

APPROPRIATION ACCOUNTS

2007-2008

GOVERNMENT OF TAMIL NADU

TABLE OF CONTENTS

	PAGE
Introductory	(v)
Summary of Appropriation Accounts -	1
Certificate of the Comptroller and Auditor General of India	19
Appropriation Accounts -	
1. State Legislature	21
2. Governor and Council of Ministers	23
3. Administration of Justice	27
4. Adi-Dravidar and Tribal Welfare Department	32
5. Agriculture Department	42
6. Animal Husbandry(Animal Husbandry, Dairying and Fisheries Department)	58
7. Fisheries (Animal Husbandry, Dairying and Fisheries Department)	64
8. Dairy Development (Animal Husbandry, Dairying and Fisheries Department)	72
9. Backward Classes, Most Backward Classes and Minorities Welfare Department	74
10. Commercial Taxes (Commercial Taxes and Registration Department)	85
11. Stamps and Registration(Commercial Taxes and Registration Department)	87
12. Co-operation(Co-operation, Food and Consumer Protection Department)	90
13. Food and Consumer Protection(Co-operation, Food and Consumer Protection Department)	94
14. Energy Department	96
15. Environment and Forests Department	98
16. Finance Department	108

	PAGE
17. Handlooms and Textiles(Handlooms, Handicrafts, Textiles and Khadi Department)	116
18. Khadi, Village Industries and Handicrafts (Handlooms, Handicrafts, Textiles and Khadi Department)	117
19. Health and Family Welfare Department	120
20. Higher Education Department	148
21. Highways Department	157
22. Police(Home, Prohibition and Excise Department)	175
23. Fire and Rescue Services (Home, Prohibition and Excise Department)	194
24. Prisons(Home, Prohibition and Excise Department)	197
25. Motor Vehicles Acts -Administration- (Home, Prohibition and Excise Department)	201
26. Housing and Urban Development Department	205
27. Industries Department	211
28. Information and Publicity(Tamil Development, Religious Endowments and Information Department)	217
29. Tourism- Art and Culture (Tourism and Culture Department)	220
30. Stationery and Printing(Tamil Development, Religious Endowments and Information Department)	223
31. Information Technology Department	226
32. Labour and Employment Department	228
33. Law Department	235
34. Municipal Administration and Water Supply Department	237
35. Personnel and Administrative Reforms Department	241
36. Planning, Development and Special Initiatives Department	245

	PAGE
37. Prohibition and Excise (Home, Prohibition and Excise Department)	251
38. Public Department	253
39. Buildings (Public Works Department)	259
40. Irrigation (Public Works Department)	270
41. Revenue Department	297
42. Rural Development and Panchayat Raj Department	312
43. School Education Department	322
44. Small Industries Department	336
45. Social Welfare and Nutritious Meal Programme Department	340
46. Tamil Development (Tamil Development, Religious Endowments and Information Department)	350
47. Hindu Religious and Charitable Endowments (Tamil Development, Religious Endowments and Information Department)	353
48. Transport Department	357
49. Youth Welfare and Sports Development Department	360
50. Pension and Other Retirement Benefits	362
51. Relief on Account of Natural Calamities	364
<i>Debt Charges</i>	372
<i>Public Debt - Repayment</i>	373
<i>Appendix</i>	376

INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Tamil Nadu for the year 2007-2008 presents the accounts of sums expended in the year ended 31st March 2008, compared with the sums specified in the schedules appended to the Appropriation Acts passed under Articles 204 and 205 of the Constitution of India.

In these Accounts -

‘O’ stands for original grant or appropriation.

‘S’ stands for supplementary grant or appropriation.

‘R’ stands for reappropriation, withdrawals or surrenders sanctioned by a competent authority.

Charged appropriations and expenditure are shown in italics.

Summary of Appropriation Accounts

<i>Number and title of grant or appropriation (1)</i>	<i>Total grant or appropriation (2)</i>	<i>Expenditure (3)</i>	<i>Saving (4)</i>	<i>Excess (actual excess in rupees) (5)</i>
<i>(In Thousands of Rupees)</i>				
1. State Legislature				
Revenue				
<i>Charged</i>	32,55	31,82	73	..
Voted	19,98,84	18,86,86	1,11,98	..
2. Governor and Council of Ministers				
Revenue				
<i>Charged</i>	4,71,30	4,54,52	16,78	..
Voted	18,94,95	17,63,42	1,31,53	..
3. Administration of Justice				
Revenue				
<i>Charged</i>	44,09,89	42,65,56	1,44,33	..
Voted	2,26,12,73	1,96,80,96	29,31,77	..
4. Adi-Dravidar and Tribal Welfare Department				
Revenue				
<i>Charged</i>	4,00,01	2,83,05	1,16,96	..
Voted	6,35,61,30	5,93,15,19	42,46,11	..
Capital				
Voted	80,61,68	66,84,02	13,77,66	..
5. Agriculture Department				
Revenue				
<i>Charged</i>	12,96	11,55	1,41	..
Voted	11,25,31,35	9,56,80,31	1,68,51,04	..
Capital				
Voted	92,85,92	89,78,90	3,07,02	..
Loans				
Voted	30,00,00	30,00,00	..	..

Summary of Appropriation Accounts -contd.

<i>Number and title of grant or appropriation (1)</i>	<i>Total grant or appropriation (2)</i>	<i>Expenditure (3)</i>	<i>Saving (4)</i>	<i>Excess (actual excess in rupees) (5)</i>
<i>(In Thousands of Rupees)</i>				
6. Animal Husbandry (Animal Husbandry, Dairying and Fisheries Department)				
Revenue				
<i>Charged</i>	1	..	1	..
Voted	2,21,17,70	2,07,59,11	13,58,59	..
Capital				
Voted	8,22,67	6,62,20	1,60,47	..
7. Fisheries (Animal Husbandry, Dairying and Fisheries Department)				
Revenue				
<i>Charged</i>	8	..	8	..
Voted	96,72,63	68,06,10	28,66,53	..
Capital				
Voted	16,85,59	10,85,90	5,99,69	..
8. Dairy Development (Animal Husbandry, Dairying and Fisheries Department)				
Revenue				
<i>Charged</i>	1	..	1	..
Voted	22,90,66	22,60,92	29,74	..
Capital				
Voted	30,20,35	30,20,33	2	..
Loans				
Voted	32,03,52	32,03,52	..	..
9. Backward Classes, Most Backward Classes and Minorities Welfare Department				
Revenue				
<i>Charged</i>	5	..	5	..
Voted	3,70,95,30	3,34,20,85	36,74,45	..

Summary of Appropriation Accounts -contd.

Number and title of grant or appropriation	Total grant or appropriation	Expenditure	Saving	Excess (actual excess in rupees)
(1)	(2)	(3)	(4)	(5)
<i>(In Thousands of Rupees)</i>				
9. Backward Classes, Most Backward Classes and Minorities Welfare Department -concl'd.				
Capital				
Voted	37,69,30	27,13,52	10,55,78	..
10. Commercial Taxes (Commercial Taxes and Registration Department)				
Revenue				
<i>Charged</i>	1	..	1	..
Voted	2,01,19,92	1,94,91,25	6,28,67	..
11. Stamps and Registration (Commercial Taxes and Registration Department)				
Revenue				
<i>Charged</i>	1	..	1	..
Voted	1,45,18,58	1,33,84,19	11,34,39	..
12. Co-operation (Co-operation, Food and Consumer Protection Department)				
Revenue				
<i>Charged</i>	2	..	2	..
Voted	4,12,47,08	4,10,37,85	2,09,23	..
Capital				
Voted	13,49,99,42	13,49,99,41	1	..
Loans				
Voted	2,19,77	1,54,03	65,74	..
13. Food and Consumer Protection (Co-operation, Food and Consumer Protection Department)				
Revenue				
<i>Charged</i>	1,98	1,23	75	..
Voted	21,61,35,10	21,54,95,95	6,39,15	..
Capital				
Voted	4,93,00	4,93,00	..	..

Summary of Appropriation Accounts -contd.

<i>Number and title of grant or appropriation</i>	<i>Total grant or appropriation</i>	<i>Expenditure</i>	<i>Saving</i>	<i>Excess</i> (actual excess in rupees)
(1)	(2)	(3)	(4)	(5)
<i>(In Thousands of Rupees)</i>				
13. Food and Consumer Protection (Co-operation, Food and Consumer Protection Department) -concl'd. Loans				
Voted	9,00,00,00	9,00,00,00	..	..
14. Energy Department Revenue				
Charged	1	..	1	..
Voted	11,79,83,63	11,77,67,45	2,16,18	..
Capital				
Voted	4,90,00,00	4,90,00,00	..	..
Loans				
Voted	4,92,02	4,91,64	38	..
15. Environment and Forests Department Revenue				
Charged	8,72	..	8,72	..
Voted	1,83,25,80	1,58,66,87	24,58,93	..
Capital				
Voted	1,48,48,93	1,27,12,19	21,36,74	..
Loans				
Voted	8,16,00	8,16,00	..	..
16. Finance Department Revenue				
Charged	1	..	1	..
Voted	4,64,60,27	3,65,53,06	99,07,21	..
Capital				
Voted	1	..	1	..
Loans				
Voted	23,27,54	19,72,40	3,55,14	..

Summary of Appropriation Accounts -contd.

<i>Number and title of grant or appropriation</i>	<i>Total grant or appropriation</i>	<i>Expenditure</i>	<i>Saving</i>	<i>Excess (actual excess in rupees)</i>
(1)	(2)	(3)	(4)	(5)
<i>(In Thousands of Rupees)</i>				
17. Handlooms and Textiles (Handlooms, Handicrafts, Textiles and Khadi Department)				
Revenue				
<i>Charged</i>	14,66	14,66	..	..
Voted	5,23,11,86	5,06,32,37	16,79,49	..
Loans				
Voted	12,18,25	12,18,24	1	..
18. Khadi, Village Industries and Handicrafts (Handlooms, Handicrafts, Textiles and Khadi Department)				
Revenue				
<i>Charged</i>	1,41	1,38	3	..
Voted	62,84,44	62,85,91	..	1,47 (1,47,444)
Capital				
Voted	1,17,50	1,17,50	..	..
19. Health and Family Welfare Department				
Revenue				
<i>Charged</i>	32,55	26,39	6,16	..
Voted	23,71,22,44	20,15,92,13	3,55,30,31	..
Capital				
Voted	1,05,62,17	31,26,26	74,35,91	..
20. Higher Education Department				
Revenue				
<i>Charged</i>	2	..	2	..
Voted	10,54,88,84	8,27,42,08	2,27,46,76	..
Capital				
<i>Charged</i>	5,41	..	5,41	..
Voted	24,26,12	20,36,00	3,90,12	..

Summary of Appropriation Accounts -contd.

<i>Number and title of grant or appropriation (1)</i>	<i>Total grant or appropriation (2)</i>	<i>Expenditure (3)</i>	<i>Saving (4)</i>	<i>Excess (actual excess in rupees) (5)</i>
(In Thousands of Rupees)				
21. Highways Department				
Revenue				
<i>Charged</i>	10,41	..	10,41	..
Voted	12,02,67,37	10,36,96,72	1,65,70,65	..
Capital				
<i>Charged</i>	17,16,36	17,16,35	1	..
Voted	27,55,97,19	22,75,91,79	4,80,05,40	..
22. Police (Home, Prohibition and Excise Department)				
Revenue				
<i>Charged</i>	1,82,54	1,77,06	5,48	..
Voted	19,27,51,44	16,25,88,17	3,01,63,27	..
Capital				
Voted	2,31,71,19	1,89,20,35	42,50,84	..
Loans				
Voted	1,00,00	21,20	78,80	..
23. Fire and Rescue Services (Home, Prohibition and Excise Department)				
Revenue				
<i>Charged</i>	2	..	2	..
Voted	1,15,06,60	82,97,90	32,08,70	..
Capital				
Voted	8,89,43	3,10,57	5,78,86	..
24. Prisons (Home, Prohibition and Excise Department)				
Revenue				
<i>Charged</i>	54	50	4	..
Voted	93,24,37	82,18,97	11,05,40	..
Capital				
Voted	9,59,00	9,59,00	..	..

Summary of Appropriation Accounts -contd.

<i>Number and title of grant or appropriation (1)</i>	<i>Total grant or appropriation (2)</i>	<i>Expenditure (3)</i>	<i>Saving (4)</i>	<i>Excess (actual excess in rupees) (5)</i>
<i>(In Thousands of Rupees)</i>				
25. Motor Vehilces Acts - Administration (Home, Prohibition and Excise Department) Revenue				
<i>Charged</i>	1	..	1	..
Voted	61,56,61	51,06,06	10,50,55	..
26. Housing and Urban Development Department Revenue				
<i>Charged</i>	3	..	3	..
Voted	3,09,16,90	51,29,25	2,57,87,65	..
Capital				
Voted	5,19,87,88	1,43,73,39	3,76,14,49	..
Loans				
Voted	2,21,90,00	2,11,52,64	10,37,36	..
27. Industries Department Revenue				
<i>Charged</i>	1	..	1	..
Voted	80,04,35	34,98,96	45,05,39	..
Capital				
Voted	2,14,55,01	2,14,53,18	1,83	..
Loans				
Voted	4,23,97,61	3,66,91,61	57,06,00	..
28. Information and Publicity(Tamil Development, Religious Endowments and Information Department) Revenue				
Voted	35,54,47	33,25,84	2,28,63	..
Capital				
Voted	87,60	78,89	8,71	..

Summary of Appropriation Accounts -contd.

<i>Number and title of grant or appropriation</i>	<i>Total grant or appropriation</i>	<i>Expenditure</i>	<i>Saving</i>	<i>Excess</i> (actual excess in rupees)
(1)	(2)	(3)	(4)	(5)
<i>(In Thousands of Rupees)</i>				
28. Information and Publicity(Tamil Development, Religious Endowments and Information Department) -concl'd. Loans				
Voted	5,22	5,22	..	..
29. Tourism - Art and Culture (Tourism and Culture Department) Revenue				
Charged	9	..	9	..
Voted	71,64,52	69,24,77	2,39,75	..
Capital				
Voted	16,84,55	13,84,86	2,99,69	..
30. Stationery and Printing (Tamil Development, Religious Endowments and Information Department) Revenue				
Charged	10,02	10,00	2	..
Voted	65,33,15	55,89,66	9,43,49	..
Capital				
Voted	73,65	73,62	3	..
31. Information Technology Department Revenue				
Charged	1	..	1	..
Voted	7,76,09,24	7,58,25,64	17,83,60	..
32. Labour and Employment Department Revenue				
Charged	1	..	1	..
Voted	3,62,66,83	3,00,30,03	62,36,80	..
Capital				
Voted	7,44,64	3,28,86	4,15,78	..

Summary of Appropriation Accounts -contd.

<i>Number and title of grant or appropriation</i>	<i>Total grant or appropriation</i>	<i>Expenditure</i>	<i>Saving</i>	<i>Excess</i> (actual excess in rupees)
(1)	(2)	(3)	(4)	(5)
<i>(In Thousands of Rupees)</i>				
33. Law Department Revenue				
Voted	13,64,27	8,75,19	4,89,08	..
34. Municipal Administration and Water Supply Department Revenue				
Charged	3	..	3	..
Voted	20,71,52,51	20,66,09,03	5,43,48	..
Capital				
Voted	7,20,24,46	7,20,24,37	9	..
Loans				
Voted	1,51,93,52	1,02,52,48	49,41,04	..
35. Personnel and Administrative Reforms Department Revenue				
Charged	22,84,62	20,88,39	1,96,23	..
Voted	34,49,31	30,80,04	3,69,27	..
Capital				
Voted	15,82	16,37	..	55 (54,743)
36. Planning, Development and Special Initiatives Department Revenue				
Voted	39,66,12	33,65,02	6,01,10	..
Capital				
Voted	18,63,43	15,69,26	2,94,17	..
37. Prohibition and Excise (Home, Prohibition and Excise Department) Revenue				
Charged	3	..	3	..
Voted	46,09,65	43,92,80	2,16,85	..

Summary of Appropriation Accounts -contd.

<i>Number and title of grant or appropriation (1)</i>	<i>Total grant or appropriation (2)</i>	<i>Expenditure (3)</i>	<i>Saving (4)</i>	<i>Excess (actual excess in rupees) (5)</i>
<i>(In Thousands of Rupees)</i>				
38. Public Department Revenue				
<i>Charged</i>	8,00	..	8,00	..
Voted	1,50,88,75	1,30,30,76	20,57,99	..
Capital				
Voted	7,73,57	7,73,57	..	..
39. Buildings (Public Works Department) Revenue				
<i>Charged</i>	1	..	1	..
Voted	1,31,92,61	1,06,43,77	25,48,84	..
Capital				
Voted	3,04,12,59	2,06,44,87	97,67,72	..
40. Irrigation (Public Works Department) Revenue				
<i>Charged</i>	2	..	2	..
Voted	6,46,28,10	7,41,27,02	..	94,98,92 (94,98,92,099)
Capital				
<i>Charged</i>	24,72,03	24,63,02	9,01	..
Voted	5,49,66,62	3,35,97,41	2,13,69,21	..
41. Revenue Department Revenue				
<i>Charged</i>	2	..	2	..
Voted	23,49,11,20	18,55,63,27	4,93,47,93	..
Capital				
Voted	1,01,97	98,35	3,62	..
42. Rural Development and Panchayat Raj Department Revenue				
<i>Charged</i>	4,95	..	4,95	..
Voted	30,65,06,02	30,79,23,38	..	14,17,36 (14,17,35,603)
Capital				
Voted	9,71,89,98	9,70,48,61	1,41,37	..

Summary of Appropriation Accounts -contd.

<i>Number and title of grant or appropriation (1)</i>	<i>Total grant or appropriation (2)</i>	<i>Expenditure (3)</i>	<i>Saving (4)</i>	<i>Excess (actual excess in rupees) (5)</i>
<i>(In Thousands of Rupees)</i>				
43. School Education Department				
Revenue				
<i>Charged</i>	24	..	24	..
Voted	68,99,55,65	57,18,54,44	11,81,01,21	..
Capital				
Voted	1,61,90,86	1,50,68,07	11,22,79	..
Loans				
Voted	5,50	2,10	3,40	..
44. Small Industries Department				
Revenue				
<i>Charged</i>	13,98	13,97	1	..
Voted	63,12,94	35,02,98	28,09,96	..
Capital				
Voted	2,18,70	1,93,67	25,03	..
Loans				
Voted	9,82	9,82	..	..
45. Social Welfare and Nutritious Meal Programme Department				
Revenue				
<i>Charged</i>	1	..	1	..
Voted	16,14,91,90	14,68,32,58	1,46,59,32	..
Capital				
Voted	7,05,40	7,05,40	..	..
46. Tamil Development (Tamil Development, Religious Endowments and Information Department)				
Revenue				
<i>Charged</i>	6	..	6	..
Voted	28,17,36	24,09,04	4,08,32	..

Summary of Appropriation Accounts -contd.

<i>Number and title of grant or appropriation (1)</i>	<i>Total grant or appropriation (2)</i>	<i>Expenditure (3)</i>	<i>Saving (4)</i>	<i>Excess (actual excess in rupees) (5)</i>
<i>(In Thousands of Rupees)</i>				
47. Hindu Religious and Charitable Endowments (Tamil Development, Religious Endowments and Information Department) Revenue				
<i>Charged</i>	1,00,75	1,00,63	12	..
Voted	43,50,47	38,64,86	4,85,61	..
Capital				
Voted	1,07,25	40,96	66,29	..
48. Transport Department Revenue				
<i>Charged</i>	38	37	1	..
Voted	3,36,44,91	3,31,29,03	5,15,88	..
Capital				
Voted	1,02,42,59	1,02,89,52	..	46,93 (46,92,998)
Loans				
Voted	89,15,00	89,15,00	..	..
49. Youth Welfare and Sports Development Department Revenue				
<i>Charged</i>	1	..	1	..
Voted	49,99,57	48,80,89	1,18,68	..
Capital				
Voted	4,00	4,00	..	..
Loans				
Voted	2,50,00	2,50,00	..	..
50. Pension and Other Retirement Benefits Revenue				
<i>Charged</i>	87,98	28,53	59,45	..
Voted	62,02,42,47	60,38,67,71	1,63,74,76	..

Summary of Appropriation Accounts -contd.

<i>Number and title of grant or appropriation</i>		<i>Total grant or appropriation</i>	<i>Expenditure</i>	<i>Saving</i>	<i>Excess</i> (actual excess in rupees)
(1)		(2)	(3)	(4)	(5)
<i>(In Thousands of Rupees)</i>					
51.	Relief on account of Natural Calamities Revenue				
	Voted	6,85,00,39	6,88,39,60	..	3,39,21
53.	Debt Charges Revenue				(3,39,20,621)
	Charged	66,06,81,45	65,37,12,79	69,68,66	..
	Voted	..	..	..	..
54.	Public Debt - Repayment Loans				
	Charged	39,16,80,16	35,45,60,63	3,71,19,53	..
<hr/>					
TOTAL					
REVENUE	Charged	66,87,72,49	66,12,22,40	75,50,09	..
CAPITAL	Charged	41,93,80	41,79,37	14,43	..
LOANS	Charged	39,16,80,16	35,45,60,63	3,71,19,53	..
<hr/>					
TOTAL	Charged	1,06,46,46,45	1,01,99,62,40	4,46,84,05	..
<hr/>					
TOTAL					
REVENUE	Voted	4,10,70,13,47	3,70,94,46,21	40,88,24,22	1,12,56,96
CAPITAL	Voted	90,05,60,04	76,31,78,17	13,74,29,35	47,48
LOANS	Voted	19,03,43,77	17,81,55,90	1,21,87,87	..
<hr/>					
TOTAL	Voted	5,19,79,17,28	4,65,07,80,28	55,84,41,44	1,13,04,44
<hr/>					
GRAND TOTAL		6,26,25,63,73	5,67,07,42,68	60,31,25,49	1,13,04,44
<hr/>					

Summary of Appropriation Accounts-*contd.*

Expenditure exceeded the grants and appropriations in the following cases.
The excess requires regularisation.

Grants -

REVENUE

- 18. Khadi, Village Industries and Handicrafts (Handlooms, Handicrafts, Textiles and Khadi Department)
- 40. Irrigation (Public Works Department)
- 42. Rural Development and Panchayat Raj Department
- 51. Relief on Account of Natural Calamities

CAPITAL

- 35. Personnel and Administrative Reforms Department
- 48. Transport Department

As the grants and appropriations are for gross amounts required for expenditure, the expenditure figures shown against them do not include recoveries which are adjusted in the accounts in reduction of expenditure. However, under certain suspense heads (Grant Nos. 21,39 and 40) net budget provision was made; in these cases, therefore, the expenditure shown is also net, i.e., after taking into account the actual recoveries.

In respect of the following grants / appropriations the amount surrendered during the year was in excess of the ultimate saving resulting in the assessment of the requirement not having been made properly which was subsequently proved to be injudicious (or) defective budgeting.

Grants -

REVENUE

- 2. Governor and Council of Ministers

Summary of Appropriation Accounts-*contd.*

3. Administration of Justice
4. Adi-Dravidar and Tribal Welfare Department
10. Commercial Taxes (Commercial Taxes and Registration Department)
15. Environment and Forests Department
17. Handlooms and Textiles (Handlooms, Handicrafts, Textiles and Khadi Department)
19. Health and Family Welfare Department
22. Police (Home, Prohibition and Excise Department)
24. Prisons (Home, Prohibition and Excise Department)
33. Law Department
35. Personnel and Administrative Reforms Department
36. Planning, Development and Special Initiatives Department
37. Prohibition and Excise (Home, Prohibition and Excise Department)
45. Social Welfare and Nutritious Meal Programme Department
47. Hindu Religious and Charitable Endowments (Tamil Development, Religious Endowments and Information Department)

Summary of Appropriation Accounts-*contd.*

CAPITAL

9. Backward Classes, Most Backward Classes and Minorities Welfare Department
19. Health and Family Welfare Department
32. Labour and Employment Department
36. Planning, Development and Special Initiatives Department
39. Buildings (Public Works Department)
42. Rural Development and Panchayat Raj Department
43. School Education Department
47. Hindu Religious and Charitable Endowments (Tamil Development, Religious Endowments and Information Department)

LOANS

12. Co-operation (Co-operation, Food and Consumer Protection Department)
26. Housing and Urban Development Department

Appropriations-**REVENUE**

1. State Legislature
3. Administration of Justice
35. Personnel and Administrative Reforms Department

Summary of Appropriation Accounts-*concl'd.*

In respect of the following grants, surrender has been made, eventhough expenditure exceeded the grant resulting in the surrender proved to be injudicious (or) defective budgeting.

REVENUE

18. Khadi, Village Industries and Handicrafts
(Handlooms, Handicrafts, Textiles and Khadi
Department)
40. Irrigation (Public Works Department)
42. Rural Development and Panchayat Raj Department

The net expenditure figures are shown in Finance Accounts. The reconciliation between the total expenditure according to the Appropriation Accounts for 2007-2008 and that shown in the Finance Accounts for the year is shown below :

	Charged			Voted		
	Revenue	Capital	Loan	Revenue	Capital	Loan
<i>(In Thousands of Rupees)</i>						
Total expenditure according to Appropriation Accounts	66,12,22,40	41,79,37	35,45,60,63	3,70,94,46,21	76,31,78,17	17,81,55,90
Deduct -						
Total of recoveries	1,35,05	..	..	7,30,32,07	2,11,34,88	..
Net total expenditure as shown in Statement No. 10 of Finance Accounts	66,10,87,35	41,79,37	35,45,60,63	3,63,64,14,14	74,20,43,29	17,81,55,90

The details of recoveries referred to above are given in Appendix at page 382.

Certificate of the Comptroller and Auditor General of India

The Appropriation Accounts have been prepared and examined under my direction in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971. On the basis of the information and explanations that my officers required and have obtained, I certify that these accounts are correct, subject to the observations in my Report(s) on the accounts of the Government of Tamil Nadu being presented separately for the year ended 31st March 2008.

New Delhi,
The 29th Sep 2008



(VINOD RAI)
Comptroller and Auditor General of India

Grant No.1 - State Legislature

<i>Major heads</i>	<i>Total grant or appropriation (In Thousands of Rupees)</i>	<i>Actual expenditure</i>	<i>Excess + Saving -</i>
REVENUE			
2011. Parliament / State / Union Territory Legislatures			
2059. Public Works			
Voted			
Original	19,88,65 |		
Supplementary	10,19 |	19,98,84	18,86,86
			-1,11,98
Amount surrendered during the year (March 2008)			84,45
Charged			
Original	25,48 |		
Supplementary	7,07 |	32,55	31,82
			-73
Amount surrendered during the year (March 2008)			1,40

REVENUE**Notes and comments -**

1. Though the ultimate saving in the voted grant worked out to Rs 1,11.98 lakh, Rs 84.45 lakh only was surrendered during the year.
2. In view of the ultimate saving in the voted grant, the supplementary grant of Rs 10.19 lakh obtained in March 2008 proved excessive.
3. Saving in the voted grant worked out to 5.60 per cent.

Grant No.1 - State Legislature - conclud.

4. Saving in the voted grant occurred under -

Head		Total grant	Actual expenditure (in lakh of rupees)	Excess + Saving -
2011.02.103.I.AA. State Legislative Assembly Secretariat -				
O.	11,20.70			
S.	0.02			
R.	-2,08.14	9,12.58	9,10.78	-1.80

Token provision obtained through supplementary grant in March 2008 was towards tour travelling allowances and purchase of computers for Legislative Assembly Secretariat.

Withdrawal of provision by reappropriation in March 2008 was mainly due to lesser expenditure under salaries, dearness allowance, office expenses and clothing, tentage and stores.

Specific reasons for the final saving have not been communicated (July 2008).

5. Excess in the voted grant occurred under -

Head		Total grant	Actual expenditure (in lakh of rupees)	Excess + Saving -
2011.02.101.I.AB. Pay and Allowances of Members other than Speaker, Deputy Speaker and Ministers -				
O.	7,38.58			
S.	10.16			
R.	98.56	8,47.30	8,46.28	-1.02

Additional provision obtained through supplementary grant and enhancement of provision by reappropriation in March 2008 were towards payment of other allowances to the Members of the Legislative Assembly, payment of salary, wages to the mazdoors in the Legislative Assembly Secretariat and settlement of bills relating to tour travelling allowances, etc.

Specific reasons for the final saving have not been communicated (July 2008).

Grant No.2 - Governor and Council of Ministers

<i>Major heads</i>	<i>Total grant or appropriation (In Thousands of Rupees)</i>	<i>Actual expenditure</i>	<i>Excess + Saving -</i>
--------------------	--	-------------------------------	------------------------------

REVENUE

2012. President, Vice President /
Governor, Administrator of
Union Territories
2013. Council of Ministers
2052. Secretariat - General Services
2059. Public Works

Voted

Original	17,27,97			
Supplementary	1,66,98	18,94,95	17,63,42	-1,31,53
Amount surrendered during the year (March 2008)				1,82,63

Charged

Original	4,65,40			
Supplementary	5,90	4,71,30	4,54,52	-16,78
Amount surrendered during the year (March 2008)				13,24

Notes and comments -

1. In view of the ultimate saving in the voted grant, supplementary grant of Rs 1,66.98 lakh obtained in March 2008 proved excessive.
2. As the ultimate saving in the voted grant worked out to Rs 1,31.53 lakh, surrender of Rs 1,82.63 lakh during the year proved injudicious.
3. Saving in the voted grant worked out to 6.94 *per cent*.
4. In view of the ultimate saving in the charged appropriation, the supplementary appropriation of Rs 5.90 lakh obtained in March 2008 proved unnecessary.

Grant No.2 - Governor and Council of Ministers-contd.

5. Though the ultimate saving in the charged appropriation worked out to Rs 16.78 lakh, Rs 13.24 lakh only was surrendered during the year.

6. Saving occurred persistently in the voted grant during the preceding five years also as under-

Saving		
Year	Amount (in lakh of rupees)	Percentage
2002-03	1,61.55	17.65
2003-04	78.67	6.94
2004-05	2,44.49	18.49
2005-06	3,08.49	17.45
2006-07	2,53.66	14.23

7. Saving in the voted grant was the net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes.

8. Saving in the voted grant occurred under -

Head		Total grant	Actual expenditure (in lakh of rupees)	Excess (+) Saving (-)
(i) 2013.00.108.I.AB. Settlement of Air Travel expenses incurred by the Chief Minister and other Ministers -				
O.	1,60.00			
R.	-1,41.78	18.22	17.88	-0.34
Withdrawal of provision by reappropriation in March 2008 was due to cancellation of tour programmes by the officials.				
Air travel expenses which could not be arrived at actually in advance resulted in the final saving.				
(ii) 2013.00.800.I.AA. Other Expenditure -				
O.	2,97.60			
S.	7.48			
R.	-1,15.27	1,89.81	1,89.36	-0.45

Grant No.2 - Governor and Council of Ministers-*contd.*

Additional provision obtained through supplementary grant in March 2008 was towards purchase of a new vehicle for the use of Honourable Minister for Animal Husbandry.

Withdrawal of provision by reappropriation in March 2008 was due to revised tariff for electricity and less usage of phones, cancelling of tour programmes and non-utilisation of funds for office expenses.

The telephone charges and other contingent expenditure which could not be arrived at actually in advance resulted in final saving.

9. Excess in the voted grant occurred under -

Head		Total grant	Actual expenditure (in lakh of rupees)	Excess (+) Saving (-)
(i) 2052.00.090.I.AC. Personal Staff of Ministers -				
O.	7,25.71			
S.	43.00			
R.	58.44	8,27.15	8,35.95	+8.80

Additional provision obtained through supplementary grant in March 2008 was towards payment of other contingent expenditure.

Enhancement of provision by reappropriation in March 2008 was due to payment of other allowances, medical charges, house rent allowances, city compensatory allowances to Ministers and payment of enhanced dearness allowance to personal staff of Ministers which was partly offset by non-utilisation of funds for office expenses.

The final excess was due to increase in settlement of Travel Allowance Bills and out of pocket expenses of the outsiders who were appointed as the personal staff of Ministers.

(ii) 2013.00.108.I.AA.
Tour Expenses -

O.	65.00			
R.	-5.92	59.08	1,13.29	+54.21

Withdrawal of provision by reappropriation in March 2008 was due to cancellation of tour programmes.

Reasons for the final excess have not been communicated (July 2008).

(iii) 2013.00.101.I.AA.
Salary of Ministers and
Deputy Ministers -

O.	79.87			
R.	25.74	1,05.61	98.83	-6.78

Grant No.2 - Governor and Council of Ministers-concl.d.

Enhancement of provision by reappropriation in March 2008 was due to payment of other allowances, medical charges, house rent allowances and city compensatory allowance to Ministers.

The Minister's Salaries, Medical expenditure and other allowance which could not be predicted, resulted in the final saving.

10. Saving in the charged appropriation occurred under -

Head		Total appropriation	Actual expenditure (in lakh of rupees)	Excess (+) Saving (-)
(i) 2012.03.103.I.AF. Household Establishment of the Governor -				
O.	2,26.82			
S.	0.01			
R.	-33.08	1,93.75	1,94.66	+0.91

Token provision obtained through supplementary appropriation in March 2008 was towards payment of wages for Governor's household establishment.

Withdrawal of provision by reappropriation in March 2008 was due to lesser claim of pay, dearness allowance and other allowances due to transfer of employees to parent department, lesser provision for electricity and water charges due to revised tariff, non-filling up of various posts in Government offices due to ban on recruitment and cancelling of tour programmes.

(ii) 2012.03.090.I.AA. Governor's Secretariat -				
O.	1,03.92			
S.	5.63			
R.	-9.23	1,00.32	97.03	-3.29

Additional provision obtained through supplementary appropriation in March 2008 was towards purchase of computer and accessories for Governor's Secretariat.

Withdrawal of provision by reappropriation in March 2008 was due to lesser claim of pay, dearness allowance and other allowances due to transfer of employees to parent departments, non-utilisation of funds for office expenses, revised tariff for electricity for occupying offices in Government Building.

Reasons for the final saving have not been communicated (July 2008).

