

# ANNUAL FINANCIAL STATEMENT (BUDGET) OF THE GOVERNMENT OF MADRAS.

## SUMMARY OF THE FINANCIAL POSITION

From 1936-1937 (Accounts)

To 1938-1939 (Budget)

AS LAID BEFORE THE LEGISLATURE, 1938.

FINANCE DEPARTMENT,  
FORT ST. GEORGE,  
1st March 1938. }

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Revenue.	For details vide statement.	Accounts, 1936-1937.	Budget Estimate, 1937-1938.	Revised Estimate, 1937-1938.	Budget Estimate, 1938-1939.
(1)	(2)	(3)	(4)	(5)	(6)
Revenue.		RS.	RS.	RS.	RS.
<b>PRINCIPAL HEADS OF REVENUE—</b>					
TAXES ON INCOME OTHER THAN CORPORATION TAX.	A	..	..	24,45,000	20,55,000
LAND REVENUE ..	A	4,75,86,040	4,87,14,200	4,99,71,000	4,99,21,000
PROVINCIAL EXCISE ..	A	3,95,57,863	3,87,05,900	4,02,68,500	3,88,92,700
STAMPS .. ..	A	1,95,07,956	1,95,32,800	1,89,01,700	1,86,00,700
FOREST .. ..	A	48,28,868	47,33,200	50,97,700	45,08,200
REGISTRATION .. ..	A	30,69,109	30,91,000	33,74,800	37,03,100
RECEIPTS UNDER MOTOR VEHICLES ACTS ..	A	48,53,743	48,71,500	54,65,600	54 65,600
OTHER TAXES AND DUTIES	A	1,15,412	2,12,500	3,31,500	3,07,500
<b>TOTAL—PRINCIPAL HEADS ..</b>		11,95,18,991	11,98,61,100	12,58,55,800	12,34,53,800
IRRIGATION (NET) ..	A	2,16,10,276	2,21,11,900	1,84,41,000	1,88,34,700
INTEREST RECEIPTS ..	A	25,18,553	20,14,700	19,73,300	20,88,000
CIVIL ADMINISTRATION ..	A	79,33,015	81,58,400	81,54,500	81,36,200
CIVIL WORKS AND MISCELLANEOUS PUBLIC IMPROVEMENTS—					
CIVIL WORKS .. ..	A	20,43,070	28,66,600	26,82,300	26,88,400
RECEIPTS FROM ELECTRIC SCHEMES (NET) ..	A	16,91,533	18,63,400	15,36,800	21,66,100
MISCELLANEOUS ..	A	23,56,033	(a) 23,04,100	26,60,500	24,54,000
<b>TOTAL—REVENUE ..</b>	A	15,76,71,471	15,91,80,200	16,13,04,200	15,98,21,200
<b>EXCESS OF EXPENDITURE OVER REVENUE OR Deficit .. ..</b>	A	19,33,357	..	..	..
<b>GRAND TOTAL ..</b>		15,96,04,828	15,91,80,200	16,13,04,200	15,98,21,200

(a) Excludes a sum of Rs. 1·93 lakhs transferred from the Famine Relief Fund as it is taken in reduction of expenditure instead of as revenue.



Expenditure charged to revenue.	For details see statement.	Accounts, 1936-1937.	Budget Estimate, 1937-1938.	Revised Estimate, 1937-1938.	Budget Estimate, 1938-1939.
(7)	(8)	(9)	(10)	(11)	(12)
<b>Expenditure on Revenue Account.</b>		<b>RS.</b>	<b>RS.</b>	<b>RS.</b>	<b>RS.</b>
DIRECT DEMANDS ON THE REVENUE .. ..	B	1,78,12,846	1,79,95,000	1,82,80,400	1,80,51,700
IRRIGATION .. ..	B	1,25,84,148	(b) 1,32,59,700	1,29,58,600	1,23,05,200
DEBT SERVICES .. ..	B	1,56,901	— 42,11,500	— 41,64,300	— 29,99,900
CIVIL ADMINISTRATION .. ..	B	10,19,91,759	10,57,86,300	10,46,21,600	10,59,76,900
CIVIL WORKS AND MISCELLANEOUS PUBLIC IMPROVEMENTS—					
CIVIL WORKS .. ..	B	1,24,11,948	1,34,46,200	1,33,24,200	1,24,59,300
INTEREST ON CAPITAL OUTLAY ON ELECTRIC SCHEMES.	B	11,44,573	14,32,300	14,34,300	18,09,000
MISCELLANEOUS .. ..	B	1,35,02,653	(c) 1,14,66,300	1,45,80,300	1,22,06,500
TOTAL—EXPENDITURE ON REVENUE ACCOUNT ..	B	15,96,04,828	15,91,74,300	16,10,35,100	15,98,08,700
EXCESS OF REVENUE OVER EXPENDITURE OR Surplus ..	B	..	5,900	2,69,100	12,500
GRAND TOTAL ..		15,96,04,828	15,91,80,200	16,13,04,200	15,98,21,200

(b) and (c) Exclude Rs. 93 lakh and Rs. 1·00 lakh respectively being expenditure financed from the Famine Relief Fund.



