700	28,800	28,762	- 38
Authorized .. .. R. 100			
3. Other charges—			
Charged .. .. O. 45,600	42,700	41,970	- 730
Authorized .. .. R. - 2,900			
4. Other charges—			
Charged .. .. O. 5,900	7,600	8,072	+ 472
Authorized .. .. S. 1,700			

Grant No. XIV—Police—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>29. Police—cont.</b>				
a. Presidency Police—cont.				
A. Superintendence—cont.				
3. Other charges—cont.				
Authorized .. .. .		84,900	82,530	- 2,370
4. Charges recoverable from Governments, Departments, etc.	O. - 4,200 } R. 1,600 }	- 2,600	- 2,902	- 302
B. City executive force—				
1. Pay of establishments.	O. 9,32,000 } R. - 37,000 }	8,95,000	8,85,232	- 9,768
2. Allowances and hono- raria.	O. 3,49,500 } S. 23,900 } R. 14,900 }	3,88,300	3,85,445	- 2,855
<i>Col. 1.—Due chiefly to increased allowances and to increase in temporary staff (Rs. 13,900), and payment of dearness allowance to men in lieu of free feeding (Rs. 23,500).</i>				
3. Contingencies .. .. .	O. 2,54,300 } R. 61,700 }	3,16,000	2,83,199	- 32,801
<i>Col. 1.—(i) Increased expenditure under 'Rents, Rates and Taxes' due to enhanced rent for private quarters (Rs. 6,200), (ii) enhanced dearness allowance (Rs. 10,200), (iii) rise in the price of horse food and saddlery (Rs. 15,000) and (iv) purchase of new motor cars and cycles and replacement of old lorries by new ones (Rs. 52,500), partly offset by savings under feeding charges due to exchange of dearness allowance in lieu of free feeding (Rs. 17,300) and smaller expenditure under petty construction and repairs (Rs. 6,000).</i>				
<i>Col. 4.—Debit on account of the cost of supply of five new motor cars and motor cycles to the city police not having been raised by the Director-General of Supplies.</i>				
4. Clothing, arms and equipment.	O. 65,000 } R. 35,000 }	1,00,000	94,890	- 5,110
<i>Col. 1.—Rise in the prices of clothing, arms and equipment and provision to meet the requirements of additional police sanctioned during the year.</i>				
C. Harbour Police—				
1. Pay and allowances of establishments.		1,18,000	1,16,130	- 1,870
2. Contingencies .. .. .		17,600	17,782	+ 182
D. Quarantine, cattle-pounds and hospital charges—				
1. Quarantine staff .. .. .	O. 9,500 } R. - 800 }	8,700	8,622	- 78
2. Cattle-pounds .. .. .	O. 2,600 } R. 900 }	3,500	3,589	+ 89
3. Hospital charges .. .. .	O. 13,800 } R. 1,200 }	15,000	14,338	- 662
E. Charges recoverable from Governments, Departments, etc.	O. - 6,800 } R. 1,800 }	- 5,000	- 5,000	..
b. Superintendence—				
A. Inspector-General of Police—				
1. Pay of officers—				
Charged .. .. .	O. 47,700 } R. 7,400 }	55,100	55,095	- 5
<i>Col. 1.—Provision for payment of leave salary.</i>				
Authorized .. .. .	O. 7,000 } R. - 1,900 }	5,100	5,280	+ 180

## Grant No. XIV—Police—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess + Saving—
(1)		(2)	(3)	(4)
<b>29. Police—cont.</b>		RS.	RS.	RS.
<b>b. Superintendence—cont.</b>				
<b>A. Inspector-General of Police—cont.</b>				
2. Pay of establishments.	O. 71,100 R. 100	71,400	71,517	+ 117
3. Other charges—				
Charged .. .. O.	2,000	2,900	3,430	+ 530
Authorized .. .. O.	46,800			
	R. 1,800	48,600	56,461	+ 7,861
Col. 4.—Customs duty on stores imported from the United Kingdom and increased expenditure under other contingencies.				
<b>B. Deputy Inspectors-General of Police—</b>				
<b>1. Pay of officers and establishments—</b>				
Charged .. .. O.	1,07,700	1,12,200	1,12,546	+ 346
	S. 8,900			
	R. - 4,400			
Authorized .. .. O.	13,900	13,200	13,137	- 63
	R. - 700			
<b>2. Other charges—</b>				
Charged .. .. O.	14,100	17,300	19,628	+ 2,328
	R. 3,200			
Col. 1.—Increase under travelling allowance.				
Col. 4.—More touring of offices in the last three months of the year.				
Authorized .. .. O.	17,600	17,000	16,676	- 324
	R. - 600			
<b>c. District Executive Force—</b>				
<b>A. District Police—</b>				
<b>I. Ordinary areas—</b>				
<b>1. Pay of officers—</b>				
Charged .. .. O.	3,84,000	3,55,700	3,56,182	+ 482
	R. - 23,300			
Authorized .. .. O.	2,33,200			
	R. 22,800	2,56,000	2,54,033	- 1,967
2. Pay of office establishments.	O. 4,09,900 R. - 14,100	3,95,800	3,95,899	+ 99
3. Pay of police force.	O. 82,01,100 S. 100 R. - 3,05,800			
4. Allowances and honoraria—		78,95,400	78,46,973	- 48,427
Charged .. .. O.	61,400			
	S. 19,800 R. 28,300			
		1,09,500	1,08,846	- 654
Col. 1.—Grant of war allowance and larger expenditure on passages of officers and on travelling allowance.				
Authorized .. .. O.	51,23,800	68,90,300	70,70,645	+ 1,80,345
	S. 16,79,100			
	R. 17,400			
Col. 1.—Enhanced rates of dearness allowance, grant of war allowance and increase in police staff.				
Col. 4.—Larger expenditure under travelling allowance and increase under other compensatory allowances due to sanction of additional temporary staff in the last three months.				
5. Contingencies .. O.	18,16,400	19,32,800	21,09,391	+ 1,76,591
	S. 1,89,400			
	R. - 73,000			
Col. 1.—Heavy expenditure on the feeding and transport of bandobust parties and supply of motor vehicles to provide for increased mobility of police force.				
Col. 4.—Increased expenditure on service postage and telegram charges (Rs. 12,000), office expenses (Rs. 6,600), rewards (Rs. 10,000) and transport charges due to adjustment of cost of motor vehicles at the end of the year (Rs. 1,48,600).				

Grant No. XIV—Police—cont.

Major head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.											
(1)	(2)	(3)	(4)											
<b>29. Police—cont.</b>	RS.	RS.	RS.											
<b>c. District Executive Force—cont.</b>														
<b>A. District Police—cont.</b>														
<b>I. Ordinary areas—cont.</b>														
6. Petty construction and repairs.	<table style="border: none; margin-left: 20px;"> <tr> <td style="padding-right: 10px;">O.</td> <td style="text-align: right;">4,60,700</td> <td rowspan="3" style="vertical-align: middle;">}</td> <td rowspan="3" style="padding-left: 10px;">4,62,400</td> <td rowspan="3" style="padding-left: 20px;"></td> <td rowspan="3" style="padding-left: 20px;"></td> <td rowspan="3" style="padding-left: 20px;"></td> </tr> <tr> <td>S.</td> <td style="text-align: right;">200</td> </tr> <tr> <td>R.</td> <td style="text-align: right;">1,500</td> </tr> </table>	O.	4,60,700	}	4,62,400				S.	200	R.	1,500	5,06,961	+ 44,561
O.	4,60,700	}	4,62,400											
S.	200													
R.	1,500													
<p><i>Col. 4.</i>—Increase in the cost of materials and labour in respect of works executed towards the end of the year and increase in rates and taxes on buildings.</p>														
7. Clothing, arms and equipment.	<table style="border: none; margin-left: 20px;"> <tr> <td style="padding-right: 10px;">O.</td> <td style="text-align: right;">9,21,700</td> <td rowspan="3" style="vertical-align: middle;">}</td> <td rowspan="3" style="padding-left: 10px;">12,23,600</td> <td rowspan="3" style="padding-left: 20px;"></td> <td rowspan="3" style="padding-left: 20px;"></td> <td rowspan="3" style="padding-left: 20px;"></td> </tr> <tr> <td>S.</td> <td style="text-align: right;">1,50,900</td> </tr> <tr> <td>R.</td> <td style="text-align: right;">1,51,000</td> </tr> </table>	O.	9,21,700	}	12,23,600				S.	1,50,900	R.	1,51,000	10,50,429	- 1,73,171
O.	9,21,700	}	12,23,600											
S.	1,50,900													
R.	1,51,000													
<p><i>Col. 1.</i>—Rise in the price of clothing and equipment and supply of steel helmets to the men of the Armed Reserve.</p>														
<p><i>Col. 4.</i>—Indent for supply of clothing, boots, etc., was not complied with before 31st March 1945 (Rs. 1,47,000) and actual cost of steel helmets received from the Civil Defence Department was less than anticipated (Rs. 26,000).</p>														
<b>II. Partially excluded areas—</b>														
1. Pay of officers and establishments.	4,700	4,392	- 308											
2. Pay of police force.	<table style="border: none; margin-left: 20px;"> <tr> <td style="padding-right: 10px;">O.</td> <td style="text-align: right;">1,05,900</td> <td rowspan="2" style="vertical-align: middle;">}</td> <td rowspan="2" style="padding-left: 10px;">99,400</td> <td rowspan="2" style="padding-left: 20px;"></td> <td rowspan="2" style="padding-left: 20px;"></td> <td rowspan="2" style="padding-left: 20px;"></td> </tr> <tr> <td>R.</td> <td style="text-align: right;">- 6,500</td> </tr> </table>	O.	1,05,900	}	99,400				R.	- 6,500	99,822	+ 422		
O.	1,05,900	}	99,400											
R.	- 6,500													
3. Allowances and hono- raria.	<table style="border: none; margin-left: 20px;"> <tr> <td style="padding-right: 10px;">O.</td> <td style="text-align: right;">57,900</td> <td rowspan="2" style="vertical-align: middle;">}</td> <td rowspan="2" style="padding-left: 10px;">76,500</td> <td rowspan="2" style="padding-left: 20px;"></td> <td rowspan="2" style="padding-left: 20px;"></td> <td rowspan="2" style="padding-left: 20px;"></td> </tr> <tr> <td>R.</td> <td style="text-align: right;">18,600</td> </tr> </table>	O.	57,900	}	76,500				R.	18,600	77,347	+ 847		
O.	57,900	}	76,500											
R.	18,600													
<p><i>Col. 1.</i>—Enhanced rates of dearness allowance and grant of war allowance.</p>														
4. Contingencies	<table style="border: none; margin-left: 20px;"> <tr> <td style="padding-right: 10px;">O.</td> <td style="text-align: right;">17,000</td> <td rowspan="2" style="vertical-align: middle;">}</td> <td rowspan="2" style="padding-left: 10px;">16,900</td> <td rowspan="2" style="padding-left: 20px;"></td> <td rowspan="2" style="padding-left: 20px;"></td> <td rowspan="2" style="padding-left: 20px;"></td> </tr> <tr> <td>R.</td> <td style="text-align: right;">- 100</td> </tr> </table>	O.	17,000	}	16,900				R.	- 100	15,430	- 1,470		
O.	17,000	}	16,900											
R.	- 100													
5. Petty construction and repairs.	<table style="border: none; margin-left: 20px;"> <tr> <td style="padding-right: 10px;">O.</td> <td style="text-align: right;">8,200</td> <td rowspan="2" style="vertical-align: middle;">}</td> <td rowspan="2" style="padding-left: 10px;">7,400</td> <td rowspan="2" style="padding-left: 20px;"></td> <td rowspan="2" style="padding-left: 20px;"></td> <td rowspan="2" style="padding-left: 20px;"></td> </tr> <tr> <td>R.</td> <td style="text-align: right;">- 800</td> </tr> </table>	O.	8,200	}	7,400				R.	- 800	6,493	- 907		
O.	8,200	}	7,400											
R.	- 800													
6. Clothing, arms and equipment.	<table style="border: none; margin-left: 20px;"> <tr> <td style="padding-right: 10px;">O.</td> <td style="text-align: right;">7,700</td> <td rowspan="2" style="vertical-align: middle;">}</td> <td rowspan="2" style="padding-left: 10px;">2,600</td> <td rowspan="2" style="padding-left: 20px;"></td> <td rowspan="2" style="padding-left: 20px;"></td> <td rowspan="2" style="padding-left: 20px;"></td> </tr> <tr> <td>R.</td> <td style="text-align: right;">- 5,100</td> </tr> </table>	O.	7,700	}	2,600				R.	- 5,100	3,882	+ 1,282		
O.	7,700	}	2,600											
R.	- 5,100													
<p><i>Col. 1.</i>—Smaller expenditure than anticipated.</p>														
<b>B. Other miscellaneous police establishments—</b>														
1. Plague establishment charges.	<table style="border: none; margin-left: 20px;"> <tr> <td style="padding-right: 10px;">O.</td> <td style="text-align: right;">13,900</td> <td rowspan="2" style="vertical-align: middle;">}</td> <td rowspan="2" style="padding-left: 10px;">12,100</td> <td rowspan="2" style="padding-left: 20px;"></td> <td rowspan="2" style="padding-left: 20px;"></td> <td rowspan="2" style="padding-left: 20px;"></td> </tr> <tr> <td>R.</td> <td style="text-align: right;">- 1,800</td> </tr> </table>	O.	13,900	}	12,100				R.	- 1,800	15,127	+ 3,027		
O.	13,900	}	12,100											
R.	- 1,800													
<p><i>Col. 4.</i>—Sanction of temporary plague establishments for short periods towards the end of the year.</p>														
2. Hospital charges	<table style="border: none; margin-left: 20px;"> <tr> <td style="padding-right: 10px;">O.</td> <td style="text-align: right;">38,300</td> <td rowspan="2" style="vertical-align: middle;">}</td> <td rowspan="2" style="padding-left: 10px;">56,400</td> <td rowspan="2" style="padding-left: 20px;"></td> <td rowspan="2" style="padding-left: 20px;"></td> <td rowspan="2" style="padding-left: 20px;"></td> </tr> <tr> <td>R.</td> <td style="text-align: right;">18,100</td> </tr> </table>	O.	38,300	}	56,400				R.	18,100	65,423	+ 9,023		
O.	38,300	}	56,400											
R.	18,100													
<p><i>Col. 1.</i>—Increased expenditure chiefly under dearness allowance and contingencies.</p>														
<p><i>Col. 4.</i>—Rise in the price of medicines.</p>														
3. Vizagapatam harbour police.	<table style="border: none; margin-left: 20px;"> <tr> <td style="padding-right: 10px;">O.</td> <td style="text-align: right;">16,200</td> <td rowspan="2" style="vertical-align: middle;">}</td> <td rowspan="2" style="padding-left: 10px;">18,900</td> <td rowspan="2" style="padding-left: 20px;"></td> <td rowspan="2" style="padding-left: 20px;"></td> <td rowspan="2" style="padding-left: 20px;"></td> </tr> <tr> <td>R.</td> <td style="text-align: right;">2,700</td> </tr> </table>	O.	16,200	}	18,900				R.	2,700	17,145	- 1,755		
O.	16,200	}	18,900											
R.	2,700													
<p><i>Col. 1.</i>—See “c. B. 2. col. 1”.</p>														
4. Police guards for Royal Naval Air Stations	R. 4,800	4,800	54,133	+ 49,333										
<p><i>Cols. 1 and 4.</i>—New sub-head opened to exhibit charges on account of the police guards supplied to Royal Naval Air Stations. The re-appropriation made to meet the expenditure proved inadequate.</p>														
<b>C. Charges payable to or recoverable from Govern- ments, etc.</b>	<table style="border: none; margin-left: 20px;"> <tr> <td style="padding-right: 10px;">O.</td> <td style="text-align: right;">- 32,100</td> <td rowspan="2" style="vertical-align: middle;">}</td> <td rowspan="2" style="padding-left: 10px;">- 58,900</td> <td rowspan="2" style="padding-left: 20px;"></td> <td rowspan="2" style="padding-left: 20px;"></td> <td rowspan="2" style="padding-left: 20px;"></td> </tr> <tr> <td>R.</td> <td style="text-align: right;">- 26,800</td> </tr> </table>	O.	- 32,100	}	- 58,900				R.	- 26,800	- 92,765	- 33,855		
O.	- 32,100	}	- 58,900											
R.	- 26,800													
<p><i>Cols. 1 and 4.</i>—The minus appropriation sanctioned on the basis of actuals and probable requirements proved insufficient owing chiefly to the recoveries made from the Naval Estimates on account of police guards supplied to Royal Naval Air Stations.</p>														

## Grant No. XIV—Police—cont.

Major head and sub-head. (1)	Final grant or appropriation. (2)	Actual expenditure (3)	Excess +, Saving - (4)
	RS.	RS.	RS.
<b>29. Police—cont.</b>			
<b>d. Police Training Schools—</b>			
<b>A. Pay of officers—</b>			
Charged .. .. .	O. 15,000 } R. 400 }	15,400	15,452 + 52
Authorized .. .. .	O. 10,500 } R. 2,900 }	13,400	13,056 - 344
<i>Col. 1—Chiefly changes in personnel.</i>			
B. Pay of establishments .. .. .	O. 1,35,700 } S. 1,33,800 }	2,69,500	2,75,185 + 5,685
<i>Col. 1.—Continuance of the additional Central Recruits' School at Vellore and of the Recruits School at Vizianagram.</i>			
<b>C. Other charges—</b>			
Charged .. .. .	O. 200 } R. 100 }	300	467 + 167
Authorized .. .. .	O. 62,000 } S. 64,000 } R. 22,600 }	1,48,600	1,49,404 + 804
<i>Col. 1.—Larger expenditure under rents, cleaning charges, dearness allowance to menials, etc.</i>			
D. Charges payable to or recoverable from Governments, Departments, etc. } O. - 3,900 } R. 3,900 }		..	..
<i>Col. 1.—No recovery was anticipated, as no recruits were enlisted against the staff sanctioned to guard vulnerable points on railways.</i>			
<b>e. Village Police—Police talai-yaris.</b>			
		8,800	8,708 - 92
<b>f. Criminal Investigation Department—</b>			
<b>A. Pay of officers—</b>			
Charged .. .. .	O. 39,800 } R. - 12,200 }	27,600	27,736 + 136
<i>Col. 1.—Increase in the family allotment of an officer.</i>			
Authorized .. .. .	O. 15,500 } R. - 3,100 }	12,400	12,409 + 9
<i>Col. 1.—Reduction due to re-employment of retired officers.</i>			
B. Pay of establishments.	O. 1,53,100 } R. 27,600 }	1,80,700	1,80,629 - 71
<i>Col. 1.—Increase of temporary establishment sanctioned during the year.</i>			
<b>C. Allowances and honoraria—</b>			
Charged .. .. .	O. 3,200 } R. 700 }	3,900	3,569 - 331
Authorized .. .. .	O. 76,900 } S. 20,100 } R. 25,500 }	1,22,500	1,23,912 + 1,412
<i>Col. 1.—Increased activities of the special branch on account of war and in connection with internal security and employment of temporary additional staff for the C.I.D. Special Branch (Rs. 20,100) and enhanced rates of dearness and travelling allowances and grant of war allowance (Rs. 25,500).</i>			
D. Other charges .. .. .	O. 88,200 } R. 15,000 }	1,03,200	1,11,317 + 8,117
<i>Col. 1.—Increased expenditure under rents, service postage and telegrams, photographic charges, dearness allowance to menials, etc.</i>			
E. Charges recoverable from Governments, Departments, and others. } R. - 6,900 }		- 6,900	- 6,860 + 40
<i>Col. 1.—Recovery from the Central Government for check of passports.</i>			



Grant No. XIV—Police—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saying -
(1)		(2)	(3)	(4)
<b>29. Police—cont.</b>				
		RS.	RS.	RS.
<b>g. Railway Police—</b>				
<b>A. Pay of officers—</b>				
Charged .. .. .	O. 27,400	28,300	28,262	- 38
	R. 900			
<b>B. Pay of establishments.</b>				
	O. 5,34,500	5,25,500	5,23,922	- 1,578
	R. - 9,000			
<b>C. Allowances and honoraria—</b>				
Charged .. .. .	O. 4,000	5,200	5,170	- 30
	R. 1,200			
Authorized .. .. .	O. 2,89,900	3,57,600	3,68,852	+ 11,252
	S. 21,400			
	R. 46,300			
<i>Col. 1.—Enhanced rates of dearness and travelling allowances.</i>				
<b>D. Other charges .. .. .</b>				
	O. 1,46,800	1,47,100	1,37,818	- 9,282
	R. 300			
<b>h. Special Police—</b>				
<b>A. Malabar Police Force—</b>				
<b>1. Pay of officers—</b>				
Charged .. .. .	O. 30,100	28,900	28,465	- 435
	R. - 1,200			
<b>2. Pay of establishments.</b>				
	O. 2,69,200	2,33,700	2,31,521	- 2,179
	R. - 35,500			
<i>Col. 1.—Transfer of expenditure on account of Malabar Special Police companies to "64. B. Civil Defence."</i>				
<b>3. Allowances—</b>				
Charged .. .. .	O. 5,000	7,800	7,746	- 54
	R. 2,800			
Authorized .. .. .	O. 79,100	1,14,900	1,12,340	- 2,560
	R. 35,800			
<i>Col. 1.—See "g. C. Allowances—Authorized—Col. 1" above.</i>				
<b>4. Contingencies .. .. .</b>				
	O. 40,200	42,900	37,644	- 5,256
	R. 2,700			
<i>Col. 4.—Transfer of a portion of expenditure to "64. B. Civil Defence."</i>				
<b>5. Hospital staff .. .. .</b>				
	O. 16,500	19,200	19,247	+ 47
	R. 2,700			
<i>Col. 1.—Increased expenditure on account of cost of medicines and contingencies.</i>				
<b>6. Charges payable to Governments, Departments, and others—</b>				
Charged .. .. .		600	2,195	+ 1,595
Authorized .. .. .	O. 1,700	2,700	367	- 2,333
	R. 1,000			
<i>Col. 4.—Non-adjustment of cost of training of men deputed for training in the Army schools.</i>				
<b>j. Miscellaneous—</b>				
A. Contributions to the Band of the Police Training School, Vellore.		1,200	1,200	
<b>k. Charges in England—High Commissioner for India—</b>				
<b>A. Leave salaries and deputation pay—</b>				
Charged .. .. .	O. 3,600	64,800	64,502	- 298
	S. 53,500			
	R. 7,700			
Authorized .. .. .		1,400	1,404	+ 4

## Grant No. XIV—Police—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>29. Police—cont.</b>				
		RS.	RS.	RS.
<b>k. Charges in England—High Commissioner for India—cont.</b>				
<b>B. Sterling Overseas pay—</b>				
<i>Charged</i> .. .. .	O. 91,000	} 84,000	80,447	- 3,553
	R. - 7,000			
<b>C. Stores for India</b> .. .. .	O. 13,800	} 47,400	46,240	- 1,160
	R. 33,600			
<i>Col. 1.—Liabilities brought forward from 1943-44.</i>				
<b>D. Allotment of pay of officers—</b>				
<i>Charged</i> .. .. .	O. 12,200	} 11,400	11,453	+ 53
	R. - 800			
<b>E. Other charges</b> .. .. .	R. 600	600	454	- 146
<b>l. Loss or gain by exchange—</b>				
<b>*A. Other than on stores—</b>				
<i>Charged</i> .. .. .	R. 300	300	278	- 22
<i>Authorized</i> .. .. .			4	+ 4
<b>B Stores</b> .. .. .	R. 200	200	80	- 120
<b>Surrenders or withdrawals within grant or appropriation—</b>				
<i>Gross</i> .. .. .	R. - 26,400	- 26,400		+ 26,400
<i>Deductions</i> .. .. .	R. 26,400	26,400		- 26,400
<b>Totals</b>				
	<i>Charged</i> .. .. .	10,05,900	10,06,234	+ 334
	<i>Authorized—</i>			
	<i>Gross</i> .. .. .	2,38,56,900	2,40,74,798	+ 2,17,898
	<i>Deductions</i> .. .. .	- 47,000	- 1,07,527	- 60,527
	<i>Net</i> .. .. .	2,38,09,900	2,39,67,271	+ 1,57,371

**Notes.**

*Administration of the grant—Charged.*—There was an excess of 0.03 per cent over the final appropriation as against a saving of 1.3 per cent in the previous year.

*Authorized.*—There was an excess of 0.7 per cent over the final grant as against 1.3 per cent in the previous year.

2. *Losses.*—A sum of Rs. 1,042 representing the amounts drawn to meet the pay, allowances and general provident fund advances of the Police staff and the contingent expenditure of a Police Station was misappropriated by a station-writer constable during the period from 5th April to 19th June 1944. The misappropriation was rendered possible because the station-writer constable was allowed to maintain the cash book, when the Sub-Inspectors who held charge of the station should have themselves maintained it as required by the rules. The constable has been absconding from 29th June 1944 and has not yet been apprehended. He has been placed under suspension pending disposal of the criminal case launched against him. Suitable disciplinary action was taken against the subordinates concerned for their neglect of duty. The amount was redrawn for disbursement to the parties concerned, and the consequent loss was written off under the orders of Government.

Grant No. XV—Education.

See also the Audit Report.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>36. Scientific Departments.</b>		RS.	RS.	RS.
<b>a. Museums—</b>				
<b>A. Museum—</b>				
1. Pay of officers	O. 4,900 R. 100	5,000	5,018	+ 10
2. Pay of establishments	O. 28,000 R. - 1,300			
3. Other charges—				
Charged	R. 1,900	1,900	1,918	+ 18
Authorized	O. 34,100 R. 2,100	36,200	35,348	- 852
<b>B. Connemara Public Library—</b>				
1. Pay of officers		8,100	8,087	- 13
2. Pay of establishments.	O. 11,600 R. - 1,300	10,300	10,309	+ 9
3. Other charges	O. 10,100 R. 1,300			
		11,400	11,393	- 7
<b>b. Geological Survey—Contributions.</b>				
	O. 19,500 S. 100 R. 3,600	23,200	4,531	- 18,669
<i>Col. 1.—Additional staff sanctioned for the investigation in some districts of clay and other raw materials needed for the proposed model ceramic factory.</i>				
<i>Col. 4.—Debit awaited from the Accountant-General, Bengal.</i>				
<b>c. Grants-in-aid and Donations to Scientific Societies and Institutes—</b>				
Grants-in-aid		1,000	1,000	..
<b>d. Charges in England—</b>				
<b>High Commissioner for India—</b>				
A. Stores for India		400	381	- 19
B. Cost of publications supplied to India.		200	144	- 56
<b>e. Loss or gain by exchange ..</b>				
Lump-sum provision for the restoration of 1933 scales of pay.	O. 200 R. - 200		1	+ 1
<b>37. Education.</b>				
<b>A. University.</b>				
<b>a. Grants to Universities—</b>				
<b>A. Madras University</b>				
B. Andhra University	O. 1,76,500 R. - 100	1,76,400	1,76,400	..
<b>C. Annamalai University</b>				
	O. 2,02,000 S. 1,00,000	3,02,000	3,02,850	+ 850
<i>Col. 1.—Additional grant to the University for the opening of an Engineering College.</i>				
<b>b. Government Arts Colleges—</b>				
<b>A. Arts Colleges—Men—</b>				
<b>1. Pay of officers—</b>				
Charged	O. 79,200 R. - 4,200	75,000	74,987	- 13
Authorized	O. 2,62,000 R. - 2,800			
2. Pay of establishments.	O. 4,49,500 S. 100 R. - 7,000	4,42,600	4,42,712	+ 112
<b>3. Allowances and Honoraria—</b>				
Charged	O. 600 R. 300	900	708	- 192
Authorized	O. 72,700 S. 48,800			
		1,21,500	1,23,074	+ 1,574
<i>Col. 1.—Enhanced rates of dearness allowance and grant of war allowance.</i>				

## Grant No. XV—Education—cont.

Major head and sub-head. (1)	Final grant or appropriation. (2)	Actual expenditure. (3)	Excess +, Saving - (4)
	RS.	RS.	RS.
<b>37. Education—cont.</b>			
<b>A. University—cont.</b>			
<b>b. Government Arts Colleges—cont.</b>			
<b>A. Arts Colleges—Men—cont.</b>			
4. Laboratory charges .. O. 1,03,500 } R. - 2,000 }	1,01,500	1,00,533	- 967
5. Books and periodicals. O. 16,000 } R. 600 }	16,600	16,670	+ 70
6. Other contingencies .. O. 1,05,400 } R. 26,500 }	1,31,900	1,35,108	+ 3,208
<i>Col. 1.—Increase in the cost of and repairs to furniture and of games materials purchased (Rs. 5,100), (ii) concessions to children and dependants of soldiers (Rs. 18,000) and (iii) dearness allowance to menials at enhanced rates (Rs. 3,400).</i>			
<b>B. Queen Mary's College—</b>			
<b>1. Pay of officers—</b>			
Charged .. .. .	15,600	15,465	- 135
Authorized .. .. . O. 44,700 } R. - 1,000 }	43,700	44,804	+ 1,104
<b>2. Pay of establishments.</b> O. 49,000 } R. 1,000 }	50,000	50,328	+ 328
<b>3. Other charges</b> .. .. O. 44,600 } R. 10,600 }	55,200	55,263	+ 63
<i>Col. 1.—Enhanced rates of dearness allowance and grant of war allowance.</i>			
<b>c. Grants to non-Government Arts Colleges—</b>			
<b>A. Teaching</b> .. .. . O. 2,22,500 } R. 4,100 }	2,26,600	2,26,440	- 160
<b>B. Buildings</b> .. .. . O. 400 } R. - 100 }	300	331	+ 31
<b>C. Equipment</b> .. .. . O. 12,600 } R. - 3,700 }	8,900	8,881	- 19
<i>Col. 1.—Some of the equipment indented for could not be secured due to war conditions.</i>			
<b>D. Other grants</b> .. .. . O. 16,000 } R. 10,000 }	26,000	25,898	- 102
<i>Col. 1.—Additional grants due to increased expenditure on concessions allowed to children and dependants of soldiers.</i>			
<b>d. Government Professional Colleges—</b>			
<b>A. Law College—</b>			
<b>1. Pay of officers</b> .. .. . O. 55,000 } S. 15,700 } R. 3,300 }	74,000	73,953	- 47
<i>Col. 1.—Refixing the pay of a professor with retrospective effect.</i>			
<b>2. Other charges</b> .. .. . O. 17,200 } R. - 800 }	16,400	17,694	+ 1,294
<b>B. Engineering College—</b>			
<b>1. Pay of officers</b> .. .. . O. 80,800 } R. - 1,200 }	79,600	78,983	- 617
<b>2. Pay of establishments.</b> O. 99,700 } R. - 6,000 }	93,700	92,690	- 1,010
<b>3. Workshop maintenance.</b> O. 89,700 } R. - 18,000 }	71,700	66,131	- 5,569
<i>Col. 1.—(i) Non-availability of Europe stores (Rs. 8,700), (ii) transfer of certain trades of the war technician scheme from the College (Rs. 6,900) and (iii) purchase in 1943-44 itself of certain machinery intended to be purchased in 1944-45 (Rs. 2,400).</i>			
<b>4. Other charges</b> .. .. . O. 33,400 } S. 11,800 }	45,200	42,133	- 3,067
<i>Col. 1.—Enhanced rates of dearness allowance, grant of war allowance and educational concession to children and dependants of members of the Armed Forces.</i>			

Grant No. XV—Education—cont.

Major head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)	(2)	(3)	(4)
<b>37. Education—cont.</b>	RS.	RS.	RS.
<b>A. University—cont.</b>			
d. Government Professional Colleges—cont.			
B. Engineering College—cont.			
5. Charges recoverable from Governments and Departments.	— 23,600	— 29,752	— 6,152
<i>Col. 4.</i> —Larger recoveries due to abnormal increase in the consumption of electric energy.			
C. Teachers' College—			
1. Pay of officers—			
Charged .. .. .	300	289	— 11
Authorized .. .. .	80,700	80,265	+ 1,465
O. .. .. .	— 1,900		
R. .. .. .	78,800		
2. Pay of establishments.	93,800	92,180	— 1,620
3. Other charges .. .. .	32,400		
O. .. .. .	43,100	42,561	— 539
S. .. .. .	10,700		
<i>Col. 1.</i> —See “d. B. 4.”			
D. Training College for Women—			
1. Pay of officers—			
Charged .. .. .	15,600	15,600	..
Authorized .. .. .	25,900	25,854	— 46
2. Pay of establishments.	52,200	50,173	— 27
O. .. .. .	— 2,000		
R. .. .. .	50,200		
3. Other charges .. .. .	44,400	54,343	— 1,357
O. .. .. .	11,300		
R. .. .. .	55,700		
<i>Col. 1.</i> —Enhancement of property tax and increased expenditure on educational concessions to children and dependants of soldiers.			
e. Grants to Non-Government Professional Colleges.	21,500	18,500	18,524
O. .. .. .	— 3,000		+ 24
R. .. .. .	18,500		
<i>Col. 1.</i> —Grants actually earned by certain institutions were less than anticipated.			
<b>B. Secondary.</b>			
f. Government Secondary Schools—			
A. European—			
1. Special Staff—Boys' schools .. .. .	7,600	8,000	8,041
O. .. .. .	400		+ 41
R. .. .. .	12,200	12,900	12,479
2. Special Staff—Girls' schools.	700		— 421
O. .. .. .			
R. .. .. .			
B. Non-European—			
I. Government Secondary Schools for boys—			
A. Ordinary areas—			
1. Pay of establishments.	67,400	69,400	70,124
O. .. .. .	100		+ 724
S. .. .. .	1,900		
R. .. .. .	11,400	17,400	16,362
2. Contingencies .. .. .	6,000		— 1,038
O. .. .. .			
R. .. .. .			
<i>Col. 1.</i> —Opening of a new school.			
3. Other charges .. .. .	16,600	22,200	22,778
O. .. .. .	5,600		+ 578
R. .. .. .			
<i>Col. 1.</i> —See “d.B.4, col. 1.”			
B. Partially excluded areas—			
Pay of establishments and other charges.	14,100	15,200	15,029
O. .. .. .	1,100		— 171
R. .. .. .			
II. Government Secondary Schools for girls—			
1. Pay of officers and establishments.	1,44,400	1,50,600	1,49,569
O. .. .. .	6,200		— 1,031
R. .. .. .	68,200	75,800	76,174
2. Other charges .. .. .	7,600		+ 374
O. .. .. .			
S. .. .. .			
<i>Col. 1.</i> —See “d.B.4, col. 1.”			

## Grant No. XV—Education—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -
(1)		(2)	(3)	(4)
<b>37. Education—cont.</b>		RS.	RS.	RS.
<b>B., Secondary—cont.</b>				
<b>g. Direct grants to Non-Government Secondary Schools—</b>				
<b>A. European—</b>				
1. Teaching .. .. O.	3,31,700	3,31,300	3,30,242	- 1,058
R.	- 400			
2. Boarding .. .. O.	3,68,500	3,66,300	3,62,609	- 3,691
R.	- 2,000			
3. Buildings .. .. O.	5,400	5,900	1,362	- 4,538
R.	500			
<i>Col. 4.—Grant to a school for the acquisition of building not sanctioned within the year owing to delay in the examination of the title deeds relating to the property.</i>				
4. Other grants .. .. O.	81,300	93,300	92,596	- 704
R.	12,000			
<i>Col. 1.—Grant of educational concessions to children and dependants of soldiers (Rs. 9,700) and grants on account of remission of school fees to poor children (Rs. 2,300).</i>				
<b>B. Non-European—</b>				
1. Teaching .. .. O.	12,56,800	14,00,700	14,04,909	+ 4,209
R.	1,43,900			
<i>Col. 1.—Increased grants to schools to compensate them for loss of fee-income due to concessions granted to children of soldiers and to meet the increased net cost to the managements on account of war conditions.</i>				
2. Provident fund .. O.	75,000	69,800	43,545	- 26,255
R.	- 5,200			
<i>Col. 4.—Bills for payment of Government contributions could not be drawn, as orders of Government on the question of admission of teachers to the Provident Fund with retrospective effect were received only in April 1945.</i>				
3. Buildings .. .. O.	15,600	18,400	17,638	- 762
R.	2,800			
<i>Col. 1.—Grant to a Girls' High School in respect of buildings completed.</i>				
4. Equipment .. .. O.	49,900	46,700	45,175	- 1,525
R.	- 3,200			
5. Miscellaneous grants. O.	62,500	1,49,200	1,69,658	+ 20,458
R.	86,700			
<i>Col. 1.—See "c.D."</i>				
<i>Col. 4.—Larger number of pupils dependent on soldiers having become eligible for educational concessions consequent on extensive recruitment to war services in the last two months of the year.</i>				
<b>h. Grants to Local Bodies for Secondary Education—</b>				
<b>A. Ordinary areas—</b>				
1. Teaching .. .. O.	7,94,500	7,90,000	7,83,705	- 6,295
R.	- 4,500			
2. Buildings .. .. O.	25,000	8,000	4,496	- 3,504
R.	- 17,000			
<i>Col. 1.—Non-availability of building materials on account of war and the expenditure on account of cyclone damages to a Municipal High School building originally provided for under this head having been accounted for under "54. Famine".</i>				
<i>Col. 4.—Failure of certain local bodies to send the completion certificates before the close of the year to enable the department to sanction the grants.</i>				
3. Equipment .. ..		15,500	13,284	- 2,216
<i>Col. 4.—Inability of certain local bodies to draw the full sanctioned grant owing to scarcity of articles or for other reasons.</i>				

Grant No. XV—Education—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>37. Education—cont.</b>		RS.	RS.	RS.
<b>B. Secondary—cont.</b>				
<b>h. Grants to Local Bodies for Secondary Education—cont.</b>				
<b>A. Ordinary areas—cont.</b>				
4. Other grants	O. 17,300 R. 33,600 }	50,900	45,961	- 4,939
Col. 1.—See "c.D."				
<b>B. Partially excluded areas—</b>				
Teaching	O. 12,100 R. 5,500 }	17,600	17,600	
Col. 1.—Increase in the subsidy payable to a District Board towards the cost of maintenance of a High School.				
<b>C. Primary.</b>				
<b>j. Government Primary Schools—</b>				
<b>A. Partially excluded areas—</b>				
1. Pay of establishments.	..	60,000	58,313	- 1,687
2. Petty construction and repairs.	..	4,000	4,277	+ 277
3. Other charges	O. 19,100 R. 9,800 }	28,900	29,092	+ 192
Col. 1.—Enhanced rates of dearness allowance.				
<b>B. Excluded areas—</b>				
Charged	O. 2,100 R. 900 }	10,000	8,429	- 1,571
<b>k. Direct grants to Non-Government Primary Schools—</b>				
<b>A. European—</b>				
1. Teaching	..	33,400	33,235	- 165
2. Other grants	O. 16,600 R. - 700 }	15,900	14,182	- 1,718
<b>B. Non-European—</b>				
<b>I. Ordinary areas—</b>				
1. Teaching	O. 1,14,23,100 R. 86,900 }	1,15,10,000	1,14,51,695	- 58,305
2. Buildings	..	28,800	11,726	- 17,074
Col. 4.—Failure on the part of the managements to report in time their inability to draw the grants before the close of the year.				
3. Equipment	O. 8,900 R. - 1,900 }	7,000	6,977	- 23
4. Boarding	O. 5,64,100 R. 1,51,600 }	7,15,700	7,15,512	- 188
Col. 1.—Increase in the rate of boarding grants.				
5. Other grants	O. 65,200 R. 9,800 }	75,000	70,035	- 4,965
Col. 1.—See "c.D."				
<b>II. Partially excluded areas.</b>	O. 93,100 R. 3,000 }	96,100	95,544	- 556
<b>j. Grants to Local Bodies for Primary Education—</b>				
<b>A. Local bodies—</b>				
<b>I. Ordinary areas—</b>				
1. Grants under section 37 of the Act VIII of 1920.	O. 28,31,200 S. 16,000 R. 13,800 }	28,61,000	28,61,693	+ 693
2. Grants under proviso to section 37 of the Act VIII of 1920.	..	27,70,000	27,65,439	- 4,561

## Grant No. XV—Education—cont.

Major head and sub-head. (1)	Final grant or appropriation. (2)	Actual expenditure. (3)	Excess +, Saving -. (4)
	RS.	RS.	RS.
<b>37. Education—cont.</b>			
<b>C. Primary—cont.</b>			
<b>1. Grants to Local Bodies for Primary Education—cont.</b>			
<b>A. Local Bodies—cont.</b>			
<b>I. Ordinary Areas—cont.</b>			
3. Grants for backward districts for the expansion of District Board Elementary Schools.	O. 3,43,000 } R. - 1,34,100 }	2,08,900	1,99,020 - 9,880
<i>Col. 1.—Adjustment in the year of the savings of subsidy paid to local bodies in 1943-44.</i>			
4. Teaching .. .. .	O. 52,03,000 } R. 1,68,900 }	53,71,900	50,68,905 - 3,02,995
5. Buildings and equipment.	O. 34,500 } R. - 32,500 }	2,000	1,950 - 50
<i>Col. 1.—Postponement by a municipality of expenditure on building schemes to 1945-46 and smaller amount of grant claimed by a District Board.</i>			
6. Other grants .. .. .	O. 1,48,900 } S. 35,000 } R. 200 }	1,84,100	1,82,807 - 1,293
<i>Col. 1.—Additional grants to local bodies to make good the loss sustained by them owing to the operation of the Profession Tax Limitation Act, 1941.</i>			
<b>II. Partially excluded areas—</b>			
1. Teaching .. .. .		30,400	30,693 + 293
2. Grants to backward districts for the expansion of District Board Elementary Schools.	O. 7,000 } R. - 4,500 }	2,500	4,493 + 1,993
<i>Col. 1.—See "I.A.I. 3."</i>			
<b>B. Panchayats—</b>			
1. Teaching .. .. .	O. 10,11,000 } R. - 4,56,200 }	5,54,800	5,31,060 - 23,740
<i>Col. 1.—Grants to Panchayats on account of teaching and dearness allowances were not disbursed to the extent anticipated.</i>			
<b>D. Special.</b>			
<b>m. Government Special Schools—</b>			
<b>A. Training Schools—Masters—</b>			
1. Pay and allowances of establishment.	O. 5,34,000 } S. 19,000 }	5,53,000	5,50,063 - 2,937
2. Stipends .. .. .	O. 4,14,200 } S. 48,500 }	4,62,700	4,48,026 - 14,674
<i>Col. 1.—Increase in the rate of stipends granted to teachers.</i>			
3. Apparatus and materials.	O. 12,000 } R. - 1,500 }	10,500	9,054 - 1,446
4. Other contingencies .. .. .	O. 75,900 } S. 1,000 } R. 5,000 }	81,900	81,302 - 598
<b>B. Training Schools—Mistresses—</b>			
1. Pay of officers .. .. .	O. 36,600 } R. - 4,000 }	32,600	32,997 + 397
<i>Col. 1.—Changes in the personnel and smaller expenditure on leave salary.</i>			
2. Pay of establishments.	O. 5,95,400 } R. - 18,000 }	5,77,400	5,74,300 - 3,100



Grant No. XV—Education—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>37. Education—cont.</b>		RS.	RS.	RS.
<b>D. Special—cont.</b>				
m. Government Special Schools—cont.				
B. Training Schools—Mistresses—cont.				
3. Allowances and hono- raria.	{ O. 95,100 S. 34,500 }	1,29,600	1,29,471	129
<i>Col. 1.—Grant of war allowance and enhanced rates of dearness allowance.</i>				
4. Stipends .. .. .	{ O. 1,58,000 S. 20,000 }	1,78,000	1,64,677	- 13,323
<i>Col. 1.—Restoration of grant of stipends to women teachers undergoing Secondary Grade Training.</i>				
5. Contingencies .. .. .	{ O. 1,13,700 S. 11,300 }	1,25,000	1,21,838	- 3,162
n. Direct grants to Non-Government Special Schools—				
A. European—				
1. Teaching .. .. .	{ O. 13,200 R. - 2,800 }	10,400	10,400	..
<i>Col. 1.—Temporary closure of a training school.</i>				
B. Non-European—				
1. Teaching .. .. .	{ O. 2,39,500 R. - 7,200 }	2,32,300	2,24,891	- 7,409
2. Stipendiary .. .. .	{ O. 2,51,200 S. 80,000 }	3,31,200	3,31,588	+ 388
<i>Col. 1.—See "m.A. 2."</i>				
3. Buildings .. .. .	{ O. 4,200 R. 2,400 }	6,600	6,703	+ 103
<i>Col. 1.—Payment of grant to the Y.M.C.A. College of Physical Education to meet expenditure on the excavation of drains in the compound.</i>				
4. Other grants .. .. .	{ O. 39,100 S. 100 R. 4,300 }	43,500	45,252	+ 1,752
<i>Col. 1.—Additional grants on account of educational concessions to children and dependants of soldiers and for sinking wells in the compound of a school for growing food and vegetable crops.</i>				
<b>E. General.</b>				
o. Direction—				
A. Pay of officers—				
Charged .. .. .	{ O. 36,000 R. - 1,200 }	34,800	35,000	+ 200
Authorized .. .. .	{ O. 42,700 R. 6,700 }	49,400	50,470	+ 1,070
<i>Col. 1.—To meet the pay of the officiating Director which was 'Authorized' and leave salary of officers.</i>				
B. Pay of establishments .. .. .	{ O. 71,700 R. - 3,600 }	68,100	66,693	- 1,407
C. Other charges—				
Charged .. .. .	{ O. 3,100 R. - 2,400 }	700	699	- 1
<i>Col. 1.—See 'o.A.—Authorized.'</i>				
Authorized .. .. .	{ O. 62,400 S. 4,000 }	66,400	47,522	- 18,878
<i>Col. 4.—Less expenditure under 'Customs duty' due to stores for the Engineering College expected to be received and paid for within the year not having been received (Rs. 11,000) and bills for the supply of foreign periodicals to several institutions were not paid pending decision of Government on the question of renewal of contract (Rs. 8,000).</i>				

## Grant No. XV—Education—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -
(1)		(2)	(3)	(4)
<b>37. Education—cont.</b>		RS.	RS.	RS.
<b>.E. General—cont.</b>				
p. Inspection—				
A. European—				
Charged .. .. .	O.	19,600	16	+ 16
Authorized .. .. .	R.	— 3,000	18,254	+ 1,654
} .. .. .		16,600		
<i>Col. 1.—Re-entertainment of a retired officer on lower rate of pay.</i>				
B. Non-European—Men's branch—				
I. Ordinary areas—				
1. Pay of officers .. .. .	O.	1,51,000		
} .. .. .	R.	— 3,000	1,48,000	1,47,601
} .. .. .				— 399
2. Pay of establishments.	O.	10,13,400		
} .. .. .	S.	100	10,08,300	10,06,077
} .. .. .	R.	— 5,200		— 2,223
3. Allowances .. .. .	O.	3,85,900		
} .. .. .	S.	1,19,200	5,16,700	5,22,354
} .. .. .	R.	11,600		+ 5,654
} .. .. .				
<i>Col. 1.—Enhanced rates of dearness and travelling allowances and grant of war allowance.</i>				
4. Contingencies .. .. .	O.	1,48,100		
} .. .. .	R.	20,600	1,68,700	1,65,260
} .. .. .				— 3,440
} .. .. .				
<i>Col. 1.—Increase in expenditure under "Service Postage" and payment of rents at enhanced rates for private buildings occupied by subordinate officers.</i>				
II. Partially excluded areas—				
1. Pay of establishments.	O.	11,800		
} .. .. .	R.	— 700	11,100	10,701
} .. .. .				— 399
2. Other charges .. .. .	O.	7,200		
} .. .. .	R.	3,100	10,300	10,064
} .. .. .				— 236
} .. .. .				
<i>Col. 1.—Enhanced rates of dearness allowance.</i>				
C. Women's branch—				
1. Pay of officers—				
Charged .. .. .	O.	12,000		
} .. .. .	R.	— 4,400	7,600	5,082
} .. .. .				— 2,518
} .. .. .				
<i>Col. 1.—Leave on half pay granted to an officer whose pay was 'charged.'</i>				
<i>Col. 4.—Debit not received on account of the leave salary of an officer on leave in Bengal.</i>				
Authorized .. .. .			30,200	30,334
} .. .. .				+ 134
} .. .. .				
2. Pay of establishments.	O.	1,99,600		
} .. .. .	R.	— 5,000	1,94,600	1,93,259
} .. .. .				— 1,341
} .. .. .				
3. Allowances—				
Charged .. .. .	O.	2,200		
} .. .. .	R.	— 2,200		53
} .. .. .				+ 53
} .. .. .				
<i>Col. 1.—See "p. C. 1. Charged, col. 1."</i>				
Authorized .. .. .	O.	83,700		
} .. .. .	S.	16,900	1,03,600	1,03,956
} .. .. .	R.	3,000		+ 356
} .. .. .				
<i>Col. 1.—See "p. B. I. 3."</i>				
4. Other charges .. .. .	O.	45,500		
} .. .. .	S.	1,300	46,800	46,598
} .. .. .				— 202
} .. .. .				
D. Superintendent of Sanskrit Schools.	O.	7,800		
} .. .. .	R.	1,700	9,500	9,219
} .. .. .				— 281
} .. .. .				
E. Physical Education—				
1. Men's branch—				
Pay of establishments and other charges .. .. .	O.	20,500		
} .. .. .	R.	— 2,000	18,500	17,468
} .. .. .				— 1,032

Grant No. XV—Education—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>37. Education—cont.</b>		RS.	RS.	RS.
<b>E. General—cont.</b>				
p. Inspection—cont.				
E. Physical Education—cont.				
2. Women's branch—				
Pay of Officers, establishments and other charges.	O. 11,900 R. — 2,000	9,900	10,190	+ 290
<i>Col. 1.</i> —Less tours of inspection made by the Woman Specialist for want of suitable assistant at headquarters.				
q. Scholarships—				
A. European	O. 15,000 R. — 200	14,800	15,021	+ 221
B. Non-European—				
I. Ordinary areas	O. 1,89,000 R. — 7,000	1,82,000	1,79,853	- 2,147
II. Partially excluded areas.	O. 6,200 R. 200	6,400	4,256	- 2,144
<i>Col. 4.</i> —Failure of managements to draw the sanctioned scholarships within the year.				
r. Miscellaneous—				
A. European	O. 15,200 R. — 1,000	14,200	20,601	+ 6,401
<i>Col. 4.</i> —Adjustments in 1944-45 of payment of contribution for 1943-44 to the Inter-Provincial Board for Anglo-Indian and European education.				
B. Non-European—				
1. Oriental manuscripts.	O. 20,700 R. 700	21,400	21,175	- 225
2. Text-Book Committee.	O. 6,900 R. — 400	6,500	6,467	- 33
3. Registration of books	O. 8,500 R. 1,100	9,600	9,017	- 583
4. Grants to Boy Scout and Girl Guide Movements.		14,300	14,250	- 50
5. Grants to local bodies for public libraries.		25,000	21,821	- 3,179
<i>Col. 4.</i> —Failure on the part of certain local bodies to draw the grants in full.				
6. Grants to pauchayats for public libraries.		30,000	26,009	- 3,991
<i>Col. 4.</i> —See "r. B. 5, col. 4."				
7. Other grants	O. 14,300 S. 8,700 R. 5,000	28,000	27,095	- 905
<i>Col. 1.</i> —Increase in the payment of S.S.L.C. Examination fees for children and dependants of members of the Armed Forces.				
s. Charges in England—				
High Commissioner for India—				
Non-European—				
A. Leave salary and deputation pay—				
Charged	R. 400	400	356	- 44
B. Sterling overseas pay—				
Charged	O. 2,200 R. 2,400	4,600	4,594	- 6
C. Stores for India	O. 49,800 R. — 43,600	6,200	3,658	- 2,542
<i>Col. 1.</i> —Decrease in indents.				
<i>Col. 4.</i> —Liabilities carried forward to 1945-46.				

## Grant No. XV—Education—cont.

Major head and sub-head.	Final grant or appro. priation.	Actual expenditure.	Excess +, Saving -.
(1)	(2)	(3)	(4)
	RS.	RS.	RS.
<b>37, Education—cont.</b>			
t. Loss or gain by exchange—			
Non-European—			
A. Other than on stores—			
Charged .. ..	.. ..	8	+ 8
B. Stores .. ..	.. ..	6	+ 6
Lump sum provision for the restoration of 1933 scales of pay.	{ O. 66,000 } { R. - 66,000 }	.. ..	.. ..
Surrenders or withdrawals within grant or appropriation—			
Charged .. .. R.	8,500	8,500	- 8,500
Totals			
Charged .. ..	1,75,900	1,63,204	- 12,696
Authorized—			
Gross .. ..	3,71,42,300	3,65,87,009	- 5,55,291
Deductions .. ..	- 23,600	- 29,752	- 6,152
Net .. ..	3,71,18,700	3,65,57,257	- 5,61,443

## Notes.

*Administration of the grant—Charged.*—The percentage of saving in the final appropriation was 7.2 as against 3.9 in the previous year. The saving occurred chiefly under “37 p.C. 1 and 3.”

Surrenders amounting to Rs. 8,500 reduced the saving to 2.5 per cent of the modified appropriation as against 1.1 per cent in the previous year.

*Authorized.*—There was a saving of 1.5 per cent in the final grant as against 0.5 per cent in the previous year.

2. *Losses.*—The Stock verification made in 1942 at the Government Museum disclosed that some gold and silver coins acquired at a cost of Rs. 1,382 were found missing. As a result of an enquiry into the circumstances of the case, Government came to the conclusion that it was not possible to fix the responsibility for the loss on any one and ordered the amount to be written off. Rules have now been framed to safeguard Government against losses of the kind in future.

3. *Grants-in-aid.*—(i) From the reports of the departmental officers received by Government during 1944-45, grants disbursed to the extent of Rs. 6,223 were found inadmissible. They were ordered to be recovered and the recovery effected amounted to Rs. 6,188. The balance of Rs. 3,091 outstanding at the end of 1943-44 has been recovered in full.

(ii) The Examiner of Local Fund Accounts has reported that grants aggregating Rs. 13,179 were irregularly drawn by Local Bodies during 1943-44. Of this amount, a sum of Rs. 5,423 was refunded and items amounting to Rs. 4,449 were either admitted in audit or their recovery waived. The balance still outstanding is Rs. 3,307.

Grant No. XVI—Medical.

See also the Audit Report.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>38. Medical.</b>		RS.	RS.	RS.
<b>a. Medical Establishment—</b>				
<b>A. All-India Medical Council. O.</b>				
	5,300	3,700	3,666	- 34
	R. - 1,600			
<b>B. Superintendence—</b>				
<b>1. Pay of officers—</b>				
<i>Charged</i>				
	O. 36,000	44,700	44,734	+ 34
	S. 8,700			
<i>Col. 1.—Provision to meet leave salary and transit pay.</i>				
<i>Authorized</i>				
	O. 27,900	25,800	25,815	+ 15
	R. - 2,100			
<b>2. Pay of establishments. O.</b>				
	60,900	63,200	63,339	+ 139
	R. 2,300			
<b>3. Other charges—</b>				
<i>Charged</i>				
	O. 5,000	6,000	5,071	- 929
	S. 1,000			
<i>Authorized</i>				
	O. 40,200	41,900	44,577	- 323
	R. 4,700			
<i>Col. 1.—Chiefly increase in property tax of the Surgeon General's office buildings and advertisement charges connected with recruitment (Rs. 1,400) and enhanced rates of dearness allowance and grant of war allowance (Rs. 3,300).</i>				
<b>4. Customs duty on imported stores. O.</b>				
	11,400	6,600	3,844	- 2,756
	R. - 4,800			
<i>Cols. 1 and 4.—Non-receipt of stores to the extent anticipated.</i>				
<b>5. Charges recoverable from Governments, Departments and others. O.</b>				
	- 2,500	- 2,600	- 2,562	+ 38
	R. - 100			
<b>C. District Medical Officers—</b>				
<b>1. Pay of officers—</b>				
<i>Charged</i>				
	O. 24,000	28,500	38,926	+ 10,426
	S. 100			
	R. 4,400			
<i>Col. 1.—Provision to cover anticipated debits by the Defence Department on account of leave salary of I.M.S. Officers.</i>				
<i>Col. 4.—Debit on account of leave salary of two I.M.S. officers in Defence Service received in March 1945.</i>				
<i>Authorized</i>				
	O. 3,67,300	3,63,900	3,68,834	+ 4,934
	R. - 3,400			
<b>2. Pay of establishments. O.</b>				
	1,64,200	1,25,600	1,29,553	+ 3,953
	R. - 38,600			
<i>Col. 1.—Due to retirement of senior Sub-Assistant Surgeons and their places being held by junior Sub-Assistant Surgeons on lower rates of pay and some of the posts of Sub-Assistant Surgeons having been kept vacant on account of death of qualified men.</i>				
<b>3. Allowances—</b>				
<i>Charged</i>				
	O. 1,700	200	156	- 44
	R. - 1,500			
<i>Authorized</i>				
	O. 50,200	89,800	89,254	- 546
	R. 39,600			
<i>Col. 1.—Chiefly enhanced rates of travelling and dearness allowances and grant of war allowance.</i>				
<b>4. Contingencies .. O.</b>				
	27,400	30,500	29,502	- 898
	R. 3,100			
<i>Col. 1.—Enhanced rates of dearness allowance to menials (Rs. 400) and increased expenditure on service postage and telegrams and purchase of furniture (Rs. 2,700).</i>				

## Grant No. XVI—Medical—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess + Saving -
(1)		(2)	(3)	(4)
<b>38. Medical—cont.</b>		<b>RS.</b>	<b>RS.</b>	<b>RS.</b>
<b>a. Medical Establishment—cont.</b>				
<b>D. Administration of the Drugs Act, 1940—</b>				
1. Pay of officers..	O. 2,000 R. - 2,000	..	..	..
2. Pay of establishments.	O. 2,300 R. - 2,300	..	..	..
3. Allowances ..	O. 1,800 R. - 1,800	..	..	..
4. Other charges ..	O. 3,200 R. - 3,200	..	..	..
<i>D. 1 to 4. col. 1.—Scheme was not introduced during the year.</i>				
<b>b. Hospitals and dispensaries—</b>				
<b>A. Presidency Hospitals (excluding the Hospital of Indian Medicine)—</b>				
1. Pay of officers—				
Charged ..	O. 1,800 R. - 200	1,600	1,601	+ 1
Authorized ..	O. 1,76,100 R. - 7,500	1,68,600	1,67,765	- 835
2. Pay of establishments.	O. 4,82,600 R. - 8,100	4,74,500	4,72,395	- 2,105
3. Allowances and honoraria—				
Charged ..	O. 700 R. - 200	500	674	+ 174
Authorized ..	O. 3,95,500 S. 54,500 R. 13,700	4,63,700	4,54,336	- 9,364
<i>Col. 1.—Travelling allowance to officers who proceeded on leave for rest and recuperation of health (Rs. 1,600), transfer of sisters and nurses undergoing the diploma course in nursing (Rs. 600), payment of war allowance and enhanced rates of dearness allowance (Rs. 41,800) and grant of increased ration allowances to nurses (Rs. 24,200).</i>				
4. Contingencies ..	O. 3,33,400 R. 5,300	3,38,700	3,41,356	+ 2,656
5. Diet ..	O. 6,82,900 S. 2,16,700	8,99,600	9,44,119	+ 44,519
<i>Col. 1.—(i) Abnormal increase in prices of diet articles (Rs. 1,00,200), (ii) increase in the daily average number of patients (Rs. 57,000), (iii) increase in the cost of permissible limit of substitute diets (Rs. 20,400), (iv) relief measures sanctioned to contractors for supplies of diet and other articles for 1943-44 (Rs. 32,000) and (v) messing charges of auxiliary nursing service candidates, etc. (Rs. 7,100).</i>				
6. Medicines and hospital necessaries.	O. 9,60,300 S. 55,800	10,16,100	10,17,581	+ 1,481
7. Stipends to nursing and midwifery pupils.	O. 89,400 R. - 6,200	83,200	82,203	- 997
8. Other charges ..	O. 32,100 R. 2,800	34,900	35,239	+ 339
<b>B. Mufassil hospitals and dispensaries—</b>				
<b>I. Ordinary areas—</b>				
1. Pay of officers ..	O. 2,79,700 R. - 20,600	2,59,100	2,57,055	- 2,045
2. Pay of establishments.	O. 14,22,900 S. 1,400 R. - 28,200	13,96,100	13,86,788	- 9,312
3. Allowances and honoraria.	O. 6,01,600 S. 1,83,800	7,85,400	7,72,619	- 12,781
<i>Col. 1.—Enhanced rates of dearness allowance and grant of war allowance (Rs. 2,44,000) and increased rate of ration allowance to nursing staff (Rs. 38,900).</i>				

Grant No. XVI—Medical—cont.

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

RS. RS. RS.

b. Hospitals and dispensaries—cont.

B. Mufassil hospitals and dispensaries—cont.

I. Ordinary areas—cont.

4. Contingencies	O. 3,05,500 S. 25,200 R. 48,800	} 3,79,500	3,48,976	30,524
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Col. 1.—Chiefly refixation of the pay of menials and employment of additional menials (Rs. 7,500), enhanced rates of dearness allowance to menials (Rs. 20,400), renting and leasing of private quarters for the additional nursing staff (Rs. 4,200), supply of furniture to the additional nursing staff (Rs. 3,800), transhipment of stores by passenger trains consequent on the restrictions placed on transport by goods trains (Rs. 6,900), cost of mobile van and chassis, etc. (Rs. 18,000), increase in water consumption in mufassil hospitals (Rs. 2,000) and advertisement charges in connection with invitation of tenders, etc. (Rs. 2,400).

5. Petty construction and repairs.	O. 54,500 S. 5,000	} 59,500	56,564	- 2,936
6. Diet	O. 15,18,400 S. 5,81,600			

Col. 1.—See explanation under "b.A.5." (i) and (ii) (Rs. 2,99,100), (iii) (Rs. 67,600) and (iv) (Rs. 2,14,900).

Col. 4.—Sharp and wide-spread increase in the cost of diet articles, local purchase at higher rates of many of the non-tendered diet articles and increase in the daily average attendance of in-patients.

7. Medicines and hospital necessities.	O. 12,21,500 S. 2,14,500	} 14,36,000	16,34,177	+ 1,98,177
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Col. 1.—Increase in the cost of drugs, instruments, dressing materials and other hospital necessities on account of war conditions (Rs. 1,46,600), purchase of medicines, etc., in connection with treatment of malaria (Rs. 5,000), purchase of equipment required for use in the operation theatre of a hospital (Rs. 10,800), local purchase of extra linen, etc. (Rs. 43,000) and purchase of refrigerators for use in some of the hospitals in mufassil (Rs. 9,000).

Col. 4.—Abnormal increase in the cost of drugs, instruments and other hospital necessities on account of war conditions, purchase of medicines and instruments at higher rates from private firms due to tenders not having been fully complied with by the medical store depot and increase in the daily average attendance of in- and out-patients.

8. Other charges	O. 2,93,300 S. 35,400	} 3,28,700	3,19,211	- 9,489
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Col. 1.—(i) Drawal of stipends by additional pupil nurses sanctioned and conversion of two headquarters hospitals into full training centres (Rs. 5,900), (ii) general increase in the cost of washing materials and increased wages to menials (Rs. 6,600), (iii) enhanced rate of dearness allowance to menials (Rs. 700) and (iv) enhanced rate of capitation grant sanctioned to a Leprosy Sanatorium (Rs. 22,200).

9. Charges recoverable from Governments, Departments and others.			- 2,184	- 2,184
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Col. 3.—Represents the amount recovered from the Central Government in respect of staff employed in the various aerodrome sites.

II. Partially excluded areas—

1. Pay of establishments.	O. 33,500 S. 200 R. 700	} 34,400	32,834	- 1,566			
2. Other charges	O. 8,400 R. 4,200				} 12,600	12,012	588

Col. 1.—Enhanced rates of dearness allowance.

3. Medicines and hospital necessities.	O. 6,900 R. 1,800	} 8,700	8,595	- 105
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## Grant No. XVI—Medical—cont

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>38. Medical—cont.</b>				
		RS.	RS.	RS.
b. Hospitals and dispensaries—cont.				
B. Mufassil hospitals and dispensaries—cont.				
III. Excluded areas—Pay of establishments and other charges—				
Charged .. .. .				
	O.	16,800		
	S.	3,100	19,900	18,839
				- 1,061
Col. 1.—Revision of pay, special pay and allowances of temporary Sub-Assistant Surgeons and enhanced rates of dearness allowance.				
C. Hospital of Indian Medicine—				
1. Pay and allowances of officers and establishment.				
	O.	41,100		
	R.	300	41,400	41,573
				+ 173
2. Contingencies ..				
	O.	1,05,800		
	S.	10,600	1,75,700	1,77,654
	R.	59,300		+ 1,954
Col. 1.—Increase in the cost of articles of diet and medicines and in the daily average attendance of patients in the hospitals.				
D. Government medical officers employed in institutions under the control of local bodies—				
Taluk headquarters institutions—				
I. Ordinary areas—				
1. Pay of officers ..				
	O.	19,000		
	R.	- 2,000	17,000	17,023
				+ 23
Col. 1.—Provincialisation of an institution.				
2. Pay of establishments.				
	O.	1,60,000		
	R.	- 8,800	1,51,200	1,50,626
				- 574
3. Allowances ..				
	O.	10,900		
	S.	200	25,400	25,475
	R.	14,300		+ 75
Col. 1.—Enhanced rates of dearness allowance.				
II. Partially excluded areas—				
Pay of officers and other charges.				
	O.	7,500		
	S.	1,000	8,500	8,699
				+ 199
E. Government medical officers employed in institutions under the control of local bodies—				
Other institutions—				
I. Ordinary areas—				
	O.	1,65,400		
	S.	11,700	1,77,100	1,75,289
				- 1,811
II. Partially excluded areas—				
Other institutions ..				
	O.	3,100		
	S.	700	3,800	3,899
				+ 99
F. Grants to local bodies for medical purposes—				
I. Ordinary areas—				
1. Maintenance grants.				
	O.	1,55,000		
	R.	11,900	1,66,900	1,65,675
				- 1,225
2. Miscellaneous grants.				
	S.	10,000	10,000	10,000
				..
Col. 1.—Payment of grant to a municipal council towards improvement of the dairy farm maintained by it to enable the council to supply milk regularly to a Government Hospital.				
3. Buildings and equipment grants.				
	R.	4,600	4,600	4,456
				- 144
Col. 1.—Grant sanctioned to a medical institution during the year.				
II. Partially excluded areas—				
Grants to local bodies..				
	O.	9,800		
	R.	900	10,700	10,700



Grant No. XVI—Medical—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving—.
(1)		(2)	(3)	(4)
<b>38. Medical—cont.</b>				
		RS.	RS.	RS.
<b>b. Hospitals and dispensaries—cont.</b>				
<b>G. Grants to private medical institutions—</b>				
<b>I. Ordinary areas—</b>				
1. Maintenance grants.	O. 1,42,700 R. 5,900	1,48,600	1,48,386	— 214
2. Capitation grants to leper asylums.	O. 1,76,200 S. 17,400 R. 28,800	2,22,400	2,22,438	+ 38
<i>Col. 1.—Increased capitation grants on account of increase in the average daily number of in-patients treated and payment of an advance grant to a leper hospital.</i>				
3. Buildings and equipment grants.	O. 18,200 R. 4,700	22,900	2,714	— 20,186
<i>Col. 1.—Increased grants to certain private medical institutions.</i>				
<i>Col. 4.—Inability of private managements to complete the works and claim the grants owing to scarcity of materials.</i>				
<b>H. Subsidies to medical practitioners and midwives for the maintenance of rural dispensaries—</b>				
I. Ordinary areas	O. 3,65,200 R. — 52,600	3,12,600	3,34,043	+ 21,443
<i>Col. 1.—Vacancies in the posts of rural medical practitioners and midwives.</i>				
II. Partially excluded areas.	O. 7,500 R. — 1,800	5,700	5,092	— 608
J. Other charges	O. 26,300 R. — 2,400	23,900	23,565	— 335
<b>K. Post-war Reconstruction—</b>				
<b>I. Land Colonisation Scheme in South Wynaad—Medical relief arrangements—</b>				
1. Pay of establishments.	S. 1,000	1,000	953	— 47
2. Allowances	S. 300	300	180	— 120
3. Other charges	S. 10,000	10,000	3,711	— 6,289
<i>Col. 1.—Provision to meet expenditure on equipment in connection with the colonisation of South Wynaad and Araku valley.</i>				
<i>Col. 4.—Equipment not having been supplied by the Medical Stores Depot before 31st March 1945.</i>				
<b>II. Leprosy Relief—</b>				
1. Pay of officers	S. 200	200	..	— 200
2. Pay of establishments	S. 200	200	231	+ 31
3. Allowances and Honoraria	S. 1,800	1,800	329	— 1,471
4. Other charges	S. 2,000	2,000	887	— 1,113
<i>Col. 1.—Non-recurring expenditure in connection with the scheme for combating leprosy.</i>				
<b>c. Medical colleges and schools—</b>				
<b>A. Medical colleges other than Stanley Medical College—</b>				
1. Pay of officers— Charged	O. 53,400 R. — 3,000	50,400	50,358	— 42
Authorized	O. 5,49,600 R. — 11,000	5,38,600	5,34,039	— 4,561
2. Pay of establishments.	O. 85,000 S. 1,500	86,500	85,604	— 896

## Grant No. XVI—Medical—cont.

Major head and sub-head.		Final grant or appropriation	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>38. Medical—cont.</b>				
<b>c. Medical colleges and schools—cont.</b>				
<b>A. Medical colleges other than Stanley Medical College—cont.</b>				
<b>3. Allowances and honoraria—</b>				
Charged .. .. O.	800	1,300	1,046	- 254
R.	500			
Authorized .. .. O.	49,900	87,400	91,549	+ 4,149
S.	25,500			
R.	12,000			
<i>Col. 1.—Travelling allowance to officers proceeding on leave for rest and recuperation of health (Rs. 1,700), enhanced rates of dearness allowance and grant of war allowance (Rs. 30,400) and grant of honorarium to examiners on account of larger number of students examined for sanitary Inspectors' Course, diploma in Pharmacy and T.D.D. examinations (Rs. 5,400).</i>				
4. Apparatus and materials.	and { O. 61,000 } R. 1,100 }	59,900	48,382	- 11,518
<i>Col. 4.—Articles expected to be supplied before the close of the year were not received owing to war conditions.</i>				
5. Books and periodicals.	O. 11,000 } R. 2,000 }	13,000	11,820	- 1,180
<i>Col. 1.—Cost of books required by the Principals.</i>				
6. Contingencies .. .. O.	69,800	77,000	77,152	+ 152
S.	7,200			
<i>Col. 1.—Payment of property tax at increased rates and of enhanced rates of dearness allowance to menials (Rs. 3,500), educational concession to dependants of soldiers serving in the war (Rs. 3,300) and employment of additional menial staff (Rs. 400).</i>				
Dental School .. .. S.	100	100		- 100
<b>B. Stanley Medical College and School—</b>				
1. Pay of officers .. .. O.	1,20,400	1,15,800	1,15,664	- 136
R.	4,600			
2. Pay of establishments. O.	29,800	29,400	29,244	- 156
R.	400			
3. Allowances and honoraria.	and { O. 22,400 } R. 4,000 }	26,400	26,124	- 276
<i>Col. 1.—Enhanced rates of dearness allowance and grant of war allowance.</i>				
4. Scholarships and stipends.	and { O. 100 } R. 100 }		14	+ 14
5. Laboratory charges and books and periodicals.	{ O. 33,000 } R. 1,100 }	34,100	34,076	- 24
6. Contingencies .. .. O.	23,100	25,500	24,611	- 889
R.	2,400			
<i>Col. 1.—Increase in property tax and enhanced rates of dearness allowance.</i>				
<b>C. School of Indian Medicine—</b>				
1. Pay of officers .. ..		4,700	4,333	- 367
2. Pay of establishments O.	40,200	41,600	41,551	- 49
R.	1,400			
3. Contingencies .. .. O.	15,300	16,400	16,290	- 110
R.	1,100			
4. Other charges .. .. O.	18,600	24,400	22,509	- 1,891
R.	5,800			
<i>Col. 1.—Increase in the cost of books, apparatus, etc., and enhanced rates of dearness allowance.</i>				

Grant No. XVI—Medical—cont.