Grant No.3 - Administration of Justice

<i>Major heads</i>	<i>Total grant or appropriation (In Thousands of Rupees)</i>	<i>Actual expenditure</i>	<i>Excess + Saving -</i>
REVENUE			
2014. Administration of Justice			
2059. Public Works			
2230. Labour and Employment			
3604. Compensation and Assignments to Local Bodies and Panchayati Raj Institutions			
Voted			
Original	2,26,12,54 |		
Supplementary	19 |	2,26,12,73	1,96,80,96
Amount surrendered during the year (March 2008)			-29,31,77
			30,28,73
Charged			
Original	43,41,90 |		
Supplementary	67,99 |	44,09,89	42,65,56
Amount surrendered during the year (March 2008)			-1,44,33
			2,07,58

REVENUE**Notes and comments -**

1. As the ultimate saving in the voted grant worked out to Rs 29,31.77 lakh only, surrender of Rs 30,28.73 lakh during the year proved injudicious.
2. Saving in the voted grant worked out to 12.97 *per cent*.
3. As the ultimate saving in the charged appropriation worked out to Rs 1,44.33 lakh only, surrender of Rs 2,07.58 lakh proved injudicious.
4. In view of the ultimate saving in the charged appropriation, supplementary appropriation obtained to the extent of Rs 18.21 lakh in March 2008 proved unnecessary.
5. Saving in the voted grant was the net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes.

Grant No.3 - Administration of Justice-contd.

6. Saving in the voted grant occurred under-

	Head	Total grant	Actual expenditure (in lakh of rupees)	Excess + Saving -
(i)(a)	2014.00.105.I.AB. Mofussil, Civil and Sessions Courts -Regular Establishments -			
	O. 78,33.17			
	S. 0.03			
	R. -10,87.91	67,45.29	67,68.24	+22.95
(b)	2014.00.105.I.AC. Mofussil, Civil and Sessions Courts -Copyist Establishments -			
	O. 11,18.39			
	S. 0.01			
	R. -3,48.89	7,69.51	7,72.55	+3.04
(c)	2014.00.105.I.AD. Mofussil, Civil and Sessions Courts - Process Service Establishments -			
	O. 34,24.01			
	S. 0.02			
	R. -3,14.14	31,09.89	31,25.81	+15.92

Token provision obtained through supplementary grant in November 2007 under items (a), (b) and (c) was due to Government constituting various Courts viz. District Munsif-cum-Judicial Magistrate Court at Vadipatti, Uthukottai, Pappireddipatti, Vedaranyam and Sriperumbudur, District Munsif Court at Oddanchatram, Additional District Munsif Court at Gudalur, Poonamallee and Vaniyambadi, District Sessions Court and Chief Judicial Magistrate Court at Dharmapuri and Thiruvavur, Sub-Court at Neyveli, Rasipuram and Thiruchengode, Special Court at Madurai, Coimbatore, Nagercoil and Perambalur, Mahila Court at Chengalpattu and Pudukkottai and Evening Courts in six corporation areas with supporting staff besides sanction of recurring and non-recurring expenditure and the token provision obtained in March 2008 under item (c) was towards fixed travelling allowance for Process Service Establishments of District Courts.

Withdrawal of provision by reappropriation in March 2008 was due to non-constitution of Thiruvavur District Court, TNPID Act cases court at Madurai and Coimbatore, Mahila Court at Chinglepet and Pudukkottai and also some sub-courts even though sanctioned by the Government and also delayed constitution of New Courts under item (a), non-filling up of 305 vacant posts of Copyist, Reader/Examiner, Copyist Superintendent, Junior Assistant - cum -Typist in the sub-ordinate Judiciary under item (b) and non-filling up of 663 vacant posts of Senior Bailiff, Junior Bailiff, Process Server in the sub-ordinate Judiciary under item (c).

Final excess was mainly on salary components under items (a), (b) and (c).

Grant No.3 - Administration of Justice-contd.

	Head		Total grant	Actual expenditure (in lakh of rupees)	Excess + Saving -
(ii)(a)	2014.00.108.I.AA. Regular Establishments -				
	O.	53,43.45			
	S.	0.04			
	R.	-9,97.41	43,46.08	43,75.56	+29.48
(b)	2014.00.107.I.AA. Regular Establishments -				
	O.	6,40.83			
	R.	-1,42.13	4,98.70	4,99.60	+0.90

Token provision obtained through supplementary grant in November 2007 under item (a) was due to Government constituting various courts, viz. District Munsif-*cum*-Judicial Magistrate Court at Vadipatti, Uthukottai, Pappireddipatti, Vedaranyam and Sriperumbudur, District Munsif Court at Oddanchatram, Additional District Munsif Court at Gudalur, Poonamallee and Vaniyambadi, District Sessions Court and Chief Judicial Magistrate Court at Dharmapuri and Thiruvavur, Sub-Court at Neyveli, Rasipuram and Thiruchengode, Special Court at Madurai, Coimbatore, Nagercoil and Perambalur, Mahila Court at Chengalpattu and Pudukkottai and Evening Courts in six corporation areas with supporting staff besides sanction of recurring and non-recurring expenditure and the token provision obtained in March 2008 under item (a) was towards payment of property tax and purchase of furniture, machineries and equipments.

Withdrawal of provision by reappropriation in March 2008 was due to non-constitution of Chief Judicial Magistrate Court at Thiruvavur and non-filling up of 357 vacant posts in different categories under item (a) and non-filling up of 32 vacant posts in different categories in Chief Metropolitan Magistrate Court under item (b).

Final excess was mainly on salary items under item (a).

7. Excess in the voted grant occurred under -

	Head		Total grant	Actual expenditure (in lakh of rupees)	Excess + Saving -
(i)	2059.01.053.I.AM. Buildings - Administration of Justice (High Court Buildings) - Administered by Chief Engineer (Buildings) -				
	O.	2,12.08			
	S.	0.01			
	R.	1,21.24	3,33.33	3,29.22	-4.11

Token provision obtained through supplementary grant and enhancement of provision by reappropriation in March 2008 were towards minor works, periodical maintenance of the buildings of High Court, Madras and for the purchase of certain machineries and equipments viz. provision of air conditioner for certain courts.

Reasons for the final saving have not been communicated (July 2008).

Grant No.3 - Administration of Justice-contd.

Head		Total grant	Actual expenditure (in lakh of rupees)	Excess + Saving -
(ii)	2014.00.800.I.AJ. Constitution of State Legal Service Authority -			
	O.	5,60.46		
	S.	0.01		
	R.	75.53	6,36.00	6,36.99
				+0.99
Token provision obtained through supplementary grant and enhancement of provision by reappropriation in March 2008 were towards grants-in-aid to the Tamil Nadu Legal Service Authority, Chennai.				
(iii)	2014.00.105.III.SA. Fast Track Courts -			
	O.	5,71.10		
	R.	15.00	5,86.10	6,34.87
				+48.77
Enhancement of provision by reappropriation in March 2008 and final excess were due to filling up of vacant posts in phased manner.				
(iv)	2230.01.103.I.AK. Labour Welfare Fund - Controlled by the Registrar of High Court -			
	O.	87.94		
	S.	0.01		
	R.	12.65	1,00.60	1,00.60
				. .
Token provision obtained through supplementary grant in March 2008 was due to contributions to specific fund payable to Labour Welfare Board.				
Enhancement of provision by reappropriation in March 2008 was due to settlement of compensation payable to Labour Welfare Board and pending fine amount levied from Labour Courts.				

8. Saving in the charged appropriation occurred under -

Head		Total appropriation	Actual expenditure (in lakh of rupees)	Excess + Saving -
(i)(a)	2014.00.102.I.AB. Translation and Printing Department -			
	O.	2,65.90		
	R.	-1,20.54	1,45.36	1,46.07
				+0.71

Grant No.3 - Administration of Justice-concl'd.

	Head		Total appropriation (in lakh of rupees)	Actual expenditure (in lakh of rupees)	Excess + Saving -
(b)	2014.00.102.I.AD. Extension of Jurisdiction to Pondicherry -				
	O.	28.49			
	R.	-13.92	14.57	14.03	-0.54
Withdrawal of provision by reappropriation in March 2008 was due to non-filling up of 34 vacant posts under item (a) and lesser provision made under salary components under item (b).					
(ii)	2014.00.102.I.AA. Judges and Registrars -				
	O.	33,15.27			
	S.	18.21			
	R.	-1,50.69	31,82.79	32,42.36	+59.57

Additional provision obtained through supplementary appropriation in March 2008 was towards purchase of computer and accessories.

Withdrawal of provision by reappropriation in March 2008 was due to transfer of staff members from Principal seat to Madurai Bench of Madras High Court, Madurai, considerable deduction in electricity charges due to austerity measures taken on the directions of the Honourable Chief Justice, proposed Protocol car not being purchased due to administrative reasons and the demand for water charges not received in time from the Board.

Final excess was mainly on salary components.

9. Excess in the charged appropriation occurred under -

	Head		Total appropriation (in lakh of rupees)	Actual expenditure (in lakh of rupees)	Excess + Saving -
	2014.00.102.I.AI. Madurai Bench of Madras High Court -				
	O.	7,32.12			
	S.	49.78			
	R.	77.68	8,59.58	8,63.09	+3.51

Additional provision obtained through supplementary appropriation in March 2008 was towards salaries.

Enhancement of provision by reappropriation in March 2008 was due to filling up of vacant posts in phased manner and increase in the present strength.

Final excess was mainly on festival advance.

Grant No. 4 - Adi-Dravidar and Tribal Welfare Department

<i>Major heads</i>	<i>Total grant or appropriation (In Thousands of Rupees)</i>	<i>Actual expenditure</i>	<i>Excess + Saving -</i>
REVENUE			
2225. Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes			
2235. Social Security and Welfare			
2251. Secretariat - Social Services			
2551. Hill Areas			
Voted			
Original 6,14,55,15 |			
Supplementary 21,06,15 |	6,35,61,30	5,93,15,19	-42,46,11
Amount surrendered during the year (March 2008)			53,95,53
Charged			
Original 4,00,01 |			
Supplementary . . |	4,00,01	2,83,05	-1,16,96
Amount surrendered during the year (March 2008)			1,16,94
CAPITAL			
4225. Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes			
Voted			
Original 22,99,63 |			
Supplementary 57,62,05 |	80,61,68	66,84,02	-13,77,66
Amount surrendered during the year (March 2008)			13,77,65

Grant No. 4 - Adi-Dravidar and Tribal Welfare Department - *contd.*

REVENUE

Notes and comments -

1. As the ultimate saving in the voted grant worked out to Rs 42,46.11 lakh only, surrender of Rs 53,95.53 lakh during the year proved injudicious.
2. Saving in the voted grant worked out to 6.68 *per cent*.
3. Saving in the charged appropriation worked out to 29.24 *per cent*.
4. Saving in the voted grant was the net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes.
5. Saving in the voted grant occurred under -

	<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure (In lakh of Rupees)</i>	<i>Excess + Saving -</i>
(i)(a)	2225.01.277.I.AA. School Education -				
	O.	1,44,51.41			
	S.	0.01			
	R.	-34,87.40	1,09,64.02	1,14,24.94	+4,60.92
(b)	2225.01.277.I.AE. Hostels -				
	O.	76,73.98			
	S.	8,15.52			
	R.	-16,11.28	68,78.22	70,08.42	+1,30.20
(c)	2225.01.277.II.KD. Hostels -				
	O.	8,86.95			
	S.	2,99.24			
	R.	-3,82.51	8,03.68	8,65.51	+61.83
(d)	2225.01.277.II.KF. Upgrading of Adi-Dravidar Welfare Middle School into High School -				
	O.	4,52.13			
	S.	0.02			
	R.	-1,44.09	3,08.06	3,01.82	-6.24

Grant No. 4 - Adi-Dravidar and Tribal Welfare Department - contd.

<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure (In lakh of Rupees)</i>	<i>Excess + Saving -</i>
(e) 2225.80.001.I.AA. District Staff - Adi-Dravidar Tribal Welfare Department -				
O.	23,24.78			
S.	0.01			
R.	-5,97.63	17,27.16	17,74.36	+47.20

Token provision obtained through supplementary grant in March 2008 under items (a), (d) and (e) and provision obtained under items (b) and (c) in November 2007 and March 2008 were towards payment to contract employees under (a) and (e), expenditure on purchase of materials, stores and equipments under (d), clothing, tentage and stores, feeding and dietary charges and miscellaneous under items (b) and (c) due to increase of 1000 seats in Adi Dravidar School/College Hostels, salaries, office expenses, rent, rates and taxes, materials and supplies, other charges, purchase of books and periodicals/library etc., clothing, tentage and stores, machinery and equipments, feeding and dietary charges under item (e).

Withdrawal of provision by reappropriation in March 2008 was due to lesser expenditure towards salaries, wages, dearness allowance, rent, rates and taxes under items (a) to (e), travel expenses and other contingencies under items (a), (d) and (e), maintenance, materials and supplies under items (a), (b) and (c), expenses on conducted tours, cost of text books and training under item (a), clothing, tentage and stores and miscellaneous under item (c), motor vehicles, petroleum, oil and lubricants, prizes and awards, computer and accessories under item (e). The decrease was partly offset by increase towards payments for professional and special services under items (a), (b) and (e), feeding charges under item (c), other charges under items (a) and (b), travel expenses and materials and supplies under item (d).

Reasons for the final excess under items (a), (b), (c) and (e) and saving under item (d) have not been communicated (July 2008).

(ii) 2225.02.277.I.AA. Schools -				
O.	28,78.02			
S.	2,32.68			
R.	4,24.02	35,34.72	28,47.13	-6,87.59

Provision obtained through supplementary grant in November 2007, token provision obtained through supplementary grant and enhancement of provision by reappropriation in March 2008 were towards clothing, tentage and stores, feeding charges and towards dearness allowance, payments for professional and special services and miscellaneous due to increase of seats in Adi-Dravidar School/College Hostels. The increase was partly offset by decrease towards salaries, wages, travel expenses, office expenses, rent, rate and taxes and scholarship and stipends.

Reasons for the final saving have not been communicated (July 2008).

(iii) 2225.01.277.II.JG. School Education under Special Component Plan -				
O.	27,99.33			
S.	3,63.19			
R.	-7,27.59	24,34.93	24,41.27	+6.34

Grant No. 4 - Adi-Dravidar and Tribal Welfare Department - contd.

Provision obtained through supplementary grant in November 2007 and token provision obtained in March 2008 were towards improving the quality of uniforms to students. Withdrawal of provision by reappropriation in March 2008 was due to lesser expenditure on office expenses, cost of books/notebooks/slates etc. which was partly offset by increase in clothing, tentage and stores.

Reasons for the final excess have not been communicated (July 2008).

	Head		Total grant	Actual expenditure (In lakh of Rupees)	Excess + Saving -
(iv)	2225.01.277.III.SA. Educational Concessions -				
	O.	83,39.10			
	R.	-63,74.75	19,64.35	21,92.08	+2,27.73

Withdrawal of provision by reappropriation in March 2008 was towards lesser expenditure on scholarships and stipends.

Reasons for the final excess have not been communicated (July 2008).

(v)	2225.01.793.III.SB. Welfare Schemes for Scheduled Castes under Special Component Plan -				
	O.	52,00.00			
	R.	-3,02.01	48,97.99	48,97.96	-0.03

Withdrawal of provision by reappropriation in March 2008 was due to lesser expenditure towards grants-in-aid.

(vi)(a)	2225.02.277.III.SD. Development of Primitive Tribal Group -				
	O.	2,55.00			
	S.	0.01			
	R.	-2,25.51	29.50	49.34	+19.84
(b)	2225.02.794.III.SA. Welfare Schemes for Schedules Tribes in IRDP Blocks under Tribal Sub Plan -				
	O.	3,27.00			
	S.	0.01			
	R.	-1,59.20	1,67.81	1,67.81	..

Grant No. 4 - Adi-Dravidar and Tribal Welfare Department - contd.

Token provision obtained through supplementary grant in March 2008 under items (a) and (b) was towards development of Primitive Tribal Group and welfare of scheduled tribes in Integrated Rural Development Blocks. Withdrawal of provision by reappropriation in March 2008 was due to lesser expenditure incurred towards grants-in-aid.

Reasons for the final excess under item (a) have not been communicated (July 2008).

6. Excess in the voted grant occurred under -

<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure (In lakh of Rupees)</i>	<i>Excess + Saving -</i>
(i)(a) 2225.01.277.I.AH. Compensation to Universities -				
O.	2,15.82			
S.	27.26			
R.	1,14.83	3,57.91	3,46.38	-11.53
(b) 2225.01.277.II.KL. Assistance to Scheduled Caste/ Scheduled Tribe/ Scheduled Caste converts to Christianity for Higher Educational Special Scholarship Scheme -				
O.	10,29.50			
S.	73.11			
R.	17.68	11,20.29	12,95.16	+1,74.87

Additional provision obtained through supplementary grant in November 2007 and token provision obtained through supplementary grant and enhancement of provision by reappropriation in March 2008 were towards tuition fees concession for 109 students of Scheduled Castes/Scheduled Tribe/Scheduled Caste converts Christianity in Dr.Ambedkar Law University under item (a), additional requirement for Higher Educational Special Scholarship Scheme and clearance of backlog applications pending in Tiruchirapalli, Thanjavur, Perambalur Districts under item (b).

Reasons for the final excess under item (b) and for the final saving under item (a) have not been communicated (July 2008).

(ii)(a) 2225.01.277.I.AV. Special Scholarship Scheme to Scheduled Caste/ Scheduled Tribe students who are at Post-Matric level -				
O.	4,10.53			
S.	0.01			
R.	1,77.03	5,87.57	6,01.59	+14.02

Grant No. 4 - Adi-Dravidar and Tribal Welfare Department - contd.

	Head		Total grant	Actual expenditure (In lakh of Rupees)	Excess + Saving -
(b)	2225.01.277.II.KH. Abroad Scholarship to Scheduled Caste/Scheduled Tribe students for Higher studies -				
	O.	10.00			
	S.	0.01			
	R.	16.17	26.18	26.18	..
(c)	2225.01.277.II.KM. Educational Concessions -				
	O.	35,40.95			
	S.	0.01			
	R.	80,29.87	1,15,70.83	1,20,36.68	+4,65.85
(d)	2225.01.277.VI.UA. Educational Concessions -				
	O.	0.02			
	S.	0.01			
	R.	41.51	41.54	40.25	-1.29
(e)	2225.02.277.III.SA. Government of India Post-Matric Scholarships -				
	O.	56.74			
	S.	0.01			
	R.	14.58	71.33	80.25	+8.92

Token provision obtained through supplementary grant and enhancement of provision by reappropriation in March 2008 under items (a) to (e) were towards additional requirement on scholarships and stipends to the Adi-dravidar and Tribal students.

Reasons for the final excess under items (a), (c) and (e) and savings under item (d) have not been communicated (July 2008).

(iii)	2225.01.277.II.JJ. Upgrading of Adi Dravidar Welfare Primary Schools into Middle schools under Special Component Plan -				
	O.	82.79			
	R.	24.43	1,07.22	1,10.92	+3.70

Enhancement of provision by reappropriation in March 2008 was towards additional requirements under salaries and dearness allowance which was partly offset by decrease in other contingencies.

Grant No. 4 - Adi-Dravidar and Tribal Welfare Department - contd.

Reasons for the final excess have not been communicated (July 2008).

<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure (In lakh of Rupees)</i>	<i>Excess + Saving -</i>
(iv)(a) 2225.01.277.II.KJ. Supply of free bicycle to all girl students belonging to Scheduled Caste/ Scheduled Tribe, Scheduled Caste converts to Christianity studying in Standard XI and XII in the Government/Government Aided Higher Secondary Schools -				
O.	13,51.55			
S.	0.01			
R.	1,51.23	15,02.79	15,02.79	. .
(b) 2225.01.277.II.KO. Supply of free bicycles to all boy students belonging to Scheduled Caste/ Scheduled Tribe, Scheduled Caste converts to Christianity studying in Standard XI and XII in the Government/Government Aided Higher Secondary Schools -				
O.	12,64.52			
S.	0.01			
R.	1,32.82	13,97.35	13,97.35	. .
Token provision obtained through supplementary grant and enhancement of provision by reappropriation in March 2008 under items (a) and (b) were towards additional requirements for bi-cycles to students.				
(v) 2225.01.283.II.JA. House sites/Infrastructure facilities for Adi-Dravidars -				
O.	6,50.09			
S.	0.01			
R.	-23.88	6,26.22	6,64.53	+38.31

Token provision obtained through supplementary grant in March 2008 was towards additional requirements for payments of professional and special services and withdrawal of provision by reappropriation in March 2008 was due to lesser expenditure towards advertising and publicity, grants-in-aid and lands.

Reasons for the final excess have not been communicated (July 2008).

Grant No. 4 - Adi-Dravidar and Tribal Welfare Department - contd.

Head		Total grant	Actual expenditure (In lakh of Rupees)	Excess + Saving -
(vi)	2225.02.102.I.AB. Tribal Welfare Board -			
	S.	0.01		
	R.	99.99	1,00.00	1,00.00 . .
Token provision obtained through supplementary grant and enhancement of provision by reappropriation in March 2008 were towards implementing various welfare schemes for Tribals.				
(vii)	2225.02.277.II.KB. Assistance to non - Governmental Organisation -			
	O.	23.64		
	S.	0.01		
	R.	34.22	57.87	57.87 . .
Token provision obtained through supplementary grant and enhancement of provision by reappropriation in March 2008 were towards additional requirements of grant to school run by SFRD Trust.				
(viii)	2235.01.200.VI.UA. Assistance to the people of Scheduled Caste/ Scheduled Tribe Community affected by riots -			
	O.	2,25.00		
	R.	-55.18	1,69.82	2,93.17 +1,23.35
Withdrawal of provision by reappropriation in March 2008 was due to lesser expenditure towards compensation.				
Reasons for the final excess have not been communicated (July 2008).				
(ix)	2235.60.200.III.SD. Rehabilitation of Bonded Labourers -			
	S.	0.01		
	R.	14.99	15.00	15.00 . .
Token provision obtained through supplementary grant and enhancement of provision by reappropriation in March 2008 were towards implementing the schemes for rehabilitation of bonded labourers.				

Grant No. 4 - Adi-Dravidar and Tribal Welfare Department - *contd.*

7. In respect of the head mentioned below, expenditure had been incurred for payment on training without provision either in the Budget or supplementary grant and exceeded the limits prescribed in New Service Rules constituting New Service/New Instrument of Service. Failure to observe the prescribed procedure had led to incurring of the expenditure on the scheme without the authority of the Legislature.

Head		Total grant	Actual expenditure (In lakh of Rupees)	Excess + Saving -
2225.01.277.II.KT. Establishing Language Teaching Laboratories in Adi-Dravidar and Tribal Welfare Schools -				
R.	29.29	29.29	29.26	-0.03

8. Significant saving in the charged appropriation occurred under -

Head		Total appropriation (In lakh of Rupees)	Actual expenditure (In lakh of Rupees)	Excess + Saving -
2225.01.283.II.JA. House sites/Infrastructure facilities for Adi-Dravidars -				
O.	4,00.00			
R.	-1,16.93	2,83.07	2,83.05	-0.02

Withdrawal of provision by reappropriation in March 2008 was due to lesser expenditure incurred towards lands.

CAPITAL

Notes and comments -

1. Saving in the grant worked out to 17.09 *per cent.*
2. Saving in the grant occurred under -

Head		Total grant	Actual expenditure (In lakh of Rupees)	Excess + Saving -
(i)(a) 4225.01.190.II.JE. Contribution towards the Share Capital of Tamil Nadu Adi-Dravidar Housing and Development Corporation -				
O.	3,31.50			
R.	-3,31.50	..	..	..

Grant No. 4 - Adi-Dravidar and Tribal Welfare Department - *concl'd.*

Head		Total grant	Actual expenditure (In lakh of Rupees)	Excess + Saving -
(b) 4225.01.800.II.JB. Provision of Infrastructure facilities in Adi-Dravidar Habitations under Rural Infrastructure Development Fund -				
O.	10,00.00			
R.	-10,00.00	..	..	..

Withdrawal of entire provision by reappropriation in March 2008 under items (a) and (b) was due to non-receipt of orders from Government for major works.

(ii) 4225.01.277.II.JB. Construction of Adi-Dravidar Welfare School Buildings -				
O.	2,67.70			
R.	-1,99.90	67.80	67.80	..

Withdrawal of provision by reappropriation in March 2008 was due to lesser expenditure on Major Works.

3.. Excess in the voted grant occurred under -

Head		Total grant	Actual expenditure (In lakh of Rupees)	Excess + Saving -
4225.01.277.II.JK. Upgrading Infrastructure facilities in High / Higher Secondary Schools of Adi-Dravidar and Tribal Welfare Department with loan assistance of NABARD under RIDF XII -				
S.	43,64.34			
R.	2,15.66	45,80.00	45,80.00	..

Provision obtained through supplementary grant in November 2007 and March 2008 and enhancement of provision by reappropriation were towards upgrading the infrastructure facilities in 132 High School /Higher Secondary Schools of Adi-Dravidar Welfare Department with loan assistance from NABARD.

Grant No. 5 - Agriculture Department

<i>Major heads</i>	<i>Total grant or appropriation</i>	<i>Actual expenditure</i>	<i>Excess + Saving -</i>
<i>(In Thousands of Rupees)</i>			

REVENUE

- 2059. Public Works
- 2202. General Education
- 2401. Crop Husbandry
- 2402. Soil and Water Conservation
- 2415. Agricultural Research and Education
- 2435. Other Agricultural Programmes
- 2501. Special Programmes for Rural Development
- 2551. Hill Areas
- 2702. Minor Irrigation
- 2705. Command Area Development
- 3451. Secretariat - Economic Services

Voted

Original	10,87,96,32	|			
Supplementary	37,35,03	|	11,25,31,35	9,56,80,31	-1,68,51,04
Amount surrendered during the year (March 2008)					1,61,92,89

Charged

Original	3	|			
Supplementary	12,93	|	12,96	11,55	-1,41
Amount surrendered during the year (March 2008)					3

Grant No. 5 - Agriculture Department - contd.

<i>Major heads</i>	<i>Total grant or appropriation (In Thousands of Rupees)</i>	<i>Actual expenditure</i>	<i>Excess + Saving -</i>
CAPITAL			
4401. Capital Outlay on Crop Husbandry			
4402. Capital Outlay on Soil and Water Conservation			
4435. Capital Outlay on Other Agricultural Programmes			
4551. Capital Outlay on Hill Areas			
4705. Capital Outlay on Command Area Development			
Voted			
Original	81,28,94		
Supplementary	11,56,98	92,85,92	89,78,90
Amount surrendered during the year (March 2008)			3,02,21
LOANS			
6401. Loans for Crop Husbandry			
Voted			
Original	. .		
Supplementary	30,00,00	30,00,00	30,00,00
Amount surrendered during the year			Nil

REVENUE**Notes and comments -**

1. Though the ultimate saving in the voted grant worked out to Rs 1,68,51.04 lakh, Rs 1,61,92.89 lakh only was surrendered during the year.
2. Saving in the voted grant worked out to 14.97 per cent.

Grant No. 5 - Agriculture Department - contd.

3. Saving occurred persistently in the voted grant during the preceding five years also as under-

Year	Saving	
	Amount (in lakh of rupees)	Percentage
2002-2003	1,10,66.89	18.11
2003-2004	45,10.00	6.52
2004-2005	55,21.16	5.94
2005-2006	69,72.14	8.58
2006-2007	69,50.78	7.16

4. Saving in the voted grant was the net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes.

5. Saving in the voted grant occurred mainly under -

Head		Total grant	Actual expenditure (in lakh of rupees)	Excess + Saving -
(i) 2401.00.109.I.AK. Training and Visits -				
O.	1,35,27.95			
S.	67.89			
R.	- 45,80.80	90,15.04	91,19.14	+1,04.10
(ii) 2401.00.119.I.AW. Development of Horticulture in Districts -				
O.	23,22.17			
S.	33.66			
R.	- 23,55.83	..	0.01	+0.01
(iii) 2401.00.110.II.JE. National Agricultural Insurance Scheme to Non-Loanee/Tenant farmers and Loanee farmers -				
S.	15,00.00			
R.	-8,38.39	6,61.61	6,61.61	..

Grant No. 5 - Agriculture Department - contd.

<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure (in lakh of rupees)</i>	<i>Excess + Saving -</i>
(iv) 2401.00.114.III.SB. Integrated Farming in Coconut holding for productivity improvement-				
O.	6,00.00			
S.	20.69			
R.	- 3,54.46	2,66.23	2,64.69	-1.54
(v) 2415.01.120.II.JA. Grants to Tamil Nadu Agricultural University-				
O.	44,10.68			
S.	4,72.00			
R.	- 2,64.07	46,18.61	46,19.31	+0.70
(vi) 2401.00.109.I.AF. Farmers Training Centre-				
O.	3,03.43			
S.	2,58.30			
R.	-1,05.08	4,56.65	4,52.97	-3.68
(vii) 2401.00.113.II.JI. Tractor and Combined Harvester Hiring Scheme-				
S.	6,97.50			
R.	-1,06.70	5,90.80	5,90.81	+0.01

Additional provision obtained through supplementary grant in November 2007 was due to enhancement of fixed travelling allowance of Assistant Agricultural Officers under items (i) and (ii), towards payment of Insurance premium subsidy to crop insurance for loanee and non-loanee farmers including tenant farmers under item (iii), establishment of training-cum-product diversification centre attached to farmers training centre for coconut clusters under item (iv), construction of centenary Building at TNAU, starting of diploma courses in Agriculture at Ambasamudram and Arupukkottai, establishment of New Cotton Research Station in Perambalur District and New Maize Research Station in Dindugul District under item (v), payment of lease compensation for lands requested for State seed Farm Navlock village, Vellore District under item (vi) and purchase of 50 Tractors and 25 Harvestors along with operators, oil and lubricants under item (vii). Token provision obtained through supplementary grant in March 2008 was towards purchase of machinery and equipments for the scheme under item (iv).

Withdrawal of provision by reappropriation in March 2008 was mainly due to non-filling up of vacant posts, lesser expenditure incurred under travel expenses, office expenses, rent, rates and taxes, motor vehicle maintenance, payment for professional and special services, training under items (i), (ii) and (vi), non-utilisation of funds under grants-in-aid under items (iii) and (v), subsidies under items (iv) and (vi) and lesser expenditure incurred under machinery and equipment under item (vii).

Reasons for the final saving under items (iv) and (vi) and for the final excess under item (i) have not been communicated (July 2008).

Grant No. 5 - Agriculture Department - contd.

	Head		Total grant	Actual expenditure (in lakh of rupees)	Excess + Saving -
(viii)	2401.00.001.I.AH. Agricultural Engineering Department - District Staff -				
	O.	36,61.37			
	S.	0.02			
	R.	-4,25.72	32,35.67	32,38.75	+3.08
(ix)	2415.01.120.I.AB. Grants to Tamil Nadu Agricultural University-				
	O.	53,33.63			
	S.	0.01			
	R.	-3,48.90	49,84.74	49,84.80	+0.06
(x)	2401.00.113.I.AC. Tractor Hiring scheme-				
	O.	14,75.89			
	S.	0.01			
	R.	-3,03.77	11,72.13	11,71.10	-1.03
(xi)	2705.00.109.VI.UA. Execution of on Farm Development Works in Tambiraparani River Basin under Command Area Development and Water Management Programme -				
	O.	2,37.79			
	S.	0.01			
	R.	-1,33.89	1,03.91	1,05.05	+1.14
(xii)	2401.00.109.VI.UC. State Extension Programme for Extension Reforms -				
	O.	1,69.70			
	S.	0.01			
	R.	-1,25.36	44.35	44.35	. .
(xiii)	2705.00.102.VI.UA. Command Area Development and Water Management Programme in Cauvery Command Area-				
	O.	11,22.35			
	S.	0.02			
	R.	- 1,17.72	10,04.65	10,11.07	+6.42

Grant No. 5 - Agriculture Department - *contd.*

Token provision obtained through supplementary grant in March 2008 was towards payment of water charges and repairing department office buildings under item (viii), grant for current expenditure for Tamil Nadu Agricultural University under item (ix), maintenance of machinery and equipment in tractor hiring scheme under item (x), demonstration and training under various schemes under items (xi) and (xiii), grant for specific schemes under item (xii) and implementation of Command Area Development in various command Area Programme under item (xiii).

Withdrawal of provision by reappropriation in March 2008 was due to non-filling up of vacant post, lesser expenses incurred under travel expenses, office expenses, rent, rates and taxes, payment for professional and special services and clothing, tentage and stores under items (viii), (x) and (xi) and non-utilisation of funds under grants-in-aid under items (ix) and (xii).

Reasons for the final saving under item (x) and for the final excess under items (viii), (xi) and (xiii) have not been communicated (July 2008).

	Head	Total grant	Actual expenditure (in lakh of rupees)	Excess + Saving -
(xiv)	2402.00.103.II.JE. Comprehensive waste land Development Programme - Participatory Approach -			
	O. 25,00.00			
	R. - 25,00.00	. .	0.01	+0.01
(xv)	2401.00.119.II.KX. State Scheme for drip and sprinkler to cover farm pumpsets particularly in Ground Water Stresses Blocks - General -			
	O. 4,50.00			
	R. -4,50.00	. .	. .	. .
(xvi)	2401.00.119.II.KY. State Scheme for drip and sprinkler to cover farm pumpsets particularly in Ground water Stresses Blocks - special scheme -			
	O. 4,50.00			
	R. -4,50.00	. .	. .	. .

Grant No. 5 - Agriculture Department - contd.

Head		Total grant	Actual expenditure (in lakh of rupees)	Excess + Saving -
(xvii)	2401.00.108.VI.UP. Scheme on sustainable Development of Sugarcane based cropping system Areas - controlled by the Director of Agriculture -			
	O.	1,12.98		
	R.	-1,12.98	..	..
Withdrawal of entire provision by reappropriation in March 2008 was due to non-utilisation of funds under items (xiv) to (xvii).				
(xviii)	2402.00.102.VI.UM. National Watershed Development Project for Rainfed Areas-			
	O.	62,38.30		
	R.	-28,47.00	33,91.30	33,98.71
				+7.41
(xix)	2401.00.113.II.PA. Micro Irrigation in Tank Command Area under TNIAMWARM Project-			
	O.	15,74.73		
	R.	-14,86.28	88.45	88.41
				-0.04
(xx)	2401.00.113.II.PB. Micro Irrigation in Non-Tank Command Area under TNIAMWARM Project-			
	O.	15,57.13		
	R.	-13,94.43	1,62.70	1,62.70
				..
(xxi)	2401.00.119.I.BB. Installation of Drip and Sprinkler Irrigation System in farmer's holding in Ground Water Stresses Blocks-			
	O.	5,00.00		
	R.	-1,99.84	3,00.16	2,99.81
				-0.35

Withdrawal of provision by reappropriation in March 2008 was due to lesser requirement of funds under subsidy under items (xviii) to (xxi) and lesser expenditure on advertisement and publicity under item (xx).

Reasons for the final excess under item (xviii) have not been communicated (July 2008).

Grant No. 5 - Agriculture Department - contd.