## II—GENERAL STATEMENT OF RECEIPTS AND

Receipts.	For details vide statement.	Accounts, 1936-1937.	Budget Estimate, 1937-1938.	Revised Estimate, 1937-1938.	Budget Estimate, 1938-1939.
(1)	(2)	(3)	(4)	(5)	(6)
		RS.	RS.	RS.	RS.
EXCESS OF REVENUE OVER EXPENDITURE .. ..	B	..	5,900	2,69,100	12,500
<b>Debt, Deposits and Advances—</b>					
PERMANENT DEBT (NET INCURRED) .. ..	C	..	1,50,00,000	1,64,02,900	1,75,00,000
FLOATING DEBT (NET INCURRED) .. ..	C	..	..	..	..
LOANS FROM THE CENTRAL GOVERNMENT (NET INCURRED) .. ..	C	..	..	..	..
UNFUNDED DEBT (NET INCURRED) .. ..	C	(a) 3,50,36,821	12,71,000	22,98,000	21,52,000
DEPOSITS AND ADVANCES (NET) .. ..	C	(a) 4,13,96,079	..	..	..
TOTAL DEBT, DEPOSITS AND ADVANCES .. ..		7,64,32,900	1,62,71,000	1,87,00,900	1,96,52,000
LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENT (NET RECOVERIES) ..	C	(a) 9,19,002	..	..	..
REMITTANCES (NET) ..	C	..	7,25,000	9,40,000	..
<b>Total—Receipts ..</b>		<b>7,73,51,902</b>	<b>1,70,01,900</b>	<b>1,99,10,000</b>	<b>1,96,61,500</b>
<b>Opening Cash Balance ..</b>		<b>2,88,41,732</b>	<b>1,29,55,739</b>	<b>1,25,75,091</b>	<b>1,09,88,391</b>
<b>Grand Total ..</b>		<b>10,61,93,634</b>	<b>2,99,57,639</b>	<b>3,24,85,091</b>	<b>3,06,52,891</b>

(a) Includes book adjustments made on 31st March 1937 consequent on decentralization of balances based on Sir Otto Niemeyer's Report.



## DISBURSEMENTS OF THE GOVERNMENT OF MADRAS.

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Disbursements.	For details vide statement.	Accounts, 1936-1937.	Budget Estimate, 1937-1938.	Revised Estimate, 1937-1938.	Budget Estimate, 1938-1939.
(1)	(2)	(3)	(4)	(5)	(6)
		RS.	RS.	RS.	RS.
EXCESS OF EXPENDITURE OVER REVENUE .. ..	A	19,33,357	..	..	..
<b>Capital Accounts not charged to Revenue.</b>					
68. CONSTRUCTION OF IRRIGATION, ETC., WORKS ..	C	36,42,502	25,62,400	22,52,900	8,49,600
72. CAPITAL OUTLAY ON INDUSTRIAL DEVELOPMENT ..	C	— 15,988	— 1,32,900	— 1,33,000	— 1,28,200
79. CAPITAL OUTLAY ON ELECTRIC SCHEMES ..	C	70,40,244	1,18,90,700	1,17,18,200	97,38,300
81. CIVIL WORKS NOT CHARGED TO REVENUE ..	C	11,16,755	18,79,700	17,03,600	16,97,200
83. PAYMENTS OF COMMUTED VALUE OF PENSIONS ..	C	..	10,33,000	..	12,69,000
<b>TOTAL CAPITAL ACCOUNT DISBURSEMENTS .. ..</b>		<b>1,17,83,513</b>	<b>1,72,32,900</b>	<b>1,55,41,700</b>	<b>1,34,25,900</b>
<b>Debt, Deposits and Advances.</b>					
PERMANENT DEBT (NET DISCHARGED) .. ..	C	..	..	..	2,50,000
FLOATING DEBT (NET DISCHARGED) .. ..	C	..	..	..	..
LOANS FROM THE CENTRAL GOVERNMENT (NET DISCHARGED) .. ..	C	(b) 7,99,01,673	7,00,000	6,77,800	5,60,800
DEPOSITS AND ADVANCES (NET) .. ..	C	..	16,57,000	27,44,200	16,20,300
<b>TOTAL—DEBT, DEPOSITS AND ADVANCES .. ..</b>		<b>7,99,01,673</b>	<b>23,57,000</b>	<b>34,22,000</b>	<b>24,31,100</b>
LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENT (NET ADVANCES) .. ..	C	..	39,05,600	25,33,000	82,98,400
REMITTANCES (NET) .. ..	C	..	..	..	40,000
<b>Total—Disbursements ..</b>		<b>9,36,18,543</b>	<b>2,34,95,500</b>	<b>2,14,96,700</b>	<b>2,41,95,400</b>
<b>Closing Cash Balance ..</b>		<b>1,25,75,091</b>	<b>64,62,139</b>	<b>1,09,88,391</b>	<b>64,57,491</b>
<b>Grand Total ..</b>		<b>10,61,93,634</b>	<b>2,99,57,639</b>	<b>3,24,85,091</b>	<b>3,06,52,891</b>

(b) Includes book adjustments made on 31st March 1937 consequent on decentralization of balances based on Sir Otto Niemeyer's Report.



