

ANNUAL FINANCIAL STATEMENT (BUDGET)

OF THE GOVERNMENT OF MADRAS.

SUMMARY OF THE FINANCIAL POSITION

From 1935-1936 (Accounts)

To 1937-1938 (Budget)

AS LAID BEFORE THE LEGISLATURE, 1937.

FINANCE DEPARTMENT,
FORT ST. GEORGE,
1st September 1937. }

C. E. JONES,
Secretary to the Government of Madras.

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I—GENERAL STATEMENT OF REVENUE AND EXPENDITURE

| Revenue. | For details vide statement. | Accounts, 1935-1936. | Budget Estimate, 1936-1937. | Preliminary Accounts, 1936-1937. | Budget Estimate, 1937-1938. |
|--|-----------------------------|----------------------|-----------------------------|----------------------------------|-----------------------------|
| (1) | (2) | (3) | (4) | (5) | (6) |
| Revenue. | | RS. | RS. | RS. | RS. |
| PRINCIPAL HEADS OF REVENUE— | | | | | |
| LAND REVENUE .. A | | 4,94,64,366 | 4,80,44,100 | 4,71,56,098 | 4,87,14,200 |
| PROVINCIAL EXCISE .. A | | 4,08,25,530 | 3,94,12,600 | 3,95,40,280 | 3,87,05,900 |
| STAMPS A | | 2,08,18,149 | 2,01,92,800 | 1,95,11,934 | 1,95,32,800 |
| FOREST A | | 44,96,783 | 43,26,800 | 48,35,864 | 47,33,200 |
| REGISTRATION A | | 31,15,020 | 31,24,600 | 30,68,582 | 30,91,000 |
| RECEIPTS UNDER MOTOR VEHICLES TAXATION ACTS A | | 40,67,859 | 39,58,400 | 48,50,816 | 48,71,500 |
| OTHER TAXES AND DUTIES A | | 1,93,379 | 1,82,800 | 1,38,466 | 2,12,500 |
| TOTAL—PRINCIPAL HEADS .. | | 12,29,81,086 | 11,92,42,100 | 11,91,02,040 | 11,98,61,100 |
| IRRIGATION (NET) .. A | | 2,15,66,320 | 2,38,59,800 | 2,21,05,672 | 2,21,11,900 |
| INTEREST RECEIPTS .. A | | 21,84,162 | 22,05,100 | 23,32,146 | 20,14,700 |
| CIVIL ADMINISTRATION .. A | | 78,48,639 | 75,89,800 | 78,99,757 | 81,58,400 |
| CIVIL WORKS AND MISCELLANEOUS PUBLIC IMPROVEMENTS— | | | | | |
| CIVIL WORKS A | | 11,69,864 | 40,89,300 | 20,31,865 | 28,66,600 |
| RECEIPTS FROM ELECTRIC SCHEMES (NET) .. A | | 9,24,551 | 15,15,100 | 17,02,866 | 18,63,400 |
| MISCELLANEOUS .. A | | 37,47,238 | 22,19,100 | 22,18,961 | 24,97,100 |
| TOTAL—REVENUE .. A | | 16,04,21,860 | 16,07,20,300 | 15,73,93,307 | 15,93,73,200 |
| EXCESS OF EXPENDITURE OVER REVENUE OR Deficit A | | .. | .. | 17,88,971 | .. |
| GRAND TOTAL .. | | 16,04,21,860 | 16,07,20,300 | 15,91,82,278 | 15,93,73,200 |

| Expenditure charged to revenue. | For details vide statement. | Accounts, 1935-1936. | Budget Estimate, 1936-1937. | Preliminary Accounts, 1936-1937. | Budget Estimate, 1937-1938. |
|--|-----------------------------|----------------------|-----------------------------|----------------------------------|-----------------------------|
| (7) | (8) | (9) | (10) | (11) | (12) |
| Expenditure on Revenue Account. | | RS. | RS. | RS. | RS. |
| DIRECT DEMANDS ON THE REVENUE | B | 1,77,18,316 | 1,72,10,800 | 1,77,32,569 | 1,79,95,000 |
| IRRIGATION | B | 1,25,61,530 | 1,26,32,600 | 1,24,61,028 | 1,33,52,700 |
| DEBT SERVICES | B | 5,57,551 | — 2,30,300 | 1,55,968 | — 42,11,500 |
| CIVIL ADMINISTRATION .. | B | 10,27,84,215 | 10,27,53,400 | 10,18,98,632 | 10,57,86,300 |
| CIVIL WORKS AND MISCELLANEOUS PUBLIC IMPROVEMENTS— | | | | | |
| CIVIL WORKS | B | 1,22,78,580 | 1,53,77,100 | 1,22,93,570 | 1,34,46,200 |
| INTEREST ON CAPITAL OUTLAY ON ELECTRIC SCHEMES. | B | 8,86,419 | 13,13,900 | 11,41,200 | 14,32,300 |
| MISCELLANEOUS | B | 1,31,50,000 | 1,16,62,800 | 1,34,99,311 | 1,15,66,300 |
| TOTAL—EXPENDITURE ON REVENUE ACCOUNT .. | B | 15,99,36,611 | 16,07,20,300 | 15,91,82,278 | 15,93,67,300 |
| EXCESS OF REVENUE OVER EXPENDITURE OR Surplus .. | B | 4,85,249 | .. | .. | 5,900 |
| GRAND TOTAL .. | | 16,04,21,860 | 16,07,20,300 | 15,91,82,278 | 15,93,73,200 |