Head		Total grant	Actual expenditure (in lakh of rupees)	Excess + Saving -
(xxii)	2401.00.103.I.AN. Establishment of Seed centres for procurement and distribution of seeds-			
	O. 38,91.23			
	R. -13,55.36	25,35.87	25,59.29	+23.42
(xxiii)	2401.00.109.I.AB. Agricultural Extension Centres -			
	O. 21,83.93			
	R. -7,00.05	14,83.88	14,95.44	+11.56
(xxiv)	2435.01.101.I.AC. Establishment charges for the provincialised employees of the Agricultural market committees -			
	O. 24,30.32			
	R. -5,94.17	18,36.15	18,31.26	-4.89
(xxv)	2702.02.103.I.AC. Sinking of private tube wells-			
	O. 8,75.39			
	R. -3,19.05	5,56.34	5,53.42	-2.92
(xxvi)	2435.01.102.I.AF. Seed Certification-			
	O. 11,58.79			
	R. -2,15.97	9,42.82	9,41.46	-1.36
(xxvii)	2401.00.103.I.AA. Establishment of State Seed Farms-			
	O. 6,76.49			
	R. -2,21.80	4,54.69	4,62.34	+7.65
(xxviii)	2435.01.102.I.AA. State Laboratories for grading of Agmark products-			
	O. 4,21.93			
	R. -2,50.43	1,71.50	2,12.84	+41.34

Grant No. 5 - Agriculture Department - contd.

Head		Total grant	Actual expenditure (in lakh of rupees)	Excess + Saving -
(xxix)	2435.01.101.I.AA. Administration of Fertiliser Control Order-			
	O. 6,44.14			
	R. -1,91.22	4,52.92	4,67.90	+14.98
(xxx)	2401.00.119.I.AG. Nurseries - State Horticulture Farms -			
	O. 4,76.81			
	R. -1,42.47	3,34.34	3,07.09	-27.25
(xxxi)	2401.00.001.I.AB. Agricultural Department Regional and District staff -			
	O. 5,25.45			
	R. -1,68.82	3,56.63	3,61.08	+4.45
(xxxii)	2401.00.001.I.AA. Agricultural Department - Headquarters staff -			
	O. 7,32.08			
	R. -1,77.80	5,54.28	5,75.86	+21.58
(xxxiii)	2401.00.001.I.AO. Directorate of Horticulture -			
	O. 5,34.04			
	R. -1,46.65	3,87.39	3,78.01	-9.38
(xxxiv)	2402.00.101.I.AA. Soil Testing Laboratories-			
	O. 5,83.40			
	R. -1,88.52	3,94.88	4,28.38	+33.50
(xxxv)	2435.01.101.I.AB. Agricultural Marketing-			
	O. 3,40.30			
	R. -1,52.34	1,87.96	1,88.59	+0.63

Grant No. 5 - Agriculture Department - contd.

<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure (in lakh of rupees)</i>	<i>Excess + Saving -</i>
(xxxvi) 2402.00.102.I.AC. Execution of soil conservation works -				
O.	7,99.15			
R.	-1,53.55	6,45.60	6,55.29	+9.69
(xxxvii) 2401.00.103.I.AF. Establishment of Foundation seed farm for oilseeds-				
O.	3,70.23			
R.	-1,38.20	2,32.03	2,36.88	+4.85
(xxxviii) 2401.00.103.I.AD. Seed Processing Unit -				
O.	3,36.98			
R.	-1,11.77	2,25.21	2,26.33	+1.12
(xxxix) 2402.00.101.I.AE. Mobile Soil Testing Laboratories -				
O.	2,56.03			
R.	-1,05.43	1,50.60	1,52.47	+1.87

Withdrawal of provision by reappropriation in March 2008 was mainly due to non-filling up of vacant posts, lesser expenditure incurred under travel expenses, office expenses, rent, rates and taxes, motor vehicle maintenance, payment for professional and special services, clothing, tentage and stores, prizes and awards under items (xxii) to (xxxix).

Reasons for the final saving under items (xxv), (xxvi), (xxx), (xxxiii) and final excess under items (xxii), (xxiii), (xxvii), (xxviii), (xxix), (xxxi), (xxxii), (xxxiv), (xxxvi), (xxxvii), (xxxviii) and (xxxix) have not been communicated (July 2008).

Final saving under item (xxiv) was due to non-filling up of vacant posts.

Grant No. 5 - Agriculture Department - contd.

6. Excess in the voted grant occurred mainly under -

<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure</i> (in lakh of rupees)	<i>Excess + Saving -</i>
(i) 2401.00.102.III.SB. Production and Distribution of quality seeds -				
O.	1,00.10			
S.	99.92			
R.	68.41	2,68.43	2,65.57	-2.86
(ii) 2401.00.113.III.SA. Demonstration of newly developed agricultural equipment -				
O.	0.04			
S.	40.49			
R.	25.82	66.35	66.38	+0.03
Additional provision obtained through supplementary grant in November 2007 and token provision in March 2008 were towards implementation of seed village scheme during the year, grant for specific schemes, demonstration and training under various schemes operated by Agriculture, Horticulture and Agriculture Engineering Departments under items (i) and (ii) and also implementation of training programme to farmers, agricultural mechanisation under central sector scheme under item (ii).				
Reasons for the final saving under item (i) have not been communicated (July 2008).				
(iii) 2501.02.800.I.AA. Assistance to District Rural Development Agencies under Drought Prone Area Programme-				
O.	7,25.00			
S.	0.01			
R.	4,76.85	12,01.86	11,50.48	-51.38
(iv) 2401.00.103.II.JB. Procurement and Distribution of paddy and millet seeds -				
O.	16,19.36			
S.	0.02			
R.	2,03.69	18,23.07	18,61.78	+38.71

Grant No. 5 - Agriculture Department - contd.

Head		Total grant	Actual expenditure (in lakh of rupees)	Excess + Saving -
(v)	2401.00.789.II.JA. Procurement and Distribution of paddy and millet seeds-			
	O.	4,89.97		
	S.	0.02		
	R.	1,11.01	5,73.40	-27.60
(vi)	2415.01.004.II.JH Preparation and Distribution of micro-nutrient mixture of groundnut-			
	O.	2,79.71		
	S.	0.01		
	R.	75.65	3,57.93	+2.56
(vii)	2401.00.119.II.PB. Improved Horticulture for Tank Irrigation under TNIAMWARM Project -			
	O.	4,16.12		
	S.	0.02		
	R.	94.44	4,77.94	-32.64
(viii)	2401.00.119.II.PC. Improved Horticulture in Non-Tank Irrigation under TNIAMWARM project-			
	O.	96.61		
	S.	0.01		
	R.	21.58	1,18.20	. .
(ix)	2401.00.108.VI.UD. Production and Distribution of dwarf and tall hybrid coconut seedlings-			
	O.	21.40		
	S.	0.01		
	R.	22.24	40.82	-2.83

Token provision obtained through supplementary grant in March 2008 was mainly towards grant for specific schemes under item (iii), procurement of agricultural inputs under various schemes under items (iv), (v), (vi), (vii), (viii) and (ix), material and supplies, procurement and distribution of paddy and millet seeds under item (iv) and payment for professional and special services by Horticulture department under IAMWARM Project under item (vii) .

Enhancement of provision by reappropriation in March 2008 was mainly due to requirement of additional funds under grants-in-aid under item (iii), procurement of agricultural inputs, materials and supplies under items (iv), (vii), (viii) and (ix), commitment charges and material and supplies under items (iv), (v) and (vi), wages and transport charges under item (ix).

Grant No. 5 - Agriculture Department - contd.

Reasons for the final saving under items (iii),(v),(vii) and (ix) and final excess under items (iv) and (vi) has not been communicated (July 2008).

	Head		Total grant	Actual expenditure (in lakh of rupees)	Excess + Saving -
(x)	2415.01.120.II.JD. Grants to Tamil Nadu Agricultural University- Schemes under National Agriculture Development Programme(NADP-RKVY)-				
	S.	0.01			
	R.	19,36.32	19,36.33	19,36.33	..
(xi)	2401.00.800.I.AV. Payment to Tamil Nadu Electricity Board on behalf of farmers using farm pumpsets -				
	O.	2,58,00.00			
	S.	0.01			
	R.	17,63.99	2,75,64.00	2,75,64.00	..
(xii)	2401.00.800.II.KF. National Agriculture Development Programme (NADP-RKVY) - Agriculture Department -				
	S.	0.08			
	R.	5,17.66	5,17.74	5,17.74	..
(xiii)	2401.00.114.VI.UE. Oil Palm Development Project-				
	O.	2,31.23			
	S.	0.02			
	R.	1,23.52	3,54.77	3,55.88	+1.11
(xiv)	2402.00.103.VI.UE. Integrated Waste Land Development Programme-				
	O.	2,00.00			
	S.	0.01			
	R.	48.31	2,48.32	2,40.91	-7.41

Provision obtained through supplementary grant in March 2008 was towards grants for specific schemes under items (x), National Agricultural Development Programme under item (xii), Integrated Waste Land Development programme under item (xiv), grant for specific schemes under various schemes operated by Agriculture, Horticulture and Agricultural Engineering Departments and implementation of various schemes under individual based subsidies under items (xi) and (xiii).

Enhancement of provision by reappropriation in March 2008 was towards payment of grants for specific schemes under items (x), (xi) and (xiv) and subsidies under item (xiii).

Reasons for the final saving under item (xiv) and for the final excess under item (xiii) have not been communicated (July 2008).

Grant No. 5 - Agriculture Department - contd.

	Head		Total grant	Actual expenditure (in lakh of rupees)	Excess+ Saving-
(xv)	2402.00.102.VI.UP. Agricultural Mechanisation-				
	O.	2,50.00			
	S.	0.01			
	R.	6,49.00	8,99.01	8,98.96	-0.05
(xvi)	2402.00.102.II.JZ. National Agriculture Development Programme (NADP-RKVY)- Agricultural Engineering Department-				
	S.	0.02			
	R.	1,17.27	1,17.29	1,17.28	-0.01
(xvii)	2401.00.789.VI.UB. Intensive Cotton Development Programme-				
	O.	80.00			
	S.	0.01			
	R.	31.92	1,11.93	1,14.52	+2.59
<p>Provision obtained through supplementary grant in March 2008 was for implementation of various schemes under individual based subsidies by Agriculture Department and Agricultural Engineering Department under items (xv) and (xvii) and National Agricultural Development Programme under item (xvi).</p> <p>Enhancement of provision by reappropriation in March 2008 was due to additional requirement of funds under items (xv) to (xvii).</p> <p>Reasons for the final excess under item (xvii) have not been communicated (July 2008).</p>					
(xviii)	2402.00.101.VI.UA. Soil Testing Laboratory -				
	O.	1.23			
	S.	0.03			
	R.	4,65.71	4,66.97	4,40.06	-26.91
(xix)	2401.00.114.VI.UB. Oilseeds Production Programme-				
	O.	7,67.57			
	S.	0.02			
	R.	1,05.21	8,72.80	8,93.16	+20.36
(xx)	2401.00.102.VI.UB. Integrated Cereals Development Programme in coarse cereals (ICDP - Coarse cereals)- Accelerated Maize Development Programme under technology mission on Maize-				
	O.	39.96			
	S.	0.01			
	R.	25.56	65.53	66.69	+1.16

Grant No. 5 - Agriculture Department - *contd.*

Token provision obtained through supplementary grant and enhancement of provision by reappropriation in March 2008 were mainly due to purchase of machinery and equipment, printing charges for soil testing laboratory and purchase of computer and accessories under item (xviii), for implementation of various scheme under individual based subsidies under item (xix) and purchase of computer and accessories under item (xix) and (xx).

Enhancement of provision by reappropriation in March 2008 was partly offset by decrease in provision under salaries, dearness allowance and advertisement and publicity under item (xix).

Reasons for the final saving under item (xviii) and for the final excess items (xix) and (xx) have not been communicated (July 2008).

	Head		Total grant	Actual expenditure (in lakh of rupees)	Excess + Saving -
(xxi)	2401.00.108.VI.VC. Scheme for control of Eriophid Mite in Coconut Trees-				
	O.	0.01			
	S.	0.01			
	R.	3,99.70	3,99.72	3,93.45	-6.27
(xxii)	3451.00.090.I.AB. Agriculture Department -				
	O.	4,77.18			
	S.	0.01			
	R.	1,04.90	5,82.09	5,82.89	+0.80
(xxiii)	2705.00.116.VI.UA. Command Area Development and Water Management programme in Manimuthar Irrigation System-				
	O.	1,26.50			
	S.	0.02			
	R.	64.38	1,90.90	1,91.47	+0.57
(xxiv)	2401.00.001.I.AU. Settlement of Air travel Expenses incurred by Government Departments - Controlled by the Director of Agriculture-				
	O.	92.15			
	S.	0.01			
	R.	49.92	1,42.08	1,41.10	-0.98

Grant No. 5 - Agriculture Department - *concl'd.*

Token provision obtained through supplementary grant in March 2008 was towards control of eriophidmite in coconut trees under item (xxi), payment of hire charges under item (xxii), contribution to specific Fund, demonstration and training under various schemes under item (xxiii) and settlement of air travel expenses incurred under item (xxiv).

Enhancement of provision by reappropriation in March 2008 was towards additional requirement of funds under subsidies, salaries, dearness allowance, travelling allowance, office expenses and motor vehicle under item (xxii), contribution and training under item (xxiii) and travel allowance under item (xxiv).

Reasons for the final saving under item (xxi) have not been communicated (July 2008).

7. Expenditure had been incurred under the head mentioned below without provision either in the Budget or in the supplementary grant. As the expenditure exceeded the limits prescribed, it constituted New Service/New Instrument of Service. Failure to observe the prescribed procedure in the New Service Rules resulted in the expenditure having been incurred without the authority of the legislature.

Head		Total grant	Actual expenditure (in lakh of rupees)	Excess + Saving -
2401.00.119.II.JX. Development of Horticulture in Districts-				
R.	19,96.52	19,96.52	20,75.02	+78.50

Provision obtained by reappropriation in March 2008 was towards payment of salaries, dearness allowance, travelling allowance, office expense, rent, rates and taxes and procurement of agricultural inputs.

Reasons for the final excess have not been communicated (July 2008).

Grant No. 6 - Animal Husbandry (Animal Husbandry, Dairying and Fisheries Department)

<i>Major heads</i>	<i>Total grant or appropriation (In Thousands of Rupees)</i>	<i>Actual expenditure</i>	<i>Excess + Saving -</i>
REVENUE			
2059. Public Works			
2202. General Education			
2403. Animal Husbandry			
2415. Agricultural Research and Education			
2551. Hill Areas			
3451. Secretariat - Economic Services			
Voted			
Original	2,19,12,88 |		
Supplementary	2,04,82 |	2,21,17,70	2,07,59,11
Amount surrendered during the year (March 2008)			12,87,99
Charged			
Original	1 |		
Supplementary	. . |	1	. .
Amount surrendered during the year			Nil
CAPITAL			
4403. Capital Outlay on Animal Husbandry			
Voted			
Original	1,25,18 |		
Supplementary	6,97,49 |	8,22,67	6,62,20
Amount surrendered during the year			Nil

Grant No. 6 - Animal Husbandry (Animal Husbandry, Dairying and Fisheries Department) - *contd.*

REVENUE

Notes and comments -

1. Though the ultimate saving in the voted grant worked out to Rs 13,58.59 lakh, Rs 12,87.99 lakh only was surrendered during the year.
2. Saving in the voted grant worked out to 6.14 *per cent*.
3. Saving in the voted grant was the net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes.
4. Saving in the voted grant occurred mainly under -

Head		Total grant	Actual expenditure (in lakh of rupees)	Excess + Saving -
(i)	2403.00.101.I.AA. Veterinary Hospitals and Dispensaries -			
	O. 95,24.47			
	R. -20,26.53	74,97.94	75,24.81	+26.87
(ii)	2403.00.001.I.AC. Establishment of Assistant Directors of Animal Husbandry -			
	O. 11,49.49			
	R. -2,19.49	9,30.00	9,22.72	-7.28
(iii)	2403.00.102.I.AR. Cattle Breeding Unit -			
	O. 10,54.90			
	S. 1,06.00			
	R. -2,20.16	9,40.74	9,37.68	-3.06
(iv)	2403.00.101.I.AC. Institute of Veterinary Preventive Medicine, Ranipet -			
	O. 4,35.34			
	R. -1,06.77	3,28.57	3,27.60	-0.97

Grant No. 6 - Animal Husbandry (Animal Husbandry, Dairying and Fisheries Department) - contd.

<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure (in lakh of rupees)</i>	<i>Excess + Saving -</i>
(v) 2403.00.001.I.AB. Establishment of Regional Joint Director of Animal Husbandry -				
O.	6,42.72			
R.	-1,05.46	5,37.26	5,35.96	-1.30

Additional provision obtained through supplementary grant in November 2007 was towards the purchase of semen straws under item (iii).

Withdrawal of provision by reappropriation in March 2008 was mainly due to non-filling up of vacant posts resulting in lesser requirement towards salaries and dearness allowance, under items (i) to (v) reduction in rent, rates and taxes and payment for professional and special services under items (ii) and (v) and lesser expenditure on materials and supplies under item (iii). The decrease in provision was partly offset by increase in travelling allowance, office expenses and computer and accessories under items (ii) and (v) and transport charges, procurement of Agricultural inputs such as fodder seeds, seedlings, liquid nitrogen, straw etc. under item (iii).

Reasons for the final excess under item (i) and for the final saving under items (ii),(iii) and (v) have not been communicated (July 2008).

5. Excess in the voted grant occurred mainly under -

<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure (in lakh of rupees)</i>	<i>Excess + Saving -</i>
(i)(a) 2403.00.101.VI.UH. Assistance to States for the Control of Animal Diseases -				
O.	36.58			
S.	0.01			
R.	8,09.04	8,45.63	8,42.78	-2.85
(b) 2403.00.101.II.QA. Emergency Tsunami Reconstruction Project (ETRP) with assistance from World Bank - Animal Husbandry Department -				
O.	0.08			
S.	0.01			
R.	1,82.85	1,82.94	1,82.92	-0.02
(c) 2403.00.113.III.SC. Conduct of 17th Quinquennial Livestock Census -				
O.	0.02			
S.	0.01			
R.	1,22.59	1,22.62	1,02.14	-20.48

Grant No. 6 - Animal Husbandry (Animal Husbandry, Dairying and Fisheries Department) - contd.

Token provision obtained thorough supplementary grant in March 2008 was towards control of diseases under item (a), infrastructural facilities in the District Veterinary Centres under Emergency Tsunami Reconstruction Project under item (b), office expenses, printing charges and Training for the 18th Livestock Census in the State under item (c).

Enhancement of provision by reappropriation in March 2008 was mainly due to additional sanction on office expenses, printing and conducting training of the 18th Live Stock Census under items (a) ,(b) and (c), supply of machinery and equipments, materials for the eradication of foot and mouth diseases and purchase of computer and accessories under items (a) and (b) and also due to Advertisement charges, assistance to State Poultry Farms at Chettinadu and Orathanadu, purchase of vehicles to the mobile veterinary units and provision of oil and lubricants to Government vehicles under item (a).

Reasons for the final saving under items (a) and (c) have not been communicated (July 2008).

Head		Total grant	Actual expenditure (in lakh of rupees)	Excess+ Saving
(ii)(a)	2415.03.277.I.AA. Grants to Tamil Nadu Veterinary and Animal Sciences University -			
	O. 25,68.04			
	S. 0.01			
	R. 3,48.73	29,16.78	29,16.78	. .
(b)	2415.03.277.II.JA. Grants to Tamil Nadu Veterinary and Animal Sciences University -			
	O. 18,73.85			
	S. 0.01			
	R. 2,37.56	21,11.42	21,11.42	. .
(c)	2415.03.277.II.JD. National Agricultural Development Programme (NADP) -Tamil Nadu Veterinary and Animal Sciences University -			
	S. 0.01			
	R. 20.99	21.00	20.72	-0.28
(iii)	3451.00.090.I.AK. Animal Husbandry, Dairying and Fisheries Department -			
	O. 2,88.26			
	R. 38.40	3,26.66	3,27.69	+1.03

Token provision obtained through supplementray grant and enhancement of provision by reappropriation in March 2008 were mainly towards grants to Tamil Nadu Veterinary and Animal Sciences University under items (a), (b) and (c).

Grant No. 6 - Animal Husbandry (Animal Husbandry, Dairying and Fisheries Department) - contd.

Enhancement of provision by reappropriation in March 2008 was mainly due to payment of surrender leave salary, arrears of dearness allowance, latest assessment on travel expenses and purchase of vehicles to the mobile veterinary units.

Reasons for the final excess have not been communicated (July 2008).

<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure (in lakh of rupees)</i>	<i>Excess + Saving -</i>
(iv)(a) 2551.60.105.II.JB. Lumpsum Provision for New Schemes under Hill Area Development Programme -				
O.	1.82			
S.	0.01			
R.	43.29	45.12	44.31	-0.81
(b) 2403.00.103.VI.UD. Assistance to State Poultry Farms -				
O.	0.30			
S.	10.00			
R.	30.55	40.85	24.69	-16.16

Token provision and additional provision obtained through supplementary grant in November 2007 were towards implementing Animal Husbandry and Dairy Development Schemes in the Nilgiris District under item (a) and breeding giriraja birds at District livestock farms Sivagangai and Thanjavur Districts under item (b).

Enhancement of provision by reappropriation in March 2008 was mainly due to supply of materials for the eradication and control of diseases and for the purchase and upkeep of animals under items (a) and (b), construction of farms and provision of oil and lubricants to Government vehicles under item (a) and also due to assistance to State Poultry Farms, machinery and equipments, feeding/dietary charges, conducting training of the 18th Livestock Census, purchase and upkeep of animals and computer and accessories under item (b).

Reasons for the final saving under item (b) have not been communicated (July 2008).

CAPITAL

Notes and comments -

1. Though the ultimate saving in the grant worked out to Rs 1,60.47 lakh, no amount was surrendered during the year.

Grant No. 6 - Animal Husbandry (Animal Husbandry, Dairying and Fisheries Department) - conclud.

2. Saving in the voted grant worked out to 19.50 per cent.

3. Saving occurred mainly under -

<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure (in lakh of rupees)</i>	<i>Excess + Saving -</i>
(i) 4403.00.106.II.JA. National Agricultural Bank for Rural Development (NABARD) assisted Scheme for providing infrastructure facilities under Tamil Nadu Veterinary Infrastructure Improvement Project -				
O.	83.87			
S.	6,67.45			
R.	0.01	7,51.33	6,22.01	-1,29.32

Token provision obtained through supplementary grant in November 2007 and additional provision obtained in March 2008 were towards implementation of Tamil Nadu Veterinary Infrastructure Improvement Project II, construction of Veterinary Hospitals, Veterinary Dispensaries and purchase of equipment under NABARD assisted scheme.

Reasons for the final saving have not been communicated (July 2008).

(ii) 4403.00.102.II.PC. Improving Livestock Fodder Management for Tank irrigated areas under Tamil Nadu Irrigated Agriculture Modernization and Water Bodies Restoration and Management (IAMWARM) Project -				
O.	26.99			
R.	-26.98	0.01	. .	-0.01

Withdrawal of provision by reappropriation in March 2008 was mainly due to postponement of works to the year 2008-09.

**Grant No. 7 - Fisheries (Animal Husbandry, Dairying and
Fisheries Department)**

<i>Major heads</i>	<i>Total grant or appropriation (In Thousands of Rupees)</i>	<i>Actual expenditure</i>	<i>Excess + Saving -</i>
REVENUE			
2059. Public Works			
2216. Housing			
2225. Welfare of Scheduled Castes, Scheduled Tribes and Other Backward classes			
2405. Fisheries			
2415. Agricultural Research and Education			
Voted			
Original	96,04,54 |		
Supplementary	68,09 |	96,72,63	68,06,10
			-28,66,53
Amount surrendered during the year (March 2008)			28,16,54
Charged			
Original	5 |		
Supplementary	3 |	8	. .
			-8
Amount surrendered during the year			Nil
CAPITAL			
4405. Capital Outlay on Fisheries			
4551. Capital Outlay on Hill Areas			
Voted			
Original	14,85,56 |		
Supplementary	2,00,03 |	16,85,59	10,85,90
			-5,99,69
Amount surrendered during the year (March 2008)			5,92,66

Grant No. 7 - Fisheries (Animal Husbandry, Dairying and Fisheries Department) - *contd.*

REVENUE

Notes and comments -

1. Though the ultimate saving in the voted grant worked out to Rs 28,66.53 lakh, Rs 28,16.54 lakh only was surrendered during the year.

2. Saving in the voted grant worked out to 29.64 *per cent*.

3. Saving occurred persistently in the voted grant during the preceding five years also as under-

Year	Saving	
	Amount (in lakh of rupees)	Percentage
2002-2003	8,37.45	17.24
2003-2004	4,12.14	5.78
2004-2005	8,37.15	11.12
2005-2006	20,88.42	25.18
2006-2007	35,29.62	32.92

4. Saving in the voted grant was the net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes.

5. Saving in the voted grant occurred mainly under-

Head		Total grant	Actual expenditure (in lakh of rupees)	Excess + Saving -
(i)	2225.03.283.II.JE. Construction of houses for fishermen -			
	O.	8,00.81		
	R.	-7,57.24	43.57	43.50
(ii)	2216.80.800.VI.UA. Construction of houses for fishermen -			
	O.	7,40.00		
	R.	-7,40.00	..	..

Withdrawal of provision by reappropriation in March 2008 under items (i) and (ii) was due to non-implementation of schemes on account of non-receipt of funds from Government of India.

Grant No. 7 - Fisheries (Animal Husbandry, Dairying and Fisheries Department) - *contd.*

	<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure (in lakh of rupees)</i>	<i>Excess + Saving -</i>
(iii)	2405.00.800.VI.UA. Relief Scheme for Tamil Nadu Marine Fishermen during Lean Months -				
	O.	28,00.00			
	R.	-7,16.70	20,83.30	20,78.45	-4.85
(iv)	2405.00.103.VI.UC. Construction of mechanised fishing boats -				
	O.	3,20.00			
	R.	-3,20.00	..	..	..
(v)	2405.00.800.VI.UC. Assistance to Fishermen for purchase of Diesel -				
	O.	5,00.00			
	R.	-2,00.00	3,00.00	2,99.99	-0.01

Withdrawal of provision by reappropriation in March 2008 under items (iii) to (v) was due to the receipt of assistance by most of the fishermen under Emergency Tsunami Reconstruction Project for Mechanised Boats.

Reasons for the final saving under item (iii) have not been communicated (July 2008).

(vi)	2405.00.001.I.AB. District Establishment -				
	O.	5,38.72			
	S.	50.00			
	R.	-89.20	4,99.52	4,85.68	-13.84

Additional provision obtained through supplementary grant in November 2007 was towards purchase of ten new vehicles in lieu of condemned vehicles.

Withdrawal of provision by reappropriation in March 2008 was mainly due to lesser requirement under salaries, dearness allowance, etc. on account of non-filling up of vacant posts, reduction in payment for professional and special services, rent, rates and taxes, office expenses and petroleum, oil and lubricants.

Reasons for the final saving have not been communicated (July 2008).

Grant No. 7 - Fisheries (Animal Husbandry, Dairying and Fisheries Department) - contd.

6. Excess in the voted grant occurred mainly under -

<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure (in lakh of rupees)</i>	<i>Excess + Saving -</i>
(i) 2405.00.101.II.QA. World Bank assisted scheme under Emergency Tsunami Reconstruction Project (ETRP) - Fisheries -				
O.	25.86			
S.	0.02			
R.	2,23.25	2,49.13	2,48.83	-0.30
Token provision obtained through supplementary grants in November 2007 and March 2008 was towards execution of certain works and purchase of equipments and furniture for implementing Emergency Tsunami Reconstruction Project.				
Enhancement of provision by reappropriation in March 2008 was towards arrears of salaries, dearness allowance, rent, rates and taxes, office expenses, advertising and publicity, purchase of machinery and equipments, hire charges for motor vehicles, payments for professional and special services and purchase and maintenance of computer and accessories.				
(ii) 2405.00.101.VI.UA. Establishment of Fish Farmers' Development Agency -				
O.	0.01			
S.	0.01			
R.	82.90	82.92	81.71	-1.21
(iii) 2405.00.109.VI.UA. Schemes on Fisheries Training and Extension -				
O.	0.01			
S.	0.01			
R.	38.98	39.00	39.00	..
(iv) 2405.00.101.III.SA. Scheme for strengthening of infrastructure for Inland Fish Marketing -				
O.	0.01			
S.	0.01			
R.	26.23	26.25	26.25	..

Grant No. 7 - Fisheries (Animal Husbandry, Dairying and Fisheries Department) - contd.

Token provision obtained through supplementary grant in March 2008 was towards development of inland fisheries and aquaculture through Fish Farmers Development Agency under item (ii), Fish Farmers Training and Extension Centres in Tuticorin, Kanyakumari, Rameswaram and Tiruvallur districts under item (iii) and strengthening of infrastructure for inland fish marketing under item (iv).

Enhancement of provision by reappropriation in March 2008 under item (ii) to (iv) was due to expenditure towards provision of subsidy and for the development of post harvest infrastructure.

Reasons for the final saving under item (ii) have not been communicated (July 2008).

<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure (in lakh of rupees)</i>	<i>Excess + Saving -</i>
(v) 2405.00.800.II.KG. Employment opportunities to Educated Fishermen Youth Scholarships and Stipends -				
S.	0.01			
R.	49.99	50.00	50.00	. .

Token provision obtained through supplementary grant and additional provision by reappropriation in March 2008 were towards scholarships for creating employment opportunities to educated fishermen youth.

(vi) 2405.00.109.I.AC. Training of persons of the Fisheries Department in Departmental Activities -				
O.	16.47			
R.	10.76	27.23	32.73	+5.50

Enhancement of provision by reappropriation in March 2008 was mainly towards payment of arrears of salary, surrender leave salary, arrears and enhancement of Dearness Allowance, travel expenses, etc.

Specific reasons for the final excess have not been communicated (July 2008).

CAPITAL

Notes and comments -

1. Though the ultimate saving in the grant worked out to Rs 5,99.69 lakh, Rs 5,92.66 lakh only was surrendered during the year.
2. Saving in the grant worked out to 35.58 *per cent*.
3. Saving in the grant was the net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes.

Grant No. 7 - Fisheries (Animal Husbandry, Dairying and Fisheries Department) - contd.

4. Saving in the grant occurred mainly under -

<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure (in lakh of rupees)</i>	<i>Excess + Saving -</i>
(i) 4405.00.104.II.RN. Works under Tsunami Emergency Assistance Project (TEAP) with loan assistance from Asian Development Bank- Fisheries -				
O.	8,51.26			
R.	-8,02.25	49.01	50.33	+1.32
Withdrawal of provision by reappropriation in March 2008 was due to non-receipt of administrative sanction for Fish Landing Centres leading to postponement of certain construction works under Emergency Tsunami Reconstruction Project.				
Reasons for the final excess have not been communicated (July 2008).				
(ii) 4405.00.104.VI.UA. Development of Landing Facilities -				
O.	3,50.00			
R.	-3,13.52	36.48	29.33	-7.15
(iii) 4405.00.101.II.PA. Improving inland fisheries for Tank and its Command Areas under Tamil Nadu Irrigated Agriculture Modernisation and Water Bodies Restoration and Management (IAMWARM) Project -				
O.	2,05.45			
R.	-1,18.59	86.86	86.86	. .

Withdrawal of provision by reappropriation in March 2008 under items (ii) and (iii) was due to postponement of certain construction works under IAMWARM Project.

Reasons for the final saving under item (ii) have not been communicated (July 2008).

Grant No. 7 - Fisheries (Animal Husbandry, Dairying and Fisheries Department) - contd.

	Head		Total grant	Actual expenditure (in lakh of rupees)	Excess + Saving -
(iv)	4405.00.101.II.JK. Installation of Artificial Reefs in the Coastal Districts -				
	O.	20.00	20.00	..	-20.00

Reasons for the final saving have been communicated (July 2008).

5. Excess in the grant occurred mainly under -

	Head		Total grant	Actual expenditure (in lakh of rupees)	Excess + Saving -
(i)	4405.00.101.II.JL. National Agriculture Development Programme (NADP) - Fisheries Department -				
	S.	0.02			
	R.	5,65.78	5,65.80	5,65.80	..
(ii)	4551.01.104.II.JA. Construction of a Masheer Hatchery buildings and laboratory buildings -				
	O.	0.01			
	S.	0.01			
	R.	22.48	22.50	22.50	..

Token provision obtained through supplementary grant and enhancement of provision by reappropriation in March 2008 were towards implementation of National Agriculture Development Programme (NADP) in Fisheries Department under item (i) and creation of infrastructure facilities in Fisheries under Western Ghats Development Programme at Tirunelveli and Virudhunagar under item (ii).

(iii)	4405.01.104.II.QA. Works under Emergency Tsunami Reconstruction Project(ETRP) with assistance from World Bank-Fisheries -				
	S.	2,00.00			
	R.	58.51	2,58.51	2,57.31	-1.20

Provision obtained through supplementary grant in November 2007 and enhancement of provision by reappropriation in March 2008 were towards execution of works under Emergency Tsunami Reconstruction Project (ETRP).

Reasons for the final saving have not been communicated (July 2008).

Grant No. 7 - Fisheries (Animal Husbandry, Dairying and Fisheries Department) - conclud.

Head		Total grant	Actual expenditure (in lakh of rupees)	Excess + Saving -
(iv)	4405.00.101.II.JA. Fish Seed Farm Nurseries -			
	O.	48.82		
	R.	-0.02	48.80	68.80
				+20.00

Withdrawal of provision by reappropriation in March 2008 was due to postponement of certain construction works.

Reasons for the final excess have not been communicated (July 2008).

**Grant No. 8 - Dairy Development (Animal Husbandry,
Dairying and Fisheries Department)**

<i>Major heads</i>	<i>Total grant or appropriation (In Thousands of Rupees)</i>	<i>Actual expenditure</i>	<i>Excess + Saving -</i>
REVENUE			
2404. Dairy Development			
Voted			
Original	18,54,84 |		
Supplementary	4,35,82 |	22,90,66	22,60,92
Amount surrendered during the year (March 2008)			-29,74
			26,98
Charged			
Original	1 |		
Supplementary	. . |	1	. .
Amount surrendered during the year (March 2008)			-1
			1
CAPITAL			
4425. Capital Outlay on Co-operation			
Voted			
Original	1 |		
Supplementary	30,20,34 |	30,20,35	30,20,33
Amount surrendered during the year (March 2008)			-2
			1
LOANS			
6404. Loans for Dairy Development			
Voted			
Original	28,73,00 |		
Supplementary	3,30,52 |	32,03,52	32,03,52
Amount surrendered during the year			. .
			Nil

**Grant No. 8 - Dairy Development (Animal Husbandry,
Dairying and Fisheries Department) - *concl.***

REVENUE

Note -

Though the ultimate saving in the voted grant worked out to Rs 29.74 lakh, Rs 26.98 lakh only was surrendered during the year.