Major Head number. (1)	Major Head. (2)	Accounts, 1936-1937. (3)	Revised Estimate, 1937-1938. (4)	Increase (+) or decrease (-) as compared with Budget Estimate, 1937-1938. (5)	Budget Estimate, 1938-1939. (6)	Increase (+) or decrease (-) as compared with Revised Estimate for 1937-1938. (7)
	<b>A. Principal Heads of Revenue.</b>	RS.	RS.	RS.	RS.	RS.
IV	TAXES ON INCOME OTHER THAN CORPORATION TAX.	..	24,45,000	+24,45,000	20,55,000	- 3,90,000
V	SALT .. ..	..	..	..	..	..
VII	LAND REVENUE ..	4,75,86,040	4,99,71,000	+ 12,56,800	4,99,21,000	- 50,000
VIII	PROVINCIAL EXCISE ..	3,95,57,863	4,02,68,500	+ 15,62,600	3,88,92,700	-13,75,800
IX	STAMPS .. ..	1,95,07,956	1,89,01,700	- 6,31,100	1,86,00,700	- 3,01,000
X	FOREST .. ..	48,28,868	50,97,700	+ 3,64,500	45,08,200	- 5,89,500
XI	REGISTRATION ..	30,69,109	33,74,800	+ 2,83,800	37,03,100	+ 3,28,300
XII	RECEIPTS UNDER MOTOR VEHICLES ACTS ..	48,53,743	54,65,600	+ 5,94,100	54,65,600	..
XIII	OTHER TAXES AND DUTIES.	1,15,412	3,31,500	+ 1,19,000	3,07,500	- 24,000
	<b>TOTAL—A ..</b>	<b>11,95,18,991</b>	<b>12,58,55,800</b>	<b>+59,94,700</b>	<b>12,34,53,800</b>	<b>-24,02,000</b>
	<b>C. Irrigation, Navigation, Embankment and Drainage Works.</b>					
XVII	IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT—GROSS RECEIPTS.	1,64,55,051	1,44,32,600	-23,88,900	1,44,58,100	+ 25,500
	Deduct—WORKING EXPENSES .. ..	- 41,74,874	- 42,72,500	+ 1,62,800	-40,12,400	+ 2,60,100
	NET RECEIPTS .. ..	1,22,80,177	1,01,60,100	-22,26,100	1,04,45,700	+ 2,85,600
XVIII	IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT .. ..	93,30,099	82,80,900	-14,44,800	83,89,000	+ 1,08,100
	<b>TOTAL—C ..</b>	<b>2,16,10,276</b>	<b>1,84,41,000</b>	<b>-36,70,900</b>	<b>1,88,34,700</b>	<b>+ 3,93,700</b>
	<b>E. Debt Services.</b>					
XX	INTEREST .. ..	25,18,553	19,73,300	- 41,400	20,88,000	+ 1,14,700
	<b>TOTAL—E ..</b>	<b>25,18,553</b>	<b>19,73,300</b>	<b>- 41,400</b>	<b>20,88,000</b>	<b>+ 1,14,700</b>
	<b>F. Civil Administration</b>					
XXI	ADMINISTRATION OF JUSTICE .. ..	16,73,503	16,79,700	+ 49,200	16,78,500	- 1,200
XXII	JAILS AND CONVICT SETTLEMENTS ..	6,70,122	6,68,900	+ 15,200	6,61,300	- 7,600
XXIII	POLICE .. ..	5,83,267	5,50,200	- 58,900	6,20,400	+ 70,200
	<b>Carried over ..</b>	<b>29,26,892</b>	<b>28,98,800</b>	<b>+ 5,500</b>	<b>29,60,200</b>	<b>+ 61,400</b>



Major Head number. (1)	Major Head. (2)	Accounts, 1936-1937. (3)	Revised Estimate, 1937-1938. (4)	Increase (+) or decrease (-) as compared with Budget Estimate, 1937-1938. (5)	Budget Estimate, 1938-1939. (6)	Increase (+) or decrease (-) as com- pared with Revised Estimate for 1937-1938. (7)
	Brought forward ..	RS. 29,26,892	RS. 28,98,800	+	RS. 5,500	29,60,200 + 61,400
	<b>F. Civil Administration</b> —cont.					
XXVI	EDUCATION .. ..	7,49,044	8,06,300	+	28,700	7,49,300 — 57,000
XXVII	MEDICAL .. ..	9,22,939	9,28,000	+	17,900	9,02,800 — 25,200
XXVIII	PUBLIC HEALTH .. ..	2,39,741	2,76,300	+	32,600	3,12,100 + 35,800
XXIX	AGRICULTURE .. ..	3,76,890	3,43,100	—	66,300	3,13,100 — 30,000
XXX	VETERINARY .. ..	66,135	76,900	+	9,100	81,900 + 5,000
XXXI	CO-OPERATIVE CREDIT ..	3,56,982	4,02,400	—	35,600	4,35,000 + 32,600
XXXII	INDUSTRIES .. ..	15,87,242	17,42,700	—	2,900	17,07,400 — 35,300
XXXIV	BROADCASTING .. ..	..	..	..	3,000	+ 3,000
XXXVI	MISCELLANEOUS DEPART- MENTS .. ..	7,07,150	6,80,000	+	7,100	6,71,400 — 8,600
	<b>TOTAL—F. ..</b>	<b>79,33,015</b>	<b>81,54,500</b>	<b>—</b>	<b>3,900</b>	<b>81,36,200 — 18,300</b>
	<b>H. Civil Works and Miscellaneous Public Improvements.</b>					
XXXIX	CIVIL WORKS .. ..	20,43,070	26,82,300	—	1,84,300	26,88,400 + 6,100
XL	RECEIPTS FROM ELECTRIC SCHEMES— GROSS RECEIPTS ..	24,31,536	30,81,300	+	2,84,600	39,42,900 + 8,61,600
	Deduct—WORKING EX- PENSES .. ..	7,40,003	15,44,500	—	6,11,200	17,76,800 — 2,32,300
	<b>NET RECEIPTS ..</b>	<b>16,91,533</b>	<b>15,36,800</b>	<b>—</b>	<b>3,26,600</b>	<b>21,66,100 + 6,29,300</b>
	<b>TOTAL—H. ..</b>	<b>37,34,603</b>	<b>42,19,100</b>	<b>—</b>	<b>5,10,900</b>	<b>48,54,500 + 6,35,400</b>
	<b>J. Miscellaneous.</b>					
XLIV	RECEIPTS IN AID OF SUPERANNUATION ..	2,55,494	2,52,100	+	43,500	2,42,100 — 10,000
XLV	STATIONERY AND PRINT- ING .. ..	4,74,303	4,13,800	+	25,000	4,17,800 + 4,000
XLVI	MISCELLANEOUS .. ..	16,26,236	19,94,600	+	2,87,900	17,94,100 — 2,00,500
	<b>TOTAL—J. ..</b>	<b>23,56,033</b>	<b>26,60,500</b>	<b>+</b>	<b>3,56,400</b>	<b>24,54,000 — 2,06,500</b>
	<b>TOTAL—Revenue ..</b>	<b>15,76,71,471</b>	<b>16,13,04,200</b>	<b>+</b>	<b>21,24,000</b>	<b>15,98,21,200 — 14,83,000</b>
	<b>Excess of Expenditure over Revenue or Deficit ..</b>	<b>19,33,357</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>
	<b>GRAND TOTAL ..</b>	<b>15,96,04,828</b>	<b>16,13,04,200</b>			<b>15,98,21,200</b>