II—GENERAL STATEMENT OF RECEIPTS AND

| Receipts. | For details vide statement. | Accounts, 1935-1936. | Budget Estimate, 1936-1937. | Preliminary Accounts, 1936-1937. | Budget Estimate, 1937-1938. |
|---|-----------------------------|----------------------|-----------------------------|----------------------------------|-----------------------------|
| (1) | (2) | (3) | (4) | (5) | (6) |
| | | RS. | RS. | RS. | RS. |
| EXCESS OF REVENUE OVER EXPENDITURE B | | 4,85,249 | .. | .. | 5,900 |
| Debt, Deposits and Advances— | | | | | |
| PERMANENT DEBT (NET INCURRED) C | | .. | .. | .. | 1,50,00,000 |
| FLOATING DEBT (NET INCURRED) C | | .. | .. | .. | .. |
| LOANS FROM THE CENTRAL GOVERNMENT (NET INCURRED) C | | .. | 92,16,400 | .. | .. |
| UNFUNDED DEBT (NET INCURRED) C | | .. | .. | .. | 12,71,000 |
| DEPOSITS AND ADVANCES (NET) C | | 37,03,226 | 3,70,800 | .. | .. |
| TOTAL DEBT, DEPOSITS AND ADVANCES | | 37,03,226 | 95,87,200 | .. | 1,62,71,000 |
| LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENT (NET RECOVERIES) .. C | | 5,22,491 | 7,51,800 | 14,49,027 | .. |
| REMITTANCES (NET) .. C | | .. | .. | .. | 7,25,000 |
| Total—Receipts .. | | 47,10,966 | 1,03,39,000 | 14,49,027 | 1,70,01,900 |
| Opening Cash Balance .. | | 3,47,54,275 | 2,33,82,975 | 2,88,65,452 | 1,29,55,739 |
| Grand Total .. | | 3,94,65,241 | 3,37,21,975 | 3,03,14,479 | 2,99,57,639 |

DISBURSEMENTS OF THE GOVERNMENT OF MADRAS.

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| Disbursements. | For details vide statement. | Accounts, 1935-1936. | Budget Estimate, 1936-1937. | Preliminary Accounts, 1936-1937. | Budget Estimate, 1937-1938. |
|--|-----------------------------|----------------------|-----------------------------|----------------------------------|-----------------------------|
| (1) | (2) | (3) | (4) | (5) | (6) |
| | | RS. | RS. | RS. | RS. |
| EXCESS OF EXPENDITURE OVER REVENUE | A | .. | .. | 17,88,971 | .. |
| Capital Accounts not charged to Revenue. | | | | | |
| 68. CONSTRUCTION OF IRRIGATION, ETC., WORKS .. | C | 29,93,360 | 37,05,100 | 35,90,916 | 25,62,400 |
| 72. CAPITAL OUTLAY ON INDUSTRIAL DEVELOPMENT .. | C | 20,109 | — 15,900 | — 15,900 | — 1,32,900 |
| 79. CAPITAL OUTLAY ON ELECTRIC SCHEMES .. | C | 42,71,245 | 1,06,93,000 | 68,91,723 | 1,18,90,700 |
| 81. CIVIL WORKS NOT CHARGED TO REVENUE .. | C | 5,12,231 | 20,34,600 | 11,57,885 | 18,79,700 |
| 83. PAYMENTS OF COMMUTED VALUE OF PENSIONS .. | C | .. | .. | .. | 10,33,000 |
| TOTAL CAPITAL ACCOUNT DISBURSEMENTS | | 77,96,945 | 1,64,16,800 | 1,16,24,624 | 1,72,32,900 |
| Debt, Deposits and Advances— | C | | | | |
| PERMANENT DEBT (NET DISCHARGED) | C | .. | .. | .. | .. |
| FLOATING DEBT (NET DISCHARGED) | C | .. | .. | .. | .. |
| LOANS FROM THE CENTRAL GOVERNMENT (NET DISCHARGED) | C | 28,02,844 | .. | 27,26,602 | 7,00,000 |
| DEPOSITS AND ADVANCES (NET) | C | .. | .. | 12,18,543 | 16,57,000 |
| TOTAL DEBT, DEPOSITS AND ADVANCES | | 28,02,844 | .. | 39,45,145 | 23,57,000 |
| LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENT (NET ADVANCES) | C | .. | .. | .. | 39,05,600 |
| REMITTANCES (NET) | C | .. | .. | .. | .. |
| Total—Disbursements .. | | 1,05,99,789 | 1,64,16,800 | 1,73,58,740 | 2,34,95,500 |
| Closing Cash Balance .. | | 2,88,65,452 | 1,73,05,175 | 1,29,55,739 | 64,62,139 |
| Grand Total .. | | 3,94,65,241 | 3,37,21,975 | 3,03,14,479 | 2,99,57,639 |