**Grant No. 9 - Backward Classes, Most Backward Classes and
Minorities Welfare Department**

<i>Major heads</i>	<i>Total grant or appropriation (In Thousands of Rupees)</i>	<i>Actual expenditure</i>	<i>Excess + Saving -</i>
REVENUE			
2059. Public Works			
2070. Other Administrative Services			
2202. General Education			
2225. Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes			
2235. Social Security and Welfare			
2250. Other Social Services			
2251. Secretariat - Social Services			
Voted			
Original	3,53,52,27 |		
Supplementary	17,43,03 |	3,70,95,30	3,34,20,85
Amount surrendered during the year (March 2008)			-36,74,45
			35,39,99
Charged			
Original	5 |		
Supplementary	.. |	5	..
Amount surrendered during the year (March 2008)			-5
			5
CAPITAL			
4225. Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes			
Voted			
Original	32,47,72 |		
Supplementary	5,21,58 |	37,69,30	27,13,52
Amount surrendered during the year (March 2008)			-10,55,78
			10,65,06

**Grant No. 9 - Backward Classes, Most Backward Classes and
Minorities Welfare Department - *contd.***

REVENUE

Notes and comments -

1. Though the ultimate saving in the voted grant worked out to Rs 36,74.45 lakh, Rs 35,39.99 lakh only was surrendered during the year.

2. Saving in the voted grant worked out to 9.91 *per cent*.

3. Saving occurred persistently in the voted grant during the preceding four years also as under-

Saving

Year	Amount (in lakh of rupees)	Percentage
2003-2004	10,03.87	5.66
2004-2005	23,79.03	10.65
2005-2006	23,31.26	7.69
2006-2007	38,34.62	11.44

4. Saving in the voted grant was the net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes.

5. Significant saving in the voted grant occurred under -

Head		Total grant	Actual expenditure (in lakh of rupees)	Excess + Saving -
(i)(a) 2225.03.277.I.AA. Backward Classes Hostels -				
O.	18,35.01			
S.	26.25			
R.	-1,82.21	16,79.05	16,78.95	-0.10
(b) 2225.03.277.II.JA. Backward Classes Hostels -				
O.	22,27.52			
S.	6,14.00			
R.	-7,63.66	20,77.86	20,77.65	-0.21
(c) 2225.03.277.II.KA. Most Backward Classes Hostels -				
O.	13,44.00			
S.	3,98.53			
R.	-4,46.90	12,95.63	12,95.44	-0.19

**Grant No. 9 - Backward Classes, Most Backward Classes and
Minorities Welfare Department - *contd.***

	<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure (in lakh of rupees)</i>	<i>Excess + Saving -</i>
(d)	2225.80.101.I.AE. Denotified Community Schools -				
	O.	28,58.05			
	S.	59.55			
	R.	-4,86.87	24,30.73	24,30.72	-0.01
(e)	2225.80.101.II.JH. Denotified Community Hostels -				
	O.	4,94.93			
	S.	1,59.99			
	R.	-1,38.61	5,16.31	5,15.62	-0.69
(f)	2225.80.101.I.AF. Denotified Community Hostels and Boarding Houses -				
	O.	6,13.32			
	R.	-1,01.48	5,11.84	5,11.83	-0.01
(g)	2225.03.277.I.BC. Most Backward Classes Hostels -				
	O.	8,66.03			
	R.	-1,50.88	7,15.15	7,15.05	-0.10

Additional provision obtained through supplementary grant in November 2007 and March 2008 were towards for improving the uniforms to the students under item (a), (c), (d) and (e), opening of new hostels for provision of solar water heaters, enhanced rate of miscellaneous expenses, feeding and dietary charges, medical camps etc. under items (b), (c) and (e) and upgradation of schools with new posts under item (d).

Withdrawal of provision by reappropriation under items (a) to (g) was due to lesser requirements towards salaries, dearness allowance, travel expenses, office expenses, rent, rates and taxes, Clothing, tentage and stores, transport charges, materials and supplies and miscellaneous.

(ii)(a)	2225.03.277.II.JF. Post-Matric Scholarships to Backward Classes -				
	O.	21,15.83			
	S.	50.00			
	R.	-2,51.39	19,14.44	19,03.49	-10.95

**Grant No. 9 - Backward Classes, Most Backward Classes and
Minorities Welfare Department - *contd.***

<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure (in lakh of rupees)</i>	<i>Excess + Saving -</i>
(b)	2225.03.277.II.JE. Pre-Matric Scholarship to Backward Classes -			
	O. 11,49.87			
	R. -10,45.60	1,04.27	1,02.19	-2.08
(c)	2225.03.277.II.JO. Free education to Backward Classes upto degree level -			
	O. 10,80.23			
	S. 15.01			
	R. -4,61.91	6,33.33	6,08.21	-25.12
(d)	2225.03.277.II.KE. Pre-Matric Scholarship to Most Backward Classes -			
	O. 9,67.85			
	R. -9,32.16	35.69	35.69	. .
(e)	2225.03.277.II.KF. Post-Matric Scholarship to Most Backward Classes -			
	O. 11,45.76			
	S. 60.00			
	R. -2,81.84	9,23.92	9,23.44	-0.48
(f)	2225.03.277.II.KG. Free Education to Students of Most Backward Classes/ Denotified Communities studying B.A./B.Sc./B.Com. Degree Courses -			
	O. 7,10.02			
	S. 29.31			
	R. -5,14.65	2,24.68	2,24.34	-0.34

**Grant No. 9 - Backward Classes, Most Backward Classes and
Minorities Welfare Department - *contd.***

<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure (in lakh of rupees)</i>	<i>Excess + Saving -</i>
(g)	2225.03.277.VI.UA. Pre-Matric scholarship to other Backward Classes - Most Backward Classes and Denotified Communities Welfare Department -			
	O. 5,00.00			
	R. -3,49.78	1,50.22	1,50.22	. .
(h)	2225.03.277.VI.UB. Pre-Matric Scholarship to other Backward Classes - Backward Classes and Minorities Welfare Department -			
	O. 4,00.00			
	R. -2,49.78	1,50.22	1,50.22	. .
Provision obtained through supplementary grant in November 2007 under items (a), (c), (e) and (f) were towards scholarships to students studying in evening colleges.				
Withdrawal of provision by reappropriation in March 2008 under items (a) to (h) was due to lesser requirements towards scholarships and stipends.				
Specific reasons for the final saving under items (a), (b) and (c) have not been communicated (July 2008).				
(iii)(a)	2225.03.277.II.KI. Job Oriented Training Courses to Backward Classes -			
	O. 4,41.31			
	R. -2,08.15	2,33.16	2,33.15	-0.01
(b)	2225.03.277.I.BL. Job Oriented Training Courses to Most Backward Classes / Denotified Communities -			
	O. 5,03.68			
	R. -2,49.84	2,53.84	2,53.84	. .

Withdrawal of provision by reappropriation in March 2008 under items (a) and (b) was due to lesser requirements towards Training.

**Grant No. 9 - Backward Classes, Most Backward Classes and
Minorities Welfare Department - *contd.***

6. Excess in the voted grant occurred under -					
	Head		Total grant	Actual expenditure (in lakh of rupees)	Excess + Saving -
(i)(a)	2251.00.090.I.AS. Backward Classes and Most Backward Classes Welfare Department -				
	O.	1,87.44			
	S.	0.01			
	R.	1,78.57	3,66.02	2,70.99	-95.03
(b)	2070.00.800.I.BM. Head quarters Staff - State Minorities Commission -				
	O.	27.19			
	S.	0.01			
	R.	13.13	40.33	40.34	+0.01
(c)	2225.03.001.I.AE. Directorate of Minorities Welfare -				
	S.	0.01			
	R.	17.39	17.40	17.21	-0.19
<p>Token provision obtained in March 2008 under item (a) was towards additional requirement for payment for Professional and Special Services, under item (b) was towards shifting of Office of the State Minorities Commission and token provision obtained in November 2007 under item (c) was towards creation of posts in the newly created Directorate of Minorities Welfare.</p> <p>Enhancement of provision by reappropriation under items (a) and (c) was due to additional requirement towards salaries, dearness allowance, travel expenses, office expenses, motor vehicles, petroleum oil and lubricants and computer and accessories and towards rent, rates and taxes and machinery and equipment under item (b).</p> <p>Reasons for the final saving under item (a) have not been communicated (July 2008).</p>					
(ii)(a)	2225.03.277.II.JY. Free Education Scheme for First Generation of Backward Class students for Polytechnic Diploma Course -				
	O.	6,04.28			
	S.	0.01			
	R.	1,92.34	7,96.63	7,89.59	-7.04

**Grant No. 9 - Backward Classes, Most Backward Classes and
Minorities Welfare Department - *contd.***

Head		Total grant	Actual expenditure (in lakh of rupees)	Excess + Saving -
(b)	2225.03.277.II.KK. Free Education Scheme for First Generation of Most Backward Classes/ Denotified Community Students for Polytechnic Diploma Course -			
	O. 3,30.00			
	S. 0.01			
	R. 1,04.72	4,34.73	4,34.69	-0.04
(c)	2225.03.277.II.KO. Extension of free education to Backward Classes students pursuing Professional Courses -			
	O. 10,83.66			
	S. 0.01			
	R. 1,91.71	12,75.38	12,66.95	-8.43
(d)	2225.03.277.II.KQ. Free Education to Most Backward Classes/ Denotified Communities for Professional Courses -			
	O. 5,35.11			
	S. 0.01			
	R. 1,10.53	6,45.65	6,45.51	-0.14
(e)	2225.03.277.II.KR. Free supply of bi-cycles to Most Backward Classes and Denotified Communities Girl Students studying in Standard XI and XII in the Government / Government Aided Higher Secondary Schools -			
	O. 14,16.44			
	S. 0.01			
	R. 3,26.93	17,43.38	17,43.38	..

**Grant No. 9 - Backward Classes, Most Backward Classes and
Minorities Welfare Department - *contd.***

Head		Total grant	Actual expenditure (in lakh of rupees)	Excess + Saving -
(f)	2225.03.277.II.KS. Free supply of bi-cycles to Backward Classes Girl Students studying in Standard XI and XII in the Government/ Government Aided Higher Secondary Schools -			
	O. 24,14.30			
	S. 0.01			
	R. 3,20.43	27,34.74	27,34.74	. .
(g)	2225.03.277.II.KT. Free supply of bi-cycles to Most Backward Classes and Denotified Communities boy students studying in Standard XI and XII in the Government/ Government Aided Higher Secondary School and Government Aided Schools in which +1 and +2 Courses are Conducted on self-financing basis -			
	O. 14,18.62			
	S. 0.01			
	R. 2,06.01	16,24.64	16,24.64	. .
(h)	2225.03.277.II.KU. Free supply of bi-cycles to Backward Classes boy students studying in Standard XI and XII in the Government/ Government Aided Higher Secondary School and Government Aided Schools in which +1 and +2 Courses are conducted on self-financing basis -			
	O. 20,44.09			
	S. 0.01			
	R. 1,66.25	22,10.35	22,10.35	. .

**Grant No. 9 - Backward Classes, Most Backward Classes and
Minorities Welfare Department - contd.**

Head		Total grant	Actual expenditure (in lakh of rupees)	Excess + Saving -
(i)	2225.03.277.III.SA. Post-Matric scholarships to Other Backward Classes students - controlled by Director of Backward Classes and Minorities Welfare -			
	O. 2,50.00			
	S. 0.01			
	R. 5,49.76	7,99.77	7,99.77	..
(j)	2225.03.277.III.SB. Post-Matric scholarships to Other Backward Classes students - controlled by the Director of Most Backward Classes and Denotified Communities -			
	O. 1,50.00			
	S. 0.01			
	R. 6,49.76	7,99.77	7,99.77	..
(k)	2225.03.277.III.SC. Scholarships to Students belonging to Minority Communities -			
	S. 0.01			
	R. 1,96.01	1,96.02	2,90.24	+94.22
<p>Token provision obtained through supplementary grant in March 2008 and enhancement of provision by reappropriation in March 2008 were towards additional requirement towards scholarships and stipends under items (a), (b), (c), (d), (i), (j) and (k) and supply of free bicycles under items (e), (f), (g) and (h).</p> <p>Final excess under item (k) was due to the award of scholarships and stipends to Pre-Matric, Post- Matric and other scholarship to Minority students for 2007-08.</p> <p>Reasons for the final saving under items (a) and (c) have not been communicated (July 2008).</p>				
(iii)(a)	2225.80.101.I.AM. Assistance to Denotified Communities Welfare Board -			
	S. 0.01			
	R. 1,99.99	2,00.00	2,00.00	..

**Grant No. 9 - Backward Classes, Most Backward Classes and
Minorities Welfare Department - *contd.***

<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure (in lakh of rupees)</i>	<i>Excess + Saving -</i>
(b) 2225.03.190.I.AD. Assistance to Tamil Nadu Minorities Economic Development Corporation for paying service charges to certain institutions -				
S.	0.01			
R.	31.16	31.17	31.17	. .
Token provision obtained through supplementary grant and enhancement of provision by reappropriation in March 2008 were towards assistance for implementing various welfare measures under item (a) and for paying service charges under item (b).				
(iv)(a) 2202.05.102.I.AA. Financial Assistance to Ulemas -				
O.	1,18.00			
S.	0.01			
R.	97.99	2,16.00	1,68.99	-47.01
(b) 2225.80.101.II.JP. Denotified Communities Schools -				
O.	2.29			
S.	0.01			
R.	1,29.33	1,31.63	1,31.63	. .

Token provision obtained through supplementary grant and enhancement of provision by reappropriation in March 2008 were due to increased number of beneficiaries under item (a) and towards supply of Dual Desk and Bench under item (b).

Reasons for the final saving under item (a) have not been communicated (July 2008).

CAPITAL

Notes and comments -

1. As the ultimate saving in the grant worked out to Rs 10,55.78 lakh only, surrender of Rs 10,65.06 lakh during the year proved injudicious.
2. Saving in the grant worked out to 28.00 *per cent.*

**Grant No. 9 - Backward Classes, Most Backward Classes and
Minorities Welfare Department - *concl.***

3. Saving in the grant occurred under -

<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure (in lakh of rupees)</i>	<i>Excess + Saving -</i>
(i) 4225.03.277.II.JY. Construction of Buildings for Hostels for Backward Classes students -				
O.	18,97.78			
R.	-4,90.45	14,07.33	14,17.63	+10.30
(ii) 4225.03.277.II.JZ. Construction of Buildings for Most Backward Classes and Denotified Communities Students -				
O.	13,49.93			
R.	-3,10.57	10,39.36	10,38.35	-1.01
(iii) 4225.03.277.VI.UB. Construction of Most Backward Classes and Denotified Students Hostels -				
S.	3,21.58			
R.	-2,64.03	57.55	57.55	. .

Withdrawal of provision by reappropriation in March 2008 under item (i) and (ii) was due to lesser expenditure incurred towards Major Works.

Reasons for the final excess under item (i) and final saving under item (ii) have not been communicated (July 2008).

Provision obtained through supplementary grant in March 2008 was towards construction of Hostel for Most Backward Classes and Denotified Communities under schemes shared between State and Centre.

Withdrawal of provision by reappropriation in March 2008 was due to lesser expenditure incurred towards Major Works.

Grant No. 10 - Commercial Taxes
(Commercial Taxes and Registration Department)

<i>Major heads</i>	<i>Total grant or appropriation</i>	<i>Actual expenditure</i>	<i>Excess + Saving -</i>
<i>(In Thousands of Rupees)</i>			

REVENUE

- 2040. Taxes on Sales, Trade etc.
- 2052. Secretariat - General Services
- 2059. Public Works
- 2235. Social Security and Welfare
- 3604. Compensation and Assignments
to Local Bodies and Panchayati
Raj Institutions

Voted

Original	1,87,52,10			
Supplementary	13,67,82		2,01,19,92	1,94,91,25
Amount surrendered during the year (March 2008)				-6,28,67
				32,97,66

Charged

Original	1			
Supplementary	..		1	..
Amount surrendered during the year (March 2008)				-1
				1

REVENUE

Notes and comment-

1. As the ultimate saving in the voted grant worked out to Rs 6,28.67 lakh, surrender of Rs 32,97.66 lakh during the year proved injudicious.

Grant No. 10 - Commercial Taxes
(Commercial Taxes and Registration Department) - conclud.

2. Significant excess occurred under -

Head		Total grant	Actual expenditure (in lakh of rupees)	Excess + Saving -
3604.00.103.I.AC. Compensation to Local Bodies in lieu of Waiver of Entertainment Tax-				
O.	30,00.00			
R.	-10,04.21	19,95.79	48,39.53	+28,43.74

Withdrawal of provision by reappropriation in March 2008 was mainly due to lesser claim of Entertainment Tax by the Local Bodies.

Specific reasons for the final excess have not been communicated (July 2008).

3. *Infrastructure Development Fund -*

The infrastructure Development Fund was created in the year 2003-04 vide G.O.Ms. No. 380 dated 26.8.2003. It has been ordered that a specific Infrastructure Surcharge at 5 *per cent* will be levied on sales tax under TNGS Tax Act, 1959. The amount realised through such collections is initially credited under "0040- Taxes on Sales, Trade etc.- 102-Receipts under Sales Tax Act".

The contributions to the Fund are the specific collection of surcharge. The Fund will be utilised for the earmarked activities namely development and implementation of infrastructure projects under various sectors such as road, power, irrigation, water supply etc. The credit to the Fund will be afforded by debit to "2040- Taxes on Sales, Trade, etc." under this grant.

The expenditure on the earmarked activities will be initially debited to the concerned functional Major Head. Subsequently, before the closure of the accounts for the year such expenditure will be met from the Fund by debit to the Fund per contra credit to the functional major head where the initial expenditure was incurred.

Consequent on the enactment of Value AddedTax (VAT) with effect from 1-1-2007, additional sales tax, resale tax and surcharge, existed under Tamil Nadu General Sales Tax (TNGST) regime were abolished. Therefore no transaction occurred in the fund during the year 2007-08. However, an amount of Rs.59,77.23 lakh representing Gain on Sale of Securities was credited to the Fund during the year. The balance at the credit of the Fund as on 31st March 2008 was Rs.8,83,92.34 lakh. Out of this, a sum of Rs. 8,46,13.64 lakh was invested in the Treasury Bills as on 31st March 2008.

The transaction of the Fund stand included under "8229 - Development and Welfare Funds - 200 - Other Development and Welfare Funds", an account of which is given in Statement No.16 of Finance Accounts 2007-08.

Grant No. 11 - Stamps and Registration
(Commercial Taxes and Registration Department)

<i>Major heads</i>	<i>Total grant or appropriation (In Thousands of Rupees)</i>	<i>Actual expenditure</i>	<i>Excess + Saving -</i>
REVENUE			
2030. Stamps and Registration			
2059. Public Works			
3454. Census Surveys and Statistics			
3475. Other General Economic Services			
Voted			
Original	1,34,60,90 |		
Supplementary	10,57,68 |	1,45,18,58	1,33,84,19
Amount surrendered during the year (March 2008)			11,00,69
Charged			
Original	1 |		
Supplementary	.. |	1	..
Amount surrendered during the year (March 2008)			1

REVENUE

Notes and comments-

1. Though the ultimate saving in the voted grant worked out to Rs 11,34.39 lakh, Rs 11,00.69 lakh only was surrendered during the year.
2. Saving worked out to 7.81 per cent.
3. Saving occurred persistently in the voted grant during the preceding five years also as under -

Year	Amount (in lakh of rupees)	Saving Percentage
2002-2003	4,77.19	6.10
2003-2004	8,07.14	9.22
2004-2005	26,28.19	23.84
2005-2006	11,38.05	11.23
2006-2007	22,04.01	17.11

Grant No. 11 - Stamps and Registration
(Commercial Taxes and Registration Department) - contd.

4. Saving in the voted grant was the net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes.

5. Saving in the voted grant occurred mainly under -

Head		Total grant	Actual expenditure	Excess + Saving -
		(in lakh of rupees)		
(i) 2030.03.001.I.AB. District Establishment Charges -				
O.	90,06.69			
S.	1,40.02			
R.	-18,81.08	72,65.63	72,53.53	-12.10
(ii) 2030.02.001.I.AA. Superintendence -				
O.	4,17.10			
R.	-1,37.75	2,79.35	2,80.76	+1.41

Additional provision obtained through supplementary grant in November 2007 under item (i) was towards sending notices about the duty to be paid by the general public under "Samadhan Scheme" and for payment of consolidated pay for 352 system operators in Registration Department. Token provision obtained through supplementary grant in March 2008 under item (i) was towards payment of electricity charges for implementation of STAR Project and for purchase of vehicles in the Registration Offices.

Withdrawal of provision by reappropriation in March 2008 under items (i) and (ii) was mainly due to lesser requirements on salaries, dearness allowance and payments for professional and special services which was partly offset under item (i) by increased provision towards purchase of vehicles to the District Registrars.

Reasons for the final saving under item (i) and for the final excess under item (ii) have not been communicated (July 2008).

6. Excess in the voted grant occurred mainly under -

Head		Total grant	Actual expenditure	Excess + Saving -
		(in lakh of rupees)		
(i) 2030.03.001.I.AD. Computerisation of Registration Department under Simplified and Transparent Administration of Registration (STAR) Project -				
O.	12,18.44			
S.	0.01			
R.	7,04.48	19,22.93	19,22.93	. .

Grant No. 11 - Stamps and Registration
(Commercial Taxes and Registration Department) - conclud.

Token provision obtained through supplementary grant and additional provision by reappropriation in March 2008 were towards the purchase of computers and other accessories to the Registration Offices for the implementation of STAR Project.

<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure (in lakh of rupees)</i>	<i>Excess + Saving -</i>
(ii) 2030.02.101.I.AA. Supply from Central Stamp Stores -				
O.	12,56.00			
S.	8,74.22			
R.	3,60.96	24,91.18	24,91.18	. .

Additional provision obtained through supplementary grant and enhancement of provision by reappropriation in March 2008 were towards purchase of Judicial and Non-Judicial Stamps and payment of arrears due to increased manufacturing cost.

(iii) 2030.02.102.I.AA. Chennai City-				
O.	94.53			
S.	0.01			
R.	11.87	1.06.41	1,06.40	-0.01

Token provision obtained through supplementary grant and enhancement of provision by reappropriation in March 2008 were towards payment of discounts paid to the sale of stamp papers.

**Grant No. 12 - Co-operation (Co-operation, Food and
Consumer Protection Department)**

<i>Major heads</i>	<i>Total grant or appropriation (In Thousands of Rupees)</i>	<i>Actual expenditure</i>	<i>Excess + Saving -</i>
REVENUE			
2059. Public Works			
2225. Welfare of Scheduled Castes, Scheduled Tribes and other Backward classes			
2401. Crop Husbandry			
2425. Co-operation			
3451. Secretariat - Economic Services			
Voted			
Original	4,00,59,34 |		
Supplementary	11,87,74 |	4,12,47,08	4,10,37,85
			-2,09,23
Amount surrendered during the year (March 2008)			1,86,92
Charged			
Original	2 |		
Supplementary	.. |	2	..
			-2
Amount surrendered during the year (March 2008)			1
CAPITAL			
4425. Capital Outlay on Co-operation			
Voted			
Original	13,25,67,18 |		
Supplementary	24,32,24 |	13,49,99,42	13,49,99,41
			-1
Amount surrendered during the year			Nil

**Grant No. 12 - Co-operation (Co-operation, Food and
Consumer Protection Department) - contd.**

<i>Major heads</i>	<i>Total grant or appropriation (In Thousands of Rupees)</i>	<i>Actual expenditure</i>	<i>Excess + Saving -</i>
LOANS			
6225. Loans for Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes			
6416. Loans to Agricultural Financial Institutions			
6425. Loans for Co-operation			
6435. Loans for other Agricultural Programmes			
Voted			
Original	2,19,76 |		
Supplementary	1 |	2,19,77	1,54,03
Amount surrendered during the year (March 2008)			-65,74
			66,54

REVENUE

Notes and comment -

1. Though the ultimate saving in the voted grant worked out to Rs 2,09.23 lakh, Rs 1,86.92 lakh only was surrendered during the year.

2. Significant excess in the voted grant occurred mainly under-

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (in lakh of rupees)</i>	<i>Excess+ Saving-</i>
2425.00.108.I.AH. Reimbursement of loss incurred by Rural and Urban Fair Price Shops-			
O.	50,00.00		
S.	11,14.37		
R.	45,75.67	1,06,90.04	1,06,90.12
			+0.08

Additional provision through supplementary grant and enhancement of provision by reappropriation in March 2008 were due to higher provision made towards reimbursement of loss incurred by Rural/Urban Fair Price Shops run by Co-operatives.

**Grant No. 12 - Co-operation (Co-operation, Food and
Consumer Protection Department) - *contd.***

LOANS

Notes and comments -

1. As the ultimate saving in the voted grant worked out to Rs 65.74 lakh, surrender of Rs 66.54 lakh during the year proved injudicious.

2. Saving in the voted grant worked out to 29.91 *per cent*.

3. Significant saving in the voted grant occurred under -

Head	Total grant	Actual expenditure (in lakh of rupees)	Excess+ Saving-
6416.00.195.II.JB. Floatation of special debentures by the Tamil Nadu State Co-operative Land Development Bank			
O. 1,00.00			
R. -1,00.00

Withdrawal of entire provision by reappropriation in March 2008 was due to non-utilisation of funds.

4. Excess in the voted grant occurred under -

Head	Total grant	Actual expenditure (in lakh of rupees)	Excess+ Saving-
6225.01.800.II.JE. Interest Free Loans to Scheduled Caste Members of Co-operative Societies and Institutions - controlled by Registrar of Co-operative Societies -			
O. 0.02			
S. 0.01			
R. 24.97	25.00	25.50	+0.50

Token provision obtained through supplementary grant and enhancement of provision by reappropriation in March 2008 were towards sanction of loans to Scheduled Caste members of Primary Agriculture Co-operative Banks to enhance their borrowing power.

**Grant No. 12 - Co-operation (Co-operation, Food and
Consumer Protection Department) - *concl.d.***

5. *State Agricultural Credit Relief and Guarantee Fund -*

The Fund has been constituted for recouping losses sustained by Co-operative Institutions and Land Mortgage Banks on account of loans granted for agricultural purposes and for assisting co-operative Institutions towards writing off of arrears of loans, the recovery of which had proved difficult and impossible due to natural calamities. It is credited with annual contribution by Government and interest on the balances of the Fund deposited with Government and such portion of dividend earned by Government on the shares held in Co-operative Institutions in the State after meeting the annual interest charges due on the loan assistance from the Reserve Bank of India.

Though no specific contribution was made, interest of Rs 11.77 lakh was credited to the Fund during the year. No expenditure was met from the Fund during the year. The balance at the credit of the Fund on 31st March 2008 was Rs 2,70.50 lakh.

The transactions of the Fund stand included under the Head "8121. General and other Reserve Funds - 102. Development Fund for Agricultural Purposes" in Statement No.16 of the Finance Accounts 2007-2008.

Grant No. 13 - Food and Consumer Protection
(Co-operation, Food and Consumer Protection Department)

<i>Major heads</i>	<i>Total grant or appropriation</i>	<i>Actual expenditure</i>	<i>Excess + Saving -</i>
REVENUE			
2070. Other Administrative Services			
2235. Social Security and Welfare			
3456. Civil Supplies			
Voted			
Original 21,01,04,91 |			
Supplementary 60,30,19 |	21,61,35,10	21,54,95,95	-6,39,15
Amount surrendered during the year (March 2008)			5,90,88
Charged			
Original 3 |			
Supplementary 1,95 |	1,98	1,23	-75
Amount surrendered during the year (March 2008)			75
CAPITAL			
4408. Capital Outlay on Food Storage and Warehousing			
Voted			
Original 1,93,00 |			
Supplementary 3,00,00 |	4,93,00	4,93,00	. .
Amount surrendered during the year			Nil

Grant No. 13 - Food and Consumer Protection
(Co-operation, Food and Consumer Protection Department- *concl.*)

<i>Major head</i>	<i>Total grant or appropriation (In Thousands of Rupees)</i>	<i>Actual expenditure</i>	<i>Excess + Saving -</i>
LOANS			
6408. Loans for Food Storage and Warehousing			
Voted			
Original	6,00,00,00 |		
Supplementary	3,00,00,00 |	9,00,00,00	9,00,00,00 . .
Amount surrendered during the year			Nil

REVENUE

Note -

Though the ultimate saving in the voted grant worked out to Rs 6,39.15 lakh, Rs 5,90.88 lakh only was surrendered during the year.

Grant No. 14 - Energy Department

<i>Major heads</i>	<i>Total grant or appropriation (In Thousands of Rupees)</i>	<i>Actual expenditure</i>	<i>Excess + Saving -</i>
REVENUE			
2045. Other Taxes and Duties on Commodities and Services			
2052. Secretariat - General Services			
2059. Public Works			
2551. Hill Areas			
2801. Power			
3425. Other Scientific Research			
Voted			
Original 11,58,29,68 |			
Supplementary 21,53,95 |	11,79,83,63	11,77,67,45	-2,16,18
Amount surrendered during the year (March 2008)			1,80,19
Charged			
Original 1 |			
Supplementary . . |	1	. .	-1
Amount surrendered during the year			Nil
CAPITAL			
Voted			
4801. Capital Outlay on Power Projects			
Original 1,00,00,00 |			
Supplementary 3,90,00,00 |	4,90,00,00	4,90,00,00	. .
Amount surrendered during the year			Nil

Grant No. 14 - Energy Department - conold.

<i>Major head</i>	<i>Total grant or appropriation</i>	<i>Actual expenditure</i>	<i>Excess + Saving -</i>
LOANS			
Voted			
6801. Loans for Power Projects			
Original	3		
Supplementary	4,91,99	4,92,02	4,91,64
Amount surrendered during the year (March 2008)			37

REVENUE**Notes -**

1. Though the ultimate saving in the voted grant worked out to Rs 2,16.18 lakh, Rs 1,80.19 lakh only was surrendered during the year.

2. *Energy Conservation Fund -*

The Tamil Nadu Energy Conservation Fund was constituted in the year 2007 vide G.O.Ms.No.57, Energy (C2) Dept., dated 12.6.07 for the purpose of promotion of efficient use of energy and its conservation within the State of Tamil Nadu.

The Government have sanctioned Rs 5.00 lakhs as initial grant for crediting into the Energy Conservation Fund Account.

Receipts including contribution from the Government of India to this Fund shall be credited to "0043 - Taxes and Duties on Electricity". Expenditure incurred shall be debited to "2045 - Other Taxes and Duties on Commodities and Services" in this grant.

A sum of Rs 38.25 lakh has been credited to the Fund as contribution during 2007-08 by debit to this grant. An expenditure of Rs 33.10 lakh has been met from the Fund during the year.

The balance at the credit of the Fund as on 31.3.2008 was Rs 5.15 lakh.

The transaction of the Fund stands included under "8235 - General and Other Reserve Fund - 200 - Other Funds" an account of which is given in Statement No. 16 of Finance Accounts 2007-08.

Grant No. 15 - Environment and Forests Department

<i>Major heads</i>	<i>Total grant or appropriation</i>	<i>Actual expenditure</i>	<i>Excess + Saving -</i>
<i>(In Thousands of Rupees)</i>			

REVENUE

- 2059. Public Works
- 2225. Welfare of Scheduled Castes,
Scheduled Tribes and other
Backward classes
- 2235. Social Security and Welfare
- 2402. Soil and Water Conservation
- 2406. Forestry and Wild Life
- 2407. Plantations
- 2415. Agricultural Research and
Education
- 2501. Special Programmes for
Rural Development
- 2551. Hill Areas
- 3435. Ecology and Environment
- 3451. Secretariat - Economic Services

Voted

Original	1,83,25,66	|			
Supplementary	14	|	1,83,25,80	1,58,66,87	-24,58,93
Amount surrendered during the year (March 2008)					27,67,35

Charged

Original	51	|			
Supplementary	8,21	|	8,72	. .	-8,72
Amount surrendered during the year (March 2008)					1,55

Grant No. 15 - Environment and Forests Department - contd.

<i>Major heads</i>	<i>Total grant or appropriation (In Thousands of Rupees)</i>	<i>Actual expenditure</i>	<i>Excess + Saving -</i>
CAPITAL			
4406. Capital Outlay on Forestry and Wild Life			
4407. Capital Outlay on Plantations			
4415. Capital Outlay on Agricultural Research and Education			
4551. Capital Outlay on Hill Areas			
5425. Capital Outlay on other Scientific and Environmental Research			
Voted			
Original	1,43,48,84 |		
Supplementary	5,00,09 |	1,48,48,93	1,27,12,19
Amount surrendered during the year (March 2008)			-21,36,74
			16,91,30
LOANS			
Voted			
6407. Loans for Plantations			
Original	. . |		
Supplementary	8,16,00 |	8,16,00	8,16,00
Amount surrendered during the year			. .
			Nil
REVENUE			
Notes and comments -			

1. As the ultimate saving in the voted grant worked out to Rs 24,58.93 lakh only, surrender of Rs 27,67.35 lakh during the year proved injudicious.

Grant No. 15 - Environment and Forests Department - *contd.*

2. Saving in the voted grant worked out to 13.42 *per cent*.
3. Saving in the voted grant was the net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes.
4. Saving in the voted grant occurred under -

<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure (in lakh of rupees)</i>	<i>Excess + Saving -</i>
(i)(a) 2406.01.001.I.AB. District Establishment -				
O.	71,47.87			
S.	0.04			
R.	-9,16.78	62,31.13	63,20.82	+89.69
(b) 2406.01.001.I.AA. General Direction -				
O.	5,39.71			
S.	0.03			
R.	-84.37	4,55.37	4,28.44	-26.93

Token provision obtained through supplementary grant in November 2007 and March 2008 were towards enhanced washing allowance to the forest personnel under items (a) and (b), supply of special shoes to forest personnel, payment of compensation for damages caused by wild life and payment of travel expenses under item (a) and States' contribution to the Survey of India for the upkeep and maintenance of Forest Map Section, payment of maintenance charges to the Panagal Building Society under item (b).

Withdrawal of provision by reappropriation in March 2008 was mainly due to non-filling up of vacant posts and latest assessment of actual requirements under salary, dearness allowance, petroleum, oil and lubricants under items (a) and (b) and latest assessment of requirements of rent, rates and taxes, clothing, tentage and stores and prizes and awards, motor vehicles which were partly offset by provision under materials and supplies and compensation under item (a).