## B.—STATEMENT OF EXPENDITURE ON REVENUE

Major Head number.	Major Head.	Accounts, 1936-1937.			Revised Estimate, 1937-1938.		
		Non-voted.	Voted.	Total.	Charged.	Voted.	Total.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	<b>A. Direct Demands on the Revenue.</b>	RS.	RS.	RS.	RS.	RS.	RS.
7	LAND REVENUE .. ..	1,12,920	27,02,331	28,15,251	1,05,400	25,79,700	26,85,100
8	PROVINCIAL EXCISE .. ..	1,70,688	31,43,863	33,14,551	1,58,900	31,20,600	32,79,500
9	STAMPS .. ..	3,60,721	1,77,018	5,37,739	2,900	5,15,100	5,18,000
10	FOREST .. ..	8,79,548	31,86,651	40,66,199	8,78,400	32,31,100	41,09,500
11	REGISTRATION .. ..	14,618	28,77,174	28,91,792	..	29,38,600	29,38,600
12	CHARGES ON ACCOUNT OF MOTOR VEHICLES ACTS ..	40,31,460	1,05,402	41,36,862	45,69,500	1,13,700	46,83,200
13	OTHER TAXES AND DUTIES ..	6,071	44,381	50,452	3,600	62,900	66,500
	TOTAL—A. ..	55,76,026	1,22,36,820	1,78,12,846	57,18,700	1,25,61,700	1,82,80,400
	<b>C. Revenue Account of Irrigation, Navigation, Embankment and Drainage Works.</b>						
17	IRRIGATION—INTEREST ON WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT ..	77,78,288	..	77,78,288	84,34,000	..	84,34,000
18	IRRIGATION—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES.	2,29,958	43,45,259	45,75,217	1,36,006	41,98,500	43,34,500
19	CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS ..	17,253	2,13,390	2,30,643	9,200	1,80,900	1,90,100
	TOTAL—C. ..	80,25,499	45,58,649	1,25,84,148	85,79,200	43,79,400	1,29,58,600
	<b>E. Debt Services.</b>						
22	INTEREST ON DEBT AND OTHER OBLIGATIONS ..	—25,86,394	16,694	—25,69,700	—48,42,100	..	—48,42,100
23	APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT ..	27,26,601	..	27,26,601	6,77,800	..	6,77,800
	TOTAL—E. ..	1,40,207	16,694	1,56,901	—41,64,300	..	—41,64,300
	<b>F. Civil Administration.</b>						
25	GENERAL ADMINISTRATION ..	31,28,179	2,48,23,067	2,79,51,246	32,58,200	2,51,13,700	2,83,71,900
27	ADMINISTRATION OF JUSTICE ..	12,93,743	81,53,634	94,47,377	18,46,800	75,51,100	93,97,900
28	JAILS AND CONVICT SETTLEMENTS .. ..	1,99,224	21,31,800	23,31,024	1,39,400	22,66,900	24,06,300
29	POLICE .. ..	11,97,877	1,48,77,785	1,60,75,662	10,47,800	1,51,41,500	1,61,89,300
36	SCIENTIFIC DEPARTMENTS ..	31,419	74,048	1,05,467	26,500	47,500	74,000
	Carried over ..	58,50,442	5,00,60,334	5,59,10,776	63,18,700	5,01,20,700	5,64,39,400



Increase (+) or decrease (—) as compared with Budget Estimate, 1937-1938.	Budget Estimate, 1938-1939.			Increase (+) or decrease (—) as compared with Revised Estimate, 1937-1938.	Number of Demands for Grants.
	Charged.	Voted.	Total.		
(9)	(10)	(11)	(12)	(13)	(14)
RS.	RS.	RS.	RS.	RS.	
— 1,54,100	84,100	23,87,900	24,72,000	— 2,13,100	I
+ 21,500	1,51,600	31,11,800	32,63,400	— 16,100	II
— 13,700	2,900	5,14,900	5,17,800	— 200	III
+ 41,400	8,68,400	32,19,100	40,87,500	— 22,000	IV
— 14,300	..	29,76,100	29,76,100	+ 37,500	V
+ 3,38,100	45,47,500	1,25,100	46,72,600	— 10,600	VI
+ 66,500	..	62,300	62,300	— 4,200	X
+ 2,85,400	56,54,500	1,23,97,200	1,80,51,700	— 2,28,700	
— 4,000	80,69,000	..	80,69,000	— 3,65,000	VII
— 1,43,600	1,37,400	38,67,500	40,04,900	— 3,29,600	
— 1,53,500	12,500	2,18,800	2,31,300	+ 41,200	
— 3,01,100	82,18,900	40,86,300	1,23,05,200	— 6,53,400	
+ 69,400	— 38,59,700	..	— 38,59,700	+ 9,82,400	
— 22,200	8,59,800	..	8,59,800	+ 1,82,000	
+ 47,200	— 29,99,900	..	— 29,99,900	+ 11,64,400	
— 1,56,600	32,32,500	2,49,34,100	2,81,66,600	— 2,05,300	VIII, IX and X
— 3,39,300	19,41,800	76,16,100	95,57,900	+ 1,60,000	XI
— 6,300	1,26,500	22,62,900	23,89,400	— 16,900	XII
— 42,600	10,55,400	1,50,83,400	1,61,38,800	— 50,500	XIII
+ 33,200	54,300	24,500	78,800	+ 4,800	XIV and XV
— 5,11,600	64,10,500	4,99,21,000	5,63,31,500	— 1,07,900	