Major head and sub-head. (1)	Final grant or appropriation. (2)	Actual expenditure. (3)	Excess +, Saving -. (4)
<b>38. Medical—cont.</b>			
	RS.	RS.	RS.
<b>c. Medical colleges and schools—cont.</b>			
<b>D. Scheme for research into indigenous drugs of India—</b>			
1. Pay of officers .. O.	2,300	2,400	2,400
R.	100		
2. Pay of establishments .. O.	3,500	3,200	3,117
R.	- 300		
3. Other charges .. O.	5,700	5,900	5,412
R.	200		
E. Grants to private Medical Institutions. O.	14,800	10,500	10,500
R.	- 4,300		
<i>Col. 1.—Provision made for payment of grant to a medical institution to cover the deficit in the income not fully utilised.</i>			
<b>d. Mental hospitals—</b>			
A. Pay of officers .. O.	33,500	30,200	29,920
R.	- 3,300		
B. Pay of establishments ..		1,46,400	1,45,287
C. Allowances and honoraria. O.	59,400	70,100	70,199
S.	10,700		
<i>Col. 1.—Enhanced rates of dearness allowance, grant of war allowance (Rs. 9,500) and increased rate of ration allowance to nursing staff (Rs. 1,200).</i>			
D. Contingencies .. O.	39,600	40,900	39,901
S.	1,300		
E. Diet .. O.	3,80,000	5,49,200	5,42,152
S.	1,69,200		
<i>Col. 1.—Rise in the prices of almost all essential articles of foodstuffs and increase in the number of in-patients.</i>			
F. Medicines and hospital necessities. { O.	40,800	48,100	53,600
{ S.	2,300		
{ R.	5,000		
<i>Col. 1.—Increase in the prices of medicines and other hospital necessities.</i>			
<i>Col. 4.—Increase in the cost of medicines, drugs and other hospital necessities.</i>			
G. Other charges .. O.	24,500	22,800	21,786
R.	- 1,700		
<b>e. Chemical Examiner—</b>			
A. Pay of officers .. O.	22,500	21,000	20,860
R.	- 1,500		
B. Pay of establishments .. O.	5,000	4,500	4,485
R.	- 500		
C. Other charges .. O.	10,400	12,300	12,160
R.	1,900		
D. Charges payable to Governments, departments, etc. { O.	20,000	18,000	14,180
{ R.	- 2,000		
<i>Col. 1.—Decrease in the number of cases sent to the Imperial Serologist for examination.</i>			
<i>Col. 4.—Debit not raised during the year in respect of a bill.</i>			
<b>f. Charges in England—</b>			
<b>I. Secretary of State for India—</b>			
Leave salaries and deputation pay— Charged .. S.	1,400	1,400	1,926
<b>II. High Commissioner for India—</b>			
A. Leave salaries and deputation pay— Charged .. S.	1,200	1,200	1,301

## Grant No. XVI—Medical—cont.

Major head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)	(2)	(3)	(4)
<b>38. Medical—cont.</b>			
f. Charges in England—cont.			
II. High Commissioner for India—cont.			
B. Sterling overseas pay—			
Charged .. .. .	O. 18,400		
	S. 2,400		
Authorized .. .. .	O. 4,800		
	R. — 3,200		
C. Stores for India .. .. .	O. 53,600		
	R. — 35,800		
	20,800	20,501	— 299
	1,600	1,600	..
	19,800	17,447	— 2,353
Cols. 1 and 4.—Liabilities carried forward to 1945-46.			
D. Allotment of pay of officers. .. .. .	400	480	+ 80
E. Other charges—			
Contribution for Tropical Diseases Bureau .. .. .	200	200	..
g. Loss or gain by exchange—			
A. Other than on stores—			
Charged .. .. .	..	42	+ 42
Authorized .. .. .	..	4	+ 4
B. Stores .. .. .	..	30	+ 30
Lump sum provision for restoration of the 1933 scales of pay. } O. 26,800			
	R. — 26,800		
Surrenders or withdrawals within grant or appropriation—			
Gross .. .. .	R. — 100	..	+ 100
Deductions .. .. .	R. 100	..	— 100
Totals	Charged .. 1,76,500	1,85,175	+ 8,675
	Authorized—		
	Gross .. 1,47,65,400	1,50,81,192	+ 3,15,792
	Deductions .. — 2,500	— 4,746	— 2,246
	Net .. 1,47,62,900	1,50,76,446	+ 3,13,546

## Notes.

1. *Administration of the grant—Charged.*—The excess over the final appropriation was 4.9 per cent as against 3.7 per cent in the previous year. The excess occurred chiefly under 'a. C. 1.'

*Authorized.*—The excess over the final grant was 2.1 per cent as against 0.6 per cent in the previous year. The excess occurred mainly under 'b. B. 6 and 7.'

2. *Losses.*—In the auction held for the supply of milk to a hospital during 1942-43, the bid by a Milk Producers' Co-operative Society was accepted. The society supplied milk to the hospital for a few days till the bombing incident on the 6th April 1942 and stopped the supply thereafter. Milk had, therefore, to be obtained at a higher price from other sources by holding a re-auction. This resulted in an extra expenditure of Rs. 9,875 to Government. Under the conditions of the contract the society was liable to make good the extra expenditure but the amount could not be recovered from it as it ceased to function as a corporate body and had no assets. The recovery of the amount was therefore waived by Government.

Grant No. XVI—Medical—Notes—cont.

3. *Grants-in-aid.*—The Examiner of Local Fund Accounts has reported that grants aggregating Rs. 588 were irregularly drawn by local bodies during 1943-44. Items amounting to Rs. 112 were either admitted in audit or their recovery was waived. The balance still outstanding is Rs. 476.

4. *Grant made by the Imperial Council of Agricultural Research.*—Sub-head "c. D." exhibits the expenditure on the scheme for research into the indigenous drugs of India financed by the Imperial Council of Agricultural Research. The procedure for the accounting of the expenditure is the same as that described in paragraph 5 of the notes under Grant XVIII.

An account of the transactions during the year 1944-45 under the deposit head is given below :—

	RS.
Opening balance on 1st April 1944 .. .. .	13
Receipt—	
Grant received during the year .. .. .	(a)20,100
Miscellaneous receipts on account of working of the scheme.	17
Charges debited to the grant .. .. .	19,543*
Balance on 31st March 1945 .. .. .	587

(a) Represents contribution for the years 1943-44 and 1944-45.  
\* Includes a debit of Rs. 8,617 relating to 1943-44.

5. *Stock account.*—The stock account of stores in the Presidency Headquarters and Mental Hospitals for 1944-45 is given below :—

Particulars.	Instruments and appliances.	Medicines and dressings.	Bedding and clothing.	Crockery.	Miscellaneous stores.
(1)	(2)	(3)	(4)	(5)	(6)
	RS.	RS.	RS.	RS.	RS.
Opening balance on 1st April 1944.	25,37,255	5,71,285	5,07,610	1,01,297	5,95,961
Receipts—					
(a) From overseas ..	9,420	..	..	..	12,110
(b) From other Government departments.	71,750	5,15,603	99,744	1,111	91,431
(c) Local purchase ..	2,43,920	5,49,896	18,160	9,984	9,18,824
(d) Other sources ..	1,716	9,141	39,582	..	3,41,986
Total ..	28,64,061	16,45,925	6,65,096	1,11,492	19,60,312
Utilized during the year.	87,008	10,11,381	61,131	1,120	11,51,454
Written off due to loss, breakage and fair wear and tear.	47,133	296	59,855	4,561	12,225
Closing balance on 31st March 1945.	27,29,920	6,34,248	5,44,110	1,05,811	7,96,633

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 1945, 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, 1945 was not in excess of the requirements of the hospitals and that it did not include any surplus stores.

## Grant No. XVII—Public Health.

See also the Audit Report.

Major head and sub-head. (1)	Final grant or appropriation. (2)	Actual expenditure. (3)	Excess +, Saving -. (4)
	RS.	RS.	RS.
<b>39. Public Health.</b>			
<b>a. Public Health Establishment—</b>			
<b>A. Direction—</b>			
<b>1. Pay of officers—</b>			
Charged .. .. S.	1,000	1,000	- 1,000
Authorized .. .. O.	64,800	66,317	+ 1,417
2. Pay of establishments. O.	52,600	49,249	- 351
R.	- 3,000		
<b>3. Allowances—</b>			
Charged .. .. S.	1,000	1,663	+ 663
Authorized .. .. O.	34,100	41,513	- 4,587
S.	2,000		
R.	10,000		
<i>Col. 1.—More touring by officers, enhanced rates of dearness allowance and grant of war allowance.</i>			
4. Contingencies .. .. O.	20,600	26,239	+ 239
S.	5,400		
<i>Col. 1.—Provision to meet expenditure on account of Mahamakam festival at Kumbakonam.</i>			
<b>B. Establishment—Mufassil—</b>			
<b>I. Ordinary areas—</b>			
<b>1. Pay of officers .. O.</b>			
	2,96,800	2,89,800	- 2,652
R.	- 7,000		
2. Pay of establishments. O.	5,53,600	5,44,600	+ 347
R.	- 9,000		
3. Allowances .. .. O.	1,98,600	2,97,000	+ 297
S.	73,200		
R.	25,200		
<i>Col. 1.—See "a. A. 3 Authorized".</i>			
4. Contingencies .. .. O.	38,500	46,000	+ 2,304
S.	7,500		
<i>Col. 1.—Increased expenditure on tour charges of the health staff.</i>			
5. Charges recoverable from Governments, Departments, etc. { O. - 3,400		- 8,500	+ 4,253
{ R. - 5,100			
<i>Cols. 1 and 4.—The anticipated increased recovery from the Defence Department on account of sanitary arrangements in certain aerodrome labour camps was not realized due to their sudden discontinuance on the completion of construction works.</i>			
<b>II. Partially excluded areas—</b>			
<b>1. Pay of establishments. O.</b>			
	25,000	23,400	- 475
R.	- 1,600		
2. Other charges .. .. O.	15,400	21,000	+ 1,209
R.	5,600		
<i>Col. 1.—Increased tours of the staff and enhancement in the rates of dearness allowance.</i>			
<b>C. Sanitary and Deputy Sanitary Engineers—</b>			
<b>1. Pay of officers—</b>			
Charged .. .. O.	16,500	21,500	+ 12
S.	4,000		
R.	1,000		
<i>Col. 1.—Appointment of a member of the I.S.E. to act as Sanitary Engineer.</i>			
Authorized .. .. O.	19,200	21,500	+ 267
S.	2,100		
R.	200		
<i>Col. 1.—Restoration of the pre-1938 scales of pay and fixation of pay at higher stages.</i>			
2. Pay of establishments. O.	60,500	56,000	- 1,288
R.	- 4,500		

Grant No. XVII—Public Health—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>39. Public Health—cont.</b>				
		RS.	RS.	RS.
<b>a. Public Health Establishment—cont.</b>				
<b>C. Sanitary and Deputy Sanitary Engineers—cont.</b>				
<b>3. Other charges—</b>				
Charged .. .. .	O. 2,900	1,900	1,937	+ 37
	R. - 1,000			
Authorized .. .. .	O. 21,000	27,700	27,890	+ 190
	R. 6,700			
<i>Col. 1.</i> —Enhanced rates of dearness and travelling allowances and grant of war allowance.				
4. Centage charges recoverable for works done for local bodies.		- 24,500	- 17,083	+ 7,417
<i>Col. 4.</i> —Smaller recovery due to decreased outlay on water supply and drainage schemes.				
<b>D. Town planning—</b>				
1. Pay of officers .. .. .	O. 8,300	10,700	10,669	- 31
	R. 2,400			
<i>Col. 1.</i> —Sanction of revised scale of pay.				
2. Pay of establishments and other charges.	O. 21,400	23,600	23,714	+ 114
	R. 2,200			
<i>Col. 1.</i> —Chiefly larger touring and enhance rates of dearness allowance.				
<b>E. Rural sanitation campaign—</b>				
1. Pay of officers and establishments.	O. 15,200	14,400	14,514	+ 114
	R. - 800			
2. Other charges .. .. .	O. 21,600	18,600	17,992	- 608
	R. - 3,000			
<i>Col. 1.</i> —Temporary suspension of a rural sanitation unit during the year.				
F. Research work .. .. .	O. 28,500	26,600	25,262	- 1,338
	S. 100			
	R. - 2,000			
<b>b. Grants for public health purposes—</b>				
<b>A. Ordinary areas—</b>				
<b>Grants and contributions—</b>				
1. Grants for water-supply and drainage purposes.	O. 76,400	1,08,900	81,890	- 27,010
	S. 32,500			
<i>Col. 1.</i> —Higher expenditure on water supply and drainage schemes and the consequent increase in the grants to be disbursed to local bodies.				
<i>Col. 4.</i> —Reduction late in the year in the amount of grant claimed by the Corporation of Madras.				
2. Miscellaneous grants.	O. 93,200	2,06,500	1,99,893	- 6,607
	S. 1,13,300			
<i>Col. 1.</i> —Chiefly payment of (i) a non-recurring grant (Rs. 15,800) to a District Board towards expenditure incurred on cholera preventive measures, (ii) grants to Godavari Pushkaram and Kumbakonam Mahamakam festival committees in connection with the festivals (Rs. 50,000), (iii) one-fourth grant to local bodies for maintenance of maternity child welfare centres (Rs. 22,200), (iv) grant to a municipality for sanitary arrangements (Rs. 11,300) and (v) for the purchase of lorries for conservancy purposes (Rs. 12,500).				
<b>B. Partially excluded areas—</b>				
Grants for public health purposes.	O. 6,100	7,100	7,076	- 24
	S. 1,000			
<b>c. Expenses in connection with Epidemic Diseases—</b>				
<b>A. Bubonic plague—</b>				
1. Pay of officers and establishments.	O. 29,000	48,000	48,897	+ 897
	S. 1,000			
	R. 3,000			
<i>Col. 1.</i> —Additional staff in connection with intensive measures adopted for the control of plague.				

## Grant No. XVII—Public Health—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)		(4)
<b>39. Public Health—cont.</b>				
		RS.	RS.	RS.
<b>c. Expenses in connection with Epidemic Diseases—cont.</b>				
<b>A. Bubonic plague—cont.</b>				
2. Other charges	O. 89,500 S. 1,16,000 R. 5,000	2,10,500	1,97,896	- 12,604
<i>Col. 1.</i> —Rise in the price of plague vaccine. See also "c. A. 1."				
<b>B. Other epidemics—Malaria—</b>				
<b>I. Ordinary areas—</b>				
Other epidemics—Malaria.	O. 1,03,400 S. 59,600	1,63,000	1,71,665	+ 8,665
<i>Col. 1.</i> —New schemes sanctioned during the year to control malaria in certain districts.				
<b>II. Partially excluded areas—</b>				
Other epidemics—Malaria.	{ O. 30,300 S. 9,300 }	39,600	31,365	- 8,235
<i>Col. 1.</i> —Opening of an investigation centre to control malaria in the agency tracts and extension of anti-malarial operations to areas at foot of hills.				
<i>Col. 4.</i> —Less expenditure on certain scientific equipments.				
<b>C. Anti-malarial operations partly financed by contributions from the Indian Research Fund Association—</b>				
1. Pay and allowances of officers and establishments.	{ O. 26,500 R. 8,000 }	34,500	32,732	- 1,768
<i>Col. 1.</i> —Enhanced expenditure due to merging into this scheme of the investigation units sanctioned.				
2. Other charges	O. 36,000 R. - 24,000	12,000	11,290	- 710
<i>Col. 1.</i> —Scheme of spray-killing of mosquitoes could not be carried out in full.				
D. Purchase and maintenance of motor vehicles.	S. 22,500	22,500	19,116	- 3,384
<i>Col. 1.</i> —Purchase of certain motor cars for quick transport of staff, medicines, etc., for control of epidemics in the Province.				
<i>Col. 4.</i> —Adjustment in 1945-46 of the cost of A.R.P. motor vehicles purchased during 1944-45.				
<b>E. Post-war Reconstruction—</b>				
<b>I. Ordinary areas—</b>				
1. Pay of officers	S. 4,300	4,300	4,314	+ 14
2. Pay of establishments.	S. 19,600	19,600	20,874	+ 1,274
3. Allowances	S. 10,100	10,100	9,075	- 1,025
4. Other charges	S. 29,000	29,000	23,812	- 5,188
<i>Col. 4.</i> —Works undertaken were not completed before the close of the year.				
<b>II. Partially excluded areas—</b>				
1. Pay of officers and establishments.	S. 2,200	2,200	1,234	- 966
2. Allowances	S. 1,700	1,700	912	- 788
3. Other charges	S. 12,300	12,300	4,822	- 7,478
<i>Sub-heads I. 1 to 4 and II. 1 to 3, col. 1.</i> —Post-budget decision to exhibit expenditure on Post-war reconstruction schemes under the respective service heads instead of under "64. B. Civil Defence."				
<i>Sub-head II. 3, col. 4.</i> —Equipments proposed to be purchased during the year could not be procured in time.				



Grant No. XVII—Public Health—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -
(1)		(2)	(3)	(4)
<b>39. Public Health—cont.</b>				
		RS.	RS.	RS.
d. Bacteriological Laboratories (King Institute, Guindy)—				
A. Pay of officers .. .. .	O. 1,09,700	1,19,100	1,10,715	- 8,385.
	S. 9,400			
B. Pay of establishments ..	O. 93,600	97,200	96,985	- 215
	S. 3,600			
C. Allowances and hono- raria.	O. 34,100	50,900	51,443	+ 543
	S. 16,800			
<i>Col. 1.—Enhanced rates of dearness and travelling allowances and grant of war allowance.</i>				
D. Contingencies .. .. .	O. 3,35,100	4,64,100	4,32,427	- 31,673
	S. 1,28,700			
	R. 300			
<i>Col. 1.—Employment of additional menial staff on account of increased work (Rs. 2,700), increased expenditure on postage and telegram charges (Rs. 7,100), purchase of instruments and chemicals (Rs. 75,300), increased cost of calves and animals required for experimental purposes (Rs. 38,000) and larger expenditure under other contingencies (Rs. 5,600).</i>				
E. Experimental filter sta- tions.	{ O. 6,800 R. - 300 }	6,500	6,183	- 317
e. Transfer to the fund for the development of rural water-supply.		10,00,000	10,00,000	..
f. Expenditure from the fund for the development of rural water-supply—				
A. Expenditure from the fund for the development of rural water-supply.	{ O. 12,72,400 R. 1,62,300 }	14,34,700	12,37,302	- 1,97,398
<i>Col. 1.—Addition based on the requirements of Collectors.</i>				
<i>Col. 4.—Retarded progress of work in some districts due to unusual rains, difficulty in getting contractors due to increase in the cost of materials and labour, non-availability of G.I. pipes and non-receipt of estimates in time.</i>				
B. Maintenance charges ..	{ O. 44,800 R. - 22,700 }	22,100	6,441	- 15,659
<i>Cols. 1 and 4.—Inability of Collectors to get through the work due to non-availability of qualified mechanics.</i>				
C. Charges recoverable from Governments, Departments and others.	{ O. - 13,17,200 R. - 1,39,600 }	-14,56,800	- 12,43,743	+ 2,13,057
<i>Cols. 1 and 4.—See "f.A. and B. cols. 1 and 4."</i>				
g. Sanitary Works—				
A. Sanitary works .. .. .		100	1	- 99
h. Charges in England—				
High Commissioner for India—Stores for India.	{ O. 24,000 R. - 1,200 }	22,800	23,331	+ 531
j. Loss or gain by exchange—				
Stores for India .. .. .	R. 100	100	40	- 60
Lump sum provision for the restoration of 1933 scales of pay.	{ O. 7,200 R. - 7,200 }	..	..	..

## Grant No. XVII—Public Health—cont.

Major head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)	(2)	(3)	(4)
<b>39. Public Health—cont.</b>	<b>RS.</b>	<b>RS.</b>	<b>RS.</b>
Surrenders or withdrawals within grant or appropriation—			
Gross .. .. .	1,44,700	..	+ 1,44,700
Deductions .. .. .	1,44,700	..	- 1,44,700
Totals			
{ Charged .. .. .	25,400	25,112	- 288
{ Authorized—			
{ Gross .. .. .	56,12,100	54,34,299	- 1,77,801
{ Deductions .. .. .	13,45,100	12,65,073	+ 80,027
{ Net .. .. .	42,67,000	41,69,226	- 97,774

## Notes.

b. Grants for Public Health Purposes—A.1. Grants for water-supply and drainage purposes.—This consists of grants (i) to the Madras Corporation for water-supply and drainage purposes and (ii) for mufassil water-supply and drainage schemes. Lump sum deductions of Rs. 17,500 and Rs. 8,000 were made in the budget under these items. The actual savings, however, amounted only to Rs. 15,501 and Rs. 4,509 respectively.

2. Administration of the grant—Charged.—There was a saving of 1.1 per cent in the final appropriation as against the excess of 0.2 per cent in the previous year.

Authorized.—The saving in the final grant was 2.3 per cent as against the excess of 0.8 per cent in the previous year.

3. Grants-in-aid.—The Examiner of Local Fund Accounts has reported that grants aggregating Rs. 7,129 were irregularly drawn by local bodies during 1943-44. The entire amount is still outstanding.

4. Unprofitable outlay—Rural Water-Supply Scheme.—Several well works executed under the scheme for the development of Rural Water-Supply proved abortive due to one or other of the following causes:—

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

(ii) Water tapped was brackish and unfit for drinking purposes.

(iii) Springs tapped were very feeble.

(iv) Absence of springs.

(v) Hard rock was found in the course of execution and its blasting was not attempted as it was considered dangerous to do so.

Consequently sums aggregating Rs. 18,652 representing expenditure already incurred on such works had to be written off during the year as unprofitable outlay by the competent authority.

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

Grant No. XVII—Public Health—Notes—cont.

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

	RS.
Balance on 1st April 1944 .. .. .	10,80,615
Contributions received from local bodies during the year .. .. .	4,072
Amount appropriated from the revenues of Province in 1944-45.	10,00,000
Other receipts .. .. .	Nil.
Total .. .. .	20,84,687
Expenditure during the year .. .. .	* 12,43,380
Balance on 31st March 1945 .. .. .	8,41,307
	RS.
* Actual expenditure during the year .. .. .	12,43,743
Write back of erroneous debit of previous years .. .. .	(—) 363
	12,43,380

6. Grants made by the Indian Research Fund Association.—The Indian Research Fund Association has agreed to give Madras Government a contribution of two lakhs spread over a period of 5 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 by 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 Fund for the year is given below :—

	RS.
Balance on 1st April 1944 .. .. .	14,557
Receipts during the year 1944-45 .. .. .	42,574
Total .. .. .	57,131
Expenditure during the year 1944-45 .. .. .	22,013
Balance on 31st March 1945 .. .. .	35,118

Grant No. XVIII—Agriculture.

See also the Audit Report.

Major head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess +, Saving—.
(1)	(2)	(3)	(4)
<b>40. Agriculture.</b>			
<b>a. Direction—</b>			
<b>1. Pay of officers—</b>			
Charged .. .. .	O. 24,000 R. — 14,800	9,200	9,145
			= 55
<b>Col. 1.—Retirement of the Director of Agriculture.</b>			
Authorized .. .. .	O. 15,100 S. 18,600 R. — 700	33,000	33,264
			+ 264

Col. 1.—Pay of the new Director of Agriculture was "authorized", pay of the Headquarters Deputy Director was revised and a Gazetted Assistant to the Headquarters Deputy Director was appointed.

## Grant No. XVIII—Agriculture—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>40. Agriculture—cont.</b>		RS.	RS.	RS.
<b>a. Direction—cont.</b>				
2. Pay of establishments .. .. .		32,300	32,926	+ 626
3. Allowances—				
Charged .. .. .	O. 5,000 R. 4,800	200	229	+ 29
Col. 1.—See "a.1. Charged."				
Authorized .. .. .	O. 15,500 S. 11,000	26,500	26,311	- 189
Col. 1.—Enhanced rates of dearness allowance and grant of war allowance. See also "a. 1. Authorized."				
4. Contingencies .. .. .	O. 13,100 S. 7,100 R. 3,700	23,900	25,719	+ 1,819
Col. 1.—Larger expenditure on "Service Postage" on account of increased correspondence and purchase of furniture and other articles for the additional staff sanctioned for the office.				
<b>b. Superintendence—</b>				
1. Pay of officers—				
Charged .. .. .	O. 4,000 R. 3,600	11,400	12,512	+ 1,112
Col. 1.—Leave on half average pay of an Officer.				
Authorized .. .. .	O. 1,50,100 R. 3,300	1,46,800	1,46,350	- 450
2. Pay of establishments .. .. .	O. 52,500 S. 100 R. 13,900	66,500	67,378	+ 878
Col. 1.—Employment of Personal Assistants to District Agricultural Officers and additional staff in the offices of the Deputy Directors and District Agricultural Officers to cope with the expansion of departmental activities.				
3. Allowances—				
Charged .. .. .	O. 3,000 R. 1,600	1,400	1,533	+ 133
Authorized .. .. .	O. 68,400 R. 38,700	1,07,100	1,08,283	+ 1,183
Col. 1.—Grant of war allowance and enhanced rates of travelling and dearness allowances.				
4. Contingencies .. .. .	O. 63,600 R. 18,800	82,400	82,544	+ 144
Col. 1.—See "a.4."				
5. Charges recoverable from Governments, Departments and others. .. .. .		- 2,000	- 1,976	+ 24.
<b>c. Experimental Farms—Agricultural Research Stations—</b>				
1. Pay and allowances of staff.	O. 2,00,900 S. 100 R. 14,000	2,15,000	2,09,354	- 5,646
2. Contingencies .. .. .	O. 4,61,700 S. 1,17,600	5,79,300	5,07,854	- 71,446
Col. 1.—Rise in the prices of livestock, materials and stores and cost of acquisition of lands for the research stations (Rs. 6,700), enhanced working expenses (Rs. 73,500), carrying out of essential works (Rs. 22,400), increased dearness allowance and contingencies (Rs. 15,000).				
Col. 4.—Difficulty in obtaining materials for works and dead stock articles due to war conditions and non-completion of land acquisition proceedings for a rice research station within the year.				

Grant No. XVIII—Agriculture—*cont.*

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>40. Agriculture—<i>cont.</i></b>		RS.	RS.	RS.
<b>d. Agricultural Demonstration and Propaganda including Public Exhibitions and Fairs—</b>				
<b>I. Ordinary areas—</b>				
1. Pay of officers and establishments.	O. 7,10,000 S. 100 R. - 18,200	6,91,900	6,53,225	- 28,675
2. Allowances . . . . .	O. 4,03,100 R. 97,500			
<i>Col. 1.—Enhanced rates of travelling and dearness allowance and grant of war allowance.</i>				
3. Purchase and distribution of seeds, manure, etc.	{ O. 8,71,700 R. 1,02,400 }	9,74,100	8,49,827	- 1,24,273
<i>Col. 1.—Increased demands for seeds, etc., in connection with "Grow More Food Campaign" (Rs. 18,600) and purchase and free distribution of pulses seeds to ryots (Rs. 83,800).</i>				
<i>Col. 4.—Non-receipt of bills for supply of vegetable seeds on lease-lend and non-availability of paddy, pulses, green manure and onion seeds due to adverse seasonal conditions and departmental transfer of surplus stock of cotton seeds.</i>				
4. Experimental cultivation.	{ O. 2,71,700 R. 1,42,500 }	4,14,200	3,83,118	- 31,082
<i>Col. 1.—Provision to meet expenditure on account of vegetable supply schemes introduced in certain districts.</i>				
5. Public exhibitions and fairs.	{ O. 3,300 R. 600 }	3,900	5,215	+ 1,315
6. Scheme for the purchase and free distribution of seeds and manure to poor and deserving ryots.	{ O. 24,000 R. 2,000 }	26,000	34,669	+ 8,669
<i>Col. 4.—One-third of the cost was actually borne by the Central Government against one half anticipated.</i>				
7. Bonus for growing food crops in lieu of cotton.	{ O. 100 S. 3,18,500 }	3,18,600	9,648	- 3,08,952
<i>Cols. 1 and 4.—See paragraph 1 of the notes.</i>				
8. Other charges . . . . .	O. 11,100 R. 71,300	82,400	52,319	- 30,081
<i>Col. 1.—Purchase of wall coffers, weighing scales for depots and of furniture for the additional staff sanctioned.</i>				
<i>Col. 4.—Non-receipt of platform weighing machines from England.</i>				
9. Scheme for the reclamation of lands in C.M.P. area.	R. 21,600	21,600	15,543	- 6,057
<i>Col. 1.—Scheme sanctioned during the year.</i>				
<i>Col. 4.—Due to the recovery from the Central Government not having been taken into account in fixing the final appropriation.</i>				
10. Deduct—Recoveries from Governments, Departments, etc.	R. - 6,69,100	- 6,69,100	- 1,43,058	+ 5,26,042
<i>Col. 1.—Provision to meet recoveries from the Defence Department towards the supply of fruits, vegetables, etc. and the Central Government for seed multiplication scheme.</i>				
<i>Col. 4.—Full recovery could not be made as the matter was under correspondence with subordinate officers.</i>				

Grant No. XVIII—Agriculture—*cont.*

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>40. Agriculture—<i>cont.</i></b>				
		RS.	RS.	RS.
<b>d. Agricultural Demonstration and Propaganda including Public Exhibitions and Fairs—<i>cont.</i></b>				
<b>II. Partially excluded areas—</b>				
Demonstration..	O. 23,500 } R. - 3,100 }	20,400	20,470	+ 70
<i>Col. 1.—</i> Posts of Agricultural Demonstrators were vacant.				
<b>III. Excluded areas—</b>				
<b>Demonstration—</b>				
<i>Charged</i> ..	O. 1,600 } R. 400 }	2,000	1,407	- 593
<b>e. Agricultural Education—</b>				
<b>A. Agricultural college—</b>				
<b>1. Pay of officers</b>				
	O. 13,200 } S. 100 } R. 6,000 }	19,300	18,793	- 507
<i>Col. 1.—</i> Revision of the pay of Principal and employment of additional staff to cope with the extra work necessitated by the admission of more students to the college.				
<b>2. Pay of establishments.</b>	O. 11,500 } R. - 300 }	11,200	11,113	- 87
<b>3. Other charges ..</b>	O. 12,800 } R. 7,000 }	19,800	19,412	- 388
<i>Col. 1.—</i> Enhanced rates of dearness and travelling allowances, grant of war allowance, increase in the number of students admitted to the college, grant of additional scholarships and purchase of more books and furniture.				
<b>B. Central farm and college estate—</b>				
<b>1. Pay and allowances ..</b>	O. 44,400 } R. 3,100 }	47,500	46,438	- 1,062
<b>2. Petty construction and repairs.</b>	O. 7,300 } R. 3,900 }	11,200	10,133	- 1,067
<i>Col. 1.—</i> Improvement of irrigation facilities in the Central Farm for 'grow more food' crops and execution of repairs to the compound wall of the Central Farm.				
<b>3. Other charges ..</b>	O. 69,700 } R. 26,100 }	95,800	94,207	- 1,593
<i>Col. 1.—</i> Purchase of more work animals (Rs. 9,400), additional labour for the increased number of students and increase in cost of labour, stores, etc. (Rs. 16,700).				
<b>C. Agricultural schools—</b>				
Pay and allowances of establishments and other charges.	O. 2,300 } S. 100 } R. 200 }	2,600	1,869	- 731
<b>f. Agricultural Experiments and Research—</b>				
<b>A. Research Institute—</b>				
<b>1. Pay of officers ..</b>	O. 1,04,200 } S. 100 } R. 18,300 }	1,22,600	1,24,469	+ 1,869
<i>Col. 1.—</i> Additional appointments of Gazetted Assistants, grant of special pay to officers and revision of pay of the Research Engineer.				
<b>2. Pay of establishments</b>	O. 1,81,900 } R. - 11,500 }	1,70,400	1,71,547	+ 1,147
<b>3. Allowances ..</b>	O. 52,600 } R. 33,800 }	86,400	85,622	- 778
<i>Col. 1.—</i> Grant of war allowance, enhanced rates of dearness and travelling allowances, construction of groundnut godowns and more tours due to new schemes.				
<b>4. Apparatus and materials and capital outlay.</b>	O. 27,100 } R. 35,700 }	62,800	58,518	- 4,282
<i>Col. 1.—</i> Increased cost of materials and apparatus for laboratories and provision for pilot plant for yeast production.				

Grant No. XVIII—Agriculture—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>40. Agriculture—cont.</b>				
<b>f. Agricultural Experiments and Research—cont.</b>				
<b>A. Research Institute—cont.</b>				
5. Working expenses	O. 42,600 R. 13,200	55,800	54,567	- 1,233
<i>Col. 1.—Rise in labour charges and cost of cattle food, provision for cost of seeds and ergot and subvention charges in ergot production and additional furniture for staff.</i>				
6. Other charges	O. 35,100 R. 14,900	50,000	48,675	- 1,325
<i>Col. 1.—See "f. A. 5, col. 1."</i>				
<b>B. Cotton research—</b>				
2. Mungari cotton scheme.	O. 2,200 R. 700	2,900	5,972	+ 3,072
<i>Col. 4.—The excess represents the pay and allowances of the Assistant Cotton Specialist.</i>				
3. Scheme for improvement of Cocanada cotton.	O. 5,500 R. 1,800	7,300	7,311	+ 11
4. Scheme for breeding varieties of Cambodia cotton.	O. 18,200 R. - 3,400	14,800	14,140	- 660
<i>Col. 1.—Late starting of the scheme.</i>				
5. H-1 Seed distribution Scheme.	O. 21,800 R. - 2,400	19,400	11,709	- 7,691
<i>Col. 1.—Non-payment of compensation for the loss incurred under the scheme.</i>				
<i>Col. 4.—Non-payment of guarantee against loss.</i>				
6. Other miscellaneous schemes.	O. 15,800 R. 2,800	18,600	17,564	- 1,036
<i>Col. 1.—Enhanced rates of dearness and travelling allowances.</i>				
<b>C. Sugarcane stations—</b>				
1. Pay and allowances of establishments.	O. 12,300 R. - 1,100	11,200	11,120	- 80
2. Contingencies	O. 14,600 R. 300	14,900	14,888	- 12
<b>D. Scheme for extension of work on sugarcane insects in the Province—</b>				
1. Pay and allowances of establishments.	O. 800 R. 11,400	12,200	12,123	- 77
<i>Col. 1.—Extension of the scheme for one year.</i>				
2. Contingencies	O. 100 R. 2,600	2,700	2,701	+ 1
<i>Col. 1.—See "D. 1." above.</i>				
<b>E. Dry farming scheme—</b>				
1. Pay and allowances of establishments.	R. 700	700	716	+ 16
<b>F. Fruit Research station..</b>				
	O. 12,500 R. 400	12,900	14,201	+ 1,301
<b>G. Scheme of research on groundnut.</b>				
	O. 10,200 R. 200	10,400	10,392	- 8
<b>K. Scheme of research on coconuts.</b>				
	O. 7,500 R. 1,300	8,800	8,727	- 73
<b>L. Scheme of subsidized trials of sugarcane varieties—</b>				
Expenses	O. 4,700 R. 1,800	6,500	6,138	- 362
<b>M. Scheme for the control of wheat rusts in India, etc.—</b>				
1. Pay of establishments.	O. 2,200 R. - 500	1,700	1,590	- 110

## Grant No. XVIII—Agriculture—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.	
(1)		(2)	(3)	(4)	
<b>40. Agriculture—cont.</b>		RS.	RS.	RS.	
<b>f. Agricultural Experiments and Research—cont.</b>					
<b>M. Scheme for the control of wheat rusts in India, etc.—cont.</b>					
2. Allowances ..		2,100	2,225	+ 125	
3. Other charges ..	{ O. 22,500 R. 22,200 }	300	247	- 53	
<i>Col. 1.—No claims from ryots for compensation for restricting the cultivation of wheat and barley.</i>					
4. Charges recoverable from Governments, Departments, etc. ..	{ O. - 200 R. 200 }	..	..	..	
<b>N. Scheme for improvement of pulses in Madras—</b>					
1. Pay of officers ..	{ O. 6,800 R. 500 }	7,300	7,300	..	
2. Pay of establishments ..	{ O. 6,400 R. 600 }	7,000	7,029	+ 29	
3. Allowances ..	{ O. 3,400 R. 900 }	4,300	4,292	- 8	
4. Other charges ..	{ O. 7,900 R. - 400 }	7,500	7,382	- 118	
<b>O. Scheme of research for the investigation of blast and foot-rot diseases of rice in Madras—</b>					
Expenses ..	{ O. 7,800 R. 700 }	8,500	8,421	- 79	
<b>OO. Scheme for the survey of Pollu and root diseases of pepper—</b>					
Expenses ..	{ O. 3,000 R. 100 }	3,100	2,710	- 390	
<b>P. Scheme for the multiplication of Virginia tobacco seed—</b>					
Expenses ..	{ O. 1,900 R. 5,100 }	7,000	6,189	- 811	
<i>Col. 1.—Scheme introduced during the year.</i>					
<b>PP. Scheme for the demonstration of the use of tobacco seed oil and of the seed cake.</b>	R.	2,800	2,800	2,564	- 236
<i>Col. 1.—New scheme introduced during the year.</i>					
<b>Q. Scheme for dry farming developmental research—</b>					
1. Pay of officers ..	{ O. 2,900 R. 200 }	3,100	4,440	+ 1,340	
2. Pay of establishments ..	{ O. 2,800 R. - 1,400 }	1,400	..	- 1,400	
3. Allowances ..	{ O. 500 R. 900 }	1,400	1,444	+ 44	
4. Other charges ..	{ O. 1,100 R. - 100 }	1,000	1,009	+ 9	
<b>R. Scheme for the institution of quality grading standards for South Indian citrus fruits.</b>	{ O. 2,000 R. - 100 }	1,900	1,899	- 1	
<b>RR. Scheme for the survey of San Jose scale pest in fruit trees in the hill regions.</b>	{ O. 800 R. - 400 }	400	434	+ 34	



Grant No. XVIII—Agriculture—cont.

Major head and sub-head. (1)	Final grant or appropriation. (2)	Actual expenditure. (3)	Excess +, Saving -. (4)
<b>40. Agriculture—cont.</b>			
<b>f. Agricultural Experiments and Research—cont.</b>	<b>RS.</b>	<b>RS.</b>	<b>RS.</b>
<b>S. Scheme for the multiplication of imported English Vegetable seeds—</b>			
1. Pay of establishments. { O. 4,500 } R. — 1,100 }	3,400	3,497	+ 97
2. Allowances .. .. { O. 1,900 } R. 300 }	2,200	2,447	+ 247
3. Other charges .. .. { O. 19,600 } R. — 4,800 }	14,800	12,675	- 2,125
<i>Col. 1.—Economy in cultivation expenses.</i>			
<i>Col. 4.—Scarcity of labour.</i>			
<b>SS. Scheme for evolving disease resistant varieties of potato—</b>			
Expenses .. .. O. 1,500 } R. — 1,100 }	400	395	- 5
<b>T. Scheme for the development of banana fibre—</b>			
Expenses .. ..	2,600	2,598	- 2
<b>U. Scheme for the conversion of town refuse into compost—</b>			
1. Pay of Officers and establishments. { O. 4,200 } R. 6,900 }	11,100	8,412	- 2,688
<i>Col. 1.—Extension of the scheme.</i>			
<i>Col. 4.—See paragraph 2 of the notes.</i>			
2. Allowances .. ..	1,200	5,146	+ 3,946
<i>Col. 4.—See paragraph 2 of the notes.</i>			
3. Other Charges .. ..	5,300	3,881	- 1,419
<b>V. Scheme for Research on pests and diseases of groundnuts.</b>			
{ O. 5,600 } R. — 1,400 }	4,200	4,134	- 66
<b>W. Scheme for the research on insect pests of stored oil seeds (groundnut).</b>			
{ O. 2,400 } R. 600 }	3,000	3,050	+ 50
<b>X. Scheme of research on storage of groundnuts—</b>			
1. Pay of officers .. .. O. 2,300 } R. 100 }	2,400	2,400	..
2. Pay of establishments. { O. 6,800 } R. — 100 }	6,700	6,668	- 32
3. Allowances .. .. O. 2,400 } R. 900 }	3,300	3,118	- 182
4. Other Charges .. .. O. 52,200 } R. — 5,000 }	47,200	42,729	- 4,471
<b>Y. Scheme for the multiplication of improved strains of groundnuts.</b>			
{ O. 4,100 } R. 400 }	4,500	4,479	- 21
<b>YY. Scheme for the multiplication of strain of Jonna suitable for the Hingari season in Ceded Districts.</b>			
{ O. 7,800 } R. — 5,800 }	2,000	1,432	- 568
<i>Col. 1.—Construction of residential quarters not having been taken up.</i>			
	100	..	- 100
<b>Z. Scheme for the cultivation of the drug plant <i>Ramnus purshiana</i>.</b>			
	6,900	5,364	- 1,536
<b>ZZ. Scheme for scientific aid to the Cardamom Industry in Southern India.</b>			
R. 6,900	6,900		
<i>Col. 1.—New scheme introduced in the year.</i>			

## Grant No. XVIII—Agriculture—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +; Saving -.
(1)		(2)	(3)	(4)
<b>40. Agriculture—cont.</b>		RS.	RS.	RS.
g. Botanical and other				
Public Gardens—				
1. Pay and allowances of staff.	{ O. 14,700 R. 1,300 }	16,000	16,166	+ 166
2. Contingencies	{ O. 21,500 R. 3,300 }	24,800	24,680	- 120
Col. 1.—Enhanced cost of labour and materials.				
h. Scheme for the improvement of Agricultural Marketing in India—				
A. Direction—				
1. Pay of officers	{ O. 10,600 R. 900 }	11,500	11,370	- 130
2. Pay of establishments.	{ O. 13,300 R. - 8,700 }	4,600	4,814	+ 214
Col. 1.—Transfer of certain staff to the control of the Grain Purchasing officer.				
3. Allowances	{ O. 13,400 R. - 4,700 }	8,700	8,619	- 81
Col. 1.—See "h.A. 2."				
4. Contingencies	{ O. 1,700 R. 1,000 }	2,700	2,823	+ 123
B. Marketing scheme—				
Expenses	{ O. 15,600 S. 100 R. 1,300 }	29,000	29,547	+ 547
Col. 1.—New scheme sanctioned for survey of quantity, quality, prices, etc., of minor articles of food stuff in use in the Province.				
C. Grants to Market Committees for the construction of godowns and market yards.				
	{ O. 25,300 R. 6,600 }	31,900	9,084	- 22,816
Col. 1.—Based on actual requirements.				
Col. 4.—Due chiefly to a grant having been sanctioned for one committee against two for which provision was made.				
j. Special Rural Uplift Schemes—				
Partially excluded areas—				
Other charges	{ O. 100 R. 100 }	200	200	..
k. Grants-in-aid, Contributions, etc.—				
A. Grants-in-aid	.. .. .	8,600	8,048	- 552
B. Contributions	{ S. 100 R. 16,400 }	16,500	16,500	..
Col. 1.—Sanction of contribution to the United Planters Association, South India, for research on coffee and tea.				
l. Block grant for transfer to the Deposit Account of grants for the relief of groundnut cultivators.				
	{ O. 1,29,600 R. 2,39,600 }	3,69,200	..	- 3,69,200

Col. 1.—See "m. col. 1" below.

Col. 4.—Contributions to the deposit account were not made due to non-receipt during the year of allotment from the Central Government towards their share.

Grant No. XVIII—Agriculture—*cont.*

Major head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess + Saving -
(1)	(2)	(3)	(4)
<b>40. Agriculture—<i>cont.</i></b>			
	RS.	RS.	RS.
m. Other Charges—			
Charges in connection with the relief of groundnut cultivators.	O. 1,29,600 S. 2,39,600	3,69,200	2,87,635 - 81,565
<i>Col. 1.</i> —Construction of godowns in the new areas as a measure of relief for groundnut cultivators and payment of grant for conducting investigation with a view to improving the 'Ramadeepam' oil lamp.			
<i>Col. 3.</i> —Slow progress of construction of godowns due to transport difficulties and non-receipt of materials.			
n. Amount met from the Deposit Account of grants for the relief of groundnut cultivators.	O. - 1,29,600 R. - 2,39,600	- 3,69,200	- 2,87,635 + 81,565
<i>Cols. 1. and 4.</i> —See "m." above.			
o. Charges in England—High Commissioner for India—Stores for India	O. 7,400 R. - 5,800	1,600	1,532 - 68
<i>Col. 1.</i> —Liabilities carried forward to 1945-46.			
Other charges	.. .. .	..	18 + 18
p. Loss or Gain by Exchange.	.. .. .	..	3 + 3
Lump sum provision for the restoration of 1933 scales of pay.	O. 7,500 R. - 7,500	..	.. .. .
Surrenders or withdrawals within grant or appropriation—			
Charged	R. 24,400	24,400	.. - 24,400
Authorized—			
Gross	R. - 6,68,900	- 6,68,900	.. + 6,68,900
Deductions	R. 6,68,900	6,68,900	.. - 6,68,900
Totals	{ Charged .. .. . 48,600 Authorized— Gross .. .. . 53,03,700 Deductions .. .. . - 2,200 Net .. .. . 53,01,500	24,826	49,31,047 - 3,72,653 - 1,45,034 - 1,42,834 47,86,013 - 5,15,487

Notes.

d. 7. Bonus for growing food crops in lieu of cotton.—The sub-head was intended to accommodate expenditure on the payment of bonus to farmers in certain districts for growing food crops in lieu of cotton. The original provision of Rs. 100 was augmented by a supplementary grant of Rs. 3,18,500 authorized by His Excellency the Governor on 26th March 1945. Against the final appropriation of Rs. 3,18,600, the actuals amounted to only Rs. 9,648. The supplementary appropriation proved excessive to the extent of Rs. 3,08,952. It has been explained by the Chief Controlling Officer that the supplementary grant was obtained at the instance of the Collectors and that the amounts allotted were neither spent nor proposed for resumption by them.

f. U. Scheme for the conversion of town refuse into compost—Sub-heads P. Pay of officers and Establishments, 2. Allowances and 3. Other charges.—The departmental officer reported that the variations under the individual sub-heads could not be explained as the expenditure was watched against the appropriation for the scheme as a whole. He has been instructed to follow in future the correct procedure in the matter of control of expenditure by sub-heads of appropriation prescribed in the demands for grants.

## Grant No. XVIII—Agriculture—Notes—cont.

3. *Administration of the grant—Charged.*—The saving in the final appropriation was 48.9 per cent as against 0.1 per cent in the previous year. The saving occurred chiefly under “a.1 and 3” and “b.1.” Surrenders aggregating Rs. 24,400 resulted in an excess of 2.6 per cent over the modified appropriation.

*Authorized.*—The saving in the final grant was 9.7 per cent as against 1.2 per cent in the previous year. Sub-heads “c.2”, “d.I.7” and “d.I.10” accounted chiefly for the savings.

4. *Losses.*—About six tons of potato seed tubers intended for potato cultivation trials in a district were damaged during transport by rail. Their value (including transport charges) amounting to Rs. 2,316 was written off by Government. The loss is attributed to the non-availability of lorries in time for transporting the bagged seed tubers to the nearest railway station and the failure of the railway authorities to provide open wagons for their transport.

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

An account of the transactions under the deposit head for the year 1944-45 is given below :—

Name of the scheme.	Sub-head under which accounted for.	Opening balance.	Receipts.	Charges.	Closing balance.
(1)	(2)	(3)	(4)	(5)	(6)
		RS.	RS.	RS.	RS.
(i) Sugarcane Stations ..	f. C I.	..	23,800	22,674 (a)	1,126
(ii) Scheme for extension of work on sugarcane insects in the Province.	f. D	..	19,100	19,100 (b)	..
(iii) Dry Farming Scheme ..	f. E	..	3,822	2,476 (c)	1,346
(iv) Fruit Research Station* ..	f. F	..	6,633	6,487 (d)	146
(v) Research on groundnuts. *	f. G	1	9,537	6,503 (e)	3,035
(vi) Animal Nutrition ..	..	1,014	..	1,014 (f)	..
(vii) Storage of Jowar* ..	..	..	170	170 (g)	..
(viii) Research on coconuts* ..	f. K	..	9,842	9,842 (h)	..
(ix) Scheme for the control of wheat rusts in India, etc.	f. M	..	30,095	8,277 (i)	21,818
(x) Improvement of pulses in Madras.*	f. N	..	7,940	7,940 (j)	..
(xi) Investigation of blast and foot-rot diseases of rice in Madras.*	f. O	..	6,300	6,252 (k)	48
(xii) Survey of Pollu and root diseases of pepper.*	f. OO	..	1,550	1,355	195

\* Scheme partly financed from the grant.

(a) Includes Rs. 11,556 relating to 1943-44.

(b) Includes Rs. 12,247 relating to 1943-44 and excludes Rs. 7,971 to be taken against the grant for 1945-46.

(c) Includes Rs. 1,760 relating to 1943-44.

(d) Includes Rs. 5,709 relating to 1943-44 and excludes Rs. 8,927 to be taken against the grant for 1945-46.

(e) Includes Rs. 1,360 relating to 1943-44.

(f) Represents transfer of credits to Veterinary Investigation Scheme.

(g) Rs. 170 relates to 1943-44.

(h) Relates to 1943-44 and excludes Rs. 6,688 to be taken against the grant for 1945-46.

(i) Includes Rs. 4,155 relating to 1943-44.

(j) Excludes Rs. 5,156 to be taken against the grant for 1945-46.

(k) Includes Rs. 2,068 relating to 1943-44.

Grant No. XIX—Veterinary—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>41. Veterinary—cont.</b>		RS.	RS.	RS.
<b>d. Veterinary Education and Research—</b>				
<b>A. Veterinary College—</b>				
1. Pay of officers ..	O. 39,200 } R. 1,900 }	41,100	41,115	+ 15
2. Pay of establishments.	O. 37,500 } R. - 6,700 }			
<b>3. Allowances and honoraria—</b>				
Charged .. ..	O. 1,000 } R. - 1,000 }	..	..	..
Authorized .. ..	O. 16,000 } R. 1,000 }	17,000	16,656	- 344
4. Contingencies .. ..	O. 50,000 } S. 100 } R. 8,200 }			
<i>Col. 1.—Payment of stipends to students undergoing training as stockmen compounders.</i>				
<b>B. Veterinary investigation—</b>				
Pay of staff and other charges.	O. 15,100 } R. 200 }	15,300	15,305	+ 5
<b>C. Enquiry into the helminthiasis of cattle—</b>				
1. Pay of officers ..	O. 1,700 } R. 100 }	1,800	1,800	..
2. Pay of establishments and allowances.	O. 2,700 } R. 300 }			
3. Other charges ..	..	1,000	635	- 365
<b>D. Investigation into the diseases of poultry—</b>				
1. Pay of establishments and allowances.	O. 4,000 } R. 400 }	4,400	4,409	+ 9
2. Other charges ..	..	500	525	+ 25
<b>E. Preparation of a text-book on the anatomy of the ox—</b>				
1. Pay of establishments and allowances.	O. 4,700 } R. 100 }	4,800	2,694	- 2,106
<i>Col. 4.—Honorarium remaining undrawn.</i>				
2. Other charges ..	O. 700 } R. 200 }	900	939	+ 39
<b>F. Scheme for the improvement of cattle on the West Coast.</b>				
..	O. 10,100 } R. - 3,300 }	6,800	6,933	+ 133
<i>Col. 1.—Paddy straw was not purchased to the extent anticipated.</i>				
<b>G. Model Dairy Farm .. S. 2,800</b>				
<i>Col. 1.—Opening of a small dairy farm at Kodaikanal to improve the milk supply of the town.</i>				
<i>Col. 4.—Delay in the construction of structure for the dairy.</i>				
<b>e. Other charges—</b>				
<b>A. Serum Institute—</b>				
1. Pay of officers ..	O. 3,500 } S. 100 }	3,600	3,570	- 30
2. Pay of establishments ..	O. 15,800 } S. 3,100 }			
<i>Col. 1.—Opening of a separate section at the Madras Veterinary College for the production of anti-rinderpest serum and goat virus vaccine and revision of pay of Veterinary Assistant Surgeons.</i>				
3. Other charges .. ..	O. 1,41,000 } S. 54,600 }	1,95,600	1,85,082	- 10,518
<i>Col. 1.—Grant of war allowance and enhanced rates of dearness allowance. See also "e. A. 2."</i>				
<b>B. Quarantine stations to prevent ingress of rinderpest.</b>				
..	O. 100 } R. - 100 }	..	..	..

## Grant No. XIX—Veterinary—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>41. Veterinary—cont.</b>				
		RS.	RS.	RS.
<b>f. Breeding operations—</b>				
<b>A. Superintendence—</b>				
1. Pay of officers	O. 4,600	5,400	5,367	- 33
	S. 100			
	R. 700			
2. Pay of establishments.	O. 3,500	3,400	3,425	+ 25
	R. - 100			
3. Other charges.	O. 5,400	7,400	7,469	+ 69
	R. 2,000			
<i>Col. 1.—Enhanced rates of dearness and travelling allowances and grant of war allowance.</i>				
<b>B. Research stations—</b>				
1. Pay of officers	O. 2,600	2,400	2,400	..
	R. - 200			
	O. 21,800			
2. Pay of establishments.	S. 400	22,400	22,002	- 398
	R. 200			
3. Other charges	O. 2,16,900	2,40,600	2,30,116	- 10,484
	S. 23,700			
<i>Col. 1.—Extensive tours by the sheep-shearing demonstration units, enhanced rates of travelling and dearness allowances, grant of war allowance and payment of increased wages to coolies.</i>				
<b>C. Livestock Improvement Scheme—</b>				
1. Cattle improvement.	O. 1,100	1,700	1,715	+ 15
	S. 200			
	R. 100			
2. Sheep-breeding Scheme.	O. 6,200	6,100	5,794	- 306
	R. - 100			
3. Other charges	O. 89,300	1,12,200	1,05,175	- 7,025
	S. 21,200			
	R. 1,700			
<i>Col. 1.—Inclusion of more bulls in the premium scheme, opening of six poultry units and grant of enhanced rates of dearness allowance.</i>				
4. Scheme for the formation of a Kangayam Breeders' Co-operative Society.	O. 4,700	3,000	2,637	- 363
	R. - 1,700			
5. Scheme for the improvement of mutton or hairy type of sheep.	S. 8,700	8,700	8,708	+ 8
<i>Col. 1.—New scheme sanctioned for the purchase of Nellore and Mandya rams to improve the mutton or hairy type of sheep in the province.</i>				
6. Grants for transfer to Deposit Account of contributions for livestock improvement.		23,000	23,000	..
7. Amount met from Deposit Account of contributions for livestock improvement.		- 23,000	- 20,755	+ 2,245
<b>D. Pony-breeding Improvement Scheme.</b>				
	O. 8,100	15,100	13,495	- 1,605
	S. 7,000			
<i>Col. 1.—Purchase of four stallions during the year, grant of enhanced pay to the syces and construction of sheds.</i>				
<b>E. Other charges—</b>				
1. Grants-in-aid	O. 5,900	10,700	11,176	+ 476
	S. 4,600			
	R. 200			
<i>Col. 1.—Mainly increase in the number of cattle-shows.</i>				

Grant No. XIX—Veterinary—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>41. Veterinary—cont.</b>				
		RS.	RS.	RS.
f. Breeding operations—cont.				
E. Other charges—cont.				
2. Contributions .. .. .	O. 2,900 } S. 11,100 }	14,000	14,045	+ 45
<i>Col. 1.</i> —Enhanced contribution to a District Board and grant of contribution to the American Aroet Mission for poultry improvement.				
3. Scheme for salvage of dry cows.	S. 15,500	15,500	12,703	- 2,797
<i>Col. 1.</i> —New scheme sanctioned for the salvage of dry cows from the Madras City.				
<i>Col. 4.</i> —Savings chiefly in the purchase of fodder and construction of sheds.				
4. Supply of fresh milk to Southern Army.	S. 98,700	98,700	1,04,313	+ 5,613
<i>Col. 1.</i> —New sub-head to meet expenditure on the scheme for the supply of milk to the Army from a cattle farm.				
g. Charges in England—				
High Commissioner for India—				
A. Sterling overseas pay—				
Charged .. .. .		2,207	2,133	- 67
B. Allotment of pay of officers—				
Charged .. .. .		4,800	4,800	..
C. Stores for India .. .	O. 4,400 } S. 1,200 }	5,600	5,936	+ 336
h. Loss or gain by exchange—				
Other than on stores—				
Charged .. .. .			12	+ 12
Stores .. .. .			10	+ 10
Lump sum provision for the restoration of 1933 scales of pay.	O. 3,300 } R. - 3,300 }	..	..	..
Surrenders or withdrawals within grant or appropriation—				
Charged .. .. .	R. 1,200	1,200	..	- 1,200
<hr/>				
Totals	{ Charged .. .. . Authorized .. .. .	34,600 20,17,800	32,775 19,75,741	- 1,825 - 42,059

Notes.

*Administration of the grant—Charged.*—The percentage of saving in the final appropriation was 5.3 as against 2.6 in the previous year. The sub-heads 'A.A.3' and 'd.A.3' account chiefly for the saving. A surrender of Rs. 1,200 reduced the saving to 1.9 per cent of the modified appropriation as against 0.7 per cent in the previous year.

*Authorized.*—There was a saving of 2.08 per cent as against 1.7 per cent in the previous year.

*2. Grants made by the Imperial Council of Agricultural Research.*—For the accounting procedure followed, see paragraph 5 of the notes below 'Grant No. XVIII.'

## Grant No. XIX—Veterinary—Notes—cont.

An account of the transactions for 1944-45 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) Veterinary Investigation Scheme.*	d.B.	..	20,014	20,014	(a) ..
(ii) Inquiry into helminthiasis of cattle.*	d.C.	..	6,600	6,140	(b) 460
(iii) Investigation into the diseases of poultry.*	d.D.	..	6,550	6,550	(c) ..
(iv) Preparation of a monograph on the anatomy of ox.	d.E.	..	12,250	9,879	(d) 2,371
(v) Cattle improvement on the West Coast.*	d.F.	..	8,300	7,111	(e) 1,189
(vi) Sheep-breeding Scheme *	f.C.(2)	..	9,536	9,333	(f) 203
(vii) Improvement of Kangayam breed of cattle.	f.C.(3)	..	11,850	11,763	(g) 87
<b>Total</b>	..	..	<b>75,100</b>	<b>70,790</b>	<b>4,310</b>

\* Schemes partly financed from the grant.

(a) Includes Rs. 12,404 relating to 1942-43 and 1943-44 and excludes Rs. 42 to be taken against the grant for 1945-46.

(b) Includes Rs. 3,585 relating to 1943-44.

(c) Includes Rs. 4,102 relating to the period 1941 to 1944 and excludes Rs. 18 to be taken against the grant for 1945-46.

(d) Includes Rs. 6,247 relating to 1943-44.

(e) Includes Rs. 3,644 relating to 1943-44.

(f) Includes Rs. 6,436 relating to 1943-44.

(g) Includes Rs. 6,759 relating to 1943-44.

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

(ii) The Provincial Government decided to contribute from the Provincial Revenues to the Provincial Livestock Improvement Fund for a period of 2 years, viz., 1942-43 and 1943-44, since extended for the two years of 1944-45 and 1945-46. The contribution is debited to "f.c.6. Grant for transfer to the deposit account of contributions for Livestock Improvement" by credit to the deposit head "Deposit Account of contributions for cattle (Livestock) Improvement." The expenditure on the purchase and transport of bulls and rams is debited to "f.c. Livestock Improvement Scheme—3. Other charges," and the grant to cattle-shows to "f.E. Other charges—1. Grants-in-aid." At the end of the year, credit for a sum equivalent to the actual expenditure incurred is taken under the sub-head "f.c.7. Amount met from Deposit account of contributions for Livestock Improvement."

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

	RS.
1 Opening balance	13,579
2 Receipts	23,118
3 Charges	20,755
4 Closing balance	15,942



Grant No. XIX—Veterinary—Notes—*cont.*

4. *Stock account.*—The following is the stock account of the Livestock section of the Veterinary department for 1944-45:—

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 1944 ..	75,145	34,909	25,775	27,654
Receipts during the year ..	34,512	2,032	1,79,062	20,480
Appreciation as a result of revaluation.	26,673	..	..	..
<b>Total ..</b>	<b>1,36,330</b>	<b>36,941</b>	<b>2,04,837</b>	<b>48,134</b>
<b>Issues—</b>				
Utilized or otherwise disposed of ..	17,838	766	1,81,746	16,546
Written off ..	2,997	194	782	114
Depreciation as a result of revaluation.	2,037	273	..	102
<b>Total issues ..</b>	<b>22,872</b>	<b>1,233</b>	<b>1,82,528</b>	<b>16,762</b>
Closing balance on 31st March 1945 ..	1,13,458	35,708	22,309	31,372

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

Grant No. XX—Co-operation.

See also the Audit Report.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
		RS.	RS.	RS.
<b>42. Co-operation.</b>				
a. Direction—				
1. Pay of officers—				
Charged .. .. .		32,000	32,000	..
Authorized .. .. .	O. 19,300 R. 10,900	30,200	30,792	+ 592
<i>Col. 1.</i> —Appointment of a Special Officer for the investigation of milk supply in the City of Madras and of an Additional Joint Registrar.				
2. Pay of establishments ..	O. 37,600 R. 9,200	46,800	47,047	+ 247
<i>Col. 1.</i> —Special staff for the supervision of stores societies (Rs. 3,000), additional establishment sanctioned for the head office (Rs. 2,000) and staff for the investigation of milk supply, etc. (Rs. 4,000).				
3. Other charges—				
Charged .. .. .	O. 5,400 R. 1,800	3,600	4,088	+ 488
Authorized .. .. .	O. 46,600 S. 10,000 R. 7,500	64,100	64,741	+ 641

*Col. 1.*—Enhanced rates of dearness and travelling allowances and grant of war allowance (Rs. 10,000), expenditure connected with the participation of the department in the War Services Exhibition (Rs. 4,000) and increase in service postage, etc., charges (Rs. 3,500).

## Grant No. XX—Co-operation—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
42. Co-operation—cont.		RS.	RS.	RS.
<b>b. Superintendence—</b>				
<b>A. General—</b>				
1. Pay of officers .. O. 1,20,000				
	S.	100	1,14,300	1,12,757
	R.	- 5,800		
2. Pay of establishments. O. 10,44,600				
	S.	65,700	11,10,300	11,13,532
	R.	- 5,56,900		
3. Allowances .. O. 5,56,900				
	S.	88,000	6,45,700	6,44,206
	R.	800		
<i>Col. 1.—Enhanced rates of dearness allowance, grant of war allowance and longer tours.</i>				
4. Contingencies .. O. 95,400				
	R.	5,000	1,00,400	99,593
	R.	4,000		
5. Small-scale industries. R. 4,000				
<i>Col. 1.—Staff sanctioned for the execution of war orders.</i>				
6. <i>Deduct</i> —Charges recoverable from Governments, Departments, etc. R. - 24,900				
	R.	24,900	- 24,900	- 25,644
<i>Col. 1.—New sub-head opened for accommodating the recovery from the Defence Department on account of the cost of establishment entertained for supervising the supply of milk and fruits to the Defence Services.</i>				
<b>B. Post-War Re-construction—</b>				
1. Pay of officers .. S. 5,100				
	S.	5,100	5,100	11,566
<i>Col. 4.—Transfer to this head of the pay of provincial touring lecturer for troops from "64. B. Civil Defence."</i>				
2. Pay of establishments. S. 1,500				
	S.	1,500	1,500	1,575
3. Allowances .. S. 2,800				
	S.	2,800	2,800	3,767
4. Other charges .. S. 500				
	S.	500	500	549
<i>Sub-heads 1 to 4, col. 1.—Appointment of an officer and staff in connection with the establishment of District Co-operative Workshops at suitable centres for ex-service men.</i>				
<b>c. Grants-in-aid—</b>				
1. Grants from Sugar Excise Fund. O. 5,900				
	R.	800	6,700	6,780
	R.	- 3,600		
2. Other grants .. O. 3,000				
	S.	63,600	63,000	53,076
	R.	- 3,600		
<i>Col. 1.—Grant of subsidies to certain institutions not contemplated in the budget.</i>				
<i>Col. 4.—Grants for the construction of certain godowns were not drawn as the buildings were not completed, grants to societies manufacturing hand-made paper were not disbursed as the necessary machinery could not be purchased before the close of the year and the provision made for grants to land colonisation societies was not utilized as the grants applied for did not fulfil the required conditions.</i>				
Lump sum provision for the restoration of 1933 scales of pay. O. 3,900				
	R.	- 3,900	..	..
Surrenders or withdrawals within grant or appropriation—				
<i>Charged</i> .. R. 1,800				
	R.	1,800	..	- 1,800
<i>Authorized—</i>				
Gross .. R. - 24,900				
	R.	24,900	..	+ 24,900
Deductions .. R. 24,900				
	R.	24,900	..	- 24,900
<b>Totals</b> ..				
	<i>Charged</i>	37,400	36,088	- 1,312
	<i>Authorized—</i>			
	Gross ..	21,70,500	21,03,896	+ 23,396
	Deductions ..	..	- 25,644	- 25,644
	Net ..	21,70,500	21,68,252	- 2,248

Grant No. XX—Co-operation—cont.

Notes.

*Administration of the grant—Charged.*—There was a saving of 3.5 per cent in the final appropriation as against the negligible saving of Rs. 5 in the previous year. The saving occurred under "a.3." The surrender of Rs. 1,800, however, converted the saving into an excess of 1.4 per cent over the modified appropriation as against the excess of 2.0 per cent in the previous year.

*Authorized.*—The percentage of saving in the final grant was 0.1 as in the previous year.

2. *Losses.*—A sum of Rs. 3,453 representing the cost of copies of certain obsolete publications of the department remaining unsold was written off by Government. These copies were, however, sold as waste paper and the sum of Rs. 838 realized was credited to 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. As allotment of funds by the Council has been made only in the year 1945-46, necessary adjustments will be made in the accounts of that year in respect of expenditure incurred to end of 1944-45 as detailed below :—

	RS.	RS.
Expenditure relating to 1942-43 .. .. .		20,828
Do. 1943-44 .. .. .		8,504
Do. 1944-45 .. .. .		
Expenditure accounted for under "40. Agriculture—Scheme for subsidized trials of Sugarcane Varieties" accounted for under Grant No. XVIII, sub-head "f.L." .. .. .	6,138	
Subsidies to Sugarcane Growers' Societies accounted for under sub-head "c.1" .. .. .	6,780	
		12,918
Total ..		42,250

Grant No. XXI—Industries.

See also the Audit Report and the Appendix.

Major head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)	(2)	(3)	(4)
	RS.	RS.	RS.
<b>43. Industries.</b>			
<b>a. Industries—</b>			
<b>A. Direction—</b>			
1. Pay of officers—			
Charged .. .. .			
O. 18,300	} 18,600	} 18,063	} - 537
A. 300			
Authorized .. .. .			
O. 26,200	} 25,400	} 25,847	} + 447
S. 100			
R. - 900			
2. Pay of establishments ..			
O. 59,500	} 48,900	} 49,027	} + 127
S. 100			
R. - 10,700			

Col. 1.—Non-filling up of short vacancies in some cases and appointment of substitutes on revised scales of pay in other cases.