Reasons for the final excess under item (a) and for the final saving under item (b) have not been communicated (July 2008).

- (ii) 3435.03.102.II.QA.
World Bank assisted
scheme under Emergency
Tsunami Reconstruction
Project (ETRP) -
Environment -

O.	7,78.76			
R.	-6,63.37	1,15.39	1,15.39	. .

Withdrawal of provision by reappropriation in March 2008 was due to non-implementation of Tsunami Project Work during the year and latest assessment of requirements of training to technical cell officer.

Grant No. 15 - Environment and Forests Department - contd.

<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure (in lakh of rupees)</i>	<i>Excess + Saving -</i>
(iii) 2406.01.800.II.JC. Forest protection -				
O.	13,71.87			
S.	0.01			
R.	-3,00.09	10,71.79	10,63.63	-8.16

Token provision obtained through supplementary grant in March 2008 was towards enhanced rate of wages.

Withdrawal of provision by reappropriation in March 2008 was mainly due to non-filling up of vacant posts which resulted in decrease in salaries and dearness allowance, restricted expenditure towards office expenses and latest assessment of requirements towards cost of ration.

Reasons for the final saving have not been communicated (July 2008).

(iv) 2406.01.102.II.PE. Tamil Nadu Afforestation Project (Phase II) funded by Japan Bank for International Co-operation -				
O.	22,39.30			
R.	-1,78.24	20,61.06	20,12.55	-48.51

Withdrawal of provision by reappropriation in March 2008 was mainly due to non-filling up of vacant posts which resulted in decrease in salaries and dearness allowance and restricted expenditure towards office expenses.

Reasons for the final saving have not been communicated (July 2008).

5. Excess in the voted grant occurred under -

<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure (in lakh of rupees)</i>	<i>Excess + Saving -</i>
(i) 2406.01.101.I.AF. Panchayat forests managed by Government -				
O.	2.92			
R.	3.05	5.97	2,45.46	+2,39.49

Enhancement of provision by reappropriation in March 2008 was due to enhanced rate of wages.

Reasons for the final excess have not been communicated (July 2008).

Grant No. 15 - Environment and Forests Department - contd.

Head		Total grant	Actual expenditure (in lakh of rupees)	Excess + Saving -
(ii)(a)	2501.05.800.I.AA. Scheme of community wasteland development programme -			
	O.	4,48.92		
	R.	1,77.38	6,26.30	5,97.22
				-29.08
(b)	3451.00.090.I.AL. Environment and Forest Department -			
	O.	3,28.99		
	R.	40.99	3,69.98	3,68.65
				-1.33
<p>Enhancement of provision by reappropriation in March 2008 was due to increased requirement for salary component and enhanced rate of dearness allowance under items (a) and (b), increased provision for travel expenses, telephone charges, electricity charges and other office expenses, carrying out repairs to departmental vehicles, payment of pleader fees and computer maintenance and stationeries under item (b).</p> <p>Reasons for the final saving under items (a) and (b) have not been communicated (July 2008).</p>				
(iii)(a)	2406.01.070.I.AA. Roads and Bridges -			
	O.	1,01.22		
	S.	0.01		
	R.	8.45	1,09.68	1,27.69
				+18.01
(b)	2406.01.101.I.AD. Other items -			
	O.	63.07		
	S.	0.01		
	R.	18.11	81.19	84.66
				+3.47
(c)	2406.01.101.I.AA. Upkeep of Departmental Animals -			
	O.	1,06.36		
	S.	0.01		
	R.	11.16	1,17.53	1,21.69
				+4.16

Token provision obtained through supplementary grant and additional provision by reappropriation in March 2008 were towards periodical maintenance of Government Buildings and Zoological Park under item (a), enhanced rate of wages under item (b) and feeding and dietary charges under item (c).

Grant No. 15 - Environment and Forests Department - *contd.*

Additional provision by reappropriation in March 2008 was mainly due to enhanced rate of wages under items (a) to (c) and increased provision for telephone charges, electricity charges, other office expenses, etc. under items (a) to (c) and purchase of medicines for the wild animals under item (c).

Reasons for the final excess under items (a), (b) and (c) have not been communicated (July 2008).

CAPITAL

Notes and comments -

1. Though the ultimate saving in the grant worked out to Rs 21,36.74 lakh, Rs 16,91.30 lakh only was surrendered during the year.

2. Saving in the grant worked out to 14.39 *per cent*.

3. Saving in the grant was the net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes.

4. Saving in the grant occurred under -

Head		Total grant	Actual expenditure (in lakh of rupees)	Excess + Saving -
(i)	5425.00.208.II.QA. Works under Emergency Tsunami Reconstruction Project (ETRP) with assistance from World Bank - Environment -			
	O. 6,54.00 R. -6,54.00	..	..	..

Withdrawal of entire provision by reappropriation in March 2008 was due to non-implementation of scheme.

(ii)(a)	4406.01.102.II.PD. Tamil Nadu Afforestation Project (Phase II) funded by Japan Bank for International Co-operation -			
	O. 94,03.55 R. -6,66.25	87,37.30	87,49.74	+12.44
(b)	4406.01.102.II.JM. Scheme for Community Wasteland Development Programme -			
	O. 3,50.00 R. -3,32.66	17.34	40.32	+22.98

Grant No. 15 - Environment and Forests Department - contd.

Head		Total grant	Actual expenditure (in lakh of rupees)	Excess + Saving -
(c)	4551.01.106.II.JB. Afforestation for Eco-Development, Eco-Restoration, Eco-Preservation, Conservation of nature reserves and monitoring of forestry schemes in Tirunelveli, Madurai, Coimbatore and Kanyakumari Districts -			
	O.	4,00.00		
	R.	-1,96.49	2,03.51	2,01.77
				-1.74
Withdrawal of provision by reappropriation in March 2008 under items (a) to (c) was based on Government of India release , restriction of expenditure and latest assessment of requirement.				
Reasons for the final excess under items (a) and (b) and for the final saving under item (c) have not been communicated (July 2008).				
(iii)(a)	4406.02.111.II.JH. Implementing of Night Safari Scheme in Arignar Anna Zoological Park at Vandalur -			
	S.	5,00.00		
	R.	-4,77.33	22.67	22.67
				. .
(b)	4406.01.800.VI.UA. Integrated Forest Protection -			
	O.	4,85.00		
	R.	-2,23.00	2,62.00	2,65.59
				+3.59

Supplementary grant obtained under item (a) in November 2007 was towards implementation of scheme.

Withdrawal of provision by reappropriation in March 2008 under items (a) and (b) was based on Government of India release and latest assessment of requirement.

Reasons for the final excess under item (b) have not been communicated (July 2008).

Grant No. 15 - Environment and Forests Department - contd.

5. Excess in the grant occurred under -					
	Head		Total grant	Actual expenditure (in lakh of rupees)	Excess + Saving -
(i)(a)	4406.01.102.II.JP. Avenue Planting in Urban and Sub-Urban Areas -				
	S.	0.01			
	R.	99.99	1,00.00	1,38.83	+38.83
(b)	4406.01.102.II.JI. Schemes for Eco-Development - Establishment of Bamboo Estates -				
	O.	0.01			
	R.	1.63	1.64	1,03.96	+1,02.32
Token provision obtained through supplementary grant in March 2008 under item (a) was towards States' share for Planting Avenue trees in Urban and Sub-Urban areas.					
Enhancement of provision by reappropriation in March 2008 under items (a) and (b) was based on sanction and latest assessment of requirement.					
Reasons for the final excess under items (a) and (b) have not been communicated (July 2008).					
(ii)	4406.01.796.II.JF. Providing Infrastructural facilities in Educational Institutions of the Forest Department -				
	S.	0.01			
	R.	1,01.41	1,01.42	1,01.44	+0.02
Token provision obtained through supplementary grant and additional provision by reappropriation in March 2008 was based on sanction for providing infrastructural facilities to the schools under Forest Department in Tribal areas with loan assistance from NABARD.					
(iii)	4406.01.101.III.SJ. Conservation and Management of Agathiarmalai Biosphere Reserve -				
	S.	0.01			
	R.	74.99	75.00	75.42	+0.42

Grant No. 15 - Environment and Forests Department - contd.

Token provision obtained through supplementary grant and additional provision by reappropriation in March 2008 was based on Government of India release towards first instalment for the implementation of the Management Action Plan for Conservation and Management of Agasthiarmalai Biosphere Reserve, Tirunelveli District during 2007-2008.

	Head		Total grant	Actual expenditure (in lakh of rupees)	Excess + Saving -
(iv(a))	4406.02.110.III.SD. Project Elephant - Anamalai and Mudumalai -				
	O.	1,00.00			
	S.	0.01			
	R.	63.46	1,63.47	1,64.13	+0.66
(b)	4406.01.101.II.QA. Raising Mangrove Plantation under Emergency Tsunami Reconstruction Project (ETRP) with assistance from World Bank - Forest -				
	O.	1,73.40			
	S.	0.01			
	R.	39.28	2,12.69	2,11.62	-1.07
(c)	4406.02.110.III.SH. Scheme for Development of Grizzled Squirrel Wild life Sanctuary -				
	O.	17.00			
	S.	0.01			
	R.	36.49	53.50	53.50	. .
(d)	4406.02.110.III.TA. Conservation and Management of Kazhuvelli Wet land in Tamil Nadu -				
	S.	0.01			
	R.	41.99	42.00	19.02	-22.98

Token provision obtained through supplementary grant and additional provision by reappropriation in March 2008 under items (a) to (c) were based on Government of India release towards implementation of the respective schemes.

Token provision obtained through supplementary grant in November 2007 and enhancement of provision by reappropriation in March 2008 under item (d) were based on Government of India release towards implementation of the scheme.

Reasons for the final saving under items (b) and (d) have not been communicated (July 2008).

Grant No. 15 - Environment and Forests Department-concl'd.

Head		Total grant	Actual expenditure	Excess + Saving -
(in lakh of rupees)				
(v)	4406.02.110.II.JK. Nature Conservation (Preservation of Wild life) -			
	O.	24.00		
	R.	-0.05	23.95	39.50
				+15.55

Reasons for the final excess have not been communicated (July 2008).

6. Forest Development Fund -

The Fund was constituted in 1991 with an objective to undertake afforestation and development work for Forestry Ecological Conservation, Ecological Education and dissemination of information. The fund is fed with the entire receipts of the compensatory afforestation from the user agencies under the head '0406.01.800', any contribution from the Central Government, any donation from any other sources and 5 *per cent* of the sale proceeds of the pulpwood trees other than sandalwood.

An amount of Rs 2,09.00 lakh was credited to the fund during the year by debit to this grant.

The expenditure on the objective of the fund is initially debited to the Major Head '2406. Forestry and Wild life' in this grant and subsequently transferred to the Fund before the closing of the accounting year. No expenditure was met out of the fund during the year. The balance at the credit of the Fund on 31st March 2008 was Rs 18,72.63 lakh.

The transactions of the Fund are included under "8229. Development and Welfare Funds - 200. Other Development and Welfare Funds", an account of which is given in Statement No. 16 of Finance Accounts 2007-2008.

Grant No. 16 - Finance Department

<i>Major heads</i>	<i>Total grant or appropriation (In Thousands of Rupees)</i>	<i>Actual expenditure</i>	<i>Excess + Saving -</i>
REVENUE			
2047. Other Fiscal Services			
2052. Secretariat - General Services			
2054. Treasury and Accounts Administration			
2059. Public Works			
2070. Other Administrative Services			
2075. Miscellaneous General Services			
2216. Housing			
2230. Labour and Employment			
2235. Social Security and Welfare			
2425. Co-operation			
3454. Census Surveys and Statistics			
3604. Compensation and Assignments to Local Bodies and Panchayati Raj Institutions			
Voted			
Original	4,64,60,11 |		
Supplementary	16 |	4,64,60,27	3,65,53,06
			- 99,07,21
Amount surrendered during the year (March 2008)			96,97,58
Charged			
Original	1 |		
Supplementary	.. |	1	..
			- 1
Amount surrendered during the year (March 2008)			1
CAPITAL			
4217. Capital Outlay on Urban Development			
Voted			
Original	1 |		
Supplementary	.. |	1	..
			- 1
Amount surrendered during the year (March 2008)			1

Grant No. 16 - Finance Department - *contd.*

<i>Major heads</i>	<i>Total grant or appropriation (In Thousands of Rupees)</i>	<i>Actual expenditure</i>	<i>Excess + Saving -</i>
LOANS			
6075. Loans for Miscellaneous General Services			
7610. Loans to Government Servants etc.			
Voted			
Original	16,83,55		
Supplementary	6,43,99	23,27,54	19,72,40
Amount surrendered during the year (March 2008)			-3,55,14
			79,20

REVENUE**Notes and comments-**

1. Though the ultimate saving in the voted grant worked out to Rs 99,07.21 lakh, Rs 96,97.58 lakh only was surrendered during the year.
2. Saving in the voted grant worked out to 21.32 *per cent*.
3. Saving in the voted grant was the net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes.
4. Saving in the voted grant occurred mainly under-

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (in lakh of rupees)</i>	<i>Excess+ Saving-</i>
(i) 3604.00.200.I.BE. Local Bodies Incentive Scheme-			
O. 40,00.00			
R. -34,60.00	5,40.00	5,39.48	-0.52
(ii) 2047.00.103.I.AJ. Agent's Incentive Scheme-			
O. 45,00.00			
R. -13,11.41	31,88.59	31,83.74	-4.85

Grant No. 16 - Finance Department - contd.

<i>Head</i>			<i>Total grant</i>	<i>Actual expenditure (in lakh of rupees)</i>	<i>Excess+ Saving-</i>
(iii)	2235.60.200.I.BE. Tamil Nadu Government Employees Special Provident Fund - cum Gratuity Scheme-				
	O.	29,50.00			
	R.	-7,33.19	22,16.81	22,16.81	..
(iv)	2235.60.110.I.BU. Payment of Premium to the Life Insurance Corporation of India under Group Insurance Scheme-				
	O.	36,59.00			
	R.	-3,79.00	32,80.00	32,80.00	..
(v)	2075.00.800.I.HB. Payment towards commission, fees, service charges, front end fee etc., for the loans for Externally Aided Projects sanctioned from 1.4.2005-				
	O.	2,00.00			
	R.	-2,00.00	..	..	..
Specific reasons for the withdrawal of provision by reappropriation in March 2008 under items (i) to (v) have not been specified.					
The final saving was due to non-receipt of anticipated Agents Incentive Application in time under item(ii).					
(vi)	2054.00.097.I.AA. District Treasuries and Sub Treasuries -				
	O.	63,21.66			
	S.	0.03			
	R.	-12,03.82	51,17.87	51,41.98	+24.11
(vii)	2425.00.101.I.AC. District staff -				
	O.	39,93.56			
	R.	-7,28.49	32,65.07	32,62.19	-2.88

Grant No. 16 - Finance Department - contd.

	Head		Total grant	Actual expenditure (in lakh of rupees)	Excess+ Saving-
(viii)	2054.00.098.I.AB. District Staff -				
	O.	23,24.43			
	S.	0.01			
	R.	-4,39.92	18,84.52	18,68.35	-16.17
(ix)	2054.00.096.I.AA. Pay and Accounts Offices-				
	O.	16,52.16			
	R.	-3,81.55	12,70.61	12,72.46	+1.85
(x)	2054.00.098.I.AD. Chief Internal Auditor and Chief Auditor of Statutory Boards-				
	O.	8,64.27			
	R.	-2,14.16	6,50.11	6,51.73	+1.62
(xi)	2054.00.098.I.AF. Audit Staff for Puratchi Thalaivar M.G.R. Nutritious Meal Programme-				
	O.	6,60.62			
	R.	-2,06.66	4,53.96	4,56.23	+2.27
(xii)	2054.00.098.I.AA. Director's Office -				
	O.	6,27.64			
	R.	-1,75.85	4,51.79	4,47.93	-3.86

Token provision obtained through supplementary grant in March 2008 was towards telephone charges, payment of rent and contract payment in the offices of District Treasuries and Sub-Treasuries under item (vi) and payment of property tax to the office of Local Fund Audit under item (viii).

Withdrawal of provision by reappropriation in March 2008 under items (vi) to (xii) was mainly due to lesser requirements under salaries, dearness allowance and travel expenses on account of non-filling up of vacant posts due to ban on recruitment and reduction in expenditure under telephone charges. The decrease was partially offset by increase towards electricity charges on account of revised tariff for electricity under items (vi) and (ix), for purchase and maintenance of new computers towards E-governance of Department of Treasuries and Accounts under item (vi) and towards rent, rates and taxes and settlement of computer maintenance bills in Local Fund Audit office under item (xii).

Reasons for the final savings under items (vii), (viii) and (xii) and for the final excess under items (vi), (ix), (x) and (xi) have not been communicated (July 2008).

Grant No. 16 - Finance Department - contd.

5. Excess in the voted grant occurred mainly under -

<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure (in lakh of rupees)</i>	<i>Excess+ Saving-</i>
(i) 2054.00.095.II.JA. Special Initiatives in e-Governance in Treasuries and Accounts Department -				
O.	0.01			
S.	0.01			
R.	43.48	43.50	77.55	+34.05

Token provision obtained through supplementary grant and additional provision by reappropriation in March 2008 were towards purchase of new computers for special initiatives in e-governance in Treasuries and Accounts Department.

Reasons for the final excess have not been communicated (July 2008).

(ii) 2216.80.800.II.JC. Interest to Housing Development Finance Corporation - House Building Advance to Government Servants -				
O.	90.00			
S.	0.01			
R.	72.04	1,62.05	1,62.05	. .

Token provision obtained through supplementary grant and additional provision by reappropriation in March 2008 were for payment of subsidies to Housing Development Finance Corporation towards sanction of House Building Advance to Government Servants.

(iii) 2235.60.200.I.BI. Village Officers Special Provident Fund -				
O.	2.64			
S.	0.01			
R.	20.29	22.94	22.93	-0.01

Token provision obtained through supplementary grant and additional provision by reappropriation in March 2008 were towards other contributions for Village Officers Special Provident Fund.

Grant No. 16 - Finance Department - *contd.*

LOANS

Notes and comment-

1. Though the ultimate saving in the voted grant worked out to Rs 3,55.14 lakh, Rs 79.20 lakh only was surrendered during the year.
2. In view of the ultimate saving of Rs 3,55.14 lakh in the voted grant, the supplementary grant of Rs 6,43.99 lakh obtained in March 2008 proved excessive.
3. Saving in the voted grant worked out to 15.26 *per cent*.
4. Saving in the voted grant occurred mainly under -

Head		Total grant	Actual expenditure (in lakh of rupees)	Excess+ Saving-
7610.00.800.I.AC. Marriage Advance- controlled by the Secretary to Government, Finance Department-				
O.	2,00.00			
R.	-79.20	1,20.80	50.95	-69.85

Withdrawal of provision by reappropriation in March 2008 was mainly due to the receipt of lesser number of applications for sanction of Marriage Advance.

Reasons for the final saving have not been communicated (July 2008).

5. *Tamil Nadu Special Welfare Fund -*

The Fund was created by Government in March 1970, from out of the revenues representing the net proceeds of the sale of Tamil Nadu Raffle tickets credited under the head '0075 - Miscellaneous General Services'. The Fund is meant for meeting the expenditure towards certain special welfare programmes in rural areas envisaged for the purpose, such as water supply scheme, providing of house sites for Adi-Dravidars, etc, and sanction of certain grants-in-aid to "Tamil Nadu Ex-Service Personnel Benevolent Fund". The credit to the Tamil Nadu Special Welfare Fund is afforded by debit to the Major Head, "2075 - Miscellaneous General Services" in this grant. While expenditure relating to the sanction of grants-in-aid to the "Tamil Nadu Ex-service Personnel Benevolent Fund" is initially accounted for under the Major Head "2235-Social Security and Welfare" coming under this grant, the expenditure on the other objects of the schemes are classified against the relevant Major Heads 2215, 2217 and 2225 under the grants concerned (viz) Grant No.26, Grant No.4 etc.

From December 1980, the entire net proceeds of the first draw held in the month of December and seventy five percent of the net proceeds of other draws held during the financial year are transferred annually to the Fund by debit to the Major Head "2075-Miscellaneous General Services" in this grant.

Grant No. 16 - Finance Department - *contd.*

However, with effect from December 1981, in cases of more than one draw being held in the month of December, the entire accretions for the Fund representing the net sale proceeds of the first draw is being earmarked for being exclusively sanctioned as grants-in-aid to the "Tamil Nadu Ex-service Personnel Benevolent Fund".

Government of Tamil Nadu has banned the raffle scheme with effect from 8.1.2003. As such, no adjustment has been made during this year towards contribution to the fund by debit to this grant and for meeting expenditure on the earmarked activities.

The balance at the credit of the Fund as on 31 March 2008 was Rs 31,22.11 lakh.

The transactions of the Fund stand included under "8229 Development and Welfare Funds - 200. Other Development and Welfare Funds" an account of which is given in Statement No.16 of Finance Accounts 2007-08.

6. *Guarantee Redemption Fund -*

Guarantee Redemption Fund was constituted by Government in March 2003 vide G.O.No.102, Finance (Loans and Advances Cell) Department dated 31.3.2003 from out of the revenues representing the 'Guarantee Fees collected' and credited under the Revenue Receipt Head "0075. Miscellaneous general Services" as well as from out of the Government Contributions. The fund is meant for meeting the expenditure incurred towards discharging the 'Guarantees invoked'. The credit to the Fund is afforded by debit to the Major Head "2075. Miscellaneous General Services". The expenditure relating to the 'Relief on account of Guarantees invoked' will initially be accounted for under the relevant functional Major Head whenever the liability to Government on this account is identifiable with the function concerned or under the Major Head "2075. Miscellaneous General Services" whenever such commitment is of a general nature.

An amount of Rs 50,00.00 lakh has been credited to the fund during 2007-08 by debit to this grant. The expenditure met from the Guarantee Redemption fund during the year are as detailed below:

Name of the Public Sector Undertaking / Co-op. Institution for which the amount has been sanctioned	Head of Account under which the amount was sanctioned	Total Amount (Rupees)
Tamil Nadu Handloom Weavers Co-operative Society Limited (Co-optex)	2851.00.103.AZ.	67,04,373
Pudukottai District Co-operative Spinning Mills	6851.00.103.AI. (outgo)	12,18,24,000
Bharathy Co-operative Spinning Mills, Tuticorin		
Kanyakumari Co-operative Spinning Mills		
Total Grant		12,85,28,373

A sum of Rs 12,85.28 lakh has been met from the fund during the year debiting the Fund Account and crediting the Major Head "2851" under Grant No.17.

The balance at the credit of the Fund as on 31.03.2008 was Rs 98,93.95 lakh.

Grant No. 16 - Finance Department - *concl'd.*

The transactions of the fund stand included under "8235. General and other Reserve Funds-117. Guarantee Redemption Fund -AA- Guarantee Redemption Fund", an account of which is given in Statement No.16 of the Finance Accounts 2007-08.

7. *Tamil Nadu State Renewal Fund -*

The Tamil Nadu State Renewal Fund was constituted by Government in April, 1998. The contribution to the Fund are by debit to this Grant under the Major Head "2230. Labour and Employment". The fund is meant for meeting the expenditure incurred towards implementation of voluntary Retirement Scheme in the Public Sector Undertakings/Boards/Corporations/Co-operative Institutions.

The expenditure on the earmarked activities shall initially be debited under the concerned functional Revenue/Capital/Loan Major Heads under the relevant grants. The repayment of the loan assistance shall be credited to the same loan head scrupulously for watching the recoveries.

Where the expenditure is in the form of loan, the fact of its being met from the fund has to be exhibited in the books through an accounting adjustment debiting the Fund account and crediting "8680.00.Miscellaneous Government Accounts-101.Ledger Balance Adjustment Account".

In the event of the earmarked expenditure being treated as one of Revenue or Capital nature, the above adjustment of such expenditure being met from the fund will be by way of debiting the Fund account and crediting the concerned Revenue/Capital heads under which the expenditure was initially incurred.

An amount of Rs 15,00.00 lakh has been credited to the fund during 2007-08 by debit to this grant. The expenditure incurred as earmarked activity relating to the Fund for the financial year 2007-08 is detailed below:

Sl.No.	Name of the PSU/Co-op.Institution for which the amount has been sanctioned	Head of Account under which the amount was sanctioned	Total amount (Rupees)
1.	Tamil Nadu Industrial Explosives Limited	6875.60.190.AE.	6,50,00,000

A sum of Rs 6,50.00 lakh has been met from the Fund during the year debiting the Fund Account and crediting "8680-Miscellaneous Government Accounts -101.Ledger Balance Adjustment Account", since the commitment is in the form of loan assistance.

The balance at the credit of the fund as on 31.3.2008 was Rs 90,78.19 lakh.

The transactions of the fund stand included under "8229.00.Development and Welfare Funds-200.Other Development and Welfare Funds" an account of which is given in Statement No.16 of the Finance Accounts 2007-08.

Grant No. 17 - Handlooms and Textiles (Handlooms, Handicrafts, Textiles and Khadi Department)

<i>Major heads</i>	<i>Total grant or appropriation</i>	<i>Actual expenditure</i>	<i>Excess + Saving -</i>
<i>(In Thousands of Rupees)</i>			
REVENUE			
2235. Social Security and Welfare			
2851. Village and Small Industries			
3451. Secretariat - Economic Services			
Voted			
Original	5,22,99,12 |		
Supplementary	12,74 |	5,23,11,86	5,06,32,37
Amount surrendered during the year (March 2008)			-16,79,49
			17,28,29
Charged			
Original	1 |		
Supplementary	14,65 |	14,66	14,66
Amount surrendered during the year			. .
			Nil
LOANS			
6851. Loans for Village and Small Industries			
6860. Loans for Consumer Industries			
Voted			
Original	1 |		
Supplementary	12,18,24 |	12,18,25	12,18,24
Amount surrendered during the year (March 2008)			-1
			1

REVENUE

Note -

Though the ultimate saving in the voted grant worked out to Rs 16,79.49 lakh only, surrender of Rs 17,28.29 lakh during the year proved injudicious.

**Grant No. 18 - Khadi, Village Industries and Handicrafts
(Handlooms, Handicrafts, Textiles and Khadi Department)**

<i>Major heads</i>	<i>Total grant or appropriation (In Thousands of Rupees)</i>	<i>Actual expenditure</i>	<i>Excess + Saving -</i>
REVENUE			
2551. Hill Areas			
2851. Village and Small Industries			
Voted			
Original	57,50,44 |		
Supplementary	5,34,00 |	62,84,44	62,85,91
			+ 1,47
Amount surrendered during the year (March 2008)			9,14
Charged			
Original	1 |		
Supplementary	1,40 |	1,41	1,38
			-3
Amount surrendered during the year (March 2008)			2
CAPITAL			
4851. Capital Outlay on Village and Small Industries			
Voted			
Original	1,10,00 |		
Supplementary	7,50 |	1,17,50	1,17,50
			. .
Amount surrendered during the year			Nil

REVENUE

Notes and comments-

1. The excess of Rs 1.47 lakh (actual excess of Rs 1,47,444) over the voted grant requires regularisation.

2. In view of the ultimate excess in the voted grant, surrender of Rs 9.14 lakh during the year proved injudicious.

**Grant No. 18 - Khadi, Village Industries and Handicrafts
(Handlooms, Handicrafts, Textiles and Khadi Department)- contd.**

3. In view of the ultimate excess of Rs 1.47 lakh in the voted grant, supplementary grant of Rs 5,34.00 lakh obtained in March 2008 proved inadequate.

4. Excess in the voted grant occurred mainly under -

<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure (in lakh of rupees)</i>	<i>Excess+ Saving-</i>
(i) 2851.00.107.II.LE. Assistance to Research and Publicity, Mass Disinfections, TANSILK, etc.-				
O.	85.65			
S.	0.01			
R.	78.18	1,63.84	1,63.84	..
(ii) 2851.00.105.I.AB. Grants to the Tamil Nadu Khadi and Village Industries Board towards the payment of Audit fees-				
O.	1,50.00			
S.	64.95			
R.	71.48	2,86.43	2,86.43	..
(iii) 2551.01.108.II.JN. Grants to Tamil Nadu Khadi and Village Industries Board for Implementation of various Khadi and Village Industries Products Development Schemes under Western Ghat Development Programme -				
S.	0.01			
R.	19.69	19.70	19.70	..
(iv) 2851.00.107.I.AE. Silk Reeling units in the State-				
O.	1,35.21			
S.	0.02			
R.	18.15	1,53.38	1,53.37	-0.01

**Grant No. 18 - Khadi, Village Industries and Handicrafts
(Handlooms, Handicrafts, Textiles and Khadi Department) - *concl.d.***

Token provision obtained through supplementary grant and enhancement of provision by reappropriation in March 2008 were towards subsidies and grants to Sericulture Development Schemes and for planting of mulberry in 10,000 acres under item (a), implementation of the scheme under item (c) and payment of wages in Silk Reeling Unit, materials and supplies, gratuities and electricity charges etc. under item (d).

Provision obtained through supplementary grant and enhancement of provision by reappropriation in March 2008 under item (b) were towards payment of audit fees by Tamil Nadu Khadi and Village Industries Board and sanction of additional expenditure towards grants-in-aid.

5. *Sericulture Development and Price Stabilisation Fund -*

The Sericulture Development and Price Stabilisation Fund has been brought within the fold of the Public Account from the year 2000-2001 from the private bank accounts and the Fund was created afresh in the regular manner. The sanction for the creation of the Fund, in accordance with the manual provision, has been issued in G.O. No.149 dated 11.9.2000.

The fund is fed with an amount equivalent to the revenue realised under the head '0851.Village and Small Industries -107.Sericulture Industries' representing the 'Market fee collection from buyers and sellers in cocoon market and silk exchange' by debit to this grant.

The object of the Fund is to meet the expenditure on "Assistance towards Research, Publicity etc. for TANSILK Cocoon Markets Co-operative Societies etc." which is initially incurred under the major head "2851. Village and Small Industries" in this grant.

This expenditure is subsequently transferred to the Fund before the closure of the accounts of the year. An amount of Rs 1,02.68 lakh has been credited to the Fund during 2007-2008 by debit to this grant. An expenditure of Rs 1,63.84 lakh on the earmarked objects has been met out of the Fund during 2007-2008.

The balance at the credit of the Fund on 31st March 2008 was Rs 2,56.42 lakh.

The transactions of the Fund are included under "8229. Development and Welfare Funds-200.Other Development and Welfare Funds", an account of which is given in Statement No.16 of Finance Accounts 2007-2008.

Grant No. 19 - Health and Family Welfare Department

<i>Major heads</i>	<i>Total grant or appropriation (In Thousands of Rupees)</i>	<i>Actual expenditure</i>	<i>Excess + Saving -</i>
REVENUE			
2012. President, Vice President / Governor, Administrator of Union Territories			
2059. Public Works			
2202. General Education			
2210. Medical and Public Health			
2211. Family Welfare			
2215. Water Supply and Sanitation			
2235. Social Security and Welfare			
2251. Secretariat - Social Services			
2551. Hill Areas			
Voted			
Original	22,31,19,93 |		
Supplementary	1,40,02,51 |	23,71,22,44	20,15,92,13
			-3,55,30,31
Amount surrendered during the year (March 2008)			3,99,29,85
Charged			
Original	27,20 |		
Supplementary	5,35 |	32,55	26,39
			-6,16
Amount surrendered during the year (March 2008)			5,66

Grant No. 19 - Health and Family Welfare Department- *contd.*

<i>Major heads</i>	<i>Total grant or appropriation (In Thousands of Rupees)</i>	<i>Actual expenditure</i>	<i>Excess + Saving -</i>
CAPITAL			
4210. Capital Outlay on Medical and Public Health			
4211. Capital Outlay on Family Welfare			
Voted			
Original	54,67,80		
Supplementary	50,94,37	1,05,62,17	31,26,26
Amount surrendered during the year (March 2008)			-74,35,91
			76,95,58

REVENUE**Notes and comments-**

1. As the ultimate saving in the voted grant worked out to Rs 3,55,30.31 lakh only, surrender of Rs 3,99,29.85 lakh during the year proved injudicious.
2. Saving in the voted grant worked out to 14.98 *per cent*.
3. Saving occurred persistently in the voted grant during the preceding five years also as under-

Year	Saving	
	Amount (in lakh of rupees)	Percentage
(Gr.18) 2002-2003	1,28,29.40	10.26
(Gr.18) 2003-2004	1,88,36.70	13.98
(Gr.18) 2004-2005	84,15.66	6.22
(Gr.18) 2005-2006	96,80.27	6.47
(Gr.19) 2006-2007	2,35,32.51	12.57

4. Saving in the voted grant was the net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes.

Grant No. 19 - Health and Family Welfare Department- contd.

5. Saving in the voted grant occurred mainly under -

<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess + Saving -</i>
(in lakh of rupees)				
(i)	2210.03.103.I.BI. Primary Health Centres -			
	O.	2,32,14.26		
	S.	5,58.54		
	R.	-42,22.72	1,95,50.08	1,98,61.92
				+3,11.84
<p>Additional provision obtained through supplementary grant in November 2007 was towards salaries, office expenses, machinery and equipments, materials and supplies, petroleum, oil and lubricants, stores and equipments, medicine and training for strengthening 106 upgraded Primary Health Centres and upgrade the posts of Assistants in Block Primary Health Centres as Superintendents and token provision in March 2008 was towards travel expenses, office expenses, materials and supplies, service or commitment charges and purchase of stationery to the Primary Health Centres, payments for professional and special services, service or commitment charges, purchase of computer and accessories and payment of salary to contract labourers.</p> <p>Withdrawal of provision by reappropriation in March 2008 was mainly towards non-filling up of certain vacant posts and latest assessment of actual requirement under salaries, dearness allowance and payment for professional and special services.</p> <p>The final excess was due to appointment of medical officers and staff nurses at the end of the financial year after the finalisation of Revised Estimate and hence their pay and allowances could not be ascertained earlier.</p>				
(ii)(a)	2210.06.101.I.AO. Malaria Control -			
	O.	77,42.02		
	R.	-36,65.49	40,76.53	39,79.32
				-97.21
(b)	2210.06.107.I.AD. Public Health Laboratory, King Institute at Guindy -			
	O.	10,65.48		
	R.	-4,56.74	6,08.74	5,68.21
				-40.53
(c)	2210.01.110.I.AQ. Government Ophthalmic Hospital, Chennai -			
	O.	6,09.32		
	R.	-2,00.32	4,09.00	3,83.01
				-25.99

Grant No. 19 - Health and Family Welfare Department- contd.