## B.—STATEMENT OF THE EXPENDITURE ON REVENUE

Major Head Number.	Major Head.	Accounts, 1936-1937.			Revised Estimate, 1937-1938.		
		Non-voted.	Voted.	Total.	Charged.	Voted.	Total.
	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Brought forward ..	RS. 58,50,442	RS. 5,00,60,334	RS. 5,59,10,776	RS. 63,18,700	RS. 5,01,20,700	RS. 5,64,39,400
	<b>F. Civil Administration—cont.</b>						
37	EDUCATION .. ..	59,47,598	1,96,84,904	2,56,32,502	60,93,400	1,97,77,900	2,58,71,300
38	MEDICAL .. ..	6,45,097	86,51,339	92,96,436	5,74,300	90,68,300	96,42,600
39	PUBLIC HEALTH .. ..	1,08,669	23,28,555	24,37,224	1,01,400	30,42,800	31,44,200
40	AGRICULTURE .. ..	1,51,663	20,44,975	21,96,638	1,39,100	21,29,700	22,68,800
41	VETERINARY .. ..	64,409	9,77,277	10,41,686	44,900	10,59,800	11,04,700
42	CO-OPERATIVE CREDIT ..	37,141	11,81,300	12,18,441	56,200	12,98,600	13,54,800
43	INDUSTRIES .. ..	2,04,593	20,82,129	22,86,722	1,96,500	25,71,300	27,67,800
45	BROADCASTING .. ..	..	..	..	..	9,500	9,500
47	MISCELLANEOUS DEPARTMENTS.	78,909	18,92,425	19,71,334	63,200	19,55,300	20,18,500
	TOTAL—F. ..	1,30,88,521	8,89,03,238	10,19,91,759	1,35,87,700	9,10,33,900	10,46,21,600
	<b>H. Civil Works and Miscellaneous Public Improvements.</b>						
50	CIVIL WORKS .. ..	5,39,862	1,18,72,086	1,24,11,948	7,04,000	1,26,20,200	1,33,24,200
51	INTEREST ON CAPITAL OUTLAY ON ELECTRIC SCHEMES ..	11,44,573	..	11,44,573	14,34,300	..	14,34,300
	TOTAL—H. ..	16,84,435	1,18,72,086	1,35,56,521	21,38,300	1,26,20,200	1,47,58,500
	<b>J. Miscellaneous.</b>						
54	FAMINE .. ..	17,00,000	20,767	17,20,767	4,400	24,600	29,000
55	SUPERANNUATION ALLOWANCES AND PENSIONS .. ..	20,97,035	66,25,612	87,22,647	23,24,700	69,22,400	92,47,100
55A	COMMUTATION OF PENSIONS FINANCED FROM ORDINARY REVENUES .. ..	7,100	7,38,168	7,45,268	1,19,600	10,28,900	11,48,500
56	STATIONERY AND PRINTING ..	19,593	19,20,441	19,40,034	1,73,800	20,33,800	22,07,600
57	MISCELLANEOUS .. ..	21,360	3,52,577	3,73,937	4,600	4,43,500	4,48,100
63	EXTRAORDINARY CHARGES ..	..	..	..	..	15,00,000	15,00,000
	TOTAL—J. ..	38,45,088	96,57,565	1,35,02,653	26,27,100	1,19,53,200	1,45,80,300
	TOTAL—Expenditure on Revenue Account ..	3,23,59,776	12,72,45,022	15,96,04,828	2,84,86,700	13,25,48,400	16,10,35,100
	Excess of Revenue over Expenditure or Surplus..			..			2,69,100
	GRAND TOTAL ..			15,96,04,828			16,13,04,200



Increase (+) or decrease (—) as compared with Budget Estimate, 1937-1938. (9)	Budget Estimate, 1938-1939.			Increase (+) or decrease (—) as compared with Revised Estimate, 1937-1938. (13)	Number of Demands for Grants. (14)
	Charged. (10)	Voted. (11)	Total. (12)		
RS. — 5,11,600	RS. 64,10,500	RS. 4,99,21,000	RS. 5,63,31,500	RS. — 1,07,900	
— 12,400	62,89,000	1,98,67,600	2,61,56,600	+ 2,85,300	XV
— 86,800	5,62,000	92,27,100	97,89,100	+ 1,46,500	XVI
— 2,31,300	1,07,900	37,89,100	38,97,000	+ 7,52,800	XVII
— 1,11,700	1,27,100	21,78,100	23,05,200	+ 36,400	XVIII
— 12,500	54,100	10,36,500	10,90,600	— 14,100	XIX
— 78,800	40,800	14,19,300	14,60,100	+ 1,05,300	XX
+ 22,700	1,86,100	25,31,300	27,17,400	— 50,400	XXI and XXII
— 500	..	73,600	73,600	+ 64,100	} XXIII
— 1,41,800	62,600	20,93,200	21,55,800	+ 1,37,300	
— 11,64,700	1,38,40,100	9,21,36,800	10,59,76,900	+ 13,55,300	
— 1,22,000	7,00,800	1,17,58,500	1,24,59,300	— 8,64,900	XXIV, XXV and XXVI
+ 2,000	18,09,000	..	18,09,000	+ 3,74,700	XIV
— 1,20,000	25,09,800	1,17,58,500	1,42,68,300	— 4,90,200	
+ 24,500	..	100	100	— 28,900	XXVII
— 19,200	24,27,700	71,74,400	96,02,100	+ 3,55,000	} XXVIII
+ 11,48,500	†	†	†	— 11,48,500	
+ 4,67,800	1,73,800	19,83,100	21,56,900	— 50,700	XXIX
— 7,600	4,600	4,42,800	4,47,400	— 700	} XXX
+ 15,00,000	..	..	..	— 15,00,000	
+ 31,14,000	26,06,100	96,00,400	1,22,06,500	— 23,73,800	
+ 18,60,800	2,98,29,500	12,99,79,200	15,98,08,700	— 12,26,400	
			12,500		
			15,98,21,200		

† Provided for in the Capital section of the accounts under the major head "83. Payments of computed value of Pensions."