A.—STATEMENT OF REVENUE OF

| Major Head number. (1) | Major Head. (2) | Accounts, 1935-1936. (3) | Preliminary Accounts, 1936-1937. (4) | Increase (+) or decrease (-) as compared with Budget Estimate, 1936-1937. (5) | Budget Estimate, 1937-1938. (6) | Increase (+) or decrease (-) as compared with Preliminary Accounts for 1936-1937. (7) |
|---------------------------|---|--------------------------------|---|--|--|--|
| | A. Principal Heads of Revenue. | RS. | RS. | RS. | RS. | RS. |
| IV | TAXES ON INCOME OTHER THAN CORPORATION TAX. | .. | .. | .. | .. | .. |
| V | SALT | .. | .. | .. | .. | .. |
| VII | LAND REVENUE .. | 4,94,64,366 | 4,71,56,098 | — 8,88,002 | 4,87,14,200 | + 15,58,102 |
| VIII | PROVINCIAL EXCISE .. | 4,08,25,530 | 3,95,40,280 | + 1,27,680 | 3,87,05,900 | — 8,34,380 |
| IX | STAMPS | 2,08,18,149 | 1,95,11,934 | — 6,80,866 | 1,95,32,800 | + 20,866 |
| X | FOREST | 44,96,783 | 48,35,864 | + 5,09,064 | 47,33,200 | — 1,02,664 |
| XI | REGISTRATION | 31,15,020 | 30,68,582 | — 56,018 | 30,91,000 | + 22,418 |
| XII | RECEIPTS UNDER MOTOR VEHICLES TAXATION ACTS | 40,67,859 | 48,50,816 | + 8,92,416 | 48,71,500 | + 20,684 |
| XIII | OTHER TAXES AND DUTIES. | 1,93,379 | 1,38,466 | — 44,334 | 2,12,500 | + 74,034 |
| | TOTAL—A .. | 12,29,81,086 | 11,91,02,040 | — 1,40,060 | 11,98,61,100 | + 7,59,060 |
| | C. Irrigation, Navigation, Embankment and Drainage Works. | | | | | |
| XVII | IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT—GROSS RECEIPTS. | 1,68,41,529 | 1,65,03,331 | — 19,16,769 | 1,68,21,500 | + 3,18,169 |
| | Deduct—WORKING EXPENSES | — 50,13,046 | — 41,20,348 | + 1,46,852 | — 44,35,300 | — 3,14,952 |
| XVIII | IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT | 97,37,837 | 97,22,689 | + 15,789 | 97,25,700 | + 3,011 |
| | TOTAL—C .. | 2,15,66,320 | 2,21,05,672 | — 17,54,128 | 2,21,11,900 | + 6,228 |
| | D. Debt Services. | | | | | |
| XX | INTEREST | 21,84,162 | 23,32,146 | + 1,27,046 | 20,14,700 | — 3,17,446 |
| | TOTAL—D .. | 21,84,162 | 23,32,146 | + 1,27,046 | 20,14,700 | — 3,17,446 |
| | F. Civil Administration. | | | | | |
| XXI | ADMINISTRATION OF JUSTICE | 17,39,673 | 16,71,159 | + 1,02,159 | 16,30,500 | — 40,659 |
| XXII | JAILS AND CONVICT SETTLEMENTS .. | 6,43,033 | 6,76,666 | + 42,166 | 6,53,700 | — 22,966 |
| XXIII | POLICE | 5,48,762 | 5,72,226 | + 22,120 | 6,09,100 | + 36,880 |
| | Carried over .. | 29,31,468 | 29,20,045 | + 1,66,445 | 28,93,300 | — 26,745 |

| Major Head number. (1) | Major Head. (2) | Accounts, 1935-1936. (3) | Preliminary Accounts, 1936-1937. (4) | Increase (+) or decrease (-) as compared with Budget Estimate, 1936-1937. (5) | Budget Estimate, 1937-1938. (6) | Increase (+) or decrease (-) as compared with Preliminary Accounts for 1936-1937. (7) |
|---------------------------|--|--------------------------------|---|--|--|---|
| | Brought forward .. | RS. 29,31,468 | RS. 29,20,045 | RS. + 1,66,445 | RS. 28,93,300 | RS. — 26,745 |
| | F. Civil Administration —cont. | | | | | |
| XXVI | EDUCATION | 8,36,691 | 7,48,826 | — 18,574 | 7,77,600 | + 28,774 |
| XXVII | MEDICAL | 9,12,169 | 9,24,884 | — 20,416 | 9,10,100 | — 14,784 |
| XXVIII | PUBLIC HEALTH | 1,97,224 | 2,38,061 | + 55,061 | 2,43,700 | + 5,639 |
| XXIX | AGRICULTURE | 4,00,999 | 3,74,194 | + 33,594 | 4,09,400 | + 35,206 |
| XXX | VETERINARY | 58,565 | 66,134 | + 6,234 | 67,800 | + 1,666 |
| XXXI | CO-OPERATIVE CREDIT .. | 2,89,478 | 3,55,659 | + 85,359 | 4,38,000 | + 82,341 |
| XXXII | INDUSTRIES | 15,75,531 | 15,66,186 | — 11,514 | 17,45,600 | + 1,79,414 |
| XXXVI | MISCELLANEOUS DEPART- MENTS | 6,46,514 | 7,05,768 | + 13,768 | 6,72,900 | — 32,868 |
| | TOTAL—F. .. | 78,48,639 | 78,99,757 | + 3,09,957 | 81,58,400 | + 2,58,643 |
| | H. Civil Works and Miscellaneous Public Improvements. | | | | | |
| XXXIX | CIVIL WORKS | 11,69,864 | 20,31,865 | —20,57,435 | 28,66,600 | + 8,34,735 |
| XL | RECEIPTS FROM ELECTRIC SCHEMES— GROSS RECEIPTS .. | 16,71,949 | 24,32,453 | + 2,33,453 | 27,96,700 | + 3,64,247 |
| | Deduct—WORKING EX- PENSES | — 7,47,398 | — 7,29,587 | — 45,687 | — 9,33,300 | — 2,03,713 |
| | NET RECEIPTS .. | 9,24,551 | 17,02,866 | + 1,87,766 | 18,63,400 | + 1,60,534 |
| | TOTAL—H. .. | 20,94,415 | 37,34,731 | —18,69,669 | 47,30,000 | + 9,95,269 |
| | J. Miscellaneous. | | | | | |
| XLIII | TRANSFERS FROM THE FAMINE RELIEF FUND .. | 18,91,857 | .. | — 1,95,000 | 1,93,000 | + 1,93,000 |
| XLIV | RECEIPTS IN AID OF SUPERANNUATION .. | 2,10,759 | 2,00,795 | — 14,005 | 2,08,600 | + 7,805 |
| XLV | STATIONERY AND PRINT- ING | 4,18,214 | 3,61,060 | — 56,340 | 3,88,800 | + 27,740 |
| XLVI | MISCELLANEOUS .. | 12,26,408 | 16,57,106 | + 2,65,206 | 17,06,700 | + 49,594 |
| | TOTAL—J. .. | 37,47,238 | 22,18,961 | — 139 | 24,97,100 | + 2,78,139 |
| | TOTAL—Revenue .. | 16,04,21,860 | 15,73,93,307 | — 33,26,993 | 15,93,73,200 | + 19,79,893 |
| | Excess of Expenditure over Revenue or Deficit .. | .. | 17,88,971 | .. | .. | .. |
| | GRAND TOTAL .. | 16,04,21,860 | 15,91,82,278 | .. | 15,93,73,200 | .. |