## Grant No. XXI—Industries—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
		RS.	RS.	RS.
<b>43. Industries—cont.</b>				
<b>a. Industries—cont.</b>				
<b>A. Direction—cont.</b>				
<b>3. Allowances and honoraria—</b>				
<i>Charged</i> .. .. .				
	O. 5,300	4,000	3,592	- 408
	R. - 1,300			
Authorized .. .. .				
	O. 25,000	25,900	26,151	+ 251
	R. 900			
<b>4. Other charges</b> .. .. .				
	O. 19,200	18,800	20,456	+ 1,656
	R. - 400			
<b>5. Purchase of shares under State Aid to Industries Act.</b>				
	O. 100	..	..	..
	R. - 1 0			
<b>7. Madras Government Product Sales Depot.</b>				
	R. 3,900	3,900	4,746	+ 846
<i>Col. 1.—New sub-head opened to exhibit separately expenditure on account of the sales depot, provision for which was originally included under "K. Kerala Soap Institute."</i>				
<b>B. District Engineering—</b>				
<b>1. Pay of officers</b> .. .. .				
	O. 30,500	21,900	21,853	- 47
	R. - 8,600			
<i>Col. 1.—Appointment of District Industries Officers from July 1944 instead of from March 1944.</i>				
<b>2. Pay of establishments.</b>				
	O. 1,84,300	1,49,400	1,45,534	- 3,866
	R. - 14,900			
<b>3. Allowances and honoraria.</b>				
	O. 72,400	87,100	86,923	- 177
	R. 14,700			
<i>Col. 1.—Enhanced rates of dearness allowance and grant of war allowance.</i>				
<b>4. Pumping and boring</b> .. .. .				
	O. 1,38,500	1,29,700	91,155	- 38,545
	R. - 8,800			
<i>Col. 4.—Explained to be mainly due to debits on account of supplies made and orders executed not having been raised.</i>				
<b>5. Other charges</b> .. .. .				
	O. 27,200	18,600	20,532	+ 1,932
	R. - 8,600			
<i>Col. 1.—See "B.1" above.</i>				
<b>C. Industrial scholarships</b> .. .. .				
	O. 18,300	23,300	20,217	- 3,083
	R. 5,000			
<i>Col. 1.—Increase in the rate of scholarships sanctioned.</i>				
<i>Col. 4.—Non-payment of bills before the close of the year and cancellation of a few scholarships as the scholars left in the middle of the course.</i>				
<b>D. Industrial schools—</b>				
<b>1. Pay of establishments.</b>				
	O. 35,000	31,100	30,874	- 226
	R. - 3,900			
<b>2. Scholarships and wages.</b>				
	O. 16,100	14,700	14,224	- 476
	R. - 1,400			
<b>3. Other charges</b> .. .. .				
	O. 1,16,200	1,19,500	1,14,048	- 5,452
	R. 3,300			
<b>E. School of Technology—</b>				
<b>1. Pay of officers</b> .. .. .				
	O. 8,500	9,500	9,457	- 43
	R. 1,000			
<b>2. Pay of establishments.</b>				
	O. 38,000	34,600	34,516	- 84
	S. 100			
	R. - 3,500			
<b>3. Other charges</b> .. .. .				
	O. 62,800	60,300	58,446	- 1,854
	R. - 2,500			
<b>F. Leather Trades Institute.</b>				
	O. 16,200	33,300	32,667	- 633
	R. 17,100			
<i>Col. 1.—Reorganisation of the Institute.</i>				

Grant No. XXI—Industries—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -
(1)		(2)	(3)	(4)
<b>43. Industries—cont.</b>		<b>RS.</b>	<b>RS.</b>	<b>RS.</b>
<b>a. Industries—cont.</b>				
<b>G. School of Arts—</b>				
1. Pay of officers and establishments.	O. 31,200 R. 500	30,700	30,687	- 13
2. Allowances..	O. 3,900 R. 1,600			
3. Other charges	O. 22,700 R. 300	23,000	23,060	+ 60
<b>H. Textile Institute—</b>				
1. Pay of officers and establishments—				
Charged		12,000	12,000	
Authorized	O. 21,800 R. 2,500	19,300	19,264	- 36
2. Other charges—				
Charged	O. 1,300 R. 500	1,800	1,366	- 434
Authorized	O. 24,900 R. 700	25,600	25,802	+ 202
<b>J. Sericulture—</b>				
1. Sericulture (excluding expansion of mulberry cultivation).	O. 68,200 R. 600	68,800	68,024	- 776
2. Expansion of mulberry cultivation.	O. 1,55,400 S. 700 R. 1,13,800	2,69,300	2,44,480	- 24,820
<i>Col. 1.—Provision for land acquisition, buildings, equipment, etc., in connection with a new scheme sanctioned to promote the development of Sericultural Industry.</i>				
3. Propagation and supply of disease-free seeds.	R. 56,800	56,800	54,346	- 2,454
<i>Col. 1.—Provision based on actual requirements.</i>				
<b>K. Kerala Soap Institute—</b>				
1. Pay of officers and establishments.	O. 35,000 R. 4,000	31,000	31,188	+ 188
<i>Col. 1.—Full sanctioned establishment not having been employed throughout the year. See also explanation under "a. A. 7."</i>				
2. Other charges	O. 11,10,400 R. 1,45,800	9,64,600	9,72,584	+ 7,984
<i>Col. 1.—Second shift was not given effect to during the year and materials to the extent anticipated were not purchased.</i>				
3. Interest on capital outlay—				
Charged	O. 10,600 R. 3,600	7,000	5,285	- 1,715
<i>Col. 1.—Less capital outlay.</i>				
4. Instruction, Experiments and Miscellaneous.	O. 17,400 R. 3,900	21,300	22,720	+ 1,420
<i>Col. 1.—Purchase of Pyrethrum flowers.</i>				
<b>KK. Fish Liver Oil Industry—</b>				
1. Pay of officers and establishments.	O. 10,000 S. 100 R. 2,300	12,400	12,361	- 39
<i>Col. 1.—Appointment of additional staff and revised scales of pay.</i>				
2. Allowances and Honoraria.	O. 3,600 R. 700	4,300	3,827	- 473
3. Other charges	O. 2,45,900 R. 12,900	2,33,000	2,24,584	- 8,416
4. Interest on Capital Outlay—				
Charged		100		- 100

## Grant No. XXI—Industries—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>43. Industries—cont.</b>		RS.	RS.	RS.
<b>a. Industries—cont.</b>				
<b>L. Industrial Engineering Workshops—</b>				
1. Pay of officers and establishments.	O. 4,700 } S. 100 } R. - 100 }	4,700	4,732	+ 32
2. Other charges	O. 84,200 } R. - 8,200 }	76,000	74,205	- 1,795
3. Interest on capital outlay— Charged	O. 4,200 } R. 200 }	4,400	4,991	+ 591
4. Experimental Section.	R. 10,700	10,700	8,261	- 2,439
<i>Cols. 1 and 4.</i> —Provision for purchase of equipment not utilised in full due to non-availability of materials and consequent non-completion of certain experiments before 31st March 1945.				
<b>M. Miscellaneous Experiments—</b>				
1. Coir retting	O. 3,400 } R. 6,800 }	10,200	7,628	- 2,572
<i>Col. 1.</i> —Reorganisation of the Coir School.				
<i>Col. 4.</i> —Rope-making machines and shearing machines not purchased and less number of stipendiary students admitted during the year.				
3. Casting and metal working.	O. 3,600 } R. 3,600 }	7,200	6,842	- 358
<i>Col. 1.</i> —Purchase of materials required for additional work orders received.				
4. Woollen industry	O. 4,600 } R. - 800 }	3,800	3,555	- 245
5. Grants for Sericultural industry.	R. 29,600	29,600	29,872	+ 272
6. Tanning industry	O. 3,200 } R. 2,300 }	5,500	4,825	- 675
<i>Col. 1.</i> —Increase in the rate of stipends and shifting of the demonstration centre.				
9. Investigation of coal deposits.	R. 7,800	7,800	7,616	- 184
<i>Col. 1.</i> —Provision to meet anticipated expenditure during the year.				
11. Jaggery manufacture.	O. 9,800 } S. 100 } R. - 4,900 }	5,000	4,299	- 701
<i>Col. 1.</i> —Less expenditure on materials, etc., due to poor demand for demonstrations.				
12. Development of village oil-milling industry.	{ O. 8,700 } R. - 6,000 }	2,700	1,259	- 1,441
<i>Col. 1.</i> —Non-purchase of groundnut oil and motors.				
13. Adaptation of bore-hole pump for bullock power.	R. 2,100	2,100	303	- 1,797
<i>Col. 1.</i> —Experiments newly sanctioned in connection with the devising of a design for use of pump with bullock power.				
14. (a) Investigation of lignite deposits in South Arcot district.	O. 20,000 } R. - 2,600 }	17,400	17,993	+ 593
<i>Col. 1.</i> —Due to lack of equipment and to trouble in drilling.				
(b) Investigation of High grade lime-stone of the Presidency.	R. 5,000	5,000	5,186	+ 186
<i>Col. 1.</i> —New experiment sanctioned for the investigation of high grade lime-stone for use in chemical industry.				

Grant No. XXI—Industries—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>43. Industries—cont.</b>		RS.	RS.	RS.
<b>a. Industries—cont.</b>				
<b>M. Miscellaneous Experiments—cont.</b>				
15. Manufacture of Caustic Soda from Alkaline Earth.	R. 2,000	2,000	2,021	+ 21
<i>Col. 1.—New scheme sanctioned during the year in connection with the manufacture of Caustic Soda from alkaline earth.</i>				
<b>N. Provincial Textile Commissioner—</b>				
1. Pay of officers—				
Charged .. .. .	O. 30,200 R. 200	30,400	30,496	+ 96
	O. 16,500 S. 100 R. 4,000			
2. Pay of establishments.	O. 16,500 S. 100 R. 4,000	20,600	20,651	+ 51
<i>Col. 1.—Increase of staff.</i>				
4. Other charges—				
Charged .. .. .	O. 5,000 R. 1,000	6,000	5,709	- 291
	O. 19,200 R. 27,400			
Authorized .. .. .	O. 19,200 R. 27,400	46,600	48,072	+ 1,472
<i>Col. 1.—See sub-head "N. 2."</i>				
5. Mill made cloth .. .. .			1,665	+ 1,665
<b>P. Yarn and cloth control—</b>				
1. Pay of establishments.	O. 1,87,200 S. 100 R. - 51,000	1,36,300	1,32,961	- 3,339
<i>Col. 1.—Abolition of the posts of Stamping Inspectors.</i>				
2. Other charges .. .. .	O. 1,42,300 R. - 21,300	1,21,000	1,24,776	+ 3,776
<i>Col. 1.—See "P. 1." above.</i>				
<b>Q. Ceramic Industry—</b>				
1. Pay of Officers and Establishments.	O. 9,600 R. 4,500	14,100	13,806	- 294
<i>Col. 1.—Revision of the pay of the Ceramic Expert and appointment of additional staff sanctioned during the year.</i>				
2. Allowances and Honoraria.	O. 3,800 R. 2,100	5,900	5,676	- 224
<i>Col. 1.—Enhanced rates of dearness and travelling allowances and grant of war allowance.</i>				
3. Other charges .. .. .	O. 15,100 S. 100 R. 8,900	24,100	30,914	+ 6,814
<i>Col. 1.—Increased rates for stipends and boring and purchase of iron for a factory.</i>				
<i>Col. 4.—Payment of bills for the supply of iron by a company not expected to be made during the year and larger expenditure than anticipated on boring work conducted by the Industrial Engineer.</i>				
<b>R. Post War Reconstruction—</b>				
1. Propaganda on Sericulture.	R. 500	500		- 500
2. Sinking of trial boring.	S. 100 R. 13,800	13,900	15,585	+ 1,685
<i>Col. 1.—New sub-head opened to accommodate expenditure on trial borings in two districts to ascertain whether water is available for irrigation at the sites proposed for the establishment of ex-servicemen's colonies.</i>				

## Grant No. XXI—Industries—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>43. Industries—cont.</b>		RS.	RS.	RS.
<b>b. Grants-in-aid—</b>				
<b>A. Grants-in-aid to Industrial Schools—</b>				
1. Maintenance .. ..		1,02,900	99,070	- 3,830
2. Buildings .. ..		7,300	7,420	+ 120
3. Equipment .. ..	O. 13,200	14,600	14,572	- 28
	R. 1,400			
4. Other grants .. ..	O. 13,100	24,200	24,539	+ 339
	S. 100			
	R. 11,000			
<i>Col. 1.—Increase in capitation and stipendiary grants and payment of grants to certain Research Institutions for Jaggery research.</i>				
B. Grants for Handloom industry.	O. 1,48,500	93,800	75,125	- 18,675
	S. 100			
	R. - 54,800			
<i>Col. 1.—Reduction based on the requirements of the Registrar of Co-operative Societies for payment of grants under the scheme of relief of distress among handloom weavers.</i>				
<i>Col. 4.—Late receipt of approval from the Central Government for utilising the grant for giving training to select weavers in the manufacture of new and improved varieties of handloom fabrics and non-payment of subsidies to primary Weavers' Societies as they did not satisfy the prescribed conditions.</i>				
C. Grants for Hand-spinning movement.	O. 4,000	4,600	..	- 4,600
	R. 600			
<i>Col. 4.—Provision not utilised.</i>				
D. Grants for woollen industry.	O. 1,300	11,600	11,402	- 198
	R. 300			
<b>e. Charges in England—High Commissioner for India—Stores for India .. ..</b>				
	O. 800	3,700	2,475	- 1,225
	S. 100			
	R. 2,800			
<i>Col. 1.—New indent.</i>				
<b>f. Loss or gain by exchange—Other than on Stores .. ..</b>				
		..	2	+ 2
Lump sum provision for the restoration of 1933 scales of pay.	O. 6,700	..	..	..
	R. - 6,700			
<b>Surrenders or withdrawals within grant or appropriation—</b>				
Charged .. ..	R. 2,700	2,700	..	- 2,700
Authorized .. ..	R. 42,200	42,200	..	- 42,200
<b>Totals</b>		{ Charged .. 87,000	81,502	- 5,498
		{ Authorized .. 34,99,100	33,52,389	- 1,46,711

## Notes.

*Sub-head "a.C.", "a.D.1", "a.D.2" and "b.A.2".—Deductions of Rs. 1,000, Rs. 400, Rs. 900 and Rs. 2,400 were made in these sub-heads for probable savings. Savings of Rs. 4,526, Rs. 2,776 and Rs. 2,280 actually accrued under "a.D.1", "a.D.2", and "b.A.2" respectively. There was, however, an excess of Rs. 917 over the gross budget provision under sub-head 'a.C.'*

*2. Administration of the grant—Charged.—The saving in the final appropriation was 6.3 per cent as against 10.8 per cent in the previous*



Grant No. XXI—Industries—Notes—*cont.*

year. The surrender of Rs. 2,700 had the effect of reducing the saving to 3.3 per cent in the modified appropriation as against 6.1 per cent in the previous year. The saving occurred chiefly under "a.K.3."

*Authorized.*—The saving in the final grant was 4.2 per cent as against 66.9 per cent in the previous year. The saving occurred chiefly under "a.K.2" and "b.B". Surrenders amounting to Rs. 42,200 reduced the saving to 3.02 per cent of the modified appropriation as against 5.1 per cent in the previous year.

3. *Losses.*—Weavers' Co-operative Societies in the Province, which were asked by Government to undertake the production of handloom standard cloth, had to incur therefor an expenditure of Rs. 8,119 in changing healds and reeds. The loss sustained by the Societies was reimbursed in full by Government.

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

	RS.
(1) Opening balance of raw materials, tools and manufactured articles on the 1st April 1944 .. .. .	26,520
(2) Receipts during the year .. .. .	12,814
(3) Utilized, sold or otherwise disposed of .. .. .	19,139
(4) Written off .. .. .	605
(5) Closing balance on the 31st March 1945 .. .. .	19,590

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

5. *Grants from the Central Government for the development of handloom industry and the sericultural industry.*—(i) *Grants for handloom industry.*—A scheme providing for grants from Central Revenues to the Provincial Governments for the development of co-operative buying and selling by handloom weavers and for the better organisation and improvement of the handloom industry was introduced by the Central Government with effect from 1st November 1934.

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

(ii) *Grants for the sericultural industry.*—To assist the sericultural industry, the Central Government distributes annually grants to the provinces and Indian States to be devoted principally to the increased production and distribution of disease-free "Cellular" seeds and for conducting research on silk-worm disease. They are being utilised by the Madras Government for increasing the seed production in certain Government farms, the running of a peripatetic rearing party and the opening of silk farms.

The expenditure from both the grants in (i) and (ii) above is booked under sub-heads "b.B." and "a.M.5" respectively of this grant and at the end of the year, an equivalent amount is transferred from the deposit head to which the grants are credited to the revenue head concerned.

## Grant No. XXI—Industries—Notes—cont.

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

	During 1944-45.	To end of 1944-45.
(i) Grants for handloom industry—	RS.	RS.
Opening balance .. .. .	8,730	Nil.
Receipts .. .. .	74,280	7,90,212
Expenditure .. .. .	75,099 (a)	7,82,301
Closing balance .. .. .	7,911	7,911
(ii) Grants for the sericultural industry—		
Opening balance .. .. .	7,912	Nil.
Receipts .. .. .	28,820	2,12,963
Expenditure .. .. .	27,241 (b)	2,03,472
Closing balance .. .. .	9,491	9,491

(a) Includes a sum of Rs. 10,677 adjusted in excess during the year.

(b) A sum of Rs. 2,631 is pending adjustment in 1945-46.

6. Grants for the economic development and improvement of rural areas.—The procedure for the accounting of these grants has been detailed in paragraph 3 under Grant No. XI.

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

	During 1944-45.	To end of 1944-45.
	RS.	RS.
Opening balance .. .. .	4,866	Nil.
Receipts .. .. .	9,236	84,803
Expenditure .. .. .	(a) 13,116	83,817
Closing balance .. .. .	986	986

(a) Made up of (i) Rs. 3,555 under sub-head "a.M.4" and (ii) Rs. 9,561 under sub-head "b.D." A sum of Rs. 758 remains to be adjusted in 1945-46.

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

An account of the transactions relating to the depreciation reserves of Government commercial undertakings for the year 1944-45 is given below:—

Name of undertaking.	Sub-head under which accounted for.	Opening balance.	Receipts.	Charges.	Closing balance.
(1)	(2)	(3)	(4)	(5)	(6)
		RS.	RS.	RS.	RS.
(i) Kerala Soap Institute .. .. .	a. K. 2	1,09,335	2,598	..	1,11,933
(ii) Cinchona Plantations .. .. .	*	1,90,767	36,476	2,455	2,24,788
(iii) Industrial Engineering Workshops .. .. .	a. L. 2	78,302	3,628	..	81,930
Total .. .. .		3,78,404	42,702	2,455	4,18,651

\* See "c. A. 2" under Grant No. XXII.

Grant No. XXII—Cinchona and Fisheries.

See also the Audit Report and the Appendix.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -
(1)		(2)	(3)	(4)
<b>43. Industries.</b>				
<b>c. Cinchona Plantations—</b>				
<b>A. Direction—</b>				
<b>1. Pay of officers and establishments—</b>				
Charged .. .. .	O. 12,800 } R. 5,500 }	18,300	18,237	- 63
<i>Col. 1.—Provision for leave salary of the Director.</i>				
Authorized .. .. .	O. 10,100 } R. 6,900 }	17,000	16,945	- 55
<i>Col. 1.—Provision for the pay of the acting Director and additional staff entertained during the year.</i>				
<b>2. Other charges—</b>				
Charged .. .. .	O. 3,000 } R. 2,100 }	5,100	4,686	- 414
<i>Col. 1.—Cost of passages of the Director on leave out of India.</i>				
Authorized .. .. .	O. 55,900 } R. - 3,300 }	52,600	53,772	+ 1,172
<i>Col. 1.—Certain works not expected to be completed before the close of the year.</i>				
<b>B. Quinine Factory—</b>				
<b>1. Pay of officers .. .. .</b>				
	O. 5,400 } R. 2,000 }	7,400	7,818	+ 418
<i>Col. 1.—Provision for leave salary and grant of advance increments to the manufacturing chemist.</i>				
<b>2. Pay of establishments. O. 9,200 } R. - 500 }</b>				
<b>3. Purchase of cinchona bark and quinine. O. 1,00,000 } S. 5,83,300 } R. 20,100 }</b>				
<i>Col. 1.—Purchase of large stocks of quinine substitutes, quinine bishydrochloride ampoules and Java Quinine from the Central Government for sale.</i>				
<b>4. Other charges .. .. .</b>				
	O. 1,21,200 } R. 1,19,200 }	2,40,400	2,24,619	- 15,781
<i>Col. 1.—Enhanced rates of travelling and dearness allowances, grant of war allowance and increase in the price of stores, oils, etc.</i>				
<b>C. Nilgiris Plantations—</b>				
<b>1. Pay of officers and establishments. O. 18,700 } R. - 3,100 }</b>				
<b>2. Other charges .. .. .</b>				
	O. 3,14,700 } R. 84,600 }	3,99,300	3,86,923	- 12,377
<i>Col. 1.—See "c.B.4, col. 1."</i>				
<b>3. Charges recoverable from Governments, Departments, etc. { O. - 1,28,900 } R. - 93,500 }</b>				
<i>Col. 1.—Increased recovery anticipated from the Central Government consequent on increased expenditure.</i>				
<i>Col. 4.—The actual expenditure to be borne by the Central Government was less than anticipated.</i>				
<b>D. Anamalais Plantations—</b>				
<b>1. Pay of officers and establishments. { O. 48,400 } R. 300 }</b>				
<b>2. Other charges .. .. .</b>				
	O. 2,91,800 } S. 5,700 }	2,97,500	2,69,222	- 28,278
<b>3. Charcoal production .. .. .</b>				
	O. 83,300 } R. - 61,700 }	21,600	20,550	- 1,050
<i>Col. 1.—Production of charcoal on a large scale was found to be impracticable.</i>				

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

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess + Saving -
(1)		(2)	(3)	(4)
<b>43. Industries—cont.</b>				
		RS.	RS.	RS.
<b>c. Cinchona Plantations—cont.</b>				
<b>D. Anamalais Plantations—cont.</b>				
4. Charges recoverable from Governments, Departments, etc.	O. — 63,300 R. — 70,700	} — 1,34,000	— 1,19,754	+ 14,246
<i>Cols. 1 and 4.—See "c. C. 3, cols. 1 and 4".</i>				
5. Vegetative propagation.	S. 37,500 R. 6,700	} 44,200	38,483	— 5,717
<i>Col. 1.—New sub-head opened to exhibit expenditure on the scheme for the vegetative propagation of cinchona on a larger scale.</i>				
<i>Col. 4.—Certain posts not having been filled in for want of candidates with requisite qualifications, failure on the part of the contractor to supply furniture and delay on the part of the Forest Department in delivering possession of the required forest areas.</i>				
<b>E. Interest on capital outlay—</b>				
<b>1. Interest on capital outlay (Gross)—</b>				
Charged .. .. .	O. 1,13,900 R. — 13,200	} 1,00,700	62,785	— 37,915
<i>Col. 1.—Reduction due to calculation of interest on the net capital outlay after taking into account the recovery from the Central Government towards their share of capital expenditure incurred on the short-term Russian method of cultivation of cinchona.</i>				
<i>Col. 4.—Due chiefly to decrease in the net capital outlay on which interest is chargeable.</i>				
<b>2. Charges recoverable from Governments, Departments, etc.—</b>				
Charged .. .. .	O. — 20,800 S. 24,300 R. 10,400	} 13,900	13,897	— 3
<i>Col. 1.—Decision to waive the recovery from the Central Government of interest on capital expenditure on short term Russian method of cultivation of cinchona and to refund the amount recovered from them in 1943-44.</i>				
<b>d. Fisheries—</b>				
<b>A. Direction—</b>				
1. Pay of Officers	S. 1,700	1,700	1,811	+ 111
2. Pay of establishments.	S. 500	500	491	— 9
3. Other charges.. .. .	S. 3,800	3,800	6,183	+ 2,383
<i>Col. 1.—Provision to meet expenditure on intensive development of the Inland and Marine Fisheries of the Province.</i>				
<i>Col. 4.—Expenditure incurred on account of the training of students under the Central Government Scheme in connection with Grow More Food Campaign.</i>				
<b>B. Pearl and Chank Fisheries—</b>				
1. Pay of officers and establishments.	O. 17,400 R. — 500	} 16,900	16,252	— 648
2. Other charges .. .. .	O. 89,400 S. 7,700 R. 5,200	} 1,02,300	95,418	— 6,882
<i>Col. 1.—Grant of war allowance, enhanced rates of dearness allowance to staff (Rs. 1,800), repairs carried out to a vessel and purchase of materials required for repairs, docking, etc., of another vessel (Rs. 4,700), departmental working of a chank fishery (Rs. 4,200) and increased expenditure under travelling allowance and contingencies (Rs. 2,200).</i>				

Grant No. XXII—Cinchona and Fisheries—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>43. Industries—cont.</b>				
<b>d. Fisheries—cont.</b>				
C. West Coast Fisheries	O. 12,800 S. 3,000	15,800	14,740	- 1,060
<i>Col. 1.</i> —Restoration of pre-1938 scales of pay and grant of war allowance and enhanced rates of dearness allowance (Rs. 1,000) and renting of a building for the Assistant Director, purchase of additional furniture and increased expenditure under service postage, tour charges and office expenses on account of war conditions (Rs. 2,000).				
D. Deep-sea fishing experiments.	O. 21,400 S. 1,02,600	1,24,000	1,34,993	+ 10,993
<i>Col. 1.</i> —Gradual expansion of deep-sea fishing operations intensively at different centres in order to increase the output of shark liver oil and fish for use as food.				
E. Technological Institute, Tuticorin.	O. 5,100 R. - 200	4,900	4,960	+ 60
F. Fisheries Schools—				
1. Pay and allowances of establishments.	O. 1,17,300 S. 16,900	1,34,200	1,34,835	+ 635
<i>Col. 1.</i> —Appointment of additional teachers in Fisheries schools (Rs. 4,000), enhanced rates of dearness allowance (Rs. 12,000) and increased expenditure under travelling allowance (Rs. 900).				
2. Other charges	O. 34,900 S. 3,700	38,600	35,470	- 3,130
<i>Col. 1.</i> —Increased expenditure on petty construction and repairs due to abnormal increase in the cost of building materials (Rs. 1,300) and contingencies, etc. (Rs. 1,500).				
<b>G. Inland Fisheries—</b>				
1. Pay of officers and establishments.	O. 28,400 S. 5,000	33,400	33,114	- 286
<i>Col. 1.</i> —Employment of additional staff in connection with new schemes sanctioned for the development of inland fisheries.				
2. Fish-breeding and stocking.	O. 25,700 S. 8,700	34,400	33,624	- 776
<i>Col. 1.</i> —See "G. 1, col. 1."				
3. Compensation to local bodies for loss of fishery rentals.	O. 51,500 S. 4,300	55,800	52,222	- 3,578
4. Other charges	O. 24,800 S. 33,900	58,700	56,204	- 2,496
<i>Col. 1.</i> —Enhanced rates of dearness allowance and grant of war allowance (Rs. 8,100), employment of additional staff in connection with new schemes (Rs. 17,300) and provision for payment of grant to Game Association (Rs. 8,500).				
5. Rural Fishery Demonstration.	S. 5,100	5,100	3,659	- 1,441
<i>Col. 1.</i> —New scheme sanctioned for the establishment of eleven demonstration units in the province with the necessary staff for the development of rural pisciculture.				
<b>H. Fresh Water Biological Station, Madras—</b>				
1. Pay of officers and establishments.	O. 5,100 S. 500	5,600	5,373	- 227
2. Other charges	O. 5,900 S. 4,900	10,800	10,171	- 629
<i>Col. 1.</i> —Enhanced rates of dearness allowance and grant of war allowance (Rs. 700), deputation of the Assistant Director of Fisheries to attend the meetings of the Fish Committee of the Agricultural Policy Committee at Bombay and Delhi (Rs. 900), construction of a watchman's quarters (Rs. 2,000) and general increase in the price of articles and coolie charges (Rs. 900).				

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

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -
(1)		(2)	(3)	(4)
<b>43. Industries—cont.</b>				
		RS.	RS.	RS.
<b>d. Fisheries—cont.</b>				
J. Oyster Farm, Pulicat	O. 600 R. 200 }	800	802	+ 2
<b>K. Marine Biological Section and Aquarium—</b>				
1. Biological section	O. 19,500 S. 4,600 }	24,100	22,202	- 1,898
<i>Col. 1.—Chiefly additional staff sanctioned for the Office of the Assistant Director of Fisheries (Rs. 300), special tours made by the Assistant Director in connection with the establishment of demonstration farms (Rs. 500), boring experiments conducted at Krusadai Island for tapping fresh water (Rs. 300), grant of war allowance and payment of enhanced rates of dearness allowance (Rs. 1,600), expenses connected with experiments in the production of cultural pearls (Rs. 500) and increase in the cost of materials (Rs. 800).</i>				
<b>L. Fish-curing yards—</b>				
1. Pay and allowances of staff.	O. 1,27,700 S. 9,000 }	1,36,700	1,36,811	+ 111
2. Petty construction and repairs.	O. 24,300 S. 2,600 }	26,900	22,772	- 4,128
<i>Col. 1.—Repairs to and reconstruction of sheds in fish-curing yards damaged by cyclone.</i>				
<i>Col. 4.—Inability of contractors and the department to carry out the work in time due to non-availability of materials.</i>				
3. Other charges.	O. 4,25,500 S. 1,62,900 }	5,88,400	5,92,152	+ 3,752
<i>Col. 1.—Increase in the cost of transport charges and price of salt and larger purchase of salt for fish-curing purposes.</i>				
Fish-manure industry	S. 6,200	6,200	6,138	- 62
<i>Col. 1.—Scheme introduced late in 1943-44.</i>				
<b>Production of smoked fish for Military department—</b>				
1. Pay of officers and establishments.	S. 11,100	11,100	11,287	+ 187
<i>Col. 1.—New sub-head opened to exhibit expenditure separately on the scheme introduced late in 1943-44.</i>				
2. Other charges	S. 1,00,900	1,00,900	85,739	- 15,161
<i>Col. 1.—See sub-head 1 above.</i>				
<i>Col. 4.—Due to unfavourable fishing season.</i>				
Production of smoked fish for civil population.	S. 4,800	4,800	190	- 4,610
<i>Col. 1.—New scheme introduced late in 1943-44.</i>				
<i>Col. 4.—An expenditure of Rs. 3,749 incurred has been booked under "Production of smoked fish for Military department" above.</i>				
<b>e. Charges in England—High Commissioner for India—</b>				
<b>A. Leave Salaries and deputation pay—</b>				
<b>Cinchona—</b>				
Charged	O. 6,200 R. - 4,200 }	2,000	2,000	
<b>B. Sterling Overseas pay—</b>				
<b>Cinchona—</b>				
Charged	O. 3,400 R. - 600 }	2,800	2,800	
<b>C. Stores for India—</b>				
1. Cinchona	O. 10,000 R. - 7,000 }	3,000	2,304	- 696
<i>Col. 1.—Liabilities carried forward to 1945-46.</i>				
2. Fisheries	O. 800 R. - 600 }	200	110	- 90
1. Cost of publications supplied to Fisheries		200	4	- 196

Grant No. XXII—Cinchona and Fisheries—cont.

Major head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)	(2)	(3)	(4)
	RS.	RS.	RS.
<b>43. Industries—cont.</b>			
f. Loss or gain by exchange—			
(i) Other than on stores—Cinchona—			
Charged .. .. .	.. .. .	3	+ 3
Authorized .. .. .	.. .. .	3	+ 3
(ii) Stores—Cinchona .. .. .			
	.. .. .	3	+ 3
Lump-sum provision for the restoration of pre-1938 scales of pay.	{ O.     4,100 R.   — 4,100 }	..	..
Surrenders or withdrawals within grant or appropriation—			
Gross .. .. .	R. — 1,64,200	— 1,64,200	.. + 1,64,200
Deductions .. .. .	R.   1,64,200	1,64,200	.. — 1,64,200
*Totals			
Charged .. .. .	1,42,800	1,04,413	— 38,387
Authorized—			
Gross .. .. .	32,42,000	32,88,847	+ 46,847
Deductions .. .. .	— 1,92,200	— 3,12,779	— 1,20,579
Net .. .. .	30,49,800	29,76,068	— 73,732

Notes.

*Administration of the grant—Charged.*—There was a saving of 26.9 per cent in the final appropriation as against 32.4 per cent in the previous year. The saving occurred chiefly under “c.E. 1”.

*Authorized.*—The saving in the final grant was 2.4 per cent as against 6.8 per cent in the previous year.

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

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

	RS.
Opening balance on 1st April 1944 .. .. .	Nil
Receipts during the year .. .. .	20,000
Expenditure during the year .. .. .	(a) 19,751
Closing balance on 31st March 1945 .. .. .	249

(a) Includes Rs. 9,229 relating to 1943-44.

*3. Depreciation Reserve Fund of Cinchona Plantations.*—See paragraph 7 under Grant No. XXI.

## Grant No. XXIII—Miscellaneous Departments.

See also the Audit Report.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>47. Miscellaneous Departments.</b>		RS.	RS.	RS.
<b>a. Labour—</b>				
<b>A. Direction—</b>				
<b>1. Pay of officers—</b>				
<i>Charged</i>	O. 38,600	30,900	30,894	- 6
	R. - 7,700			
<i>Col. 1.—Abolition of the post of the Special Assistant.</i>				
Authorized	O. 7,500	7,900	7,805	- 95
	R. 400			
2. Pay of establishments.	O. 28,700	28,200	28,080	- 120
	S. 100			
	R. - 600			
3. Other charges—				
<i>Charged</i>	O. 8,800	4,400	4,924	+ 524
	R. - 4,400			
<i>Col. 1.—See "a. A-1." Charged.</i>				
Authorized	O. 25,400	32,700	32,335	- 365
	S. 7,100			
	R. 200			
<i>Col. 1.—(i) Grant of war allowance and enhanced rates of dearness allowance (Rs. 2,800), (ii) increase in the rates of travelling allowance (Rs. 1,800), (iii) payment of house-rent allowance to an Officer and some clerks (Rs. 800), (iv) construction of huts for Nayadi families and annual repairs to school buildings and huts in the Nayadi Colony (Rs. 1,900).</i>				
4. Charges recoverable from other Governments, Departments, etc.	O. - 2,700	- 1,800	- 1,350	+ 450
	S. 900			
5. Charges payable to other Governments, Departments, etc.	S. 5,800	5,800	5,782	- 18
<i>Col. 1.—New sub-head to exhibit expenditure on account of contribution payable to the Central Government towards the cost of the Madras Employment Exchange.</i>				
<b>B. District staffs—</b>				
1. Pay of officers and establishments.	O. 80,100	79,900	80,193	+ 293
	R. - 200			
2. Allowances	O. 46,400	56,100	55,231	- 869
	S. 9,400			
	R. 300			
<i>Col. 1.—Enhanced rates of dearness and travelling allowances.</i>				
3. Contingencies	O. 21,400	25,000	24,990	- 10
	S. 3,600			
<i>Col. 1.—Provision for anticipated expenditure in offices newly created and enhanced rates of dearness allowance to menials.</i>				
<b>C. Court of enquiry under the Trade Disputes Act, 1929—</b>				
Pay of officers and establishments and other charges.	O. 100			
	R. - 100			
<b>D. Communities eligible for help by the Labour Department—</b>				
<b>Education—</b>				
1. Pay of establishments.	O. 6,42,200	6,48,700	6,46,289	- 2,411
	R. 6,500			
2. Construction and repair of school buildings.	O. 45,300	69,400	63,860	- 5,540
	S. 24,100			
<i>Col. 1.—Rise in price of building materials and construction of additional buildings for certain schools to accommodate more pupils.</i>				



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

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>47. Miscellaneous Departments—<i>cont.</i></b>				
a. Labour— <i>cont.</i>				
D. Communities eligible for help by the Labour Department— <i>cont.</i>				
Education— <i>cont.</i>				
3. Allowances and contingencies.	and { O. 4,39,600 } S. 77,600 }	5,17,200	5,93,354	- 13,846
<i>Col. 1.</i> —See "a. B-2."				
4. Scholarships and schooling charges.	{ O. 1,41,700 } S. 18,700 } R. 4,900 }	1,65,300	1,60,238	- 5,062
<i>Col. 1.</i> —Sanction of more scholarships, clothing grants, etc., to deserving pupils.				
5. Equipment schools.	for { O. 23,100 } R. 2,000 }	25,100	23,813	- 1,287
6. Maintenance hostels.	of { O. 42,900 } R. 13,900 }	56,800	53,052	- 3,748
<i>Col. 1.</i> —Increase in the cost of food stuffs and taking over by Government of a hostel from a private management.				
7. Grants-in-aid	O. 2,10,000 } R. 3,900 }	2,13,900	2,06,914	- 6,986
E. Communities eligible for help by the Labour Department—				
Public Health—				
1. Construction and repair of wells, paths, burial grounds, etc.	{ O. 2,28,600 } R. 19,700 }	2,48,300	2,07,421	- 40,879
<i>Col. 4.</i> —Explained to be due to retarded progress of works owing to unforeseen causes.				
2. Grants towards half the cost of acquisition of house-sites for Adi-Dravidas.	{ O. 11,100 } R. - 4,000 }	7,100	4,735	- 2,365
<i>Cols. 1 and 4.</i> —Some of the land acquisition cases did not reach the stage of award.				
F. Reclamation of Kallars and Koravars—				
1. Pay of establishments.	O. 2,03,500 } R. - 300 }	2,03,200	2,02,432	- 768
2. Construction and repair of school buildings.	{ O. 22,500 } R. - 10,800 }	11,700	9,788	- 1,912
<i>Col. 1.</i> —Postponement of construction of new school buildings and of execution of improvements to existing buildings for the duration of war.				
3. Scholarships, schooling charges and contingencies.	{ O. 91,200 } R. 31,800 }	1,23,000	1,21,108	- 1,892
<i>Col. 1.</i> —Enhanced rates of dearness and travelling allowances and increase in boarding charges on account of the sanction during the year of 65 additional boarders.				
4. Grants-in-aid	O. 81,200 } R. 6,200 }	87,400	82,811	- 4,589
G. Criminal Tribes Settlements—				
1. Aziznagar settlement.	O. 40,900 } R. 14,200 }	55,100	50,750	- 4,350
<i>Col. 1.</i> —Special repairs to buildings and provision for expenditure on "Sandal Industries" sanctioned during the year.				

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

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>47. Miscellaneous Departments—<i>cont.</i></b>				
<b>a. Labour—<i>cont.</i></b>		RS.	RS.	RS.
<b>G. Criminal Tribes Settlements—<i>cont.</i></b>				
2. Siddhapuram settlement.	O. 17,100	17,300	16,753	- 547
	R. 200			
3. Sitanagram settlement.	O. 21,500	29,300	28,588	- 712
	R. 7,800			
<i>Col. 1.</i> —Reconstruction of huts (Rs. 6,000), repairs to buildings (Rs. 1,000) and increase in the rates of dearness allowance and midday meals to school children (Rs. 800).				
4. Bitragunta settlement.	O. 24,500	25,800	25,563	- 237
	R. 1,300			
5. Chintaladevi settlement.	O. 56,300	35,000	33,640	- 1,360
	R. - 21,300			
<i>Col. 1.</i> —Non-execution of repairs to buildings, huts, etc. (Rs. 3,500), decrease in the subsidy payable to a dispensary due to non-employment of a doctor and midwife (Rs. 800) and restricted manufacture in the Match factory due to difficulty in procuring chemicals (Rs. 17,000).				
6. Yenadis settlement	O. 21,900	18,600	18,848	+ 248
	R. - 3,300			
<i>Col. 1.</i> —Construction of school sheds not taken up and the grant of subsistence allowance to certain Yenadis not recommended by the District Magistrate.				
7. Payments to Salvation Army for supervision of Stuartpuram settlement.	O. 18,900	20,900	20,491	- 409
	R. 2,000			
<i>Col. 1.</i> —Increase in the rates of dearness allowance and sanction during the year of expenditure on clothing to school children.				
8. Payments to the Bombay Government in charge of Donga Dasaris.	O. 6,500	6,000	5,966	- 34
	R. - 500			
9. General	O. 88,000	16,900	14,861	- 2,039
	R. - 71,100			
<i>Col. 1.</i> —Stoppage of war orders in the weaving department due to want of skilled settlers and to lower rates of prices offered by the Central Textile Commissioner, Bombay.				
<i>Col. 4.</i> —Reduction in the midwifery scholarships sanctioned and small savings in all the Criminal Tribes Settlements.				
<b>H. Labour Supply Committees—</b>				
1. Labour supply committees.	S. 100	8,200	7,200	- 1,000
	R. 8,100			
<i>Col. 1.</i> —Provision to meet expenditure on the Provincial Labour Supply Committee constituted for the Provincial Government at the instance of the Central Government who have agreed to bear the entire expenditure.				
2. Charges recoverable from Governments, Departments, etc.	R. - 8,100	- 8,100	- 6,484	+ 1,616
<i>Col. 1.</i> —Provision to meet recoveries from the Central Government.				
<b>b. Inspector of Factories—</b>				
A. Pay of officers	O. 43,900	41,900	41,902	+ 2
	R. - 2,000			
B. Pay of establishments	O. 25,100	24,500	24,636	+ 136
	R. - 600			
C. Other charges	O. 34,500	44,100	43,661	- 439
	S. 7,000			
	R. 2,600			
<i>Col. 1.</i> —Increase in the rates of dearness and travelling allowances.				
D. Charges recoverable from Governments, Departments, etc.		- 1,000	- 1,008	- 8

Grant No. XXIII—Miscellaneous Departments—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>47. Miscellaneous Departments—cont.</b>				
		RS.	RS.	RS.
<b>e. Inspector of Steam Boilers—</b>				
A. Pay of officers .. .. .	O. 28,000 } R. 3,400 }	31,400	34,108	+ 2,708
<i>Col. 1.—Restoration of 1933 scales of pay.</i>				
B. Pay of establishments .. .	O. 12,500 } R. - 1,000 }	11,500	11,410	- 90
C. Other charges .. .. .	O. 24,500 } R. 5,000 }			
<i>Col. 1.—Enhanced rates of dearness and travelling allowances.</i>				
<b>d. Examinations—</b>				
A. Village Officers' Special Tests.		6,200	5,830	- 370
<b>B. Government Examinations by the Commissioner—</b>				
1. Pay of officers and establishments.		25,500	26,128	+ 628
2. Allowances .. .. .	O. 39,900 } S. 3,900 }	43,800	43,962	+ 162
<i>Col. 1.—Increase in travelling allowances due to larger number of meetings of the Advisory Committee for the selection of text books, enhanced rates of dearness allowance and grant of war allowance.</i>				
3. Remuneration to examiners, superintendents and clerks.	O. 2,54,500 } S. 6,400 }	2,60,900	2,61,726	+ 826
4. Other charges .. .. .	O. 1,59,900 } S. 17,400 }			
<i>Col. 1.—Increase in the number of centres as a result of a large number of candidates having been registered for the S.S.L.C. Examination and payment of compensation to the Andhra University for 1943-44 not drawn during that year.</i>				
<b>e. Provincial statistics—Registration of Births and Deaths—</b>				
A. Registrar-General of Births, Deaths and Marriages.	O. 3,700 } R. 500 }	4,200	4,078	- 122
B. Compilation of vital statistics.	O. 12,300 } R. 1,600 }			
<b>f. Administration of Indian Partnership Act of 1932—</b>				
A. Pay of establishment and other charges.	O. 3,800 } R. 100 }	3,900	3,879	- 21
<b>g. Miscellaneous—</b>				
<b>Ceded Districts Economic Development Board—</b>				
1. Pay of officers .. .. .	O. 6,600 } R. - 4,400 }	2,200	2,195	- 5
<i>Col. 1.—Post of the Secretary was vacant for more than four months and the Officer appointed drew less pay.</i>				
2. Pay of establishments.	O. 1,600 } R. - 200 }	1,400	1,341	- 59
3. Other charges .. .. .	O. 5,000 } R. - 2,000 }			
<i>Col. 1.—There was only one meeting of the Board as against provision made for four. See also explanation under "g. 1, col. 1."</i>				
<b>h. Fire Services—</b>				
1. Pay of Officers .. .. .	S. 31,900	31,900	26,713	- 5,187
<i>Col. 1.—Post-budget decision to exhibit under this head, the expenditure on the organization of fire services for peace-time requirements in mufassil towns.</i>				
<i>Col. 4.—Repatriation of a national fire service officer and the transfer of certain officers to areas where Civil Defence measures were in force.</i>				

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

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
47. Miscellaneous Departments—cont.		RS.	RS.	RS.
h. Fire services—cont.				
2. Pay of establishments .. S.	2,26,400	2,26,400	2,20,328	- 6,072
<i>Col. 1.—See "h. 1, col. 1."</i>				
3. Allowances and Honorary.	S. 1,60,400	1,60,400	1,64,848	+ 4,448
<i>Col. 1.—See "h. 1, col. 1."</i>				
4. Other charges .. S.	83,300	83,300	93,116	+ 9,816
<i>Col. 1.—See "h. 1, col. 1."</i>				
<i>Col.—4.—Belated adjustment to this head of expenditure on fire services originally accounted for under "Civil Defence."</i>				
j. Charges in England—				
High Commissioner for India—				
A. Sterling overseas pay—				
<i>Charged</i> .. .. O. 4,800 } 1,200 1,200 ..				
.. .. R. - 3,600 }				
B. Allotment of pay of officers—				
<i>Charged</i> .. .. O. 6,400 } 1,600 1,600 ..				
.. .. R. - 4,800 }				
Authorized .. .. S. 7,200 7,200 9,267 + 2,067				
C. Stores for India .. .. 3 + 3				
k. Loss or gain by exchange—				
<i>Charged</i> .. .. 5 + 5				
Lump sum provision for the restoration of 1933 scales of pay. } O. 6,100 } .. ..				
.. .. R. - 6,100 }				
Surrenders or withdrawals within grant or appropriation—				
<i>Charged</i> .. .. R. 20,500 20,500 .. - 20,500				
Authorized—				
Gross .. .. R. - 8,100 - 8,100 .. + 8,100				
Deductions .. .. R. 8,100 8,100 .. - 8,100				
Totals { <i>Charged</i> .. .. 58,600 38,623 - 19,977				
.. .. Authorized—				
Gross .. .. 40,72,100 39,85,283 - 86,817				
Deductions .. .. - 2,800 - 8,842 - 6,042				
Net .. .. 40,69,300 39,76,441 - 92,859				

## Notes.

*Sub-heads "a.E. 1" and "a.E. 2".*—The budget provided for deductions of Rs. 76,000 and Rs. 3,600 for probable savings under these heads while further savings of Rs. 21,179 and Rs. 6,365 respectively accrued under these heads.

2. *Administration of the grant—Charged.*—There was a saving of 34.1 per cent in the final appropriation as against the saving of 0.2 per cent in the previous year. Sub-heads "a.A. 1 and 3" and "j.A. and B" contributed chiefly to the saving. The surrender of Rs. 20,500 converted the saving into an excess of 1.4 per cent over the modified appropriation.

*Authorized.*—The saving in the final grant was 2.3 per cent as against 3.7 per cent in the previous year.

3. *Losses.*—In a Criminal Tribes Settlement, sums aggregating Rs. 1,129 were misappropriated by fabricating accounts and vouchers and by disposing of trees that were felled without proper sanction.

The Manager of the Settlement who was held responsible for these irregularities was dismissed from service. In view of his dismissal, Government ordered that the question of recovering the amount from him need not be pursued. Appropriate disciplinary action was also taken against the Commercial Accountant and the store clerk who were concerned in the matter.

Grant No. XXIV—Civil Works—Works.

See also the Audit Report.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>50. Civil Works—Works.</b>		RS.	RS.	RS.
a. Original Works—Buildings—				
I. Ordinary areas—				
A. Land Revenue .. O.	500	1,000	1,048	+ 48
R.	500			
B. Excise .. .. . O.	100	..	- 11	- 11
R.	- 100			
C. Forest .. .. . O.	300	600	589	- 11
R.	300			
D. Registration .. O.	30,000	21,000	18,305	- 2,695
R.	- 9,000			
E. General Administration—				
1. Residences of the Governor—				
Charged .. .. . O.	18,200	31,900	32,026	+ 126
S.	13,700			
2. Other Works—				
O.	3,40,000	3,20,300	3,03,965	- 16,335
S.	400			
R.	- 20,100			
F. Administration of Justice—				
1. High Court—				
Charged .. .. . O.	6,000	6,800	6,839	+ 39
S.	300			
R.	500			
2. Excluding High Court—				
O.	10,000	13,100	13,266	+ 166
R.	3,100			
G. Jails and Convict Settlements—				
Charged .. .. . R.	- 500	- 500	- 500	
Authorized .. .. . O.	1,62,000	1,49,100	1,47,586	- 1,514
S.	100			
R.	- 13,000			
H. Police .. .. . O.	44,000	28,700	28,418	- 282
S.	100			
R.	- 15,400			
J. Scientific Departments.				
O.	2,000	1,600	1,532	- 68
R.	- 400			
K. Education .. .. O.	1,02,600	1,15,200	1,11,955	- 3,245
S.	100			
R.	12,500			
L. Medical .. .. . O.	91,000	1,43,100	1,36,517	- 6,583
S.	700			
R.	51,400			
M. Public Health .. O.	5,000	11,900	21,197	+ 9,297
S.	300			
R.	6,600			
Post War Reconstruction.				
R.	10,600	10,600	10,902	+ 302
N. Agriculture .. .. O.	10,000	10,400	10,856	+ 456
R.	400			
R.	3,300			
Post War Reconstruction.				
R.	3,300	3,300	3,172	- 128
O. Veterinary .. .. O.	85,000	71,200	69,938	- 1,262
S.	200			
R.	- 14,000			
P. Co-operation .. . Q.	2,000	2,100	2,016	- 84
R.	100			
Q. Industries .. .. O.	31,000	85,600	65,527	- 20,073
R.	54,600			
R.	30,000			
R. Civil Works .. .. O.	23,600	53,600	52,722	- 878
R.	23,600			
R.	9,500			
S. Stationery and Printing.				
S.	200	12,800	7,911	- 4,889
R.	3,100			
R.	400			
T. Miscellaneous Departments.				
S.	400	61,100	49,839	- 11,261
R.	60,700			

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

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>50. Civil Works—Works—cont.</b>				
<b>a. Original Works—Buildings—cont.</b>		<b>RS.</b>	<b>RS.</b>	<b>RS.</b>
<b>II. Partially excluded areas—</b>				
<b>B. Excise</b>				
<b>E. General Administration—</b>				
2. Other Works	R.	500	468	- 32
<b>F. Administration of Justice—</b>				
<b>2. Excluding High Court.</b>				
H. Police	R.	600	643	+ 43
K. Education	O.	2,000		
	R.	- 700	1,300	+ 3
L. Medical	R.	400	458	+ 58
M. Public Health	O.	10,500		
	R.	- 2,000	8,500	+ 22
N. Agriculture	S.	100		
	R.	24,900	25,000	- 941
R. Civil Works	O.	2,000		
	R.	- 1,900	100	- 11
<b>b. Original Works—Communications—</b>				
<b>I. Ordinary areas</b>				
	O.	8,07,200		
	S.	1,300	17,59,700	13,62,758
	R.	9,51,200		- 3,96,942
<b>II. Partially excluded areas.</b>				
	O.	5,700		
	R.	- 2,800	2,900	2,925
<b>c. Original Works—Miscellaneous—</b>				
<b>A. Miscellaneous works</b>				
	O.	9,800		
	S.	100	38,000	37,998
	R.	28,100		- 2
<i>a. Original Works—I. Ordinary areas A to T—II. Partially excluded areas B to R—b. Original Works—Communications and c. Original Works—Miscellaneous.—Vide detailed statement of expenditure on important new works.</i>				
<b>Lump sum deduction for probable savings—</b>				
<b>I. Ordinary areas</b>				
	O.	- 85,500		
	R.	85,500		
<i>Col. 1.—Reappropriated from sub-heads where savings occurred.</i>				
<b>II. Partially excluded areas.</b>				
	O.	- 1,300		
	R.	1,300		
<b>d. Repairs—</b>				
<b>I. Ordinary areas—</b>				
<b>A. Residences of the Governor—</b>				
<i>Charged</i>				
	O.	2,20,000		
	R.	- 400	2,19,600	2,21,604
<b>B. Buildings—</b>				
<b>1. High Court—</b>				
<i>Charged</i>				
	O.	11,000		
	S.	3,800	15,200	15,366
	R.	400		+ 166
<i>Col. 1.—Higher tender rates arising from increased price of materials.</i>				
<b>2. Excluding High Court.</b>				
	O.	10,80,000		
	R.	1,07,700	11,87,700	11,94,103
	O.	33,52,000		+ 6,403
<b>C. Communications</b>				
	O.	33,52,000		
	S.	1,51,500	60,58,300	47,85,280
	R.	25,54,800		- 12,73,020
<i>Col. 1.—Provision to meet expenditure on works carried out by the Special Roads Circle on roads taken over by the P.W.D. from local bodies for maintenance (Rs. 17,06,300) and provision required for readjusting an excess debit passed on to the Central Government in 1943-44 (Rs. 10,00,000).</i>				
<i>Col. 4.—Due chiefly to lapse of provision made for readjusting excess debit passed on to the Central Government in 1943-44 owing to the decision arrived at late to treat the repayment as a refund under XXXIX Civil Works, the original credit having been taken as a receipt under that head (Rs. 10,00,000) and to noncompletion of certain consolidation works (Rs. 2,24,000).</i>				

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

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>50. Civil Works—Works—<i>cont.</i></b>				
		RS.	RS.	RS.
d. Repairs— <i>cont.</i>				
I. Ordinary areas— <i>cont.</i>				
D. Miscellaneous	O. 10,900 R. 2,300	13,200	11,891	- 1,309
Col. 1.—The Cooum pumping charges.				
II. Partially excludcd areas.	O. 2,30,000 R. 13,100	2,43,100	2,41,931	- 1,169
Col. 1.—Provision for anticipated minus balance under purchases on account of the value of materials supplied by the Defence Department to an extent more than anticipated in the budget.				
h. Suspense—				
B. Other suspense accounts.	O. - 3,45,000 R. - 39,12,400	-42,57,400	- 36,54,594	+ 6,02,806
Col. 1.—Provision for anticipated minus balance under purchases on account of the value of materials supplied by the Defence Department to an extent more than anticipated in the budget.				
Col. 4.—Debits raised by the Defence Department were more than anticipated.				
ump addition for regrant of lapses.	O. 10,000 R. - 10,000			
Col. 1.—Re-appropriated to meet expenditure on incomplete works of the previous year.				
Totals		Charged .. .. 2,73,000 Authorized .. . 61,98,800	2,75,335 50,75,649	+ 2,335 - 11,23,151

Notes.

*Administration of the grant—Charged.*—There was an excess of 0.9 per cent in the final appropriation as against the saving of 16.9 per cent in the previous year.

*Authorized.*—There was a saving of 18.1 per cent as against the excess of 12.5 per cent in the previous year. The saving occurred chiefly under sub-head "h.B."

2. *Losses.*—(i) Damages to the extent of Rs. 10,750 to the roads in the Vizagapatam North, Adoni Roads and Godavari Northern Divisions were caused by the heavy rains and floods of August, September and October 1944. Repairs to the damages are estimated to cost Rs. 13,970.

(ii) Damages to the extent of Rs. 4,904 were caused to certain residential quarters in October 1943, by accidental fire. The damaged portion is proposed to be reconstructed at an estimated cost of Rs. 7,000.

3. *Stock account.*—The stock account for 1944-45 exclusive of the sub-heads "Land and Kilns" and "Manufacture" is given below:—

Sub-heads.	Opening balance.	Receipts during the year.	Utilization, sales, etc.	Depreciation, shortages, etc.	Closing balance.
(1)	(2)	(3)	(4)	(5)	(6)
	RS.	RS.	RS.	RS.	RS.
1 Small stores	52,667	67,279	34,484	33	85,429
2 Building materials	16,157	48,594	55,115	..	9,636
3 Timber	46,747	84,287	80,367	..	50,667
4 Metals	1,96,209	2,55,461	2,42,969	4	2,08,697
5 Fuel	10,424	55,865	47,920	..	18,369
6 Painters stores	13,692	26,442	17,630	..	22,504
7 House fittings	20	..	..	..	20
8 Miscellaneous	3,73,385	3,96,780	2,74,390	10,367	4,85,408
Total	7,09,301	9,34,708	7,52,875	10,404	8,80,739

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

NOTE.—The stock held on 31st March 1945 was distributed as follows:—

	Rs.
Public Works Workshops and Stores Division .. .. .	4,54,436
Other Public Works Divisions .. .. .	4,26,294
Total ..	8,80,730

In the Public Works Workshops and Stores Division, a reserve limit of Rs. 7 lakhs has been fixed by Government for the entire stock. The closing balance of Rs. 4,54,436 includes surplus stores to the value of Rs. 88,390, which is being gradually disposed of. The reserve limit of the other Public Works divisions was Rs. 5,49,450. The stock held in all divisions was within the limit fixed except in the special works Division, Coimbatore, where there was an excess of Rs. 591 over the limit.

In the Public Works Workshops Division, the Salem Division, the Godavari Headworks Division and the Kistna Central Division, the stock is verified by a stock verifier appointed and controlled by the Accountant-General. The verification of stock in these divisions was completed in April 1945, February 1944, June 1944 and August 1944 respectively. Shortages to the extent of Rs. 224 detected during the verification were adjusted as loss on stock. In all the other divisions except Guntur Division, the officers in-charge have certified in the stock register that the stock was verified in the course of the year in accordance with the departmental rules and that the balances are correct. In Guntur Division a deficit of Rs. 374 is under investigation. No important irregularity was reported in any other division.

4. *Loss on stock.*—A sum of Rs. 2,023 being the value of unserviceable materials in Public Works Workshops Division and shortages of Rs. 224 mentioned in the last sub-paragraph of note 3 above, were adjusted as loss on stock in the final accounts of the year as required by the rules.

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 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 1945.	Debits during 1944-45.	Credits during 1944-45.	Balance at the close of the year 1944-45.
(1)	(2)	(3)	(4)	(5)
(In thousands of rupees.)				
1 Purchases .. .. .	14,88	62,02	1,16,77	- 69,63
2 Workshop suspense .. .. .	7	12,72	12,82	- 17
3 Stock .. .. .	7,19	10,62	8,88	8,93
4 Miscellaneous Public Works Advances .. .. .	23,56	1,12,79	96,23	40,12
Total ..	15,80	1,98,15	2,34,70	- 20,75

The minus balance under the head "Purchases" represents the value of materials for which the cost was not paid or adjusted during the year. The increase in the closing balance is due to large supplies received from the Supply Department by the Special Divisions doing war work for which adjustments were not made during the year.

The increase in the closing balance under "Workshop suspense" is due to certain liabilities in March 1945 having been incorporated in the accounts of the works in March itself, but liquidated by cash payment only in April 1945.

Particulars regarding the closing balance under "Stock" are furnished separately in the paragraph under "Stock Account" and the closing balance of 893 includes 12 under "Land and Kilns" and "Manufacture".

Item (4) is composed of—

(i) Sales on credit Rs. 41 lakh.

(ii) Expenditure on Depot Works incurred in anticipation of the receipt of contribution or in excess of contribution received Rs. 92 lakh).

(iii) Losses, retrenchments and errors (Rs. 02 lakh).

(iv) Other items awaiting adjustment (Rs. 38.77 lakhs).

The balance under (iv) "Other items" mainly consists of a sum of Rs. 19.97 lakhs representing the cost of work done on behalf of the Superintending Civil Engineer, India South, by the Special Works Division, Coimbatore,



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

and Tambaram Special Division which was recovered in 1945-46, Rs. 9.87 lakhs representing cost of work done for the Defence Department by the Public Works Workshops and Stores Division kept under "Suspense" pending receipt of accepted bills and Rs. 4.62 lakhs relating to Defence and other Central Departments debited to the suspense head in March 1945 supplementary accounts pending clearance in 1945-46.

6. *Workshop accounts.*—As a measure of war economy it was decided by Government that the *pro forma* accounts of the Public Works Workshops should be reviewed once in two years instead of every year. The accounts of the workshops for the years 1944-45 and 1945-46 will be included in the Appropriation Accounts for 1945-46.

7. Detailed statement of expenditure on important new works—

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

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

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

1. Reconstruction of tenements in the left wing of the Indian Infantry lines, Perambur . . . . . 2,90,000 1,20,000 1,19,999 — 1,70,001 — 1  
 Estimate, Rs. 3,68,150; expenditure to end of March 1945, Rs. 1,29,478; balance, Rs. 2,38,672; work in progress.  
*Col. 3.*—Difficulty in obtaining materials.

2. Extensions and improvements to the District Jail, Madura. 1,27,000 1,00,000 1,00,067 — 26,933 + 67  
 Estimate, Rs. 1,90,000; expenditure to end of March 1945, Rs. 1,56,039; balance, Rs. 33,961; work in progress.  
*Col. 3.*—Delay in arriving at an agreement regarding a sub-work and work could not be proceeded with till the end of the rainy season.

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

1,44,600 67,300 59,922 — 84,678 — 7,378  
*Col. 3.*—Delay in land acquisition (Rs. 70,000), (2) delay in placing indent and in adjusting debits (Rs. 9,800), (3) inability to proceed with work as the site became water logged (Rs. 7,700), (4) postponement of work (Rs. 12,000) and (5) surrender of other unworkable grant (Rs. 1,300), partly offset by (1) provision for payment of final bills (Rs. 10,500), (2) provision for purchase of electrical equipment which arrived late (Rs. 11,000) and (3) provision for the purchase of motors (Rs. 2,000).  
*Col. 3.*—Saving was chiefly under the work "Remodelling Government Press" as the amount of bills presented by the firm for the supply of motor drives was less than anticipated.

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

1. Construction of temporary and permanent buildings and other structures in connexion with the Araku Valley Scheme . . . . . 25,000 24,059 + 2,059 — 941  
 Estimate, Rs. 65,000; expenditure to end of March 1945, Rs. 24,059; balance, Rs. 40,941; work in progress.  
*Col. 3.*—Work sanctioned late.

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

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

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation. More +, less -.	Modified appropriation. More +, less -.
(1)	(2)	(8)	(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.

2. Construction of 16 additional single cells for men patients in the Government Mental Hospital, Waltair .. .. .

.. .. . - 100 - 98 - 98 + 2  
 Estimate, Rs. 24,000; expenditure to end of March 1945, Rs. 4,118; balance, Rs. 19,882; work in progress.

3. Provision of a second borewell with a pump set and spare motor for the Medical College and King George Hospital, Vizagapatam .. .. .

.. .. . 100 182 + 182 + 82  
 Estimate, Rs. 20,000; expenditure to end of March 1945, Rs. 19,346; balance, Rs. 654; work completed.

4. Provision of a spare borewell pumping set for the water-supply at the King George Hospital, Vizagapatam .. .. .

.. .. . 100 .. .. - 100  
 Estimate not sanctioned; work not started.

5. Construction of quarters for 50 clerks on Stone House Hill, Ootacamund .. .. .

.. .. . 39 + 39 + 39  
 Estimate, Rs. 2,35,000; expenditure to end of March 1945, Rs. 2,22,456; balance, Rs. 12,544; work completed.

6. Extension of the Sub-Court buildings at Bapatla. .. .. .

.. .. . 700 618 + 618 - 82  
 Estimate, Rs. 11,350; expenditure to end of March 1945, Rs. 11,382; excess over estimate, Rs. 32; work in progress.

7. Construction of tiled verandahs in front of blocks 3 to 7 and quarantine cells in the special jail at Tanjore .. .. .

.. .. . 16,000 16,001 + 16,001 + 1  
 Estimate, Rs. 28,000; expenditure to end of March 1945, Rs. 16,001; balance, Rs. 11,999; work in progress.  
 Col. 3.—Work sanctioned late.

8. Constructing a fire station at Tanjore .. .. .

.. .. . 13 + 13 + 13  
 Estimate, Rs. 13,300; expenditure to end of March 1945, Rs. 1,405 including expenditure under "64-B. Civil Defence"; balance, Rs. 11,895; work in progress.

9. Acquisition of site with two buildings adjoining the Government Hospital, Kodaikanal for extension of the hospital. .. .. .

.. .. . 21,300 21,245 + 21,245 - 55  
 Estimate, Rs. 21,400; expenditure to end of March 1945, Rs. 21,245; work completed.

Col. 3.—For adjustment of land charges.

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

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

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

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

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

10. Construction of shed for calves, store-rooms, bull-pen and quarters for the milkmen in the compound of the Veterinary Hospital at Kodaikanal .. .. .		11,200	11,265	+ 11,265	+ 65
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Estimate, Rs. 11,900 ; expenditure to end of March 1945, Rs. 11,265 ; balance, Rs. 635 ; work in progress.

Col. 3.—New work started during the year.

11. Construction of a dining cum recreation hall in the Borstal School, Palamcottah .. .. .			38	+ 38	+ 38
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Estimate, Rs. 15,300 ; expenditure to end of March 1945, Rs. 12,354 ; balance, Rs. 2,946 ; work completed.

12. Construction of a combined fire station and quarters for fire master in A.R.P. Depot at Tuticorin. .. .		1,000	1,031	+ 1,031	+ 31
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Estimate, Rs. 21,600 ; expenditure to end of March 1945, Rs. 18,765 including expenditure debited to "64-B. Civil Defence" ; balance, Rs. 2,835 ; work in progress.

13. Construction of new buildings (3 blocks) for accommodating certain offices in the Madras City to be constructed in the old Presidency College playground in the Victoria Hostel Road, Chepauk .. .. .		1,16,000	1,13,388	+ 1,13,388	- 2,612
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Estimate, Rs. 1,65,000 ; expenditure to end of March 1945, Rs. 1,13,388 ; balance, Rs. 51,612 ; work in progress.

Col. 3.—Work sanctioned late.

14. Construction of garages, repairs and improvements to the Arts Block, Pachayappa's College, to accommodate the Secretariat Offices .. .. .		- 200	- 213	- 213	- 13
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Estimate, Rs. 12,150 ; expenditure to end of March 1945, Rs. 7,779 ; balance, Rs. 4,371 ; work completed.

15. Construction of a new kitchen for the Secretariat Restaurant in the Fort St. George, Madras .. .. .		23,000	23,062	+ 23,062	+ 62
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Estimate, Rs. 32,000 ; expenditure to end of March 1945, Rs. 23,062 ; balance, Rs. 8,938 ; work in progress.

Col. 3.—Work sanctioned late.

16. Provision of flush-out latrines and urinals and construction of officers' latrine in the Madras Record office, Egmore .. .. .		11,200	10,701	+ 10,701	- 499
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Estimate, Rs. 13,300 ; expenditure to end of March 1945, Rs. 10,701 ; balance, Rs. 2,599 ; work completed.

Col. 3.—Work sanctioned late.

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

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

Description of work (1)	Original appropriation. (2) RS.	Modified appropriation. (3) RS.	Expendi- ture. (4) RS.	Outlay compared with	
				Original appropriation. More +, less -. (5) RS.	Modified appropriation. More +, less -. (6) RS.
<b>50. Civil Works—Original Works—Buildings—Authorized—cont.</b>					
<b>III. MAJOR WORKS FOR WHICH SPECIFIC PROVISION WAS NOT MADE IN THE BUDGET—cont.</b>					
17. Remodelling of the Penitentiary, Madras .. .. .		3,400	3,466	+ 3,466	+ 66
Estimate, Rs. 7,92,740 ; expenditure to end of March 1945, Rs. 5,32,997 ; balance, Rs. 2,59,743 ; work in progress.					
Col. 3.—Provision to meet workshop charges.					
18. Constructing additional motor sheds for accommodating nine police lorries in the compound of the Reserve Police lines, Pudupet .. .. .		15,600	15,589	+ 15,589	— 11
Estimate, Rs. 15,000 ; expenditure to end of March 1945, Rs. 16,060 ; excess over estimate, Rs. 1,060 ; work completed.					
Col. 3.—Provision for completing the work.					
19. Constructing additional buildings, Lady Willingdon Training College, Madras .. .. .		400	399	+ 399	— 1
Estimate, Rs. 2,72,000 ; expenditure to end of March 1945, Rs. 2,64,977 ; balance, Rs. 7,023 ; work completed.					
20. Improvements and repairs and provision of electric installation to the Holy Angel's Convent Buildings, Mambalam .. .. .		12,700	12,713	+ 12,713	+ 13
Estimate, Rs. 14,616 ; expenditure to end of March 1945, Rs. 12,713 ; balance, Rs. 1,903 ; work completed.					
Col. 3.—Work sanctioned late.					
21. Construction of additional buildings for the Government Tuberculosis Sanatorium at Tambaram .. .. .		3,900	4,267	+ 4,267	+ 367
Estimate, Rs. 53,525 ; expenditure to end of March 1945, Rs. 55,005 ; excess over estimate, Rs. 1,480 ; work in progress.					
Col. 3.—Provision for transformer.					
22. Construction of a covered passage and ramp for the main ward and conversion of the tiled roof of the covered passage into a terraced roof in the Stanley Hospital, Madras .. .. .		9,500	9,548	+ 9,548	+ 48
Estimate, Rs. 13,300 ; expenditure to end of March 1945, Rs. 9,548 ; balance, Rs. 3,752 ; work in progress.					
Col. 3.—Work sanctioned late.					
23. Comprehensive drainage scheme for the Government Mental Hospital, Madras .. .. .		2,800	2,855	+ 2,855	+ 55
Estimate, Rs. 1,84,000 ; expenditure to end of March 1945, Rs. 84,623 ; balance, Rs. 99,377 ; work in progress.					
Col. 3.—Based on actual requirements.					

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

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

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

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

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

24. Construction of a laboratory block with an air conditioned room and a cold room at the King Institute, Guindy, in connection with the opening of a Department of Anti-Toxins .. .. . 3,000 3,103 + 3,103 + 103  
 Estimate, Rs. 85,000; expenditure to end of March 1945, Rs. 3,103; balance, Rs. 81,897; work in progress.  
 Col. 3.—Work sanctioned late.

25. Construction of buildings for a model dairy farm at the Military Grass Farm, Teynampet, including cost of land and existing buildings payable to the Central Government .. .. . 21 + 21 + 21  
 Estimate, Rs. 76,500; expenditure to end of March 1945, Rs. 8,794; balance, Rs. 67,706; work postponed.

26. Construction of additional sheds for stocking paper and stationery stores at Guindy. .. . 1,000 1,055 + 1,055 + 55  
 Estimate, Rs. 23,600; expenditure to end of March 1945, Rs. 1,055; balance, Rs. 22,545; work in progress.