Major and Minor Heads. (1)	Accounts, 1936-1937. (2)	Revised Estimate, 1937-1938. (3)	Budget Estimate, 1938-1939. (4)
<b>RECEIPTS.</b>	RS.	RS.	RS.
EXCESS OF REVENUE OVER EXPENDITURE (FROM STATEMENT B) .. .. .	..	2,69,100	12,500
<b>N. PUBLIC DEBT INCURRED—</b>			
<b>I. PERMANENT DEBT</b> .. .. .	..	1,64,02,900	1,75,00,000
<b>II. FLOATING DEBT—</b>			
TREASURY BILLS .. .. .	..	..	4,00,00,000
OTHER FLOATING LOANS .. .. .	..	..	..
<b>III. LOANS FROM THE CENTRAL GOVERNMENT</b> ..	..	..	..
<b>TOTAL</b> ..	..	1,64,02,900	5,75,00,000
<b>O. UNFUNDED DEBT—</b>			
SPECIAL LOANS .. .. .	* 2,52,148	..	..
STATE PROVIDENT FUNDS .. .. .	* 3,47,84,673	65,65,000	65,07,000
<b>TOTAL</b> ..	3,50,36,821	65,65,000	65,07,000
<b>P. DEPOSITS AND ADVANCES—</b>			
<b>I. DEPOSITS BEARING INTEREST—</b>			
DEPOSITS OF DEPRECIATION RESERVE OF GOVERNMENT COMMERCIAL CONCERNS ..	19,028	19,000	18,700
Carried over ..	19,028	19,000	18,700

\* Represents book adjustments based on Sir Otto Niemeyer's Report.



Major and Minor Heads.	Accounts, 1936-1937.	Revised Estimate, 1937-1938.	Budget Estimate, 1938-1939.
(1)	(2)	(3)	(4)
<b>DISBURSEMENTS.</b>	RS.	RS.	RS.
EXCESS OF EXPENDITURE OVER REVENUE (FROM STATEMENT A) .. .. .	19,33,357	..	..
<b>CAPITAL ACCOUNTS NOT CHARGED TO REVENUE—</b>			
68. CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS ..	36,42,502	22,52,900	8,49,600
72. CAPITAL OUTLAY ON INDUSTRIAL DEVELOPMENT .. .. .	— 15,988	— 1,33,000	— 1,28,200
79. CAPITAL OUTLAY ON ELECTRIC SCHEMES ..	70,40,244	1,17,18,200	97,38,300
81. CIVIL WORKS NOT CHARGED TO REVENUE ..	11,16,755	17,03,600	16,97,200
83. PAYMENTS OF COMMUTED VALUE OF PENSIONS.	†	†	12,69,000
<b>TOTAL ..</b>	<b>1,17,83,513</b>	<b>1,55,41,700</b>	<b>1,34,25,900</b>
<b>N. PUBLIC DEBT DISCHARGED—</b>			
I. PERMANENT DEBT .. .. .	..	..	2,50,000
II. FLOATING DEBT—			
TREASURY BILLS .. .. .	..	..	4,00,00,000
OTHER FLOATING LOANS .. .. .	..	..	..
III. LOANS FROM THE CENTRAL GOVERNMENT ..	* 7,99,01,673	6,77,800	5,60,800
<b>TOTAL ..</b>	<b>7,99,01,673</b>	<b>6,77,800</b>	<b>4,08,10,800</b>
<b>O. UNFUNDED DEBT—</b>			
SPECIAL LOANS .. .. .	..	..	..
STATE PROVIDENT FUNDS .. .. .	..	42,67,000	43,55,000
<b>TOTAL ..</b>	<b>..</b>	<b>42,67,000</b>	<b>43,55,000</b>
<b>P. DEPOSITS AND ADVANCES—</b>			
I. DEPOSITS BEARING INTEREST—			
DEPOSITS OF DEPRECIATION RESERVE OF GOVERNMENT COMMERCIAL CONCERNS ..	1,545	10,700	7,600
<b>Carried over ..</b>	<b>1,545</b>	<b>10,700</b>	<b>7,600</b>

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

\* Includes book adjustment based on Sir Otto Niemeyer's Report.