B.—STATEMENT OF EXPENDITURE ON REVENUE

| Major Head Number. (1) | Major Head. (2) | Accounts, 1935-1936. | | | Preliminary Accounts, 1936-1937. | | |
|---------------------------|---|----------------------|--------------------|--------------------|----------------------------------|--------------------|--------------------|
| | | Non-voted. (3) | Voted. (4) | Total. (5) | Non-voted. (6) | Voted. (7) | Total. (8) |
| | A. Direct Demands on the Revenue. | RS. | RS. | RS. | RS. | RS. | RS. |
| 7 | LAND REVENUE | 98,126 | 28,71,248 | 29,69,374 | 1,12,930 | 27,04,944 | 28,17,874 |
| 8 | PROVINCIAL EXCISE .. | 1,62,686 | 33,57,218 | 35,19,904 | 1,88,582 | 31,32,560 | 33,21,142 |
| 9 | STAMPS | 3,79,999 | 2,02,455 | 5,82,454 | 3,60,698 | 1,42,583 | 5,03,281 |
| 10 | FOREST | 8,73,016 | 32,17,344 | 40,90,360 | 8,79,078 | 31,84,648 | 40,63,726 |
| 11 | REGISTRATION | 14,858 | 29,51,050 | 29,65,908 | 14,618 | 28,75,051 | 28,89,669 |
| 12 | CHARGES ON ACCOUNT OF MOTOR VEHICLES TAXATION ACTS | 34,84,674 | 1,05,642 | 35,90,316 | 40,31,470 | 1,05,407 | 41,36,877 |
| 13 | OTHER TAXES AND DUTIES .. | .. | .. | .. | .. | .. | .. |
| | TOTAL—A. .. | 50,13,359 | 1,27,04,957 | 1,77,18,316 | 55,87,376 | 1,21,45,193 | 1,77,32,569 |
| | C. Revenue Account of Irrigation, Navigation, Embankment and Drainage Works. | | | | | | |
| 17 | IRRIGATION—INTEREST ON WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT .. | 79,49,362 | .. | 79,49,362 | 77,77,000 | .. | 77,77,000 |
| 18 | IRRIGATION—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES. | 2,21,492 | 40,88,207 | 43,09,699 | 1,65,479 | 43,03,004 | 44,68,483 |
| 19 | CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS .. | 22,770 | 2,79,699 | 3,02,469 | 11,908 | 2,03,637 | 2,15,545 |
| | TOTAL—C. .. | 81,93,624 | 43,67,906 | 1,25,61,530 | 79,54,387 | 45,06,641 | 1,24,61,028 |
| | E. Debt Services. | | | | | | |
| 22 | INTEREST ON DEBT AND OTHER OBLIGATIONS .. | —22,45,293 | .. | —22,45,293 | —25,87,328 | 16,694 | —25,70,634 |
| 23 | APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT .. | 28,02,844 | .. | 28,02,844 | 27,26,602 | .. | 27,26,602 |
| | TOTAL—E. .. | 5,57,551 | .. | 5,57,551 | 1,39,274 | 16,694 | 1,55,968 |
| | F. Civil Administration. | | | | | | |
| 25 | GENERAL ADMINISTRATION .. | 32,00,890 | 2,48,07,742 | 2,80,08,632 | 31,16,540 | 2,47,71,589 | 2,78,88,129 |
| 27 | ADMINISTRATION OF JUSTICE.. | 13,28,282 | 83,63,750 | 96,92,032 | 12,93,079 | 81,53,449 | 94,46,528 |
| 28 | JAILS AND CONVICT SETTLE- MENTS | 2,01,455 | 21,87,411 | 23,88,866 | 1,98,868 | 21,21,407 | 23,20,275 |
| 29 | POLICE | 13,33,686 | 1,54,35,701 | 1,67,69,387 | 11,93,199 | 1,48,96,666 | 1,60,89,865 |
| 36 | SCIENTIFIC DEPARTMENTS .. | 28,999 | 38,747 | 67,746 | 23,523 | 59,361 | 82,884 |
| | Carried over .. | 60,93,312 | 5,08,33,351 | 5,69,26,663 | 58,25,209 | 5,00,02,472 | 5,58,27,681 |

| Increase (+) or decrease (—) as compared with Budget Estimate, 1936-1937. | Budget Estimate, 1937-1938. | | | Increase (+) or decrease (—) as compared with Preliminary Accounts, 1936-1937. | Number of Demands for Grants. |
|---|-----------------------------|-------------|-------------|--|-------------------------------|
| | Charged on revenues. | Voted. | Total. | | |
| (9) | (10) | (11) | (12) | (13) | (14) |
| RS. | RS. | RS. | RS. | RS. | |
| — 14,326 | 1,29,500 | 27,09,700 | 28,39,200 | + 21,326 | I |
| — 17,458 | 1,50,000 | 31,08,000 | 32,58,000 | — 63,142 | II |
| — 71,819 | 2,900 | 5,28,800 | 5,31,700 | + 28,419 | III |
| + 19,526 | 8,68,100 | 32,00,000 | 40,68,100 | + 4,374 | IV |
| — 61,631 | .. | 29,52,900 | 29,52,900 | + 63,231 | V |
| + 6,68,077 | 42,37,400 | 1,07,700 | 43,45,100 | + 2,08,223 | VI |
| — 600 | .. | .. | .. | .. | X |
| + 5,21,769 | 53,87,900 | 1,26,07,100 | 1,79,95,000 | + 2,62,431 | |
| — 2,83,000 | 84,38,000 | .. | 84,38,000 | + 6,61,000 | VII |
| + 2,36,383 | 1,40,700 | 43,37,400 | 44,78,100 | + 9,617 | |
| — 1,24,955 | 21,200 | 4,15,400 | 4,36,600 | + 2,21,055 | |
| — 1,71,572 | 85,99,900 | 47,52,800 | 1,33,52,700 | + 8,91,672 | |
| + 2,54,266 | — 49,11,500 | .. | —49,11,500 | — 23,40,866 | |
| + 1,32,002 | 7,00,000 | .. | 7,00,000 | — 20,26,602 | |
| + 3,86,268 | — 42,11,500 | .. | —42,11,500 | — 43,67,468 | |
| — 4,53,871 | 32,77,900 | 2,52,50,600 | 2,85,28,500 | + 6,40,371 | VIII, IX and X |
| — 2,45,872 | 19,70,000 | 77,67,200 | 97,37,200 | + 2,90,672 | XI |
| + 1,21,475 | 1,50,700 | 22,61,900 | 24,12,600 | + 92,325 | XII |
| + 1,10,165 | 10,73,400 | 1,51,58,500 | 1,62,31,900 | + 1,42,035 | XIII |
| — 916 | 9,400 | 31,400 | 40,800 | — 42,084 | XIV and XV |
| — 4,69,019 | 64,81,400 | 5,04,69,600 | 5,69,51,000 | + 11,23,319 | |