27. Construction of a tiffin shed in the east side of the Government Press at Mint Street, Madras .. .. . 100 60 + 60 - 40  
 Estimate not sanctioned, expenditure to end of March 1945, Rs. 60; work in progress.

28. Improvements to the existing water analysis laboratory at the King Institute, Guindy, to accommodate the Malaria Section and providing gas and sanitary fittings to the Malaria Laboratory .. .. . 6,300 5,215 + 5,215 - 1,085  
 Estimate, Rs. 12,000; expenditure to end of March 1945, Rs. 5,215; balance, Rs. 6,785; work in progress.  
 Col. 3.—Work sanctioned late.

29. Water-supply and electrification to the Lady Willingdon Leper Settlement, Tirumani .. .. . 3,800 3,811 + 3,811 + 11  
 Estimate, Rs. 53,000; expenditure to end of March 1945, Rs. 56,473; excess over estimate, Rs. 3,477; work completed.  
 Col. 3.—Provision for completing the work.

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

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

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

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

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

## 30. Construction of fish ponds in and around Poondi Reservoir .. .. .

30,000 12,999 + 12,999 — 17,001

Estimate, Rs. 57,000; expenditure to end of March 1945, Rs. 12,999; balance, Rs. 44,001; work in progress.

Col. 3.—Work sanctioned late.

Col. 6.—Delay in receipt of cement.

## 31. Reconstructing Deputy Tahsildar's Office and out-houses at Tiruvadana .. .. .

4,900 7,046 + 7,046 + 2,146

Estimate, Rs. 18,950; expenditure to end of March 1945, Rs. 19,342; excess over estimate, Rs. 392; work in progress.

Col. 3.—Provision for completing the work.

Col. 6.—Decision to pay contractor at enhanced rates arrived at late.

## 32. Construction of a permanent fire station at Madura. .. .. .

3,900 3,827 + 3,827 — 73

Estimate not sanctioned, expenditure to end of March 1945, Rs. 19,268 including expenditure debited to "64-B. Civil Defence"; work in progress.

Col. 3.—Post-budget decision to transfer work from "64-B. Civil Defence" to "50. Civil Works".

## 33. Improvements and special repairs to Plassey Barracks. .. .. .

— 1,100 — 1,076 — 1,076 + 24

Estimate, Rs. 2,72,100; expenditure to end of March 1945, Rs. 99,275; balance, Rs. 1,72,825; work completed.

## 34. Constructing an Anti-Natal Ward of 24 beds in the Government Headquarters Hospital, Coimbatore. .. .. .

— 68 — 68 — 68

Estimate, Rs. 23,982. This is a part contribution work, Government share being Rs. 3,982; out of this an expenditure of Rs. 1,439 was incurred to end of March 1945; balance, Rs. 2,543; work completed.

## 35. Construction of temporary structures near the Serum Institute, Coimbatore, for the production of Anti-rinderpest Serum and Goat virus .. .. .

30,900 30,952 + 30,952 + 52

Estimate, Rs. 32,785; expenditure to end of March 1945, Rs. 30,952; balance, Rs. 1,833; work in progress.

Col. 3.—Work sanctioned late.

## 36. Improvements to Kistna Western Division Office at Guntur .. .. .

4,300 4,457 + 4,457 + 157

This was originally a minor work since transferred to Major. Revised estimate not sanctioned. Expenditure to end of March 1945, Rs. 40,807; work in progress.

Col. 3.—Minor work transferred to Major during the year.

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

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

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

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

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

37. Constructing a permanent triple unit fire station at Masulipatam .. .. . 3,700 3,615 + 3,615 - 85

Estimate, Rs. 15,700; expenditure to end of March 1945, Rs. 16,842; excess over estimate, Rs. 1,142; work in progress.

Col. 3.—Post-budget decision to debit expenditure incurred after July 1944 to "50. Civil Works".

38. Construction of an armourer's shop and rebrowning workshop in the compound of the Armed Reserve Armoury at Trichinopoly .. .. . 100 100 + 100 ..

Estimate, Rs. 12,500; expenditure to end of March 1945, Rs. 100; balance, Rs. 12,400; work in progress.

39. Construction of fire station at Cuddalore .. .. . 100 131 + 131 + 31

Estimate not sanctioned; expenditure to end of March 1945, Rs. 131; work in progress.

40. Wynaad Colonisation Scheme .. .. . 14,000 14,074 + 14,074 + 74

Estimate not sanctioned; expenditure to end of March 1945, Rs. 14,074; work in progress.

Col. 3.—Work sanctioned late.

41. Constructing a permanent fire station (3 bay pattern) at Tellicherry .. .. . 13,800 10,790 + 10,790 - 3,010

Estimate, Rs. 17,500; expenditure to end of March 1945, Rs. 14,246 including expenditure debited to "64-B. Civil Defence"; balance, Rs. 3,254; work in progress.

Col. 3.—Post-budget decision to debit expenditure to "50. Civil Works" instead of to "64-B. Civil Defence."

Col. 6.—Final bill could not be paid because of slow progress made by the contractor.

42. Constructing a permanent fire station at Mangalore .. .. . 10,300 2,335 + 2,335 - 7,965

Estimate, Rs. 27,000; expenditure to end of March 1945, Rs. 4,196 including expenditure debited to "64-B. Civil Defence"; balance, Rs. 22,804; work in progress.

Col. 3.—Work sanctioned late.

Col. 6.—Delay in the adjustment of land acquisition charges.

43. Acquisition of a site for the construction of a hostel for the Government Secondary School for mappillas, Mallapuram .. .. . 13,500 13,531 + 13,531 + 31

Estimate not sanctioned; expenditure to end of March 1945, Rs. 13,531; work in progress.

Col. 3.—Provision to meet land acquisition charges.

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

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

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation.	Modified appropriation.
				More +, less -.	More +, less -.
(*)	(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.

44. Acquisition of a bungalow with compound in Mangalore for use as residence for the Collector of South Kanara .. .. . — 7,100 — 7,120 — 7,120 — 20

Estimate, Rs. 48,560; expenditure to end of March 1945, Rs. 90,047; excess over estimate, Rs. 41,487; work in progress.

Col. 3.—To meet credit owing to the refund of excess compensation deposited in Court.

45. Construction of a fire station (three bay pattern) of a permanent nature at Negapatam .. .. . 263 + 263 + 263

Estimate not sanctioned; expenditure to end of March 1945, Rs. 263; work in progress.

46. Acquisition and repairs to a private bungalow in Palghat Municipality to provide a permanent residence for the Sub-Collector, Palghat.. .. . 16,700 .. .. . — 16,700

Estimate not sanctioned; work not started.

Col. 3.—Provision for acquisition of lands.

Col. 6.—Delay in completion of land acquisition proceedings.

47. Improvements to the Lady Willingdon Leper Settlement, Tirumani .. .. . 10,000 4,007 + 4,007 — 5,993

Estimate, Rs. 10,130; expenditure to end of March 1945, Rs. 4,007; balance, Rs. 6,123; work in progress.

Col. 3.—Work sanctioned late.

Col. 6.—Untimely rains retarded the progress of work.

48. Acquisition of land on the Alandur Road for the Anti-Toxin Block of the King Institute, Guindy .. .. . 100 .. .. . — 100

Estimate, Rs. 24,000; work not started.

49. Construction of static tanks 11 in number in Salem Town .. .. . 100 .. .. . — 100

Estimate not sanctioned; work not started.

50. Acquisition of site for the fire station at Srirangam .. .. . 100 .. .. . — 100

Estimate, Rs. 10,000; work abandoned.

51. Acquisition of land for the fire station at Coimbatore .. .. . 100 .. .. . — 100

Estimate not sanctioned; work not started.

52. Construction of nurses' quarters at the Government Headquarters Hospital, Coimbatore .. .. . 100 .. .. . — 100

Estimate not sanctioned; work not started.



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

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

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

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

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

53. Provision of electrical installations to the Government Headquarters Hospital, Kumbakonam .. .. . 100 .. .. . — 100  
 Estimate, Rs. 10,245; work not started.

54. Construction of a special ward with sanitary annexe and kitchen in the Government Hospital at Cochin to accommodate sick and injured merchant seamen .. .. . 100 .. .. . — 100  
 Estimate not sanctioned; work not started.

55. Construction of fumigation sheds at Coimbatore .. .. . 10,456 + 10,456 + 10,456  
 Estimate, Rs. 21,680; expenditure to end of March 1945, Rs. 18,801; balance, Rs. 2,879; work in progress.  
 Decision to transfer debits from 'Miscellaneous Public Works Advances' arrived at after the close of the year.

Minor Works (Collectively) .. 4,03,900 4,29,500 4,19,617 + 15,717 — 9,883

50. Civil Works—Original Works—Communications—Authorized.

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

1. Special repairs and improvements to Calicut-Vayitri-Gudalur road from miles 60/5 to 84/8 in the Nilgiris district .. 1,35,000 1,90,000 1,90,227 + 55,227 + 227

Estimate, Rs. 7,76,000; expenditure to end of March 1945, Rs. 6,00,716; balance, Rs. 1,75,284; work in progress.  
 Col. 3.—Cost of bitumen not originally anticipated to be received.

2. Special repairs and improvements to Natungalai Ghat road .. 23,000 36,000 35,997 + 12,997 — 3

Estimate, Rs. 1,04,700; expenditure to end of March 1945, Rs. 1,15,262; excess over estimate, Rs. 10,562; work in progress.  
 Col. 3.—Addition for payment of bills already made out and for meeting additional expenditure not anticipated.

3. Cement concreting Madras-Calicut Trunk road from miles 323 to 325/2 .. 7,500 14,500 21,048 + 13,548 + 6,548

Estimate, Rs. 1,12,800; expenditure to end of March 1945, Rs. 1,19,238; excess over estimate, Rs. 6,438; work in progress.  
 Col. 3.—Provision for payment of final bill.  
 Col. 6.—Excess debit of cost of cement not anticipated.

4. Cement concreting Madras-Calicut trunk road within Coimbatore Municipal limits .. 1,20,000 1,38,200 1,40,506 + 20,506 + 2,306

Estimate, Rs. 1,40,000; expenditure to end of March 1945, Rs. 1,75,197; excess over estimate, Rs. 35,197; work in progress.  
 Col. 3.—High tender rates.

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

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

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

## 50. Civil Works—Original Works—Communications—Authorized—cont.

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

5. Improving the Anamalais Ghat road by strengthening or reconstructing the dilapidated weak culverts.	10,000	7,000	7,039	- 2,961	+ 39
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Estimate, Rs. 1,24,000; expenditure to end of March 1945, Rs. 1,18,660; work completed.

Col. 3.—Surrender of unworkable grant.

6. Cement concreting Madras-Calicut road from miles 336/6 to 349/0	2,40,000	2,90,000	2,84,948	+ 44,948	- 5,052
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Estimate, Rs. 4,40,000; expenditure to end of March 1945, Rs. 3,04,984; balance, Rs. 1,35,016; work in progress.

Col. 3.—Anticipated probable requirements for works.

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

	2,61,700	1,24,700	1,01,297	- 1,60,403	- 23,403
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Col. 3.—Delay in the settlement of tenders and postponement of works.

Col. 6.—Delay in adjustment of land charges (Rs. 9,600), delay in payment of final bill (Rs. 1,000), non-availability of labour due to outbreak of plague (Rs. 3,300) and non-receipt of materials in time (Rs. 9,500).

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

1. Special repairs and improvements to Ootacamund-Gudalur-Mysore road in the Nilgiris district		14,000	14,037	+ 14,037	+ 37
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Estimate, Rs. 5,50,400; expenditure to end of March 1945, Rs. 5,19,970; balance, Rs. 30,430; work in progress.

Col. 3.—Cost of bitumen not originally anticipated to be received during the year.

2. Reconstructing bridge at mile 5/7 in Ootacamund-Gudalur-Mysore road		- 100	- 103	- 103	- 3
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Estimate, Rs. 13,400; expenditure to end of March 1945, Rs. 11,651; balance, Rs. 1,749; work completed.

3. Reconstructing culvert at mile 65/4 of Calicut-Nilambur-Gudalur road.		700	700	+ 700	
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Estimate, Rs. 12,100; expenditure to end of March 1945, Rs. 11,229; balance Rs. 871; work in progress.

4. Forming a diversion road in Palladam Town limits.		1,100	1,158	+ 1,158	+ 58
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Estimate, Rs. 15,500; expenditure to end of March 1945, Rs. 13,806; work completed.

5. Cement concreting Madras-Calicut Trunk road within Coimbatore Municipal limits from miles 330/0 to 330/6 and round out at 330/1		57,900	58,931	+ 58,931	+ 1,031
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Estimate, Rs. 80,000; expenditure to end of March 1945, Rs. 58,931; balance Rs. 21,069; work in progress.

Col. 3.—Provision to pay the final bill of a contractor.

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

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

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

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

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

6. Reconstruction of weak bridges at mile 11/4 of Palghat-Vadakkancheri road

.. .. .. .. .. — 100 .. .. .. .. .. — 58 .. .. .. .. .. — 58 .. .. .. .. .. + 42

Estimate, Rs. 20,000; expenditure to end of March 1945, Rs. 18,266; work completed.

7. Remodelling of Mangalam bridge at mile 20/6 of Alathur-Vaniampara road

.. .. .. .. .. 900 .. .. .. .. .. 501 .. .. .. .. .. + 501 .. .. .. .. .. — 399

Estimate, Rs. 18,850; expenditure to end of March 1945, Rs. 10,660; balance, Rs. 8,190; work in progress.

8. Strengthening the Thuppanad bridge at mile 372/8 of Madras-Calicut Trunk road

.. .. .. .. .. 10,500 .. .. .. .. .. 5,495 .. .. .. .. .. + 5,495 .. .. .. .. .. — 5,005

Estimate, Rs. 21,400; expenditure to end of March 1945, Rs. 5,495; balance, Rs. 15,905; work in progress.

Col. 3.—Work sanctioned late.

Col. 6.—Debits not raised by the Defence Department in respect of materials supplied.

9. Strengthening the bridge at 383/8 of Madras-Calicut Trunk road

.. .. .. .. .. 17,000 .. .. .. .. .. 17,435 .. .. .. .. .. + 17,435 .. .. .. .. .. + 435

Estimate, Rs. 48,000; expenditure to end of March 1945, Rs. 17,435; balance Rs. 30,565; work in progress.

Col. 3.—Work sanctioned late.

10. Widening metalled width from miles 1/7 to 8/4 of Tellichery-Calicut road

.. .. .. .. .. 3,000 .. .. .. .. .. 3,053 .. .. .. .. .. + 3,053 .. .. .. .. .. + 53

Estimate, Rs. 19,000; expenditure to end of March 1945, Rs. 3,053; balance, Rs. 15,947; work in progress.

Col. 3.—Work sanctioned late.

11. Constructing a bed level causeway across Palar Puthuthakku and Ammundi

.. .. .. .. .. 39,398 .. .. .. .. .. + 39,398 .. .. .. .. .. + 39,398

Estimate, Rs. 46,750; expenditure to end of March 1945 under "50. Civil Works", Rs. 39,398; balance, Rs. 7,352; work in progress.

Col. 6.—Decision arrived at late to withdraw debit passed on to Defence Department.

12. Improving Madras-Tiruttani road from mile 42/8 up to district limit.

.. .. .. .. .. 6,600 .. .. .. .. .. 6,666 .. .. .. .. .. + 6,666 .. .. .. .. .. + 66

Estimate, Rs. 17,000; expenditure to end of March 1945, Rs. 17,022; excess over estimate, Rs. 22; work in progress.

Col. 3.—Based on actual requirements.

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

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

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

## 50. Civil Works—Original Works—Communications—Authorized—cont.

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

13. Constructing a causeway at mile 4<sup>5</sup>/<sub>4</sub>-5 of Madras-Tiruttani road and restoring washed off diversions .. .. . 25,500 26,791 + 26,791 + 1,291

Estimate, Rs. 34,000; expenditure to end of March 1945, Rs. 73,695; excess over estimate, Rs. 39,695; work in progress.

Col. 3.—See item 12 above.

14. Constructing a causeway across the Kalinga river at mile 7<sup>1</sup>/<sub>2</sub> of Kalahasti-Varadapalayam road .. .. . 8,500 8,201 + 8,201 - 299

Estimate, Rs. 30,000; expenditure to end of March 1945, Rs. 9,124; balance Rs. 20,876; work in progress.

Col. 3.—See item 12 above.

15. Providing water bound macadam foundations to miles 14/0 to 34/0 of Great Western Trunk road .. .. . 30,200 30,156 + 30,156 - 44

Estimate, Rs. 40,300; expenditure to end of March 1945, Rs. 32,954; balance, Rs. 7,346; work in progress.

Col. 3.—Provision to meet expenditure originally booked under 'repairs' and subsequently transferred to this head.

16. Improvements to Madras-Tiruvallur road. .. .. . 146 + 146 + 146

Estimate not sanctioned; expenditure to end of March 1945, Rs. 146; work in progress.

17. Improvements to Kodambakkam-Sriperumbudur road .. .. . 5,500 4,253 + 4,253 - 1,247

Estimate not sanctioned; expenditure to end of March 1945, Rs. 4,253; work in progress.

Col. 3.—New work started during the year.

18. Surface dressing with pre-coated chips from mile 27/6 to 29/4 of Tirumushi-Satyavedu road. .. .. . 8,400 7,334 + 7,334 - 1,066

Estimate not sanctioned; expenditure to end of March 1945, Rs. 7,334; work in progress.

Col. 3.—Vide item 17 above.

19. Widening of metalled width of Great Southern Trunk Road from miles 290/0 to 295/0 near Madura Town for providing 2 lines of traffic. .. .. . 14,000 14,025 + 14,025 + 25

Estimate, Rs. 14,000; expenditure to end of March 1945, Rs. 14,025; excess over estimate, Rs. 25; work in progress.

Col. 3.—Work sanctioned late.

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

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

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

50. Civil Works—Original Works—Communications—Authorised—cont.

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

20. Providing soling and gravelling to the Kodaikanal-Cochin road from miles 20/5 to 22/5 ..		3,000	2,951	+ 2,951	- 49
Estimate, Rs. 22,300; expenditure to end of March 1945, Rs. 2,951; balance, Rs. 19,349; work in progress.					
Col. 3.—Work sanctioned late.					
21. Kodaikanal-Cochin road. ..		- 1,500	- 1,514	- 1,514	- 14
Estimate, Rs. 3,67,190; expenditure to end of March 1945, Rs. 3,66,741; balance, Rs. 449; work in progress.					
22. Constructing a ferry and ramp across Kistna river at Pondugala ..		- 18,600	- 18,844	- 18,844	- 244
Estimate, Rs. 98,220; expenditure to end of March 1945, Rs. 48,630; balance Rs. 49,590; work in progress.					
Col. 3.—For transfer of debit to Defence Department.					
23. Providing cement concrete surfacing to certain stretches on G.N.T. road which have worn out ..		44,000	43,017	+ 43,017	- 983
Estimate, Rs. 44,000; expenditure to end of March 1945, Rs. 43,017; balance, Rs. 983; work in progress.					
Col. 3.—See item 12 above.					
24. Providing improved surfacing to Salem-Namakal road from miles 17/460 to 13/4 ..		19,700	19,610	+ 19,610	- 90
Estimate, Rs. 98,500; expenditure to end of March 1945, Rs. 29,495; balance, Rs. 59,005; work in progress.					
Col. 3.—Cost of bitumen purchased for the work.					
25. Providing improved surfacing to Salem-Cuddalore road from miles 2/3 to 5 ..		- 1,100	- 1,144	- 1,144	- 44
Estimate, Rs. 26,200; expenditure to end of March 1945, Rs. 3,907; balance, Rs. 30,107; further work stopped.					
26. Cement concreting Vizagapatam-Penduruti road from miles 3/3 to 8/0 ..		4,00,000			- 4,00,000
Estimate, Rs. 8,47,000; expenditure to end of March 1945, 'nil' under '50. Civil Works—Communications'.					
Col. 3.—Work sanctioned late.					
Col. 6.—Expenditure debited to Defence Department.					
27. Providing cement concrete roadway 4" thick to G.N. Road from miles 624/1-225 to 466/4 in Anapalle Municipal limits ..			115	+ 115	+ 115
Estimate not sanctioned; expenditure to end of March 1945, Rs. 115; work in progress.					

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

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

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

## 50. Civil Works—Original Works—Communications—Authorized—cont.

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

28. Providing bitumen semi grout surface 2" thick to G.N. Road in Anakapalle Municipal limits .. .. . 2,516 + 2,516 + 2,516  
 Estimate not sanctioned; expenditure to end of March 1945, Rs. 2,516; work in progress.  
*Col. 6.*—Work was undertaken at the instance of the Defence Department. No funds were provided under the presumption that the cost would be debited direct to the Defence Estimates.
29. Providing bitumen semi grout surface 2" thick to G.N. Road at Vizagapatam Ferry .. .. . 2,127 + 2,127 + 2,127  
 Estimate not sanctioned; expenditure to end of March 1945, Rs. 2,127; work in progress.  
*Col. 6.*—*Vide Col. 6* under item 28 above.
30. Improvements to Adoni-Madhavaram-Tungabhadra Road .. .. . 2,15,000 2,15,775 + 2,15,775 + 775  
 Estimate not sanctioned; expenditure to end of March 1945, Rs. 2,15,775; work in progress.  
*Col. 3.*—Work sanctioned late.
31. Special repairs to the road from mile 2/6 of Alur Road to Government Grain Stores in Crown Talkies at Thimmacherla. .... 15,000 15,021 + 15,021 + 21  
 Estimate, Rs. 20,000; expenditure to end of March 1945, Rs. 15,021; balance, Rs. 4,979; work in progress.  
*Col. 3.*—Work sanctioned late.
32. Constructing bridges across Ellore canal and Ryves canal and forming approach roads .. .. . - 159 - 159 - 159  
 Estimate, Rs. 1,23,000; expenditure to end of March 1945, Rs. 68,875; balance, Rs. 54,125; work in progress.
33. Improvements to surface between miles 114/6 to 119/8 of Chittoor-Cuddalore Road .. .. . 13,000 10,819 + 10,819 - 2,181  
 Estimate, Rs. 13,800; expenditure to end of March 1945, Rs. 10,819; balance, Rs. 2,981; work in progress.  
*Cols. 3 and 6.*—Work sanctioned late. The work was classified under 'Major' on account of the revision of the estimate.
34. Constructing a bed level causeway at mile 1/1 and 2 of Ramakrishnarajpet, Pallipet Road .. .. . 10,000 4,276 + 4,276 - 5,724  
 Estimate, Rs. 22,500; expenditure to end of March 1945, Rs. 4,276; balance, Rs. 18,224; work in progress.  
*Col. 3.*—Work sanctioned late.  
*Col. 6.*—Scarcity of labour due to malaria, want of skilled labour to supply cut slabs and slackness of the contractor to keep up to the programme.

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

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

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

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

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

35. Widening and regrading approaches to the railway bridge at mile 70/5 of Madras-Bangalore Road .. .. .				26	+ 26	+ 26
Estimate, Rs. 11,800; expenditure to end of March 1945, Rs. 11,127; balance, Rs. 673; work in progress.						
36. Cement concreting the Great Northern Trunk Road from mile 271/3 to 278/1 .. .. .			100			- 100
Estimate not sanctioned, work not started.						
37. Constructing a sub way at the northern level-crossing south of Bezwada Railway Station .. .. .			- 100			+ 100
Estimate, Rs. 2,34,000; expenditure to end of March 1945, Rs. 1,38,069; balance, Rs. 95,931; work in progress.						

IV. MINOR WORKS (COLLECTIVELY) .. .. . 15,700 60,100 51,910 + 36,210 - 8,190

Col. 3.—New roads taken up and increase in tender rates in a number of cases.

Col. 6.—Delay in settlement of tenders and adjustment of land charges and non-completion of works.

59. Civil Works—Miscellaneous—Authorized.

II. OTHER MAJOR WORKS FOR WHICH SPECIFIC PROVISION WAS MADE IN THE BUDGET (COLLECTIVELY) .. .. .	9,800		- 10	- 9,810	- 10
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Col. 3.—Work postponed for the duration of the war.

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

1 Restoring and raising the abandoned right flood bank of the Araniar river within Ponneri Union limits in the Chingleput district .. .. .		3,000	3,078	+ 3,078	+ 78
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Estimate, Rs. 13,900; expenditure to end of March 1945, Rs. 14,346; excess over estimate, Rs. 446; work in progress.

Col. 3.—Additional land acquisition charges and more earthwork found necessary.

2 Reconstructing the collapsed portions of the sea wall along the Vizagapatam Beach Road near St. Aloysius' High School at Vizagapatam .. .. .		35,000	34,930	+ 34,930	+ 70
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Estimate, Rs. 33,500; expenditure to end of March 1945, Rs. 34,930; excess over estimate, Rs. 1,430; work in progress.

Col. 3.—Work sanctioned late.

## Grant No. XXXIV—Civil Works—Works—Notes—cont.

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

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation. More +, less -.	Modified appropriation. More +, less -.
(1)	(2)	(3)	(4)	(5)	(6)
	RS.	RS.	RS.	RS.	RS.
<b>50 Civil Works—Miscellaneous—Charged.</b>					
<i>Buildings</i>					
II. OTHER MAJOR WORKS FOR WHICH SPECIFIC PROVISION WAS MADE IN THE BUDGET (COLLECTIVELY) .. .. .	200	..	48	- 152	+ 48
III. MAJOR WORKS FOR WHICH SPECIFIC PROVISION WAS NOT MADE IN THE BUDGET.					
1. Providing flush-out arrangements for clerks' quarters and Bandmen's quarters, Ootacamund.. .. .	..	..	28	+ 28	+ 28
Estimate, Rs. 15,420; expenditure to end of March 1945, Rs. 14,213; work completed.					
2. Constructing a sweepers line of 7 quarters for the Government House, Ootacamund .. .. .	..	10,000	10,014	+ 10,014	+ 14
Estimate, Rs. 17,000; expenditure to end of March 1945, Rs. 10,014; balance, Rs. 6,986; work in progress.					
Col. 3.—Work sanctioned late.					
IV. MINOR WORKS (COLLECTIVELY) .. .. .	24,000	28,200	28,275	+ 4,275	+ 75
Col. 3.—Provision for new works sanctioned in the course of the year.					
Totals { Charged .. .. .	21,200	38,200	38,365	+ 14,165	+ 165
{ Authorized .. .. .	17,88,200	29,53,900	24,97,038	+ 7,08,838	- 4,56,862

*Important comments.*

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

	LAKHS.	
	RS.	
Original appropriation .. .. .	18.12	
Modified appropriation .. .. .	29.92	
Expenditure .. .. .	25.35	

Modifications involving a net increase of Rs. 11.80 lakhs, that is, about 65 per cent of the original appropriation were made during the year.

In respect of works detailed individually in the statement and included in the original budget estimates, the net surrender amounted to Rs. 0.57 lakh. This was chiefly due to the difficulty of procuring materials, delay in the execution of works due to rains and delay in concluding an agreement for a sub-work, partly offset by demands for additional grant due to high tender rates and adjustment of debit for cement and bitumen purchased not originally anticipated.



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

The actual expenditure as compared with the modified appropriation showed a saving of Rs. 4.57 lakhs, that is, about 15 per cent of the modified appropriation. The saving mainly relates to the work "Cement concreting Vizagapatam-Pendurti road from miles 3/3 to 8/0" (Rs. 4 lakhs) the expenditure on which was passed on to the Defence department.

The number of major works included in the above statement for which provision was not made in the budget was 94, excluding two items classified under 'Charged.' Of these, 46 were incomplete works of the previous years, 12 of which were completed during the year. Of the balance of 48 works, 36 are in progress, while the rest were not started.

No token grants were obtained for the following new works on which expenditure was incurred for the first time during the year:—

1. Construction of fish ponds in and around Poondi Reservoir.
2. Providing cement concrete road-way 4" thick to G. N. Road in Anakapalle Municipal limits.
3. Providing bitumen semi-grout surface 2" thick to G.N. Road in Anakapalle Municipal limits.
4. Providing bitumen semi-grout surface 2" thick to G.N. Road at Vizagapatam Ferry.

The works mentioned against items 2 to 4 were undertaken at the instance of the Defence Department on the presumption that the cost would be debited direct to the Defence estimates.

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

See also the Audit Report.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>50. Civil Works.</b>				
<b>Establishment—</b>				
<b>A. Chief Engineers—</b>				
<b>1. Pay of officers—</b>				
Charged .. .. .	O. 1,43,300 R. - 51,300	92,000	89,620	- 2,380
Col. 1.—Pay of the retired and re-employed Chief Engineer was treated as "authorized."				
Authorized .. .. .	O. 21,300 S. 23,600 R. 28,100	73,000	74,375	+ 1,375
Col. 1.—Due to the reasons given under 'Charged' above and also to employment of additional staff in the office of the Chief Engineer, Communications to cope with increased work.				
2. Pay of establishments.	O. 1,75,300 S. 4,900	1,80,200	1,79,007	- 1,193
3. Allowances—				
Charged .. .. .	O. 12,500 R. 3,000	15,500	11,495	- 4,005
Col. 1.—Anticipated increased touring of the Chief Engineer for Irrigation and grant of war allowance to an officer.				
Col. 4.—Restricted touring of the Chief Engineers during the last quarter of the year.				

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

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>50. Civil Works—cont.</b>				
		RS.	RS.	RS.
e. Establishment—cont.				
A. Chief Engineers—cont.				
3. Allowances—cont.				
Authorized	O. 37,600 R. 25,400	63,000	63,978	+ 978
<i>Col. 1.</i> —Enhanced rates of dearness allowance and grant of war allowance (Rs. 17,200), increase in travelling allowances due chiefly to the appointment of a Deputy Chief Engineer for Communications (Rs. 4,500) and increase in other compensatory allowances (Rs. 3,700) due to the grant of house allowance to the additional staff.				
4. Contingencies	O. 25,000 R. — 3,000	22,000	22,460	+ 460
<i>Col. 1.</i> —Based on actual requirements.				
5. Charges recoverable from Governments, departments and others.	O. — 10,200 R. 4,200	— 6,000	— 263	+ 5,737
<i>Cols. 1 and 4.</i> —Less recovery on account of water-supply and drainage schemes due to difficulty in obtaining materials for the work.				
B. Government Architects—				
1. Pay and allowances of officers.	O. 8,100 R. 400	8,500	9,883	+ 1,383
2. Pay and allowances of establishments.	O. 18,900 S. 3,200	22,100	22,240	+ 140
<i>Col. 1.</i> —Continuance of the temporary staff and entertainment of additional staff to cope with the increased work.				
C. Electrical Engineer—				
1. Pay of officers	O. 13,000 R. 200	13,200	12,909	— 291
2. Pay of establishments.	O. 32,000 R. — 2,200	30,400	32,660	+ 2,260
3. Other charges	O. 23,600 R. 200	23,800	25,006	+ 1,206
D. Superintending Engineers (Regular P.W.D. Circles)—				
1. Pay of officers—				
Charged	O. 1,70,600 R. 3,200	1,73,800	1,69,811	— 3,989
Authorized	O. 19,500 R. 500	20,000	20,814	+ 814
2. Pay of establishments.	O. 1,86,000 R. — 8,400	1,77,600	1,77,626	+ 26
3. Allowances—				
Charged	O. 29,400 R. 200	29,600	29,932	+ 332
Authorized	O. 36,300 R. 11,300	47,600	49,227	+ 1,627
<i>Col. 1.</i> —Enhanced rates of dearness allowance and grant of war allowance.				
4. Contingencies	O. 23,500 R. — 1,800	21,700	22,119	+ 419
5. Special Roads Circle—				
Charged	O. 25,700 S. 5,200	30,900	32,789	+ 1,889
Authorized	O. 26,000 S. 6,800	32,800	31,621	— 1,179
<i>Charged and Authorized Col. 1.</i> —Appointment of another Superintending Engineer and staff for the supervision of a greater number of road works taken over by P.W.D.				

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

Major head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess + Saving -.
(1)	(2)	(3)	(4)
<b>50. Civil Works—cont.</b>	<b>RS.</b>	<b>RS.</b>	<b>RS.</b>
<b>e. Establishment—cont.</b>			
<b>D. Superintending Engineers—</b>			
<b>6. Charges recoverable from Governments, Departments, etc.—</b>			
Charged .. .. O. - 25,700			
R. 25,700			
Col. 1.—Discontinuance of contribution by the Central Government towards cost of establishment employed in connection with the maintenance of roads.			
Authorized .. .. O. - 25,200			
R. 16,400	- 8,800	- 18,032	- 9,232
Col. 1.—See 'Charged' above and also to less expenditure anticipated on famine works.			
Col. 4.—Larger recoveries than anticipated on account of supervision of Irrigation Survey establishment.			
<b>E. Executive establishments—</b>			
<b>I. Ordinary areas—</b>			
<b>1. Pay of officers—</b>			
Charged .. .. O. 75,100			
S. 2,400	69,000	54,569	- 14,431
R. - 8,500			
Col. 4.—Mainly transfer of proportionate pay of the Executive Engineer, Special Works Division, Coimbatore, to subhead 'e.J.1. charged'.			
Authorized .. .. O. 6,50,000			
S. 200	6,14,200	6,23,438	+ 9,238
R. - 36,000			
<b>2. Pay of establishments—Permanent.</b>			
O. 11,43,000	11,83,000	11,75,410	- 7,590
S. 40,000			
<b>3. Pay of establishments—Temporary.</b>			
O. 4,80,000	4,53,600	4,50,055	- 3,545
S. 200			
R. - 26,600			
<b>4. Allowances—</b>			
Charged .. .. O. 13,900			
R. - 2,600	11,300	11,693	+ 393
Col. 1.—Less touring by officers.			
Authorized .. .. O. 6,83,000			
S. 3,20,000	10,03,000	10,18,903	+ 15,903
Col. 1.—Grant of war allowance and enhanced rates of dearness, travelling and other compensatory allowances.			
<b>5. Contingencies</b> .. .. O. 1,61,000			
R. 34,500	1,95,500	1,97,319	+ 1,819
Col. 1.—Formation of a new division and subdivision and grant of enhanced rates of dearness allowance to menials.			
<b>6. Contribution payable to local bodies towards leave salaries, etc.</b>			
R. 1,400	1,400	2,023	+ 623
<b>7. Special Roads Circle—</b>			
Charged .. .. O. 17,200			
R. - 7,200	10,000	11,599	+ 1,599
Col. 1.—Transfer of an Officer whose pay was 'Charged'.			
Authorized .. .. O. 3,41,000			
S. 2,42,300	5,83,300	5,27,671	- 55,629
Col. 1.—Creation of a new division with two subdivisions in a district for the execution of certain important road works and increased expenditure due to the grant of war allowance and enhanced rates of dearness and travelling allowances.			

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

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>50. Civil Works—cont.</b>				
e. Establishment—cont.				
E. Executive establishments—cont.				
I. Ordinary areas—cont.				
8. Charges recoverable from Governments, departments, etc.—				
Charged .. .. .	O. - 17,200 R. 17,200			
Col. 1.—See explanation under 'D. 6.'				
Authorized .. .. .	O. - 3,61,100 R. - 29,600	- 3,90,700	- 59,915	+ 3,30,785
Col. 4.—Vide explanation under 'D. 6. col. 1.'				
9. Establishment for the reclamation of lands in Cauvery-Mettur Project Area.—				
Charged .. .. .	R. 2,100	2,100	1,950	- 150
Col. 1.—New sub-head opened to exhibit expenditure on the establishment sanctioned for the scheme.				
Authorized .. .. .	S. 60,000	60,000	60,608	+ 608
Col. 1.—See 'Charged' above.				
10. Charges recoverable from Governments, Departments, etc.—				
Charged .. .. .			- 650	- 650
Authorized .. .. .	R. - 19,200	- 19,200	- 15,913	+ 3,287
Col. 1.—Recovery from the Central Government on account of Public Works Department staff employed on the scheme for reclamation of lands in the Cauvery-Mettur Project.				
Col. 4.—Due mainly to the recovery in respect of expenditure incurred in 1943-44 having been credited to XXXIX. Civil Works.				
II. Partially excluded areas—				
1. Pay of officers .. .. .				
	O. 4,600 R. - 300	4,300	4,615	+ 315
2. Pay of establishments.				
	O. 31,500 S. 100 R. - 3,200	28,400	29,182	+ 782
Col. 1.—Several sections were clubbed together on account of dearth of supervisors and less number of supervisors employed in the Agency.				
3. Allowances .. .. .				
	O. 14,500 R. 5,400	19,900	21,031	+ 1,131
Col. 1.—Grant of war allowance and enhanced rates of dearness allowance.				
4. Contingencies .. .. .				
	O. 2,000 R. - 100	1,900	2,171	+ 271
5. Charges payable to Governments, Departments, etc.				
	O. 25,100 R. 3,200	28,300	28,144	- 156
Col. 1.—Increased expenditure on works in Partially Excluded Areas.				
F. Medical establishments..				
	O. 2,300 R. 1,200	3,500	3,741	+ 241
G. Establishment for Communications—				
1. Pay of officers .. .. .				
	O. 2,16,700 S. 27,600 R. - 13,400	2,30,900	2,27,221	- 3,679
2. Pay of establishments of Superintending Engineers.				
	O. 39,000 S. 5,100 R. 1,400	45,500	43,199	- 2,301

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

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>50. Civil Works—cont.</b>		RS.	RS.	RS.
<b>e. Establishment—cont.</b>				
<b>G. Establishment for Communications—cont.</b>				
3. Other Charges	O. 44,100 S. 13,600 R. 12,000	69,700	74,320	+ 4,620
<i>Subheads 1 to 3, col. 1.—Employment of a special Engineer with staff to prepare rough estimates for road development schemes to be included in Post-War Development Schemes.</i>				
<b>H. Poondi Reservoir Scheme—</b>				
1. Pay of officers	R. 600	600	611	+ 11
2. Pay of establishments	R. 1,700	1,700	1,708	+ 8
3. Allowances	R. 600	600	666	+ 66
4. Contingencies	R. 100	100	95	= 5
5. Charges recoverable from Governments, departments, etc.	R. - 3,000	- 3,000	- 3,080	- 80
<i>Col. 1.—Recovery consequent on the continuance of the subdivision up to 31st May 1944.</i>				
<b>J. Establishment sanctioned in connection with works for Military purposes other than Road Works.</b>				
<b>1. Pay of officers—</b>				
Charged	R. 9,300	9,300	9,624	+ 324
<i>Col. 1.—Cost of establishment employed for the purpose.</i>				
Authorized	O. 15,200 S. 100 R. 61,400	76,700	80,552	+ 3,852
<i>Col. 1.—See "Pay of Officers—Charged" above.</i>				
<b>2. Pay of establishments.</b>				
	O. 23,500 R. 1,95,500	2,19,000	1,69,755	- 49,245
<i>Col. 1.—See "Pay of Officers—Authorized" above.</i>				
<i>Col. 4.—Explained to be due either to dearth of qualified hands or to posts not having been filled in.</i>				
<b>3. Allowances—</b>				
Charged	R. 3,300	3,300	2,952	- 348
<i>Col. 1.—See "Pay of officers—Charged" above.</i>				
Authorized	O. 11,900 R. 73,000	84,900	87,752	+ 2,852
<i>Col. 1.—See "Pay of Officers—Authorized" above.</i>				
<b>4. Contingencies</b>				
	O. 4,000 R. 10,100	14,100	13,359	- 741
<i>Col. 1.—See "Pay of Officers—Authorized" above.</i>				
<b>5. Charges recoverable from Governments, etc.—</b>				
Charged	R. - 12,600	- 12,600	- 8,710	+ 3,890
<i>Col. 1.—Provision for recovery from the Central Government on account of staff employed. See "Pay of Officers—Charged" above.</i>				
<i>Col. 4.—Due to the fact that the war works on which the Executive Engineer was engaged were less than anticipated.</i>				
Authorized	O. - 51,600 R. - 3,40,000	- 3,94,600	- 2,94,204	+ 1,00,396
<i>Col. 1.—See "Charged" above.</i>				
<i>Col. 4.—Recovery was effected in 1945-46.</i>				

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

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
50. Civil Works—cont.		RS.	RS.	RS.
e. Establishment—cont.				
K. Establishment for the Quinine Factory on the Anamalais—				
1. Pay of officers .. R.	3,500	3,500	3,547	+ 47
2. Pay of establishmentants. R.	900	900	894	- 6
3. Allowances .. R.	3,400	3,400	2,990	- 410
4. Contingencies .. R.	100	100	54	- 46
5. Charges recoverable from Cinchona Department R.	- 9,700	- 9,700	- 9,697	+ 3

*Sub-heads 1 to 5, col. 1.*—New sub-heads opened to exhibit expenditure on account of employment of an Executive Engineer with subordinate staff for the preparation of detailed plans for the construction of a new quinine factory on the Anamalais and the recovery therefor.

L. Post-war Reconstruction—Wynaad colonisation scheme—

1. Pay of officers .. S.	5,600	5,600	5,451	- 149
2. Pay of establishments .. R.	6,700	6,700	6,397	- 303
3. Allowances .. R.	4,800	4,800	5,451	+ 651
4. Other charges .. R.	700	700	522	- 178

*Sub-heads 1 to 4, col. 1.*—New sub-heads opened to exhibit expenditure on the staff employed on work connected with Wynaad Colonisation Scheme.

M. Charges payable to or recoverable from Governments, etc.—

O.	- 1,03,500	} - 1,20,000	- 5,65,249	- 4,45,249
R.	- 16,500			

*Col. 1.*—Larger recoveries anticipated from the Defence Department on account of Defence works.

*Col. 4.*—Explained to be due to larger recoveries on account of centage charges on several isolated defence works undertaken by the Public Works Department not taken into account in fixing the final appropriation.

f. Tools and plant—

I. Ordinary areas—

A. New supplies ..	{ O. 34,900 S. 9,26,000 R. - 1,000 }	9,59,900	9,44,981	- 14,919
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*Col. 1.*—Purchase of (i) one hundred and twelve motor vehicles for transport of materials, etc., in connection with the execution of works on the roads taken over by the Public Works Department for maintenance (Rs. 8,58,000), (ii) scientific instruments for the Special Roads Circle (Rs. 5,500), (iii) furniture, etc., for new divisions in the Special Roads Circle (Rs. 44,700) and (iv) three concrete mixers for road works (Rs. 15,900).

B. Repairs and carriage ..	{ O. 65,000 S. 3,56,900 R. 1,000 }	4,22,900	3,63,798	- 54,105
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*Col. 1.*—Provision to meet cost of repairs to office furniture and other tools and plant in the several divisions and to cover the write-back of expenditure relating to maintenance of lorries in the Special Roads Circle from "Communications—Repairs" to this head.

*Col. 4.*—Non-receipt of bills from a company for repairs to lorries and non-payment of hire charges of rollers received from Local Bodies and Defence Department due respectively to the rates not having been settled and debits not having been received.

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

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.			
(1)		(2)	(3)	(4)			
<b>50. Civil Works—cont.</b>		RS.	RS.	RS.			
<b>e. Establishment—cont.</b>							
<b>G. Establishment for Communications—cont.</b>							
3. Other Charges	O. 44,100 S. 13,600 R. 12,000	69,700	74,320	+ 4,620			
<i>Subheads 1 to 3, col. 1.—Employment of a special Engineer with staff to prepare rough estimates for road development schemes to be included in Post-War Development Schemes.</i>							
<b>H. Poondi Reservoir Scheme—</b>							
1. Pay of officers	R. 600	600	611	+ 11			
2. Pay of establishments	R. 1,700	1,700	1,798	+ 8			
3. Allowances	R. 600	600	666	+ 66			
4. Contingencies	R. 100	100	95	= 5			
5. Charges recoverable from Governments, departments, etc.	R. - 3,000	- 3,000	- 3,080	- 80			
<i>Col. 1.—Recovery consequent on the continuance of the subdivision up to 31st May 1944.</i>							
<b>J. Establishment sanctioned in connection with works for Military purposes other than Road Works.</b>							
1. Pay of officers—Charged	R. 9,300	9,300	9,624	+ 324			
<i>Col. 1.—Cost of establishment employed for the purpose.</i>							
Authorized	O. 15,200 S. 100 R. 61,400	76,700	80,552	+ 3,852			
<i>Col. 1.—See "Pay of Officers—Charged" above.</i>							
2. Pay of establishments.	O. 23,500 R. 1,85,500	2,19,000	1,69,755	- 49,245			
<i>Col. 1.—See "Pay of Officers—Authorized" above.</i>							
<i>Col. 4.—Explained to be due either to dearth of qualified hands or to posts not having been filled in.</i>							
3. Allowances—Charged	R. 3,300	3,300	2,952	- 348			
<i>Col. 1.—See "Pay of officers—Charged" above.</i>							
Authorized	O. 11,900 R. 73,000	84,900	87,752	+ 2,852			
<i>Col. 1.—See "Pay of Officers—Authorized" above.</i>							
4. Contingencies	O. 4,000 R. 10,100	14,100	13,359	- 741			
<i>Col. 1.—See "Pay of Officers—Authorized" above.</i>							
5. Charges recoverable from Governments, etc.—Charged	R. - 12,600	- 12,600	- 8,710	+ 3,890			
<i>Col. 1.—Provision for recovery from the Central Government on account of staff employed. See "Pay of Officers—Charged" above.</i>							
<i>Col. 4.—Due to the fact that the war works on which the Executive Engineer was engaged were less than anticipated.</i>							
Authorized	O. - 54,600 R. - 3,40,000	- 3,94,600	- 2,94,204	+ 1,00,396			
<i>Col. 1.—See "Charged" above.</i>							
<i>Col. 4.—Recovery was effected in 1945-46.</i>							

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

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
50. Civil Works—cont.		RS.	RS.	RS.
e. Establishment—cont.				
K. Establishment for the Quinine Factory on the Anamalais—				
1. Pay of officers .. R.	3,500	3,500	3,547	+ 47
2. Pay of establishmentants. R.	900	900	894	- 6
3. Allowances .. R.	3,400	3,400	2,990	- 410
4. Contingencies .. R.	100	100	54	- 46
5. Charges recoverable from Cinchona Department R.	- 9,700	- 9,700	- 9,697	+ 3

*Sub-heads 1 to 5, col. 1.*—New sub-heads opened to exhibit expenditure on account of employment of an Executive Engineer with subordinate staff for the preparation of detailed plans for the construction of a new quinine factory on the Anamalais and the recovery therefor.

## L. Post-war Reconstruction—Wynaad colonisation scheme—

1. Pay of officers .. S.	5,600	5,600	5,451	- 149
2. Pay of establishments .. R.	6,700	6,700	6,397	- 303
3. Allowances .. R.	4,800	4,800	5,451	+ 651
4. Other charges .. R.	700	700	522	- 178

*Sub-heads 1 to 4, col. 1.*—New sub-heads opened to exhibit expenditure on the staff employed on work connected with Wynaad Colonisation Scheme.

## M. Charges payable to or recoverable from Governments, etc.—

O.	- 1,03,500	- 1,20,000	- 5,65,249	- 4,45,249
R.	- 16,500			

*Col. 1.*—Larger recoveries anticipated from the Defence Department on account of Defence works.

*Col. 4.*—Explained to be due to larger recoveries on account of centage charges on several isolated defence works undertaken by the Public Works Department not taken into account in fixing the final appropriation.

## f. Tools and plant—

## I. Ordinary areas—

A. New supplies ..	{ O.	34,900	9,59,900	9,44,981	- 14,919
	{ S.	9,26,000			
	{ R.	- 1,000			

*Col. 1.*—Purchase of (i) one hundred and twelve motor vehicles for transport of materials, etc., in connection with the execution of works on the roads taken over by the Public Works Department for maintenance (Rs. 8,58,000), (ii) scientific instruments for the Special Roads Circle (Rs. 5,500), (iii) furniture, etc., for new divisions in the Special Roads Circle (Rs. 44,700) and (iv) three concrete mixers for road works (Rs. 15,900).

B. Repairs and carriage ..	{ O.	65,000	4,22,900	3,63,798	- 54,105
	{ S.	3,56,900			
	{ R.	1,000			

*Col. 1.*—Provision to meet cost of repairs to office furniture and other tools and plant in the several divisions and to cover the write-back of expenditure relating to maintenance of lorries in the Special Roads Circle from "Communications—Repairs" to this head.

*Col. 4.*—Non-receipt of bills from a company for repairs to lorries and non-payment of hire charges of rollers received from Local Bodies and Defence Department due respectively to the rates not having been settled and debits not having been received.



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

Major head and sub-head. (1)	Final grant or appropriation. (2)	Actual expenditure. (3)	Excess + Saving - (4)
	RS.	RS.	RS.
<b>50. Civil Works—<i>cont.</i></b>			
<b>f. Tools and plant—<i>cont.</i></b>			
<b>I. Ordinary areas—<i>cont.</i></b>			
C. Charges payable to or recoverable from Governments and others.	{ O. — 600 } { R. — 4,300 }	— 4,900	— 9,834
Cols. 1 and 4.— Execution of more works for other departments.			
<b>II. Partially excluded areas.—</b>			
A. New supplies	{ O. 300 } { S. 200 }	500	713
B. Repairs and carriage.	{ O. 300 } { S. 100 }	400	478
<b>j. Charges in England—Ordinary areas—</b>			
A. Leave salaries and deputation pay—			
Charged	{ O. 10,600 } { S. 10,900 } { R. 15,300 }	36,800	40,493
B. Sterling overseas pay—			
Charged	{ O. 16,400 } { R. 400 }	16,800	16,035
C. Allotment of pay of officers—			
Charged	{ O. 4,800 } { R. 2,400 }	7,200	7,206
<b>k. Loss or gain by exchange—</b>			
Charged	R. 100	100	111
Lump sum provision for the restoration of 1933 scales of pay—	{ O. 17,600 } { R. — 17,600 }		
<b>Surrenders or withdrawals within grant or appropriation—</b>			
Charged—			
Gross	R. 30,300	30,300	— 30,300
Deductions	R. — 30,300	— 30,300	+ 30,300
Authorized—			
Gross	R. — 4,01,700	— 4,01,700	+ 4,01,700
Deductions	R. 4,01,700	4,01,700	— 4,01,700
<b>Totals</b>			
Charged—			
Gross	5,38,000	4,89,879	— 48,121
Deductions	— 42,900	— 9,360	+ 33,540
Net	4,95,100	4,80,519	— 14,581
Authorized—			
Gross	66,67,700	69,27,547	+ 2,59,847
Deductions	— 5,55,200	— 9,76,187	— 4,20,987
Net	61,12,500	59,51,360	— 1,61,140

Notes.

*Administration of the Grant—Charged.*—The saving in the final appropriation was 2.9 per cent as against the excess of 4.2 per cent in the previous year.

*Authorized.*—The saving in the final grant was 2.6 per cent as against the excess of 2.6 per cent in the previous year.

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

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 solely employed on irrigation works and communications) the percentage recoveries on account of work done for other Governments, departments, local bodies, etc., are deducted and the balance is distributed among the appropriate heads of account in proportion to the "Works" outlay recorded thereunder. The following table compares the budget grants and the actuals of these charges for the year under report:—

Serial number.	Heads of account.	Gross outlay on which distribution is based.		Establishment charges excluding pensionary liabilities.		Tools and plant charges.	
		Grant. (3)	Actuals. (4)	Grant. (5)	Actuals. (6)	Grant. (7)	Actuals. (8)
(1)	(2)						
1	XVII. Irrigation works, etc.—			(In lakhs of rupees.)			
	Charged .. ..	..	..	1.20	1.43	..	..
	Authorized .. ..	50.40	51.02	11.24	12.55	3.26	0.56
2	18. Irrigation, etc., works—						
	Charged .. ..	..	..	1.03	1.64	..	..
	Authorized .. ..	61.61	58.82	9.64	10.44	3.92	0.31
3	19. Irrigation, etc., works—						
	Charged .. ..	..	..	0.06	0.09	..	..
	Authorized .. ..	3.46	3.21	0.59	0.61	0.24	0.03
4	68. Irrigation, etc., works—						
	Charged .. ..	..	..	0.12	0.14	..	..
	Authorized .. ..	6.71	6.03	1.10	0.82	0.45	0.18
	Totals { Charged .. ..	..	..	2.41	3.30	..	..
	{ Authorized .. ..	1,22.18	1,19.08	22.57	* 24.42	7.87	1.08
5	50. Civil Works— Ordinary areas—						
	Charged .. ..	2.73	2.75	2.49	1.44	..	..
	Authorized .. ..	1,01.73	84.49	19.36	† 16.21	5.79	11.94
6	50. Civil Works— Partially excluded areas (by establishment in ordinary areas)—						
	Authorized .. ..	0.16	0.16	0.03	0.03	..	..
7	81. Civil Works— Ordinary and partially excluded areas—						
	Charged .. ..	0.01	0.01	0.03	0.05	..	..
	Authorized .. ..	1.58	1.58	0.30	0.36	0.12	0.01
	Total of Nos. 5 to 7 ..	1,06.21	88.99	22.21	18.09	5.91	11.95
8	50. Civil Works— Partially excluded areas (by establishment employed in the partially excluded areas)—						
	Authorized .. ..	2.67	2.65	0.86	0.79	0.01	0.02
	Total of Nos. 1 to 8 ..	2,31.06	2,10.72	48.05	46.60	13.79	13.05

\* Includes Rs. 3.70 lakhs on account of water regulation establishment and excludes special establishment charges of Rs. 2.32 lakhs.

† Includes Rs. 6.90 lakhs on account of inspection of buildings.

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

Serial number.	Heads of account.	Gross outlay on which distribution is based.		Establishment charges excluding pensionary liabilities.		Tools and plant charges.	
		Grant. (3)	Actuals. (4)	Grant. (5)	Actuals. (6)	Grant. (7)	Actuals. (8)
(1)	(2)	(In lakhs of rupees.)					
9	Special establishment for military works and communications, etc., not taken into account for <i>pro-rata</i> purposes	..	..	4.24	4.67	..	..
	Grand total ..	2,31.06	2,10.72	52.29	51.27	13.79	13.05

As forecasted in the budget. Actuals.

NOTE 1.—Percentage of cost of establishment to the works outlay in respect of Irrigation Works (items 1 to 4) 20.44 23.28  
 NOTE 2.—Percentage of cost of establishments to the works outlay in respect of Civil Works (items 5 to 7) 20.91 20.58  
 NOTE 3.—Percentage of cost of establishment to the works outlay in respect of all Provincial Works (items 1 to 8) 20.80 22.32

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 1942-43, 1943-44 and 1944-45 are compared below :—

Class of works.	Works outlay.	Establishment charges.	Percentage.
(1)	(2)	(3)	(4)
(In lakhs of rupees.)			
Irrigation (items 1 to 4)	1942-3 .. 51.95	16.65	32
	1943-4 .. 79.48	22.56	28
	1944-5 .. 119.08	27.72	23
Civil Works—Ordinary areas (item 5).	1942-3 .. 52.49	13.49	26
	1943-4 .. 62.71	14.88	24
	1944-5 .. 87.24	17.65	20

The decrease in the percentages as compared with the previous year both under Irrigation and Civil Works was partly due to larger realizations during the year on account of works carried out for the Defence Department.

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

See also the Audit Report.

Major head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)	(2)	(3)	(4)
50. Civil Works.			
RS. RS. RS.			
g. Grants-in-aid—			
A. Grants to local bodies for trunk roads.	{ O. 14,82,000 } { R. 2,00,000 }	16,82,000	17,16,369 + 34,369

Col. 1.—Increase in the maximum grants admissible to local bodies for the maintenance of trunk roads by 25 per cent owing to the prevailing high cost of materials and labour.

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

Major head and sub-head. (1)		Final grant or appropriation. (2)	Actual expenditure. (3)	Excess + Saving - (4)			
		RS.	RS.	RS.			
<b>50. Civil Works—cont.</b>							
<b>g. Grants-in-aid—cont.</b>							
B. Grants to district boards for important marketing roads.	O. 14,22,200 S. 2,31,000 R. 69,000	17,22,200	17,64,653	+ 42,453			
<i>Col. 1.—See 'g. A. Col. 1' above.</i>							
C. Miscellaneous grants to local bodies for road maintenance.	O. 31,800 S. 3,32,800 R. 800				3,65,400	3,52,494	- 12,906
<i>Col. 1.—Chiefly grants to the Madras Corporation for special repairs to roads damaged by heavy traffic and floods.</i>							
D. Grants to local bodies for roads and bridges (other than village communications).	O. 11,72,000 S. 1,200 R. - 79,600	10,93,600	10,80,197	- 13,403			
E. Grants to local bodies for village communications.	O. 2,70,000 S. 100 R. - 12,500				2,57,600	2,58,930	+ 1,330
F. Grants to local bodies for water-supply and drainage schemes executed by the Public Works Department.	O. 3,40,000 R. 54,600				3,94,600	3,48,500	- 46,100
<i>Col. 1.—Additional appropriation to cover the deduction made in the budget for probable savings (Rs. 1,13,300) and grant to the Madras Corporation for Poondi Reservoir not provided for in the budget (Rs. 46,300), partly offset by reduction in the grant for mufassil water-supply and drainage schemes due to grants sanctioned to certain local bodies not having been drawn by them (Rs. 46,100) and to decreased demand in respect of some other schemes (Rs. 58,900).</i>							
<i>Col. 4.—Failure of certain local bodies to draw in time the grants allotted to them.</i>							
G. Central Road Fund Account—Communications.	O. 11,25,000 S. 700 R. - 2,38,500	8,87,200	8,87,865	+ 665			
<i>Col. 1.—Delay in land acquisition, transfers of roads from local bodies to the P.W.D., non-availability of cement and steel, want of competition among contractors and prevalence of epidemics in certain districts.</i>							
H. Contributions to the Provincial Road Fund.	R. 6,200				6,200	1,941	- 4,259
<i>Cols. 1 and 4.—Appropriation obtained for the transfer to the Provincial Road Fund of the additional toll compensation overdrawn by local bodies and refunded by them subsequently proved excessive due to non-adjustment of certain refunds to the credit of the fund.</i>							
Total ..		64,08,800	64,10,949	+ 2,149			

## Notes.

*Sub-heads "g.D," "g.E," "g.F," and "g.G."*—Deductions of Rs. 2,19,000, Rs. 30,000, Rs. 1,13,300 and Rs. 3,75,000 respectively were made in the budget under these sub-heads for probable savings. Further savings of Rs. 91,808, Rs. 11,070 and Rs. 2,37,135 accrued under sub-heads "g.D," "g.E," and "g.G." respectively, while under sub-head "g.F" the savings fell short of anticipation by Rs. 8,500.

2. *Administration of the grant.*—The excess over the final grant was 0.03 per cent as against the saving of 12.1 per cent in the previous year.

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

3. *Grants-in-aid.*—The Examiner of Local Fund Accounts has reported that grants aggregating Rs. 3,93,824 were irregularly drawn by local bodies during 1943-44. Of this amount, a sum of Rs. 65,443 was refunded and items amounting to Rs. 1,45,087 were either admitted in audit or their recovery was waived. The balance still outstanding is Rs. 1,83,344.

The outstanding items pertaining to the grants-in-aid irregularly drawn in previous years and awaiting recovery or final settlement are—

Year of payment of grant.	Balance reported as outstanding.
	RS.
1941-42 .. .. .	4,806
1942-43 .. .. .	1,32,240

4. *Provincial Road Fund.*—The Motor Vehicles Taxation Act provides for the payment to local bodies, from the proceeds of the Provincial Motor Vehicles Tax, of sums equivalent to their average income from tolls or vehicles tax on motor vehicles 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 realized.

In order to afford relief to the local bodies, it was decided by Government that with effect from 1941-42 additional grants to the extent that funds are available should be given annually to them from provincial funds not exceeding the amount by which the actual sum available for distribution under the Madras Motor Vehicles Taxation Act falls short of the maximum payable under the Act. These grants are limited to what the local bodies can spend within each financial year on specific schemes approved by Government. With a view to enable the local bodies to get the full benefit of the additional grants, a Provincial Road Fund was created to which is credited the balance of grant left undrawn out of the amount due in any particular year. From the accumulations in the Fund, grants are made in subsequent years to local bodies when expenditure on approved schemes is actually incurred.

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

An account of the deposit head "Provincial Road Fund" to the end of 1944-45 is given below :—

	Rs.
Balance on 1st April 1944 .. .. .	16,24,679
Amount credited to the Fund during the year .. .. .	9,83,823
	<hr/>
Total ..	26,08,502
	<hr/>
Grants paid to local bodies during the year towards expenditure on approved schemes, etc.	9,21,177
Balance on 31st March 1945 ..	16,87,325

5. *Subventions from the Central Road Fund (sub-head "g.G.")*—The amounts allotted from time to time to the Province from the Central Road Fund maintained by the Government of India are credited to the deposit head "Subventions from the Central Road Fund" with a view to their utilization on the schemes of road development approved by the Governor-General in Council, on the advice of the Standing Committee on Roads. The actual

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

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 the Central Road Fund" by credit to "XXXIX. Civil Works—Transfers from the 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 1944-45 is given below:—

(1)	To end of 1943-44. (2) RS.	During 1944-45. (3) RS.	Total. (4) RS.
Opening balance .. .. .	..	60,459	..
Allotments from the Central Road Fund—			
(i) Ordinary .. .. .	1,72,01,274	11,18,875	1,83,20,149
(ii) Special grant from the reserve.	20,95,179	907	20,96,086
Total ..	1,92,96,453	11,19,782	2,04,16,285
Expenditure on projects financed from subventions from the Central Road Fund—			
(i) Ordinary .. .. .	1,71,40,815	11,69,331	1,83,10,146
(ii) Special grants from the reserve.	20,95,179	907	20,96,086
Total expenditure ..	1,92,35,994	11,70,238	2,04,06,232
Closing balance ..	60,459	10,003	10,003

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

Of the schemes approved by the Government of India with the concurrence of the Standing Road Committee of the Central Legislature, 398 schemes involving an outlay of Rs. 1,02,77,530 have been taken up for execution during the year 1944-45. A statement of expenditure on important works financed from the Central Road Fund is given below.

6. *Central Road Fund Accounts—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) *South Arcot—Reconstructing the collapsed bridge across Manimuktha river at 132/1-2 of the Great Southern Trunk Road—Estimate, Rs. 1,13,000; expenditure to end of March 1945, Rs. 80,000; work in progress.*

(2) *Coimbatore—Improving Anamalais Ghat Road by strengthening or reconstructing the dilapidated weak bridges and culverts.—Estimate, Rs. 1,20,000; expenditure to end of March 1945, Rs. 1,18,660; work in progress.*

(3) *Coimbatore-Madras-Calicut Road.—(i) 330/6-340-331/1, 6" cement concrete for 22' width, 331/1-333/0, 4" cement concrete for 18' width, (ii) 330/0-336/0, 4" cement concrete for 16' width, and (iii) 325/2-326/6-490, 5" cement concrete for 16' width—Estimate, Rs. 3,45,000; expenditure to end of March 1945, Rs. 3,28,543; work in progress.*

(4) *South Kanara.—Reconstructing the superstructure of the Nelliady bridge in 43/2 of road No. 2—Estimate Rs. 1,20,435; expenditure to end of March 1945, Rs. 22,111; work in progress.*

(ii) Reserve with the Central Government—No scheme over a lakh:

Grant No. XXVII—Electricity.

See also the Audit Report.

Major head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)	(2)	(3)	(4)
<b>XLI. Receipts from Electricity Schemes—Working Expenses.</b>	RS.	RS.	RS.
<b>I. HYDRO-ELECTRIC SCHEMES.</b>			
<b>A. PYKARA HYDRO-ELECTRIC SCHEME.</b>			
a. Works expenditure financed from ordinary revenues—			
1. Works .. .. .	O. 30,000 S. 23,000 R. - 3,000	50,000	54,778 + 4,778
<i>Col. 1.</i> —Sanction of a larger number of works and improvements than anticipated (Rs. 23,000), partly offset by savings due to the transfer from Pykara to Papanasam System (Rs. 3,000).			
2. Expenditure on A.R.P. Works.	O. 600 R. 6,400	7,000	4,431 - 2,569
<i>Col. 1.</i> —Expenditure on fire protection oil drainage works not anticipated (Rs. 4,000) and on dismantling of antiblast walls, fixing of glass panes, etc., sanctioned during the year (Rs. 2,400).			
<i>Col. 4.</i> —The work of dismantling anti-blast walls at a certain power house not taken up owing to operation conditions.			
b. Maintenance proper—Maintenance and other charges.	O. 5,29,600 S. 86,400 R. - 67,000	5,49,000	5,68,205 + 19,205
<i>Col. 1.</i> —(i) Purchase of more power from another system to conserve water in the Mukurti Reservoir (Rs. 16,000), (ii) depreciation on free transformers (Rs. 6,500), (iii) cost of transformers used temporarily to relieve overloaded ones (Rs. 18,600), (iv) increase in work-charged establishment and grant of enhanced daily allowance to staff (Rs. 3,800), (v) Special repairs to haulage track, penstock, power house, etc. (Rs. 8,300), (vi) more renewals and replacements due to longer age of the system and increase in the cost of materials (Rs. 17,000) and (vii) increased rates of dearness allowance (Rs. 16,200), partly offset by savings in maintenance charges due to transfer of works to Papanasam System (Rs. 67,000).			
c. Provision for depreciation as calculated for transfer to the Depreciation Reserve Fund.	O. 7,90,700 R. - 88,000	7,02,700	7,02,687 - 13
<i>Col. 1.</i> —Mainly due to transfer of works to Papanasam System.			
<i>Less</i> —Amount to be spent from the Depreciation Reserve Fund.	O. - 10,000 R. - 2,000	- 12,000	- 9,638 + 2,362
<i>Cols. 1 and 4.</i> —See cols. 1 and 4 of item below.			
Renewals and replacements from the Depreciation Reserve Fund.	O. 10,000 R. 2,000	12,000	9,638 - 2,362
<i>Col. 1.</i> —Expenditure on English Stores not anticipated.			
<i>Col. 4.</i> —Non-utilisation of the provision made for unforeseen works.			
d. Provision for transfer to the Special Reserve Fund.	O. 3,16,300 R. - 35,200	2,81,100	2,81,075 - 25
<i>Col. 1.</i> —See "I.A. c." above.			
<i>Less</i> —Amount to be spent from the Special Reserve Fund.	O. - 10,000 R. 9,000	- 1,000	+ 175 + 1,175
<i>Col. 1.</i> —See "col. 1" of the item below.			
Extraordinary renewals and replacements from the Special Reserve Fund.	O. 10,000 R. - 9,000	1,000	- 175 + 1,175
<i>Col. 1.</i> —Lump sum provision made for unforeseen renewals and replacements did not materialise.			

## Grant No. XXVII—Electricity—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess $\frac{+}{-}$ Saving $\frac{-}{+}$ .
(1)		(2)	(3)	(4)
<b>XLI. Receipts from Electricity Schemes—</b>		RS.	RS.	RS.
<b>Working Expenses—cont.</b>				
<b>I. HYDRO-ELECTRIC SCHEMES—cont.</b>				
<b>A. PYKARA HYDRO-ELECTRIC SCHEME—cont.</b>				
o. Establishments—				
1. Pay of officers .. ..	O. 1,00,000 } R. - 20,500 }	79,500	75,438	- 4,062
<i>Col. 1.—Transfer of officers drawing higher rates of pay outside the system and the formation of a subdivision held in abeyance (Rs. 6,000) and transfer of Madura Division from Pykara to Papanasam System (Rs. 14,500).</i>				
2. Pay of establishments.	O. 1,77,600 } S. 2,300 } R. - 27,500 }	1,52,400	1,51,384	- 1,016
<i>Col. 1.—Savings on transfer of Madura Division from Pykara to Papanasam System (Rs. 27,500), partly offset by increase in staff (Rs. 2,300).</i>				
3. Allowances .. ..	O. 80,500 } S. 30,900 } R. - 11,000 }	1,00,400	99,908	- 492
<i>Col. 1.—(i) Enhancement of rates of travelling and hill allowances including provision for the travelling allowance of additional staff (Rs. 12,600), (ii) grant of war allowance (Rs. 6,500) and (iii) enhancement of dearness allowance (Rs. 11,800), partly offset by savings due to transfer of works to Papanasam System (Rs. 11,000).</i>				
4. Other charges .. ..	O. 72,100 } R. - 3,900 }	68,200	67,642	- 558
5. Charges payable to or recoverable from Governments, departments and others.	O. - 800 } R. 9,300 }	8,500	8,044	- 456
<i>Col. 1.—Less recoveries due to smaller outlay on capital works (Rs. 3,700) and transfer of portion of recoveries to Papanasam System (Rs. 5,600).</i>				
f. Tools and Plant .. ..	O. 25,000 } R. - 2,000 }	23,000	24,203	+ 1,203
Deduct—Percentage recoveries from Capital Works.	O. - 3,400 } R. 800 }	- 2,600	- 2,685	- 85
g. Suspense—				
1. London Stores .. ..	R. 600	600		- 600
2. Other suspense accounts.	O. - 36,000 } S. 1,23,400 } R. - 1,50,500 }	- 63,100	- 51,862	+ 11,238
<i>Col. 1.—Addition due to increased debits to Billing Suspense and increased expenditure on free transformers service connections and hire of oil engine and the reduction due to the transfer of suspense balance to Papanasam System.</i>				
<i>Col. 4.—(i) Non-payment by the Defence Department for works done (Rs. 5,400) and by the Telegraphs Department for materials supplied (Rs. 7,500), (ii) debit advices for supply of materials received but not adjusted on account of non-receipt of materials in time (Rs. 13,800) and (iii) Stock issue of materials debited to suspense pending receipt of full details of works (Rs. 11,500), partly offset by unanticipated credits under Billing Suspense (Rs. 27,000).</i>				



Grant No. XXVII—Electricity—cont.