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

Major and Minor Heads.	Accounts, 1936-1937.	Revised Estimate, 1937-1938.	Budget Estimate, 1938-1939.
(1)	(2)	(3)	(4)
Brought forward ..	RS. 19,028	RS. 19,000	RS. 18,700
<b>RECEIPTS—<i>cont.</i></b>			
P. DEPOSITS AND ADVANCES— <i>cont.</i>			
II. DEPOSITS NOT BEARING INTEREST—			
APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT .. ..	27,26,602	6,77,800	8,59,800
FAMINE RELIEF FUND .. ..	17,81,849	4,57,100	5,84,300
DEPRECIATION RESERVE FUND—ELECTRICITY.	..	4,10,000	4,76,000
SPECIAL RESERVE FUND—ELECTRICITY ..	..	1,63,000	1,91,000
DEPOSIT ACCOUNT OF THE FUND FOR IMPROVEMENT OF RURAL WATER-SUPPLY ..	..	15,00,000	..
DEPRECIATION RESERVE FUND— GOVERNMENT PRESSES .. ..	1,67,434	1,65,000	1,65,000
GENERAL POLICE FUND .. ..	..	50,000	40,000
DEPOSITS OF LOCAL FUNDS— DISTRICT FUNDS .. ..	† 2,19,43,465	4,80,04,000	4,80,04,000
MUNICIPAL AND OTHER FUNDS ..		2,98,00,100	2,99,00,100
DEPARTMENTAL AND JUDICIAL DEPOSITS— CIVIL DEPOSITS .. ..	† 2,17,51,931	7,69,89,000	6,10,20,000
OTHER ACCOUNTS— SUBVENTIONS FROM CENTRAL ROAD FUND.	17,26,831	..	..
DEPOSIT ACCOUNT OF GRANTS FOR ECONO MIC DEVELOPMENT AND IMPROVEMENT OF RURAL AREAS .. ..	98,533	4,77,300	7,43,000
DEPOSIT ACCOUNT OF GRANTS MADE BY THE INDIAN RESEARCH FUND ASSOCIATION FOR ANTI-MALARIA SCHEMES .. ..	..	20,000	20,000
DEPOSIT ACCOUNT OF THE GRANTS MADE BY THE INDIAN CENTRAL COTTON COM- MITTEE .. ..	56,838	47,900	17,900
DEPOSIT ACCOUNT OF THE GRANT BY THE IMPERIAL COUNCIL OF AGRICULTURAL RESEARCH .. ..	1,01,836	1,57,100	1,14,700
DEPOSIT ACCOUNT OF CONTRIBUTIONS FOR CATTLE IMPROVEMENT .. ..	3,861	3,300	1,200
DEPOSIT ACCOUNT OF GRANT FROM THE CENTRAL GOVERNMENT FOR THE DEV- ELOPMENT OF SERICULTURAL INDUSTRY	11,088	14,300	13,600
DEPOSIT ACCOUNT OF GRANT FROM THE CENTRAL GOVERNMENT FOR THE DEV- ELOPMENT OF HANDLOOM INDUSTRY ..	68,800	68,800	68,800
DEPOSIT ACCOUNT OF GRANT FROM THE CENTRAL GOVERNMENT FOR COTTAGE AND SMALL SCALE WOOLLEN INDUSTRY ..	14,000	7,700	12,600
DEPOSIT ACCOUNT OF GRANTS FROM THE SUGAR EXCISE DUTY .. ..	..	44,900	52,800
Carried over ..	5,04,72,096	15,90,76,300	14,23,03,500

† Represents book adjustments based on Sir Otto Niemeyer's Report.



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

Major and Minor Heads.	Accounts, 1936-1937.	Revised Estimate, 1937-1938.	Budget Estimate, 1938-1939.
(1)	(2)	(3)	(4)
Brought forward ..	RS. 1,545	RS. 10,700	RS. 7,600
<b>DISBURSEMENTS—<i>cont.</i></b>			
<b>P. DEPOSITS AND ADVANCES—<i>cont.</i></b>			
<b>II. DEPOSITS NOT BEARING INTEREST—</b>			
APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT (SINKING FUNDS) ..	..	..	2,46,000
FAMINE RELIEF FUND .. .. .	60,93,194	5,93,400	5,84,000
DEPRECIATION RESERVE FUND—ELECTRICITY.	..	..	4,10,000
SPECIAL RESERVE FUND—ELECTRICITY ..	..	..	1,63,000
DEPOSIT ACCOUNT OF THE FUND FOR IMPROVEMENT OF RURAL WATER SUPPLY ..	..	..	5,00,000
DEPRECIATION RESERVE FUND—GOVERNMENT PRESSES .. ..	67,516	60,000	60,000
GENERAL POLICE FUND .. ..	..	38,000	38,300
DEPOSITS OF LOCAL FUNDS—DISTRICT FUNDS .. .. .	..	4,90,04,000	4,78,04,000
MUNICIPAL AND OTHER FUNDS .. ..	..	3,09,00,100	3,03,00,100
DEPARTMENTAL AND JUDICIAL DEPOSITS—CIVIL DEPOSITS .. .. .	..	7,86,72,000	6,13,80,000
OTHER ACCOUNTS—SUBVENTIONS FROM CENTRAL ROAD FUND.	7,82,023	17,53,900	17,99,500
DEPOSIT ACCOUNT OF GRANTS FOR ECONOMIC DEVELOPMENT AND IMPROVEMENT OF RURAL AREAS .. .. .	6,60,192	9,35,700	7,03,000
DEPOSIT ACCOUNT OF GRANTS MADE BY THE INDIAN RESEARCH FUND ASSOCIATION FOR ANTI-MALARIA SCHEMES ..	..	..	28,500
DEPOSIT ACCOUNT OF THE GRANTS MADE BY THE INDIAN CENTRAL COTTON COMMITTEE .. .. .	56,408	38,700	17,900
DEPOSIT ACCOUNT OF THE GRANT BY THE IMPERIAL COUNCIL OF AGRICULTURAL RESEARCH .. .. .	1,45,821	1,14,200	1,12,400
DEPOSIT ACCOUNT OF CONTRIBUTIONS FOR CATTLE IMPROVEMENT .. ..	..	3,300	1,200
DEPOSIT ACCOUNT OF GRANT FROM THE CENTRAL GOVERNMENT FOR THE DEVELOPMENT OF SERICULTURAL INDUSTRY ..	13,137	15,700	16,900
DEPOSIT ACCOUNT OF GRANT FROM THE CENTRAL GOVERNMENT FOR THE DEVELOPMENT OF HANDLOOM INDUSTRY ..	74,260	1,23,900	72,400
DEPOSIT ACCOUNT OF GRANT FROM THE CENTRAL GOVERNMENT FOR COTTAGE AND SMALL SCALE WOOLLEN INDUSTRY.	..	19,100	15,200
DEPOSIT ACCOUNT OF GRANTS FROM THE SUGAR EXCISE DUTY .. .. .	..	22,200	39,800
Carried over ..	78,94,096	16,23,04,900	14 42,99,800