| Major Head Number. (1) | Major Head. (2) | Accounts, 1935-1936. | | | Preliminary Accounts, 1936-1937. | | |
|---------------------------|---|----------------------|---------------------|---------------------|----------------------------------|---------------------|---------------------|
| | | Non-voted. | Voted. | Total. | Non-voted. | Voted. | Total. |
| | | (3) | (4) | (5) | (6) | (7) | (8) |
| | Brought forward .. | RS. 60,93,312 | RS. 5,08,33,351 | RS. 5,69,26,663 | RS. 58,25,209 | RS. 5,00,02,472 | RS. 5,58,27,681 |
| | F. Civil Administration—cont. | | | | | | |
| 37 | EDUCATION | 61,07,990 | 1,94,10,904 | 2,55,18,894 | 59,48,207 | 1,96,85,090 | 2,56,33,297 |
| 38 | MEDICAL | 6,10,565 | 86,92,646 | 93,03,211 | 6,44,830 | 86,35,099 | 92,79,929 |
| 39 | PUBLIC HEALTH | 99,889 | 23,25,935 | 24,25,824 | 1,08,675 | 23,11,958 | 24,20,633 |
| 40 | AGRICULTURE | 1,52,256 | 19,61,027 | 21,13,283 | 1,51,535 | 20,44,763 | 21,96,298 |
| 41 | VETERINARY | 61,467 | 9,42,961 | 10,04,428 | 64,417 | 9,75,845 | 10,40,262 |
| 42 | CO-OPERATIVE CREDIT .. | 47,407 | 11,27,288 | 11,74,695 | 37,137 | 11,81,344 | 12,18,481 |
| 43 | INDUSTRIES | 2,28,176 | 20,32,187 | 22,60,363 | 2,19,436 | 20,42,872 | 22,62,308 |
| 45 | BROADCASTING | .. | 3,292 | 3,292 | .. | .. | .. |
| 47 | MISCELLANEOUS DEPARTMENTS. | 83,411 | 19,70,151 | 20,53,562 | 84,993 | 19,34,750 | 20,19,743 |
| | TOTAL—F. .. | 1,34,84,473 | 8,92,99,742 | 10,27,84,215 | 1,30,84,439 | 8,88,14,193 | 10,18,98,632 |
| | H. Civil Works and Miscellaneous Public Improvements. | | | | | | |
| 50 | CIVIL WORKS | 5,93,260 | 1,16,85,320 | 1,22,78,580 | 6,33,933 | 1,16,59,637 | 1,22,93,570 |
| 51 | INTEREST ON CAPITAL OUTLAY ON ELECTRIC SCHEMES .. | 8,86,419 | .. | 8,86,419 | 11,41,200 | .. | 11,41,200 |
| | TOTAL—H. .. | 14,79,679 | 1,16,85,320 | 1,31,64,999 | 17,75,133 | 1,16,59,637 | 1,34,34,770 |
| | J. Miscellaneous. | | | | | | |
| 54 | FAMINE | 13,253 | 15,58,515 | 15,71,768 | 17,00,000 | 20,763 | 17,20,763 |
| 55 | SUPERANNUATION ALLOWANCES AND PENSIONS | 20,32,100 | 64,48,083 | 84,80,183 | 20,92,081 | 66,40,798 | 87,32,879 |
| 55A | COMMUTATION OF PENSIONS FINANCED FROM ORDINARY REVENUES | 65,297 | 7,07,799 | 7,73,096 | 7,100 | 7,37,217 | 7,44,317 |
| 56 | STATIONERY AND PRINTING .. | 20,439 | 18,52,395 | 18,72,834 | 19,624 | 19,20,991 | 19,40,615 |
| 57 | MISCELLANEOUS | 21,222 | 4,30,897 | 4,52,119 | 21,360 | 3,39,377 | 3,60,737 |
| | TOTAL—J. .. | 21,52,311 | 1,09,97,689 | 1,31,50,000 | 38,40,165 | 96,59,146 | 1,34,99,311 |
| | TOTAL—Expenditure on Revenue Account .. | 3,08,80,997 | 12,90,55,614 | 15,99,36,611 | 3,23,80,774 | 12,68,01,504 | 15,91,82,278 |
| | Excess of Revenue over Expenditure or Surplus.. | | | 4,85,249 | | | .. |
| | GRAND TOTAL -- | | | 16,04,21,860 | | | 15,91,82,278 |