Major head and sub-head. (1)		Final grant or appropriation. (2)	Actual expenditure. (3)	Excess +, Saving -. (4)
<b>XLI. Receipts from Electricity Schemes— Working Expenses—cont.</b>		RS.	RS.	RS.
<b>I. HYDRO-ELECTRIC SCHEMES—cont.</b>				
<b>B. METTUR HYDRO-ELECTRIC SCHEME.</b>				
a. Works expenditure financed from ordinary revenues—				
1. Works .. .. .	O. 10,000 R. 1,400	11,400	11,493	+ 93
2. Expenditure on A.R.P. Works.	R. 2,800			
<i>Col. 1.—Provision for unanticipated expenditure on the dismantling of certain structural protection works on the abolition of A.R.P. measures.</i>				
b. Maintenance proper—				
1. Maintenance and other charges.	O. 3,88,400 S. 16,900	4,05,300	4,10,452	+ 5,152
c. Provision for depreciation as calculated for transfer to the Depreciation Reserve Fund.	O. 5,10,900 R. - 12,400			
<i>Less—Amount to be spent from the Depreciation Reserve Fund.</i>	O. - 10,000 R. 5,700	- 4,300	- 4,300	..
<i>Col. 1.—See col. 1 of item below.</i>				
Renewals and replacement from the Depreciation Reserve Fund.	O. 10,000 R. - 5,700	4,300	4,300	..
<i>Col. 1.—Expenditure limited to actual cash available under the Fund.</i>				
d. Provision for transfer to the Special Reserve Fund.	O. 2,04,400 R. - 5,000	1,99,400	1,99,385	- 15
<i>Less—Amount to be spent from the Special Reserve Fund.</i>	O. - 10,000 R. 1,200			
Extraordinary renewals and replacements from the Special Reserve Fund.	O. 10,000 R. - 1,200	8,800	9,523	+ 723
e. Establishments—				
1. Pay of officers .. .. .	O. 74,500 R. 12,700	87,200	85,492	- 1,708
<i>Col. 1.—Creation of a special subdivision, transfer of a senior divisional Electrical Engineer to the System on higher pay and increased debit of leave salary.</i>				
2. Pay of establishments ..	O. 1,54,700 R. 800	1,55,500	1,51,978	- 3,522
3. Allowances .. .. .	O. 69,000 S. 28,600			
<i>Col. 1.—Enhanced rates of travelling and dearness allowances and grant of war allowance.</i>				
4. Other charges .. .. .	O. 75,300 S. 24,100	99,400	98,209	- 1,191
<i>Col. 1.—Increase due to the revised rates fixed for recovery of pension charges (Rs. 18,900) and payment of bills for stationery supplied in the previous year (Rs. 5,200).</i>				
5. Charges payable to or recoverable from Governments, departments and others.	O. 8,500 S. 1,34,700	1,43,200	1,39,832	- 3,368
<i>Col. 1.—Contribution payable to the C.M.P. for 1943-44 and 1944-45 for use of water for the generation of electricity (Rs. 1,45,600), partly offset by increased recovery due to (a) larger output in Mettur Workshops (Rs. 2,000) and (b) increase in the capital outlay (Rs. 8,900).</i>				

## Grant No. XXVII—Electricity—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>XLI. Receipts from Electricity Schemes—</b>		RS.	RS.	RS.
<b>Working Expenses—cont.</b>				
<b>I. HYDRO ELECTRIC SCHEMES—cont.</b>				
<b>B. METTUR HYDRO-ELECTRIC SCHEME—cont.</b>				
f. Tools and plant	O. 10,000 R. 25,900	35,900	33,463	- 2,437
<i>Col. 1.—Transfer of cost of tools and plant kept under suspense (Rs. 8,800), purchase of a lorry (Rs. 6,000) and increase in tools and plant purchased (Rs. 11,100).</i>				
Deduct—Percentage recoveries from Capital Works.	O. - 1,400 R. - 3,700	- 5,100	- 4,079	+ 1,021
<i>Col. 1.—Larger recovery than anticipated due to increase in capital outlay.</i>				
g. Suspense—				
2. Other suspense accounts.	O. - 40,000 S. 30,000	- 10,000	- 1,199	+ 8,801
<i>Col. 1.—Larger debits to billing suspense, less clearance of service connection work orders and debit of expenditure on renewals and replacements of equipment for want of cash balance in the Depreciation Reserve Fund.</i>				
<i>Col. 4.—Adjustment of bills for which materials were received only in 1945-46.</i>				
<b>C. PAPANASAM HYDRO-ELECTRIC SCHEMES.</b>				
a. Works expenditure financed from ordinary revenues—				
1. Works	O. 1,000 R. 4,000	5,000	5,080	+ 80
<i>Col. 1.—Transfer to this system of works from Pykara System (Rs. 3,000) and additional works executed (Rs. 1,000).</i>				
2. Expenditure on A.R.P. Works.	R. 1,000	1,000	766	- 234
b. Maintenance proper— Maintenance and other charges.	O. 68,000 S. 2,62,500 R. 67,000	3,97,500	4,02,279	+ 4,779
<i>Col. 1.—Purchase of power from the Pykara System due to postponement of the commissioning of the second generating unit (Rs. 2,62,500) and transfer of works from the Pykara System (Rs. 67,000).</i>				
c. Provision for depreciation as calculated for transfer to the Depreciation Reserve Fund.	R. 85,000	85,000	84,990	- 10
<i>Col. 1.—Provision relating to works transferred from the Pykara System.</i>				
d. Provision for transfer to the Special Reserve Fund.	R. 34,000	34,000	33,996	- 4
<i>Col. 1.—Same as "c" above.</i>				
e. Establishments—				
1. Pay of officers	O. 35,400 R. 11,600	47,000	46,939	- 61
<i>Col. 1.—See "c" above (Rs. 14,500), set off partly by savings due to certain posts kept unfilled (Rs. 2,900).</i>				
2. Pay of establishments	O. 59,000 R. 15,500	74,500	75,120	+ 620
<i>Col. 1.—Same as "C. e. 1." the amounts involved being Rs. 27,500 and Rs. 12,000.</i>				

Grant No. XXVII—Electricity—cont.

Major head and sub-head. (1)	Final grant or appropriation. (2)	Actual expenditure. (3)	Excess +, Saving -. (4)
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**XLI. Receipts from Electricity Schemes—  
Working Expenses—cont.**

RS. RS. RS.

**I. HYDRO-ELECTRIC SCHEMES—cont.**

**C. PAPANASAM HYDRO-ELECTRIC SCHEMES—cont.**

**e. Establishments—cont.**

3. Allowances .. .. .	O. 16,500 S. 16,300 R. 11,000	} 43,800	43,606	- 194
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Col. 1.—(i) Transfer of works from Pykara System (Rs. 11,000), (ii) enhanced rates of travelling allowance (Rs. 8,600), (iii) enhanced rates of dearness allowance and grant of war allowance (Rs. 7,700).

4. Other charges .. .. .	O. 14,000 S. 10,200 R. 14,800	} 39,000	40,287	+ 1,287
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Col. 1.—See "C. c." (Rs. 14,800), enhanced rate of pension charges (Rs. 4,200) and increased expenditure under contingencies (Rs. 6,000).

5. Charges payable to or recoverable from Governments, departments and others.	O. - 20,200 S. 45,700 R. - 5,100	} 20,400	21,983	+ 1,583
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Col. 1.—Increased revenue anticipated from the System and smaller credits by transfer to Capital Account due to less outlay on works (Rs. 45,700), partly offset by increase in recovery due to the transfer of works from Pykara System (Rs. 5,100).

f. Tools and plant .. .. .	O. 5,000 R. 4,500	} 9,500	8,844	- 656
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Col. 1.—Additional tools ordered for the System (Rs. 3,500) and transfer of works from Pykara System (1,000).

Deduct—Percentage recoveries from Capital Works.	O. - 1,900 R. 900	} - 1,000	- 857	+ 143
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**g. Suspense—**

2. Other suspense accounts.	O. 40,000 R. 45,000	} 85,000	61,635	- 23,365
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Col. 1.—Transfer of suspense balance from the Pykara System (Rs. 1,49,300), partly offset by savings (Rs. 1,04,300).

Col. 4.—Realization of current consumption charges for February 1945 in March 1945 itself, though due for recovery in April 1945.

**II. THERMO-ELECTRIC SCHEMES.**

**A. VIZAGAPATAM SCHEME.**

**a. Works expenditure financed from ordinary revenues—**

1. Works .. .. .	O. 1,000 R. 2,600	} 3,600	3,298	- 302
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Col. 1.—Chiefly transfer of expenditure incurred on a damaged transformer from Capital to Revenue.

2. Expenditure on A.R.P. Works.	O. 1,200 S. 11,900	} 13,100	10,643	- 2,457
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Col. 1.—Chiefly (i) maintenance charges on an emergency power plant (Rs. 2,400) and (ii) A.R.P. Works in Power House ordered by the Electrical Commissioner (Rs. 8,500).

Col. 4.—Slow progress of additional A.R.P. Works owing to operational conditions.

**b. Maintenance proper—**

Maintenance and other charges.	O. 1,32,100 S. 75,500	} 2,07,600	2,15,958	+ 8,358
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Col. 1.—Larger consumption of coal purchased at higher prices (Rs. 70,200) and grant of increased dearness allowance to works establishment (Rs. 5,300).

## Grant No. XXVII—Electricity—cont:

Major head and sub-head:		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -
(1)		(2)	(3)	(4)
<b>XLI. Receipts from Electricity Schemes—</b>		RS.	RS.	RS.
<b>Working Expenses—cont.</b>				
<b>II. THERMO-ELECTRIC SCHEMES—cont.</b>				
<b>A. VIZAGAPATAM SCHEME—cont.</b>				
<b>c. Establishments—</b>				
1. Pay of officers .. .. O.	13,700	} 16,500	17,075	+ 575
S.	2,800			
<i>Col. 1.—Enhancement in the pay of officers and grant of special pay.</i>				
2. Pay of establishments .. O.	28,000	} 36,400	37,342	+ 942
R.	8,400			
<i>Col. 1.—Refixation of pay in pre-1938 scale, grant of special pay and transfer of senior staff to the System on higher rates of pay.</i>				
3. Allowances .. .. O.	8,500	} 16,300	16,025	- 275
R.	7,800			
<i>Col. 1.—(i) Enhanced travelling allowance (Rs. 2,000), (ii) increased rates of dearness allowance and grant of war allowance (Rs. 5,800).</i>				
4. Other charges .. .. O.	15,300	} 22,600	21,565	- 1,035
R.	7,300			
<i>Col. 1.—(i) Pension charges at enhanced rates (Rs. 3,300) and (ii) installation of a telephone and cost of forms supplied (Rs. 4,000).</i>				
5. Charges payable to or recoverable from Governments, departments and others.	O. 4,200 R. 7,300	} 11,500	14,066	+ 2,566
<i>Col. 1.—(i) Larger charges payable to headquarters (Rs. 4,600) and (ii) less recovery due to smaller outlay on distribution of power, partly offset by increased recovery on capital works (Rs. 2,700).</i>				
<i>Col. 4.—Increase in gross revenue and consequent larger payment to "52-A."</i>				
<b>d. Tools and plant—</b>				
1. Ordinary expenditure .. O.	800	} 2,500	2,812	+ 312
R.	1,700			
2. Deduct—Percentages recoveries from Capital Work.	O. - 500 R. 400	} - 100	- 17	+ 83
<b>B. BEZWADA SCHEME.</b>				
<b>a. Works expenditure financed from ordinary revenues—</b>				
1. Works .. .. O.	5,000	} 7,300	5,776	- 1,524
R.	2,300			
<i>Col. 1.—Additional work for improvement of the power house.</i>				
2. Expenditure on A.R.P. works.	R. 300	300	315	+ 15
<b>b. Maintenance proper—</b>				
Maintenance and other charges.	O. 2,35,000 S. 72,600	} 3,07,600	3,17,848	+ 10,248
<i>Col. 1.—(i) Increase in the price of coal (Rs. 55,400), (ii) increase in works establishment (Rs. 6,200), (iii) enhanced rates of dearness allowance (Rs. 6,500), (iv) purchase of power from private undertakings (Rs. 5,000) and (v) other repairs and replacements of batteries (Rs. 3,500, partly offset by credit for cost of transformer adjusted to capital (Rs. 4,000).</i>				
<b>c. Establishment—</b>				
1. Pay of officers .. .. O.	16,700	} 17,100	17,852	+ 752
R.	400			
2. Pay of establishments .. O.	34,000	} 34,800	32,876	- 1,924
R.	800			
3. Allowances .. .. O.	13,500	} 17,100	17,956	+ 856
R.	3,600			
<i>Col. 1.—Increased rates of travelling and dearness allowances and grant of war allowance.</i>				

Grant No. XXVII—Electricity—*cont.*

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>XLI. Receipts from Electricity Schemes—</b>		RS.	RS.	RS.
<b>Working Expenses—<i>cont.</i></b>				
<b>II. THERMO-ELECTRIC SCHEMES—<i>cont.</i></b>				
<b>B. BEZWADA SCHEME—<i>cont.</i></b>				
<b>c. Establishment—<i>cont.</i></b>				
4. Other charges .. ..	O. 19,000 } R. 3,500 }	22,500	20,457	- 2,043
<i>Col. 1.—Enhancement in the rates of pensionary charges leviable and cost of forms.</i>				
5. Charges payable to or recoverable from Governments, departments and others.	O. 9,200 } R. 8,600 }	17,800	19,621	+ 1,821
<i>Col. 1.—Less recovery due to smaller outlay on distribution of power and capital works.</i>				
<b>d. Tools and plant—</b>				
1. Ordinary expenditure ..	O. 1,000 } R. 6,000 }	7,000	5,734	- 1,266
<i>Col. 1.—Cost of special and additional tools and fire extinguishers purchased.</i>				
2. <i>Deduct—</i> Recoveries from capital works.	O. - 1,000 } R. 100 }	- 900	- 896	+ 4
<b>e. Suspense—</b>				
2. Other suspense accounts.	O. - 2,000 } S. 14,100 }	12,100	12,630	+ 530
<i>Col. 1.—Increase in Billing Suspense, set off by larger credits than anticipated under other items of miscellaneous advances.</i>				
<b>C. COCANADA SCHEME.</b>				
<b>a. Works expenditure financed from ordinary revenues—</b>				
1. Works .. ..		1,000	830	- 170
2. Expenditure on A.R.P. measures.	R. 100	100	5	- 95
<b>b. Maintenance proper—</b>				
Maintenance and other charges.		90,000	95,629	+ 5,629
<b>c. Establishments—</b>				
1. Pay of officers .. ..	O. 7,100 } R. 900 }	8,000	7,960	- 40
2. Pay of establishments ..	O. 13,100 } R. 3,500 }	16,600	15,259	- 1,341
<i>Col. 1.—Mainly due to transfer of staff drawing higher rates of pay to the system and leave salaries.</i>				
3. Allowances .. ..	O. 4,900 } R. 3,200 }	8,100	8,203	+ 103
<i>Col. 1.—Enhanced rates of travelling and dearness allowances.</i>				
4. Other charges .. ..	O. 7,800 } R. 2,900 }	10,700	10,195	- 505
<i>Col. 1.—See "II. B. c. 4".</i>				
5. Charges payable to or recoverable from Governments, departments and others.	O. 3,600 } R. 1,700 }	5,370	5,765	+ 465
<b>d. Tools and plant .. ..</b>				
	O. 1,000 } R. - 200 }	800	864	+ 64
<i>Deduct—</i> Percentage recoveries from capital works.			- 29	- 29

## Grant No. XXVII—Electricity—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>52. Interest on Capital Outlay on Electricity Schemes—Charged.</b>		RS.	RS.	RS.
<b>I. HYDRO-ELECTRIC SCHEMES.</b>				
a. Pykara Hydro-Electric Scheme—				
Charged .. .. .	O. 14,81,400	14,16,500	13,35,162	- 81,338
	R. - 64,900			
b. Mettur Hydro-Electric Scheme—				
Charged .. .. .	O. 9,86,500	9,74,600	9,73,209	- 1,391
	R. - 11,900			
c. Papanasam Hydro-Electric Scheme—				
Charged .. .. .	O. 6,03,000	6,75,400	7,15,097	+ 69,697
	R. 72,400			
Col. 1.—Transfer of works from Pykara System.				
Col. 4.—Due mainly to interest on capital outlay transferred from Pykara to Papanasam not provided for.				
d. Machkand Hydro-Electric Scheme—				
Charged .. .. .	R. 100	100	41	- 59
<b>II. THERMO-ELECTRIC SCHEMES.</b>				
a. Vizagapatam Thermal Station—				
Charged .. .. .	O. 1,16,900	1,19,200	1,19,231	+ 31
	R. 2,300			
b. Bezwada Thermal Station—				
Charged .. .. .	O. 1,83,600	1,76,600	1,76,131	- 169
	R. - 7,000			
c. Cocanada Thermal Station—				
Charged .. .. .	O. 27,300	27,200	27,198	- 2
	R. - 100			
d. West Godavari Thermal Station—				
Charged .. .. .	O. 9,500	9,400	9,401	+ 4
	R. - 100			
e. Rajahmundry-Samalkot extension—				
Charged .. .. .	R. 200	200	..	- 200
<b>52-A. Other Revenue Expenditure connected with Electricity Schemes.</b>				
a. Establishment charges—				
1. Pay of officers .. .. .	O. 96,000	1,36,200	1,34,818	- 1,282
	S. 40,200			
Col. 1.—Creation of some additional posts of officers (Rs. 19,300), continuance of temporary posts (Rs. 4,600), changes in personnel (Rs. 14,900) and restoration of revised scales of pay (Rs. 1,400).				
2. Pay of establishments .. .. .	O. 71,700	83,600	84,355	+ 755
	S. 2,600			
	R. 9,300			
Col. 1.—Reorganization of headquarters establishment (Rs. 2,200), continuance of temporary establishment for prolonged work in the investigation of Pykara Dam (Rs. 7,900) and additional staff sanctioned for Madras Electric Supply Corporation (Rs. 1,800).				
3. Allowances .. .. .	O. 31,800	51,200	48,404	- 2,796
	R. 19,400			
Col. 1.—Larger tours, enhanced rates of dearness and travelling allowances and grant of war allowance.				
4. Charges payable to or recoverable from Governments and departments.				
	O. - 1,33,600	- 1,77,100	- 1,73,135	+ 3,965
	R. - 43,500			
Col. 1.—Larger contributions to headquarters due to more revenue derived from Papanasam and Andhra Systems (Rs. 27,000), more charges recoverable from capital works (Rs. 13,900) and contribution on account of leave salaries, etc., of officers lent to other Governments (Rs. 2,600).				

Grant No. XXVII—Electricity—cont.

Major head and sub-head. (1)	Final grant or appropriation. (2)	Actual expenditure. (3)	Excess +, Saving -. (4)
<b>52-A. Other Revenue Expenditure connected with Electricity Schemes—cont.</b>	RS.	RS.	RS.
<b>b. Miscellaneous expenditure (including surveys)—</b>			
1. Hydro-Electric Survey works.	O. 11,700 R. 15,500	27,200	30,340 + 3,140
<i>Col. 1.—Prolonged work on Pykara Dam Investigation (Rs. 13,000) and execution of more hydro-electric survey works than anticipated (Rs. 2,300).</i>			
<i>Col. 4.—Anticipated credits on account of devolution of materials from Pykara Dam Investigation work not having materialised during the year.</i>			
2. Miscellaneous charges ..	O. 13,400 R. 6,900	20,300	21,419 + 1,119
<i>Col. 1.—Increased expenditure on furniture and contingencies on account of the creation of another office for the General Superintendent, Power Development.</i>			
<b>c. Charges in England—</b>			
High Commissioner for India—			
A. Sterling overseas pay ..	O. 2,200 R. - 600	1,600	1,515 - 85
B. Leave salaries and deputation pay.	R. 600	600	618 + 18
C. Stores ..	O. 800 R. - 800	..	44 + 44
<b>d. Loss or gain by exchange ..</b>	..	..	4 + 4
Lump sum provision for the restoration of 1933 scales of pay.	O. 200 R. - 200	..	..
<b>Surrenders or withdrawals within grant or appropriation—</b>			
Charged .. ..	R. 9,000	9,000	.. - 9,000
Authorized—			
Gross .. ..	R. - 26,900	- 26,900	.. + 26,900
Deductions .. ..	R. 26,900	26,900	.. - 26,900
<b>Totals</b>			
Charged .. ..	34,68,200	33,85,773	- 22,427
Authorized—			
Gross .. ..	57,32,500	57,84,199	+ 51,699
Deductions .. ..	- 1,57,100	- 1,74,957	- 17,857
Net .. ..	55,75,400	56,09,242	+ 33,842

Notes.

*Administration of the grant—Charged.*—There was a saving of 0.7 per cent in the final appropriation as against 1.4 per cent in the previous year. Surrenders aggregating Rs. 9,000 reduced the saving to 0.4 per cent of the modified appropriation as against 0.3 per cent in the previous year.

*Authorized.*—There was an excess of 0.6 per cent over the final grant as against 0.5 per cent in the previous year.

2. *Losses.*—(i) At an electric power generating station, damage valued about Rs. 5,000 was caused to a 12,500 KVA transformer by the leakage of water through corrosion of its cooler tubes. An expenditure of Rs. 9,600 has been sanctioned for its reconstruction and recommissioning.

(ii) Sums aggregating Rs. 1,368 were misappropriated by a bill collector of the Electricity department out of the collections made by him towards electricity consumption charges. The net loss to Government after adjusting the current value of the Post Office Cash Certificate pledged by him as security and his travelling allowance bills was Rs. 768. The bill collector was prosecuted and sentenced to undergo rigorous imprisonment for one year and three months and to pay a fine of Rs. 500. He was dismissed

## Grant No. XXVII—Electricity—Notes—cont.

from service. A sum of Rs. 220 was ordered to be recovered from the supervisor concerned for slackness of supervision and the balance of Rs. 548 was written off by Government as irrecoverable. The misappropriation has not disclosed any defect in the existing rules. Instructions have been issued for a more effective supervision of the collection work in future by the departmental officers.

3. *Suspense Accounts.*—The suspense transactions in the Revenue section relate only to Miscellaneous Public Works Advances. The figures in respect of each of the systems as well as the nature of the balances outstanding at the end of 1944-45 are indicated below :—

Particulars of schemes.	Opening balance.	Debits.	Total.	Credits.	Closing balance.
(1)	(2)	(3)	(4)	(5)	(6)
	RS.	RS.	RS.	RS.	RS.
Pykara Hydro-Electric System.	2,33,474	49,46,466	51,79,940	49,98,328	1,81,612
Mettur Hydro-Electric System.	2,41,415	30,89,174	33,30,589	30,90,373	2,40,216
Papanasam Hydro-Thermal System.	..	14,68,714	14,68,714	14,07,079	61,635
Andhra Power System.	73,548	9,50,066	10,23,614	9,37,436	86,178

The nature of the balances under this head under each of the systems is described below :—

Particulars.	Pykara System.	Mettur System.	Papanasam System.	Andhra System.
(1)	(2)	(3)	(4)	(5)
	RS.	RS.	RS.	RS.
(a) Current consumption charges pending recovery.	1,15,970	1,06,015	47,394	66,521
(b) Value of machinery, etc., supplied to consumers.	2,053	6,679	2,096	973
(c) Miscellaneous items. .. ..	63,589	1,27,522	12,145	18,684
Total ..	1,81,612	2,40,216	61,635	86,178

Item (a) represents the amount billed for to the end of March 1945 and recoverable mostly in 1945-46.

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

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

4. *Depreciation Reserve Funds and Special Reserve Funds of Electricity schemes.*—These funds are created out of the revenues of the schemes to provide reserves sufficient to meet, as required, (a) the 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 generally commence from the sixth year of operation at 2½ and 1 per cent respectively of the total capital outlay at the end of the preceding year (excluding indirect charges and the net expenditure under suspense from the year 1942-43 onwards) subject to a maximum accumulation of 30 per cent and 10 per cent of the capital outlay. The funds were constituted for the Pykara Hydro-Electric and Mettur schemes with effect from 1937-38 and 1941-42 respectively. The amounts shown under the Papanasam Hydro-Thermal Scheme represent only the contributions made in respect of certain schemes transferred to it from the Pykara System. The balance at the credit of each fund is invested in Government Securities and the interest realized is credited as miscellaneous revenue of the systems concerned. The expenditure on renewals and replacements chargeable to the funds is accounted for as ordinary expenditure



Grant No. XXVII—Electricity—Notes—cont.

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.

Transactions of the funds for the year 1944-45 are shown below:—

(1)	Pykara Hydro-Electric Scheme. (2) RS.	Mettur Hydro-Electric Scheme. (3) RS.	Papanasam Hydro-Thermal Scheme. (4) RS.	Total. (5) RS.
<i>Deposits Reserve Fund—</i>				
O balance on 1st April	44,86,869	17,58,722	..	62,45,591
Rs. .. .. .	2,96,351	4,98,463	(A) 4,91,386	12,86,200
Payments .. .. .	9,638	4,300	..	13,938
C balance on 31st March	47,73,582	22,52,885	4,91,386	75,17,853
<i>Specie Fund—</i>				
O balance on 1st April	17,80,361	5,54,596	..	23,34,957
Rs. .. .. .	1,18,541	1,99,385	(B) 1,96,530	5,14,456
Payments .. .. .	— 175	9,523	..	9,348
Closing balance on 31st March 1945.	18,99,077	7,44,458	1,96,530	28,40,065

(A) Includes Rs. 60 on account of depreciation of electrical equipment transferred from another system. The balance represent the amount transferred from the Pykara System.  
(B) Represents the amount transferred from the Pykara System.

Grant No. XXVIII—Famine.

See also the Audit Report.

Major head and sub-head. (1)	Final grant or appropriation. (2)	Actual expenditure. (3)	Excess +, Saving - (4)
	RS.	RS.	RS.
<b>54. Famine.</b>			
<b>A. Famine Relief.</b>			
<b>a. Salaries and Establishments—</b>			
1. Pay of officers .. O. 4,000	} 1,500	1,385	- 115
R. - 2,500			
<i>Col. 1.—No famine relief operations were required in the Ceded Districts due to improvement in seasonal conditions.</i>			
2. Pay of establishments .. O. 40,000	} 16,100	16,118	+ 18
R. - 23,900			
<i>Col. 1.—See "a. 1."</i>			
<b>3. Allowances and honoraria—</b>			
Charged .. .. O. 1,000	} ..	..	..
R. - 1,000			
Authorized .. .. O. 5,000	} 17,600	14,324	- 3,276
R. 12,600			
<i>Col. 1.—Provision to meet expenditure connected with cyclone relief operations in district.</i>			
<i>Col. 4.—Less expenditure in the last four months due to officers drafted for cyclone relief operations in a district having been disbanded towards the close of 1944.</i>			
<b>b. Relief works—</b>			
1. Communications .. O. 9,50,000	} 4,000	- 12,539	- 16,539
R. - 9,46,000			
<i>Col. 1.—See "a. 1."</i>			
<i>Col. 4.—Larger credits due to sale proceeds of grains returned from relief camps.</i>			

## Grant No. XXVIII—Famine—cont.

Major head and sub-head, (1)	Final grant or appropriation, (2)	Actual expenditure, (5)	Loss or saving, (4)	
	RS.	RS.	RS.	
<b>54. Famine—cont.</b>				
<b>A. Famine Relief—cont.</b>				
b. Relief works—cont.				
2. Irrigation works .. .. .	.. .. .	174	+ 174	
3. Other works .. .. .	.. .. .	— 14	— 14	
c. Gratuitous relief .. .. .	O. 75,000 } R. 2,82,800 }	3,57,800	2,94,855	62,945
<i>Col. 1.</i> —Expenditure in connexion with cyclone relief operation in district and the opening of free kitchens in the same district not audited at the budget stage.				
<i>Col. 4.</i> —Opening of only 11 free kitchens in a district instead of 17 sanctioned for anti-malarial drive owing to malaria not being in epidemic form and non-adjustment of the cost of milk supplied by the Central Government as the matter was under correspondence.				
d. Miscellaneous—				
1. Measures for the protection of cattle. {	O. 10,000 } R. — 9,800 }	200	213	+ 3
<i>Col. 1.</i> —See “a. 1.”				
2. Other expenditure .. .. .	O. 3,15,000 } R. — 2,86,900 }	28,100	38,823	+ 10,723
<i>Col. 1.</i> —See “a. 1.”				
<i>Col. 4.</i> —Unforeseen expenditure on relief in March 1945 due to many fire accidents in a district.				
Surrenders or withdrawals within grant or appropriation—				
Charged .. .. .	R. 1,000	1,000	.. .. .	— 1,000
Authorized .. .. .	R. 9,73,700	9,73,700	.. .. .	— 9,73,700
Totals .. .. .	{ Charged .. .. . 1,000 Authorized .. .. . 13,99,000	.. .. .	.. .. .	— 1,000 — 10,45,661

## Notes.

*Administration of the grant—Charged.*—The final appropriation of Rs. 1,000 remained unspent and was surrendered.

*Authorized.*—The saving in the final grant was 74.7 per cent. as against 9.7 per cent. in the previous year. The saving occurred chiefly under “b.1.” Surrenders aggregating Rs. 9,73,700 reduced the saving to 16.9 per cent. of the modified appropriation. The saving occurred under “c.”

2. *Losses.*—Forty-two iron drums, valued at Rs. 1,218 sunk in channel beds for tapping drinking water in the various famine camps of a Division were carried away by floods which occurred in May 1943. The loss was written off by Government.

3. *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 relief, etc., if any.

Grant No. XXVIII—Famine—contd.

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 of the Fund may be expended only:—

- (i) on the relief of serious famine in the Province;
- (ii) on the relief of distress caused by serious drought, flood or other natural calamities, and
- (iii) 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 1944-45 was as shown below:—

	RS.
Balance on 1st April 1944 .. .. .	73,89,837
Receipts during the year:—	
	RS.
Interest on investments .. .. .	2,55,143
Other receipts .. .. .	61,178
	3,16,321
Expenditure during the year .. .. .	77,06,158
	Nil.
Balance on 31st March 1945 .. .. .	77,06,158

Grant No. XXIX—Pensions.

See also the Audit Report.

Major head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)	(2)	(3)	(4)
<b>55. Superannuation Allowances and Pensions.</b>	RS.	RS.	RS.
<b>a. Superannuation and Retired Allowances—</b>			
<b>Payments to Madras Government Pensioners—</b>			
Charged .. .. .			
O. 7,00,000	7,50,000	7,78,889	+ 28,889
R. 50,000			
Authorized .. .. .			
O. 1,00,90,000	99,00,000	1,00,44,741	+ 1,44,741
R. -1,90,600			
<b>b. Compassionate Allowances—</b>			
<b>A. Compassionate Allowances—</b>			
Charged .. .. .			
O. 5,800	7,300	5,572	- 1,728
R. 1,500			
Authorized .. .. .			
O. 40,800	49,300	55,144	+ 5,844
R. 8,500			
<p>Col. 1.—Based on progress of actuals and provision for temporary increase in pensions.</p> <p>Col. 4.—Payment of a lump sum allowance of Rs. 6,000 to an officer.</p>			
<b>B. War Injury Pensions</b> .. .. .			
O. 200	400	160	- 240
R. 200			

## Grant No. XXIX—Pensions—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess + Saving -.
(1)		(2)	(3)	(4)
<b>55. Superannuation Allowances and Pensions—</b>		RS.	RS.	RS.
<i>cont.</i>				
c. Gratuities—				
A. Gratuities—				
Charged .. .. .	O. 500	600	583	— 17
	R. 100			
Authorized .. .. .	O. 19,500	31,000	30,495	— 505
	R. 11,500			
<i>Col. 1.—Heavier payments than anticipated.</i>				
B. Compassionate Gratuities—				
Charged .. .. .		1,000	120	— 880
Authorized .. .. .	O. 60,000	1,00,000	1,07,674	+ 7,674
	R. 40,000			
<i>Col. 1.—Grant of compassionate gratuities on a more liberal scale.</i>				
C. War Injury Gratuities .. .. .		100		— 100
d. Donations to Provident Funds—				
(i) Non-pensionable staff paid from Local Funds administered by Government .. .. .		O. 1,000	1,100	1,071
	R. 100			
(ii) Non-pensionable staff paid from Provincial Funds—				
Charged .. .. .	O. 3,500	1,200	1,349	+ 149
	R. — 2,300			
<i>Col. 1.—Retirement of an officer.</i>				
Authorized .. .. .	O. 26,000	37,400	38,245	+ 845
	R. 11,400			
<i>Col. 1.—Mainly payment of contribution on behalf of servants of local bodies appointed by Government.</i>				
e. Government contribution payable under the Indian Civil Service Family Pension Rules—				
Charged .. .. .		1,600		— 1,600
f. Covenanted Civil Service Pensions (Annuities)—				
Charged .. .. .	O. 1,48,700	1,27,400	1,24,090	— 3,310
	R. — 21,300			
<i>Col. 1.—Based on actuals.</i>				
h. Charges in England—				
I. Secretary of State for India—Pensions of Military officers in respect of civil employment—				
Charged .. .. .	O. 1,92,000	2,12,000	2,11,626	— 374
	R. 20,000			
<i>Col. 1.—Due mainly to increase in small pensions.</i>				
II. High Commissioner for India—				
A. Superannuation and Retired Allowances (General Pensions and Indian Civil Service Annuities)—				
Charged .. .. .	O. 19,00,000	18,13,600	17,84,079	— 29,521
	R. — 86,400			
Authorized .. .. .	O. 1,40,000	1,28,000	1,22,929	— 5,071
	R. — 12,000			
B. Indian Civil Service Family Pension—				
Charged .. .. .	O. 9,600	11,000	17,727	+ 6,727
	R. 1,400			
<i>Col. 4.—Due to payment of two marriage donations late in the year.</i>				
C. Compassionate Allowances—				
Charged .. .. .		18,800	18,591	— 209

Grant No. XXIX—Pensions—*cont.*

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>55. Superannuation Allowances and Pensions—<i>cont.</i></b>		RS.	RS.	RS.
j. Loss or Gain by Exchange—				
Charged .. .. . R.	3,700	3,700	3,534	- 166
Authorized .. .. . R.	200	200	214	+ 14
k. Deduct—Pensionary charges transferred to commercial departments—				
Charged .. .. . O.	- 14,700	- 11,900	- 15,954	- 4,054
R.	2,800			
<i>Col. 1.—Decrease in establishment charges.</i>				
<i>Col. 4.—Larger adjustments of pensionary charges than anticipated consequent on the increase in the establishment charges.</i>				
Authorized .. .. . O.	- 2,05,200	- 2,31,100	- 2,71,302	- 4,202
R.	- 25,900			
<i>Cols. 1 and 4.—See "Charged, col. 4."</i>				
<b>55-A. Commutation of Pensions financed from ordinary revenues.</b>				
a. Amount transferred from "83. Payments of commuted value of pensions"—				
Charged .. .. . O.	1,03,000	1,76,500	68,923	- 1,07,577
S.	43,000			
R.	30,500			
<i>Col. 1.—Anticipated increase in the net expenditure under "83. Payments of commuted value of pensions" partly on account of smaller recoveries from other Governments than originally anticipated and partly on account of larger commutation payments to pensioners.</i>				
<i>Col. 4.—Withdrawal of their commutation applications by two officers not anticipated.</i>				
Authorized .. .. . O.	65,000	1,64,500	1,59,015	- 5,485
R.	99,500			
<i>Col. 1.—See "Charged, col. 1."</i>				
Surrenders or withdrawals within grant or appropriation—				
Charged—				
Gross .. .. . R.	2,800	2,800	..	- 2,800
Deductions .. .. . R.	- 2,800	- 2,800	..	+ 2,800
Authorized—				
Gross .. .. . R.	30,600	30,600	..	- 30,600
Deductions .. .. . R.	25,900	25,900	..	- 25,900
Totals				
Charged—				
Gross .. .. . 31,27,500 30,15,083 - 1,12,417				
Deductions .. .. . - 14,700 - 15,954 - 1,254				
Net .. .. . 31,12,800 29,99,129 - 1,13,671				
Authorized—				
Gross .. .. . 1,04,42,600 1,05,59,688 + 1,17,088				
Deductions .. .. . - 2,05,200 - 2,71,302 - 66,102				
Net .. .. . 1,02,37,400 1,02,88,386 + 50,986				

Notes.

Administration of the grant—Charged.—There was a saving of 3.7 per cent in the final appropriation as against 0.5 per cent in the previous year. It occurred chiefly under "55. h.II. A" and "55. A. a".

Authorized.—There was an excess of 0.5 per cent over the final grant as against 1.1 per cent in the previous year. The excess over the modified appropriation was 1.05 per cent consequent on the surrender of Rs. 56,500.

## Grant No. XXX—Stationery and Printing:

See also the Audit Report.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>56. Stationery and Printing.</b>		RS.	RS.	RS.
<b>I. Stationery.</b>				
a. Stationery office—				
A. Pay of officers—				
Charged .. .. .	O. 3,700	5,600	5,596	- 4
	R. 1,900			
Authorized .. .. .	O. 1,200	..	408	+ 408
	R. - 1,200			
B. Pay of establishments ..	O. 23,500	23,300	23,264	- 36
	R. - 200			
C. Packing and carriage of stationery.	O. 63,000	48,000	52,595	+ 4,595
	R. - 15,000			
<i>Col. 1.—Transfer of debits on account of railway freight charges on bales of paper despatched by mills to the head "b.A."</i>				
D. Other charges .. .. .	O. 60,500	66,000	63,678	- 2,322
	R. 5,500			
b. Purchase of Stationery Stores—				
A. Stationery purchased in India.	O. 24,20,000	22,29,900	14,57,938	- 7,71,962
	R. - 1,90,000			
<i>Col. 4.—Non-payment by the Controller of Supply Accounts of bills for paper supplied by certain mills which could not be foreseen.</i>				
B. Deduct—Cost of Stationery supplied to Government House.	O. - 3,000	- 2,100	- 1,980	+ 120
	R. 900			
C. Customs duty on imported stores.	O. 4,500	4,800	8,845	+ 4,045
	R. 300			
<i>Col. 4.—Fluctuating item of expenditure depending on shipping facilities.</i>				
D. Deduct—Cost of stationery supplied to the Secretarial staff of the Governor and the High Court.	O. - 10,000	- 10,200	- 10,438	- 238
	R. - 200			
E. Stationery supplied to the Secretarial staff of the Governor and the High Court—				
Charged .. .. .	O. 10,000	10,200	10,438	+ 238
	R. 200			
F. Deduct—Cost of stationery supplied to Motor Spirit Rationing Offices and A.R.P. Offices.	O. - 29,500	- 3,000	- 4,813	- 1,813
	R. 26,500			
<i>Col. 4.—Abolition of A.R.P. offices and return of unused stationery.</i>				
c. Deduct—Value of stationery supplied to other Governments and paying departments—				
Paying departments ..	O. - 15,000	- 28,000	- 24,428	+ 3,572
	R. - 13,000			
<i>Col. 1.—Larger recoveries anticipated from paying departments.</i>				
<i>Col. 4.—Two cheques received towards the end of March 1945 for stationery supplied to certain paying departments could not be cashed before the close of the year.</i>				

Grant No. XXX—Stationery and Printing—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>56. Stationery and Printing—cont.</b>		RS.	RS.	RS.
<b>II. Printing.</b>				
d. Government Press, Madras—				
A. General overhead charges—				
1. Pay of officers	O. 28,700 R. 6,500 }	35,200	36,775	+ 1,575
<i>Col. 1.</i> —Grant of special pay to officers due to redistribution of work consequent on a post in the productive branch having been held in abeyance.				
2. Pay of establishments.	O. 61,600 R. — 600 }	61,000	61,004	+ 4
3. Electric current	O. 34,000 R. 8,500 }	42,500	42,211	- 289
<i>Col. 1.</i> —Increase in the printing work done for the Civil Supplies and Defence departments.				
4. Charges payable to Governments, departments and others— Hire of convicts	O. 20,000 R. 300 }	20,300	20,386	+ 86
5. Other charges	O. 87,800 R. 13,100 }	1,00,900	1,01,094	+ 194
<i>Col. 1.</i> —Mainly enhanced rates of dearness allowance and grant of war allowance.				
B. Productive branches—				
1. Pay of officers	O. 6,200 R. — 5,000 }	1,200	1,202	+ 2
<i>Col. 1.</i> —Chiefly due to the post of an officer being held in abeyance.				
2. Pay of establishments.	O. 4,84,800 R. — 20,200 }	4,64,600	4,64,426	- 174
3. Other charges	O. 1,37,000 R. 37,800 }	2,01,500	2,03,196	+ 1,696
<i>Col. 1.</i> —See "d. A. 5" above.				
C. Mechanical branch	O. 21,300 R. 2,900 }	24,200	24,146	- 54
<i>Col. 1.</i> —Increased printing work done for the Civil Supplies Department.				
D. Type foundry—				
1. Pay of establishments.	O. 17,000 R. — 1,400 }	15,600	15,653	+ 53
2. Other charges	O. 8,800 R. 1,900 }	10,700	10,904	+ 204
E. Publication branch	O. 9,500 R. — 900 }	8,600	8,581	- 19
F. Other expenditure—				
1. Pay of establishments.	O. 35,600 R. 200 }	35,800	35,656	- 144
2. Stores purchased in India	O. 80,000 S. 100 R. — 5,700 }	74,400	73,169	- 1,231
5. Carriage of gazettes and forms and cost of blocks and maps.	O. 72,000 R. 53,600 }	1,25,600	1,17,371	- 8,229
<i>Col. 1.</i> —Large increase in despatch work and in the cost of packing materials and blocks.				
6. Other charges	O. 35,600 R. — 5,300 }	30,300	26,013	- 4,287
<i>Col. 1.</i> —Cancellation of the order for a second-hand lorry.				
<i>Col. 4.</i> —Savings under customs duty due to stores not having been received.				

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

Major head and sub-head. (1)	Final grant or appropriation. (2)	Actual expenditure. (3)	Excess + Saving - (4)
56. Stationery and Printing—cont.	RS.	RS.	RS.
<b>II. Printing—cont.</b>			
d. Government Press, Madras—cont.			
G. Deduct—Cost of printing work done for the Secretarial staff of the Governor and the High Court.	O. — 2,00,100 R. — 1,71,800	3,71,900	3,71,986
Col. 1.—Heavy printing work done for the High Court.			- 86
H. Deduct—Cost of printing work done in connection with Civil Defence	O. — 44,400 R. — 21,600	- 66,000	- 63,069
Col. 1.—Carry over of liabilities on account of printing A.R.P. information booklets at private presses.			+ 2,931
J. Printing work done for the Secretarial staff of the Governor and the High Court—			
Charged .. .. .	O. 2,00,100 S. 1,71,500 R. 300	3,71,900	3,71,986
Col. 1.—See "d.G." above.			+ 86
.Printing at Private Presses.	O. 64,100 R. 17,700	81,800	82,687
Col. 1.—See "d.H." above.			+ 887
Charges in England—High Commissioner for India—			
A. Leave salaries and deputation pay—			
Stationery—			
Charged .. .. .	O. 3,400 R. — 8,400	..	..
B. Sterling overseas pay—			
Stationery—			
Charged .. .. .	O. 2,000 R. 1,000	3,000	3,000
Printing .. .. .	O. 4,000 R. — 3,000	1,000	1,000
C. Stores for India—			
Stationery .. .. .	O. 22,800 R. 47,400	70,200	70,142
Col. 1.—Liabilities brought forward from 1943-44.			- 58
Printing—			
(i) Cost of stores .. .. .	O. 68,000 R. — 51,000	17,000	13,378
Cols. 1 and 4.—Liabilities carried forward to 1945-46.			- 3,622
Loss or gain by exchange—			
A. Other than on stores—			
Charged .. .. .	..	5	+ 5
Authorized .. .. .	..	2	+ 2
B. Stores—			
Stationery .. .. .	R. 100	100	126
Printing .. .. .	R. 100	100	19
.. .. .			+ 26
.. .. .			- 81
Lump sum provision for the restoration of 1938 scales of pay	O. 7,500 R. — 7,500	..	..



Grant No. XXX—Stationery and Printing—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>56. Stationery and Printing—cont.</b>				
		RS.	RS.	RS.
Surrenders or withdrawals within grant or appropriation—				
Gross	.. .. R.	1,11,200	1,11,200	- 1,11,200
Deductions	.. .. R.	1,79,200	1,79,200	- 1,79,200
<hr/>				
Totals	Charged	3,90,700	3,91,025	+ 325
	Authorized—			
	Gross	39,05,800	30,15,869	- 8,89,931
	Deductions	- 3,02,000	- 4,76,714	- 1,74,714
	Net	36,03,800	25,39,155	- 10,64,645

Notes.

*Administration of the grant—Charged.*—There was an excess of 0·1 per cent over the final appropriation as against 0·9 per cent in the previous year.

*Authorized.*—There was a saving of 29·5 per cent in the final grant as against 19·5 per cent in the previous year. Surrenders aggregating Rs. 2,90,400 reduced the saving to 23·4 per cent of the modified appropriation. The saving in the original grant and modified appropriation occurred under 'b.A.'

2. *Losses.*—Thefts of stationery to the extent of 146 reams of paper occurred in the stationery stores. The Police after investigation reported the cases as undetectable. The investigation revealed that there were some defects in the locking arrangements in some of the sheds in which paper was kept. It was not also possible for the store-keeper effectively to watch the removal of paper supplied on indents during office hours, as stationery was stocked in a number of sheds and two or more sheds had often to be kept open at the same time for the issue of different kinds of paper. In the circumstances, a sum of Rs. 1,473 representing the value of the stationery lost, was written off by Government as irrecoverable. The store-keeper was awarded a censure for the delay of two months in bringing the shortage in stock to notice. Adequate measures are stated to have been taken to ensure the safety of the paper stocks from the time they are received in the stationery stores to the time of their issue.

3. *Stock account.*—The stock account of stationery stores for the year 1944-45 is given below:—

	RS.
(1) Opening balance on the 1st April 1944 .. .. .	21,97,660
(2) Receipts—	
(a) From the Director-General of Stores (with percentage charges and customs duty) .. .. .	1,20,698
(b) Contractors' supplies in India including agents for foreign supplies .. .. .	18,67,236
(c) Excess in stock-taking .. .. .	4,133
(d) Other charges on receipts .. .. .	35,472
Total .. .. .	42,25,208
(3) Issues (including Rs. 42,082 on account of loss by revaluation) .. .. .	21,98,496
(4) Closing balance on 31st March 1945 .. .. .	20,26,712
Total .. .. .	42,25,208

## Grant No. XXX—Stationery and Printing—Notes—cont.

The stock was verified by a special officer from 24th June to 11th August 1944. He certified that he had personally verified by actual counting the stock of stationery in the Stationery office with reference to the balances appearing on the dates of verification of the several items in the stock registers maintained in the stores section of that office and in accordance with the relevant rules in the Stationery Manual. He further certified that there were no other articles in the store-rooms which had not been examined by him and that the lists of excesses and deficiencies submitted by him were true and complete.

It is stated that the closing balance has not been revalued at market rates:

The closing balance consisted of the following categories:—

	RS.
1 Paper and boards .. .. .	16,07,028
2 Envelopes and blank books .. .. .	27,391
3 Cloth (binding, etc.) .. .. .	1,26,762
4 Inks, pencils, pens, etc. .. .. .	85,854
5 Miscellaneous .. .. .	1,79,677
Total ..	20,26,712

4. *Depreciation Reserve Fund of the Government Press, Madras—*

The transactions of the Fund for the year 1944-45 are shown below:—

	RS.
Opening balance .. .. .	15,53,945
Receipts .. .. .	..
Total ..	15,53,945
Disbursements .. .. .	..
Closing balance .. .. .	15,53,944

The amount 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 is usually credited to the accounts of the Fund while the ordinary expenditure on renewals and replacements is debited to the account. No interest is allowed on the balance at credit in the Fund. In view, however, of the large balance in the Fund, Government have decided that the contributions to the Fund should be suspended and that no depreciation need be charged during the years 1942-43, 1943-44 and 1944-45.

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

Grant No. XXXI--Miscellaneous.

See also the Audit Report.

Major head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)	(2)	(3)	(4)
<b>30. Ports and Pilotage.</b>	RS.	RS.	RS.
<b>B. Other Ports—</b>			
a. Miscellaneous grant to the Madras Minor Ports Fund	29,600	29,640	+ 40
<b>57. Miscellaneous.</b>			
a. Expenditure on account of State Prisoners and Detenus—			
A. Charges on account of State Prisoners and on account of convicts conditionally released.	O. 75,300 R. - 21,000	54,300	53,523 - 777
Col. 1.—Release of a large number of detenus in receipt of family allowances.			
A-1. Charges on account of Central Government detenus.	O. 12,300 R. 20,100	32,400	31,000 - 1,400
Col. 1.—Provision to meet larger expenditure on police surveillance.			
B. Deduct—Recovery from other Governments and Departments—Recovery on account of Central Government detenus.	O. - 12,300 R. - 20,100	- 32,400	- 29,083 + 3,317
Col. 1.—See "A-1. col. 1."			
Col. 4.—Due mainly to recoveries having been effected from the Central Government in 1945-46.			
b. Cost of books and periodicals.	200		- 200
c. Donations for Charitable Purposes—			
A. Charitable institutions	O. 25,700 R. 800	26,500	26,714 + 214
B. Lungarkhanas		13,500	15,776 + 2,276
Col. 4.—Increased cost of maintenance on account of rise in the price of rice.			
C. Charges on account of European vagrants.	O. 100 R. 100	200	166 - 34
D. Indian orphanries and other items controlled by the Education and Public Health Department.	O. 35,700 R. 2,100	37,800	39,180 + 1,380
E. Madras Vigilance Association and other items controlled by the Home Department.	O. 23,800 R. - 1,800	22,000	22,589 + 589
F. Muhammadan Gosha Women's Aid Society and other items controlled by the Public Department.	O. 8,500 R. 8,100	16,600	17,038 + 438
Col. 1.—Advance payment of grant sanctioned to an institute for purchase of paddy (Rs. 4,000) and of an annual grant to another institute for its upkeep not originally provided for (Rs. 4,000).			

## Grant No. XXXI—Miscellaneous—cont.

Major head and sub-head. (1)	Final grant or appropriation. (2)	Actual expenditure. (3)	Excess +, Saving -. (4)
<b>57. Miscellaneous—cont.</b>	RS.	RS.	RS.
<b>c. Donations for Charitable Purposes—cont.</b>			
G. Orphanage for evacuees and other children who have temporarily lost their parents overseas (controlled by the Public Works Department).	O. 30,400 R. - 13,000	17,400	18,131 + 731
Col. 1.—Provision to meet recovery from Central Government.			
H. Compensation in lieu of resumed lands and other items controlled by the Board of Revenue—			
Charged .. .. .	4,600	5,121	+ 521
Authorized .. .. . O. 3,500 R. 2,500	6,000	2,653	- 3,347
Cols. 1 and 4.—Increased expenditure anticipated did not materialise owing chiefly to the failure on the part of the parties to receive the amounts allotted to them.			
<b>d. Irrecoverable Temporary Loans and Advances written off—</b>			
A. Advances to cultivators and revenue advances.	O. 7,300 R. - 6,100	1,200	325 - 875
Col. 1.—Anticipated expenditure not maturing within the year.			
B. Loans to communities eligible for help by the Labour department for the purchase of house-sites.	O. 2,600 R. 19,600	22,200	20,809 - 1,391
Col. 1.—Write-off of the irrecoverable balance of loans granted under the housing schemes as the grantees proved to be too poor.			
C. Miscellaneous .. O. 600 R. 900	1,500	1,140	- 360
e. Rents, Rates and Taxes .. O. 19,300 R. 20,000	39,300	40,823	+ 1,523
Col. 1.—Based on requirements.			
<b>f. Contributions—</b>			
A. Telegraph lines and Postal Services—Maintenance—			
I. Ordinary areas .. .. .	11,400	13,260	+ 1,860
II. Partially excluded areas.	800	517	- 283
B. Guarantee for unremunerative Railway lines.	O. 25,000 R. - 24,600	400	- 400
Col. 1.—Railways not expected to work at a loss.			
C. Contribution to local and municipal bodies in aid of general balances.	O. 3,82,100 S. 11,49,000 R. - 500	15,30,600	14,69,004 - 61,596
Col. 1.—Increased grants payable to local bodies to enable them to pay enhanced rates of dearness allowance to their employees.			
D. Contributions to local bodies for loss of income from entertainment tax.	O. 1,70,600 R. 10,400	1,81,000	1,74,746 - 6,254
E. Contribution to local bodies for loss of income from tolls.	45,20,000	45,20,000	..
F. Contributions to local bodies for loss of income from Profession Tax.	O. 10,32,000 R. 21,000	10,53,000	10,54,244 + 1,244

Grant No. XXXI—Miscellaneous—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>57. Miscellaneous—cont.</b>		RS.	RS.	RS.
g. Miscellaneous Compensations.	{ O. 400 R. 1,300 }	1,700	1,511	- 189
h. Miscellaneous and Unforeseen Charges—				
A. Charges in connection with the visit of High Personages.	{ O. 1,000 R. - 800 }	200	267	+ 67
B. Rewards for destruction of wild animals.	{ O. 3,300 R. 700 }	4,000	3,211	- 789
C. Miscellaneous charges for the treatment of patients in the Pasteur Institute.		100	31	- 69
D. Demarcation of boundaries.	{ O. 2,000 R. - 100 }	1,900	1,946	+ 46
E. Relief Measures—				
1. Gratuitous relief to weavers.	{ O. 15,000 R. - 15,000 }	..	..	..
Col. 1.—No demands from weavers for relief measures.				
2. Test works for Burma Evacuees.	{ O. 25,11,600 R. - 4,36,300 }	20,75,300	20,90,489	+ 15,189
Col. 1.—Reduction in the number of test works undertaken.				
Deduct—Charges recoverable from Governments, Departments, etc.—				
Recovery from the Central Government on account of test works for Burma Evacuees.		..	- 14,86,000	- 14,86,000
Col. 4.—Adjustment of recovery from the Central Government not expected to be made during the year as the matter was under correspondence with the Central Government.				
F. Miscellaneous	{ O. 800 S. 15,300 R. 9,000 }	25,100	20,060	- 5,
Col. 1.— <i>Ex-gratia</i> payments to persons injured in military accidents (Rs. 2,000), grant to a municipality to meet expenditure on repairs, renewals and reconstruction of works damaged by cyclone (Rs. 7,700), payment of a grant to the widow of a Subedar who was awarded a George Cross for gallantry in the field (Rs. 7,500) and a grant for the purchase of Scindhi Cattle, pedigree poultry and highly bred sheep on behalf of the Y.M.C.A. College of Physical Education (Rs. 4,400).				
Col. 4.—Short drawals of grant by a municipality towards the expenditure on reconstruction or repairs to properties damaged by cyclone.				
G. Compensations paid out of collective fines.	R. 94,200	94,200	89,207	- 4,993
Col. 1.—Sanction during the year of several <i>ex-gratia</i> payments.				
H. Staff cars for the use of Officers.	S. 2,300	2,300	1,896	- 404
Col. 1.—New sub-head opened for the exhibition of expenditure on the maintenance of staff cars for use of Officers of Government visiting certain stations in view of the difficulty experienced by touring officers in obtaining transport.				
Charges in England—High Commissioner for India.				
Other charges (Books and Periodicals).	..	200	284	+ 84

## Grant No. XXXI—Miscellaneous—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>63. Extraordinary charges.</b>		RS.	RS.	RS.
a. Charges in India —				
A. Madras Savings (Canvassers) Scheme—				
Pay of Establishments, R.	19,100	19,100	17,050	- 2,050
Allowances and other Charges.				
<i>Col. 1.</i> —Provision to meet expenditure on staff, etc., in connection with the intensification of the National Savings Movement.				
<i>Col. 4.</i> —Smaller grant of rewards to canvassers during the year.				
Deduct—Charges recoverable from other Governments, Departments, etc.	R. - 9,700	- 9,700	- 9,384	+ 316
<i>Col. 1.</i> —Recovery from the Central Government on account of the Madras Savings (Canvassers) Scheme.				
B. Small Savings Scheme—				
1. Pay of officers .. R.	31,300	31,300	31,245	- 55
2. Pay of establishments R.	78,900	78,300	75,768	- 3,132
3. Allowances .. R.	46,600	46,600	50,637	+ 4,037
4. Other charges .. R.	7,700	7,700	8,065	+ 365
<i>Sub-heads 1 to 4.</i> — <i>Col. 1.</i> —Provision to meet expenditure on Small Savings Schemes of the Central Government intended to encourage specially the investment of savings in National Savings Certificates.				
5. Deduct—Charges recoverable from other Governments, Departments, etc.	R. - 1,63,300	- 1,63,300	- 1,63,278	+ 22
<i>Col. 1.</i> —Recovery from the Central Government on account of Small Savings Scheme.				
C. Expenditure in connection with Enemy Agents Ordinance, 1943.	R. 14,100	14,100	11,814	- 2,286
<i>Col. 1.</i> —New sub-head opened to exhibit expenditure on account of Enemy Agents Ordinance, 1943.				
<i>Col. 4.</i> —Due mainly to the travelling allowance drawn by an officer having been debited direct to the Central Government.				
Deduct—Charges recoverable from other Governments, Departments, etc.	R. - 14,100	- 14,100	- 9,355	+ 4,745
<i>Col. 1.</i> —Recovery from the Central Government of the expenditure on Enemy Agents Ordinance.				
<i>Col. 4.</i> —See explanation under "C. Col. 4" above. Due also to an adjustment having been carried over to 1945-46.				
D. Amount transferred from 85-A. Capital Outlay on Provincial Schemes connected with war, 1939—				
Charged .. .. S.	21,600	21,600	21,400	- 200
<i>Col. 1.</i> —To meet the pay and sterling overseas pay of I.C.S. Officers employed at times in connection with fuel supplies initially booked under grant XXXVIII and transferred to revenue subsequently.				
Authorized .. ..	{ O. 33,17,800 S. 1,00,84,700 R. 3,15,000 }	1,37,17,500	3,04,22,295	+ 1,67,04,795
<i>Col. 1.</i> —There was an increase in the net capital outlay incurred on State Trading Schemes due mainly to payment of larger subsidies than anticipated arising from the transactions relating to foodgrains, fuel and distribution of manure. It was found possible to meet the increased outlay also from the current revenues owing to improvement in the revenue position.				
<i>Col. 4.</i> —Increase in the net capital outlay on State Trading Schemes transferred to the revenue section.				

Grant No. XXXI—Miscellaneous—cont.

Major head and sub-heads.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving —.
(1)		(2)	(3)	(4)
<b>63. Extraordinary charges—cont.</b>		RS.	RS.	RS.
b. Losses due to enemy action. R.	1,500	1,500	1,511	+ 11
c. Charges in England—High Commissioner for India—				
Losses due to enemy action, etc. R.	1,400	1,400	20	— 1,380
<b>64-A. Transfers to the Revenue Reserve Fund.</b>	{ O. 5,54,00,000 S. 6,46,00,000 }	12,00,00,000	12,36,00,000	+ 36,00,000
<i>Cols. 1 and 4.—Owing to the improvement in the revenue position a larger transfer was made to the Revenue Reserve Fund for financing post-war development schemes.</i>				
Surrenders or withdrawals within grant or appropriation—				
Gross .. .. . R.	— 2,07,200	— 2,07,200	..	+ 2,07,200
Deductions .. .. R.	2,07,200	2,07,200	..	— 2,07,200
Totals	{ Charged .. .. . 26,200 Authorized— Gross .. .. . 14,35,33,800 Deductions .. .. . — 12,300 Net .. .. . 14,35,21,500	26,200	26,521	+ 321
		14,35,33,800	16,39,78,585	+ 2,04,44,785
		— 12,300	— 16,97,110	— 16,84,800
		14,35,21,500	16,22,81,485	+ 1,87,59,985

Notes.

*Administration of the grant—Charged.*—There was an excess of 1.2 per cent over the final appropriation as against 48.2 per cent in the previous year.

*Authorized.*—The excess over the final grant was 13.1 per cent as against 75.9 per cent in the previous year. It occurred chiefly under '63.a. D' and '64. A'.

*2. Irrecoverable temporary loans and advances written off.*—The actuals booked under the sub-head '57 d. B. Loans to communities eligible for help by the Labour Department for the purchase of house-sites' include the following item written off under the orders of Government :—

Rs. 10,913 representing the unrecovered balance of loans granted under a housing scheme to persons rendered homeless as a result of the mill disturbances of 1921 for the reason that the grantees were too poor to pay off the arrears. The house-sites with the superstructures thereon were resumed and taken possession of by the Government. The tenements were let out on a monthly rental basis.

## Grant No. XXXII—Civil Defence.

See also the Audit Report.

Major head and sub-head. (1)	Final grant or appropriation. (2)	Actual expenditure. (3)	Excess + Saving - (4)
	RS.	RS.	RS.
<b>64-B. Civil Defence.</b>			
<b>Section I.</b>			
<b>Expenditure poolable in accordance with the slab system.</b>			
a. Expenditure on A.R.P.—			
A. Directive Organization and staff—			
Charged .. .. .			
O. 17,100 }			
R. — 17,100 }			
Col. 1.—Change in personnel.			
Authorized .. .. .			
O. 5,36,000 }	4,38,500	4,08,595	- 29,905
S. 100 }			
R. — 97,600 }			
Col. 1.—Non-purchase of fresh equipment due to the revision of Civil Defence Policy and the availability of equipment from mufassil towns where A.R.P. measures were withdrawn.			
Training and education of public—			
Training proper—			
(i) Mobile Reserve and Training Camp—			
Charged .. .. .			
O. 7,300 }	1,800	1,795	- 5
R. — 5,500 }			
Col. 1.—See "a.A, col. 1."			
Authorized .. .. .			
O. 4,82,300 }	2,29,200	1,86,951	- 42,249
R. — 2,53,100 }			
Col. 1.—Abolition of the training services and the Provincial Civil Defence Mobile Reserve during the latter part of the year.			
Col. 4.—Order for the supply of hose pipes for trailer pumps intended for the mobile reserve was held in abeyance.			
(ii) Air Raid Precaution—Provincial Training School—			
O. 35,900 }	6,600	14,139	+ 7,539
R. — 29,300 }			
Col. 1.—Abolition of the school in May 1944.			
Col. 4.—Adjustment of cost of A.R.P. Publicity films not anticipated.			
(iii) A.R.P. Publicity ..			
O. 1,27,400 }	59,700	73,967	+ 14,267
S. 200 }			
R. — 67,900 }			
Col. 1.—Abolition of the Civil Defence Information Offices from June 1944 and of the Publicity Office from December 1944 and smaller expenditure anticipated under advertisement charges due to improvement in the war situation.			
Col. 4.—See "B. (ii), col. 4"			
C. Warning and Control Centres—			
Charged .. .. .			
O. 14,300 }			
R. — 14,300 }			
Col. 1.—Change in personnel.			
Authorized .. .. .			
O. 13,96,200 }	9,20,100	9,21,869	+ 1,769
R. — 4,76,100 }			
Col. 1.—Reduction in establishment and other charges due to improved war situation.			
D. Fire-fighting .. .. .			
O. 21,38,500 }	20,57,100	21,24,734	+ 67,634
S. 300 }			
R. — 81,700 }			



Grant No. XXXII—Civil Defence—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>64-B. Civil Defence—cont.</b>				
RS.                      RS.                      RS.				
<b>Section I—cont.</b>				
<b>Expenditure poolable in accordance with the slab system—cont.</b>				
a. Expenditure on A.R.P.—cont.				
E. A.R.P. for Public Utility undertakings .. .. .				
	O.	2,600		
	S.	100	15,700	— 15,700
	R.	13,000		
Col. 1.—Provision for expenditure on A.R.P. works at Vizagapatam, dismantlement of A.R.P. walls and other A.R.P. works.				
Col. 4.—Transfer of expenditure to section II pending Electrical Commissioner's acceptance of poolable expenditure.				
First Aid Casualty clearing hospital for medical aid including ambulance service and anti-gas measures—				
	O.	4,73,600	5,42,700	5,04,722
	R.	69,100		— 37,973
Col. 1.—Grant of enhanced rates of dearness allowance.				
I. Requisitioning of motor vehicles for A.R.P. work.				
	O.	1,26,700	1,12,300	1,10,333
	R.	— 14,400		— 1,967
Col. 1.—Reduction in the purchase of vehicles and accessories due to the revised Civil Defence Policy.				
H. Grants to the Madras Corporation, Local Bodies, Madras Electric Supply Corporation and others for A.R.P. measures .. .. .				
	O.	8,58,400	6,90,300	6,61,853
	R.	— 1,68,100		— 23,447
Col. 1.—Reduction in expenditure on A.R.P. works undertaken by the Madras Corporation as a result of improved war situation.				
J. Rescue work, clearance of debris, salvage, repair of slightly damaged buildings, extensive demolitions involving the use of explosives .. .. .				
	O.	6,02,700	4,27,800	4,16,490
	R.	— 1,74,900		— 11,310
Col. 1.—Reduction in the strength of drivers, group leaders, non-utilization of the provision for purchase of utensils and for improvement to moplah camps and abolition of a Rescue Camp.				
K. Warden's services .. .. .				
	O.	22,55,400	15,79,100	15,44,546
	S.	100		— 34,554
	R.	— 6,76,400		
Col. 1.—Abolition of divisions on account of improved war situation.				
L. Port A.R.P. Scheme .. .. .				
	R.	99,000	99,000	89,508
Col. 1.—New sub-head opened for exhibiting expenditure on account of A.R.P. schemes in the Madras Port.				
Deduct—Recoveries from the Madras Port Trust.				
	R.	— 99,000	— 99,000	— 89,508
Col. 1.—New sub-head opened for the exhibition of recovery from the Madras Port Trust.				

## Grant No. XXXII—Civil Defence—cont.

Major head and sub-head. (1)	Final grant or appropriation. (2)	Actual expenditure. (3)	Excess +, Saving -. (4)
	RS.	RS.	RS.
<b>64-B. Civil Defence—cont.</b>			
<b>Section I—cont.</b>			
<b>Expenditure poolable in accordance with the slab system—cont.</b>			
<b>b. Expenditure on refugees and evacuees—</b>			
Evacuation, care of persons rendered homeless by air attack and prevention of spread of epidemics arising out of damages by air raid.	O. 2,38,700 S. 100 R. — 51,700	1,87,100	1,64,388 — 22,714
<i>Col. 1.</i> —Abolition of certain evacuation camps.			
<i>Col. 4.</i> —Certain constructions were not completed and paid for before the close of the year.			
<b>c. Miscellaneous—</b>			
A. Organization of food supplies, fuel, etc.	O. 3,10,000 R. — 1,71,000	1,39,600	1,33,562 — 6,038
<i>Col. 1.</i> —Discontinuance of the emergency food scheme for mufassal and the schemes relating to the vegetable and firewood distribution were not in force.			
B. Civilian war deaths, organization and recording and notification of casualties, corpse disposal.	.. ..	8,500	10,652 + 2,152
<i>Col. 4.</i> —Expenditure incurred in a district was not provided for.			
<b>C. General Direction (Public Civil Defence Department)—</b>			
Charged .. ..	O. 20,000 R. — 1,600	18,400	18,209 — 191
Authorized .. ..	O. 90,300 R. — 11,400	78,500	82,277 + 3,777
<i>Col. 1.</i> —Closing down of Civil Defence measures (Rs. 27,000), set off partly by excess (Rs. 15,200) due chiefly to carry over of liabilities of 1943-44 on account of printing of A.R.P. information booklet at private press.			
D. A.R.P. for animals .. ..	O. 9,300 R. — 3,300	6,000	5,350 — 650
<i>Col. 1.</i> —Schemes for A.R.P. for animals in certain mufassil towns were not put into operation.			
E. War Injuries Scheme .. ..	.. ..	100	— 124 — 224
F. Other charges .. ..	O. 44,400 R. 72,100	1,16,500	74,344 — 42,156
<i>Col. 1.</i> —Raising the status of the Catering Officer to the rank of a gazetted officer and transferring the management of messes to him.			
<i>Col. 4.</i> —Cost of provisions purchased in March 1945 was paid in April 1945 and rationed articles intended as reserve stock were not purchased.			
<b>d. Works—</b>			
A. Works (including provision of shelters and provision of aids to movements in darkened streets)—			
Charged .. ..	O. 40,000 R. — 35,900	4,100	1,287 — 2,813
<i>Col. 1.</i> —Smaller expenditure under 'Travelling Allowance' and larger recovery anticipated from the Central Government.			
<i>Col. 4.</i> —Recovery from the Central Government based on average pay.			
Authorized .. ..	O. 4,19,900 S. 600 R. 89,400	5,09,900	4,75,792 — 34,108
<i>Col. 1.</i> —Provision for additional works. See also detailed statement of new works.			

Grant No. XXXII—Civil Defence—cont.