Head		Total grant	Actual expenditure	Excess + Saving -
(in lakh of rupees)				
(d)	2210.06.101.I.BX. Tuberculosis Control -			
	O.	8,94.94		
	R.	-2,29.30	6,65.64	6,81.67
				+16.03
(e)	2211.00.001.III.SB. District Family Welfare Bureau -			
	O.	8,04.51		
	R.	-1,63.84	6,40.67	6,30.45
				-10.22
(f)	2210.01.001.I.AA. Headquarters staff of Directorate of Medical and Rural Health Services -			
	O.	5,42.85		
	R.	-1,42.24	4,00.61	4,00.55
				-0.06
<p>Withdrawal of provision by reappropriation in March 2008 was mainly due to non-filling up of vacant posts and latest assessment of actual requirement under salaries and dearness allowance under items (a) to (f) and stores and equipments under items (b), (c) and (d) and adoption of strict economy measures under office expenses under items (a), (c), (d), (e) and (f).</p> <p>The final saving under item (a) was due to non-filling up of posts of Health Inspectors, lab assistants, para medical staff, mazdoors and drivers.</p> <p>Reasons for the final excess under item (d) and for the final saving under items (b), (c) and (e) have not been communicated (July 2008).</p>				
(iii)(a)	2210.01.110.I.AW. Improvements to Teaching Hospitals -			
	O.	1,06,83.08		
	S.	0.02		
	R.	-48,24.25	58,58.85	73,35.93
				+14,77.08

Grant No. 19 - Health and Family Welfare Department- *contd.*

Head		Total grant	Actual expenditure	Excess + Saving -
(in lakh of rupees)				
(b)	2210.01.110.I.AV. Mofussil Teaching Hospitals -			
	O. 1,04,23.20			
	S. 0.09			
	R. -18,36.47	85,86.82	83,64.09	-2,22.73
(c)	2210.01.110.I.AB. Taluk Headquarters Hospitals -			
	O. 1,08,35.49			
	S. 0.01			
	R. -18,95.17	89,40.33	89,77.28	+36.95
(d)	2210.01.110.I.AK. Government Stanley Hospital, Chennai -			
	O. 22,15.87			
	S. 0.02			
	R. -4,78.08	17,37.81	17,62.98	+25.17
(e)	2210.01.110.I.AC. Non-Taluk Headquarters Hospitals -			
	O. 24,76.39			
	S. 0.01			
	R. -3,85.43	20,90.97	21,26.53	+35.56
(f)	2210.05.105.I.AE. Chengalpattu Medical College, Chengalpattu -			
	O. 9,52.35			
	S. 0.02			
	R. -3,00.33	6,52.04	6,36.95	-15.09
(g)	2210.05.105.I.AC. Kilpauk Medical College, Chennai -			
	O. 13,01.17			
	S. 0.01			
	R. -3,23.48	9,77.70	9,89.60	+11.90

Grant No. 19 - Health and Family Welfare Department- contd.

Head		Total grant	Actual expenditure	Excess + Saving -
(in lakh of rupees)				
(h)	2210.01.110.I.AP. Kilpauk Medical College Hospital, Chennai -			
	O.	10,26.46		
	S.	27.58		
	R.	-2,60.36	7,93.68	7,48.57
				-45.11
(i)	2210.05.001.I.AA. Directorate of Medical Education -			
	O.	5,78.24		
	S.	0.01		
	R.	-1,61.20	4,17.05	4,20.45
				+3.40
(j)	2210.01.110.I.AL. Government Kasturba Gandhi Hospital for Women and Children, Chennai -			
	O.	8,26.07		
	S.	0.01		
	R.	-1,50.75	6,75.33	7,06.56
				+31.23

Additional provision obtained through supplementary grant in November 2007 was towards upgradation of the existing Burns Intensive Case Unit in Kilpauk Medical College Hospital under item (h) and token provision in March 2008 was towards electricity charges, payment of water charges, advertisement charges, purchase of furniture, machinery and equipments, motor vehicles, clothing tentage and stores, stores and equipments, feeding and dietary charges, cost of books and medicines for District Headquarters Hospitals, Taluk Headquarters Hospitals, Non-Taluk Headquarters Hospitals and Government Hospitals under items (b), (c), (d), (e), (f), (g), (h) and (i), purchase of four ambulance vans under item (b) and (d), payment of wages to the personnel appointed by outsourcing and enumeration to contract employees in various Health Units under items (a), (b), (f), (h) and (j), contribution to the Hospital maintenance fund under item (a) and payment of scholarships and stipends to the students in Chengalpet Medical College under item (f).

Withdrawal of provision by reappropriation in March 2008 was mainly due to non-filling up of vacant posts and latest assessment of actual requirement towards salaries and dearness allowance under items (a) to (j) and also due to lesser requirement towards wages under item (a) and utilisation of feeding and dietary charges as per the actual strength of the inpatients under item (b), adoption of strict economy measures towards office expenses under item (c), (d) and (e).

Reasons for the final excess under items (a), (c), (d), (e), (g), (i) and (j) and for the final saving under items (b), (f) and (h) have not been communicated (July 2008).

Grant No. 19 - Health and Family Welfare Department- contd.

Head		Total grant	Actual expenditure	Excess + Saving -
(in lakh of rupees)				
(iv)(a)	2210.01.110.II.PB. Procurement through Tamil Nadu Medical Service Corporation for Secondary Care Facilities -			
	O. 62,40.01			
	S. 12,38.01			
	R. -33,13.02	41,65.00	41,67.00	+2.00
(b)	2211.00.103.II.PA. New Initiative on Infant, Child, Mother Morbidity and Mortality -			
	O. 15,76.85			
	S. 10,48.04			
	R. -17,19.07	9,05.82	8,22.24	-83.58
(c)	2211.00.103.II.PB. Procurement through Tamil Nadu Medical Service Corporation for Comprehensive Emergency Obstetric and New Born Care Centres -			
	O. 24,40.44			
	S. 13,97.00			
	R. -15,21.44	23,16.00	23,14.00	-2.00
(d)	2210.01.110.II.PA. Rationalisation of Secondary Care Facilities under Health Systems Project -			
	O. 8,41.56			
	S. 1,37.44			
	R. -9,20.00	59.00	26.74	-32.26
(e)	2210.06.796.II.PA. Tribal Health under Health Systems Project -			
	O. 3,82.71			
	S. 0.01			
	R. -2,51.00	1,31.72	62.63	-69.09

Grant No. 19 - Health and Family Welfare Department- *contd.*

Head		Total grant	Actual expenditure	Excess + Saving -
(in lakh of rupees)				
(f)	2210.05.200.II.PA. Safe disposal of Bio-Medical Waste under Health Systems Project -			
	O.	3,00.03		
	S.	1,64.24		
	R.	-2,86.94	1,77.33	1,75.48
				-1.85
(g)	2210.06.101.II.PA. Pilot Testing of Non-Communicable Diseases under Health Systems Project -			
	O.	3,71.47		
	S.	0.01		
	R.	-2,59.36	1,12.12	1,20.80
				+8.68
(h)	2210.01.001.II.PB. Procurement through Tamil Nadu Medical Service Corporation for Project Management Unit -			
	O.	2,04.02		
	S.	0.01		
	R.	-1,93.31	10.72	10.72
				. .

Additional provision obtained through supplementary grant in November 2007 was towards the purchase of Hospital equipments and goods to all the Project Hospitals during phase II of the project under Health Systems project and towards additional 32 Government Hospitals designated as Comprehensive Emergency Obstetrics and New Born Care Centres under Tamil Nadu Health Systems Project and also towards appointing 83 temporary Doctors for 35 Phase I Hospitals and 200 Specialist Doctors for 51 Phase I Hospitals under items (a) to (d), implementation of Health Care Waste Management Scheme in Government Hospitals under item (f), purchase of motor vehicles for establishment of Emergency Ambulance Services through partnership with Non-Government organisation under item (c) and token provision in March 2008 was towards purchase of motor vehicles, advertisement charges, Grants-in-aid, training, printing charges under World Bank assisted Tamil Nadu Health Systems Project under items (a), (b), (e), (f), (g) and (h).

Grant No. 19 - Health and Family Welfare Department- *contd.*

Withdrawal of provision by reappropriation in March 2008 was mainly due to lesser requirement towards machinery and equipments under items (a), (c), (g) and (h), non-filling up of certain vacant posts and latest assessment of actual requirement under salaries and dearness allowance under item (b), payments for professional and special services under items (b), (d), (e), (f) and (g), computer and accessories under item (d), lesser requirement towards Grants-in-aid under item (e) and adoption of strict economy measures towards office expenses under item (h).

Reasons for the final saving under items (b), (c), (d), (e) and (f) and for the final excess under item (a) and (g) have not been communicated (July 2008).

Head		Total grant	Actual expenditure	Excess + Saving -
(in lakh of rupees)				
(v)(a)	2211.00.101.III.SC. Sub-Centres -			
	O. 1,47,14.46			
	S. 0.01			
	R. -18,47.34	1,28,67.13	1,30,16.34	+1,49.21
(b)	2211.00.001.III.SF. Direction and Administration for CSSM and Sub-Centres -			
	O. 16,05.23			
	S. 0.01			
	R. -3,71.51	12,33.73	12,21.55	-12.18
(c)	2211.00.793.III.SA. Health Sub-Centres in Adi-Dravidar Colonies -			
	O. 28,36.84			
	S. 0.01			
	R. -3,35.58	25,01.27	25,41.74	+40.47
(d)	2211.00.104.I.AA. Establishment for the maintenance for Motor Vehicles of Public Health and Medical Department -			
	O. 12,16.62			
	S. 0.01			
	R. -1,70.98	10,45.65	10,76.80	+31.15

Grant No. 19 - Health and Family Welfare Department- *contd.*

Token provision obtained through supplementary grant in March 2008 was towards travel expenses, office expenses, materials and supplies, service or commitment charges and purchase of stationery to the Health Sub Centres and Tamil Nadu State Health Transport Department under items (a), (b), (c) and (d).

Withdrawal of provision by reappropriation in March 2008 was mainly due to non-filling up of certain vacant posts and latest assessment of actual requirement under salaries, dearness allowance under items (a) to (d), payments for professional and special services under items (a) and (b), stores and equipments and non-procurement of medicines under local purchase under item (a), adoption of strict economy measures under office expenses under items (a) to (c), lesser requirement towards rent, rates and taxes under items (a) and (c).

Final saving under item (b) was due to non-filling up of the posts of Junior Assistant/Assistant/ Superintendent/Driver etc.

Final excess under items (a) and (c) was due to belated receipt of communication from Government of India for withdrawal of funds provided for maintenance of Health Sub-Centres after the funds were released by the Department.

Reasons for the final excess under item (d) have not been communicated (July 2008).

Head		Total grant	Actual expenditure	Excess + Saving -
(in lakh of rupees)				
(vi)(a)	2210.80.004.II.PB. Procurement through Tamil Nadu Medical Service Corporation for Building capacity to strengthen Health Management Information System -			
	O.	16,05.00		
	R.	-16,05.00	..	..
(b)	2210.05.800.II.PA. Enhancing Management of Public facilities -			
	O.	1,94.00		
	R.	-1,94.00	..	..
(c)	2210.05.105.I.BK. Grants to Dr.M.G.R. Medical University -			
	O.	1,50.00		
	R.	-1,50.00	..	..

Grant No. 19 - Health and Family Welfare Department- contd.

Head		Total grant	Actual expenditure	Excess + Saving -
(in lakh of rupees)				
(d)	2210.80.800.II.PA. Regulation of Public and Private Hospitals under Health Systems Project -			
	O.	1,42.00		
	R.	-1,42.00	..	..
Withdrawal of entire provision by reappropriation in March 2008 was mainly due to latest assessment of actual requirement towards advertisement charges and purchase of computer and accessories under item (a), payments for professional and special services under items (b) and (d), non-utilisation of funds towards Grants-in-aid for current expenditure under item (c) and also due to lesser requirement towards printing charges under item (d).				
(vii)(a)	2210.01.110.I.AA. District Headquarters Hospitals -			
	O.	84,04.01		
	S.	71.04		
	R.	-13,08.76	71,66.29	72,64.24
				+97.95
(b)	2210.01.110.I.AJ. Government General Hospital, Chennai -			
	O.	45,62.15		
	S.	71.41		
	R.	-4,84.89	41,48.67	39,71.45
				-1,77.22
(c)	2210.05.105.I.BB. Government Mohan Kumaramangalam Medical College -			
	O.	10,74.76		
	S.	7.00		
	R.	-4,54.59	6,27.17	6,91.73
				+64.56
(d)	2210.05.105.I.BI. Government Medical College, Vellore -			
	O.	9,38.07		
	S.	6.00		
	R.	-3,61.87	5,82.20	5,90.32
				+8.12

Grant No. 19 - Health and Family Welfare Department - contd.

<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess + Saving -</i>
(in lakh of rupees)				
(e) 2210.05.105.I.BG. Government Medical College at Thoothukudi -				
O.	8,93.26			
S.	1,31.65			
R.	-3,27.34	6,97.57	7,07.01	+9.44
(f) 2210.05.105.I.AB. Stanley Medical College, Chennai -				
O.	12,09.19			
S.	6.02			
R.	-1,48.98	10,66.23	10,76.16	+9.93
(g) 2210.05.105.I.AH. Coimbatore Medical College, Coimbatore -				
O.	8,33.93			
S.	1.01			
R.	-1,60.28	6,74.66	7,04.01	+29.35

Additional provision obtained through supplementary grant in November 2007 was towards the supply of 100 MA X-ray and 300 MA X-ray Machines to 45 Government Hospitals under item (a), to bring the personnel employed on consolidated pay/outsourcing basis in Government Medical College Hospitals into time scale of pay under items (b), (c) and (e) starting Diplomat in National Board (DNB) courses under items (c) to (g) and token provision in March 2008 was towards electricity charges, payment of water charges, advertisement charges, purchase of furniture, machinery and equipments, motor vehicles, clothing, tentage and stores, stores and equipments, feeding and dietary charges, cost of books, medicine for District Headquarters Hospitals, Taluk Headquarters Hospitals, Non-Taluk Headquarters Hospitals and Government Hospitals under items (a), (b), (f) and (g) and purchase of a new ambulance van for the Government Dispensary at Secretariat under item (b).

Withdrawal of provision by reappropriation in March 2008 was mainly due to non-filling up of vacant posts and latest assessment of actual requirement under salaries and dearness allowance under items (a) to (g) payments for professional and special services and non-procurement of medicines under local purchase under item (a) and adoption of strict economy measures under office expenses under item (e).

Reasons for the final excess under items (a), (c), (d), (e), (f) and (g) and for the final saving under item (b) have not been communicated (July 2008).

Grant No. 19 - Health and Family Welfare Department- contd.

Head		Total grant	Actual expenditure	Excess + Saving -
(in lakh of rupees)				
(viii)(a)	2210.05.105.I.AL. Improvements to Medical Colleges -			
	O. 40,34.07			
	R. -9.95.64	30,38.43	31,28.92	+90.49
(b)	2210.02.104.I.AB. State Headquarters Hospital, Hospital attached to the Government Siddha Medical College, Palayamkottai and attached Pharmacies -			
	O. 7,99.58			
	R. -2,01.63	5,97.95	5,72.78	-25.17
(c)	2211.00.103.III.SB. Schemes of Prophylaxis against Nutritional Anaemia -			
	O. 6,50.00			
	R. -1,00.00	5,50.00	4,74.99	-75.01
(d)	2202.80.107.II.JH. Agriculture Labour Welfare Board - Educational assistance to the children of members studying Medical/Para Medical courses -			
	O. 1,60.00			
	R. -1,38.32	21.68	12.54	-9.14
<p>Withdrawal of provision by reappropriation in March 2008 was mainly due to non-filling up of vacant posts and latest assessment of actual requirement under salaries and dearness allowance under items (a) and (b) lesser requirement towards scholarships and stipends under items (a) and (d) and non-procurement of medicines under local purchase under items (b) and (c).</p> <p>Reasons for the final excess under item (a) and for the final saving under items (b), (c) and (d) have not been communicated (July 2008).</p>				
(ix)(a)	2210.05.105.I.AA. Chennai Medical College -			
	O. 30,06.06			
	R. -9,12.46	20,93.60	23,13.53	+2,19.93

Grant No. 19 - Health and Family Welfare Department- contd.

Head		Total grant	Actual expenditure	Excess + Saving -
(in lakh of rupees)				
(b)	2210.06.101.I.AG. Leprosy Control - Controlled by Director of Medical and Rural Health Services -			
	O. 13,32.25			
	R. -3,93.87	9,38.38	9,00.37	-38.01
(c)	2210.06.101.I.AT. Filaria Control -			
	O. 12,42.30			
	R. -3,53.37	8,86.93	8,75.10	-11.83
(d)	2210.01.110.I.CM. Opening of Special Departments in District and Taluk Headquarters Hospitals -			
	O. 20,06.14			
	R. -3,91.79	16,14.35	16,85.52	+71.17
(e)	2210.05.105.I.AD. Madurai Medical College, Madurai -			
	O. 15,93.30			
	R. -3,63.32	12,29.98	12,86.56	+56.58
(f)	2211.00.103.I.AG. Immunisation to Pre-School children against Whooping cough, Diptheria and Tetanus -			
	O. 5,37.86			
	R. -1,93.37	3,44.49	3,44.39	-0.10
(g)	2210.06.101.I.AU. Surveillance for Epidemic preparedness -			
	O. 3,23.61			
	R. -1,74.13	1,49.48	1,33.73	-15.75

Grant No. 19 - Health and Family Welfare Department- contd.

Head		Total grant	Actual expenditure	Excess + Saving -
(in lakh of rupees)				
(h)	2211.00.003.III.SG. Schools for training Multi-purpose Health Workers (Female) -			
	O.	1,73.53		
	R.	-1,39.68	33.85	47.29
				+13.44
(i)	2210.06.101.I.BY. Cancer Control -			
	O.	5,12.68		
	R.	-1,05.53	4,07.15	3,89.30
				-17.85
<p>Withdrawal of provision by reappropriation in March 2008 was mainly due to non-filling up of vacant posts and latest assessment of actual requirement under salaries and dearness allowance under items (a) to (i).</p> <p>The final saving was due to non-filling up of Filaria Officers, Field Assistants and para Medical Staff under item (c) and non-filling up of vacant posts in the cadre of Health Inspectors under item (g) during the year.</p> <p>The final excess was due to payment of arrears to Selection/Special grade fixations and promotion of certain posts at the fag end of the financial year under item (h).</p> <p>Reasons for the final excess under items (a), (d) and (e) and for the final saving under items (b) and (i) have not been communicated (July 2008).</p>				
(x)(a)	2210.06.003.II.PA. Training and capacity Building under Health Systems Project -			
	O.	8,32.14		
	R.	-6,42.37	1,89.77	1,93.09
				+3.32
(b)	2210.80.004.II.PA. Building Capacity to strengthen Health Management Information System -			
	O.	3,98.21		
	R.	-3,48.01	50.20	50.11
				-0.09

Grant No. 19 - Health and Family Welfare Department- contd.

Head		Total grant	Actual expenditure	Excess + Saving -
(in lakh of rupees)				
(c)	2210.04.104.III.SH. Setting up of Indian System of Medicine and Homeopathy wings in District Allopathy Hospitals -			
	O. 4,55.00			
	R. -2,34.00	2,21.00	1,40.81	-80.19
(d)	2210.06.113.II.PA. Health Awareness under Health Systems Project -			
	O. 3,34.59			
	R. -3,29.59	5.00	27.49	+22.49
<p>Withdrawal of provision by reappropriation in March 2008 was mainly due to latest assessment of actual requirement under training under items (a) to (d), payments for professional and special services under items (b) and (d) lesser requirement towards lumpsum provision under items (c) and (d), machinery and equipments under item (c) and adopting strict economy measures under office expenses and lesser requirement under advertisement and printing charges under item (d).</p> <p>Reasons for the final excess under items (a) and (d) and for the final saving under item (c) have not been communicated (July 2008).</p>				
(xi)(a)	2210.01.110.I.AM. Government Hospital for Women and Children, Chennai -			
	O. 11,37.35			
	R. -4,68.78	6,68.57	6,81.56	+12.99
(b)	2210.01.110.I.AY. Institute of Mental Health -			
	O. 13,77.75			
	R. -3,55.66	10,22.09	10,18.16	-3.93
(c)	2210.01.110.I.AN. Government Royapettah Hospital, Chennai -			
	O. 12,93.80			
	R. -1,84.45	11,09.35	10,12.94	-96.41

Grant No. 19 - Health and Family Welfare Department- contd.

Head		Total grant	Actual expenditure	Excess + Saving -
(in lakh of rupees)				
(d)	2210.01.110.I.AO. Institute of Child Health and Hospital for Children, Chennai -			
	O.	14,70.30		
	R.	-2,17.42	12,52.88	12,07.67
				-45.21
(e)	2210.01.110.I.CX. Thoothukudi Government Medical College Hospital, Thoothukudi -			
	O.	6,27.80		
	R.	-1,12.89	5,14.91	5,17.73
				+2.82
(f)	2210.01.110.I.AR. Government R.S.R.M. Hospital, Chennai -			
	O.	5,21.96		
	R.	-1,13.81	4,08.15	4,20.74
				+12.59
<p>Withdrawal of provision by reappropriation in March 2008 was mainly due to non-filling up of vacant posts and latest assessment of actual requirement under salaries and dearness allowance under items (a) to (f), lesser requirement for rent, rates and taxes under items (a) to (e), adopting strict economy measures towards office expenses under items (a), (b), (c), (e) and (f).</p> <p>Reasons for the final saving under items (b), (c) and (d) and for the final excess under items (a), (e) and (f) have not been communicated (July 2008).</p>				
(xii)(a)	2210.02.104.I.AF. Siddha Wings in Districts, Taluk and Non-Taluk Hospitals, Allopathy medical College Hospitals and Dispensaries -			
	O.	19,95.54		
	S.	23.63		
	R.	-3,53.26	16,65.91	17,09.51
				+43.60

Grant No. 19 - Health and Family Welfare Department- contd.

Head		Total grant	Actual expenditure	Excess + Saving -
(in lakh of rupees)				
(b)	2210.04.104.I.AA. Siddha Wings in Primary Health Centres -			
	O.	21,85.03		
	S.	28.24		
	R.	-2,60.59	19,52.68	20,36.70
				+84.02
<p>Additional provision in November 2007 and token provision in March 2008 obtained through supplementary grants were towards absorbtion of Doctors and other staff working in Panchayat Union Dispensaries into Department of Indian Medicine and Homeopathy and purchase of medicine in Siddha Wings in District, Taluk and Non-Taluk Hospitals, Allopathy Medical College Hospitals and Dispensaries and Siddha Wings in Primary Health Centres under items (a) and (b).</p> <p>Withdrawal of provision by reappropriation in March 2008 was mainly due to non-filling up of certain vacant posts and latest assessment of actual requirement under salaries and dearness allowance under items (a) and (b).</p> <p>Reasons for the final excess under items (a) and (b) have not been communicated (July 2008).</p>				
(xiii)(a)	2210.06.101.I.CA. Leprosy Control - Controlled by the Director of Public Health and Preventive Medicine -			
	O.	47,58.18		
	R.	-3,17.65	44,40.53	42,67.19
				-1,73.34
(b)	2210.01.110.I.CJ. Implementation of Accident and Emergency Services -			
	O.	12,51.59		
	R.	-2,75.63	9,75.96	9,87.06
				+11.10
(c)	2211.00.101.I.AA. Post Partum Centres- other than the District Hospitals, Medical College Hospitals and Chennai City Hospitals -			
	O.	13,20.80		
	R.	-3,01.18	10,19.62	10,57.67
				+38.05

Grant No. 19 - Health and Family Welfare Department- contd.

Head		Total grant	Actual expenditure	Excess + Saving -
(in lakh of rupees)				
(d)	2210.01.001.I.AB. District Medical Officers of Non-Teaching Institutions, Headquarters Hospitals -			
	O.	8,50.10		
	R.	-2,45.56	6,04.54	6,12.48
				+7.94
(e)	2211.00.200.I.AA. Post-partum -			
	O.	4,62.80		
	R.	-1,01.60	3,61.20	3,57.39
				-3.81

Withdrawal of provision by reappropriation in March 2008 was mainly due to non-filling up of vacant posts, latest assessment of actual requirement under salaries and dearness allowance, petroleum, oil and lubricants under items (a) to (e).

The final saving under item (a) was due to non-filling up of the post of Health Inspector, Grade IB, Health Educators, Drivers and Ministerial staff.

Reasons for the final excess under items (b), (c) and (d) and for the final saving under item (e) have not been communicated (July 2008).

(xiv)(a)	2211.00.200.III.SE. Conventional Contraceptives -			
	O.	4,50.00		
	R.	-2,50.00	2,00.00	1,11.00
				-89.00
(b)	2211.00.104.II.PB. Procurement through Tamil Nadu Medical Service Corporation for Accident and Trauma Care facilities -			
	O.	5,00.00		
	R.	-3,26.00	1,74.00	1,72.00
				-2.00

Withdrawal of provision by reappropriation in March 2008 was mainly due to actual requirement towards materials and supplies under item (a) and lesser requirement under machinery and equipments under item (b).

Reasons for the final saving under items (a) and (b) have not been communicated (July 2008).

Grant No. 19 - Health and Family Welfare Department- contd.

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess + Saving -</i>
(in lakh of rupees)			
(xv) 2059.01.053.I.BW. Buildings - Medical and Rural Health Services (Administered by Chief Engineer (Buildings)) -			
O.	19,91.07	19,91.07	18,10.29
			-1,80.78

Reasons for the final saving have not been communicated (July 2008).

(xvi) 2210.01.110.I.CY. Vellore Government Medical College Hospital, Vellore -			
O.	7,42.01		
S.	0.01		
R.	-1,21.94	6,20.08	6,40.88
			+20.80

Token provision obtained through supplementary grant in March 2008 was towards recurring and non-recurring expenditure for reopening of Government Pentland Hospital, Vellore.

Withdrawal of provision by reappropriation in March 2008 was mainly due to non-filling up of vacant posts and latest assessment of actual requirement under salaries and dearness allowance and adopting strict economy measures towards office expenses.

Reasons for the final excess have not been communicated (July 2008).

6. Excess in the voted grant occurred mainly under -

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess + Saving -</i>
(in lakh of rupees)			
(i)(a) 2235.60.200.II.KG. Dr. Muthulakshmi Reddy Maternity Assistance Scheme for the female members of below poverty line families for delivery -			
O.	90,00.00		
S.	60,00.01		
R.	45,89.84	1,95.89.85	2,25.21.08
			+29,31.23

Grant No. 19 - Health and Family Welfare Department- *contd.*

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess + Saving -</i>
(in lakh of rupees)			
(b) 2235.60.789.II.JC. Dr. Muthulakshmi Reddy Maternity Assistance Scheme for the female members of below poverty line families for delivery under Special Component plan -			
O. 30,00.00			
S. 20,00.01			
R. 13,01.99	63,02.00	65,48.78	+2,46.78

Additional provision obtained through supplementary grants in November 2007 and March 2008 and enhancement of provision by reappropriation in March 2008 were due to implementation of Dr. Muthulakshmi Reddy Maternity Financial Assistance Scheme under itms (a) and (b).

The final excess was due to the drawal of amount by the Chennai Corporation under items (a) and (b).

(ii)(a) 2210.01.110.II.JJ. Improvements to Teaching Hospitals -				
O. 7,07.37				
S. 13.67				
R. 13,16.74	20,37.78	19,13.72	-1,24.06	
(b) 2210.01.110.II.KY. Implementation of Ilangulanthaigal Irudaya Sikichai Thittam -				
O. 22.29				
S. 0.01				
R. 18.09	40.39	33.35	-7.04	

Additional provision obtained through supplementary grant in November 2007 under item (a) and token provision obtained through supplementary grant and enhancement of provision by reappropriation in March 2008 under items (a) and (b) were mainly due to purchase of machinery and equipments.

Reasons for the final saving under items (a) and (b) have not been communicated (July 2008).

Grant No. 19 - Health and Family Welfare Department- *contd.*

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess + Saving -</i>
(in lakh of rupees)			
(iii) 2210.06.101.II.KC. Prevention and Control- Epidemic Chikungunya -			
O. 0.03			
S. 27.74			
R. 6,81.52	7,09.29	6,05.03	-1,04.26
<p>Additional provision obtained through supplementary grant in November 2007 and enhancement of provision by reappropriation in March 2008 were towards Vector Borne disease Control activity for tackling chikungunya fever.</p> <p>The final saving was due to non-utilisation of the full amount allotted for fogging operation since the solvent and fuel requirement for the operation were purchased only when required and the time of operation could not be predicted in advance.</p>			
(iv)(a) 2210.01.110.I.CQ. Supply of Drugs and Surgical Stores to Government Medical Institutions under the control of the Director of Medical Education through Tamil Nadu Medical Services Corporation -			
O. 52,25.00			
S. 0.01			
R. 3,89.99	56,15.00	56,15.00	..
(b) 2210.01.110.I.CR. Supply of Drugs and Surgical Stores to Government Medical Institutions/Hospitals under the control of the Director of Medical and Rural Health Services through Tamil Nadu Medical Services Corporation -			
O. 48,57.38			
S. 0.01			
R. 1,42.61	50,00.00	50,00.00	..

Grant No. 19 - Health and Family Welfare Department- contd.

<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess + Saving -</i>
(in lakh of rupees)				
(c) 2210.01.110.I.CP. Provision of life sustaining drugs for renal transplantations etc -				
O.	1,10.25			
S.	0.01			
R.	6.74	1,17.00	1,24.68	+7.68

Token provision obtained through supplementary grant and enhancement of provision by reappropriation in March 2008 were mainly due to increase in supply of medicines to Hospitals through Tamil Nadu Medical Services Corporation under items (a) to (c).

Reasons for the final excess under item (c) have not been communicated (July 2008).

(v)(a) 2211.00.105.III.SA. Compensation for tubectomy -				
O.	6,98.70			
S.	0.01			
R.	3,69.99	10,68.70	10,80.25	+11.55
(b) 2211.00.105.III.SJ. Contribution to Tamil Nadu Family Welfare Miscellaneous Purpose Fund -				
O.	38.00			
S.	0.01			
R.	41.99	80.00	80.00	..

Token provision obtained through supplementary grant and enhancement of provision by reappropriation in March 2008 were towards payment of compensation for Tubectomy/Vasectomy acceptors under Family Welfare Programme under items (a) and (b).

Reasons for the final excess under item (a) have not been communicated (July 2008).

(vi)(a) 2211.00.102.I.AB. Grants to Local Bodies for maintaining Health Centres -				
O.	9,98.45			
S.	0.01			
R.	2,36.85	12,35.31	12,35.31	..

Grant No. 19 - Health and Family Welfare Department- contd.

Head		Total grant	Actual expenditure	Excess + Saving -
(in lakh of rupees)				
(b)	2210.80.004.I.AA. Research Work -			
	O.	2.86		
	R.	0.07	1,03.04	+1,00.11
(c)	2210.01.110.I.DC. Establishment of new schools of Nursing in the Government Medical College -			
	O.	3,64.93		
	R.	30.19	4,27.54	+32.42
(d)	2251.00.090.I.AR. Health and Family Welfare Department -			
	O.	4,60.16		
	R.	55.63	5,17.19	+1.40
(e)	2210.06.101.I.CH. Malaria Control - Urban Malaria Scheme -			
	O.	47.74		
	R.	4.87	60.27	+7.66
Token provision obtained through supplementary grant and enhancement of provision by reappropriation in March 2008 under item (a) were towards salary, Grants-in-aid to local bodies for maintenance of Health Sub centres.				
Enhancement of provision by reappropriation in March 2008 under items (b) to (e) was mainly due to increase in expenditure under salaries, dearness allowance etc.				
Reasons for the final excess under items (b), (c), (d) and (e) have not been communicated (July 2008).				
(vii)(a)	2210.06.101.III.ST. District Mental Health Programme -			
	O.	1,14.76		
	R.	42.63	1,54.74	-2.65

Grant No. 19 - Health and Family Welfare Department- contd.

Head		Total grant	Actual expenditure	Excess + Saving -
(in lakh of rupees)				
(b)	2210.06.112.II.PA. Quality Health Services and Evaluation and Assessment under Health Systems Project -			
	O.	38.50		
	S.	0.01		
	R	31.91	70.42	59.73
				-10.69
Token provision obtained through supplementary grant under item (b) and enhancement of provision by reappropriation in March 2008 were towards imparting training under World Bank assisted Tamil Nadu Health Systems Project under item (b) and for implementing the District Mental Health Programme in Kancheepuram, Thiruvallur, Cuddalore, Chennai, Virudhunagar, Thiruvallur, Perambalur and Namakkal Districts under item (a).				
Reasons for the final saving under items (a) and (b) have not been communicated (July 2008).				
(viii)	2210.01.109.I.AC. Model Dental Health Programme at four Districts including Namakkal District -			
	O.	14.58		
	S.	0.01		
	R.	32.22	46.81	28.00
				-18.81
Token provision obtained through supplementary grant and enhancement of provision by reappropriation in March 2008 were mainly due to payment for professional and special services and cost of medicine and for implementation of Model Dental Health Programme in four districts including Namakkal District.				
Reasons for the final saving have not been communicated (July 2008).				
(ix)	2211.00.003.III.SF. Grants to voluntary organisations for the maintenance of Auxiliary Nurse Midwife Training centre -			
	O.	0.01		
	S.	0.01		
	R.	10.04	10.06	10.08
				+0.02
Token provision obtained through supplementary grant and enhancement of provision by reappropriation in March 2008 were towards full and final grants-in-aid for the year 2004-05 to the Kasturba Hospital, Gandhigram, Dindigul.				

Grant No. 19 - Health and Family Welfare Department- *contd.*

7. Expenditure had been incurred under the head mentioned below without provision either in the Budget or in the Supplementary Estimates and exceeded the limits prescribed in the New Service Rules constituting New Service/New Instrument of Service. Failure to observe the prescribed procedure had led to the incurring of expenditure without the authority of the legislature.

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess + Saving -</i>
(in lakh of rupees)			
2211.00.001.II.JC. Maintenance of Functional Vehicles -			
R.	37.40	37.40	37.28 -0.21

Provision obtained by reappropriation in March 2008 was mainly due to transfer of funds from 2211.00.001.III.SA. under the detailed heads "Maintenance of functional vehicles and Petroleum, Oil and Lubricants" to this sub-head.