Major and Minor Heads. (1)	Accounts, 1936-1937. (2)	Revised Estimate, 1937-1938. (3)	Budget Estimate, 1938-1939. (4)
Brought forward ..	RS. 5,04,72,096	RS. 15,90,76,300	RS. 14,23,03,500
<b>RECEIPTS—<i>cont.</i></b>			
<b>P. DEPOSITS AND ADVANCES—<i>cont.</i></b>			
<b>III. ADVANCES NOT BEARING INTEREST—</b>			
ADVANCES REPAYABLE .. ..	..	33,19,500	35,44,000
PERMANENT ADVANCES .. ..	..	40,000	10,000
ACCOUNTS WITH FOREIGN GOVERNMENTS AND INDIAN STATES .. ..	..	2,37,900	..
ACCOUNTS WITH THE GOVERNMENT OF BURMA .. ..	..	3,90,000	4,00,000
ACCOUNTS WITH THE RESERVE BANK ..	..	70,000	1,15,000
<b>IV. SUSPENSE—</b>			
SUSPENSE ACCOUNTS .. ..	6,36,322	8,08,000	8,04,000
CHEQUES AND BILLS .. ..	..	2,31,00,000	2,31,00,000
DEPARTMENTAL AND SIMILAR ACCOUNTS ..	..	48,500	38,500
<b>V. MISCELLANEOUS—</b>			
MISCELLANEOUS—GOVERNMENT ACCOUNT ..	..	..	2,50,000
<b>TOTAL ..</b>	<b>5,11,08,418</b>	<b>18,70,90,200</b>	<b>17,05,65,000</b>
<b>R. LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENT—</b>			
LOANS TO MUNICIPALITIES, PORT FUNDS, CULTIVATORS, ETC. .. ..	68,90,042	33,31,200	33,20,900
LOANS TO GOVERNMENT SERVANTS ..	..	1,59,000	1,36,000
<b>TOTAL ..</b>	<b>68,90,042</b>	<b>34,90,200</b>	<b>34,56,900</b>
<b>S. REMITTANCES—</b>			
CASH REMITTANCES .. ..	..	3,93,00,000	3,89,10,000
REMITTANCES BY BILLS .. ..	..	75,50,000	75,00,000
<b>TOTAL ..</b>	<b>..</b>	<b>4,68,50,000</b>	<b>4,64,10,000</b>
<b>TOTAL—RECEIPTS ..</b>	<b>9,30,35,281</b>	<b>26,06,67,400</b>	<b>28,44,51,400</b>
<b>V. Opening Cash Balance ..</b>	<b>2,88,41,732</b>	<b>1,25,75,091</b>	<b>1,09,88,391</b>
<b>GRAND TOTAL ..</b>	<b>12,18,77,013</b>	<b>27,32,42,491</b>	<b>29,54,39,791</b>



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

Major and Minor Heads.	Accounts, 1936-1937.	Revised Estimate, 1937-1938.	Budget Estimate, 1938-1939.
(1)	(2)	(3)	(4)
Brought forward ..	RS. 78,94,096	RS. 16,23,04,900	RS. 14,42,99,800
<b>DISBURSEMENTS—<i>cont.</i></b>			
<b>P. DEPOSITS AND ADVANCES—<i>cont.</i></b>			
<b>III. ADVANCES NOT BEARING INTEREST—</b>			
ADVANCES REPAYABLE .. .. .	† 7,26,742	32,64,000	34,09,000
PERMANENT ADVANCES .. .. .	† 2,11,717	14,000	9,000
ACCOUNTS WITH FOREIGN GOVERNMENTS AND INDIAN STATES .. .. .	† 2,37,886	..	..
ACCOUNTS WITH THE GOVERNMENT OF BURMA .. .. .	..	4,00,000	4,00,000
ACCOUNTS WITH THE RESERVE BANK ..	..	95,000	1,15,000
<b>IV. SUSPENSE—</b>			
SUSPENSE ACCOUNTS .. .. .	6,16,775	8,18,000	8,04,000
CHEQUES AND BILLS .. .. .	..	2,29,00,000	2,31,00,000
DEPARTMENTAL AND SIMILAR ACCOUNTS ..	† 25,059	38,500	48,500
<b>V. MISCELLANEOUS—</b>			
MISCELLANEOUS—GOVERNMENT ACCOUNT ..	64	..	..
<b>TOTAL ..</b>	<b>97,12,339</b>	<b>18,98,34,400</b>	<b>17,21,85,300</b>
<b>R. LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENT—</b>			
LOANS TO MUNICIPALITIES, PORT FUNDS, CULTIVATORS, ETC. .. .. .	56,15,300	} 58,47,200	1,17,41,300
LOANS TO GOVERNMENT SERVANTS .. ..	+ † 1,33,542 † 2,22,198		
<b>TOTAL ..</b>	<b>59,71,040</b>	<b>60,23,200</b>	<b>1,17,55,300</b>
<b>S. REMITTANCES—</b>			
CASH REMITTANCES .. .. .	..	3,84,70,000	3,89,00,000
REMITTANCES BY BILLS .. .. .	..	74,40,000	75,50,000
<b>TOTAL ..</b>	<b>..</b>	<b>4,59,10,000</b>	<b>4,64,50,000</b>
<b>TOTAL—DISBURSEMENTS ..</b>	<b>10,93,01,922</b>	<b>26,22,54,100</b>	<b>28,89,82,300</b>
<b>V. Closing Cash Balance ..</b>	<b>1,25,75,091</b>	<b>1,09,88,391</b>	<b>64,57,491</b>
<b>GRAND TOTAL ..</b>	<b>12,18,77,013</b>	<b>27,32,42,491</b>	<b>29,54,39,791</b>

† Represents book adjustments based on Sir Otto Niemayer's Report.