Major head and sub-head. (1)	Final grant or appropriation. (2)	Actual expenditure. (3)	Excess +, Saving -. (4)
<b>64-B. Civil Defence—cont.</b>	RS.	RS.	RS.
<b>Section I—cont.</b>			
<b>Expenditure poolable in accordance with the slab system—cont.</b>			
e. Charges in England—High Commissioner for India—			
A. Leave salary and deputation pay—			
R. 18,000	18,000	16,906	- 1,094
B. Sterling overseas pay—			
Charged .. .. . O. 16,400 } R. - 11,000 }	5,400	4,987	- 413
C. Allotment of pay of officers—			
O. 55,400 } R. - 16,400 }	39,000	38,813	- 187
D. Miscellaneous expenditure—			
Charged .. .. .		14,318	+ 14,318
<i>Col. 4.—Adjustment, late in March, of fire officers' pensionary contributions provisionally debited to "55—Superannuation Allowances and Pensions."</i>			
f. Loss or gain by exchange—			
Charged .. .. .		33	+ 33
Authorized .. .. .		114	+ 114
Lump sum provision for the restoration of 1933 scales of pay—			
O. 19,900 } R. - 19,900 }			
g. Deduct—Share payable by the Central Government. { O. - 19,23,900 } R. 10,78,600 }			
	8,45,360	11,36,000	- 2,90,700

*Cols. 1 and 4.—The decrease anticipated in the Central Government's share of the Civil Defence expenditure as a consequence of improved war situation did not materialise to the extent of Rs. 2,90,700.*

*Add—Repayment of excess recovery from the Central Government during 1942-43—*

S. 1,18,300 } R. 9,37,700 }	10,56,000	11,26,000	+ 70,000
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*Col. 1.—Provision to meet reimbursement to the Central Government on account of A.R.P. expenditure recovered in excess in 1942-43 and 1943-44.*

**Section II.**

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

a. Expenditure on A.R.P.—			
A. Installation of a thermal electric station at Perambur.	{ O. 30,900 } R. - 12,900 }	18,000	17,997 - 3
<i>Col. 1.—Work connected with water-intake-tower was not carried out during the year on account of the water level in the tank and the expenditure on maintenance of the emergency thermal station at Perambur was ordered in the course of the year by the Government to be borne by the Electric Supply Corporation.</i>			
B. Deduct—Recoveries from the Central Government.	{ O. - 7,700 } R. 7,700 }		
<i>Col. 1.—Recovery from the Central Government in respect of the work was effected in 1943-44 itself.</i>			
C. A.R.P. for Public Utility undertakings—A.R.P. Works.		12,168	+ 12,168

*Col. 4.—See "Section I.a.E., col. 4."*

## Grant No. XXXII—Civil Defence—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
64-B. Civil Defence—cont.				
Section II—cont.				
Expenditure not covered by the slab system of pool but subject to special allocation—cont.				
d. Work—				
A. Works	S. 500 R. 18,700	19,200	18,178	- 1,022
Col. 1.—See detailed statement of expenditure on important new works.				
g. War Police—				
A. City Police	O. 4,95,100 R. - 49,200	4,45,900	4,67,371	+ 21,471
B. District Executive Force.	O. 28,48,200 S. 900 R. 5,35,300	33,84,400	30,64,614	- 3,19,786
Col. 1.—Increased expenditure under rents, transport charges, feeding charges and rewards to private persons (Rs. 83,100), clothing, arms and equipment and grant of war allowance and enhanced rates of dearness allowance (Rs. 4,52,200).				
C. Criminal Investigation Department.	O. 76,500 R. 29,500	1,06,000	1,08,416	+ 2,416
Col. 1.—Employment of temporary additional staff and enhanced rates of dearness allowance.				
D. Special Police—				
Charged	O. 9,000 R. 9,300	18,300	17,746	- 554
Col. 1.—Provision for the pay and allowances of the Additional Assistant Commandant for whom provision was originally made under "Authorized".				
Authorized	O. 19,33,700 R. 42,000	19,75,700	19,52,244	- 23,456
E. Deduct—Lump sum recovery from the Central Government.	O. - 13,31,100 R. 4,33,200	- 8,97,900	- 6,73,318	+ 2,24,582
Col. 1.—Smaller recovery anticipated from the Central Government towards the cost of war police.				
Col. 4.—Recovery from the Central Government could not be effected owing to non-receipt in time from the departmental officers of statements of recovery on account of coastal Special Police, security measures between India and Ceylon, etc.				
h. Civic guards—				
A. Clothing and equipment.	O. 83,300 R. - 78,000	5,300	4,655	- 645
Col. 1.—Retrenchment in the number of Civic Guard Groups and availability of surplus stock of clothing.				
B. Other charges	O. 2,35,700 R. - 49,900	1,85,800	1,84,403	- 1,397
Col. 1.—Reduction in the number of Civic Guard Groups.				
C. Deduct—Recovery from the Central Government.	O. - 1,06,300 R. 39,500	- 66,800	- 63,700	- 3,100
Col. 1.—See "h. A. and B, col. 1."				

Grant No. XXXI—Civil Defence—cont.

Major head and sub-head. (1)	Final grant or appropriation. (2)	Actual expenditure. (3)	Excess + Saving - (4)
<b>64-B. Civil Defence—cont.</b>	RS.	RS.	RS.
<b>Section II—cont.</b>			
<b>Expenditure not covered by the slab system of pool but subject to special allocation—cont.</b>			
j. National War Front—			
A. Gross charges ..	O. 32,01,000 S. 100 R. — 13,46,600	18,54,500	18,71,500 + 17,000
Col. 1.—Unspent balance of the previous financial year was set off against the allotment for 1944-45 and actual expenditure did not come up to anticipations.			
B. Deduct—Contribution from Central Government.	{ O. — 16,80,400 R. 7,30,100 }	— 9,50,300	— 7,54,126 + 1,96,174
Col. 1.—See “j. A., col. 1.”			
Col. 4.—Adjustment of excess recoveries of previous years not anticipated in time for regularisation.			
k. Motor Spirit and Tyre Rationing Schemes—			
A. General Direction—			
1. Pay of establishments.	O. 7,200 R. — 2,900	4,400	4,356 — 44
Col. 1.—Change in personnel.			
2. Other charges ..	O. 500 R. 100	600	606 + 6
B. Motor Spirit and Tyre Rationing Schemes—			
1. Pay of officers—			
Charged ..	O. 23,300 R. — 12,100	11,200	11,124 — 76
Col. 1.—Posting of an officer whose pay was “authorized”.			
Authorized ..	O. 39,000 R. 6,200	45,200	42,760 — 2,440
Col. 1.—See “Charged, col. 1.”			
2. Pay of establishments.	O. 62,800 S. 100 R. 6,400	69,300	67,663 — 1,637
Col. 1.—Appointment of Assistant Area Rationing Officers.			
3. Other charges—			
Charged ..	O. 600 R. — 600	..	18 + 18
Authorized ..	O. 88,400 R. 19,800	1,08,200	1,06,508 — 1,692
Col. 1.—Provision to meet increased expenditure on account of travelling and dearness allowances and contingencies.			
C. Control of motor transport—			
1. Pay of officers	O. 2,700 R. 16,500	19,200	19,417 + 217
Col. 1.—Appointment of a technical officer as an assistant to the Provincial Motor Transport Controller.			
2. Pay of establishments.	O. 3,400 S. 100 R. 33,100	36,600	36,767 + 167
Col. 1.—Appointment of an accountant in the place of one lower division clerk in the Road Traffic Board Section of each District Police Office and employment of additional staff in the office of the Provincial Motor Transport Controller, Madras.			
3. Other charges ..	O. 5,000 R. 22,500	27,500	27,735 + 235
Col. 1.—Enhanced rates of dearness and travelling allowances.			

## Grant No. XXXII—Civil Defence—cont.

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

## 04-B. Civil Defence—cont.

RS.

RS.

RS.

## Section II—cont.

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

## k. Motor Spirit and Tyre Rationing Schemes—cont.

## D. Deduct—Recovery from Central Government—

Charged .. .. . O. -20,800 }  
R. 9,200 } - 11,600 - 11,600

Col. 1.—See "k. B. 1, charged."

Authorized .. .. . O. - 1,71,000 }  
R. - 65,600 } - 2,36,600 - 2,36,600

Col. 1.—Additional recovery consequent on entertainment of additional staff and payment of enhanced rates of allowances.

## e. Charges in England—High Commissioner for India—

## Sterling overseas pay—

Charged .. .. . O. 4,800 }  
R. -2,200 } 2,600 2,628 + 28

## Loss or gain by exchange—

Charged .. .. . .. . 5 + 5

## Lump sum provision for restoration of the 1933 scale.

O. 9,900 }  
R. - 9,900 }

## Section III.

## Expenditure borne wholly by the Central Government but initially debited to Provincial.

## Miscellaneous—

A. War Injuries Scheme .. O. 500 }  
R. - 500 } .. .. .  
B. Public (War) Department. O. 13,200 }  
R. - 4,500 } 8,700 8,681 - 19

Col. 1.—Exhibition of expenditure on the staff employed in the Public (War) Department for work connected with the National War Front organization under the new sub-head "c. C." below.

## C. Public (National War Front) Department.

R. 4,500 4,500 4,552 + 52

Col. 1.—See "c. B." above.

D. Expenditure in connection with the National Savings Scheme. O. 75,600 }  
R. - 75,600 }

Col. 1.—Post-budget decision to account for the expenditure on Small Savings Schemes under "63. Extraordinary charges" (Grant XXXI).

E. Organization of food supplies for Defence Services. R. 35,800 35,800 42,984 + 7,184

Col. 1.—New sub-head opened to accommodate the expenditure on the organization.

Col. 4.—Increased expenditure under contingencies and travelling allowance.

Grant No. XXXVI—Civil Defence—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
		RS.	RS.	RS.
<b>64-B. Civil Defence—cont.</b>				
<b>Section III—cont.</b>				
<b>Expenditure borne wholly by the Central Government but initially debited to Provincial—cont.</b>				
d. Works	O. 3,100 R. - 3,100			
<i>Col. 1.—Post-budget decision of Government to classify expenditure on account of A.R.P. subsidiary scheme for P.W. Workshops under "Section IV".</i>				
e. Expenditure in connexion with enemy subjects—				
A. Allowances and other charges.	O. 2,500 R. - 200	2,300	2,126	- 174
m. Press Censor—				
A. Information Officer and Special Press Adviser and Secretariat staff—				
1. Pay of officers	O. 12,000 R. - 2,300	9,700	9,708	+ 8
<i>Col. 1.—Change in personnel.</i>				
2. Pay of establishments.	O. 9,700 R. - 300	9,400	9,339	- 61
3. Allowances ..	O. ..	2,900	2,985	+ 85
4. Other charges	O. 1,000 R. 700	1,700	2,327	+ 627
g. Deduct—Share payable by the Central Government—				
2. War Injuries Scheme.	O. - 500 R. 500			
3. Public (War) Department.	O. - 13,200 R. 4,500	- 8,700	- 8,652	+ 48
<i>Col. 1.—See "c. B., col. 1."</i>				
4. Public (National War Front) Department ..	R. - 4,500	- 4,500	- 4,552	- 52
<i>Col. 1.—See "c. B., col. 1."</i>				
5. Expenditure in connexion with enemy subjects	O. - 2,500 R. 900	- 1,600	- 1,398	+ 202
6. Press Censor ..	O. - 25,600 R. 1,900	- 23,700	- 23,532	+ 168
7. Expenditure in connexion with National Savings Scheme ..	O. - 75,600 R. 75,600			
<i>Col. 1.—See "c. D., col. 1."</i>				
8. Works	O. - 3,100 R. 3,100			
<i>Col. 1.—See "d., col. 1."</i>				
9. Organization of food supplies for Defence Services ..	R. - 39,700	- 39,700	- 39,700	
<i>Col. 1.—See "c. E., col. 1."</i>				
<b>Section IV.</b>				
<b>Expenditure borne wholly by the Provincial Government.</b>				
a. Expenditure on A.R.P. Subsidiary Schemes in departments under the control of—				
A. Development Department.	O. 2,200 R. - 1,000	1,200	751	- 449

## Grant No. XXXII—Civil Defence—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving --.
(1)		(2)	(3)	(4)
<b>64-B. Civil Defence—cont.</b>		RS.	RS.	RS.
• Section IV—cont.				
<b>Expenditure borne wholly by the Provincial Government—cont.</b>				
a. Expenditure on A.R.P. Subsidiary Schemes in departments under the control of—cont.				
B. Education and Public Health Department.	O. 1,05,600 R. — 29,100 }	78,500	80,622	+ 4,122
Col. 1.—Due chiefly to debit of expenditure on pay of staff nurses to Section I and retrenchment of A.R.P. subsidiary scheme personnel.				
C. Finance Department.	O. 200 R. — 200 }	..	..	..
D. Home Department— Charged .. .. .		100	294	+ 194
Authorized .. .. .	O. 6,500 R. — 200 }	6,300	5,706	— 594
E. Local Administration Department.	R. 1,100	1,100	1,067	— 33
F. Public Works Department.	O. 2,500 R. 25,100 }	27,600	25,089	— 2,511
Col. 1.—Additional staff sanctioned during the year.				
G. Public Department— Charged .. .. .	O. 1,100 R. — 200 }	900	183	— 417
Authorized .. .. .	O. 13,600 R. 18,100 }	31,700	27,425	— 4,275
Col. 1.—Provision to meet expenditure on Women A.R.P. Corps in mufassil towns where there are no A.R.P. measures and for refund to the Central Government of excess recovery in previous years.				
Col. 4.—Non-utilization of provision for purchase of materials.				
H. Revenue Department.	O. 2,000 R. 3,100 }	5,100	4,725	— 375
Col. 1.—Based on the requirement of collectors.				
c. Miscellaneous—				
A. Establishment for price control—				
I. Board of Revenue—				
1. Pay of officers— Charged .. .. .	O. 99,800 R. 35,700 }	1,35,500	1,33,246	— 2,254
Col. 1.—Appointment of Provincial Controller of Food Rationing and Joint Secretary.				
Authorized .. .. .	O. 2,06,400 S. 18,500 R. 2,100 }	2,27,000	2,15,133	— 11,867
2. Pay of establishments.	O. 15,05,400 S. 5,90,800 R. 900 }	20,97,100	21,57,177	+ 60,077
Col. 1.—Additional establishment sanctioned during the year for (1) rationing and price control work in general (Rs. 4,70,700), (2) intensive procurement scheme (Rs. 80,000), (3) the procurement and reception of foodgrains (Rs. 25,000), (4) prevention of smuggling of foodgrains (Rs. 8,000), (5) collection of statistics relating to production of foodgrains (Rs. 5,000) and (6) staff sanctioned for a wholesale co-operative store (Rs. 3,000).				
3. Other charges— Charged .. .. .	O. 15,000 R. 5,400 }	20,400	22,331	+ 1,931
Col. 1.—See "c.A.I.I. Charged, col. 1."				



Grant No. XXXII—Civil Defence—cont.

Major head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess +, Saving —.
(1)	(2)	(3)	(4)
<b>64-B. Civil Defence—cont.</b>	RS.	RS.	RS.
<b>Section IV—cont.</b>			
<b>Expenditure borne wholly by the Provincial Government—cont.</b>			
<b>c. Miscellaneous—cont.</b>			
<b>A. Establishment for price control—cont.</b>			
<b>I. Board of Revenue—cont.</b>			
<b>3. Other charges—cont.</b>			
Authorized .. .. .	O. 10,20,700 S. 17,69,200	27,89,900	25,65,769 — 2,24,131
<i>Col. 1.—Provision for the payment of special allowances to village officers and bonus to karnams (Rs. 1,89,500) and of war, dearness and other allowances to the additional staff (Rs. 3,00,900), increased expenditure on cartage and other incidental charges on the storage of foodgrains (Rs. 7,000), expenditure on wheat propaganda, pay and allowances of Choukidars and other charges including purchase of furniture (Rs. 12,58,600) and expenditure on anti-smuggling staff (Rs. 13,200).</i>			
<b>II. Industries Depart. ment.</b>	O. 2,900 S. 400 R. 13,900	17,200	15,175 — 2,025
<i>Col. 1.—Appointment of a special officer for fuel economy (Rs. 12,400) and employment of staff for the distribution of iron and steel to manufacturers of consumer goods (Rs. 1,500).</i>			
<i>Col. 4.—The officer for fuel economy did not join duty and some other posts were not filled up.</i>			
<b>B. Organization of food supplies in mufassil towns through Co-operative Societies.</b>	O. 1,30,300 R. — 92,000	38,300	38,434 + 134
<i>Col. 1.—Termination of the scheme from 1st June 1944.</i>			
<b>C. Cadet Training School—</b>			
<b>1. Pay of officers</b>	O. 31,700 R. — 4,800	26,900	26,520 — 380
<i>Col. 1.—Closure of the Madras Cadet Training School from January 1945.</i>			
<b>2. Pay of establishments.</b>	O. 12,900 R. 300	13,200	12,462 — 738
<b>3. Other charges</b>	O. 1,59,600 R. — 65,900	93,700	92,427 — 1,273
<i>Col. 1.—See "c.C.1, col. 1."</i>			
<b>D. Civil Representatives with the Army—</b>			
<b>1. Pay of officers—</b>			
<i>Charged</i> .. .. .	O. 63,600 R. — 58,300	5,300	5,278 — 22
<i>Col. 1.—Abolition of the post of the full-time Civil Representative from April 1944.</i>			
<b>2. Pay of establishments.</b>	O. 70,300 R. — 64,900	5,400	5,002 — 398
<i>Col. 1.—Fluctuating items of expenditure depending on the movement of troops.</i>			
<b>3. Other charges—</b>			
<i>Charged</i> .. .. .	O. 6,900 R. — 6,000	900	1,046 + 146
<i>Col. 1.—See "c.D.1, col. 1."</i>			
<b>Authorized</b> .. .. .	O. 26,500 R. — 24,200	2,300	1,677 — 623
<i>Col. 1.—See "c.D.2, col. 1."</i>			

## Grant No. XXXII—Civil Defence—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
		RS.	RS.	RS.
<b>64-B. Civil Defence—cont.</b>				
<b>Section IV—cont.</b>				
<b>Expenditure borne wholly by the Provincial Government—cont.</b>				
<b>c. Miscellaneous—cont.</b>				
<b>E. General Direction—Development Department—</b>				
<i>Charged</i> .. .. .	O. 6,700	6,200	7,190	+ 990
	R. — 500			
Authorized .. .. .	O. 16,100	23,500	23,827	+ 327
	S. 100			
	R. 7,300			
<i>Col. 1.</i> —Employment of additional staff, payment of enhanced rates of dearness allowance and grant of war allowance.				
F. Madras Soldiers' Board and District Soldiers' Board.	O. 2,400	5,500	5,988	+ 488
	R. 3,100			
<i>Col. 1.</i> —All round increase in expenditure.				
<b>G. Post-war Reconstruction—</b>				
<i>Charged</i> .. .. .	O. 28,100	..	..	..
	R. — 28,100			
<i>Col. 1.</i> —Post-budget decision to exhibit expenditure on post-war reconstruction schemes under the respective service heads.				
Authorized .. .. .	O. 1,51,300	..	..	..
	R. — 1,51,300			
<i>Col. 1.</i> —See "Charged, col. 1 above."				
<b>H. Establishment for accommodation control.</b>				
			293	+ 293
<b>d. Works—</b>				
A. Works .. .. .	O. 10,200	50,800	44,044	— 6,756
	S. 100			
	R. 40,500			
See detailed statement of expenditure on important new works.				
<b>n. War Committees—</b>				
<b>A. Madras Provincial War Committee and its Sub-Committees—</b>				
<i>Charged</i> .. .. .	O. 12,400	11,700	11,122	— 578
	R. — 700			
Authorized .. .. .	O. 2,23,300	2,67,900	3,33,430	+ 65,530
	R. 44,600			
<i>Col. 1.</i> —Mainly provision for the supply of newspapers to troops.				
<i>Col. 4.</i> —Contributions from the Joint War Charities Committee adjusted in the accounts of 1945-46.				
<b>B. District War Committees and their Sub-Committees .. .. .</b>				
	O. 18,000	9,400	6,720	— 2,680
	R. — 8,600			
<i>Cols. 1 and 4.</i> —Reduction based on the requirements of Collectors proved inadequate.				
<b>e. Charges in England—</b>				
<b>High Commissioner for India—</b>				
<b>Leave salary and deputation pay—</b>				
<i>Charged</i> .. .. .	R. 4,000	4,000	4,024	+ 24

Grant No. XXXII—Civil Defence—cont.

Major head and sub-head. (1)	Final grant or appropriation. (2)	Actual expenditure. (3)	Excess +, Saving - (4)
	RS.	RS.	RS.
<b>64-B. Civil Defence—cont.</b>			
<b>Section IV—cont.</b>			
<b>Expenditure borne wholly by the Provincial Government—cont.</b>			
<b>e. Charges in England—cont.</b>			
<b>High Commissioner for India—cont.</b>			
<b>Sterling overseas pay—</b>			
<i>Charged</i> .. .. .	O. 4,800 } R. 4,609 }	9,400	9,320
			- 80
<b>Allotment of pay of officers—</b>			
<i>Charged</i> .. .. .	O. 2,800 } R. 1,800 }	1,000	960
			- 40
<b>f. Loss or gain by exchange—</b>			
<i>Charged</i> .. .. .			25
			+ 25
<b>Lump sum provision for the restoration of the 1933 scales of pay—</b>			
	O. 4,600 } R. 4,600 }		
<b>Surrenders or withdrawals within grant or appropriation—</b>			
<b>Charged—</b>			
Gross .. .. .	R. 1,36,900	1,36,900	- 1,36,900
Deductions .. .. .	R. 9,200	- 9,200	+ 9,200
<b>Authorized—</b>			
Gross .. .. .	R. 21,66,800	21,66,800	- 21,66,800
Deductions .. .. .	R. 21,66,800	- 21,66,800	+ 21,66,800
<b>Totals</b>			
<b>Charged—</b>			
Gross .. .. .	3,94,100	2,67,469	- 1,26,631
Deductions .. .. .	- 29,800	- 11,600	+ 9,200
Net .. .. .	3,73,300	2,55,869	- 1,17,431
<b>Authorized—</b>			
Gross .. .. .	2,57,02,500	2,29,65,302	- 27,37,198
Deduction .. .. .	- 53,40,900	- 30,31,086	+ 23,09,814
Net .. .. .	2,03,61,600	1,99,34,216	- 4,27,384

Notes.

*Administration of the grant—Charged.*—There was a saving of 31.5 per cent in the final appropriation as against the excess of 1.3 per cent in the previous year. The saving occurred chiefly under 'Section I. d. A' and 'Section IV—c.D. 1 and c.G.' Sums aggregating Rs. 1,27,700 were surrendered and as a result there was an excess of 4.2 per cent over the modified appropriation. The excess occurred chiefly under 'Section I. e. D.'

*Authorized.*—There was a saving of 2.1 per cent as against the excess of 5.4 per cent in the previous year.

2. *Losses.*—(a) Temporary huts were constructed with bamboo thatti and grass roofing for the use of the men of the temporary additional Armed Reserve in Bellary district in 1942-43 and 1943-44. During 1944 and 1945, due to heavy wind and rain and also due to fire, damage estimated at Rs. 11,259 in all was caused to 139 huts. In August 1944, the reconstruction of 156

## Grant No. XXXII—Civil Defence—Notes—cont.

temporary huts in Bellary at an estimated cost of Rs. 66,000 was sanctioned by Government. The work is in progress and an expenditure amounting to Rs. 20,000 has been incurred up to 31st March 1945.

(b) To mitigate the hardship caused by the shortage of fuel in the city of Madras in March 1943 and to secure proper distribution of fuel among the poorer classes, depots were opened in selected localities under the auspices of the National War Front Organization subject to the control of the Collector of Madras. The depots continued to function as ration depots even after the introduction of the scheme of fuel rationing in February 1944 but were closed down under the orders of Government issued in July 1944.

The working of the depots resulted in a loss of Rs. 1,848 which has been written off by Government.

(c) The actuals under the sub-head "c. B." under Section IV include a sum of Rs. 2,797 representing the loss incurred by a Co-operative Store in running the emergency food supply scheme and made good by Government in accordance with the guarantee given by them while sanctioning the scheme. The loss has been attributed to fluctuations in the prices of commodities.

(d) Certain tinned articles of food valued at Rs. 1,303 which were stocked at a certain A.R.P. Provision Centre to meet possible emergencies got deteriorated by efflux of time and became unfit for human consumption. The amount was written off by Government during the year.

(e) In connection with the scheme for the supply of foodstuffs to the public through co-operative agencies, the co-operative retail stores were required by Government to keep in reserve a month's stock to meet emergencies. When rationing was introduced in a district, the Collector ordered the transfer of 482 bags of rice out of 500 bags kept in reserve by a co-operative retail store in that district to the wholesale merchants at a specified rate. The adoption of this rate which was less than the price of rice paid by the store resulted in a loss of Rs. 2,069 to the store. This loss was made good by Government during the year and debited to the sub-head "c. B." under Section IV.

(f) During 1942-43 sums aggregating Rs. 12,299 were drawn on three forged bills by a clerk of an A.R.P. Depot and Transport Office and misappropriated by him. A sum of Rs. 11,196 was, however, recovered from him and the balance of Rs. 1,103 was written off by Government as irrecoverable. The clerk was convicted and sentenced to rigorous imprisonment for one year. He was also dismissed from service.

(g) Provisions and articles of equipment valued at Rs. 4,560 were either damaged or lost during the floods of October 1943 in certain Divisional Headquarters' messes and depots and an emergency canteen. The amount was written off under the orders of Government.

(h) A loss of Rs. 1,482 was sustained by the sale of deteriorated dehydrated vegetables which were stocked in an A.R.P. Depot for use in an emergency. This sum was written off under the orders of Government.

(i) In the Fire Services Department, a sum of Rs. 3,291 representing the value of 453 feet of unserviceable suction hose was written off by Government.

## Grant No. XXXII—Civil Defence—Notes—cont.

## 3. Detailed statement of expenditure on important new works.

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

## 64-B. Civil Defence—Section I.

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

1. Constructing a permanent triple unit fire station at Bezwada with necessary subsidiary buildings and quarters for staff.	41,000	10,000	10,007	- 30,993	+ 7
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Estimate, Rs. 1,45,000; expenditure to end of March 1945, Rs. 10,007; balance Rs. 1,34,993; work in progress.

*Col. 3.*—Commencement of work delayed by the late selection of contractors.

2. Constructing a permanent fire station near Devi Talkies at Vyasapuram, Madura.	1,03,000	200	211	- 1,02,789	+ 11
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Estimate, Rs. 1,28,000; expenditure to end of March 1945, Rs. 15,441; work in progress.

*Col. 3.*—Post-budget decision to transfer expenditure incurred after 1st August 1941 to "50. Civil Works."

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

(Collectively)	1,67,600	85,900	81,011	- 86,589	- 4,889
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*Col. 3.*—Reduction due to transfer of certain works to "50. Civil Works," delay in land acquisition and delay in beginning a work.

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

1. Constructing a double unit fire station in the District Judge's court-compound at Rajahmundry.			- 6	- 6	- 6
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Estimate, Rs. 11,800; expenditure to end of March 1945, Rs. 10,932; balance, Rs. 868; work in progress.

2. Constructing No. 2 double unit fire station at Rajahmundry.			- 26	- 26	- 26
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Estimate, Rs. 12,900; expenditure to end of March 1945, Rs. 12,313; balance, Rs. 587; work in progress.

3. Constructing a permanent triple unit fire station at Masulipatam.		5,100	5,125	+ 5,125	+ 25
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Estimate, Rs. 15,700; expenditure to end of March 1945, Rs. 13,226; balance Rs. 2,474; work in progress.

*Col. 3.*—Regrant of lapse of the previous year.

4. Constructing 4 blocks of 3 garages each for housing A.R.P. cars in S.P.G. godowns, Trichinopoly.			- 45	- 45	- 45
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Estimate, Rs. 11,700; expenditure to end of March 1945, Rs. 11,375; work completed.

5. Excavating six trenches for A.R.P. at Vizagapatam.		100	83	+ 83	+ 17
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Estimate, Rs. 45,800; expenditure to end of March 1945, Rs. 45,403; work completed.

## Grant No. XXXII—Civil Defence—Notes—cont.

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

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Expenditure as compared with	
				Original appropriation. More +, Less -.	Modified appropriation. More +, Less -.
(1)	(2)	(3)	(4)	(5)	(6)
	RS.	RS.	RS.	RS.	RS.
<b>64-B. Civil Defence—Section I—cont.</b>					
<b>III. MAJOR WORKS FOR WHICH SPECIFIC PROVISION WAS NOT MADE IN THE BUDGET—cont.</b>					
6. Constructing fire sub-station at Vizagapatam with subsidiary buildings near Collector's Office.		4,000	11,449	+ 11,449	+ 7,449
Estimate, Rs. 12,400; expenditure to end of March 1945, Rs. 11,449; balance, Rs. 951; work in progress.					
Col. 3.—Work sanctioned late.					
Col. 6.—Excess was due to transfer from minor to major of expenditure incurred on the work under minor, while provision was made only for the expenditure incurred subsequent to the transfer of the work to major.					
7. Constructing fire sub-stations with subsidiary building opposite to Modern Bakery at Vizagapatam.		4,600	11,844	+ 11,844	+ 7,244
Estimate, Rs. 13,600; expenditure to end of March 1945, Rs. 11,844; balance, Rs. 1,756; work in progress.					
Col. 3.—Work sanctioned late.					
Col. 6.—Due mainly to transfer of expenditure incurred under 'Minor' to "Major."					
8. Constructing quarters for fire fighting personnel attached to the fire station at Vizagapatam.		2,000	1,923	+ 1,923	- 77
Estimate, Rs. 49,500; expenditure to end of March 1945, Rs. 1,923; balance, Rs. 47,577; work in progress.					
Col. 3.—Work sanctioned late.					
9. Constructing two underground tanks of capacity one lakh gallons each for fire-fighting purposes in Chinna Waltair.		11,500	10,259	+ 10,259	- 1,241
Estimate, Rs. 12,200; expenditure to end of March 1945, Rs. 10,259; balance, Rs. 1,941; work in progress.					
Col. 3.—Work transferred from minor to major consequent on revision of estimate.					
10. Constructing emergency water storage tanks for fire fighting purposes in Vizagapatam, Group VII.		1,200	11,016	+ 11,016	+ 9,816
Estimate, Rs. 12,120; expenditure to end of March 1945, Rs. 11,016; balance, Rs. 1,104; work in progress.					
Col. 6.—See remarks under item 6, col. 6.					
11. Constructing emergency water storage tanks for fire-fighting purposes in Vizagapatam, Group VI.		1,600	12,301	+ 12,301	+ 10,701
Estimate, Rs. 13,100; expenditure to end of March 1945, Rs. 12,301; balance, Rs. 7,991; work in progress.					
Col. 6.—Same as item 6 above.					

Grant No. XXXII—Civil Defence—Notes—*cont.*3. Detailed statement of expenditure on important new works—*cont.*

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

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

12. Constructing two fire stations in the subsidiary building in Vizagapatam. .. .. . — 15,559 — 15,559 — 15,559

This is a single consolidated work and the expenditure incurred on it in the previous year has been withdrawn and distributed among the two works (indicated against items 6 and 7). The minus amount represents the withdrawal.

13. Providing further set of 23 under-ground tanks for A.R.P. at Vizagapatam. .. .. . — 4,476 — 4,476 — 4,476

This work was split up into 8 minor works. Expenditure on the work to end of 1943-44 written back from major to minor.

- 13 (a). Constructing fire station at Millers Road, Kilpauk. .. .. . 21,000 19,734 + 19,734 — 1,266

Estimate, Rs. 22,800; expenditure to end of March 1945, Rs. 19,734; balance, Rs. 3,066; work completed.

Col. 3.—Work sanctioned late in 1943-44.

14. Storing water for A.R.P. fire fighting in Pantheon Road drain and its tributaries from Cooum river. .. .. . — 200 — 244 — 244 — 44

Estimate, Rs. 14,500; expenditure to end of March 1945, Rs. 5,511; work completed.

15. Storing water for A.R.P. fire-fighting along Ice House Road storm water drain and its tributaries. .. .. . 500 437 + 437 — 63

Estimate, Rs. 19,200; expenditure to end of March 1945, Rs. 6,686; balance, Rs. 12,514; work completed.

16. Storing water for A.R.P. fire-fighting along Kalmandapam Road drain and its tributaries. .. .. . 2,800 2,027 + 2,027 — 773

Estimate, Rs. 15,400; expenditure to end of March 1945, Rs. 6,013; balance, Rs. 9,387; work completed.

Col. 3.—Provision for completing the work.

17. Storing water for A.R.P. fire-fighting in the Wallajah Road storm water drain and its tributaries. .. .. . 3,500 3,478 + 3,478 — 22

Estimate, Rs. 18,000; expenditure to end of March 1945, Rs. 7,989; work completed.

Col. 3.—Provision for completing the work.

18. Constructing fire-station at Madras Harbour. .. .. . 10,500 10,382 + 10,382 — 118

Estimate, Rs. 10,900; expenditure to end of March 1945, Rs. 10,382; balance, Rs. 518; work completed.

Col. 3.—Work sanctioned late.

## Grant No. XXXII—Civil Defence—Notes—cont.

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

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

## 64-B. Civil Defence—Section I—cont.

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

19. Constructing a police report centre in the compound of the office of the Commissioner of Police, Madras, with six ceiling fans.		100	101	+ 101	+ 1
Estimate, Rs. 16,000; expenditure to end of March 1945, Rs. 16,522; excess over estimate, Rs. 522; work completed.					
20. Constructing a shed for the fire brigade at Pudupet.		100	71	+ 71	- 29
Estimate, Rs. 46,000; expenditure to end of March 1945, Rs. 48,603; excess over estimate, Rs. 2,603; work completed.					
21. Constructing barracks for A.R.P. Mobile Reserve Force, Lutterals Gardens.		42,200	42,147	+ 42,147	- 53
Estimate, Rs. 44,000; expenditure to end of March 1945, Rs. 42,147; balance, Rs. 1,853; work in progress. Col. 3.—Work sanctioned late.					
22. Constructing rest-rooms for duty crew attached to the fire station in the City.		7,300	7,587	+ 7,587	+ 287
Estimate, Rs. 10,420; expenditure to end of March 1945, Rs. 7,587; balance, Rs. 2,833; work in progress. Col. 3.—Work sanctioned late.					
23. Constructing shelters and other subsidiary buildings to the Combined Depot, in the compound of the Public Works Department office, Madras.		100	369	+ 369	+ 269
Estimate, Rs. 39,000; expenditure to end of March 1945, Rs. 46,162; excess over estimate, Rs. 7,162; work completed.					
24. Constructing a treble-unit fire station in the Police station compound in Wallajah Road.			41	+ 41	+ 41
Estimate, Rs. 23,300; expenditure to end of March 1945, Rs. 22,322; balance, Rs. 978; work in progress.					
25. Constructing a double-unit fire station in the office compound of the Inspector-General of Police, Madras.			41	+ 41	+ 41
Estimate, Rs. 21,000; expenditure to end of March 1945, Rs. 18,605; balance, Rs. 2,395; work in progress.					
26. Constructing a double-unit fire-station in the compound of Surgeon-General's office, Madras.			41	+ 41	+ 41
Estimate, Rs. 19,700; expenditure to end of March 1945, Rs. 19,084; balance, Rs. 616; work in progress.					
27. Constructing a fire-station at Cuddalore.			27	+ 27	+ 27
Estimate not sanctioned; expenditure to end of March 1945, Rs. 27; work in progress.					



Grant No. XXXII—Civil Defence—Notes—*cont.*3. Detailed statement of expenditure on important new works—*cont.*

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Expenditure as compared with	
				Original appropriation.	Modified appropriation.
(1)	(2)	(3)	(4)	More+, Less - (5)	More+, Less - (6)
	RS.	RS.	RS.	RS.	RS.
<b>64-B. Civil Defence—Section I—<i>cont.</i></b>					
<b>III. MAJOR WORKS FOR WHICH SPECIFIC PROVISION WAS NOT MADE IN THE BUDGET—<i>cont.</i></b>					
28. Filling Kelly's drains for A.R.P. purposes.			1,692	+ 1,692	+ 1,692
Estimate, Rs. 10,600; expenditure to end of March 1945, Rs. 11,239; excess over estimate, Rs. 639; work completed.					
29. Payment of compensation for the lands acquired for construction of additional wards in Government Hospital at British Cochin.		14,000	13,959	+ 13,959	- 41
Estimate, Rs. 14,000; expenditure to end of March 1945, Rs. 13,959; balance, Rs. 41; work in progress. Col. 3.—Work sanctioned late.					
30. Constructing air-raid shelters in the compound of the Public Works Department offices at Coimbatore.		900	920	+ 920	+ 20
Estimate, Rs. 14,435; expenditure to end of March 1945, Rs. 10,824; work completed.					
31. Constructing two garages in Public Works Department Office compound, Coimbatore.		700	677	+ 677	- 23
Estimate, Rs. 16,075; expenditure to the end of March 1945, Rs. 15,560; balance, Rs. 515; work in progress.					
32. Constructing an A.R.P. Depot in British Cochin.		100	130	- 130	- 30
Estimate, Rs. 11,070; expenditure to end of March 1945, Rs. 10,942; work completed.					
33. Acquisition of sites on which static water tanks were constructed.		24,500			- 24,500
Estimate not sanctioned; work not started.					
34. Construction of static tanks, sumps and ramps in ten towns in the Presidency.		100			- 100
Estimate not sanctioned; work not started.					
<b>Total—Section I. Major</b>	<b>3,11,600</b>	<b>2,54,200</b>	<b>2,38,474</b>	<b>- 73,126</b>	<b>- 15,726</b>

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

1. Improvements to and reconstruction of 52 temporary huts for the additional Armed Reserve Police in East Godavari district.		1,000			- 1,000
Estimate not sanctioned; work not started.					

Grant No XXXII—Civil Defence—*cont.*3. Detailed statement of expenditure on important new works—*cont.*

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

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

2. Improvements to and reconstruction of 167 temporary huts for the additional Armed Reserve Police in West Godavari district.	..	1,000	..	..	- 1,000
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Estimate not sanctioned; work not started.

3. Construction of 222 semi-permanent huts for the additional Armed Reserve Police at Anantapur.	..	15,000	14,964	+ 14,964	- 36
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Estimate not sanctioned; expenditure to end of March 1945, Rs. 14,964; work in progress.

Col. 3.—Work sanctioned late.

4. Construction of temporary huts for additional Armed Reserve, Presidency General Reserve and Internal Security Guards in Chingleput district.	..	100	97	+ 97	- 3
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Estimate, Rs. 82,800; expenditure to end of March 1945, Rs. 97; balance, Rs. 82,703; work in progress.

5. Construction of temporary huts for additional Armed Reserve, Presidency General Reserve and Internal Security Guards to Nellore district.	..	100	..	..	- 100
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Estimate, Rs. 2,40,970; work not started.

IV. MINOR WORKS (Collectively)	..	2,000	3,117	+ 3,117	+ 1,117
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Total—Section II	..	19,200	18,178	+ 18,178	- 1,022
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## 64-B. Civil Defence—Section IV.

II. OTHER MAJOR WORKS FOR WHICH SPECIFIC PROVISION WAS MADE IN THE BUDGET—(Collectively)	..	4,000	3,100	3,137	- 863	+ 37
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## III. OTHER MAJOR WORKS FOR WHICH SPECIFIC PROVISION WAS NOT MADE IN THE BUDGET—

1. Construction of new buildings for A.R.P. workshops and office and garages.	..	35,000	30,464	+ 30,464	- 4,536
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Estimate, Rs. 1,10,200; expenditure to end of March 1945, Rs. 30,464; balance, Rs. 69,736; work in progress.

Col. 3.—Work sanctioned late.

Minor Works (Collectively)	..	5,000	11,500	9,273	+ 4,273	- 2,227
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Total—Section IV	..	9,000	49,600	42,874	+ 33,874	+ 6,726
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## Debt Charges—Charged—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess + Saving —
(1)		(2)	(3)	(4)
<b>22. Interest on Debt and Other Obligations—</b>		RS.	RS.	RS.
<i>cont.</i>				
<b>C. Interest on other Obligations—</b>				
Interest on Depreciation Reserve and other Reserve Funds—				
(i) Interest on Deposits of Depreciation Reserve of Government Commercial undertakings.	O. 16,100 R. - 600	15,500	14,831	- 669
(ii) Other items—Miscellaneous.	O. 800 R. 1,000	1,800	1,627	- 173
<b>D. Transfers—</b>				
<i>Deduct—</i>				
Interest transferred to Commercial Departments—				
(i) Irrigation, Navigation, etc., works.	O. - 88,91,000 R. 6,000	- 88,85,000	- 88,76,989	+ 8,011
(ii) Electricity schemes.	O. - 34,08,200 R. 9,000	- 33,99,200	- 33,85,773	+ 13,427
(iii) Commercial undertakings.	O. - 1,89,200 R. 77,800	- 1,11,400	- 73,061	+ 38,339
<i>Col. 1.—</i> Variation in Capital Outlay.				
<i>Col. 4.—</i> Due chiefly to decrease in the net capital outlay on which interest is chargeable.				
<b>23. Appropriation for Reduction or Avoidance of Debt.</b>				
<b>a. Sinking Funds—Provincial Loans—</b>				
<b>A. Depreciation Fund—</b>				
(i) Madras Government 3 per cent Loan, 1952.		3,50,300	3,50,318	+ 18
(ii) Madras Government 3 per cent Loan, 1953.		2,27,000	2,26,940	- 60
(iii) Madras Government 3 per cent Loan, of 1959.		2,25,000	2,25,000	..
(iv) Madras Government 3 per cent Loan, 1955.		1,87,500	1,87,500	..
(v) Madras Government 3 per cent Loan, 1956.		1,87,700	1,87,650	- 50
<b>B. General Sinking Fund ..</b>		33,28,200	33,28,200	..
<b>b. Other Appropriations—</b>				
Repayment of Loans taken from the Central Government.	O. 4,77,700 R. - 57,500	4,20,200	4,20,226	+ 26
<i>Col. 1.—</i> Advance repayment of Rs. 1,10 lakhs of the outstanding debt due to the Central Government.				
<b>Surrenders or withdrawals within grant or appropriation—</b>				
<i>Gross</i> .. .. . R.	92,800	92,800	..	- 92,800
<i>Deductions</i> .. .. . R.	- 92,800	- 92,800	..	+ 92,800
<b>Totals</b> { <i>Charged—</i>				
<i>Gross</i> .. .. .	1,11,69,200	1,10,18,618	- 1,50,582	
<i>Deductions</i> .. .. .	- 1,24,88,400	- 1,23,35,823	+ 1,52,577	
<i>Net</i> .. .. .	- 13,19,200	- 13,17,205	+ 1,995	

## Notes.

*Administration of the grant.*—There was an excess of 0.2 per cent over the final appropriation as against the saving of 0.4 per cent in the previous year.

Grant No. XXXIII—Capital Outlay on Irrigation.

See also the Audit Report.

Major head and sub-head. (1)	Final grant or appropriation. (2)	Actual expenditure. (3)	Excess +, Saving —. (4)
68. Construction of Irrigation, Navigation, Embankment and Drainage Works—Irrigation Works.	RS.	RS.	RS.
Productive.			
a. Works —			
Charged .. S. 20,500	20,500	20,726	+ 226
Authorized .. { O. 8,00,100	6,79,500	5,82,589	- 96,911
{ S. 500			
{ R. — 1,21,100			

Charged and Authorized.—Vide detailed statement of expenditure on important new works.

Deduct—Contribution from the Central Government in furtherance of the Food Production Campaign .. .. .

— 4,37,530      — 4,37,530

Col. 4.—Decision after the close of the year to exhibit under a separate sub-head the contribution from the Central Government in furtherance of the Food Production Campaign.

Lump deduction for { O. — 80,000 }  
probable savings. { R. 80,000 } .. .. .

Col. 1.—Reappropriated from works where savings occurred.

b. Establishment—

A. Special establishment—

1. Cauvery-Mettur Project—

Charged .. S. 400	400	275	— 125
Authorized .. R. 14,300	14,300	12,957	— 1,343

Col. 1.—Provision to meet leave salaries of officers previously employed in the project.

2. Tungabadhra Project—

Charged .. S. 4,300	4,300	5,133	+ 833
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Col. 1.—Expenditure on the staff employed in the Tungabadhra Project which was sanctioned during the year.

Authorized .. R. 3,900	3,900	3,915	+ 15
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Col. 1.—See "Charged."

3. Other Projects—

R. 7,900	7,900	163	— 7,737
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Col. 1.—Provision to meet anticipated expenditure under Cauvery Delta and Kattalai Anicut Systems.

Col. 4.—No expenditure was incurred on account of Cauvery Delta System as originally anticipated.

B. Pension charges—

Charged ..	1,800	1,957	+ 157
Authorized .. { O. 13,600	11,400	9,557	- 1,843
{ R. — 2,200			

Col. 1.—Reduction in establishment charges.

d. Deduct—Receipts and Recoveries on capital account. { O. — 500	- 28,800	- 847	+ 27,953
{ R. — 28,300			

Col. 1.—Provision was mainly for the adjustment of credits by sale of the surplus tools and plant, etc., of the Cauvery-Mettur Project.

Col. 4.—Non-adjustment within the year of the cost of motor launch 'Cauvery' transferred to the Police department.

## Grant No. XXXIII—Capital Outlay on Irrigation—cont.

Major head and sub-head. (1)	Final grant or appropriation. (2)	Actual expenditure. (3)	Excess +, Saving -. (4)
68. Construction of Irrigation, Navigation, Embankment and Drainage Works—cont	RS.	RS.	RS.
Surrenders or withdrawals within grant or appropriation—			
Gross .. R.	17,200	17,200	— 17,200
Deductions .. R.	28,300	28,300	— 28,300
Totals			
{ Charged ..	27,000	28,091	+ 1,091
{ Authorized—			
Gross ..	7,34,200	6,09,181	— 1,25,019
Deductions ..	— 500	— 4,38,377	— 4,37,877
Net ..	7,33,700	1,70,804	— 5,62,896

## Notes.

*Administration of the grant—Charged.*—The excess over the final appropriation was 4.0 per cent as against 5.0 per cent in the previous year. The excess occurred chiefly under “b. A. 2.”

*Authorized.*—The percentage of saving in the final grant was 76.7 as against 13.7 in the previous year. The surrenders aggregating Rs. 45,500 reduced the saving to 75.2 per cent of the modified appropriation. The savings in the final grant and modified appropriation occurred chiefly under “a.” and “deduct—contribution, etc.” thereunder.

2. *Disposal of surplus stores, etc.—Cauvery-Mettur Project.*—(a) In Statement II in paragraph 10 (i) of the report on the Appropriation Accounts for 1932-33, a list of probable surplus assets of the Cauvery-Mettur Project was furnished. The assets which have been disposed of so far and the resulting credits to the project are shown below:—

Nature of assets. (1)	Original value. (2)	Estimated depreciated or present value. (3)	Amount realized or credited to end of 1944-45. (4)	Remarks. (5)
	RS.	RS.	RS.	
1. Special tools and plant.	87,86,000	19,01,440 2,37,294	16,53,493 2,37,294	Head works. Canals.
Total ..		21,38,734	18,90,787	
2. Buildings .. ..	21,71,000	..	5,65,637	
3. Bridges .. ..	8,19,000	..	3,60,300	
4. Lands .. ..	3,18,000	3,00,000	35,848	

(b) The amount realised by sale or hire of surplus materials during the year was Rs. 2,796 and the amount was credited to the Capital Account of the Project.

Grant No. XXXIII—Capital Outlay on Irrigation—Notes—cont.

3. Detailed statement of expenditure on important new works—

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

68. CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—AUTHORIZED.

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

1 Providing irrigation facilities for high level lands at the head of the Godavari Central Delta.	2,20,400	3,81,000	3,35,109	+ 1,14,709	- 45,891
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Estimate, Rs. 7,32,800; expenditure to end of March 1945, Rs. 5,27,498; balance, Rs. 2,05,302; work in progress.

Col. 3.—Provides for land compensation charges and rapid progress of work.

Col. 6.—Non-adjustment of land charges by the Revenue Department.

2 Providing irrigation facilities to Kalavapudi lands.	1,15,000	58,100	58,165	- 56,835	+ 65
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Estimate Rs. 1,57,160; expenditure to end of March 1945, Rs. 87,741; balance, Rs. 69,419; work in progress.

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

3 Kanur Scheme .. .. .	1,49,000	-3,400	1,235	- 1,47,765	+ 4,635
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Estimate, Rs. 4,22,400; expenditure to end of March 1945, Rs. 8,739; balance, Rs. 4,13,661; work in progress.

Col. 3.—Work held in abeyance till the ryots agree to certain conditions and transfer of materials.

Col. 6.—Credit anticipated on account of the transfer of cement to another division was not realized.

4 Excavation of Kistna High Level Channel.	17,500	9,000	9,013	- 8,487	+ 13
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Estimate, Rs. 5,82,563; expenditure to end of March 1945, Rs. 5,74,779; balance, Rs. 7,784; work in progress.

Col. 3.—Delay in the adjustment of land charges.

5 Extending the wharf at Bezwada below the Girder Bridge at M. 0/2 of the Kistna Eastern Delta Main Canal.	17,000	400	- 222	- 17,222	- 622
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Estimate, Rs. 1,13,200; expenditure to end of March 1945, Rs. 86,055; balance, Rs. 27,145; work in progress.

Col. 3.—Work stopped owing to restriction in the supply of iron and cement.

6 Improvements to Peddalanka Channel	600	600	604	+ 4	+ 4
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Estimate, Rs. 4,28,690; expenditure to end of March 1945, Rs. 4,08,400; balance, Rs. 20,290; work in progress.

7 Kistna East Bank Canal Extension Scheme.	53,000	25,000	24,986	- 28,014	- 14
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Estimate, Rs. 28,49,320; expenditure to end of March 1945, Rs. 27,96,076; balance, Rs. 53,244; work in progress.

Col. 3.—The work of widening the canal was partially completed and expenditure could not be incurred to the full extent.

Grant No. XXXIII—Capital Outlay on Irrigation—Notes—*cont.*3. Detailed statement of expenditure on important new works—*cont.*

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

68. CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—AUTHORIZED—*cont.*I.—MAJOR WORKS COSTING ABOVE RS. 1,00,000 FOR WHICH SPECIFIC PROVISION WAS MADE IN THE BUDGET—*cont.*

8 Providing direct source of irrigation to Nadupadugai lands between Cauvery and Kodamuruty.	47,300	23,000	12,692	- 34,608	- 10,308
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Estimate, Rs. 1,82,050; expenditure to end of March 1945, Rs. 1,74,470; balance, Rs. 7,580; work in progress.

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

Col. 6.—Forecast of the Revenue Department in respect of land charges proved excessive and non-adjustment by the Public Works Department of certain land charges.

9 Fitting falling shutters over Sangam Anicut.	3,700	1,700	1,746	- 1,954	+ 46
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Estimate, Rs. 1,79,086; expenditure to end of March 1945, Rs. 1,20,437; balance, Rs. 58,649; work in progress.

Col. 3.—Post-budget decision to reclassify the expenditure on flood damages under "XVII. Working Expenses".

10 Bed regulator across the Cauvery at Kattalai and High Level Channel.	6,000	8,000	8,028	+ 2,028	+ 28
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Estimate, Rs. 24,80,000; expenditure to end of March 1945, Rs. 21,82,900; balance, Rs. 2,97,100; work in progress.

Col. 3.—Provision for completing the project.

11 Cauvery-Mettur Project.	3,600	- 1,57,900	- 1,47,943	- 1,51,543	+ 9,957
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Estimate, Rs. 6,13,55,000; expenditure to end of March 1945, Rs. 5,95,96,178; construction estimate for the work has been closed.

Col. 3.—Receipts by sale and transfer of special tools and plant.

I.—OTHER MAJOR WORKS FOR WHICH SPECIFIC PROVISION WAS MADE IN THE BUDGET (COLLECTIVELY).	1,86,500	62,100	58,294	- 1,28,206	- 3,806
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Col. 3.—Abandonment of a scheme and delay in adjustment of land charges.

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

1 Extension of the Sakbinetipalli Weir Channel and of the Vasista left Bank.		33,500	33,930	+ 33,930	+ 430
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Estimate, Rs. 94,800; expenditure to end of March 1945, Rs. 34,038; balance, Rs. 60,762; work in progress.

Col. 3.—Work taken up late.

2 New Wadapalem scheme		4,800	4,858	+ 4,858	+ 58
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Estimate, Rs. 31,000; expenditure to end of March 1945, Rs. 4,958; balance, Rs. 26,042; work in progress.

Col. 3.—Work taken up late.



Grant No. XXXIII—Capital Outlay on Irrigation—Notes—cont.

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

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation. More or less.	Modified appropriation. More or less.
(1)	(2)	(3)	(4)	(5)	(6)
	RS.	RS.	RS.	RS.	RS.
68. CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—AUTHORIZED—cont.					
III.—MAJOR WORKS FOR WHICH SPECIFIC PROVISION WAS NOT MADE IN THE BUDGET—cont.					
3 Providing irrigation facilities to certain high level lands below Ralli and Lolla locks in Kamaraju lanka, etc., villages of Razole Taluk.	..	15,000	15,049	+ 15,049	+ 49
Estimate, Rs. 2,26,380; expenditure to end of March 1945, Rs. 15,049; balance, Rs. 2,11,331; work in progress.					
Col. 3.—Work sanctioned late.					
4 Providing irrigation facilities to certain dry lands in Palivela, Avidi and Ganti villages.	..	4,000	4,019	+ 4,019	+ 19
Estimate, Rs. 24,910; expenditure to end of March 1945, Rs. 4,019; balance, Rs. 20,891; work in progress.					
Col. 3.—Work sanctioned late.					
5 Extension of irrigation under Nimalevala Kothapali Channel.	..	100	107	+ 107	+ 7
Estimate not sanctioned; expenditure to end of March 1945, Rs. 107; work in progress.					
6 Extension of R-langi Channel for the irrigation of lands in Garagaparru, etc., villages.	..	6,900	6,019	+ 6,019	- 881
Estimate, Rs. 13,060; expenditure to end of March 1945, Rs. 7,497; balance, Rs. 5,563; work in progress.					
Col. 3.—Post-budget decision to transfer work from "19." to 68."					
7 Excavating a channel to Losarigutlapadu village.	..	- 200	- 224	- 224	- 24
Estimate, Rs. 1,02,431; expenditure to end of March 1945, Rs. 94,081; work completed.					
8 Protecting the front and rear aprons of the Gannavaram aqueduct with reinforced concrete sheet piles.	..	1,70,100	1,10,240	+ 1,10,240	- 59,860
Estimate, Rs. 7,67,000; expenditure to end of March 1945, Rs. 1,10,240; balance, Rs. 6,56,760; work in progress.					
Col. 3.—Urgent work sanctioned late.					
Col. 6.—R. C. piles required for the work could not be manufactured, as steel and cement could not be secured in time.					
9 Providing irrigation facilities for certain dry lands in Yeditha village under Yeditha Channel by improving Savaram Bodhi Channel.	..	3,300	3,341	+ 3,341	+ 41
Estimate, Rs. 19,400; expenditure to end of March 1945, Rs. 3,341; balance, Rs. 16,059; work in progress.					
Col. 3.—Work sanctioned late.					

Grant No. XXXIII—Capital Outlay on Irrigation—Notes—*cont.*3. Detailed statement of expenditure on important new works—*cont.*

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Expenditure as compared with	
				Original appropriation.	Modified appropriation.
				More +, Less -.	More +, Less -.
(1)	(2)	(3)	(4)	(5)	(6)
	RS.	RS.	RS.	RS.	RS.
68. CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—AUTHORIZED— <i>cont.</i>					
III.—MAJOR WORKS FOR WHICH SPECIFIC PROVISION WAS NOT MADE IN THE BUDGET— <i>cont.</i>					
10 Provision of irrigation facilities to Bandar Fort Block.		3,000	2,984	+ 2,984	- 16
Estimate, Rs. 18,820; expenditure to end of March 1945, Rs. 15,535; balance, Rs. 3,285; work in progress.					
Col. 3.—Provision for improvements of the banks of channels damaged by monsoon.					
11 Provision of irrigation facilities to a block of about 1,500 acres in Mallavole, Rudravaram and Gudupalem villages, Bandar taluk by extending to Kothavara Codu Channel, branch of the Mallavole Main Channel		3,400	3,301	+ 3,301	- 99
Estimate, Rs. 16,250; expenditure to end of March 1945, Rs. 13,244; balance, Rs. 3,006; work in progress.					
Col. 3.—Regrant of lapses.					
12 Provision of irrigation facilities to Kanakavalli Block.		15,000	13,989	+ 13,989	- 1,011
Revised estimate not sanctioned; expenditure to end of March 1945, Rs. 13,989; work in progress.					
Col. 3.—Revision of estimate.					
13 Provision of a direct source of supply from the Cauvery to the Konakodungalar.		400	378	+ 378	- 22
Estimate, Rs. 15,000; expenditure to end of March 1945, Rs. 14,454; balance, Rs. 546; work in progress.					
14 Extension of Uyyakondan Channel in Trichinopoly and Tanjore districts.			11	+ 11	+ 11
Estimate, Rs. 54,100; expenditure to end of March 1945, Rs. 49,276; balance, Rs. 4,824; work in progress.					
15 Tungabhadra Project.		32,000	32,281	+ 32,281	+ 281
Estimate, Rs. 4,62,58,680; expenditure to end of March 1945, Rs. 32,281; balance, Rs. 4,62,26,399; work in progress.					
Col. 3.—Work sanctioned late.					
IV.—MINOR WORKS (COLLECTIVELY).		19,500	19,400	- 9,401	+ 10,999
Col. 6.—Less credit than anticipated.					
Total—Authorized	8,00,100	6,79,500	5,82,589	- 2,17,511	- 96,911

Grant No. XXXIII—Capital Outlay on Irrigation—Notes—*cont.*

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

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation.	Modified appropriation.
(1)	(2)	(3)	(4)	More +, Less -.	More +, Less -.
	RS.	RS.	RS.	RS.	RS.
68. CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—CHARGED.					
III. MAJOR WORKS FOR WHICH NO SPECIFIC PROVISION WAS MADE IN THE BUDGET—					
1 Excavating a channel to Vemuladevi village.	..	20,500	20,726	+ 20,726	+ 226
Estimate, Rs. 88,885; expenditure to end of March 1945, Rs. 97,505; work completed.					
<i>Col. 3.</i> —To pay cost of suit and decree amount to contractor in pursuance of the judgment of a Court.					
Grand Total ..	8,00,100	7,00,000	6,03,315	- 1,96,785	- 96,685

*Important comments.*

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

	LAKHS.
	RS.
Original appropriation .. .. .	8.00
Modified appropriation .. .. .	7.00
Expenditure .. .. .	6.03

Modifications in the original appropriation involving a net decrease of Rs. 1.00 lakh, i.e., 12½ per cent of the original appropriation were made during the year.

The actual expenditure compared with modified appropriation showed a net saving of Rs. .97 lakh, i.e., about 14 per cent of the latter. Savings occurred chiefly in the works "Provision of irrigation facilities for high level lands in Godavari Central Delta" and "Protecting the front and rear aprons of the Gannavaram aqueduct with reinforced concrete sheet piles".

In respect of works included in the budget which are detailed individually in the statement, the total amount resumed was Rs. 2.88 lakhs. This was chiefly due to the anticipation of the realization of credit by sale and transfer of special tools and plant in the Cauvery-Mettur Project and also to the postponement and stoppage of works.

Expenditure was incurred on 16 major works (including one under "Charged") for which there was no provision in the original budget estimates. Of these, 10 were incomplete works of the previous year, 2 of which were completed during the year. The six works started during the year were covered by supplementary grants.

Grant No. XXXIV—Capital Outlay on Industrial Development  
and Civil Aviation—Authorized.

See also the Audit Report and the Appendix.

Major head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)	(2)	(3)	(4)
<b>72. Capital Outlay on Industrial Development.</b>			
	RS.	RS.	RS.
a. Cinchona .. .. .			
O. 14,18,300	} 15,55,300	14,80,585	- 74,715
S. 900			
R. 1,36,100			
<i>Col. 1.—Construction of (i) quarters for officers, staff and labourers in the Dodabetta and the Anamalais Plantations (Rs. 63,400), (ii) three crenches in the Naduvattam Plantations (Rs. 17,400), (iii) a road in the Anamalais Plantation (Rs. 32,200) and (iv) employment of an Executive Engineer with staff for the preparation of detailed plans and estimates for the construction of a modern quinine factory in the Anamalais (Rs. 24,000).</i>			
<i>Deduct—Amount recoverable from the Government of India.</i>			
O. — 5,41,700	} — 9,18,100	— 8,95,942	+ 22,158
R. — 3,76,400			
<i>Col. 1.—To meet recovery from the Central Government towards expenditure on buildings, roads, etc., not originally contemplated.</i>			
b. Manufacture of vegetable ghee.			
S. 100	} 39,800	31,530	— 8,270
R. 39,700			
<i>Col. 1.—Provision to meet expenditure on the installation of a hydro-generation plant for the manufacture of vegetable ghee.</i>			
<i>Col. 4.—Chiefly because all the materials indented for were not received.</i>			
Surrenders or withdrawals within grant or appropriation—			
Gross .. .. .	R. — 1,75,800	— 1,75,800	.. + 1,75,800
Deductions .. .. .	R. 3,76,400	3,76,400	.. — 3,76,400
Totals ..	{ Gross .. 14,19,300	15,12,115	+ 92,815
	{ Deductions .. — 5,41,700	— 8,95,942	— 3,54,242
	{ Net .. 8,77,600	6,16,173	— 2,61,427

**Notes.**

*Administration of the grant.*—There was a saving of 29·8 per cent in the final grant as against the excess of 5·0 per cent over the final grant in the previous year. The saving occurred mainly under 'a Deduct—Amount recoverable from the Government of India'. Surrenders amounting to Rs. 2,00,600 reduced the saving to 9·0 per cent of the modified appropriation and sub-head "a" accounted for this saving.

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

See also the Audit Report.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess or Saving.
(1)		(2)	(3)	(4)
<b>81. Capital Account of Civil Works outside the Revenue Account.</b>		RS.	RS.	RS.
<b>a. Original Works—Buildings—</b>				
<b>A. Police—</b>				
<b>I. Ordinary areas—</b>				
Charged .. .. .	S.	500	553	+ 53
Authorized .. .. .	O.	1,10,600	1,11,028	- 172
	R.	600		
II. Partially excluded areas.	O.	700	600	+ 35
	R.	- 100		
B. Medical .. .. .	O.	2,13,300	46,000	+ 277
	R.	- 1,67,300		
Sub-heads A. I and II and B. See detailed statement of expenditure on important new works.				
Lump sum deduction for probable savings.	O.	- 16,200	..	..
	R.	16,200	..	..
Col. 1.—Reappropriated from sub-heads where savings occurred.				
Lump addition for regrant of lapses.	O.	5,000	..	..
	R.	- 5,000	..	..
Col. 1.—Reappropriated to meet expenditure on incomplete works of the previous year.				
<b>Surrenders or withdrawals within grant or appropriation—</b>				
	R.	1,55,600	1,55,600	- 1,55,600
Totals	{ Charged ..	500	553	+ 53
	{ Authorized ..	3,13,400	1,57,940	- 1,55,460

Notes.

*Administration of the grant—Charged.*—There was a small excess of Rs. 53.

*Authorized.*—There was a saving of 49.6 per cent in the final grant as against 68.9 per cent in the previous year. The saving occurred mainly under "a. B". The surrender of Rs. 1,55,600 converted the saving into an excess of Rs. 140 over the modified appropriation.

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

2. Detailed Statement of expenditure on important new works—

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

81. Capital Account of Civil Works outside the Revenue Account.

Authorized.

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

1. Construction of an outpatient block, maternity block and children's ward and extension to the pathological block in the Vizagapatam Hospital.	25,000	— 2,200	— 2,148	— 27,148	+ 52
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Estimate, Rs. 6,78,740 ; expenditure to end of March 1945, Rs. 5,59,844 ; balance, Rs. 1,18,896 ; work in progress.

Col. 3.—Surrender of unworkable grant (Rs. 25,000) and adjustment of credit by transfer of materials to P. W. Workshops and Stores Division, Madras (Rs. 2,200).

2. Construction of new buildings for the Headquarters Hospital, Calicut.	1,00,000	8,200	8,865	— 91,135	+ 665
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Estimate, Rs. 10,75,900 ; expenditure to end of March 1945, Rs. 1,38,940 ; balance, Rs. 9,36,960 ; further work stopped.

Col. 3.—Post-budget decision to stop the work.

3. Construction of a new Headquarters Hospital at Madura.	43,000	300	235	— 42,765	— 65
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Estimate, Rs. 16,11,000 ; expenditure to end of March 1945, Rs. 15,06,905 ; balance, Rs. 1,04,095 ; work in progress.

Col. 3.—Postponement of certain sub-works for the duration of the war.

4. Construction of a new Headquarters Hospital at Trichinopoly.	300	1,400	1,345	+ 1,045	— 55
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Estimate, Rs. 7,30,750 ; expenditure to end of March 1945, Rs. 1,92,721 ; balance, Rs. 5,38,029 ; work in progress.

5. Construction of new hospital buildings at Tuticorin.	45,000	33,700	33,705	— 11,295	+ 5
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Estimate, Rs. 5,48,000 ; expenditure to end of March 1945, Rs. 59,478 ; balance, Rs. 4,88,522 ; work in progress.

Col. 3.—Further work on certain items stopped temporarily.

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

.. .. .	1,11,300	94,900	94,078	— 17,222	— 822
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Col. 3.—Works postponed for the duration of the war (Rs. 15,100), delay in the settlement of rates with the contractors for certain items of work (Rs. 2,500), delay in entering into agreement with contractor and in deciding to resume work pending receipt of administrative approval for revised estimate (Rs. 10,200), rejection of the acquired site by the District Health Officer and District Superintendent of Police and delay in the acquisition of new site (Rs. 1,000), partly offset by additional provision for completing incomplete works and for regrant of lapses of the previous year (Rs. 2,400).

Grant No. XXXV—Civil Works outside the Revenue Account—  
Notes—cont.

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

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

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

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

1. Construction of quarters for five head constables and 57 constables of the Armed Reserve at Vizagapatam. .. 11,800 11,755 + 11,755 - 45

Estimate, Rs. 61,000; expenditure to end of March 1945, Rs. 57,223; balance, Rs. 3,777; work in progress.

Col. 3.—Late settlement of rates for certain items of work.

2. Construction of a twin operation theatre, X-Ray block and kitchen with covered passage in the Vizagapatam Hospital. .. 2,000 1,721 + 1,721 - 279

Estimate, Rs. 4,64,500; expenditure to end of March 1945, Rs. 11,781; balance, Rs. 4,52,719; work in progress.

Col. 3.—Based on actual requirements.

3. Construction of buildings for the Headquarters Hospital at Cocanada. .. 2 + 2 + 2

Estimate, Rs. 5,52,000; expenditure to end of March 1945, Rs. 5,24,712; balance, Rs. 27,288; work in progress.

4. Construction of quarters for 2 head constables and 13 constables in Sidhout. .. 1,100 1,088 + 1,088 - 12

Estimate, Rs. 12,900; expenditure to end of March 1945, Rs. 13,634; excess over estimate Rs. 734; work in progress.

5. Construction of quarters for 1 Sergeant, 1 Havildar Major, 5 head constables and 27 constables of the Presidency General Reserve and 2 head constables of the Armed Reserve at Chittoor. .. 100 134 + 134 + 34

Estimate, Rs. 26,650; expenditure to end of March 1945, Rs. 30,493; excess over estimate Rs. 3,843; work in progress.

6. Construction of quarters for one Sub-Inspector, one head constable and nine constables at Vempalle. .. - 600 - 579 - 579 + 21

Estimate, Rs. 14,000; expenditure to end of March 1945, Rs. 13,020; balance, Rs. 980; work in progress.

7. Construction of quarters for one Sub-Inspector, one head constable and 9 constables in Virapalle. .. 300 342 + 342 + 42

Estimate, Rs. 10,500; expenditure to end of March 1945, Rs. 10,779; excess over estimate, Rs. 279; work in progress.

Grant No. XXXV—Civil Works outside the Revenue Account—  
Notes—cont.

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

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

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

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

8. Construction of quarters for 6 head constables and 52 constables of the Presidency General Reserve at Anantapur.	..	— 600	— 100	— 100	+ 500
Estimate, Rs. 58,000; expenditure to end of March 1945, Rs. 50,009; balance, Rs. 7,991; work in progress.					
9. Construction of quarters for one Sub-Inspector, one head constable and ten constables in Obala Deva Raya Cheruvu.	..	1,700	1,842	+ 1,842	+ 142
Estimate, Rs. 13,300; expenditure to end of March 1945, Rs. 13,650; excess over estimate, Rs. 350; work in progress.					
10. Construction of quarters for one Sub-Inspector, one head constable and eight constables in Chandrasekharampuram.	..	1,500	1,529	+ 1,529	+ 29
Estimate, Rs. 12,300; expenditure to end of March 1945, Rs. 11,546; balance, Rs. 754; work in progress.					
11. Construction of quarters for one Sub-Inspector, one head constable and twelve constables in Tirupparankundram.	..	1,300	1,281	+ 1,281	— 19
Estimate, Rs. 17,840; expenditure to end of March 1945, Rs. 17,047; balance, Rs. 793; work in progress.—vide also item 1 under "Charged".					
12. Remodelling of the General Hospital, Madras.	..	200	204	+ 204	+ 4
Estimate, Rs. 39,42,632; expenditure to end of March 1945, Rs. 35,67,394—(This includes an expenditure of Rs. 3,32,884 relating to electricity portion); balance, Rs. 3,85,238; work in progress.					
13. Construction of a septic ward of 52 beds in the Stanley Hospital, Ravapuram.	..	..	— 4	— 4	— 4
Estimate, Rs. 1,40,000; expenditure to end of March 1945, Rs. 23,157; balance, Rs. 1,16,843; work in progress.					
14. Construction of buildings for the Stanley Medical College, Madras, on a new site.	..	2,100	2,068	+ 2,068	— 32
Estimate, Rs. 1,81,000; expenditure to end of March 1945, Rs. 1,75,748; balance, Rs. 5,252; work in progress. Col. 3.—Based on actual requirements.					
15. Constructing quarters for one Sub-Inspector of Police, three head constables and eighteen constables at Tadepalligudem.	..	200	145	+ 145	— 55
Estimate, Rs. 34,400; expenditure to end of March 1945, Rs. 25,568; balance, Rs. 8,832; work in progress.					



Grant No. XXXV—Civil Works outside the Revenue Account—  
Notes—cont.

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

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

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

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

16. Construction of quarters for one Sub-Inspector, two head constables and twenty-one constables at Jammalamadugu. .. 200 248 + 248 + 48

Estimate, Rs. 29,500; expenditure to end of March 1945, Rs. 25,427; work completed.

17. Construction of quarters for one Sub-Inspector, one head constable and nine constables at Nagulappalpad. .. - 100 - 100 - 100

Estimate, Rs. 15,400; expenditure to end of March 1945, Rs. 15,719; work completed.

IV. Minor works (collectively) .. 300 284 + 284 - 16

Charged.

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

Construction of quarters for one Sub-Inspector, one head constable and twelve constables at Tirupparankundram.—vide item 11 above. .. 500 553 + 553 + 53

The actuals represent land compensation charges awarded by the High Court.

Charged .. .. .	500	553	+ 553	+ 53
Authorized .. .. .	3,24,600	1,57,800	1,57,940	- 1,66,660 + 140

Important comments.

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

	LAKHS.
	RS.
Original appropriation .. .. .	3.25
Modified appropriation .. .. .	1.58
Expenditure .. .. .	1.58

Modifications in the original appropriation involving a net surrender of Rs. 1.67 lakhs, i.e., 51.4 per cent of the original appropriation were made during the year against a lump sum deduction of Rs. 16 lakh for probable savings provided for in the budget.