CAPITAL

Notes and comments-

1. As the ultimate saving in the grant worked out to Rs 74,35.91 lakh only, surrender of Rs 76,95.58 lakh during the year proved injudicious.
2. Saving in the grant worked out to 70.40 *per cent*.
3. Saving in the grant was the net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes.
4. Saving in the grant occurred mainly under -

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess + Saving -</i>
(in lakh of rupees)			
(i) 4211.00.103.II.PA. Establishment of comprehensive Emergency obstetric and New Born Care Centres under Health Systems Project -			
O.	14,53.50		
S.	39,75.72		
R.	-36,53.18	17,76.04	16,79.28 -96.76

Grant No. 19 - Health and Family Welfare Department- contd.

Head		Total grant	Actual expenditure	Excess + Saving -
(in lakh of rupees)				
(ii)	4210.01.110.II.PC. Upgradation of Secondary Health under Health Systems Project -			
	O.	7,28.00		
	S.	10,18.65		
	R.	-7,58.88	9,87.77	9,58.50
				-29.27
(iii)	4210.01.800.II.PA. Establishment of Health Systems project Management unit -			
	O.	4,50.00		
	S.	50.00		
	R.	-4,00.00	1,00.00	4.24
				-95.76
(iv)	4211.00.103.III.SA. National component - Reproductive and Child Health Project -			
	O.	2,55.85		
	R.	-2,53.07	2.78	2.77
				-0.01

Additional provision obtained through supplementary grant in November 2007 was towards strengthening of 140 District and Sub-District Hospitals under item (i), strengthening of infrastructure of 81 secondary level Government Hospitals in Phase II of Tamil Nadu Health Systems Project under item (ii) and construction of Directorate of Medical Services annexe building under item (iii).

Withdrawal of provision by reappropriation in March 2008 was mainly due to non-implementation and non-utilisation of funds for Major Works under items (i) to (iv).

Reasons for the final saving under items (i) to (iii) have not been communicated (July 2008).

Grant No. 19 - Health and Family Welfare Department- conold.

Head		Total grant	Actual expenditure	Excess + Saving -
(in lakh of rupees)				
(v)(a)	4210.04.200.II.PC. Establishment of Trauma Care under Health Systems Project -			
	O. 15,00.00			
	R. -15,00.00	..	..	..
(b)	4210.02.103.II.JF. Construction of Primary Health Centres, Health Sub-Centres and improvement of Non-Taluk Hospitals under National Bank for Agriculture and Rural Development -			
	O. 10,00.01			
	R. -10,00.01	..	..	..

Withdrawal of entire provision by reappropriation in March 2008 was towards non-utilisation of funds for Major Works under items (a) and (b).

Grant No. 20 - Higher Education Department

<i>Major heads</i>	<i>Total grant or appropriation (In Thousands of Rupees)</i>	<i>Actual expenditure</i>	<i>Excess + Saving -</i>
REVENUE			
2059. Public Works			
2202. General Education			
2203. Technical Education			
2204. Sports and Youth Services			
2205. Art and Culture			
2235. Social Security and Welfare			
2251. Secretariat - Social Services			
3425. Other Scientific Research			
3454. Census Surveys and Statistics			
Voted			
Original	10,34,31,00		
Supplementary	20,57,84	10,54,88,84	8,27,42,08
Amount surrendered during the year (March 2008)			2,01,24,58
Charged			
Original	2		
Supplementary	..	2	..
Amount surrendered during the year (March 2008)			2
CAPITAL			
4202. Capital Outlay on Education, Sports, Art and Culture			
Voted			
Original	20,13,80		
Supplementary	4,12,32	24,26,12	20,36,00
Amount surrendered during the year (March 2008)			3,70,78

Grant No. 20 - Higher Education Department - *contd.*

<i>Major heads</i>		<i>Total grant or appropriation (In Thousands of Rupees)</i>	<i>Actual expenditure</i>	<i>Excess + Saving -</i>
Charged				
<i>Original</i>	.. |			
<i>Supplementary</i>	5,41 |	5,41	..	-5,41
<i>Amount surrendered during the year</i>				<i>Nil</i>

REVENUE**Notes and comments-**

1. Though the ultimate saving in the voted grant worked out to Rs 2,27,46.76 lakh, Rs 2,01,24.58 lakh only was surrendered during the year.
2. In view of the saving in the voted grant, supplementary grant of Rs 20,57.84 lakh obtained during the year proved unnecessary.
3. Saving in the voted grant worked out to 21.56 *per cent*.
4. Saving in the voted grant was the net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes.
5. Significant saving in voted grant mainly occurred under -

<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure (in lakh of rupees)</i>	<i>Excess+ Saving-</i>
(i)(a)	2202.03.104.I.AA. Grants to Private colleges (Arts and Oriental colleges) -			
O.	4,75,33.48			
R.	-1,05,57.76	3,69,75.72	3,61,33.71	-8,42.01

Grant No. 20 - Higher Education Department - *contd.*

Head		Total grant	Actual expenditure (in lakh of rupees)	Excess + Saving -
(b)	2203.00.107.II.JB. Agriculture Labour Welfare Board - Educational assistance to the Children of members studying Polytechnic and Engineering courses-			
	O. 11,20.00			
	R. -8,89.03	2,30.97	2,30.14	-0.83
(c)	2202.03.107.II.JE. Agriculture Labour Welfare Board - Educational assistance to the Children of members studying Graduate/Post Graduate courses in Arts, Science or Commerce-			
	O. 9,60.00			
	R. -7,63.31	1,96.69	1,65.89	-30.80
(d)	2203.00.105.I.AD. Grants-in-Aid to Aided Polytechnic colleges			
	O. 43,84.05			
	R. -4,10.49	39,73.56	39,95.75	+22.19
(e)	2202.03.104.I.AB. Grants to Private colleges of Education -			
	O. 11,45.48			
	R. -3,96.88	7,48.60	7,70.56	+21.96
(f)	2203.00.001.I.AB. Construction Wing			
	O. 10,15.69			
	R. -3,10.44	7,05.25	6,93.24	-12.01
(g)	2203.00.789.II.JA. Agriculture Labour Welfare Board - Educational assistance to the Children of members studying Polytechnic and Engineering courses under Special Component Plan -			
	O. 2,80.00			
	R. -2,69.77	10.23	9.27	-0.96

Grant No. 20 - Higher Education Department - contd.

<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure (in lakh of rupees)</i>	<i>Excess+ Saving-</i>
(h) 2202.03.789.II.JA. Agriculture Labour Welfare Board - Educational assistance to the Children of members studying Graduate/ Post Graduate courses under Special Component Plan-				
O.	2,40.00			
R.	-2,27.17	12.83	10.97	-1.86
(i) 2204.00.101.II.JB. Tamil Nadu Physical Education and Sports University -				
O.	3,85.27			
R.	-2,00.00	1,85.27	1,85.27	. .
(j) 2203.00.112.II.PA. Technical Education Quality Improvement Programme -				
O.	7,39.17			
R.	-1,99.97	5,39.20	5,39.17	-0.03
(k) 2202.03.102.I.AC. Madurai Kamaraj University-				
O.	9,14.92			
R.	-1,23.64	7,91.28	7,91.27	-0.01

Withdrawal of provision by reappropriation in March 2008 was mainly due to non-receipt of sufficient applications from the eligible students towards scholarships under items (b),(c),(g) and (h) and proposals from Universities for NSS in Universities and colleges towards grants-in-aid under items (i) and (k), non-filling up of vacant posts in Government aided colleges and institutes as per latest assessment of actual requirements resulting in decrease of expenditure towards salary grants under items (a),(e) and (d), lesser requirements of funds under Travel expenses, office expenses and towards advertisement charges, machinery and equipments, computer maintenance, payment of remuneration, special services and contract payment under items (f) and (j), lesser expenditure made for stores and equipments, purchase of books, latest assessment of actual requirement for training under item (j), non-filling up of vacant posts, lesser requirement of funds under wages, rent, rates and taxes, purchase of petroleum, oil and lubricants, prizes and awards and motor vehicle maintenance under item (f).

Reasons for the final saving under items (a),(c),(f) and (h) and for the final excess under items (d) and (e) have not been communicated (July 2008).

Grant No. 20 - Higher Education Department - contd.

	Head		Total grant	Actual expenditure (in lakh of rupees)	Excess+ Saving-
(ii)(a)	2202.03.103.I.AA. Arts College (Men)				
	O.	1,39,06.37			
	S.	6,53.94			
	R.	-31,42.76	1,14,17.55	1,00,63.14	-13,54.41
(b)	2202.03.103.I.AB. Arts College (Women)				
	O.	74,78.06			
	S.	2,24.31			
	R.	-26,12.65	50,89.72	44,87.35	-6,02.37
(c)	2059.01.053.I.BU. Buildings - Colleges (Administered by Chief Engineer (Buildings)) -				
	O.	12,72.00			
	S.	1,50.00			
	R.	-1,91.34	12,30.66	12,13.96	-16.70
(d)	2205.00.104.II.JF. Upgradation of standards of Administration recommended by the Twelfth Finance commission- Heritage protection- Restoration, Protection and Preservation of Historical Monuments - Controlled by Commissioner of Archives and Historical Research -				
	O.	0.03			
	S.	1,65.00			
	R.	-1,34.00	31.03	31.03	..
(e)	2202.03.103.I.AZ. Self financing courses existing in men's colleges converted into regular courses-				
	O.	0.01			
	S.	3,78.84			
	R.	-1,06.71	2,72.14	2,54.83	-17.31

Additional provision obtained through supplementary grant in November 2007 and March 2008 were towards opening new Arts and Science College at Kulithalai in Karur District and at Surandai in Tirunelveli District, implementation of shift system and engagement of Guest Lecturers under items (a) and (b), renovation of Buildings of old Women colleges in Chennai City under item (c), amount to Tamil Nadu Archives under 12th Finance Heritage Conservation Grant under item (d) conversion of self financing courses in Government Arts and Science colleges into regular courses and payment of remuneration to Guest Lecturers under item (e).

Grant No. 20 - Higher Education Department - *contd.*

Withdrawal of provision by reappropriation in March 2008 was mainly due to non-filling up of vacant posts resulting in decrease of salaries, dearness allowance, lesser requirement of funds under wages, travel expenses, office expenses and rent, rates and taxes under items (a) and (b), restriction of expenditure and savings made towards periodical maintenance and non-allocation of work order under items (a),(b) and (c), lesser requirement towards the payment of professional and special services under items (a),(b),(d) and (e), non-utilisation of funds for minor works and lesser requirements towards the purchase and maintenance of computers under item (d).

The decrease under items (a) and (b) were partly offset by increase in payment of interest on pay commission arrears based on actual requirement.

Reasons for the final saving under items (a), (b), (c) and (e) have not been communicated (July 2008).

	Head		Total grant	Actual expenditure (in lakh of rupees)	Excess+ Saving-
(iii)(a)	2203.00.105.I.AA. Government Polytechnic Colleges (Men)-				
	O.	30,35.76			
	S.	0.04			
	R.	-10,02.96	20,32.84	21,02.52	+69.68
(b)	2203.00.112.I.AA. Engineering Colleges -				
	O.	30,50.57			
	S.	0.01			
	R.	-8,68.79	21,81.79	22,34.78	+52.99
(c)	2203.00.105.I.AB. Government Polytechnic Colleges (Women)-				
	O.	8,15.98			
	S.	0.01			
	R.	-2,44.47	5,71.52	5,83.51	+11.99
(d)	2203.00.105.I.AC. Special Diploma Institutions-				
	O.	5,32.37			
	S.	0.02			
	R.	-1,94.96	3,37.43	3,37.57	+0.14
(e)	2203.00.001.I.AA. Directorate of Technical Education-				
	O.	6,42.42			
	S.	0.01			
	R.	-1,59.87	4,82.56	4,80.60	-1.96

Grant No. 20 - Higher Education Department - contd.

Token provision obtained through supplementary grant in March 2008 was towards purchase of books under item (a), furniture under items (a) and (c), Airconditioners, computer and accessories for establishing Language labs in sixty Government Arts and Science Colleges and Twenty-two Government Polytechnics under items (a) and (d), payment of electricity charges for Government polytechnics under item (b) and office expenses for the Judges committee under item (e).

Withdrawal of provision by reappropriation in March 2008 was mainly due to delay in filling up of all vacant posts resulting in reduction of expenditure under salaries, wages, dearness allowance, office expenses etc. under items (a),(b),(c),(d) and (e).

Reasons for the final saving under item (e) and for the final excess under items (a), (b) and (c) have not been communicated (July 2008).

6. Excess in the voted grant occurred under-

	Head		Total grant	Actual expenditure (in lakh of rupees)	Excess + Saving -
(i)(a)	2202.03.102.I.AB. Annamalai University-				
	O.	16,00.00			
	S.	0.01			
	R.	251,36.31	41,36.32	41,36.00	-0.32
(b)	2203.00.102.I.AH. Anna University, Tiruchirapalli -				
	O.	1,00.00			
	S.	0.01			
	R.	6,26.78	7,26.79	7,26.79	..
(c)	2203.00.108.I.AA. Conduct of Examinations -				
	O.	6,26.71			
	S.	0.02			
	R.	3,95.07	10,21.80	10,20.57	-1.23
(d)	2202.03.102.I.AG. Alagappa University, Karaikudi -				
	O.	3,28.59			
	S.	0.01			
	R.	22.32	3,50.92	3,50.92	..

Token provision obtained through supplementary grant in Novemebr 2007 and March 2008 and enhancement of provision by reappropriation in March 2008 were towards payment of Grants-in-aid to Annamalai University, Alagappa University, Karaikudi and grant for capital expenditure to Anna University, Trichy under items (a), (b) and (d), travelling expenses, office expenses, remuneration to staff of forty two new Polytechnics and existing Polytechnics and purchase of stationeries under item (c).

Reasons for the final saving under item (c) have not been communicated (July 2008).

Grant No. 20 - Higher Education Department - contd.

Head		Total grant	Actual expenditure (in lakh of rupees)	Excess+ Saving-
(ii)	2202.03.102.I.AE. Bharathiyar University, Coimbatore -			
	O.	3,52.84		
	S.	1,12.99		
	R.	85.00	5,50.83	5,50.83
				..
Additional provision obtained through supplementary grant in Novemeber 2007 and enhancement of provision by reappropriation in March 2008 were towards the establishment of department of Nano-Technology as centre of excellence in Bharathiyar University and towards the balance grant to the newly started college at Valparai, Coimbatore District.				
(iii)(a)	2202.03.103.I.AF. Autonomous colleges (Men) -			
	O.	46.16		
	R.	-9.74	36.42	1,11.55
				+75.13
(b)	2202.03.103.I.AX. Introduction of Computer Education in Government Colleges-			
	O.	5.01		
	R.	- 0.13	4.88	20.31
				+15.43
Withdrawal of provison by reappropriation in March 2008 was mainly due to non-filling up of vacant posts resulting in decrease of salaries, dearness allowance, travel expenses and non-receipt of proposals for Grants-in-aid from colleges under item (a), lesser requirement towards the payment of professional and special services and purchase and maintenance of computers under item (b).				
The decrease was partly offset by increase towards interest under item (a).				
Reasons for the final excess under items (a) and (b) have not been communicated (July 2008).				
(iv)	2202.03.103.II.JA. Opening of Degree Courses in Government Colleges (Men or Women) and Development schemes --			
	O.	67.07		
	S.	0.03		
	R.	- 3.29	63.81	1,08.08
				+44.27

Token provision obtained through supplementary grant in March 2008 was towards the expenditure on networking systems, infrastructure, air-conditioning facilities and for the purchase of computers and accessories, establishment of Language labs in sixty Government Arts and Science colleges and Twenty-two Government Polytechnics.

Grant No. 20 - Higher Education Department - *concl'd.*

Withdrawal of provision by reappropriation in March 2008 was mainly due to restriction of expenditure and lesser requirement under office expenses, machinery and equipments, purchase and maintenance of computers and as per actual requirement of materials and supplies.

Reasons for the final excess have not been communicated (July 2008).

CAPITAL

Notes and comments -

1. Though the ultimate saving in the grant worked out to Rs 3,90.12 lakh, Rs 3,70.78 lakh only was surrendered during the year.

2. Saving in the grant worked out to 16.08 *per cent.*

3. Saving in the charged appropriation worked out to 100 *per cent.*

4. Saving in the grant occurred mainly under -

<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure (in lakh of rupees)</i>	<i>Excess+ Saving-</i>
(i) 4202.01.203.II.JB. Buildings - Director of Technical Education.				
O.	14,67.78			
S.	3,54.87			
R.	- 3,16.00	15,06.65	14,88.31	-18.34
(ii) 4202.02.104.II.JA. Buildings -				
O.	2,34.29			
S.	35.81			
R.	- 54.77	2,15.33	2,14.97	-0.36

Enhancement of provision obtained through supplementary grant in March 2008 was towards construction of 32 laboratories and class rooms in Government Arts and Science Colleges and Government Polytechnic, Tiruchirapalli, construction of E 41 Block at Thanthai Periyar Government Institute of Technology, Vellore under items (i) and (ii) and construction of Dr.Kalaingar Block in Queen Mary's college under item (i).

Withdrawal of provision by reappropriation in March 2008 and the final saving under items (i) and (ii) were mainly due to unseasonal heavy rains, non-availability of sufficient labourers and sudden and steep hike in the cost of steel as a result of which the work could not be started.

Reasons for the final saving under item (i) have not been communicated (July 2008).

Grant No. 21 - Highways Department

<i>Major heads</i>	<i>Total grant or appropriation (In Thousands of Rupees)</i>	<i>Actual expenditure</i>	<i>Excess + Saving -</i>
REVENUE			
2052. Secretariat - General Services			
2059. Public Works			
3054. Roads and Bridges			
Voted			
Original 12,01,82,28			
Supplementary 85,09	12,02,67,37	10,36,96,72	-1,65,70,65
Amount surrendered during the year (March 2008)			34,71,65
Charged			
Original 13			
Supplementary 10,28	10,41	..	-10,41
Amount surrendered during the year			Nil
CAPITAL			
4551. Capital Outlay on Hill Areas			
5052. Capital Outlay on Shipping			
5054. Capital Outlay on Roads and Bridges			
Voted			
Original 27,55,75,95			
Supplementary 21,24	27,55,97,19	22,75,91,79	-4,80,05,40
Amount surrendered during the year (March 2008)			4,53,91,83

Grant No. 21 - Highways Department - contd.

Major heads	Total grant or appropriation (In Thousands of Rupees)	Actual expenditure	Excess + Saving -
Charged			
Original	1 |		
Supplementary	17,16,35 |	17,16,35	-1
Amount surrendered during the year			Nil

REVENUE**Notes and comments-**

1. Though the ultimate saving in the voted grant worked out to Rs 1,65,70.65 lakh, Rs 34,71.65 lakh only was surrendered during the year.
2. Saving in the voted grant worked out to 13.78 per cent.
3. Saving in the charged appropriation worked out to 100 per cent.
4. Saving occurred persistently in the voted grant during the preceding four years also as under-

	Saving	
Year	Amount (in lakh of rupees)	Percentage
(Gr.20) 2003-2004	1,37,43.15	20.05
(Gr.20) 2004-2005	1,08,42.55	12.67
(Gr.20) 2005-2006	1,72,46.80	18.56
(Gr.21) 2006-2007	1,42,30.23	12.44

5. Saving in the voted grant was the net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes.

Grant No. 21 - Highways Department - contd.

6. Saving in the voted grant occurred mainly under -

	Head		Total grant	Actual expenditure (in lakh of rupees)	Excess+ Saving-
(i)	3054.80.797.I.AH. Transfer of Amount to Road Maintenance Fund (Core Segment) -				
	O.	1,31,25.00	1,31,25.00	. .	-1,31,25.00
Reasons for the final saving have not been communicated (July 2008).					
(ii)(a)	3054.01.001.I.AB. Superintending Engineer (National Highways)-				
	O.	4,94.04			
	S.	0.01			
	R.	-1,28.55	3,65.50	3,66.93	+1.43
(b)	3054.80.001.I.AE. Executive Establishment(General) Highways-				
	O.	53,57.97			
	S.	0.01			
	R.	-10,72.12	42,85.86	37,13.42	-5,72.44
(c)	3054.80.004.I.AA. Research Station (Highways)-				
	O.	5,87.81			
	S.	0.01			
	R.	-1,38.08	4,49.74	4,37.79	-11.95

Grant No. 21 - Highways Department - contd.

	Head		Total grant	Actual expenditure (in lakh of rupees)	Excess+ Saving-
(d)	3054.80.004.I.AC. Investigation (Highways) -				
	O.	5,68.30			
	S.	0.01			
	R.	-1,83.52	3,84.79	3,71.74	-13.05
(e)	3054.80.001.I.AC. Superintending Engineer (General) Highways -				
	O.	4,38.51			
	S.	0.01			
	R.	1,03.45	5,41.97	3,36.48	-2,05.49
<p>Token provision obtained through supplementary grant in March 2008 in respect of items (a),(c) and (d) was towards enhanced rental and rent arrears, towards pleaders fees under item (b) and towards basic pay under item (e).</p> <p>Withdrawal of provision by reappropriation in March 2008 was due to lesser requirements towards salaries, wages, dearness allowance, tour travelling allowance, office expenses, scholarship and stipends, clothing, tentage and stores, prizes and awards, cost of books and was partly offset by increase due to additional requirements towards rent, rates and taxes and payment for professional and special services in respect of the above items.</p> <p>Reasons for the final excess under item (a) and for the final saving under items (b) to (e) have not been communicated (July 2008).</p>					
(iii)(a)	3054.01.001.I.AC. Executive Establishments (National Highways) -				
	O.	12,00.58			
	R.	-4,75.57	7,25.01	7,10.98	-14.03
(b)	3054.03.052.I.AN. Repairs and carriages other than Motor vehicles under the control of Chief Engineer(General) Highways-				
	O.	6,51.82			
	R.	-1,06.55	5,45.27	4,82.61	-62.66
(c)	3054.80.001.I.AT. Chief Engineer (Projects)				
	O.	13,38.95			
	R.	-4,12.21	9,26.74	8,43.44	-83.30

Grant No. 21 - Highways Department - contd.

	Head		Total grant	Actual expenditure (in lakh of rupees)	Excess+ Saving-
(d)	3054.80.001.I.AY. Special staff for improvement and restoration of Rural Roads-				
	O.	20,78.60			
	R.	-3,57.53	17,21.07	16,07.15	-1,13.92
(e)	3054.80.001.II.JV. Establishment charges for Project Management Group for implementation of Tamil Nadu Road Sector Project-				
	O.	4,46.79			
	R.	-1,22.17	3,24.62	3,26.76	+2.14

Withdrawal of provision by reappropriation in March 2008 was due to lesser requirement towards salaries, wages, dearness allowances, office expenses, scholarship and stipends, clothing, tentage and stores, prizes and awards and non-filling up of vacant posts in respect of item (e).

The decrease was partly offset by increase due to additional requirement towards rent, rates and taxes, payment for professional and special services under items (a) to (e).

Reasons for the final saving under items (a) to (d) and final excess under item (e) have not been communicated (July 2008).

(iv)	3054.04.337.I.AJ. Maintenance of Panchayat and Panchayat Union Roads through Chief Engineer (H) NABARD and Rural Roads-				
	O.	2,00,00.00			
	R.	-5,00.00	1,95,00.00	1,94,97.15	-2.85

Withdrawal of provision by reappropriation in March 2008 was due to lesser requirements for the maintenance of Panchayat and Panchayat Union roads.

Reasons for the final saving have not been communicated (July 2008).

7. Excess in the voted grant occurred under -

	Head		Total grant	Actual Expenditure (in lakh of rupees)	Excess+ Saving-
(i)(a)	3054.03.337.I.AA. State Highways- Road Maintenance (Core Segment)				
	O.	96,75.53	96,75.53	98,02.13	+1,26.60

Grant No. 21 - Highways Department - contd.

	Head		Total grant	Actual Expenditure (in lakh of rupees)	Excess+ Saving-
(b)	3054.04.337.I.AA. Major District Roads- Road Maintenance (Core Segment)				
	O.	84,00.43	84,00.43	85,31.77	+1,31.34
(c)	3054.04.337.I.AB. Rural Roads.				
	O.	3,12,07.44	3,12,07.44	3,18,36.83	+6,29.39
Reasons for the final excess under items (a) to (c) have not been communicated (July 2008).					
(ii)	3054.80.800.I.AQ. Provision for purchase of Motor vehicles in the place of condemned vehicles-				
	O.	0.01			
	S.	85.00			
	R.	2,64.99	3,50.00	3,49.95	-0.05
Provision obtained through supplementary grant in November 2007 and enhancement of provision by reappropriation in March 2008 were towards purchase of 59 jeeps and 20 new cars for the use of Superintending Engineers and other Engineers and one car for V.I.P.s.					
(iii)(a)	3054.80.001.II.JS. Establishment charges of Special Staff for Environment Project Management Group of Tamil Nadu Road Sector Project-				
	O.	21.83			
	R.	-3.82	18.01	75.57	+57.56
(b)	3054.80.001.II.JR. Establishment charges of Special Revenue Staff of Project Management Group for implementation of Tamil Nadu Road Sector Project-				
	O.	1,36.24			
	R.	-7.33	1,28.91	1,47.03	+18.12

Grant No. 21 - Highways Department - contd.

Withdrawal of provision by reappropriation in March 2008 for items (a) and (b) was due to lesser requirements to salaries, dearness allowance, travel expenses, office expenses. The decrease was partly offset by increase towards payments for professional and special services under item (a).

Reasons for the final excess under items (a) and (b) have not been communicated (July 2008).

<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure (in lakh of rupees)</i>	<i>Excess+ Saving-</i>
(iv) 2052.00.090.I.BS. Highways Department-				
O.	1,98.97			
R.	19.20	2,18.17	2,12.93	-5.24

Enhancement of provision by reappropriation in March 2008 was due to additional requirements mainly towards, salaries, dearness allowance, travel expenses, office expenses, machinery and equipments, computer and accessories. The increase was partly offset by decrease under payments for professional and special services.

Reasons for the final saving have not been communicated (July 2008).

8. Suspense -

The nature of suspense transactions has been explained below the Appropriation Accounts of Grant No.40- Public Works Department.

An analysis of suspense transactions accounted for in the grant is given below together with opening and closing balance under different suspense heads-

<i>Head</i>	<i>Balance on 1.4.2007</i>	<i>Debit during 2007-08</i>	<i>Credit during 2007-08</i>	<i>Balance on 31.3.2008</i>
3054-Roads and Bridges-				
1. Purchases	-0.01	..	..	-0.01
2. Stock	1,88.44	..	..	1,88.44
3. Miscellaneous Works Advances	25,63.08	3,98.64	71.65	28,90.07
4. Workshop Suspense	-31.11	..	..	-31.11
Total	27,20.40	3,98.64	71.65	30,47.39

Grant No. 21 - Highways Department- contd.

CAPITAL

Notes and comments-

1. Though the ultimate saving in the voted grant worked out to Rs 4,80,05.40 lakh, Rs P4,53,91.83 lakh only was surrendered during the year.

2. Saving in the voted grant worked out to 17.42 *per cent*.

3. Saving in the voted grant was the net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes.

4. Saving in the voted grant occurred mainly under-

	Head	Total grant	Actual expenditure (in lakh of rupees)	Excess+ Saving-
(i)(a)	5054.80.800.II.JW. Chennai Metropolitan Development Plan - Traffic and Transport Improvement in Chennai City-			
	O. 2,00,00.00			
	R. -90,50.00	1,09,50.00	1,09,48.91	-1.09
(b)	5054.80.800.II.PB. Tamil Nadu Road Sector Project-			
	O. 5,00,00.00			
	R. - 74,71.03	4,25,28.97	4,25,29.11	+0.14
(c)	5054.03.337.II.JJ. Improvement of vital roads in developing industrial areas through Tamil Nadu Road Infrastructure Development Corporation-			
	O. 76,00.00			
	R. -61,50.00	14,50.00	14,45.00	-5.00
(d)	5054.03.101.II.JD. Construction of Road overbridges in Chennai Metro Area for Traffic Management-			
	O. 50,10.00			
	R. -49,97.55	12.45	12.55	+0.10
(e)	5054.04.337.II.JI. Improvement of rural roads with loan assistance from National Bank for Agricultural and Rural Development -			
	O. 1,35,00.01			
	R. -40,00.01	95,00.00	94,97.43	-2.57

Grant No. 21 - Highways Department- contd.

Head		Total grant	Actual expenditure (in lakh of rupees)	Excess+ Saving-
(f)	5054.04.337.II.JX. Construction/Reconstruction of bridges and improvement of roads with loan assistance from NABARD- under the control of Chief Engineer (General), Highways-			
	O. 65,93.11			
	R. -32,28.11	33,65.00	33,47.37	-17.63
(g)	5054.80.800.II.RN. Construction of Bridges under Tsunami Emergency Assistance Project(TEAP) with Loan assistance from Asian Development Bank - Highways-			
	O. 41,00.02			
	R. -28,10.02	12,90.00	12,86.37	-3.63
(h)	5054.04.337.II.JY. Comprehensive Road Infrastructure Development Programme- Madurai Radial Roads-			
	O. 41,79.98			
	R. -19,79.98	22,00.00	21,99.99	-0.01
(i)	5054.04.337.II.JJ. Improvement to Bus routes with loan assistance from NABARD-			
	O. 66,30.01			
	R. -17,75.01	48,55.00	48,53.21	-1.79
(j)	5054.04.789.II.JA. Improvement to Rural Roads with loan assistance from NABARD under Special Component Plan-			
	O. 30,06.01			
	R. -9,51.01	20,55.00	20,63.19	+8.19
(k)	5054.04.800.II.JJ. Rehabilitation of Distressed Bridges-			
	O. 13,13.94			
	R. -7,24.04	5,89.90	5,79.85	-10.05

Grant No. 21 - Highways Department- contd.

Head		Total grant	Actual expenditure (in lakh of rupees)	Excess+ Saving-
(l)	5052.80.800.II.RN. Dredging and Rehabilitation works under Tsunami Emergency Assisted Project (TEAP) - with Loan assistance from Asian Development Bank- Executed by Tamil Nadu Maritime Board-			
	O.	37,93.11		
	R.	-5,50.00	32,43.11	32,93.10
				+49.99
(m)	5054.80.800.II.JN. Provision for Road works under Tamil Nadu Urban Development Project-			
	O.	12,61.53		
	R.	-3,10.32	9,51.21	9,52.31
				+1.10
(n)	5054.04.337.II.JK. Improvement to District and other roads with loan assistance from NABARD-			
	O.	20,64.01		
	R.	-2,94.01	17,70.00	17,65.81
				-4.19
(o)	5054.03.101.II.JA. Original Works-			
	O.	3,26.00		
	R.	-1,96.98	1,29.02	1,28.47
				-0.55
(p)	5054.04.337.II.JV. Comprehensive Road Infrastructure Development Programme- Rural Panchayat Union Roads-			
	O.	7,00.00		
	R.	-1,40.00	5,60.00	5,56.86
				-3.14

Withdrawal of provision by reappropriation in March 2008 was due to delay in finalisation of designs, non-finalisation of tenders and shifting of service utilities under items (a) to (p), delay in acquisition of lands under items (c),(e),(g),(i),(j) and (n).

Reasons for the final excess under items (j),(l),and (m) and for the final saving under items (a), (c),(e),(f),(g),(i),(k),(n) and (p) have not been communicated (July 2008).

Grant No. 21 - Highways Department- contd.

	Head		Total grant	Actual expenditure (in lakh of rupees)	Excess+ Saving-
(ii)(a)	5054.80.800.II.JT. Construction of Railway Over Bridges/Railway Under Bridges -				
	O.	1,50,00.00			
	S.	0.01			
	R.	-1,11,91.49	38,08.52	38,05.77	-2.75
(b)	5054.80.800.II.JJ. Construction of over and under bridges in lieu of existing level crossings -				
	O.	21,10.29			
	S.	0.01			
	R.	-13,16.26	7,94.04	7,94.01	-0.03
(c)	5054.04.800.II.JC. District and other roads-				
	O.	24,47.01			
	S.	0.01			
	R.	-16,92.33	7,54.69	7,54.72	+0.03
(d)	5054.04.337.II.JQ. Construction/ reconstruction of bridges and improvement of roads with Loan assistance from NABARD-				
	O.	9,11.78			
	S.	0.01			
	R.	-4,61.78	4,50.01	4,61.01	+11.00
(e)	5054.04.800.II.JD. Other Roads-				
	O.	2,50.01			
	S.	0.01			
	R.	-1,16.66	1,33.36	1,33.52	+0.16

Grant No. 21 - Highways Department- contd.

Token provision obtained through supplementary grant in November 2007 under items (b) and (e) and in March 2008 under items (a),(c) and (d) were towards construction of 39 road over/under bridges at various places in Tamil Nadu under item (a), towards escalation charges for construction of overbridges at level crossing No.84 between Pallakari and Fort Railway Stations in Tiruchirapalli under item (b), formation of bypass road at Ettukkudi in Nagapattinam District under item (c), construction of 4 bridges at various places under item (d) and additional expenditure to Tamil Nadu Electricity Board for construction of bridge at Koneripatti check dam under item (e).

Withdrawal of provision by reappropriation in March 2008 was due to delay in finalisation of designs, non-finalisation of tenders and shifting of service utilities etc, under items (a) to (e) and non-completion of railway portions, non-settlement of land acquisition under item (a).

Reasons for the final excess under item (d) and final saving under item (a) have not been communicated(July 2008).

- (iii) 5054.80.004.I.AA.
Investigation/Estimation of
project work under Roads and Bridges-

O.	2,00.00	2,00.00	10.05	-1,89.95
----	---------	---------	-------	----------

Reasons for the final saving have not been communicated (July 2008).

6. Excess in the voted grant occurred mainly under-

Head		Total grant	Actual expenditure (in lakh of rupees)	Excess+ Saving-
(i)(a) 5054.03.337.II.JI. Comprehensive Road Infrastructure Development Programme- State Highways-				
O.	3,56,97.00			
S.	0.01			
R.	63,52.99	4,20,50.00	4,20,69.89	+19.89
(b) 5054.80.800.II.JX. Upgradation of Information Technology- Highways in Chennai city-				
O.	0.02			
S.	0.01			
R.	36,76.41	36,76.44	36,76.42	-0.02
(c) 5054.03.337.II.JA. Original Works-				
O.	4,36.05			
S.	0.02			
R.	22,45.01	26,81.08	26,75.10	-5.98

Grant No. 21 - Highways Department- contd.