| Increase (+) or decrease (—) as compared with Budget Estimate, 1936-1937. | Budget Estimate, 1937-1938. | | | Increase (+) or decrease (—) as compared with Preliminary Accounts, 1936-1937. | Number of Demands for Grants. |
|---|-----------------------------|--------------------|--------------------|--|-------------------------------|
| | Charged on revenues. | Voted. | Total. | | |
| (9) | (10) | (11) | (12) | (13) | (14) |
| RS. — 4,69,019 | RS. 64,81,400 | RS. 5,04,69,600 | RS. 5,69,51,000 | + 11,23,319 | |
| + 79,697 | 61,19,300 | 1,97,64,400 | 2,58,83,700 | + 2,50,403 | XV |
| — 2,02,471 | 6,04,500 | 91,24,900 | 97,29,400 | + 4,49,471 | XVI |
| — 1,41,267 | 1,04,500 | 32,71,000 | 33,75,500 | + 9,54,867 | XVII |
| + 89,098 | 1,40,400 | 22,40,100 | 23,80,500 | + 1,84,202 | XVIII |
| + 32,662 | 53,600 | 10,63,600 | 11,17,200 | + 76,938 | XIX |
| — 1,419 | 72,100 | 13,61,500 | 14,33,600 | + 2,15,119 | XX |
| — 1,57,592 | 2,03,200 | 25,41,900 | 27,45,100 | + 4,82,792 | XXI and XXII |
| .. | .. | 10,000 | 10,000 | + 10,000 | } XXIII |
| — 84,457 | 91,400 | 20,68,900 | 21,60,300 | + 1,40,557 | |
| — 8,54,768 | 1,38,70,400 | 9,19,15,900 | 10,57,86,300 | + 38,87,668 | |
| — 30,83,530 | 6,88,800 | 1,27,57,400 | 1,34,46,200 | + 11,52,630 | XXIV, XXV and XXVI |
| — 1,72,700 | 14,32,300 | .. | 14,32,300 | + 2,91,100 | XIV |
| — 32,56,230 | 21,21,100 | 1,27,57,400 | 1,48,78,500 | + 14,43,730 | |
| + 16,20,763 | 4,500 | 1,00,000 | 1,04,500 | — 16,16,263 | XXVII |
| + 1,04,779 | 22,97,900 | 69,68,400 | 92,66,300 | + 5,33,421 | } XXVIII |
| + 2,117 | (a) | (a) | (a) | — 7,44,317 | |
| + 1,43,615 | 8,800 | 17,31,000 | 17,39,800 | — 2,00,815 | XXIX |
| — 34,763 | 4,600 | 4,51,100 | 4,55,700 | + 94,963 | XXX |
| + 18,36,511 | 23,15,800 | 92,50,500 | 1,15,66,300 | — 19,33,011 | |
| — 15,38,022 | 2,80,83,600 | 13,12,83,700 | 15,93,67,300 | + 1,85,022 | |
| | | | 5,900 | | |
| | | | 15,93,73,200 | | |

(a) Provided for in the Capital section of the accounts under the major head "83. Payments of commuted value of Pensions."

| Major and Minor Heads. | Accounts, 1935-1936. | Preliminary Accounts, 1936-1937. | Budget Estimate, 1937-1938. |
|--|-------------------------|--|--------------------------------|
| (1) | (2) | (3) | (4) |
| RECEIPTS. | RS. | RS. | RS. |
| EXCESS OF REVENUE OVER EXPENDITURE (FROM STATEMENT B) | 4,85,249 | .. | 5,900 |
| N. PUBLIC DEBT INCURRED— | | | |
| I. PERMANENT DEBT | .. | .. | 1,50,00,000 |
| II. FLOATING DEBT— | | | |
| TREASURY BILLS | .. | .. | 50,00,000 |
| OTHER FLOATING LOANS | .. | .. | .. |
| III. LOANS FROM THE CENTRAL GOVERNMENT .. | .. | .. | .. |
| TOTAL .. | .. | .. | 2,00,00,000 |
| O. UNFUNDED DEBT— | | | |
| SPECIAL LOANS | .. | .. | .. |
| STATE PROVIDENT FUNDS | .. | .. | 66,79,000 |
| TOTAL .. | .. | .. | 66,79,000 |
| P. DEPOSITS AND ADVANCES— | | | |
| I. DEPOSITS BEARING INTEREST— | | | |
| DEPOSITS OF DEPRECIATION RESERVE OF GOVERNMENT COMMERCIAL CONCERNS .. | 24,419 | 19,200 | 19,300 |
| Carried over .. | 24,419 | 19,200 | 19,300 |

| Major and minor Heads. | Accounts, 1935-1936. | Preliminary Accounts, 1936-1937. | Budget Estimate, 1937-1938. |
|---|-------------------------|--|--------------------------------|
| (1) | (2) | (3) | (4) |
| DISBURSEMENTS. | RS. | RS. | RS. |
| EXCESS OF EXPENDITURE OVER REVENUE (FROM STATEMENT A) | .. | 17,88,971 | .. |
| CAPITAL ACCOUNTS NOT CHARGED TO REV- ENUE— | | | |
| 68. CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS .. | 29,93,360 | 35,90,916 | 25,62,400 |
| 72. CAPITAL OUTLAY ON INDUSTRIAL DEVELOP- MENT | 20,109 | — 15,900 | — 1,32,900 |
| 79. CAPITAL OUTLAY ON ELECTRIC SCHEMES .. | 42,71,245 | 68,91,723 | 1,18,90,700 |
| 81. CIVIL WORKS NOT CHARGED TO REVENUE .. | 5,12,231 | 11,57,885 | 18,79,700 |
| 83. PAYMENTS OF COMMUTED VALUE OF PENSIONS. | (a) | (a) | 10,33,000 |
| TOTAL .. | 77,96,945 | 1,16,24,624 | 1,72,32,900 |
| N. PUBLIC-DEBT DISCHARGED— | | | |
| I. PERMANENT DEBT | .. | .. | .. |
| II. FLOATING DEBT— | | | |
| TREASURY BILLS | .. | .. | 50,00,000 |
| OTHER FLOATING LOANS | .. | .. | — |
| III. LOANS FROM THE CENTRAL GOVERNMENT .. | 28,02,844 | 27,26,602 | 7,00,000 |
| TOTAL .. | 28,02,844 | 27,26,602 | 57,00,000 |
| O. UNFUNDED DEBT— | | | |
| SPECIAL LOANS | .. | .. | .. |
| STATE PROVIDENT FUNDS | .. | .. | 54,08,000 |
| TOTAL .. | .. | .. | 54,08,000 |
| P. DEPOSITS AND ADVANCES— | | | |
| I. DEPOSITS BEARING INTEREST— | | | |
| DEPOSITS OF DEPRECIATION RESERVE OF GOVERNMENT COMMERCIAL CONCERNS .. | 6,104 | 1,845 | 5,300 |
| Carried over .. | 6,104 | 1,845 | 5,300 |

(a) Shown in the Revenue section of the accounts under the major head "55 A—Commutation of Pensions financed from ordinary revenues."