The actual expenditure compared with modified appropriation showed an excess of Rs. 193 which is negligible.

In respect of works provided for in the budget which are detailed individually in the statement, the total amount resumed was Rs. 1.73 lakhs. This was mainly due to the postponement of works for various reasons.

There were 17 major works for which provision was not made in the budget. All these were incomplete works of the previous years. Two of these works were completed during the year.

## Grant No. XXXVI—Capital Outlay on Electricity Schemes.

See also the Audit Report.

Major head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)	(2)	(3)	(4)
<b>81-A. Capital Outlay on Electricity Schemes.</b>	RS.	RS.	RS.
<b>I. HYDRO-ELECTRIC SCHEMES—</b>			
<b>A. PYKARA HYDRO-ELECTRIC SCHEME—</b>			
<b>a. Works—</b>			
1. Pykara Hydro-Electric Scheme.	{ O. 89,800 S. 200 R. — 72,500 }	17,500	20,058 + 2,558
<i>Col. 1.—Transfer of works to another system (Rs. 1,04,300), credit on released materials (Rs. 18,800), postponement and savings on works (Rs. 10,000) and non-receipt of imported stores (Rs. 1,200), partly offset by additional works to meet increase in the power requirements (Rs. 62,900).</i>			
<i>Col. 4.—Occurred under Mukurti Dam Construction and minor works.</i>			
2. Additional generating machinery at Pykara.	{ O. 6,000 R. — 6,000 }	..	..
<i>Col. 1.—Reduction based on the High Commissioner's requirements.</i>			
3. Distribution of power in the Pykara System.	{ O. 1,31,200 R. — 4,18,600 }	— 2,87,400	— 2,77,767 + 9,633
<i>Col. 1.—Transfer of works to another system (Rs. 5,18,300), offset partly by additional appropriation for extension of supply of power (Rs. 99,700).</i>			
4. Supply of power to Virudunagar and Rajapalayam.	{ O. 1,800 R. — 8,45,700 }	— 8,43,900	— 8,43,948 — 48
<i>Col. 1.—Transfer of the extension to Papanasam system.</i>			
5. Supply of electric power to Madura.	{ O. 2,500 R. — 9,17,200 }	— 9,14,700	— 9,14,726 — 26
<i>Col. 1.—Transfer of a portion of the works to Papanasam system.</i>			
6. Supply of power to Kovilpatti.	{ O. 1,000 R. — 4,70,800 }	— 4,69,800	— 4,69,804 — 4
<i>Col. 1.—See "I. A. a. 4."</i>			
8. Supply of electric power to Ramnad district.	{ O. 500 R. — 3,80,700 }	— 3,80,200	— 3,80,198 + 2
<i>Col. 1.—See "I. A. a. 4"</i>			
9. Supply of power to the West Coast.	{ O. 31,60,000 R. — 27,15,400 }	4,44,600	4,75,839 + 31,239
<i>Col. 1.—No payments were made owing to the delay in receipt of transmission line materials.</i>			
10. Construction of transmission lines and other works for supply of power to intending consumers.	{ O. 1,50,000 R. — 1,50,000 }	..	..
<i>Col. 1.—Re-appropriated to sub-heads "I. A. a. 3", "I. A. b. 2" and "I. A. c. 2."</i>			
<b>b. Establishment—</b>			
1. Pykara Hydro-Electric Scheme.	{ O. 9,300 R. — 7,200 }	2,100	2,400 + 300
<i>Col. 1.—Transfer of works to another system (Rs. 10,300) and savings in works outlay (Rs. 1,100), partly offset by the cost of additional establishments (Rs. 4,200).</i>			
2. Distribution of power in the Pykara system.	{ O. 14,400 R. — 42,200 }	— 27,800	— 26,656 + 1,144
<i>Col. 1.—Transfer of works to another system (Rs. 52,900), partly offset by (i) re-appropriation from "I. A. a. 10" (Rs. 4,000) for works specified under "I. A. a. 3." and (ii) increase in works outlay (Rs. 6,700).</i>			

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

Major head and sub-head. (1)	Final grant or appropriation. (2)	Actual expenditure. (3)	Excess +, Saving -. (4)
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81-A. Capital Outlay on Electricity Schemes—cont.      RS.      RS.      RS.

I. HYDRO-ELECTRIC SCHEMES—cont.

A. PYKARA HYDRO-ELECTRIC SCHEME—cont.

b. Establishment—cont.

3. Supply of power to Virudunagar and Rajapalayam. } O. 200 } R. 52,800 }	- 52,600	- 50,414	+ 2,186
<i>Col. 1.—See "I. A. a. 4."</i>			
4. Supply of electric power to Madura. } O. 200 } R. 37,500 }	- 37,300	- 37,335	- 35
<i>Col. 1.—See "I. A. a. 4."</i>			
5. Supply of power to Kovilpatti. } O. 100 } R. 33,400 }	- 33,300	- 32,480	+ 820
<i>Col. 1.—See "I. A. a. 4."</i>			
8. Supply of power to Ramnad district. R.	- 28,200	- 28,200	+ 1,088
<i>Col. 1.—See "I. A. a. 4."</i>			
9. Supply of power to the West Coast. } O. 3,10,000 } R. 2,32,500 }	77,500	74,192	- 3,308
<i>Col. 1.—See "I. A. a. 9."</i>			
10 Pension charges } O. 1,900 } R. 5,200 }	7,100	1,722	- 5,378

*Col. 1.—Enhancement in the rate of pension charges leviable for the year on capital works.*

*Col. 4.—Mainly to pension charges having been booked under 'Establishment.'*

c. Tools and Plant—

1. Pykara Hydro-Electric Scheme. } O. 900 } R. 1,000 }	1,900	2,090	+ 190
2. Distribution of power in the Pykara System. } O. 1,300 } R. 3,800 }	- 2,500	- 2,356	+ 144
<i>Col. 1.—Transfer of works to Papanasam system.</i>			
3. Supply of power to Virudunagar and Rajapalayam. R.	- 5,600	- 5,580	+ 20
<i>Col. 1.—See "I. A. a. 4."</i>			
4. Supply of power to Kovilpatti. R.	- 600	- 552	+ 48
5. Supply of power to Madura. R.	- 6,100	- 6,077	+ 23
<i>Col. 1.—See "I. A. a. 4."</i>			
6. Supply of power to Ramnad district. R.	- 900	- 856	+ 44
7. Supply of power to the West Coast. } O. 30,100 } R. 600 }	30,700	42,158	+ 11,458

*Col. 4.—Certain equipment intended for issue to works were kept under "Tools and Plant."*

d. Suspense—

2. Other suspense accounts. } O. 11,900 } R. 1,00,800 }	- 88,900	- 2,49,908	- 1,61,008
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*Col. 1.—Transfer of balances to Papanasam system (Rs. 2,26,000), partly offset by less credits to stock due to smaller issue to works than anticipated (Rs. 1,25,200).*

*Col. 4.—Larger issue of materials to works and other systems and non-receipt of materials on orders placed with firms, etc. (Rs. 1,05,400) and non-payment of certain firm's bills due to defect in supplies and non-approval of test certificates (Rs. 53,400).*

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

Major head and sub-head. (1)	Final grant or appropriation. (2)	Actual expenditure. (3)	Excess +, Saving -. (4)
<b>81-A. Capital Outlay on Electricity Schemes—<i>cont.</i></b>	RS.	RS.	RS.
<b>I. HYDRO-ELECTRIC SCHEMES—<i>cont.</i></b>			
<b>A. PYKARA HYDRO-ELECTRIC SCHEME—<i>cont.</i></b>			
<b>e. Deduct—Receipts and Recoveries on Capital Account—</b>			
1. Pykara Hydro-Electric Scheme.	{ O. - 500 } { R. - 4,700 }	- 5,200	- 4,215 + 985
<i>Col. 1.</i> —Large savings due to unanticipated return of materials to stock.			
3. Supply of power to Viradunagar and Rajapalayam.	R. 8,100	8,100	8,149 + 49
<i>Col. 1.</i> —See "I. A. a. 4."			
5. Supply of power to Kovilpatti.	R. 500	500	544 + 44
6. Supply of power to Ramnad district.	R. 200	200	180 - 20
7. Supply of power to the West Coast.	{ O. - 100 } { R. - 500 }	- 600	- 701 - 101
<b>B. METTUR HYDRO-ELECTRIC SCHEME—</b>			
<b>a. Works—</b>			
1. Mettur main scheme.	{ O. 24,800 } { R. 1,04,900 }	1,29,700	1,70,508 + 40,808
<i>Col. 1.</i> —(i) Purchase of three power transformers sanctioned during the year (Rs. 88,000), (ii) Connecting up of spare transformers at two substations (Rs. 9,900), (iii) Sundry adjustments on closing works and reallocation of charges (Rs. 15,000), partly set off by less expenditure on erection of power transformers than anticipated (Rs. 8,000).			
<i>Col. 4.</i> —Receipt of stores not anticipated to be paid for by the High Commissioner before the close of the year.			
2. Erode-Trichinopoly extension.	R. 100	100	351 + 251
3. Trichinopoly-Negapatam extensions.	R. 19,700	19,700	21,624 + 1,924
<i>Col. 1.</i> —Expenditure on new works sanctioned during the year.			
4. Extension of supply to Ranipet, Kaveripakkam and Conjeeveram.	R. 300	300	- 699 - 999
5. Supply of power to Arkonam.	R. 3,400	3,400	3,442 + 42
<i>Col. 1.</i> —Connecting up of a transformer at a station.			
6. Distribution of power in the Mettur System.	{ O. 64,000 } { R. 72,900 }	1,36,900	1,37,996 + 1,096
<i>Col. 1.</i> —Larger number of extension works sanctioned during the year (Rs. 28,700) and re-appropriation from "I. B. a. 10" for Sayanavaram, Kadambathur and Arumbakkam extensions (Rs. 44,200).			
7. Fourth Generating Unit at Mettur.	{ O. 1,41,900 } { R. 3,46,800 }	4,88,700	4,99,055 + 10,355
<i>Col. 1.</i> —Carry over of expenditure of previous year, due to delay in receipt of materials (Rs. 2,86,000) and payment of erection charges during the year (Rs. 60,800).			
8. Supply of power to Pakala and Tirupati.	{ O. 1,000 } { R. - 1,200 }	- 200	- 197 + 3
9. Extensions to the Superintending Engineer's office buildings.	R. 20,000	20,000	22,064 + 2,064
<i>Col. 1.</i> —Extension sanctioned late in the year.			
<i>Col. 4.</i> —Unanticipated increase in the cost of materials and labour.			

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

Major head and sub-head. (1)	Final grant or appropriation. (2)	Actual expenditure. (3)	Excess +, Saving -. (4)
<b>81-A. Capital Outlay on Electricity Schemes—cont.</b>	RS.	RS.	RS.
<b>I. HYDRO-ELECTRIC SCHEMES—cont.</b>			
<b>B. METTUR HYDRO-ELECTRIC SCHEME—cont.</b>			
<b>a. Works—cont.</b>			
10. Construction of transmission lines and other works for supply of power to intending consumers. } O. 50,000 } R. - 50,000 }	..	..	..
Col. 1.—Re-appropriated to sub-heads "I. B. a. 6," "I. B. b. 6," and "I. B. c. 3."			
11. Minor Works— } Construction of quarters for the line and operation staff at Ammapet, Sankari and Chingleput Subdivisions. } O. 24,600 } R. - 4,300 }	20,300	15,006	- 5,294
Col. 1.—Late commencement of work. Col. 4.—Non-availability of timber for the construction of Tiruvannamalai store shed.			
12. Losses due to enemy action. } O. 600 } R. - 600 }	..	..	..
13. Karur extensions. R. - 12,900	- 12,900	- 12,945	- 45
Col. 1.—Cost of sick transformer devolved to stock.			
<b>b. Establishment—</b>			
1. Mettur Main Scheme } O. 2,700 } R. 1,700 }	4,400	4,713	+ 313
2. Erode-Trichinopoly extensions. ..	..	38	+ 38
3. Trichinopoly-Negapatam extensions. R. 2,100	2,100	2,297	+ 197
Col. 1.—Increased works outlay.			
4. Extension of supply to Ranipet, Kaveripakkam and Conjeeveram. ..	..	- 76	- 76
5. Supply of power to Arkonam. R. 400	400	365	- 35
6. Distribution of power in the Mettur System. } O. 7,100 } R. 13,500 }	20,600	20,174	- 426
Col. 1.—Increased works outlay.			
7. Fourth generating unit at Mettur. } O. 8,300 } R. 12,200 }	20,500	24,096	+ 3,596
Col. 1.—Staff sanctioned for the work. Col. 4.—Increase in works expenditure and unanticipated transfer of expenditure on staff in the technical section from "52-A." to "81-A."			
7-a. Extensions to the Superintending Engineer's office buildings. R. 400	400	- 178	- 578
8. Supply of power to Pakala and Tirupati. } O. 100 } R. - 100 }	..	- 22	- 22
9. Minor Works. } O. 2,700 } R. - 600 }	2,100	1,579	- 521
10. Karur extensions. R. - 1,400	- 1,400	- 1,369	+ 31
11. Pensions charges } O. 1,600 } R. 2,200 }	3,800	4,029	+ 229
Col. 1.—See "I. A. b. 10."			

## Grant No. XXXVI.—Capital Outlay on Electricity Schemes—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
		RS.	RS.	RS.
<b>81-A. Capital Outlay on Electricity Schemes—cont.</b>				
<b>I. HYDRO-ELECTRIC SCHEMES—cont.</b>				
<b>B. METTUR HYDRO-ELECTRIC SCHEME—cont.</b>				
c. Tools and Plant—				
1. Mettur Main Scheme.	{ O. 200 } R. 200	400	447	+ 47
2. Trichinopoly-Negapatam extensions.	R. 200	200	216	+ 16.
3. Distribution of power in the Mettur Systems.	{ O. 600 } R. 1,300	1,900	1,549	- 351
4. Fourth generating unit at Mettur.	{ O. 1,000 } R. - 12,800	- 11,800	- 3,688	+ 8,112
<i>Col. 1.</i> —Chiefly devolution of tools and plant on completion of work.				
<i>Col. 4.</i> —Anticipated credits did not materialise as the work was in progress.				
5. Supply to Ranipet, Kaveripakkam and Conjeeveram.	..	..	- 7	- 7
6. Supply of power to Pakala and Tirupati.	..	..	- 2	- 2
7. Minor Works ..	..	200	150	- 50
8. Erode-Trichinopoly extensions.	..	..	3	+ 3
9. Extension of supply to Arkonam.	..	..	34	+ 34
10. Extension to the Superintending Engineer's office buildings.	..	..	- 17	- 17
11. Karur extensions .. R.	- 100	- 100	- 129	- 29
d. Suspense—				
1. London Stores ..	..	..	- 97,544	- 97,544
<i>Col. 4.</i> —Due to non-receipt of invoices and advice of payment in England.				
2. Other Suspense Ac- counts.	{ O. - 28,900 } S. 100 } R. 1,04,800	76,000	99,105	+ 23,105
<i>Col. 1.</i> —(i) Debit of cost of equipment issued on hire originally kept under suspense (Rs. 39,000), (ii) devolution to stock of Karur transformer received for repairs (Rs. 13,000), (iii) larger supply of materials due to additional orders placed (Rs. 50,000), (iv) lesser issue to works (Rs. 15,900), partly offset by increased credit under purchases due to payments outstanding (Rs. 13,000).				
<i>Col. 4.</i> —Due to receipt of materials and debit advice too late for regularisation.				
e. Deduct—Receipts and Recoveries on Capital Account—				
Fourth generating unit at Mettur.	R. - 100	- 100	- 103	- 3
<b>C. PAPANASAM HYDRO-THERMAL SCHEME—</b>				
a. Works—				
1. Papanasam Hydro-Thermal Project.	{ O. 4,30,500 } S. 100 } R. 2,56,900	6,87,500	5,97,845	- 89,655
<i>Col. 1.</i> —(i) Transfer of works from the Pykara System (Rs. 1,04,300), (ii) carry over of previous year's expenditure due to late receipt of materials (Rs. 50,600), (iii) expenditure on erection of materials received late (Rs. 93,000) and (iv) construction of quarters at a sub-station (Rs. 9,100).				
<i>Col. 4.</i> —Non-receipt of materials in time due to shipping difficulties, etc.				

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

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess + Saving -.
(1)		(2)	(3)	(4)
		RS.	RS.	RS.
<b>81-A. Capital Outlay on Electricity Schemes—<i>cont.</i></b>				
<b>I. HYDRO-ELECTRIC SCHEMES—<i>cont.</i></b>				
<b>C. PAPANASAM HYDRO-THERMAL SCHEME—</b>				
<b>a. Works—<i>cont.</i></b>				
2. Distribution of power in the Papanasam System.	O. 42,500 R. 4,95,900	5,38,400	5,44,348	+ 5,948
<i>Col. 1.—Transfer of works from another system (Rs. 5,57,300), partly offset by extension work postponed and delay in arrival of cables (Rs. 61,400).</i>				
4. Supply of power to the Travancore State.	O. 1,59,800 R. - 98,500	61,300	64,656	+ 3,356
<i>Col. 1.—Delay in the manufacture and erection of poles (Rs. 18,500) and late receipt of bills for materials supplied (Rs. 80,000).</i>				
5. Expenditure on A.R.P. Measures.	R. 100	100		- 100
6. Supply of power to Virudhunagar and Rajapalayam.	R. 8,43,900	8,43,600	8,43,939	+ 39
<i>Col. 1.—Transfer of works from the Pykara System.</i>				
7. Supply of power to Madura.	R. 9,14,500	9,14,500	9,15,285	+ 785
<i>Col. 1.—Transfer of works from the Pykara System.</i>				
8. Supply of power to Kovilpatti.	R. 4,80,700	4,80,700	4,81,457	+ 757
<i>Col. 1.—Chiefly transfer of works from Pykara system.</i>				
9. Supply of power to Ramnad district.	R. 3,80,300	3,80,300	3,80,337	+ 37
<i>Col. 1.—See "I.C. a. 7".</i>				
10. Construction of Madura-Kovilpatti Second Circuit Line.	R. 90,500	90,500	38,315	- 52,185
<i>Col. 1.—Work sanctioned for execution during the year.</i>				
<i>Col. 4.—Anticipated issue of copper conductors to works not having materialized as the works had not reached that stage.</i>				
<b>b. Establishment—</b>				
1. Papanasam Hydro-Thermal project.	O. 31,600 R. 82,000	1,13,600	1,25,272	+ 11,672
<i>Col. 1.—Transfer of works (Rs. 10,300) and continuance of construction staff (Rs. 71,700).</i>				
<i>Col. 4.—Provisional debit of establishment charges relating to construction branch.</i>				
2. Distribution of power in the Papanasam System.	O. 7,000 R. 48,400	55,400	56,555	+ 1,155
<i>Col. 1.—Transfer of works from Pykara System (Rs. 57,200), partly offset by postponement of extension works (Rs. 8,800).</i>				
3. Supply of power to the Travancore State.	O. 17,000 R. - 6,400	10,600	8,999	- 1,601
<i>Col. 1.—Savings in erection staff owing to late receipt of poles.</i>				
4. Supply of power to Virudhunagar and Rajapalayam.	R. 52,600	52,600	52,604	+ 4
<i>Col. 1.—Transfer of works from Pykara System.</i>				

## Grant No. XXXVI—Capital Outlay on Electricity Schemes—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>81-A. Capital Outlay on Electricity Schemes—cont.</b>				
<b>I. HYDRO-ELECTRIC SCHEMES—cont.</b>				
<b>C. PAPANASAM HYDRO-THERMAL SCHEME—cont.</b>				
<b>b. Establishment—cont.</b>				
5. Supply of power to R. Ma jura.	37,300	37,300	37,413	+ 113
Col. 1.—See "b. 4." above.				
6. Supply of power to R. Kovilpatti.	34,400	34,400	34,504	+ 104
Col. 1.—See "b. 4." above.				
7. Supply of power to R. Ramnad district.	28,200	28,200	28,258	+ 58
Col. 1.—See "b. 4." above.				
8. Construction of Madura - Kovilpatti Second Circuit Transmission Line.	R. 1,900	1,900	766	- 1,134
9. Pension Charges.	O. 3,500 R. 3,600	7,100	8,225	+ 1,125
Col. 1.—See "I.A. b. 10."				
<b>c. Tools and Plant—</b>				
1. Papanasam Hydro-Thermal project.	O. 16,300 R. 10,200	6,100	7,883	1,783
Col. 1.—Cost of furniture and lorries purchased (Rs. 9,100) and tools and plant charges transferred from Pykara System (Rs. 1,100).				
2. Distribution of power in the Papanasam system.	O. 500 R. 4,400	4,900	5,003	+ 103
Col. 1.—Transfer of works from Pykara System.				
3. Supply of power to Travancore State.	O. 4,000 R. 3,900	100	127	227
Col. 1.—Erection tools not purchased.				
4. Supply of power to Virudhunagar and Rajapalayam.	R. 5,600	5,600	5,580	20
Col. 1.—See "C. c. 2" above.				
5. Supply of power to Madura.	R. 6,100	6,100	6,084	16
Col. 1.—See "C. c. 2" above.				
6. Supply of power to Kovilpatti.	R. 700	700	668	32
7. Supply of power to Ramnad District.	R. 900	900	857	43
<b>d. Suspense—</b>				
1. London Stores .. R.	600	600	81,104	81,704
Col. 4.—Non-payment in England for stores to the extent anticipated by the High Commissioner.				
2. Other suspense accounts.	O. 1,70,000 S. 100 R. 82,900	2,53,000	3,66,446	1,13,446
Col. 1.—Transfer of balances relating to the system from Pykara (Rs. 2,25,000), partly offset by larger issues to work from stock than anticipated (Rs. 1,43,100).				
Col. 4.—Copper conductors received for West Coast extensions and Madura could not be issued to works before March 1945 owing to slow progress of works.				



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

Major head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess +, Saving -
(1)	(2)	(3)	(4)
<b>81-A. Capital Outlay on Electricity Schemes—cont.</b>	<b>RS.</b>	<b>RS.</b>	<b>RS.</b>
<b>I. HYDRO-ELECTRIC SCHEMES—cont.</b>			
<b>C. PAPANASAM HYDRO-THERMAL SCHEME—cont.</b>			
<b>e. Deduct—Receipts and Recoveries on Capital Account—</b>			
1. Papanasam Hydro-Thermal project.	{ O. — 4,300 } { R. — 63,600 }	— 67,900	— 69,975 — 2,075
<i>Col. 1.—Adjustment of the difference between the book value and sale price of engines sold to the Defence Department (Rs. 45,800), sale proceeds of a lorry (Rs. 13,000) and increase in miscellaneous receipts (Rs. 4,800).</i>			
2. Distribution of power in the Papanasam system.	{ O. — 8,000 } { R. — 100 }	— 8,100	— 8,084 + 16
3. Supply of power to Travancore State.	..	— 100	.. + 100
4. Supply of power to Virudhunagar and Rajapalayam.	{ R. — 8,100 }	— 8,100	— 8,149 — 49
<i>Col. 1.—See "I.C. a. 7."</i>			
5. Supply of power to Kovilpatti.	R. — 500	— 500	— 544 — 44
6. Supply of power to Ramnad district.	R. — 200	— 200	— 180 + 20
<b>D. MACHKAND HYDRO-ELECTRIC SCHEME—</b>			
a. Works.	R. 100	100	171 + 71
b. Establishment.	{ S. 100 } { R. 3,600 }	3,700	1,738 — 1,902
<i>Col. 1.—Employment of staff for preliminary works.</i>			
<b>II. THERMO-ELECTRIC SCHEMES—</b>			
<b>A. VIZAGAPATAM THERMAL SCHEME—</b>			
<b>a. Works—</b>			
1. Vizagapatam Thermal Station.	{ O. 14,500 } { R. — 200 }	14,300	12,432 — 1,868
2. Distribution of power in Vizianagram.	R. 300	300	344 + 44
3. Distribution of power in the Vizagapatam Thermal area.	{ O. 37,500 } { R. — 36,000 }	1,500	569 — 931
<i>Col. 1.—Postponement of extension schemes owing to restricted conditions of operation in the power house.</i>			
4. Third generating Unit at Vizagapatam.	{ O. 12,000 } { R. 20,600 }	32,600	33,212 + 612
<i>Col. 1.—Accelerated progress on works (Rs. 15,400), cost of English Stores on receipt of materials (Rs. 4,000), supply of spares, etc. (Rs. 8,000) and miscellaneous adjustments (Rs. 1,200), partly set off by savings due to imported materials not having been received (Rs. 8,000).</i>			
5. Fourth generating Unit at Vizagapatam.	{ O. 20,000 } { R. 93,900 }	1,13,900	1,18,546 + 4,646
<i>Col. 1.—Provision for (i) fourth unit boiler foundation and transformer yard extension (Rs. 13,000), (ii) cost of outdoor and indoor switch gear (Rs. 29,900), (iii) arrival of boiler parts not anticipated (Rs. 37,000), (iv) power-house transformer structure (Rs. 5,500), (v) cost of double circuit line to ship building yard and other works (Rs. 6,400) and (vi) payment of invoices on London Stores pending adjustment (Rs. 2,100).</i>			

## Grant No. XXXVI—Capital Outlay on Electricity Schemes—cont.

Major head and sub-head. (1)	Final grant or appropriation. (2)	Actual expenditure. (3)	Excess +, Saving -. (4)	
<b>81•A. Capital Outlay on Electricity Schemes—cont.</b>	RS.	RS.	RS.	
<b>II. THERMO-ELECTRIC SCHEMES—cont.</b>				
<b>A. VIZAGAPATAM THERMAL SCHEME—cont.</b>				
<b>b. Establishment—</b>				
1. Vizagapatam Thermal station.	O. 1,700 S. 100 R. 1,400	3,200	2,520	- 680
2. Distribution of power in the Vizagapatam Thermal area.	O. 3,800 R. -3,600			
<i>Col. 1.—Less outlay on works.</i>				
3. Distribution of power in Vizianagram.		..	35	+ 35
4. Third generating set at Vizagapatam.	O. 3,300 R. 3,500	6,800	7,413	+ 613
<i>Col. 1.—Creation of a temporary division for the new construction work.</i>				
5. Fourth generating set at Vizagapatam.	O. 700 R. 8,600	9,300	10,514	+ 1,214
<i>Col. 1.—See "II. A. b. 4".</i>				
6. Pension charges	O. 800 R. 300	1,100	1,150	+ 50
<b>c. Tools and plant—</b>				
1. Vizagapatam Thermal station.	O. 100 R. 500	600	457	- 143
2. Distribution of power in the Vizagapatam area.	O. 400 R. - 400			
4. Third generating set at Vizagapatam.	R. 1,000	1,000	734	- 266
5. Fourth generating set at Vizagapatam.	R. 900	900	605	- 295
<b>d. Suspense—</b>				
London Stores	O. -3,400 R. -5,300	- 8,700	- 9,740	- 1,040
<i>Col. 1.—Adjustment of cost of materials received at site.</i>				
<b>e. Deduct—Receipts and recoveries on capital account.</b>				
1. Vizagapatam Thermal Station.		..	- 3	- 3
<b>B. BEZWADA THERMAL SCHEME—</b>				
<b>a. Works—</b>				
1. Bezwada Thermal station.	O. 67,600 R. - 21,200	46,400	47,465	+ 1,065
<i>Col. 1.—(i) Expected imported materials not received (Rs. 31,700), (ii) reallocation of expenditure to other works (Rs. 7,900), (iii) savings on a work (Rs. 4,600), partly offset by losses on stock (Rs. 10,500) and larger outlay on works (Rs. 12,500).</i>				
2. Distribution of power in the Bezwada area.	O. 80,000 R. - 43,700	36,300	33,278	- 3,022
<i>Col. 1.—Postponement of works.</i>				
3. Third generating set at Bezwada.	O. 41,800 R. - 81,000	- 39,200	- 40,767	- 1,567
<i>Col. 1.—Reduction due to cost of defective alternators returned to the suppliers (Rs. 64,000) and consequent postponement of other items of work (Rs. 18,000), partly offset by expenditure on additional works (Rs. 1,000).</i>				

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

Major head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)	(2)	(3)	(4)
<b>81-A. Capital Outlay on Electricity Schemes—cont.</b>	RS.	RS.	RS.
<b>II. THERMO-ELECTRIC SCHEMES—cont.</b>			
<b>B. BEZWADA THERMAL SCHEME—cont.</b>			
<b>b. Establishment—</b>			
1. Bezwada Thermal station.	{ O. 4,600 } { R. - 1,700 }	2,900	2,733 - 167
2. Distribution of power in the Bezwada area.	{ O. 8,100 } { R. - 4,400 }	3,700	3,344 - 356
<i>Col. 1.—Less expenditure on works.</i>			
3. Third generating set at Bezwada.	{ O. 6,000 } { R. - 3,000 }	3,000	3,064 + 64
<i>Col. 1.—Cost of special establishment (Rs. 4,300), partly offset by decrease in works outlay (Rs. 1,300).</i>			
5. Pension charges	{ O. 1,600 } { R. - 700 }	900	951 + 51
<b>c. Tools and plant—</b>			
1. Bezwada Thermal station.	{ O. 200 } { R. 300 }	500	563 + 63
2. Distribution of power in the Bezwada area.	{ O. 800 } { R. - 400 }	400	333 - 67
3. Third generating set at Bezwada.	{ O. 100 } { R. - 100 }	..	..
<b>d. Suspense—</b>			
1. London Stores	{ O. - 1,200 } { R. 1,200 }	..	..
2. Other suspense accounts.	{ O. 18,000 } { R. 1,03,000 }	1,21,000	1,17,650 - 3,350
<i>Col. 1.—Less issue of stores on account of postponement of extensions and other works (Rs. 1,10,000) and extra storage and increased cost of coal (Rs. 20,000), partly offset by earlier payment of bills (Rs. 27,000).</i>			
Deduct—Receipts and Recoveries on Capital Account—	..	..	- 86 - 86
<b>C. COCANADA THERMAL SCHEME—</b>			
<b>a. Works—</b>			
1. Cocanada Thermal station.	{ O. 200 } { R. - 1,500 }	- 1,300	- 1,232 + 68
2. Distribution of power in Cocanada area.	{ O. 2,500 } { R. 300 }	2,800	2,881 + 81
<b>b. Establishment—</b>			
1. Cocanada Thermal station	.. R. - 100	- 100	- 68 + 32
2. Distribution of power in Cocanada area.	..	300	256 - 44
3. Pension charges	..	..	20 + 20
<b>c. Tools and plant—</b>			
2. Distribution of power in Cocanada area.	..	..	64 + 64
Deduct—Receipts and recoveries on Capital Account—	R. - 400	- 400	- 383 + 17

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

Major head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess + Saving -.
(1)	(2)	(3)	(4)
	RS.	RS.	RS.
<b>81-A. Capital Outlay on Electricity Schemes—<i>cont.</i></b>			
<b>II. THERMO-ELECTRIC SCHEMES—<i>cont.</i></b>			
<b>D. WEST GODAVARI DISTRICT ELECTRIFICATION SCHEME—</b>			
<b>a. Works—</b>			
West Godavari District Electrification Scheme.	O. 3,000 R. - 4,000	- 1,000	- 964 + 36
<i>Col. 1.</i> —Adjustment due to closing of works.			
<b>b. Establishment—</b>			
1. West Godavari District Electrification Scheme.	..	2,100	2,024 - 76
2. Pension charges.	..	200	184 - 16
<b>c. Tools and plant</b>	..	..	5 + 5
<b>d. Deduct—Receipts and Recoveries on Capital Account.</b>	..	..	- 9 - 9
<b>E. RAJAHMUNDRY—SAMALKOT EXTENSION SCHEME—</b>			
<b>a. Works</b>	{ S. 100 R. 8,600 }	8,700	.. - 8,700
<i>Col. 1.</i> —New scheme sanctioned during the year.			
<i>Col. 4.</i> —Preliminary works could not be taken up before the close of the year			
<b>b. Establishment.</b>	.. R. 1,200	1,200	.. - 1,200
<b>c. Tools and Plant</b>	.. R. 100	100	.. - 100
<b>Surrenders or withdrawals within grant or appropriation—</b>			
Gross	.. .. R. 20,17,600	20,17,600	.. - 20,17,600
Deductions	.. .. R. 69,400	69,400	.. - 69,400
<hr/>			
Totals	{ Gross .. 53,18,700 Deductions .. - 13,000 Net .. 53,05,700 }	30,71,519	- 22,47,181 - 70,559 - 23,17,740

**Notes.**

*Administration of the grant—Authorized.*—The percentage of saving in the final grant was 43.7 as against 13.2 in the previous year. The saving occurred mainly under "I. A. a. 9." Surrenders aggregating Rs. 20,87,000 reduced the saving to 7.9 per cent of the modified appropriation. This is accounted for by sub-heads "I. A. d. 2" and "I. C. a. 1."

Grant No. XXXVI—Capital Outlay on Electricity Schemes —  
Notes—cont.

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

Particulars.	Opening balance.	Debits.	Total.	Credits.	Closing balance.
(1)	(2)	(3)	(4)	(5)	(6)
	RS.	RS.	RS.	RS.	RS.
<i>I. Pykara Hydro-Electric System.</i>					
(a) Purchases .. ..	— 1,17,451	6,06,423	4,88,972	6,31,312	— 1,42,340
(b) Stock .. ..	15,90,326	10,14,362	26,04,688	12,36,740	13,67,948
(c) London stores ..	358	19,798	20,156	22,439	— 2,283
<i>II. Mettur Hydro-Electric System.</i>					
(a) Purchases .. ..	— 90,833	4,66,857	3,76,024	4,66,094	— 90,070
(b) Stock .. ..	15,87,544	10,79,917	26,67,461	9,81,575	16,85,886
(c) London stores ..	23,440	4,29,795	4,53,235	5,27,339	— 74,104
(d) Workshop suspense.	..	8,34,920	8,34,920	8,34,920	..
<i>III. Papanasam Hydro-Thermal Project.</i>					
(a) Purchases .. ..	..	3,12,716	3,12,716	3,30,349	— 17,633
(b) Stock .. ..	..	6,03,288	6,06,288	1,68,297	4,37,991
<i>IV. Andhra Power System.</i>					
(a) Purchases .. ..	— 46,095	6,21,954	5,75,859	6,46,454	— 70,595
(b) Stock .. ..	6,33,641	8,84,803	15,18,444	7,42,653	7,75,791
(c) London stores ..	17,492	42,115	59,607	51,855	7,752
<i>V. Construction Branch.</i>					
(a) Purchases .. ..	— 8,645	3,39,876	3,31,231	2,84,276	46,955
(b) Stock .. ..	2,66,862	3,57,499	6,24,361	4,08,023	2,16,338
(c) Miscellaneous Public Works advances.	1,54,767	2,25,691	3,80,458	2,84,679	95,779
(d) London stores ..	1,69,635	75,745	2,45,380	1,56,849	88,531

*Purchases.*—The credit balances shown against systems I to IV in column (6) represent the value of materials supplied by Public Works Divisions and firms for which payments were not made in 1944-45. The debit balance against system V is due to the adjustment of the cost of stores advised by the "Supply Department", during the year for materials which were brought to account during 1945-46.

*Stock.*—(i) The closing balance is within the sanctioned reserve limit in all the systems except V "Construction Branch" for which the reserve limit is Rs. 1,50,000. The excess over the limit is due to large quantities of conductors purchased for works which could not be issued during the year and is expected to be cleared in the near future.

(ii) There are eight store depots in system I, eight in system II, three in system III, four in system IV and eleven in system V.

During the year, two store depots of system I were transferred to system III in which a new depot was opened on commencement of operation of the Papanasam System from 1st April 1944. Six additional depots were opened in system V.

Three depots were verified during the year in system I and the differences noticed were adjusted except in respect of two items. The verification of one depot in system II was completed during the year and verification in another depot is in progress. The results of verification are reported to be under investigation. The scrutiny of the results of verification in one depot mentioned in the last year's report was completed and it is reported that final orders are awaited from Government. In system III, the verification of

Grant No. XXXVI—Capital Outlay on Electricity Schemes—  
Notes—cont.

one store depot was completed during the year and the verification report is stated to be under scrutiny. In respect of system IV, the verification of three store depots not completed last year was conducted during the year and the differences have been adjusted. A sum of Rs. 1,117 representing the value of shortages in materials found on closing the account of a work was written off by Government. As regards system V, it is reported that verification of stores has been taken up in 1945-46.

Losses of Rs. 25, Rs. 65 and Rs. 461 on account of shortages, breakages, theft, etc., noticed in systems I, II and IV respectively were written off during the year.

*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) value of provisions issued to workmen pending recovery.

*London Stores.*—The balances in all the systems except I and II represent the value of stores paid for but not received at site of works, while the minus balances against systems I and II are due to the value of materials received and pending clearance on receipt of the advice of payment.

3. *Pro forma Commercial Accounts.*—The following is a summary of the *pro forma* Commercial Accounts maintained by the department:—

(a) PYKARA HYDRO-ELECTRIC SYSTEM.

(i) *General Balance Sheet as on the 31st March 1945.*

Capital and liabilities.	Amount.	Property and assets.	Amount.
(1)	(2)	(3)	(4)
	RS.		RS.
Government Capital Account .. ..	1,99,50,322	Fixed assets .. ..	3,08,47,391
Sundry creditors .. ..	1,98,034	Stores and Tools and Plant on hand .. ..	13,67,948
Other sundry liabilities including security and deposits from consumers, employees, etc. .. ..	2,45,940	Sundry debtors—Consumption of current. .. ..	4,94,658
Depreciation Reserve Fund .. ..	48,92,734	Advances to consumers. .. ..	2,053
		Other items. .. ..	62,896
<i>Less—Renewals and replacements from the Depreciation Reserve Fund.</i> .. ..	1,19,152		5,59,607
Special Reserve Fund. .. ..	19,56,960	Work in progress .. ..	16,760
<i>Less—Extraordinary renewals and replacements from the Special Reserve Fund.</i> .. ..	57,883	Securities held in deposit. .. ..	1,34,790
	18,99,077	Investments—Depreciation Reserve Fund .. ..	47,71,980
Balance from the Net Surplus Account .. ..	1,25,24,272	Special Reserve Fund .. ..	18,82,807
	3,95,91,227	Cash on hand .. ..	9,944
			3,95,91,227

Grant No. XXXVI—Capital Outlay on Electricity Schemes—  
Notes—cont.

(a) PYKARA HYDRO-ELECTRIC SYSTEM—cont.

(ii) Revenue Account for the year ending 31st March 1945.

Particulars.	Amount.	Particulars.	Amount.
(1)	(2)	(3)	(4)
Dr.	RS.		Cr.
To Generation expenses ..	1,29,410	By Sale of power ..	45,72,867
„ Power purchased ..	37,559	„ Miscellaneous Revenue ..	4,43,310
„ Management expenses ..	3,49,142		
„ Distribution expenses ..	5,28,452		
„ Special charges ..	3,888		
„ Net Revenue Account ..	39,67,726		
	<u>50,16,177</u>		<u>50,16,177</u>

(iii) Net Revenue Account for the year ending 31st March 1945.

Particulars.	Amount.	Particulars.	Amount.
(1)	(2)	(3)	(4)
Dr.	RS.		Cr.
To Interest on Capital ..	13,20,367	By Balance from Revenue	
„ Audit fees ..	6,369	Account ..	39,67,726
„ Depreciation Reserve			
Fund ..	7,02,687		
„ Special Reserve Fund ..	2,81,075		
„ Net Surplus Account ..	16,57,228		
	<u>39,67,726</u>		<u>39,67,726</u>

(iv) Net Surplus Account for the year ending 31st March 1945.

Particulars.	Amount.	Particulars.	Amount.
(1)	(2)	(3)	(4)
Dr.	RS.		Cr.
To Balance carried over		By Balance from last	
to Balance Sheet ..	1,25,24,272	Balance Sheet, Net	
		Surplus Account ..	1,08,60,632
		„ Balance from Net	
		Revenue Account ..	16,57,228
		„ Depreciation on free	
		transformers ..	6,412
	<u>1,25,24,272</u>		<u>1,25,24,272</u>





Grant No. XXXVI--Capital Outlay on Electricity Schemes—  
Notes—cont.

(b) METTUR HYDRO-ELECTRIC SYSTEM—cont.

(iii) Net Revenue Account for the year ending 31st March 1945.

Particulars.	Amount.	Particulars.	Amount.
(1)	(2)	(3)	(4)
Dr.	RS.		RS.
To Interest on Capital ..	9,53,832	By Balance from Revenue	
„ Audit fees .. ..	4,383	Account .. .. .	21,75,755
„ Depreciation Reserve			
Fund .. .. .	4,98,463		
„ Special Reserve Fund ..	1,99,385		
„ Net Surplus Account ..	5,19,692		
	21,75,755		21,75,755

(iv) Net Surplus Account for the year ending 31st March 1945.

Particulars.	Amount.	Particulars.	Amount.
(1)	(2)	(3)	(4)
Dr.	RS.		RS.
To Balance transferred to		By Balance brought for-	
Balance Sheet .. .. .	21,54,266	ward from the account	
		of 1943-44 .. .. .	16,34,574
		„ Balance transferred	
		from Net Revenue	
		Account .. .. .	5,19,692
	21,54,266		21,54,266

(c) PAPANASAM HYDRO-ELECTRIC SCHEME.

(i) General Balance Sheet as on 31st March 1945.

Capital and liabilities.	Amount.	Property and assets.	Amount.
(1)	(2)	(3)	(4)
	RS.		RS.
Government Capital		Fixed Assets .. .. .	1,81,97,911
Account .. .. .	1,92,90,470	Stores and Tools and Plant	
Sundry creditors .. .. .	1,160	on hand .. .. .	6,54,330
		Sundry debtors—	
		RS.	
Other sundry liabilities		Consumption	
including security and		of current. 1,73,818	
deposits from consumers,		Advances to	
employees, etc. .. .. .	1,04,743	consumers. 2,096	
Depreciation Reserve Fund.	4,91,386	Other items. 1,92,125	
Special do. .. .. .	1,96,530	3,68,039	
		Work in progress .. .. .	3,824
		Securities held in	
		Deposit .. .. .	79,320
		Investments—	
		Depreciation Reserve Fund.	4,91,300
		Special Reserve Fund ..	1,96,500
		Cash on hand .. .. .	3,313
		Net Deficit .. .. .	89,732
	2,00,84,289		2,00,84,289

Grant No. XXXVI—Capital Outlay on Electricity Schemes—  
Notes—cont.

## (c) PAPANASAM HYDRO-ELECTRIC SCHEME—cont.

## (ii) Revenue Account for the year ending 31st March 1945.

Particulars.	Amount.	Particulars.	Amount.
Dr. (1)	(2)	(3)	(4) Cr.
	RS.		RS.
To Generation expenses ..	31,126	By Sale of power .. ..	13,50,664
„ Power purchased ..	2,33,980	„ Miscellaneous Revenue.	80,943
„ Distribution expenses ..	1,67,183		
„ Management expenses ..	2,42,239		
„ Balance transferred to Net Revenue Account..	7,57,079		
	14,31,607		14,31,607

## (iii) Net Revenue Account for the year ending 31st March 1945.

Particulars.	Amount.	Particulars.	Amount.
Dr. (1)	(2)	(3)	(4) Cr.
	RS.		RS.
To Interest on Capital ..	7,23,257	By Balance from Revenue Account .. ..	7,57,079
„ Audit fees .. ..	4,081	„ Balance carried over to Net Surplus Account .. ..	89,245
„ Depreciation Reserve Fund .. ..	84,990		
„ Special Reserve Fund ..	33,996		
	8,46,324		8,46,324

## (iv) Net Surplus Account for the year ending 31st March 1945.

Particulars.	Amount.	Particulars.	Amount.
Dr. (1)	(2)	(3)	(4) Cr.
	RS.		RS.
To Net Revenue Account.	89,245	By Balance carried over to the Balance Sheet ..	89,732
„ Depreciation on free transformers .. ..	487		
	89,732		89,732

Grant No. XXXVI—Capital Outlay on Electricity Schemes—  
Notes—cont.

(d) ANDHRA POWER SYSTEM.

(i) General Balance Sheet as on 31st March 1945.

Capital and liabilities.	Amount.	Property and assets.	Amount.
(1)	(2)	(3)	(4)
	RS.		RS.
Government Capital Account.	83,46,556	Fixed assets .. .. .	72, 5,044
Sundry creditors .. .. .	1,08,379	Stores on hand .. .. .	7,75,790
Other Sundry Liabilities including security and other deposits from consumers, employees, etc. .. .. .	2,10,166	Sundry debtors—	
		Consumption of current .. .. .	1,70,833
		Advances to consumers .. .. .	973
		Other items .. .. .	22,189
			RS.
			1,93,995
		Work in progress .. .. .	4,247
		Securities held in deposit .. .. .	43,260
		Cash on hand .. .. .	6,656
		Net Deficit .. .. .	3,46,109
	<u>86,65,101</u>		<u>86,65,101</u>

(ii) Revenue account for the year ending 31st March 1945.

Particulars.	Amount.	Particulars.	Amount.
(1)	(2)	(3)	(4)
	RS.		RS.
Dr.			Cr.
To Generation Expenses .. .. .	6,50,038	By sale of power .. .. .	8,05,871
„ Management Expenses .. .. .	2,68,604	„ miscellaneous revenue .. .. .	1,96,014
„ Special Charges .. .. .	8,877		
„ Net Revenue Account .. .. .	74,366		
	<u>10,01,885</u>		<u>10,01,885</u>

(iii) Net Revenue account for the year ending 31st March 1945.

Particulars.	Amount.	Particulars.	Amount.
(1)	(2)	(3)	(4)
	RS.		RS.
Dr.			Cr.
To Interest on Capital .. .. .	3,15,446	By Balance from Revenue account .. .. .	74,366
„ Audit fees .. .. .	6,503	„ Balance carried over to Net Surplus account .. .. .	2,47,583
	<u>3,21,949</u>		<u>3,21,949</u>

(iv) Net Surplus account for the year ending 31st March 1945.

Particulars.	Amount.	Particulars.	Amount.
(1)	(2)	(3)	(4)
	RS.		RS.
Dr.			Cr.
To Balance from last Balance Sheet .. .. .	98,526	By Balance carried over to Balance Sheet .. .. .	3,46,109
„ Net Revenue Account .. .. .	2,47,583		
	<u>3,46,109</u>		<u>3,46,109</u>

## Grant No. XXXVII—Commuted Value of Pensions.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>83. Payments of Commuted Value of Pensions.</b>		RS.	RS.	RS.
a. Payments of commuted value of pensions—				
I. Payments in India—				
(i) Payments to pensioners—				
Charged .. .. .	O. 1,00,000 R. 50,000	1,50,000	94,255	- 55,745
Authorized .. .. .	O. 1,00,000 R. 50,000			
<i>Col. 1.</i> —Restoration during the year of the privilege of partial commutation of pensions to retired Government servants under the rule-making control of the Madras Government and provision for payment of commuted value to an officer appointed by the Secretary of State.				
<i>Col. 4.</i> —Withdrawal of the commutation applications by two officers.				
Authorized .. .. .	R. 3,35,000	3,35,000	3,39,623	+ 4,623
<i>Col. 1.</i> —See the first of the two reasons given under "Charged, col. 1."				
(ii) Payments to other Governments—				
Charged .. .. .		1,000		- 1,000
Authorized .. .. .	O. 1,25,000 R. - 1,04,500	20,500	20,472	- 28
Authorized .. .. .	O. 1,25,000 R. - 1,04,500			
<i>Col. 1.</i> —Payments were less than anticipated.				
II. Payments in England—				
(i) Par value—				
Charged .. .. .		52,000		- 52,000
<i>Col. 4.</i> —Contingent provision.				
(ii) Loss or gain by exchange—				
Charged .. .. .	R. 100	100		- 100
b. Deductions—				
(i) Amount financed from ordinary revenues—				
Charged .. .. .	O. - 1,03,000 R. - 73,500	- 1,76,500	- 68,923	+ 1,07,577
Authorized .. .. .	O. - 1,03,000 R. - 73,500			
<i>Col. 1.</i> —Mainly resumption of commutations during the year.				
<i>Col. 4.</i> —Withdrawal of the commutation applications by two officers.				
Authorized .. .. .	O. + 65,000 R. - 99,500	- 1,64,500	- 1,59,015	+ 5,485
Authorized .. .. .	O. + 65,000 R. - 99,500			
<i>Col. 1.</i> —See "Charged, col. 1."				
(ii) Amount recovered from other Governments—				
Charged .. .. .	O. - 50,000 R. 23,400	- 26,600	- 25,332	+ 1,268
Authorized .. .. .	O. - 50,000 R. 23,400			
<i>Col. 1.</i> —Less recoveries than anticipated.				
Authorized .. .. .	O. - 60,000 R. - 1,31,000	- 1,91,000	- 2,01,080	- 10,080
Authorized .. .. .	O. - 60,000 R. - 1,31,000			
<i>Col. 1.</i> —More recoveries anticipated from other Governments.				
Token grant .. .. .		100		- 100
Surrenders or withdrawals within grant or appropriation—				
Charged—				
Gross .. .. .	R. - 50,100	- 50,100		+ 50,100
Deductions .. .. .	R. 50,100	50,100		- 50,100
Authorized—				
Gross .. .. .	R. - 2,30,500	- 2,30,500		+ 2,30,500
Deductions .. .. .	R. 2,30,500	2,30,500		- 2,30,500
Totals .. .. .				
Charged—				
Gross .. .. .		1,53,000	94,255	- 58,745
Deductions .. .. .		- 1,53,000	- 94,255	+ 58,745
Net .. .. .				
Authorized—				
Gross .. .. .		1,25,100	3,60,095	+ 2,34,995
Deductions .. .. .		- 1,25,000	- 3,60,095	- 2,35,095
Net .. .. .		100		- 100

Grant No. XXXVIII—Capital Outlay on Provincial Schemes connected with the War.

See also the Audit Report.

Major head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)	(2)	(3)	(4)
	RS.	RS.	RS.
<b>85-A. Capital Outlay on Provincial Schemes connected with the War, 1939.</b>			
<b>a. Grain Supply Schemes—</b>			
<b>A. Rice—</b>			
1. Cost of purchase of grains.	{ O. 10,00,000 S. 100 R. — 7,71,100 }	2,29,000	1,689 — 2,27,311
<i>Col. 1.</i> —Provision made for loss was found to be unnecessary as it was recoverable from the Central Government and the States to whom rice was supplied on 'replacement basis'.			
<i>Col. 4.</i> —Non-disbursement of subsidies.			
2. Advances .. .. R.	73,58,000	73,58,000	73,58,000
<i>Col. 1.</i> —Intended to meet the cost of purchase of rice from the Central Provinces and Eastern States.			
3. Suspense (personal deposits).	R. 12,40,900	12,40,900	1,19,87,178 + 1,07,46,278
<i>Col. 1.</i> —Anticipated purchase of a larger quantity of rice.			
<i>Col. 4.</i> —Non-realization of the replacement cost of rice supplied to Travancore, Cochin, the Defence Services, Bangalore and Mysore (Rs. 50,00,000), non-accrual of credit on account of sale proceeds of Eastern States rice expected to be realized within the year (Rs. 31,40,000), remittances in transit (Rs. 25,30,000), and non-payment of subsidy for extra transport charges (Rs. 2,28,000).			
4. Deduct—Receipts and recoveries on capital account.	R. — 51,100	— 51,100	— 10,76,977 — 10,25,877
<i>Col. 1.</i> —Anticipated surcharge to be levied from quota holders.			
<i>Col. 4.</i> —Cost of rice purchased without the aid of advances and the sale proceeds effected in 1943-44 transferred to the personal deposit account by corresponding credit or debit to this head.			
<b>B. Wheat and wheat products—</b>			
1. Cost of purchase of grains.	{ O. 24,00,000 S. 100 R. — 17,29,900 }	6,70,200	31,794 — 6,38,406
<i>Col. 1.</i> —Decision to finance the purchase of Australian wheat from the personal deposit account.			
<i>Col. 4.</i> —Non-adjustment of loss on the subsidized sale of wheat pending the drawing up of Profit and Loss Account.			
3. Suspense (personal deposits).	R. — 4,21,500	— 4,21,500	1,75,03,018 + 1,79,24,518
<i>Col. 1.</i> —Provision for the adjustment of loss on account of subsidized sale of wheat.			
<i>Col. 4.</i> —Mainly due to larger purchases (Rs. 99 lakhs), unsold stock (Rs. 37 lakhs), non-recoupment of loss on personal deposit account (Rs. 6 lakhs) and sale proceeds realized by Collectors before 31st March 1945 but kept by them in their personal deposit accounts pending remittance to the Board of Revenue on fixation of the issue price (Rs. 38 lakhs).			
4. Deduct—Receipts and recoveries on capital account.	{ O. — 26,00,000 R. 26,00,000 }	.. .. .	— 1,14,728 — 1,14,728
<i>Col. 1.</i> —See "B. 1, col. 1" (Rs. 24 lakhs) and provision for adjustment of profit found unnecessary owing to sale of wheat at subsidized rates (Rs. 2 lakhs).			
<i>Col. 4.</i> —See "A. 4, col. 4."			

Grant No. XXXVIII—Capital Outlay on Provincial Schemes  
connected with the War—cont.

Major head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess +, Saving —.
(1)	(2)	(3)	(4)
<b>85-A. Capital outlay on provincial schemes connected with the War, 1939—cont.</b>	Rs.	Rs.	Rs.
<b>a. Grain Supply schemes—cont.</b>			
<b>C. Other grains—</b>			
1. Cost of purchase of grains.	{ O. 29,59,800 } { R. 49,61,300 }	79,21,100	17,46,743 — 61,74,357
<i>Col. 1.</i> —Provision to cover (i) the anticipated loss on account of enhanced transport charges of millets and other grains, (ii) subsidized sale of millets and (iii) the loss incurred on the sale of millets during 1943-44 not adjusted during that year.			
<i>Col. 4.</i> —Loss incurred on account of sale at subsidized rates not having been recouped to the Personal Deposit Account.			
2. Advances	{ O. 12,00,000 } { R. — 12,00,000 }		
<i>Col. 1.</i> —Decision to meet the cost of purchase from the Personal Deposit Account.			
3. Suspense (personal deposits).	{ O. — 82,800 } { R. — 21,85,900 }	— 22,68,700	1,45,59,647 + 1,68,28,347
<i>Col. 1.</i> —Provision to recoup losses on account of subsidized sales expected on a larger scale.			
<i>Col. 4.</i> —Mainly sale proceeds realised by Collectors before 31st March 1945 but kept by them in their Personal Deposit Accounts pending remittance to the Board of Revenue on the fixation of issue price (Rs. 63 lakhs) non-recoupment to the Personal Deposit Account of loss due to subsidized sales (Rs. 62 lakhs) and value of stocks unsold at the end of the year (Rs. 40 lakhs).			
4. Deduct—Receipts and recoveries on capital account.	{ O. — 7,27,000 } { R. 6,58,900 }	— 68,100	— 21,41,389 — 20,73,289
<i>Col. 1.</i> —The operations were expected to result in a net loss owing to subsidized sale of millets.			
<i>Col. 4.</i> —See "A. 4, col. 4".			
<b>D. Sugar—</b>			
Cost of purchase	R. 8,400	8,400	8,309 — 91
<i>Col. 1.</i> —Payment of compensation to merchants.			
Deduct—Receipts and recoveries, etc.	R. — 66,200	— 66,200	— 50,945 + 15,255
<i>Col. 1.</i> —Duty of surcharge on sugar imported into the Province.			
<i>Col. 4.</i> —Realisation of surcharge was less than anticipated.			
<b>E. Government depots for rice—</b>			
1. Cost of purchase of grain.	{ O. 1,24,500 } { S. 100 } { R. 1,78,300 }	3,02,900	3,76,266 + 73,366
<i>Col. 1.</i> —To meet the cost of additional establishment, furniture, etc., sanctioned on account of increased activities on the purchase of rice.			
<i>Col. 4.</i> —Employment of additional staff.			
2. Advances		40,000	+ 40,000
<i>Col. 4.</i> —Explained to be due to the advance sanctioned in April 1944 to a Collector to meet incidental charges connected with the import of rice which remained unregularised as the drawal of the advance was not known to the controlling officer until after the close of the year.			
3. Suspense (personal deposits).	R. 59,36,300	59,36,300	— 31,87,077 — 91,23,377
<i>Col. 1.</i> —Chiefly increased purchase of rice anticipated.			
<i>Col. 4.</i> —Due to smaller purchases.			

Grant No. XXXVIII—Capital outlay on Provincial Schemes connected with the War—*cont.*

Major head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess Saving.
(1)	(2)	(3)	(4)
<b>85-A. Capital outlay on Provincial Schemes connected with the War, 1939—<i>cont.</i></b>	RS.	RS.	RS.
<b>a. Grain Supply Schemes—<i>cont.</i></b>			
<b>E. Government depots for rice—<i>cont.</i></b>			
4. <i>Deduct</i> —Receipts and recoveries on capital account.	{ O. — 1,24,500 R. — 16,94,600 }	— 18,19,100	— 7,76,295 + 10,42,805
<i>Col. 1.</i> —Increase in profit (Rs. 9·19 lakhs) and repayment of the advance due to cancellation of additional quotas for which the advance was intended (Rs. 7·75 lakhs).			
<i>Col. 4.</i> —Profits realized not adjusted by debit to Personal Deposit Account pending drawing up of Profit and Loss Account.			
<b>F. Government Depot for food grains—</b>			
1. Establishment Charges.	R. 9,200	9,200	8,087 — 1,113
2. Works	{ S. 100 R. 7,21,600 }	7,21,700	7,16,152 — 5,548
<i>Col. 1.</i> —Construction of a large number of godowns and erection of a fumigatorium in the city.			
<b>G. Purchase and distribution of Gingelly oil seeds—</b>			
1. Advances	R. 10,00,000	10,00,000	10,00,000
<i>Col. 1.</i> —New Scheme sanctioned during the year for the purchase of gingelly oil seeds from Central Provinces and Berar.			
2. Suspense (Personal Deposits).	{ S. 100 R. — 10,00,000 }	— 9,99,900	— 5,55,000 + 4,44,900
<i>Col. 1.</i> —See "G. 1, col. 1".			
<i>Col. 4.</i> —Represents chiefly the amount drawn from the Personal Deposit Account and placed to the credit of the Assistant Marketing Officer at Nagpur. Common suspense for grain supply schemes. — 25,09,111 — 25,09,111			
<i>Col. 4.</i> —Made up of uncashed cheques (Rs. 14·24 lakhs), amounts not included in the compiled accounts of the Board of Revenue (Rs. 5·47 lakhs) and amounts creditable to other heads since adjusted in the accounts of 1945-46 (Rs. 5·38 lakhs).			
<b>b. Standard Cloth Schemes—</b>			
<b>A. Mill-made cloth—</b>			
1. Pay of officers		6,600	6,600
2. Pay of establishments.	{ O. 18,000 S. 100 R. 9,100 }	27,200	28,200 + 1,000
<i>Col. 1.</i> —Employment of additional staff.			
3. Allowances	{ O. 8,700 R. 4,800 }	13,500	14,866 + 1,366
<i>Col. 1.</i> —Mainly increase in the provision for dearness and travelling allowances to the staff.			
4. Other charges	{ O. 85,000 R. 2,00,000 }	2,85,000	1,90,182 — 94,818
<i>Col. 1.</i> —Payment of compensation to licensees for loss sustained on unsold stocks.			
<i>Col. 4.</i> —Non-payment of compensation within the year.			
5. Cost of purchase of cloth	{ O. 5,91,00,000 R. — 4,9,69,700 }	1,00,30,300	1,07,14,309 + 6,84,009
<i>Col. 1.</i> —Curtailed of tenders for standard cloth on a population basis in the light of experience gained.			
6. <i>Deduct</i> —Receipts and recoveries on capital account.	{ O. — 6,00,12,000 R. 3,58,39,800 }	— 2,41,72,200	— 2,64,33,084 — 22,60,884
<i>Col. 1.</i> —See "B-5, col. 1."			

Grant No. XXXVIII, Capital outlay on Provincial Schemes  
connected with the War—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving —.
(1)		(2)	(3)	(4)
<b>85-A. Capital outlay on Provincial Schemes connected with the War, 1939—cont.</b>		Rs.	Rs.	Rs.
<b>B. Standard Cloth Schemes—cont.</b>				
<b>B. Handloom cloth—</b>				
1. Pay of officers .. O. 3,000	}	3,400	3,629	+ 229
R. 400				
2. Pay of establishment. O. 3,000	}	4,500	4,342	— 158
R. 1,500				
3. Allowances .. O. 3,000	}	4,600	4,995	+ 395
R. 1,600				
4. Other charges .. R. 1,400		1,400	888	— 512
4-A. Loom alteration charges R. 600		600	509	— 91
5. Master weavers .. R. 33,300		33,300	33,260	— 40
<i>Col. 1.—Payment of dues to the Malabar Handloom Weavers' Association left unpaid during 1943-44 owing to delay in the supply of cloth consequent on transport difficulties.</i>				
6. Collective weaving centres. { O. 41,22,000	}	11,01,000	11,20,045	+ 19,045
{ R. — 30,21,000				
<i>Col. 1.—Abandonment in the course of the year of the handloom standard cloth scheme.</i>				
7. Payments to Madras Handloom Weavers' Provincial Co-operative Society. R. 1,33,700		1,33,700	1,31,953	— 1,747
<i>Col. 1.—Payment for war orders originally anticipated to be executed and paid for in 1943-44.</i>				
8. Deduct—Receipts and recoveries on capital account. { O. — 40,00,000	}	— 32,45,200	— 36,24,496	— 3,79,296
{ R. 7,54,800				
<i>Col. 1.—See "B. 6, col. 1."</i>				
<i>Col. 4.—Increased sales.</i>				
<b>c. Other Miscellaneous Schemes—</b>				
Common suspense for agricultural schemes. .. .. .			— 84,085	— 84,085
<i>Col. 4.—Made up of uncashed cheques (Rs. 69,000) and uncleared items since adjusted in the accounts of 1945-46 (Rs. 15,000).</i>				
<b>A. Purchase and distribution of cattle-food—</b>				
3. Suspense (personal deposits). .. .. .			— 6,09,382	— 6,09,382
<i>Col. 4.—Unanticipated sale of stock during the year itself.</i>				
4. Deduct—Receipts and recoveries on capital account. { O. — 25,000	}	— 49,000	..	+ 49,000
{ R. — 24,000				
<i>Col. 1.—Anticipated increase in the profits.</i>				
<i>Col. 4.—Non-adjustment of profits by transfer from Personal Deposit Account.</i>				
<b>B. Purchase and distribution of paddy and other seeds—</b>				
1. Cost of purchase of seeds. { O. 57,500	}	2,55,700	3,08,150	+ 52,450
{ S. 100				
{ R. 1,98,100				
<i>Col. 1.—Provision for the cost of establishment and other overhead charges in connection with the stocking of paddy seeds in some districts.</i>				
<i>Col. 4.—Expenditure on purchase of gunnies not anticipated.</i>				
3. Suspense (personal deposits). { O. 2,98,700	}	7,03,600	2,33,550	— 4,70,050
{ R. 4,04,900				
<i>Col. 1.—Larger stocks of seeds were expected to remain unsold at the end of the year due to sea-otial purchases and sales.</i>				
<i>Col. 4.—Difficulties experienced in procuring seeds.</i>				



Grant No. XXXVIII—Capital outlay on Provincial Schemes connected with the War—*cont.*

Major head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess +, Saving -
(1)	(2)	(3)	(4)
<b>85-A. Capital outlay on Provincial Schemes connected with the War, 1939—<i>cont.</i></b>	RS.	RS.	RS.
<b>c. Other Miscellaneous Schemes—<i>cont.</i></b>			
<b>B. Purchase and distribution of paddy and other seeds—<i>cont.</i></b>			
4. <i>Deduct</i> —Receipts and recoveries on Capital Account.	— 1,27,800	— 1,27,800	15,153 + 1,42,953
<i>Col. 1.</i> —Provision to meet the subsidy from the Central Government towards half the cost of overhead charges.			
<i>Col. 4.</i> —Due mainly to the writeback of the contribution given by the Central Government in the previous year.			
<b>C. Purchase and distribution of manure—</b>			
1. Pay of establishment and other charges.	{ O. 1,08,000 S. 100 R. 20,67,000 }	21,73,100	6,89,511 — 14,83,589
<i>Col. 1.</i> —Provision for (i) loss anticipated on account of subsidized sale of chemical fertilisers and other manures (Rs. 12,65,000) and (ii) staff employed for the purchase and distribution of manure and other overhead charges (Rs. 8,00,000).			
<i>Col. 4.</i> —Provision for subsidies could not be utilized fully as the scheme for subsidized sales was discontinued late in the year and the full quantity of manure could not be purchased.			
2. Advances	R. 50,00,000	50,00,000	50,00,000
<i>Col. 1.</i> —Additional advances sanctioned to the Director of Agriculture.			
3. Suspense (personal deposits).	R. — 6,19,900	— 6,19,900	— 17,05,629 — 10,85,729
<i>Col. 1.</i> —Credit for advances for the purchase of manure (Rs. 50,00,000), partly set off by anticipated expenditure on the purchase of lease/lend chemical fertilizers and establishment charges (Rs. 43,80,100).			
<i>Col. 4.</i> —Adjustment on account of the cost of chemical manures was not fully made during the year.			
4. <i>Deduct</i> —Receipts and recoveries on capital account.	{ O. — 3,93,700 R. — 6,13,800 }	— 10,07,500	— 15,38,696 — 5,31,196
<i>Col. 1.</i> —Provision to meet the subsidy from the Central Government towards half the cost of overhead charges.			
<i>Col. 4.</i> —Diversion of advance to "Iron and Steel" (Sub-head c. D. 2.) not regularised by reappropriation (Rs. 10 lakhs), set off partly by short realisation of receipts due to less sale of chemical fertilisers and consequent reduced subsidy from the Central Government (Rs. 4.69 lakhs).			
<b>D. Purchase and distribution of iron and steel for agricultural implements—</b>			
1. Cost of purchase of iron and steel.	{ O. 2,10,000 R. — 2,10,000 }		
<i>Col. 1.</i> —Withdrawal of provision consequent on the transaction being accounted for through the Personal Deposit account for which an advance was sanctioned during the year.			
2. Advances		10,00,000	+ 10,00,000
<i>Col. 4.</i> —Advance of Rs. 10 lakhs diverted from manure scheme (c. C. 4.) not regularized before the close of the year under a misapprehension.			
3. Suspense (Personal Deposits)	R. 15,38,000	15,38,000	— 9,28,153 — 24,66,153
<i>Col. 1.</i> —Purchase of a large stock of iron and steel.			
<i>Col. 4.</i> —Non-supply of materials by stockists and producers.			

Grant No. XX XVIII.—Capital outlay on Provincial Schemes  
connected with the War—*cont.*

Major head and sub-head. (1)	Final grant or appropriation. (2)	Actual expenditure. (3)	Excess +, Saving -. (4)
	RS.	RS.	RS.
<b>85-A. Capital outlay on Provincial Schemes connected with the War, 1939—<i>cont.</i></b>			
<b>c. Other Miscellaneous Schemes—<i>cont.</i></b>			
<b>D. Purchase and distribution of iron and steel for agricultural implements—<i>cont.</i></b>			
4. <i>Deduct</i> —Receipts and recoveries on capital account. { O. — 2,10,000 R. 2,10,000 }		35	+ 35
<i>Col. 1.</i> —See “c. D. 1, col. 1” above.			
<b>DD. Stockyard for reserve stock of iron and steel for manufacture of consumer goods—</b>			
1. Cost of purchase of iron and steel. { S. 100 R. 10,800 }	10,900	12,040	+ 1,140
<i>Col. 1.</i> —New scheme sanctioned during the year.			
2. <i>Deduct</i> —Receipts and recoveries on capital account. R. — 7,100	— 7,100	— 7,231	— 131
<i>Col. 1.</i> —See “c. DD. 1, col. 1” above.			
<b>E. Production and sale of malted foods—</b>			
1. Pay of officers { O. 5,000 R. — 2,400 }	2,600	2,562	— 38
<i>Col. 1.</i> —Due to the Superintendent proceeding on leave and the Bio-Chemist being placed in additional charge.			
2. Pay of establishments. { O. 5,700 R. — 1,100 }	4,600	4,469	— 131
3. Allowances and other charges. { O. 4,13,900 R. — 2,27,400 }	1,86,500	1,33,809	— 52,691
<i>Col. 1.</i> —The factory was not working in full strength.			
<i>Col. 4.</i> —Anticipated purchase of cholera and execution of works before the close of the year did not materialize.			
4. <i>Deduct</i> —Receipts and recoveries on capital account. { O. — 6,46,900 R. 5,30,000 }	— 1,16,900	— 38,005	+ 78,895
<i>Cols. 1 and 4.</i> —Reduced sales of malted foods.			
<b>F. Government Silk Filatures, Kollegal—</b>			
1. Pay of officers { O. 16,800 R. 700 }	17,500	17,176	— 324
2. Pay of establishments. { O. 33,800 R. — 4,300 }	29,500	29,567	+ 67
<i>Col. 1.</i> —Non-employment of full strength as the factory was not working to its full capacity.			
3. Allowances and contingencies. { O. 77,900 R. 8,200 }	86,100	86,381	+ 281
<i>Col. 1.</i> —Increase in the rates of dearness allowance.			
4. Cost of cocoons { O. 27,52,600 R. — 13,85,400 }	13,67,200	13,03,184	— 64,016
<i>Col. 1.</i> —Inadequate supply of cocoons.			
5. Wages { O. 2,23,100 R. — 1,11,800 }	1,11,300	1,09,109	— 2,191
<i>Col. 1.</i> —See “c. F. 2, col. 1.”			
6. Buildings, plant and machinery and other equipments. { O. 2,000 R. 1,96,400 }	1,98,400	2,12,530	+ 14,130
<i>Col. 1.</i> —Provision for items of capital expenditure on buildings and equipment not originally provided for.			
7. Motive power { O. 57,500 R. — 9,800 }	47,700	41,420	— 6,280
<i>Cols. 1 and 4.</i> —Non-receipt of anticipated quantity of fuel.			

Grant No. XXXVIII—Capital outlay on Provincial Schemes connected with the War—*cont.*

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving —.
(1)		(2)	(3)	(4)
<b>85-A. Capital outlay on Provincial Schemes connected with the War, 1939—<i>cont.</i></b>		RS.	RS.	RS.
<b>c. Other Miscellaneous Schemes—<i>cont.</i></b>				
<b>F. Government Silk Filatures, Kollegal—<i>cont.</i></b>				
8. Other charges . . . . .	O. 30,000 R. 2,800	32,800	23,877	— 8,923
<i>Col. 4.</i> —Non-purchase of packing materials and non-payment of hire charges for lorry.				
9. Propagation and supply of disease-free seeds.	R. 56,800	56,800		— 56,800
<i>Cols. 1 and 4.</i> —Provision for transfer from "43. Industries" not utilised as a result of a change in the procedure ordered after the close of the year.				
10. Deduct—Receipts and recoveries on capital account.	{ O. — 33,23,000 R. 14,98,900 }	— 18,24,100	— 17,68,004	+ 56,096
<i>Col. 1.</i> —The full complement of 424 basins was not worked for want of adequate supply of raw material.				
<b>G. Kollegal Silk Filatures—</b>				
1. Pay of officers . . . . .	O. 8,400 R. 5,100	13,500	13,707	+ 207
<i>Col. 1.</i> —Provision for the pay of Manager and centage charges on part-pay of the Director.				
2. Pay of establishments.	O. 19,700 R. — 3,200	16,500	16,543	+ 43
<i>Col. 1.</i> —The post of Senior Assistant was vacant.				
3. Allowances and Contingencies.	{ O. 11,500 R. — 4,700 }	6,800	7,100	+ 300
<i>Col. 1.</i> —Certain items provided for under 'Contingencies' were taken over to sub-head "8. Other charges".				
4. Cost of cocoons . . . . .	O. 8,40,000 R. — 35,500	8,04,500	8,44,477	+ 39,977
5. Wages . . . . .	O. 75,600 R. 21,000	96,600	96,396	— 204
<i>Col. 1.</i> —Grant of enhanced rates of dearness allowance to labourers.				
6. Buildings, plant and machinery and other equipments.	{ O. 19,000 S. 100 R. 19,900 }	39,000	38,658	— 342
<i>Col. 1.</i> —Provision for electrification of factory (Rs. 15,000), construction of body for chassis, etc. (Rs. 2,000) and cost of vertical boiler, and transport charges (Rs. 3,000).				
7. Motive power . . . . .	O. 4,500 R. 8,700	13,200	14,983	+ 1,783
<i>Col. 1.</i> —Payment of seigniorage charges to Forest Department originally provided for under "Other charges".				
8. Other charges . . . . .	O. 37,700 R. — 14,100	23,600	26,753	+ 3,153
<i>Col. 1.</i> —Utilization of filature lorry for transport of cocoons, fuel, etc., and reduction of expenditure under "Petty Construction and Repairs"; <i>vide</i> also explanation under sub-head '7 Motive Power' Col. 1.				
<i>Col. 4.</i> —Difficulty in making proper estimates of expenditure under miscellaneous expenses.				
9. Deduct—Receipts and recoveries on capital account.	{ O. — 12,00,000 R. — 2,80,000 }	— 14,80,000	— 14,34,109	+ 45,891
<i>Col. 1.</i> —Recovery of receipts relating to previous year and increased rates charged to the Central Government.				

Grant No. XXXVIII—Capital outlay on Provincial Schemes  
connected with the War—*cont.*

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>85-A. Capital outlay on Provincial Schemes connected with the War, 1939—<i>cont.</i></b>		RS.	RS.	RS.
<b>c. Other Miscellaneous Schemes—<i>cont.</i></b>				
<b>H. Small scale and cottage industries—</b>				
1. Pay of officers and establishments.	{ O. 41,100 R. — 16,100 }	25,000	25,091	+ 91
<i>Col. 1.—Based on requirements as per revised computations.</i>				
2. Allowances .. .. .	{ O. 15,500 R. — 6,700 }	8,800	9,191	+ 391
<i>Col. 1.—See "H. 1", col. 1.</i>				
3. Other charges .. .. .	{ O. 85,200 R. — 68,800 }	16,400	15,715	— 685
<i>Col. 1.—See "H. 1", col. 1.</i>				
4. Raw materials .. .. .	{ O. 7,91,800 R. — 7,51,900 }	39,900	36,085	— 3,815
<i>Col. 1.—See "H. 1", col. 1.</i>				
5. Tools and plant and other equipment.	{ O. 5,000 R. — 2,500 }	2,500	2,066	— 434
<i>Col. 1.—See "H. 1", col. 1.</i>				
6. Sheds and buildings .. .	{ O. 2,000 R. — 1,700 }	300	262	— 38
7. Advances and payments to master craftsmen.	{ O. 3,00,000 R. — 1,53,000 }	1,47,000	1,49,464	+ 2,464
<i>Col. 1.—See "H. 1", col. 1.</i>				
8. Wages of labourers .. .	{ O. 2,48,000 R. — 2,13,600 }	34,400	34,000	— 400
<i>Col. 1.—See "H. 1", col. 1.</i>				
9. <i>Deduct—Receipts and recoveries on capital account.</i>	{ O. — 14,98,000 R. 13,60,900 }	— 1,37,100	— 1,98,607	— 61,507
<i>Col. 1.—See "H. 1", col. 1.</i>				
<i>Col. 4.—Explained to be due chiefly to some bills having been adjusted earlier than anticipated.</i>				
<b>J. Hand-made paper—</b>				
1. Pay of officers and establishment.	{ O. 17,700 R. — 1,100 }	16,600	16,491	— 109
2. Allowances .. .. .	{ O. 5,300 R. 1,900 }	7,200	6,689	— 511
3. Other charges .. .. .	{ O. 3,700 R. 2,200 }	5,900	4,792	— 1,108
<i>Col. 1.—Increased activities.</i>				
4. Raw materials .. .. .	{ O. 2,40,000 R. — 2,01,000 }	39,000	46,528	+ 7,528
<i>Col. 1.—The production units did not reach the anticipated level.</i>				
<i>Col. 4.—Purchase of certain materials in advance for use during 1945-46 on the apprehension that they might not be available later on.</i>				
5. Buildings, plant and machinery and other equipments.	{ O. 17,000 R. 27,800 }	44,800	26,035	— 18,765
<i>Col. 1.—Provision for additional equipment and machinery.</i>				
<i>Col. 4.—Some items of equipment could not be procured during the year.</i>				
6. Wages of labourers .. .	{ O. 55,000 R. — 31,600 }	23,400	24,425	+ 1,025
<i>Col. 1.—Vide explanation under Sub-head "J. 4", col. 1.</i>				

Grant No. XXXVIII—Capital outlay on Provincial Schemes connected with the War—*cont.*

Major head and sub-head. (1)	Final grant or appropriation. (2)	Actual expenditure. (3)	Excess +, Savings -. (4)
<b>85-A. Capital outlay on Provincial Schemes connected with the War, 1939—<i>cont.</i></b>	RS.	RS.	RS.
<b>c. Other Miscellaneous Schemes—<i>cont.</i></b>			
<b>J. Hand-made paper—<i>cont.</i></b>			
7. <i>Deduct</i> —Receipts and recoveries on capital account.	O. — 88,800 R. 68,800	— 20,000	— 4,473 + 15,527
<i>Col. 1.</i> —See “ J. 6 ”, col. 1.			
<i>Col. 4.</i> —Certain items of receipt pending adjustment and decrease in the sale of hand-made paper.			
<b>K. Supply of Aloe fibre—</b>			
1. Pay of establishments.	O. 2,300 R. — 2,200	100	110 + 10
<i>Col. 1.</i> —Based on actual requirements.			
2. Allowances	O. 800 R. — 700	100	59 — 41
3. Contingencies	O. 8,600 R. — 2,400	6,200	57 — 6,143
<i>Col. 1.</i> —See “ K. 1 ”, col. 1.			
<i>Col. 4.</i> —Due to expenditure relating to this sub-head having been included under sub-head ‘ K. 4 ’ below.			
4. Advances and payments for goods supplied.	O. 3,00,000 R. — 2,59,800	40,200	46,412 + 6,212
<i>Col. 1.</i> —See “ K. 1 ”, col. 1.			
<i>Col. 4.</i> —See ‘ K. 3 ’, col. 4 above.			
5. <i>Deduct</i> —Receipts and recoveries on capital account.	O. — 3,02,000 R. 2,55,400	— 46,600	— 46,604 — 4
<i>Col. 1.</i> —See “ K. 4 ”, col. 1.			
Common Suspense for Schemes under the Commissioner of Civil Supplies.		85,727	+ 85,727
<i>Col. 4.</i> —Chiefly items relating to other heads of account to be adjusted in the accounts of 1945-46.			
<b>L. Purchase and distribution of firewood—</b>			
1. Cost of purchase of firewood—			
<i>Charged</i>	R. 21,000	21,000	20,937 — 63
<i>Col. 1.</i> —Provision for pay of Deputy Commissioner, Civil Supplies, for fuel.			
<i>Authorized</i>	O. 42,70,000 S. 100 R. — 12,71,900	29,98,200	6,63,056 — 23,35,144
<i>Col. 1.</i> —The cost of purchase of fire-wood was met from the Personal Deposit Account.			
<i>Col. 4.</i> —Non-adjustment of loss by credit to Personal Deposit Account as the actual loss could not be ascertained before the close of the year.			
3. Suspense (Personal Deposits).	R. — 16,85,800	— 16,85,800	— 1,42,953 + 15,42,847
<i>Col. 1.</i> —Provision for the adjustment of increased loss.			
<i>Col. 4.</i> —Non-adjustment of the loss by credit to Personal Deposit Account, partly counter-balanced by smaller purchases.			

Grant No. XXXVIII—Capital outlay on Provincial Schemes  
connected with the War—*cont.*

Major head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)	(2)	(3)	(4)
<b>85-A. Capital outlay on Provincial Schemes connected with the War, 1939—<i>cont.</i></b>	RS.	RS.	RS.
<b>c. Other Miscellaneous Schemes—<i>cont.</i></b>			
<b>L. Purchase and distribution of Firewood—<i>cont.</i></b>			
4. <i>Deduct</i> —Receipts and recoveries on capital account.	O. — 42,00,000 R. 40,99,300	— 1,00,700	— 11,858 + 88,842
<i>Col. 1.</i> —Sale proceeds were credited to the Personal Deposit Account.			
<i>Col. 4.</i> —Chiefly non-adjustment under this head of sale proceeds in the accounts of 1944-45, since adjusted in the 1945-46 accounts.			
<b>M. Government Depot for Potatoes—</b>			
1. Cost of purchase of potatoes.	S. 100 R. 68,500	68,600	14,608 — 53,992
<i>Col. 1.</i> —New Scheme sanctioned during the year to ensure payment of a fair price to growers by the licensees under the Potato Control Order.			
<i>Col. 4.</i> —Only one godown and one unit were engaged during the year instead of three godowns and six units as anticipated.			
2. Advances	R. 1,50,000	1,50,000	1,50,000
<i>Col. 1.</i> —See "M. 1", col. 1.			
3. Suspense (Personal Deposits.)	R. — 1,50,000	— 1,50,000	— 1,44,896 + 5,104.
<i>Col. 1.</i> —See "M. 1", col. 1.			
4. <i>Deduct</i> —Receipts and recoveries on capital account.	R. — 80,800	— 80,800	+ 80,800
<i>Col. 1.</i> —Provision for recovery of establishment and other charges and profits.			
<i>Col. 4.</i> —Profits could not be worked out before the close of the year.			
<b>N. Civil supplies—Transport Units—</b>			
1. Pay of establishment and other charges.	S. 100 R. 9,29,100	9,29,200	7,59,542 — 1,69,658
<i>Col. 1.</i> —Provision for additional lorries purchased and for employment of a second driver for each vehicle to work on shift system.			
<i>Col. 4.</i> —Chiefly to debits on account of cost of lorries not having been passed on for adjustment within the year and to unanticipated savings in petrol, tyres and pay of staff.			
2. <i>Deduct</i> —Receipts and recoveries on capital account.	R. — 40,000	— 40,000	— 1,97,339 — 1,57,339
<i>Col. 1.</i> —Provision for hire charges of lorries.			
<i>Col. 4.</i> —In the absence of particulars, credit from Orissa Government on account of the Salur Civil Supplies transport unit was not provided for.			
<b>O. Purchase and sale of silk under the Madras Silk Control Order, 1943—</b>			
1. Cost of purchase	R. 3,42,500	3,42,500	3,24,379 — 18,121
<i>Col. 1.</i> —New scheme sanctioned after the budget stage.			
2. <i>Deduct</i> —Receipts and recoveries on capital account.	R. — 5,50,200	— 5,50,200	— 6,10,760 — 60,560
<i>Col. 1.</i> —See "O. 1", col. 1.			
<i>Col. 4.</i> —Amount realised in silk auction held in January and March was more than anticipated.			
<b>P. Supply of Mill machinery spare parts—</b>			
1. Pay of establishments.	R. 2,000	2,000	1,743 257
<i>Col. 1.</i> —Scheme sanctioned during the year.			

Grant No. XXXVIII—Capital outlay on Provincial Schemes connected with the War—*cont.*

Major head and sub-head. (1)	Final grant or appropriation. (2)	Actual expenditure. (3)	Excess + Saving - (4)
85-A. Capital outlay on Provincial Schemes connected with the War, 1939— <i>cont.</i>	RS.	RS.	RS.
c. Other miscellaneous schemes— <i>cont.</i>			
P. Supply of Mill machinery spare parts— <i>cont.</i>			
2. Allowances .. R.	800	514	— 286
3. Other charges .. R.	900	387	— 513
4. Raw materials and equipment. } S. 100 } R. 54,800 }	54,900	54,300	— 600
Col. 1.—New scheme for the manufacture and distribution of rice mill spare parts in order to meet an acute shortage of spare parts for the rice mills in the province.			
5. Payments for goods supplied. R.	56,500	52,941	— 3,559
Col. 1.—See "P. 4", col. 1.			
6. Deduct—Receipts and recoveries on capital account. R.	— 67,200	— 60,289	+ 6,911
Col. 1.—See "P. 4", col. 1.			
Col. 4.—Chiefly to certain receipts anticipated not having been realised.			
Q. Supply of Coir Stores—	S.	100	+ 100
t. Charges in England—High Commissioner for India—Sterling Overseas Pay—			
Charged .. R.	600	462	— 138
e. Loss or gain by exchange—			
Charged .. .. .		1	+ 1
Token grant .. .. .	100		— 100
Deduct—Amount financed from ordinary revenues—			
Charged .. .. R.	— 21,600	— 21,400	+ 200
Cols. 1 and 4.— <i>Vide</i> explanations under "63. Extraordinary Charges"—Sub-head "a. D."			
Authorized .. .. .	{ O. — 33,17,800 } S. — 1,400 } R.— 1,03,98,300 }	1,37,17,500	— 3,04,22,295
Cols. 1 and 4.—See "Charged" above.			
Surrenders or withdrawals within grant or appropriation—			
Charged—			
Gross .. .. R.	— 21,600		+ 21,600
Deductions .. .. R.	+ 21,600		— 21,600
Authorized—			
Gross .. .. R.	3,38,75,700		— 3,38,75,700
Deductions .. .. R.	— 3,38,75,700		+ 3,38,75,700
Totals			
Charged—			
Gross .. .. .		21,400	+ 21,400
Deductions .. ..		— 21,400	— 21,400
Net .. .. .			
Authorized—			
Gross .. .. .	8,26,70,300	7,05,40,996	— 1,21,29,304
Deductions .. ..	— 8,26,70,100	— 7,05,40,996	+ 1,21,29,104
Net .. .. .	200		— 200

Grant No. XXXVIII—Capital outlay on Provincial Schemes  
connected with the War—*cont.*

## Notes.

*Losses.*—(a) In paragraph 2 of the notes under Grant No. XXXVIII on page 236 of the Appropriation Accounts for 1943-44, mention was made about the refund by Government of Rs. 98,727 to certain merchants on account of the loss sustained by them in respect of the consignments of sugar destroyed by loot or mob violence at a transshipping station. In addition to this amount, a sum of Rs. 8,310 was refunded to them during 1944-45.

(b) The following losses incurred by Government were written off by them during the year under report:—

(i) *Rice.*

	RS.
I. Value of rice rendered unfit for human consumption by the damage caused during the floods of October 1943 in the Madras City .. .. .	17,638
II. Value of rice found short in January 1944, due to defective weighing of a consignment to Vizagapatam .. .. . (Instructions have been issued by Government for ensuring that only accurate scales and weights are used by the Loading Inspectors.)	3,156
III. Value of certain bags of rice consigned to Madras that had to be jettisoned during cyclonic weather in the Bay in August 1944 to save the crew from being drowned .. .. .	1,279
IV. Value of certain bags of rice and bajra sunk with a country boat on the West Coast in October 1944 ..	2,303
V. Value of the shortage in the quantity of rice in some depots due to spillage, dryage and other causes during the period from 26th January 1943 to 4th September 1943 .. .. .	1,470
VI. Total losses written off by subordinate authorities which do not exceed Rs. 1,000 in each case ..	2,859
Total ..	<hr/> 28,708 <hr/>

(ii) *Wheat and wheat products.*

I. Loss in the disposal of 402 bags of atta allotted to a district in June 1943 due to shortage and wastage caused by weevils .. .. .	3,560
II. Loss due to sale at reduced price of 90 bags of atta supplied to a district in September 1943, damaged on account of long storage .. .. .	2,300
III. Value of 2,834 bags of household flour damaged by rain in August 1944, while being shipped at a North Indian Port .. .. .	7,801
IV. Total losses written off by subordinate authorities which do not exceed Rs. 1,000 in each case ..	1,577
Total ..	<hr/> 15,238 <hr/>



Grant No. XXXVIII—Capital outlay on Provincial Schemes connected with the war—Notes—*cont.*

(iii) *Other grains.*

	RS.
I. Short realization by the sale of a certain consignment of Arhar dholl found deficit partly on account of long travel, wastage and pilferage <i>en route</i> and partly due to the weight of each bag sold having been assumed at an average weight .. .. .	2,078
II. Value of 300 bags of Bengalgram dholl sold at a reduced price owing to deterioration by efflux of time .. .. .	6,523
III. Total losses written off by subordinate authorities which do not exceed Rs. 1,000 in each case ..	6,212
Total ..	14,813

(iv) *Firewood.*

I. The decrease in the value of stocks of firewood in the Government Firewood Depots in the City of Madras on account of dryage and pilferage during the period from 5th February 1944 to 31st January 1945 ..	3,37,311
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(v) *Small Scale Industries.*

I. Value of stores in the War Supply Depot damaged by the floods in October 1943 in the Madras City ..	2,638
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(vi) *Other schemes.*

I. Total losses not exceeding Rs. 1,000 in each case which were written off by subordinate authorities in respect of Civil Supplies, Transport Unit, Malt Factory and Mill-made Standard Cloth .. .. .	1,701
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Grand Total .. 4,00,409

2. (a) *Summarised Account of the Personal Ledger of the Commissioner of Civil Supplies, Madras, for the purchase, storage and distribution of rice, wheat and other foodgrains and firewood during the year 1944-45.—*

Personal Ledger Accounts of the Commissioner of Civil Supplies, Madras.	{	Grain Supply Schemes.		Firewood.	
		RS.	RS.	RS.	RS.
		Total amount of advance as on 31st March 1944 .. .. .		6,75,44,620	10,00,000
		Advance sanctioned during 1944-45 .. .. .		83,98,000	..
		Total ..		7,59,42,620	10,00,000
		Amount surrendered during 1944-45 .. .. .		7,75,000	..
		Sanctioned amount of advance as at the end of 1944-45 .. .. .		7,51,67,620	10,00,000

Grant No. XXXVIII—Capital Outlay on Provincial Schemes  
connected with the War—Notes—cont.

Total amount of fund in the Personal Ledger Account.	Particulars of grain, etc.	Receipts during the year.		Payments during the year.		Balance in the Personal Ledger Account on 31st March 1945.	Value of stock on hand at the close of the year.		
		Advance.	Sales, etc.	Repayment of advance.	Purchases.				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)		
RS.		RS.	RS.	RS.	RS.	RS.	RS.		
	Rice ..	73,58,000	1,42,80,808	..	2,82,01,161	1,90,44,263	(Included in the figure under "Rice for Government Depot" below.)		
5,30,10,420	Wheat and wheat products ..	..	91,07,148	..	2,69,10,166				61,21,514
	Other grains ..	..	1,46,61,289	..	2,37,04,152				52,14,307
	Rice for Government Depots ..	40,000	4,79,62,371	7,75,000	4,40,40,294				67,12,132
	Gingelly oil seeds.	10,00,000	..	..	45,000				47,077
	Total for Grain Supply Schemes.	83,98,000	8,63,11,616	7,75,000	12,79,00,773	1,90,44,263	1,83,97,030		
12,43,059	Firewood ..	3,83,692	40,26,582	..	42,67,320	13,86,013	52,028		

\* \* \* The opening and closing balances include the sums of Rs. 16,38,540 and Rs. 79,80,199 respectively outstanding with other Governments, officers outside the province, etc., at the beginning and end of the year.

NOTE.—The figures under "Purchases" and "Sales" are as per booked figures. The value of stock at the close of the year is that furnished by the Commissioner of Civil Supplies.

(b) Summarised Account of the Personal Ledger of the Director of Agriculture, Madras, for the purchase, storage and distribution of paddy seeds, manure and cattle food during the year 1944-45—

		RS.	
Personal Ledger Account of the Director of Agriculture.	Total amount of advance as on 31st March 1944 .. ..	..	98,75,000
	Advance sanctioned during 1944-45 .. ..	..	60,00,000
		Total ..	1,58,75,000
	Amount surrendered during 1944-45 .. ..	..	10,00,000
	Sanctioned amount of advance as at the end of 1944-45 .. ..	..	1,48,75,000

Total amount of fund in the Personal Ledger Account.	Particulars of articles, etc.	Receipts during the year.		Payments during the year.		Balance in the personal ledger account on 31st March 1945.	Value of stock on hand at the close of the year.	
		Advance.	Sales.	Repayment of advance.	Purchase.			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
RS.		RS.	RS.	RS.	RS.	RS.	RS.	
	Cattle food ..	..	8,72,972	..	7,47,914	1,04,12,248	12,375	
	Paddy or other seeds ..	..	13,05,129	..	15,38,079			12,51,931
78,86,000	Manures ..	50,00,000	1,31,51,972	10,00,000	1,54,51,344			46,17,105
	Iron and steel, for agricultural implements.	10,00,000	7,66,706	..	8,38,554			7,16,483
	Total ..	60,00,000	1,61,01,779	10,00,000	1,85,76,491		1,04,12,248	63,97,894

\* \* \* The opening and closing balances include the sums of Rs. 4,93,997 and Rs. 9,673 outstanding with the Assistant Marketing Officer, Madras, at Nagpur, at the beginning and end of the year respectively.

NOTE.—The figures under "Purchases" and "Sales" are as per booked figures. The value of stock at the close of the year is that furnished by the Director of Agriculture.

## (viii) ALOE FIBRE SCHEME.

Trading and Profit and Loss Account for the period from December 1943 to December 1944.

Dr.	RS.	RS.	RS.	Cr. RS.
To, Production cost—				
Payment made to contractors towards cost of fibre.	38,614		By recoveries from the Ganges Rope Co., Calcutta—	
4½ per cent commission .. .. .	1,738		Towards cost of fibre .. .. .	38,614
Freight, etc., charges .. .. .	6,059		4½ per cent commission .. .. .	1,738
		46,411	Freight charges .. .. .	6,059
To Overheads—			By Overheads—	
Establishment charges including allowances .. .. .		590	Half a per cent commission to Government .. .. .	193
Contingencies .. .. .		217	Net loss on the scheme .. .. .	614
		<u>47,218</u>		<u>46,411</u>
				<u>47,218</u>

## (ix) KOLLEGAL SILK FILATURES, KOLLEGAL.

Manufacturing Account for the year 1943-44.

Dr.	RS.	RS.	RS.	Cr. RS.
To Raw materials consumed—			By finished products transferred to Trading Account—	
Green cocoons .. .. .	6,70,728		Parachute and non-parachute quality silk .. .. .	7,01,014
Firewood .. .. .	13,828		Sale of by-products—	
Productive Wages—			Silk waste .. .. .	31,941
Wages .. .. .	63,313		Double and flimsy cocoons .. .. .	11,928
Factory Overheads—			Basin refuse .. .. .	1,262
Pay and allowances of factory and electrical staff .. .. .	11,726		Closing stock—	<u>45,131</u>
Electric energy .. .. .	1,119		Double cocoons .. .. .	1,116
Boiler inspection fees less refunds .. .. .	175		Flimsy cocoons .. .. .	913
Oil and lubricants .. .. .	100		Silk waste .. .. .	17,917
Stores .. .. .	2,600		Basin refuse .. .. .	149
Water .. .. .	234			<u>20,005</u>
Hire charges of steam engine .. .. .	700			
Insurance charges .. .. .	1,091			
Medical stores .. .. .	187			
Carriage inwards .. .. .	439			
	<u>7,66,240</u>			<u>7,66,240</u>

APPROPRIATION ACCOUNTS

281

Grant No. XXXVIII—Capital outlay on Provincial Schemes connected with the War—Notes—cont.

Dr.		Trading Account for the year 1943-44.		Cr.	
		RS.		RS.	
To Stock of finished goods on hand	.. .. .	2,218	By Sales of parachutes quality silk to Supply Department.	5,88,787	
Value of finished products received from the factory.	.. .. .	7,01,014	„ Sale of non-parachute quality silk	79,497	
Gross profit carried to Profit and Loss account	.. .. .	29,845	„ Closing Stock—	29,324	
		<u>7,33,077</u>	Parachute quality silk	35,469	
			Non-parachute quality silk	<u>7,33,077</u>	

Dr.		Profit and Loss Account for the year 1943-44.		Cr.	
		RS.	RS.	RS.	
To Pay and allowances of Officers and establishment.	.. .. .	14,266	By Gross profit from Trading Account	29,845	
„ Proportionate charges of Director of Industries and his establishment.	.. .. .	1,722	„ Sale of pupas	188	
„ Interest on capital	.. .. .	28,774	„ Sale of cinder	2	
„ Depreciation on buildings	.. .. .	10,165	„ Sale of fuel	196	
„ Maternity benefit	.. .. .	103	„ Sale of mulberry leaves	6	
„ Repairs and maintenance of—			„ Net loss	<u>34,351</u>	
Motor vehicles	1,492	5,324			
Buildings	16				
Plant and machinery	<u>3,816</u>				
„ Maintenance of—					
Livestock	445				
Scientific instruments	<u>34</u>				
„ Office expenses	.. .. .	479			
„ Electrical maintenance	.. .. .	365			
„ Taxes on Land	.. .. .	86			
„ Motor vehicles	812				
„ Buildings	<u>180</u>	1,018			
„ Toll-gate fees	.. .. .	4			
„ Medical aid	.. .. .	110			
„ Postage, telegrams and stationery	.. .. .	2,090			
„ Conveyance charges	.. .. .	102			
„ Repairs and maintenance of cycles	.. .. .	40			
		<u>64,588</u>			
				<u>64,588</u>	

Notes.—(1) The initial accounts kept at the concern have been checked by the Chief Auditor, State Trading Schemes and his report discloses several defects in the maintenance of initial accounts of cash and stores. The stock accounts of fuel, kerosene, petrol and cocoons do not appear to have been maintained properly. The absence of a regular and periodical check of the cash book by the head of the office led to an embezzlement of cash to the extent of Rs. 407 which was made good later. No register was maintained to show the stock of double and flimsy cocoons sorted out from the quantity of cocoons purchased prior to 1st January 1944.

(2) The stock-taking of cocoons was not completely done, but only test checked.

(3) The net loss of Rs. 34,351, for the year was due to the supply of silk to the Central Government at a fixed rate which was lower than the manufacturing cost. The contract with the Supply Department provided for an arbitrary renditta basis of 18 to 1, whereas the flatures have worked on an actual renditta of 19:36 to 1.

APPROPRIATION ACCOUNTS

## (x) SMALL SCALE INDUSTRIES.

## Manufacturing and Trading Account for the period 1942-45 (June 1942 to March 1945).

Dr.		RS.	Cr.		RS.
To Raw materials .. .. .		4,31,417	By Sales .. .. .		8,13,907
Wages .. .. .		1,28,777	Samples .. .. .		829
Advances and payments to Master-Craftsmen .. .. .		6,13,565	Closing stock of finished goods .. .. .		63,579
Structures, tools and plant, etc. .. .. .		123	Miscellaneous stores .. .. .		563
			Materials in process .. .. .		868
			Closing stock of raw materials .. .. .		2,25,934
			Gross loss transferred to profit and loss account .. .. .		68,202
		<u>11,73,882</u>			<u>11,73,882</u>

## Profit and Loss Account for the period 1942 to 1945.

Dr.		RS.	Cr.		RS.
To Gross Loss transferred from Trading Account .. .. .		68,202	By Other receipts realised .. .. .		30,844
Establishment and allowances .. .. .		99,822	Other receipts accrued .. .. .		11,480
Contingencies .. .. .		22,897	Amount due from Sub-contractors .. .. .		21,406
Interest on capital .. .. .		39,099	Net loss .. .. .		1,66,290
		<u>2,30,020</u>			<u>2,30,020</u>

NOTES.—(1) The initial accounts have been checked by the Chief Auditor, State Trading Schemes. His report discloses that (1) the initial accounts were not maintained on proper commercial lines, (2) vouchers for certain items of charges and receipts were not also produced to audit and (3) the various items of stores, tools and plant, etc., were not verified and certified by any responsible officer of the department. The Joint Director has stated that the Superintendents of Industrial Schools who were ordered to verify the stocks and take them over have intimated certain shortages and discrepancies and that orders of competent authority would be obtained for the write off of the loss.

(2) The loss on the scheme was largely due to the inability of the Official Agency to manufacture within the ceiling rates fixed by the Central Government in the case of most of the orders placed with it.

## (xi) CATTLE FOOD SCHEME.

## Trading Account for the year 1943-44.

Dr.		RS.	RS.	Cr.		RS.	RS.
To Purchases—				By sales .. .. .			8,60,746
Cash .. .. .		3,11,003		closing stock—			
Paid in 1944-45 .. .. .		16,275	3,27,278	On hand .. .. .		2,35,100	
coolie and cart hire .. .. .			2,045	In transit .. .. .		60,497	3,01,597
pay of store-keeper .. .. .			12				
wages of watchmen .. .. .			19				
godown rent .. .. .			116				
railway freight charges .. .. .			97,958				
pay and allowances of purchasing staff .. .. .			4,800				
Gross profit transferred to profit and loss account .. .. .			30,115				
			<u>4,62,343</u>				<u>4,62,343</u>

Grant No. XXXVIII—Capital outlay on Provincial Schemes connected with the War—Notes—cont.

Dr.		RS.		Cr.
				RS.
To interest on capital .. .. .		4,495	By gross profit from trading account .. .. .	30,115
„ miscellaneous expenses .. .. .		1,795		
„ audit fees (Accountant-General) .. .. .		105		
„ supervision charges .. .. .		2,947		
„ net profit .. .. .		20,773		
		<u>30,115</u>		<u>30,115</u>

(xii) PADDY SEEDS SCHEME.

Dr.		RS.		RS.	Cr.
					RS.
To opening stock .. .. .		13,381	By sales .. .. .		80,953
„ purchases—			„ recoveries for shortages due .. .. .		21,924
Cash .. .. .	10,74,920		„ stock of packing and gunnies on hand .. .. .	83,711	
Paid for in 1944-45 .. .. .	587		Less cost of gunnies and packing purchased .. .. .	83,145	566
		<u>10,75,507</u>	Closing stock on hand .. .. .		<u>10,31,808</u>
„ cooly and cart hire .. .. .		15,624			
„ wages of store-keeper .. .. .		4,073			
„ wages of watchmen .. .. .		7,266			
„ rent of godown .. .. .		4,760			
„ railway freight charges .. .. .		2,342			
„ gross profit transferred to profit and loss account.		12,303			
		<u>11,35,256</u>			<u>11,35,256</u>

Dr.		RS.		Cr.
				RS.
To interest on capital .. .. .		22,709	By gross profit carried from trading account .. .. .	12,303
„ pay of district establishment (paid and due) .. .. .		12,666	„ net loss for the year .. .. .	35,379
„ travelling allowance (paid and due) .. .. .		1,208		
„ allowances of establishment .. .. .		1,837		
„ miscellaneous expenses .. .. .		2,130		
„ supervision charges .. .. .		7,027		
„ audit fees (Accountant-General) .. .. .		105		
		<u>47,682</u>		<u>47,682</u>

## (xiii) MANURE SCHEME.

## Trading Account for the year 1943-44.

Dr.	RS.	RS.	Cr.	RS.	RS.
To Opening Stock .. .. .	..	1,27,338	By Sales .. .. .	..	12,52,724
Purchases—			Recoveries for shortages due .. .. .	..	1,825
Cash .. .. .	13,04,911		Stock on hand .. .. .	4,08,628	
Paid in 1944-45 .. .. .	38,205	13,43,116	Stock in transit .. .. .	22,799	4,31,427
Cooly and cart hire (paid and due) .. .. .	..	55,262	Stock of gunnies .. .. .	..	6,630
Pay of Store-keeper (paid and due) .. .. .	..	1,075			
Pay of purchasing staff (paid and due) .. .. .	..	2,416			
Wages of watchmen .. .. .	..	696			
Rent of godown .. .. .	..	9,154			
Packing materials consumed .. .. .	..	30,591			
Railway freight .. .. .	..	52,652			
Wages of Demonstration Maistries .. .. .	..	122			
Travelling allowance of purchasing staff (paid and due) .. .. .	..	786			
Allowances of purchasing staff .. .. .	..	75			
Gross profit transferred to Profit and Loss Account .. .. .	..	69,323			
		16,92,606			16,92,606

## Profit and Loss Account for the year 1943-44.

Dr.	RS.	Cr.	RS.
To Interest on capital .. .. .	..	By Gross Profit from Trading Account .. .. .	69,323
Pay and Allowances of District Establishment (paid and due) .. .. .	550		
Travelling Allowances .. .. .	14		
Miscellaneous expenses .. .. .	4,530		
Audit Fees (Accountant-General) .. .. .	105		
Supervision charges .. .. .	16,645		
Net Profit .. .. .	38,250		
	69,323		69,323

Grant No. XXXVIII—Capital outlay on Provincial Schemes connected with the War—Notes—*cont.*

(xiv) IRON AND STEEL SCHEME.

*Trading Account for the year 1943-44.*

Dr.	RS.	RS.	Cr.	RS.
To Purchases—				
Cash .. .. .	52,300			23,822
Paid for in 1944-45 .. .. .	6,356	58,656		21
				41,272
Cooly and cart hire .. .. .		1,720		
Railway freight charges .. .. .		1,975		
Gross Profit transferred to Profit and Loss Account .. .. .		2,764		
		65,115		
				65,115
				RS.
			By Sales .. .. .	23,822
			Recoveries for shortages due .. .. .	21
			Stock on hand .. .. .	41,272

Dr.	RS.	Cr.	RS.
To Interest on capital .. .. .	565	By Gross Profit from Trading Account .. .. .	2,764
Miscellaneous expenses .. .. .	18	Net Loss .. .. .	7,109
Audit Fees (Accountant, General) .. .. .	105		
Supervision charges (Departmental) .. .. .	9,187		
	9,873		
			9,873

(xv) GOVERNMENT MALT FACTORY, COIMBATORE.

*Manufacturing Account for the year 1943-44.*

Dr.	RS.	Cr.	RS.
To Opening stock of raw materials .. .. .	583	By Sale of miscellaneous by-products .. .. .	247
Purchases .. .. .	52,560	Sale of chalam waste .. .. .	102
Consumable stores (less closing stock Rs. 3,823) .. .. .	1,535	Closing stock of raw materials .. .. .	28,828
Electric power .. .. .	2,823	Value of finished products transferred to Trading Account .. .. .	38,749
Productive wages .. .. .	7,984		
Factory overheads .. .. .	2,441		
	67,926		
			67,926



Dr.		<i>Trading Account for the year 1943-44.</i>		Cr.	
		RS.			RS.
To	Stock of finished goods on hand .. .. .	7,954	By	Sales (less returns) .. .. .	40,366
"	Value of finished products received from factory .. .. .	38,749	"	Issue of free samples .. .. .	12
"	Packing materials and labels (less closing stock Rs. 30,697) .. .. .	13,167	"	Recoveries on account of packing materials .. .. .	185
"	Experiments .. .. .	327	"	Issue of stock for experiments .. .. .	315
"	Freight and incidental charges .. .. .	1,278	"	Value of products transferred to the farm .. .. .	166
"	Gross profit transferred to profit and loss account .. .. .	4,370	"	Recovery of freight charges .. .. .	45
			"	Closing stock on hand .. .. .	24,756
		65,845			65,845

*Profit and Loss Account for the year 1943-44.*

Dr.		RS.		Cr.	
		RS.			RS.
To	Establishment charges .. .. .	3,637	By	Gross profit transferred from Trading Account .. .. .	4,370
"	Advertisement charges .. .. .	1,247	"	Net loss .. .. .	5,327
"	General overheads .. .. .	142			
"	Postage, Stationery and other charges .. .. .	359			
"	Interest on capital .. .. .	1,179			
"	Depreciation on buildings .. .. .	2,435			
"	Loose tools written off .. .. .	413			
"	Commission paid and due .. .. .	303			
"	Free supplies .. .. .	82			
		9,697			9,697

Notes.—(1) The initial accounts of the factory were checked by the Chief Auditor, State Trading Schemes and his report discloses that the stock books relating to raw materials and manufactured articles were not maintained in a satisfactory condition and that suitable registers to record the amount of advances received for the supply of malt, &c., and 'sales on credit' of malt food and extracts have not been maintained.

(2) Indirect charges (viz.), leave and pension contribution on account of staff engaged in the factory, supervision charges on account of Director's Office (both gazetted and non-gazetted) and cost of audit have not been taken into account.

(3) The loss was due to deterioration of the cholam purchased, prevalence of fungus in the manufactured stocks and return of large quantity of malt food by the selling agent as unfit for human consumption.

## Grant No. XXXIX.—Interest-free Advances—Authorized.

See also the Audit Report.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.	
(1)		(2)	(3)	(4)	
<b>Advances Repayable.</b>		RS.	RS.	RS.	
<b>Deposits and Advances— Advances not bearing interest.</b>					
a. Civil Advances—					
A. Objection book advances.	O. 10,50,000 R. — 3,17,800	7,32,200	7,16,178	— 16,022	
<i>Col. 1.—Fall in the transactions relating to objection book advances.</i>					
B. Advances to Junior Civilians.	{ O. 2,000 R. — 1,000 }	1,000	..	— 1,000	
D. Advances of passage money.	R. 100	100	58	— 42	
E. Advances for remittance of treasure.	{ O. 2,000 R. — 400 }	1,600	1,706	+ 106	
b. Survey Advances—					
Cost of survey marks—					
Collectors and Survey officers .. .. .	O. 76,000 R. — 10,700	65,300	65,176	— 124	
<i>Col. 1.—Slow progress of certain surveys.</i>					
c. Special advances—					
A. Advances to hostels .. .. .	O. 1,000 R. 23,500	24,500	25,276	+ 776	
<i>Col. 1.—Additional appropriation based on demands during the year.</i>					
B. Advances for the settlement of criminal gangs.	{ O. 8,000 R. 900 }	8,900	8,115	— 785	
C. Advances for the destruction of agricultural pests.	{ O. 6,000 R. — 3,900 }	2,100	1,471	— 629	
<i>Col. 1.—Smaller demands.</i>					
D. Other advances .. .. .	O. 9,00,000 S. 300 R. 95,400	9,95,700	9,00,395	— 95,305	
<i>Col. 1.—Mainly increased provision for advances for potato cultivation.</i>					
<i>Col. 4.—Mainly non-utilization of the provision for the advances for the purchase of milch animals in urban and rationed areas, as the rules for the grant of advances were issued too late.</i>					
Surrenders or withdrawals within grant or appropriation.	R. 2,13,900	2,13,900	..	— 2,13,900	
		Total ..	20,45,300	17,18,375	— 3,26,925

## Notes.

*Administration of the Grant.*—There was a saving of 16.0 per cent in the final grant as against 5.3 per cent in the previous year. The saving occurred chiefly under "a. A". The surrender of Rs. 2,13,900 reduced the saving to 6.2 per cent of the modified appropriation. The saving accrued under "a. D."

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

See also the Audit Report.

Major head and sub-head. (1)	Final grant or appropriation. (2)	Actual expenditure. (3)	Excess +, Saving - (4)
<b>Loans and Advances by Provincial Governments.</b>	RS.	RS.	RS.
<b>Loans to Municipalities, Port Funds, etc.</b>			
a. Loans to Presidency Corporations, Port Trusts and other Port Funds—			
A. Presidency Corporation (Madras)—			
(i) Loans for Water-supply and Drainage Schemes and for other Public Health purposes.	O. 2,10,000 R. 1,00,700	3,10,700	3,01,300 — 9,400
<i>Col. 1.</i> —Additional loan sanctioned to the Corporation during the year (Rs. 60,700) and anticipated probable savings not realised (Rs. 40,000).			
b. Loans to District and other Local Fund Committees—			
A. Loans for the construction of Roads, Bridges, Markets and Buildings, Electric Lighting, etc., sanctioned by the Local Administration Department.	O. 1,05,200 R. 60,800	44,400	44,350 — 50
<i>Col. 1.</i> —Provision made for a Panchayat Board was not utilised in full.			
e. Loans to Municipalities—			
A. Loans for the construction of Roads, Bridges, Markets, Buildings, Electric Lighting, etc., sanctioned by the Local Administration Department.	O. 86,700 R. 28,700	55,000	54,950 — 50
<i>Col. 1.</i> —Less demands than anticipated.			
B. Loans for Water-supply and Drainage Schemes and other Public Health purposes.	O. 2,80,800 R. 1,04,400	1,76,200	1,76,240 + 40
<i>Col. 1.</i> —Loans not claimed by certain municipalities (Rs. 1,29,400) and reduction in the original loans provided for a municipality (Rs. 46,700), partly set off by additional appropriation to cover anticipated probable savings (Rs. 71,700).			
d. Loans to landholders and other Notabilities.	O. 10,000 R. 10,000		
<i>Col. 1.</i> —No demands.			
e. Advances to cultivators—			
A-1. Loans under the Land Improvement Loans Act and Agriculturists' Loans Act.	O. 25,00,000 S. 34,88,400 R. 28,100	60,16,500	59,09,787 — 1,06,713
<i>Col. 1.</i> —Large number of loans granted to the cultivators under the Grow More Food Campaign including those for reclaiming lands under the Cauvery-Mettur Project and in other areas.			
B. Loans under the Madras Agriculturists' (Mulberry Cultivation) Rules, 1942.	O. 10,000 R. 38,500	48,500	53,390 + 4,890
<i>Col. 1.</i> —More demands for loans.			
<i>Col. 4.</i> —Under-estimation of requirements.			

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

Major head and sub-head. (1)		Final grant or appropriation. (2)	Actual expenditure. (3)	Excess +, Saving -. (4)
		RS.	RS.	RS.
<b>Loans and Advances by Provincial Governments</b> —cont.				
<b>Loans to Municipalities, Port Funds, etc.—cont.</b>				
e. Advances to cultivators—cont.				
A-4. Loans under the Madras Agriculturists' Loans (Cultivation of Fallow Lands in Holdings with Food-crops) Rules, 1942.	O. 1,07,600 R. - 68,400	39,200	35,754	- 3,446
Col. 1.—Less demands for loans from agriculturists due to improvement in their financial position as a result of high prices for their produce.				
B. Loans under the Special Rules for Pumping Installations.	O. 5,000 R. - 3,000	2,000	2,000	..
Col. 1.—Less demands.				
C. Loans under the Special Rules for Agricultural Implements.	O. 25,000 R. 13,700	38,700	19,297	- 19,403
Col. 1.—More demands. Col. 4.—The additional appropriation obtained proved unnecessary.				
f. Advances under Special Laws (State Aid to Industries)—				
(i) Advances made by the Director of Industries and Commerce.	O. 20,000 R. - 20,000	..	..	..
Col. 1.—No loans were expected to be disbursed in the year.				
(ii) Advances sanctioned by the Revenue Department.	..	2,000	..	- 2,000
Col. 4.—No demands for loans.				
g. Miscellaneous Loans and Advances—				
A. Loans to communities eligible for help by the Labour Department.	O. 65,500 R. - 900	64,600	61,148	- 3,452
B. Loans to Co-operative Societies and Land Mortgage Banks.	O. 24,90,000 R. - 6,56,800	18,33,200	18,62,464	+ 29,264
Col. 1.—Chiefly less demands from the Central Land Mortgage Bank on account of the floatation of debentures by the Bank.				
C. Loans to Chenchus, Kurumbars and Sholagas.	..	600	..	- 600
D. Loans relating to the Fisheries Department.	O. 200 R. 5,000	5,200	3,200	- 2,000
Col. 1.—Grant of loans to fishermen for the purchase of fishing implements. Col. 4.—Inability of some of the fishermen to take the loans.				
F. Advances to Local Bodies to cover deficits.	O. 2,00,000 R. - 59,000	1,41,000	1,41,000	..
Col. 1.—Less demands from local bodies.				

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

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
		RS.	RS.	RS.
<b>Loans and Advances by Provincial Governments</b>				
—cont.				
<b>Loans to Municipalities, Port Funds, etc.—cont.</b>				
g. Miscellaneous Loans and Advances—cont.				
G. Loans to Market Committees.	{ O. 26,100 R. 1,800 }	27,900	11,975	- 15,925
Col. 4.—A loan to a committee could not be disbursed pending orders of Government.				
K. Advances for the purchase of Lend-lease vehicles.	} R. 2,78,000	2,78,000	2,78,000	..
Col. 1.—Sanction during the year of a loan to a company for the purchase of 40 motor lorry chassis.				
L. Loans to non-agriculturists for rebuilding houses damaged by cyclone.	} R. 9,100	9,100	9,055	- 45
Col. 1.—To meet demands for loans during the year.				
M. Loan to the Vizianagram Estate.	{ S. 1,83,200 R. 5,16,800 }	7,00,000	7,00,000	..
Col. 1.—Loan to the Court of Wards managing the estate.				
N. Loans to Rayalaseema Moola Khadi Prathisthanam, Tadpatri.	} R. 4,000	4,000	..	- 4,000
Cols. 1. and 4.—Provision made for the loan was not utilized due to the decision to defer payment to 1945-46 till the Institution gained some experience.				
<b>Loans to Government Servants.</b>				
a. Advances for the purchase of motor cars.	{ O. 12,000 R. 13,800 }	25,800	24,335	- 1,465
Col. 1.—More demands.				
b. Advances for the purchase of other conveyances.	{ O. 5,000 R. 1,400 }	6,400	5,210	- 1,190
c. Passage advances.	R. 2,100	2,100	2,088	- 12
Col. 1.—Payment of advances due to facilities provided for taking Home leave.				
d. Other advances	{ O. 1,000 R. - 1,000 }	..	..	..
Total	..	98,31,100	96,95,543	- 1,35,557

Notes.

Sub-heads "a. A.", "b. A.", "c. A.", "c. B." and "g. A."—Deductions of Rs. 40,000, Rs. 10,700, Rs. 9,300, Rs. 71,700 and Rs. 4,200 were made in the budget under these sub-heads for probable savings. Further, savings of Rs. 60,850, Rs. 28,750, Rs. 1,04,360 and Rs. 4,352 accrued under "b. A.", "c. A.", "c. B." and "g. A.", respectively, while under sub-head "a. A.", there was an excess of Rs. 51,300 over the gross budget provision.

Administration of the grant.—There was a saving of 1.4 per cent in the final grant as against 0.7 per cent in the previous year.

APPENDIX TO THE APPROPRIATION ACCOUNTS OF THE GOVERNMENT OF MADRAS FOR THE YEAR 1944-45 CONTAINING REVIEWS OF GOVERNMENT COMMERCIAL CONCERNS.

The details relating to the Balance Sheets and Profit and Loss Accounts of Government Commercial Concerns have, with effect from the accounts of 1931-32; been excluded from the reviews as these details are included in the Annual Audit or Administration Reports of the respective concerns which are supplied to the Public Accounts Committee and can be referred to by them, if necessary, in connection with cases of financial irregularities and other points of importance mentioned in the reviews.

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

Serial number and name of concern. (1)	Turnover.		Net profit or surplus of income over expenditure.	
	1943-44. (2)	1944-45. (3)	1943-44. (4)	1944-45. (5)
	RS.	RS.	RS.	RS.
1 Cinchona Department .. .. .	15,26,214	23,74,273	5,47,252	6,74,588
2 Kerala Soap Institute .. .. .	6,35,329	11,32,939	1,13,939	1,30,670
3 Industrial Engineering Workshops, Madras.	63,447	81,493	12,862	8,634
4 Pearl Fisheries .. .. . (a)				
5 Chank Fisheries .. .. . (b)	2,06,028	3,15,446	1,34,856	2,57,717
6 Fish-curing Yards .. .. . (b)	4,27,378	4,18,718	— 1,64,589	— 3,05,282

(a) There were no pearl fishery operations during the year.

(b) The results shown against these concerns relate to the years ended 30th June 1944 and 30th June 1945.

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* accounts are maintained in the Serum Institute at Coimbatore and at the Sub-Station at Madras.

The total capital invested by Government in all the concerns to the end of the year under review amounted to Rs. 58,39,917 as against Rs. 56,68,517 \* at the end of the previous year.

Under the budgeting system followed in regard to these concerns all withdrawals from the Treasury and debit book adjustments go to increase the capital invested and correspondingly all remittances into the Treasury and credit adjustments go to decrease the capital.

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

#### CINCHONA DEPARTMENT.

3. The working of the department during the year under review showed a net profit of Rs. 6,74,588 as compared with a net profit of Rs. 5,47,252 in the previous year. The increase of Rs. 1,27,336 in profit was mainly due to the increase in the quantity sold and the sale of new drugs, viz., quinine bihydrochloride anapoules, quinine substitutes, etc., during the year under report.

\* Excludes the figures relating to General Jails, Coimbatore and Vellore as the commercial system of accounts was abolished in these jails from 1st July 1943.

*Stock of manufactured products.*—The quantities of the more important product manufactured, sold and stocked in the last three years are given in the following table—

Name of product.	Opening balance.	Quantity added to stock.	Other receipts.	Quantity sold.	Other issues.	Closing balance.
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	LB.	LB.	LB.	LB.	LB.	LB.
<b>1. Quinine Sulphate—</b>						
1942-43 .. ..	9,173	61,882	8,750 (a)	13,778	59 (c)	65,968
1943-44 .. ..	65,968	22,356	..	43,909	338 (c)	44,077 (e)
1944-45 .. ..	44,077	13,697	8,750 (a) 825 (b)	47,981	1 (c) 9,106 (b)	10,201 (e)
<b>2. Quinine Bihydrochloride—</b>						
1942-43 .. ..	10	1,351	..	1,346	..	15
1943-44 .. ..	15	3,594	..	2,983	..	626 (e)
1944-45 .. ..	626	1,406	..	1,467	..	565 (e)
<b>3. Cinchona Febrifuge—</b>						
1942-43 .. ..	3,650	6,055	1	6,493	..	3,213
1943-44 .. ..	3,213	21,434	22 (d)	3,973	..	20,696 (e)
1944-45 .. ..	20,696	1,829	2 (d) 165 (b)	8,139	..	14,553 (e)
<b>4. Tota Quina—</b>						
1942-43 .. ..	1,230	1,370	..	2,070	..	530
1943-44 .. ..	530	4,450	..	2,245	..	2,735 (e)
1944-45 .. ..	2,735	7,110	2 (d) 2 (b)	2,350	1 (b)	7,498

(a) Purchased from the Central Government.

(b) Miscellaneous receipts or issues.

(c) Includes dryage and wastage in breaking bulk.

(d) Excess in breaking bulk.

(e) Includes stock at Factory, but excludes works in progress.

The value at cost price of the closing stocks of all manufactured products on 31st March 1945 amounted to Rs. 9,64,645 as compared with Rs. 11,24,385 in the previous year.

The sum of Rs. 5,043 recoverable from the Public Health Department on account of the loss due to the sale at concessional rate of pice packets during 1943-44 still remains unadjusted.

### KERALA SOAP INSTITUTE, CALICUT.

4. The working of the Institute for the year disclosed a net profit of Rs. 1,29,323 excluding the profit on essential oils, as against Rs. 1,08,229 in the previous year. This increase was due to the increased turnover during the year. The output of soaps also increased from 425 tons to 710 tons during the year 1944-45.

The distillation of essential oils which was taken up during the year 1942-43 as an integral part of the commercial activities of the Institute yielded an additional profit of Rs. 1,347 during the year 1944-45 as against Rs. 5,710 in the year 1943-44. The decrease in profit is due to the revision of the selling price providing for a low margin of profit and to an all round increase in the overhead charges.

The net profit for the year 1944-45 has been added on to the balance at the beginning of the year and held as a reserve to be operated upon when required during lean years as directed by Government.

## INDUSTRIAL ENGINEERING WORKSHOPS, MADRAS.

5. The working of the concern during the year under review resulted in a profit of Rs. 8,634 as against a profit of Rs. 12,862 in the previous year. The decrease in profit is due to reduction of receipts on account of fees for the Technical Training Scheme at the workshops which was wound up on 16th March 1944 and to increase in the cost of materials.

## 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 oyster. The expenditure during 1944-45 amounted to Rs. 34,511 as against Rs. 29,463 in the previous year. The receipts during the year by the sale of pearl oyster shells amounted to Rs. 606 as against Rs. 19 realised during the previous year.

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 realised. Of this amount the largest portion was realised between April 1925 and February 1928. During the period from February 1928 to the end of 1944-45, the expenditure exceeded the receipts by Rs. 3,53,017. Interest on capital has been included in the expenditure only from 1936-37.

## CHANK FISHERIES.

7. In addition to the five chank fisheries at Tinnevely, Tanjore, South Arcot, Chingleput, and Nellore already owned by Government, the Chank Fisheries off the coast of Ramnad belonging to the Ramnad Estate have been taken on lease for a period of five years commencing from 1st July 1941 on a rental of Rs. 6,500 per annum. Of these, only Tinnevely and Ramnad Fisheries were worked departmentally, while the others were leased out to private contractors.

The working of the Tinnevely fishery during the year resulted in a total catch of 3,03,015 chanks including undersized and wormed as against 4,84,315 in the previous year. The operation charges amounted to Rs. 62,217 as against Rs. 51,817 in 1943-44. The increase was due to the rise in the price of shells purchased during 1944-45.

The cost of collecting full-sized shells increased from Rs. 120 per thousand in 1943-44 to Rs. 232 in 1944-45 due chiefly to the decrease in outturn.

The working of the Ramnad Fishery resulted in a catch of 78,304 including undersized and wormed shells as against 107,379 in the previous year. The operation charges amounted to Rs. 26,532 as against Rs. 28,312 in 1943-44. The decrease was mainly due to smaller catches during the year. The cost of production of 1,000 full-sized shells increased from Rs. 292 in 1943-44 to Rs. 387 in 1944-45.

During the year under review, the fisheries taken as a whole yielded a net profit of Rs. 2,57,717 as against Rs. 1,34,857 in the previous year. The increase in profit was mainly due to higher rates obtained for the chanks than in the previous year.

## FISH CURING YARDS.

8. The income and expenditure account of the fish curing yards for the year ended 30th June 1945 showed a deficit of Rs. 3,05,282 as against a deficit of Rs. 1,64,589 in the previous year. The increased deficit was mainly due to the abnormal increase in transport charges and in the cost price of salt as well as to the increased dearness allowance paid to the staff during the year.



In calculating the deficit, no account has been taken of the excise duty foregone by the Central Government on the salt issued to fish curers and the wastage involved which amounted to Rs. 5,23,622 as against Rs. 5,34,622 in the previous year.

SERUM INSTITUTE, MADRAS.

9. The institute which was shifted to Coimbatore from Madras is still working at Coimbatore. (1) Anti-rinderpest serum, (2) Hæmorrhagic septicæmia vaccine, (3) Blackquarter vaccine, and (4) Rinderpest bull and goat virus continued to be manufactured during the year. Consequent on the continued heavy demand for the products from the field, a serum sub-station was opened at Madras during the year to augment the production of anti-rinderpest serum and virus. The following table compares the quantities of sera, etc. produced and their cost of production during the year with those of the previous year:—

Serial number and name of product.	Quantity produced.		Total cost of production.		Cost per dose.		Selling price of corresponding dose at Mukteswar.	Total savings to Government in 1944-45.
	1943-44.	1944-45.	1943-44.	1944-45.	1943-44.	1944-45.		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	DOSES.	DOSES.	RS.	RS.	PIES.	PIES.	RS. A. P.	RS.
1. Anti-rinderpest serum.	1,945,719	19,80,910	78,153	1,07,921	7 71	10 46	0 1 6	77,792 at As. 0-7-54
	of 5 c.c.	of 5 c.c.						
2. Hæmorrhagic septicæmia vaccine.	218,710	269,940	5,069	5,590	4 45	3 97	0 2 0	28,161 at As. 1-8-03
	of 5 c.c.	of 5 c.c.						
3. Blackquarter vaccine.	208,440	181,564	5,513	5,061	5 08	5 35	0 3 0	34,658 at As. 3-0-65
	of 5 c.c.	of 5 c.c.						
4. Virus products	939,175	780,475	34,933	44,140	7 14	10 8586 or 10 86	0 2 6 0 3 8 8	1,31,040 at As. 1-1-14 for 63,925 doses and at As. 2-9-94 for 710,550 doses.
	of 1 c.c.	of 1 c.c.						

					RS. A. P.
* Bull virus	27,575	63,925	† Rinderpest bull virus	0 2 0	
Goat "	911,600	716,550	Rinderpest goat virus	0 3 8 8	
	<u>939,175</u>	<u>780,475</u>			

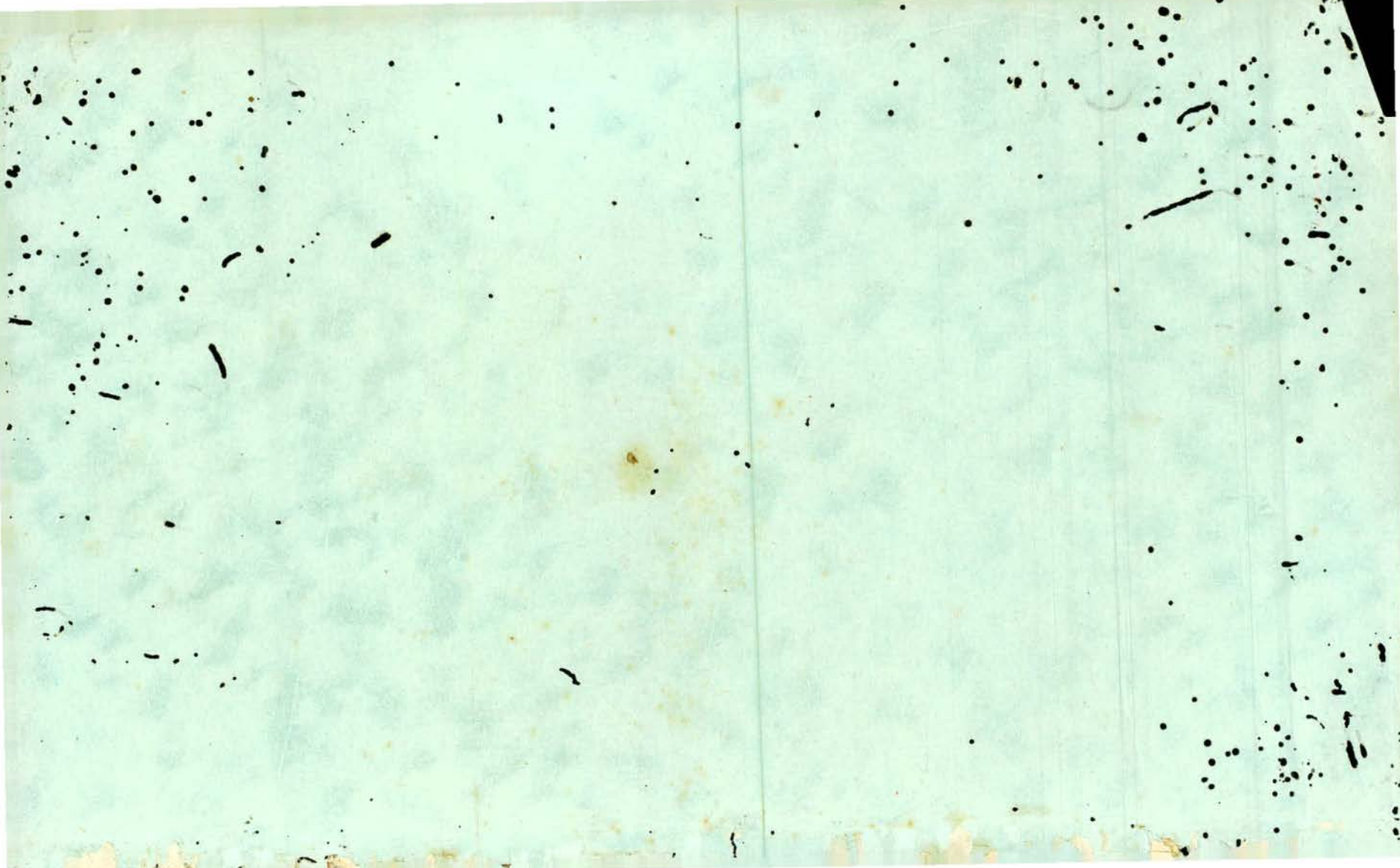
There was an increase of production in anti-rinderpest serum and hæmorrhagic septicæmia vaccine while there was a decrease in the production of virus products and Blackquarter vaccine. But there was appreciable increase in the cost of production per dose of several products manufactured excepting hæmorrhagic septicæmia vaccine which registered a slight decrease.

The increase in the cost of production during 1944-45 as compared with that of 1943-44 in respect of items 1, 3 and 4 was generally due to increase in the cost of livestock, cattle fodder, etc., and to increase in establishment charges.

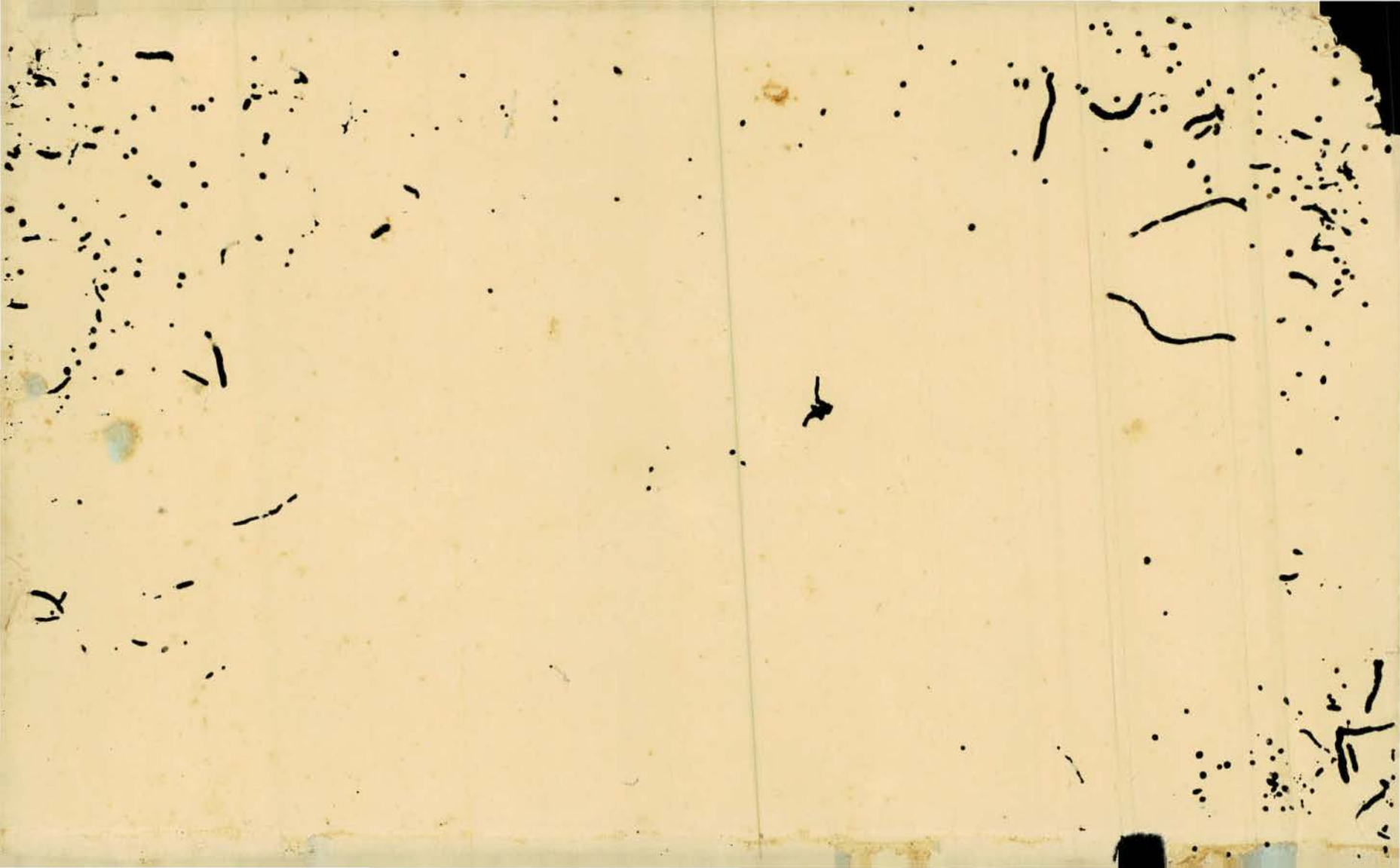
## INDEX

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

Number and name of Grant or Appropriation.	Audit Report.	
	Page.	Paragraph.
I. Land Revenue .. .. .	5, 6, 12	5, 6, 14
II. Provincial Excise .. .. .	8, 12	9, 14, 16
III. Stamps .. .. .	12	14, 16
IV. Forest .. .. .	5, 7, 8, 9, 10, 11, 12	5, 7, 9, 11, 12 (1), 13, 14, 16
VII. Other Taxes and Duties .. .. .	6, 12	6, 14
VIII. Irrigation .. .. .	5, 7, 9, 10, 11, 12	5, 7, 11, 12 (1) and (4), 13, 14
IX. Heads of Provinces, etc. .. .. .	20	17 (v)
XI. District Administration and Miscellaneous.	6, 7, 9, 10, 11, 12	6, 7, 11, 12 (1), (2), (4) and (5), 13, 14
XII. Administration of Justice .. .. .	12	14
XIII. Jails .. .. .	5, 7, 12	5, 7, 16
XIV. Police .. .. .	7, 8, 10, 11, 12	7, 8 (a), 9, 12 (1) and (5), 13, 14
XV. Education .. .. .	6, 7, 11, 12	6, 7, 13, 14, 17 (ii)
XVI. Medical .. .. .	7, 8, 11, 12, 20	7, 8 (a), 9, 12 (5), 13, 14, 16, 17 (ii) and (v)
XVII. Public Health .. .. .	12, 20	14, 17 (ii) and (v)
XVIII. Agriculture .. .. .	5, 6, 7, 9, 10, 11, 12	5, 6, 7, 11, 12 (1), (2) and (3), 13, 14, 16
XIX. Veterinary .. .. .	12	16
XX. Co-operation .. .. .	12, 20	14, 17 (v)
XXI. Industries .. .. .	5, 7, 12, 20	5, 7, 14, 16, 17 (v)
XXII. Cinchona and Fisheries .. .. .	6	6
XXIII. Miscellaneous Departments .. .. .	6, 12	6, 14
XXIV. Civil Works—Works .. .. .	5, 7, 8, 9, 11, 12, 20	5, 7, 8 (b), 9, 11, 13, 14, 16, 17 (v)
XXV. Civil Works—Establishment and Tools and Plant .. .. .	7, 10, 11, 20	7, 12 (4) and (5), 17 (v)
XXVI. Civil Works—Grants-in-aid .. .. .	7, 12	8 (a), 17 (ii)
XXVII. Electricity .. .. .	7, 11, 12	8 (a), 12 (5), 14
XXVIII. Famine .. .. .	5, 7, 9, 12	5, 7, 11, 14
XXIX. Pensions .. .. .	6, 7, 9	6, 7, 8 (a), 11
XXX. Stationery and Printing .. .. .	5, 7, 8, 9, 10, 11, 12	5, 7, 9, 11, 12 (4), 13, 14, 16
XXXI. Miscellaneous .. .. .	3, 7, 8, 9, 11, 12	2, 7, 8 (a), 9, 11, 12 (5), 13, 14
XXXII. Civil Defence .. .. .	6, 7, 9, 11, 12	6, 7, 11, 13, 14, 17 (iii)
Debt charges .. .. .	8	9
XXXIII. Capital outlay on Irrigation .. .. .	5, 7, 8, 9, 11	5, 7, 9, 11, 13
XXXIV. Capital outlay on Industrial Development.	5, 7	5, 7
XXXV. Civil Works outside the Revenue Account. .. .. .	4, 5, 7, 8	3, 5, 7, 9
XXXVI. Capital outlay on Electricity Schemes..	3, 5, 7, 9, 11, 12	2, 5, 7, 11, 13, 14
XXXVIII. Capital outlay on Provincial Schemes connected with the war .. .. .	3, 7, 10, 11, 12, 14	2, 7, 12 (2), (3), (4) and (5), 15, 17 (iv)
XXXIX. Interest-free advances .. .. .	5, 7, 9, 10	5, 7, 11, 12 (2)
XL. Loans and Advances bearing interest ..	7, 10	7, 12 (2)







5561 270 0-2  
-8 DEC 1955

5561 270 0-2

5561 270 0-2

5561 270 0-2

5561 270 0-2

5561 270 0-2

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-8 DEC 1955

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-8 DEC 1955