14 C.—STATEMENT OF RECEIPTS OF THE GOVERNMENT OF MADRAS—*cont.*

| Major and minor Heads. (1) | Accounts, 1935-1936. (2) | Preliminary Accounts, 1936-1937. (3) | Budget Estimate, 1937-1938. (4) |
|--|--------------------------------|---|---------------------------------------|
| Brought forward .. | RS. 24,419 | RS. 19,200 | RS. 19,300 |
| RECEIPTS—<i>cont.</i> | | | |
| P. DEPOSITS AND ADVANCES—<i>cont.</i> | | | |
| II. DEPOSITS NOT BEARING INTEREST— | | | |
| FAMINE RELIEF FUND | 1,87,571 | 18,26,496 | 2,24,200 |
| APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT | 28,02,844 | 27,26,602 | 7,00,000 |
| DEPRECIATION RESERVE FUND— | | | |
| GOVERNMENT PRESSES | 1,65,205 | 1,71,800 | 1,65,000 |
| GENERAL POLICE FUND | .. | .. | 43,000 |
| DEPOSITS OF LOCAL FUNDS— | | | |
| DISTRICT FUNDS | .. | .. | 4,65,05,000 |
| MUNICIPAL AND OTHER FUNDS .. | .. | .. | 2,95,00,100 |
| DEPARTMENTAL AND JUDICIAL DEPOSITS— | | | |
| CIVIL DEPOSITS | .. | .. | 5,38,58,000 |
| OTHER ACCOUNTS— | | | |
| SUBVENTIONS FROM CENTRAL ROAD FUND. | 15,84,839 | 16,91,200 | .. |
| DEPOSIT ACCOUNT OF GRANTS FROM THE CENTRAL GOVERNMENT FOR ECONOMIC DEVELOPMENT AND IMPROVEMENT OF RURAL AREAS | 14,00,000 | 98,541 | 6,00,000 |
| DEPOSIT ACCOUNT OF THE GRANTS MADE BY THE INDIAN CENTRAL COTTON COM- MITTEE | 39,913 | 56,849 | 39,800 |
| DEPOSIT ACCOUNT OF THE GRANT BY THE IMPERIAL COUNCIL OF AGRICULTURAL RESEARCH | 1,95,451 | 1,01,190 | 1,21,800 |
| DEPOSIT ACCOUNT OF CONTRIBUTIONS FOR CATTLE IMPROVEMENTS | .. | 3,790 | 60,500 |
| DEPOSIT ACCOUNT OF GRANT FROM THE CENTRAL GOVERNMENT FOR THE DEVE- LOPMENT OF SERICULTURAL INDUSTRY. | 16,610 | 11,088 | 11,200 |
| DEPOSIT ACCOUNT OF GRANT FROM THE CENTRAL GOVERNMENT FOR THE DEVE- LOPMENT OF HANDLOOM INDUSTRY .. | 59,500 | 68,800 | 68,800 |
| DEPOSIT ACCOUNT OF GRANT FROM THE CENTRAL GOVERNMENT FOR COTTAGE AND SMALL SCALE WOOLLEN INDUSTRY. | .. | 14,000 | 7,700 |
| DEPOSIT ACCOUNT OF GRANTS FROM THE SUGAR EXCISE FUND | .. | .. | 58,000 |
| Carried over .. | 64,76,352 | 67,89,556 | 13,19,82,400 |

C.—STATEMENT OF DISBURSEMENTS OF THE GOVERNMENT OF MADRAS—*cont.* 15

| Major and minor Heads. | Accounts, 1935-1936. | Preliminary Accounts, 1936-1937. | Budget Estimate, 1937-1938. |
|--|-------------------------|--|--------------------------------|
| (1) | (2) | (3) | (4) |
| Brought forward .. | RS. 6,104 | RS. 1,845 | RS. 5,300 |
| DISBURSEMENTS—<i>cont.</i> | | | |
| P. DEPOSITS AND ADVANCES— <i>cont.</i> | | | |
| II. DEPOSITS NOT BEARING INTEREST— | | | |
| FAMINE RELIEF FUND | 18,91,857 | 61,37,893 | 3,60,600 |
| DEPRECIATION RESERVE FUND— | | | |
| GOVERNMENT PRESSES | 31,776 | 60,000 | 60,000 |
| GENERAL POLICE FUND | .. | .. | 40,200 |
| DEPOSITS OF LOCAL FUNDS— | | | |
| DISTRICT FUNDS | .. | .. | 4,64,05,000 |
| MUNICIPAL AND OTHER FUNDS | .. | .. | 2,96,00,100 |
| DEPARTMENTAL AND JUDICIAL DEPOSITS— | | | |
| CIVIL DEPOSITS | .. | .. | 5,43,15,200 |
| OTHER ACCOUNTS— | | | |
| SUBVENTIONS FROM CENTRAL ROAD FUND. | 2,70,627 | 8,66,321 | 20,00,000 |
| DEPOSIT ACCOUNT OF GRANTS FROM THE CENTRAL GOVERNMENT FOR ECONOMIC DEVELOPMENT AND IMPROVEMENT OF RURAL AREAS | 3,32,374 | 6,84,955 | 8,36,600 |
| DEPOSIT ACCOUNT OF THE GRANTS MADE BY THE INDIAN CENTRAL COTTON COM- MITTEE | 56,543 | 54,200 | 39,800 |
| DEPOSIT ACCOUNT OF THE GRANT BY THE IMPERIAL COUNCIL OF AGRICULTURAL RESEARCH | 1,62,951 | 1,44,332 | 1,21,500 |
| DEPOSIT ACCOUNT OF CONTRIBUTIONS FOR CATTLE IMPROVEMENTS | .. | .. | 60,500 |
| DEPOSIT ACCOUNT OF GRANT FROM THE CENTRAL GOVERNMENT FOR THE DEVE- LOPMENT OF SERICULTURAL INDUSTRY .. | 9,906 | 13,137 | 14,700 |
| DEPOSIT ACCOUNT OF GRANT FROM THE CENTRAL GOVERNMENT FOR THE DEVE- LOPMENT OF HANDLOOM INDUSTRY .. | 21,832 | 74,260 | 1,03,100 |
| DEPOSIT ACCOUNT OF GRANT FROM THE CENTRAL GOVERNMENT FOR COTTAGE AND SMALL SCALE WOOLLEN INDUSTRY. | .. | .. | 21,700 |
| DEPOSIT ACCOUNT OF GRANTS FROM THE SUGAR EXCISE FUND | .. | .. | 57,700 |
| Carried over .. | 27,83,970 | 80,36,943 | 13,40,42,000 |

| Major and minor Heads. | Accounts, 1935-1936. | Preliminary Accounts, 1936-1937. | Budget Estimate, 1937-1938. |
|---|-------------------------|--|--------------------------------|
| (1) | (2) | (3) | (4) |
| | RS. | RS. | RS. |
| Brought forward .. | 64,76,352 | 67,89,556 | 13,19,82,400 |
| RECEIPTS—<i>cont.</i> | | | |
| P. DEPOSITS AND ADVANCES— <i>cont.</i> | | | |
| III. ADVANCES NOT BEARING INTEREST— | | | |
| ADVANCES REPAYABLE | .. | .. | 34,41,500 |
| PERMANENT ADVANCES | .. | .. | 5,000 |
| ACCOUNTS WITH FOREIGN GOVERNMENTS AND INDIAN STATES | .. | .. | 8,98,000 |
| ACCOUNTS WITH THE GOVERNMENT OF BURMA | .. | .. | .. |
| ACCOUNTS WITH THE RESERVE BANK .. | .. | .. | .. |
| IV. SUSPENSE— | | | |
| SUSPENSE ACCOUNTS | 6,27,160 | 6,61,684 | 6,34,000 |
| CHEQUES AND BILLS | .. | .. | 2,41,00,000 |
| DEPARTMENTAL AND SIMILAR ACCOUNTS .. | .. | .. | 47,000 |
| TOTAL .. | 71,03,512 | 74,51,240 | 16,11,07,900 |
| R. LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENT— | | | |
| LOANS TO MUNICIPALITIES, PORT FUNDS, CULTIVATORS, ETC. | 37,23,587 | 70,64,581 | 34,54,500 |
| LOANS TO GOVERNMENT SERVANTS .. | .. | .. | 1,92,000 |
| TOTAL .. | 37,23,587 | 70,64,581 | 36,46,500 |
| S. REMITTANCES— | | | |
| CASH REMITTANCES | .. | .. | 3,26,34,000 |
| REMITTANCES BY BILLS | .. | .. | 63,22,000 |
| TOTAL .. | .. | .. | 3,89,56,000 |
| TOTAL—RECEIPTS .. | 1,13,12,348 | 1,45,15,821 | 23,03,95,300 |
| V. Opening Cash Balance .. | 3,47,54,275 | 2,88,65,452 | 1,29,55,739 |
| GRAND TOTAL .. | 4,60,66,623 | 4,33,81,273 | 24,33,51,039 |

C.—STATEMENT OF DISBURSEMENTS OF THE GOVERNMENT OF MADRAS—*cont.* 17

| Major and minor Heads. | Accounts, 1935-1936. | Preliminary Accounts, 1936-1937. | Budget Estimate, 1937-1938. |
|---|-------------------------|--|--------------------------------|
| (1) | (2) | (3) | (4) |
| | RS. | RS. | RS. |
| Brought forward .. | 27,83,970 | 80,36,943 | 13,40,42,000 |
| DISBURSEMENTS—<i>cont.</i> | | | |
| P. DEPOSITS AND ADVANCES—<i>cont.</i> | | | |
| III. ADVANCES NOT BEARING INTEREST— | | | |
| ADVANCES REPAYABLE | .. | .. | 33,43,900 |
| PERMANENT ADVANCES | .. | .. | 5,000 |
| ACCOUNTS WITH FOREIGN GOVERNMENTS AND INDIAN STATES | .. | .. | 8,98,000 |
| ACCOUNTS WITH THE GOVERNMENT OF BURMA | .. | .. | .. |
| ACCOUNTS WITH THE RESERVE BANK .. | .. | .. | .. |
| IV. SUSPENSE— | | | |
| SUSPENSE ACCOUNTS | 6,16,316 | 6,32,840 | 6,34,000 |
| CHEQUES AND BILLS | .. | .. | 2,38,00,000 |
| DEPARTMENTAL AND SIMILAR ACCOUNTS .. | .. | .. | 42,000 |
| TOTAL .. | 34,00,286 | 86,69,783 | 16,27,64,900 |
| R. LOANS AND ADVANCES BY THE PROVIN- CIAL GOVERNMENT— | | | |
| LOANS TO MUNICIPALITIES, PORT FUNDS, CULTIVATORS, ETC. | 32,01,096 | 56,15,554 | 73,49,100 |
| LOANS TO GOVERNMENT SERVANTS | .. | .. | 2,03,000 |
| TOTAL .. | 32,01,096 | 56,15,554 | 75,52,100 |
| S. REMITTANCES— | | | |
| CASH REMITTANCES | .. | .. | 3,19,84,000 |
| REMITTANCES BY BILLS | .. | .. | 62,47,000 |
| TOTAL .. | .. | .. | 3,82,31,000 |
| TOTAL—DISBURSEMENTS .. | 1,72,01,171 | 3,04,25,534 | 23,68,88,900 |
| V. Closing Cash Balance .. | 2,88,65,452 | 1,29,55,739 | 64,62,139 |
| GRAND TOTAL .. | 4,60,66,623 | 4,33,81,273 | 24,33,51,039 |