Head		Total grant	Actual expenditure (in lakh of rupees)	Excess+ Saving-
(d)	5054.04.789.II.JC. Comprehensive Road Infrastructure Development Programme- Other District Roads under Special Component Plan -			
	O. 85,97.00			
	S. 0.01			
	R. 19,02.99	1,05,00.00	1,04,96.01	-3.99
(e)	5054.04.337.II.JU. Comprehensive Road Infrastructure Development Programme- Other District Roads-			
	O. 1,48,25.00			
	S. 0.01			
	R. 13,74.99	1,62,00.00	1,62,10.40	+10.40
(f)	5054.04.337.II.JT. Comprehensive Road Infrastructure Development Programme- Major District Roads-			
	O. 3,70,81.00			
	S. 0.01			
	R. 8,68.99	3,79,50.00	3,79,88.79	+38.79
(g)	5054.04.337.II.JW. NABARD assisted Comprehensive Road Infrastructure Development Programme- Rural Panchayat and Panchayat Union Roads-			
	O. 18,00.00			
	S. 0.01			
	R. 5,94.99	23,95.00	23,91.77	-3.23
(h)	5054.80.800.II.JU. Madurai Radial Roads-			
	O. 0.14			
	S. 0.01			
	R. 2,09.85	2,10.00	2,10.99	+0.99

Grant No. 21 - Highways Department- contd.

Head		Total grant	Actual expenditure (in lakh of rupees)	Excess+ Saving-
(i)	5054.05.337.III.SA. Improvement of Roads in Kancheepuram City under Textile Centre Infrastructure Development Scheme-			
	O. 45.79			
	S. 0.01			
	R. 1,54.20	2,00.00	2,00.01	+0.01
(j)	5054.04.800.II.JA. Major District Roads-			
	O. 6,33.78			
	S. 0.01			
	R. 1,35.70	7,69.49	7,78.05	+8.56
(k)	4551.01.102.II.JA. Formation of roads under Western Ghats Development Programme-			
	O. 22.44			
	S. 0.01			
	R. 66.23	88.68	93.68	+5.00
(l)	5054.04.101.II.JF. Construction of bridges on other district roads for unbridged crossings-			
	O. 57.08			
	S. 0.01			
	R. 33.33	90.42	90.00	-0.42
(m)	5054.03.337.II.JF. Original Works- Lumpsum provision for new works sanctioned within the powers of Chief Engineer(General) Highways-			
	O. 2,00.95			
	S. 0.01			
	R. 34.23	2,35.19	2,37.02	+1.83

Grant No. 21 - Highways Department- contd.

Head		Total grant	Actual expenditure (in lakh of rupees)	Excess+ Saving-
(n)	5054.04.800.II.JU. Rural Roads Marketing Centre -			
	O.	0.39		
	S.	0.01		
	R.	20.07	20.47	20.45
				-0.02

Token provision obtained through supplementary grant in November 2007 under item (c) was towards additional requirement towards formation of ring road connecting 5 radial roads from Kokkarayanpattai to Thidal in Erode, under item (i) was towards improvement of 2 roads at Kancheepuram city under Textiles Centre Infrastructure Development scheme, under item (b) was towards additional land compensation charges and in March 2008 under items (a), (c), (d) to (h), (j) to (l) and (n) were towards additional requirement towards improvement of roads under comprehensive road Infrastructure Development Programme, formation of roads under Western Ghat Development Programme, formation of State Highways, for works to be executed within the powers of Chief Engineer (General) improvement of roads and for construction of bridges in other district roads for unbridged crossings.

Enhancement of provision by reappropriation under items (a) to (n) was due to certain new road works and construction of bridges, to complete the spill over works, for payment of land acquisition charges.

Reasons for the final excess under items (a), (e), (f), (j), (k), (m) and final saving under items (c), (d), (g) have not been communicated (July 2008).

(ii)	5054.04.337.II.JP. Improvements to Chennai Radial Roads-			
	O.	1,00.00		
	S.	0.01		
	R.	2,93.26	3,93.27	3,16.83
				-76.44

Token provision obtained through supplementary grant and enhancement of provision by reappropriation in March 2008 were towards acquisition of lands for Chennai Radial roads.

Reasons for the final saving have not been communicated (July 2008).

(iii)	5054.01.337.II.JA. Original works-			
	O.	0.03		
	S.	21.00		
	R.	1,70.33	1,91.36	1,91.36
				. .

Additional provision obtained through supplementary grant in November 2007 and token provision obtained in March 2008 were towards shifting of electrical utilities in National Highways.

Enhancement of provision by reappropriation in March 2008 was due to additional requirements for new road works, construction of bridges and spill over works.

Grant No. 21 - Highways Department- contd.

Head		Total grant	Actual Expenditure (in lakh of rupees)	Excess+ Saving-
(iv)	5054.04.800.II.JV. Roads in Cyclone affected areas -Chief Engineer (Projects) -			
	O.	1.13		
	S.	0.01		
	R.	32.26	33.40	-0.33
Token provision obtained through supplementary grant and enhancement of provision by reappropriation in March 2008 were towards additional provision required for the road works in the Cyclone affected areas.				
(v)	5054.80.800.II.JG. Road works under the World Bank Project I -			
	O.	0.05		
	R.	17.85	17.90	-0.04
Enhancement of provision by reappropriation in March 2008 was due to additional requirement for road works and spill over works.				
(vi)	5054.80.800.III.SA. Construction/Reconstruction of Bridges and Improvement of Roads under Inter-State connectivity Scheme -			
	S.	0.01		
	R.	15.49	15.50	. .
Token provision obtained through supplementary grant and enhancement of provision by reappropriation in March 2008 were towards construction of a new bridge in the place of existing old distressed bridge across Palar river under Inter State connectivity scheme.				
(vii)	5054.04.800.II.JI. Construction of Bridges in Panchayat Union Areas -			
	O.	0.02	0.02	+16.07
Reasons for the final excess have not been communicated (July 2008).				

Grant No. 21 - Highways Department - contd.

<i>Head</i>	<i>Total grant</i>	<i>Actual Expenditure (in lakh of rupees)</i>	<i>Excess+ Saving-</i>
(viii) 5054.04.800.II.JK. Acquisition of Lands for Bye-Passes-			
O.	3,74.01		
R.	-3,73.81	0.20	6,04.97
			+6,04.77

Withdrawal of provision by reappropriation in March 2008 was due to delay in finalisation of designs, non-finalisation of tenders, shifting of service utilities etc. and delay in acquisition of lands.

Reasons for the final excess have not been communicated (July 2008).

7. Subventions from the Central Road Fund -

The Central Road Fund is constituted out of the proceeds of excise and import duties on motor spirits and is earmarked for road development. The amount sanctioned each year is transferred to this Fund in the accounts of Central Government. Out of this amount, 80 *per cent* is allocated to the States, etc. and the balance 20 *per cent* is retained by Central Government as ordinary reserves to which is also added receipts accepted from other sources which are treated as Special Reserves. The amount allocated to State Governments whether from 80 *per cent* allocation or from the Reserves is credited to the Major Head "1601. Grants-in-aid from Central Government" and the allocations other than those from reserves are transferred to the Major Head "8449. Other Deposits - 103. Subventions from Central Road Fund" per contra debit to the Major Head "3054. Roads and Bridges" under this grant. The actual expenditure on schemes of road development is initially booked under this grant and is later transferred to the deposit account to the extent balance is available.

During 2007-2008, no amount was credited to the fund. Excess expenditure met out of the Fund during previous year now adjusted: Rs. 87,06.02 lakh.

The balance at the credit of the Deposit Account on 31st March 2008 was Rs 18,67.99 lakh. The transaction of the Fund stand included in the deposit head vide "8449 - Other Deposits- 103 - Subventions from Central Road Fund", an account of which is given in Statement No. 16 of Finance Accounts 2007-2008.

8. Rural Road Development Fund -

A percentage of motor vehicles taxes fixed by the Government of Tamil Nadu by notification from time to time under the Tamil Nadu Motor Vehicles Taxation Act, 1974 (Tamil Nadu Act 13 of 1974) is credited to the Fund constituted by the Government of Tamil Nadu. The Fund is to be utilised exclusively to meet the expenditure on the development and maintenance of public roads in rural areas in Tamil Nadu. The actual expenditure is initially booked under this grant and later transferred to the Reserve Fund under "8229. Development and Welfare Funds - 200. Other Development and Welfare Funds" to the extent balance is available.

A sum of Rs 79,93.23 lakh was transferred to the fund in the accounts for 2007-2008. Expenditure met out of the Fund during 2007-2008 was Rs 79,93.23 lakh. The balance at the credit of the fund on 31st March 2008 was Nil.

The transactions of the Fund stand included under "8229. Development and Welfare Funds - 200. Other Development and Welfare Funds", an account of which is given in statement No. 16 of Finance Accounts 2007-2008.

Grant No. 21 - Highways Department - conclud.

9. Tamil Nadu Sailing Vessels Crew Relief Fund -

The Fund was constituted by Government in July 1978 to extend financial assistance to the members of the family solely dependent on any sailor who is lost or killed in accident at sea and also to provide such other welfare measures to families of sailors as may be approved by Government.

The Fund is fed with the surcharge on Port dues collected at all Minor Ports in the State under the Indian Ports Act, 1908 and credited to Revenue Major Head '1052 - Ports and Light Houses - 800 Other Receipts', voluntary donations from individuals or institutions and adhoc grants from State or Central Government or from the Tamil Nadu Chief Minister's Public Relief Fund. The fund is credited by debit to this grant.

No contribution was made to the Fund during the year. Also no expenditure was met out of the fund during the period from 1991-92 to 2007-08. The balance at the credit of the fund as on 31st March 2008 Rs 6.81 lakh was transferred to similar fund maintained by Tamilnadu Maritime Board.

The transactions of the fund stand included under '8229. Development and Welfare Funds - 200. Other Development and Welfare Funds' in Statement No. 16 of Finance Accounts 2007-08.

Grant No. 22 - Police (Home, Prohibition and Excise Department)

<i>Major heads</i>	<i>Total grant or appropriation (In Thousands of Rupees)</i>	<i>Actual expenditure</i>	<i>Excess + Saving -</i>
REVENUE			
2014. Administration of Justice			
2052. Secretariat - General Services			
2055. Police			
2059. Public Works			
2070. Other Administrative Services			
2210. Medical and Public Health			
2235. Social Security and Welfare			
2251. Secretariat - Social Services			
Voted			
Original	19,27,50,81	|	
Supplementary	63	|	
	19,27,51,44	16,25,88,17	-3,01,63,27
Amount surrendered during the year (March 2008)			3,02,10,02
Charged			
Original	70,56	|	
Supplementary	1,11,98	|	
	1,82,54	1,77,06	-5,48
Amount surrendered during the year (March 2008)			4,28
CAPITAL			
4055. Capital Outlay on Police			
Voted			
Original	2,07,00,01	|	
Supplementary	24,71,18	|	
	2,31,71,19	1,89,20,35	-42,50,84
Amount surrendered during the year (March 2008)			42,28,47

Grant No. 22 - Police (Home, Prohibition and Excise) Department - contd.

<i>Major head</i>	<i>Total grant or appropriation (In Thousands of Rupees)</i>	<i>Actual expenditure</i>	<i>Excess + Saving -</i>
LOANS			
7610. Loans to Government Servants etc.			
Voted			
Original	1,00,00		
Supplementary	. .	21,20	-78,80
Amount surrendered during the year (March 2008)			65,10

REVENUE
Notes and comments -

1. As the ultimate saving in the voted grant worked out to Rs 3,01,63.27 lakh only, surrender of Rs 3,02,10.02 lakh during the year proved injudicious.
2. Saving in the voted grant worked out to 15.65 *per cent*.
3. Saving occurred persistently in the voted grant during the preceding five years also as under-

Year	Amount (in lakh of rupees)	Saving Percentage
(Gr.21)2002-2003	1,56,56.17	13.34
(Gr.21)2003-2004	1,68,98.02	13.62
(Gr.21)2004-2005	65,05.98	5.20
(Gr.21)2005-2006	98,09.25	7.17
(Gr.22)2006-2007	1,92,64.91	11.46

4. Saving in the voted grant was the net result of saving and excess under various heads, the more important of which are mentioned in succeeding notes.

Grant No. 22 - Police (Home, Prohibition and Excise) Department - contd.

5. Saving in the voted grant occurred under -

<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure (in lakh of rupees)</i>	<i>Excess + Saving -</i>
(i) 2055.00.109.I.AL. Commissioner of Police in Districts -				
O.	2,55,64.74			
S.	0.03			
R.	-1,08,02.07	1,47,62.70	1,47,68.09	+5.39

Token provision obtained through supplementary grant and partial enhancement of provision by reappropriation in March 2008 were towards payment of travel expenses, rent, water tax and purchase of petroleum, oil and lubricants for the vehicles of Police Department.

Withdrawal of provision by reappropriation in March 2008 was mainly due to lesser requirement towards salaries, dearness allowance and dietary charges.

Reasons for the final excess have not been communicated (July 2008).

(ii) 2055.00.109.I.AA. District Police -				
O.	7,51,14.60			
S.	0.10			
R.	-86,86.37	6,64,28.33	6,63,21.79	-1,06.54

Token provision obtained through supplementary grant in November 2007 was towards upgradation of 16 police stations and 12 Police outposts into pucca police stations, establishment of 8 new police stations, and formation of wide area network project. The provision was also towards salaries of 293 grade I Police Constables who have completed 5 years of service as Head Constables, 4949 Grade II Police Constables who have completed 10 years of service as Grade I Police Constables and upgradation of 5602 Grade II Police Constables, who will be completing 10 years of service as Grade I Police Constables.

Token provision obtained through supplementary grant and partial enhancement of provision by reappropriation in March 2008 were towards purchase of machinery and equipments to Police Academy at Oonamancheri, payment of compensation awarded by the courts in connection with accidents and other cases pertaining to Police Department, purchase of computer stationery, purchase of petroleum, oil and lubricant for police vehicles, upgradation of two police stations in Ramanathapuram District, payment of pleaders fees and purchase of materials in connection with 9th All India Band Competition-2007.

Withdrawal of provision by reappropriation in March 2008 was mainly due to latest assessment of requirements towards salaries, travel expenses and dietary charges.

Reasons for the final saving have not been communicated (July 2008).

Grant No. 22 - Police (Home, Prohibition and Excise) Department - contd.

Head		Total grant	Actual expenditure (in lakh of rupees)	Excess + Saving -
(iii)	2055.00.003.I.AA. Police Training College, Chennai -			
	O.	25,36.44		
	S.	0.01		
	R.	-21,62.04	3,74.41	3,84.85
				+10.44
<p>Token provision obtained through supplementary grant in November 2007 was for basic training to 5000 Grade II constables recruited during the year 2006.</p> <p>Withdrawal of provision by reappropriation in March 2008 was due to lesser expenditure anticipated towards salaries, wages, dearness allowance, payments for professional and special services consequent on the delayed commencement of basic training in March 2008 instead of November 2007 for 5000 RPCS during the year.</p> <p>Reasons for the final excess have not been communicated (July 2008).</p>				
(iv)	2055.00.114.I.AA. Police Radio Branch -			
	O.	35,14.07		
	S.	0.01		
	R.	-7,68.57	27,45.51	27,60.04
				+14.53
(v)	2055.00.104.I.AP. Tamil Nadu Special Police Battalion VI - Expenditure when stationed in the State -			
	O.	18,12.29		
	S.	0.01		
	R.	-6,85.48	11,26.82	11,20.78
				-6.04
(vi)	2055.00.101.I.AA. Crime Branch, C.I.D. -			
	O.	22,08.71		
	S.	0.03		
	R.	-7,47.86	14,60.88	16,94.58
				+2,33.70

Grant No. 22 - Police (Home, Prohibition and Excise) Department - contd.

	Head		Total grant	Actual expenditure (in lakh of rupees)	Excess + Saving -
(vii)	2055.00.104.I.AY. Tamil Nadu Special Police Battalion XI - Expenditure when Stationed in the State -				
	O.	14,73.34			
	S.	0.01			
	R.	-5,03.32	9,70.03	9,75.65	+5.62
(viii)	2055.00.104.I.AI. Tamil Nadu Special Police Battalion - IV - Expenditure when Stationed in the State -				
	O.	16,64.64			
	S.	0.01			
	R.	-4,14.27	12,50.38	11,77.85	-72.53
(ix)	2055.00.104.I.AZ. Formation of Tamil Nadu Special Police Battalion with Headquarter at Veerapuram -				
	O.	15,68.61			
	S.	0.01			
	R.	-4,25.32	11,43.30	10,89.09	-54.21
(x)	2055.00.101.I.AB. Special Branch -				
	O.	26,02.46			
	S.	0.01			
	R.	-4,57.72	21,44.75	21,42.58	-2.17
(xi)	2055.00.101.I.AP. Security Branch, C.I.D. -				
	O.	10,17.78			
	S.	0.01			
	R.	-2,88.97	7,28.82	7,33.19	+4.37

Grant No. 22 - Police (Home, Prohibition and Excise) Department - contd.

Head		Total grant	Actual expenditure (in lakh of rupees)	Excess + Saving -
(xii)	2055.00.101.I.AC. 'Q' Branch, C.I.D. -			
	O.	12,65.65		
	S.	0.01		
	R.	-1,90.77	10,74.89	11,18.06
				+43.17
(xiii)	2055.00.104.I.AQ. Tamil Nadu Special Police Battalion VII - Expenditure when Stationed in the State -			
	O.	12,78.52		
	S.	0.01		
	R.	-1,97.91	10,80.62	11,62.94
				+82.32

Token provision obtained through supplementary grant in November 2007 and partial enhancement of provision by reappropriation in March 2008 under item (vi) were for providing 39 Direct line telephone to Crime Branch C.I.D. units and travel expenses.

Token provision obtained through supplementary grant and partial enhancement of provision by reappropriation in March 2008, under items (iv) to (xiii) were towards payment of travel expenses to the Directorate of Litigation and Office of the Director General of Police.

Withdrawal of provision by reappropriation in March 2008 was mainly due to latest assessment of actual requirements under salaries, dearness allowance under items (iv) to (xiii), rent under items (vi) and (vii), lesser requirement towards electricity charges under items (viii), (ix) and (xi), lesser expenditure than anticipated towards feeding/dietary charges under item (iv), training under items (v) and (vii), latest trend of expenditure towards petroleum, oil and lubricants and clothing, tentage and stores under item (ix) and maintenance of machinery equipments under items (x) and (xi).

Reasons for final excess under items (iv), (vi), (vii), (xi), (xii) and (xiii) and for the final saving under items (v), (viii), (ix) and (x) have not been communicated (July 2008).

(xiv)	2055.00.111.I.AB. Railway Police, Chennai -			
	O.	16,91.10		
	R.	-6,91.60	9,99.50	10,34.91
				+35.41

Grant No. 22 - Police (Home, Prohibition and Excise) Department - contd.

	Head		Total grant	Actual expenditure (in lakh of rupees)	Excess + Saving -
(xv)	2235.02.105.I.AB. District Establishment - Enforcement Wing -				
	O.	29,72.64			
	R.	-3,01.11	26,71.53	25,72.94	-98.59
(xvi)	2055.00.104.I.AG. Tamil Nadu Special Police Battalion - III - Expenditure when Stationed in the State -				
	O.	15,18.08			
	R.	-2,78.99	12,39.09	11,60.79	-78.30
(xvii)	2055.00.104.I.AV. Special Task Force -				
	O.	6,49.11			
	R.	-2,28.49	4,20.62	4,28.01	+7.39
(xviii)	2055.00.104.I.AE. Tamil Nadu Special Police Battalion - II, Expenditure when Stationed in the State -				
	O.	11,83.86			
	R.	-1,10.01	10,73.85	10,70.77	-3.08

Withdrawal of provision by reappropriation in March 2008 was mainly due to latest assessment of actual requirements under salaries, dearness allowance, travel expenses, office expenses under items (xiv) to (xviii), maintenance of functional vehicles under item (xv) and latest trend of expenditure towards petroleum, oil and lubricant under items (xv) to (xviii).

The decrease was partly offset by increase in expenditure towards feeding charges under item (xv).

Reasons for the final excess under items (xiv) and (xvii) and for the final saving under items (xv), (xvi) and (xviii) have not been communicated (July 2008).

Grant No. 22 - Police (Home, Prohibition and Excise) Department - contd.

Head		Total grant	Actual expenditure (in lakh of rupees)	Excess + Saving -
(xix)	2055.00.104.I.AU. Tamil Nadu Special Police Battalion X - Expenditure when stationed in the State -			
	O.	16,28.08		
	R.	-6,47.33	9,80.75	9,83.26
				+2.51
(xx)	2055.00.109.I.AM. Temple Protection Force -			
	O.	17,58.08		
	R.	-5,97.80	11,60.28	11,50.67
				-9.61
(xxi)	2055.00.109.I.AK. Mobile Police Squads for enforcement of Civil Rights Act -			
	O.	6,66.49		
	R.	-1,09.29	5,57.20	5,39.10
				-18.10
<p>Withdrawal of provision by reappropriation in March 2008 was mainly due to latest assessment of actual requirements towards salaries, dearness allowance, travel expenses, and office expenses under items (xix) to (xxi), payments for professional and special services under item (xx) and petroleum, oil and lubricants for police vehicles under item (xxi).</p> <p>Reasons for the final saving under items (xx) and (xxi) and for the final excess under item (xix) have not been communicated (July 2008).</p>				
(xxii)	2059.01.053.I.AP. Buildings - Police Department- Administered by the Director General of Police -			
	O.	7,00.00		
	S.	0.01		
	R.	-3,88.51	3,11.50	2,92.74
				-18.76

Token provision obtained through supplementary grant in March 2008 was towards periodical maintenance and repairs of police stations and police quarters.

Withdrawal of provision by reappropriation in March 2008 was based on latest assessment of actual trend of expenditure.

Reasons for the final saving have not been communicated (July 2008).

Grant No. 22 - Police (Home, Prohibition and Excise) Department - contd.

Head		Total grant	Actual expenditure (in lakh of rupees)	Excess + Saving -
(xxiii)	2055.00.104.I.AA. Tamil Nadu Special Police Battalion - I, Expenditure when stationed in the State -			
	O.	17,13.20		
	S.	0.02		
	R.	-3,89.76	13,23.46	13,31.51
				+8.05
Token provision obtained through supplementary grant in November 2007 was for payment of extra time remuneration to the Tamil Nadu Special Police Personnel of Tamil Nadu Special Police Battalion Regimental Centre Avadi and Special Police Force.				
Token provision obtained through supplementary grant in March 2008 was towards purchase of cooking vessels and materials for the Special Police Battalions.				
Withdrawal of provision by reappropriation in March 2008 was mainly due to latest assessment of actual requirements towards salaries, dearness allowance, electricity charges, petroleum, oil and lubricants, etc. which was partly offset by increased provision for other allowances and materials and supplies.				
Reasons for the final excess have not been communicated (July 2008).				
(xxiv)	2055.00.108.I.AA. Commissioner of Police, Chennai -			
	O.	18,78.84		
	S.	0.02		
	R.	-3,58.15	15,20.71	15,23.99
				+3.28
Token provision obtained through supplementary grant in November 2007 was towards upgradation of 650 Data Entry Operators on the time scale of Grade II Police Constables.				
Token provision obtained through supplementary grant in March 2008 was towards purchase of computer stationery for the Office of the Commissioner of Police, Chennai.				
Withdrawal of provision by reappropriation in March 2008 was mainly due to latest assessment of actual expenditure towards salaries, dearness allowance, contract payment and telephone charges.				
The final excess was due to increase in pay and allowances consequent on the upgradation of the Data Entry Operators posts.				
(xxv)	2014.00.114.I.AF. Moffussil Law Officers -			
	O.	13,40.26		
	R.	-3,32.05	10,08.21	10,03.90
				-4.31

Grant No. 22 - Police (Home, Prohibition and Excise) Department - contd.

Withdrawal of provision by reappropriation in March 2008 was mainly due to latest assessment of actual requirements towards salaries, dearness allowance, travel expenses, office expenses, rent, petroleum, oil and lubricants and contract payments under professional and special services.

Specific reasons for the final saving have not been communicated (July 2008).

<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure (in lakh of rupees)</i>	<i>Excess + Saving -</i>
(xxvi) 2055.00.116.I.AA. Forensic Science and Chemical Laboratory -				
O.	12,03.74			
R.	-2,35.97	9,67.77	9,64.08	-3.69

Withdrawal of provision by reappropriation in March 2008 and the final saving were mainly due to non-filling up of 89 posts in various cadres in the Forensic Science and Chemical Laboratory due to administrative reasons.

(xxvii) 2055.00.108.I.AD. Traffic -				
O.	31,14.37			
R.	-2,13.31	29,01.06	29,36.09	+35.03

Withdrawal of provision by reappropriation in March 2008 was mainly due to latest assessment of actual requirements towards salaries, dearness allowance, electricity charges, rent, other compensations etc.

The final excess was due to increase in expenditure towards sudden filling up of certain vacancies and promotions of certain staff in traffic wing in view of the day-by-day-increase in the number of vehicles in Chennai City leading to requirement of effective control over the vehicular movement in the city.

(xxviii) 2055.00.001.I.AA. Director - General of Police -				
O.	29,24.73			
S.	0.02			
R.	-1,66.81	27,57.94	27,57.37	-0.57

Token provision obtained through supplementary grant and partial enhancement of provision by reappropriation in March 2008 were towards payment of advertisement pertaining to Police Department in Newspapers and maintenance of Arms and Ammunitions.

Withdrawal of provision by reappropriation in March 2008 was based on actual requirements towards salaries, dearness allowance, office expenses, purchase and maintenance of arms and ammunition, petroleum, oil and lubricants and prizes and awards.

Grant No. 22 - Police (Home, Prohibition and Excise) Department - contd.

Head		Total grant	Actual expenditure (in lakh of rupees)	Excess + Saving -
(xxix)	2055.00.800.I.AL. Settlement of Bus/Train Warrants - controlled by Director General of Police -			
	O.	6,00.00		
	R.	-1,68.16	4,31.84	4,52.83
				+20.99
Withdrawal of provision by reappropriation in March 2008 was due to latest assessment of actual requirements towards tour travelling allowance.				
Reasons for the final excess have not been communicated (July 2008).				
(xxx)	2055.00.109.I.AN. Highways Patrols - Police Force and Highways Checkpoint Scheme -			
	O.	11,93.23		
	S.	0.01		
	R.	-3,11.05	8,82.19	8,78.73
				-3.46
Token provision obtained through supplementary grant in November 2007 was towards creation of 84 Highway Patrol teams.				
Withdrawal of provision by reappropriation in March 2008 was mainly due to latest assessment of actual requirements towards salaries, dearness allowance, travel expenses, maintenance of functional vehicles, petroleum, oil and lubricants etc.				
Reasons for the final saving have not been communicated (July 2008).				
(xxxi)	2055.00.003.I.AB. Police Recruit School, Vellore -			
	O.	2,76.66		
	R.	-1,12.89	1,63.77	1,62.19
				-1.58

Withdrawal of provision by reappropriation in March 2008 was mainly due to lesser number of Reserve Police Constables reported for basic training, non-drawal of salary for 40 RPCS and non-filling up of vacant posts.

Reasons for the final saving have not been communicated (July 2008).

Grant No. 22 - Police (Home, Prohibition and Excise) Department - contd.

	Head		Total grant	Actual expenditure (in lakh of rupees)	Excess + Saving -
(xxxii)	2055.00.001.I.AC. Planning and Co-ordination -				
	O.	2,84.97			
	R.	-1,18.72	1,66.25	1,73.27	+7.02

Withdrawal of provision by reappropriation in March 2008 was mainly due to latest assessment of actual requirements towards salaries, dearness allowance, travel expenses, electricity charges, petroleum, oil and lubricants, etc.

Reasons for the final excess have not been communicated (July 2008).

(xxxiii)	2055.00.112.I.AA. Harbour Police -				
	O.	1,67.60			
	R.	-1,12.33	55.27	58.29	+3.02

Withdrawal of provision by reappropriation in March 2008 was due to non-filling up of certain vacant posts which resulted in savings under salaries, dearness allowance, etc.

Reasons for the final excess have not been communicated (July 2008).

(xxxiv)	2055.00.108.I.AM. Security District for Secretariat, Chennai -				
	O.	6,48.23			
	R.	-1,39.06	5,09.17	5,42.34	+33.17

Withdrawal of provision by reappropriation in March 2008 was mainly due to latest assessment of actual requirements towards salaries, dearness allowance, maintenance of machinery and equipments, travel expenses, etc.

Final excess was due to increase in payment of salaries.

(xxxv)	2055.00.101.I.AE. Finger-Print Bureau -				
	O.	6,66.95			
	S.	0.02			
	R.	-1,29.70	5,37.27	5,61.62	+24.35

Grant No. 22 - Police (Home, Prohibition and Excise) Department - contd.

Token provision obtained through supplementary grant in November 2007 was towards implementation of the revised pay scale for Finger Print Staff as per the orders of Honourable High Court, Chennai.

Token provision obtained through supplementary grant and partial additional provision by reappropriation in March 2008 were towards travel expenses and office expenses for the formation of Commissionerate of Finger Print Bureau at Tiruchirappalli Commissionerate.

Withdrawal of provision by reappropriation in March 2008 was mainly due to latest assessment of actual requirements towards salaries, dearness allowance and travel expenses, etc.

Reasons for the final excess have not been communicated (July 2008).

<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure (in lakh of rupees)</i>	<i>Excess + Saving -</i>
(xxxvi)(a) 2235.60.200.I.CH. Tamil Nadu Police Health Fund -				
O.	1,00.00			
R.	-1,00.00	..	..	..
(b) 2210.80.797.I.AA. Transfer to Tamil Nadu Police Health Fund -				
R.	1,00.00	1,00.00	..	-1,00.00

Withdrawal of provision under item (a) and provision made by reappropriation under item (b) in March 2008 were due to reclassification of head of account from item (a) to item (b).

Reasons for the final saving by not utilising the entire provision have not been communicated (July 2008).

6. Excess in the voted grant occurred mainly under -

<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure (in lakh of rupees)</i>	<i>Excess + Saving -</i>
(i) 2055.00.800.I.AE. Provision for the purchase of Motor Vehicles in the place of Condemned Vehicles -				
O.	0.01			
S.	0.01			
R.	7,38.83	7,38.85	7,34.43	-4.42

Grant No. 22 - Police (Home, Prohibition and Excise) Department - *contd.*

Token provision obtained through supplementary grant and enhancement of provision by reappropriation in March 2008 were towards purchase of new vehicles in lieu of condemned vehicles in Police Department.

Reasons for the final saving have not been communicated (July 2008).

<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure (in lakh of rupees)</i>	<i>Excess + Saving -</i>
(ii) 2055.00.108.I.AB. Law and Order -				
O.	1,96,76.22			
S.	0.06			
R.	3,75.94	2,00,52.22	2,02,65.85	+2,13.63

Token provision obtained through supplementary grant and enhancement of provision by reappropriation in March 2008 were towards Sesquicentennial Celebration, payment of electricity charges to Chennai City Police, purchase of furniture to Security Staff provided to the residence of Honourable Judges of High Court, Chennai, payment of rent and water tax for the buildings occupied by Police Department, hire charges for the vehicles used in connection with the V.I.P. visit/bandobust duty in Chennai City and purchase of petroleum, oil and lubricant for police vehicles.

Additional provision by reappropriation in March 2008 was also due to increase in advertising and publicity charges, secret service expenditure and printing charges.

The increase was partly offset by decrease due to latest assessment of actual requirements towards salaries and dearness allowance.

Final excess was due to filling up of some of the existing vacancies in constabulary level, upgradation of grade II Police Constables as grade I Police Constables and grade I Police Constables as Head Constables.

(iii) 2055.00.115.I.AA. Modernisation of Police with 75 <i>per cent</i> assistance from Government of India -				
O.	47,47.41			
S.	0.01			
R.	6,01.80	53,49.22	53,35.46	-13.76

Token provision obtained through supplementary grant and enhancement of provision by reappropriation in March 2008 were towards purchase of machinery and equipments, motor vehicles, arms and ammunition and computer accessories under Modernisation of Police Force Schemes.

Reasons for the final saving have not been communicated (July 2008).

Grant No. 22 - Police (Home, Prohibition and Excise) Department - contd.

	Head		Total grant	Actual expenditure (in lakh of rupees)	Excess + Saving -
(iv)	2055.00.003.I.AG. Police Academy at Oonamancheri -				
	O.	23.77			
	S.	0.02			
	R.	5,34.76	5,58.55	5,59.91	+1.36

Token provision obtained through supplementary grant and enhancement of provision by reappropriation in March 2008 were towards appointment of 755 newly recruited Sub-Inspectors of Police and purchase of machinery and equipments to the Police Academy at Oonamancheri.

Additional provision by reappropriation in March 2008 was also due to increase in expenditure towards purchase of furniture, motor vehicles, cost of books and computer and accessories, etc.

Reasons for the final excess have not been communicated (July 2008).

(v)	2052.00.090.I.AJ. Home Department -				
	O.	8,35.66			
	S.	0.01			
	R.	73.51	9,09.18	9,38.78	+29.60

Token provision obtained through supplementary grant in March 2008 was towards payment of advertisement charges to the Third Draft Supplemental Inter State Agreement regarding Transport among Southern States.

Additional provision by reappropriation in March 2008 was mainly due to increase in expenditure towards advertisement charges, salary, other contingencies, hospitality, entertainment expenditure and maintenance of computer and accessories.

Final excess was due to arrears of salary component and payment for professional and special services.

(vi)	2055.00.101.I.AD. Commercial Crime Investigation Wing - C.I.D. -				
	O.	5,73.94			
	R.	88.63	6,62.57	6,66.15	+3.58

Additional provision by reappropriation in March 2008 was mainly due to increase in expenditure towards salaries, dearness allowance, office expenses, rent and computer and accessories.

Reasons for the final excess have not been communicated (July 2008).

Grant No. 22 - Police (Home, Prohibition and Excise) Department - contd.

	Head		Total grant	Actual expenditure (in lakh of rupees)	Excess + Saving -
(vii)	2251.00.090.I.AW. Prohibition and Excise Department -				
	O.	2,05.22			
	R.	81.35	2,86.57	2,88.00	+1.43
Additional provision by reappropriation in March 2008 was mainly due to increase in expenditure towards salaries and dearness allowance.					
Final excess was due to payment of arrear claims of dearness allowance.					
(viii)	2014.00.114.I.AK. Directorate of Litigation -				
	O.	3,14.00			
	S.	0.03			
	R.	54.14	3,68.17	3,73.21	+5.04
Token provision obtained through supplementary grant and enhancement of provision by reappropriation in March 2008 were towards tour travelling allowances, purchase of new motor vehicles for Director of Litigation and payment of professional and special services for contract employees.					
Reasons for the final excess have not been communicated (July 2008).					
(ix)	2055.00.001.I.AG. Settlement of Air travel expenses incurred by user Departments under the Cadre Control of Director General of Police -				
	O.	75.00			
	S.	0.02			
	R.	43.80	1,18.82	1,19.37	+0.55
Token provision obtained through supplementary grant in November 2007 and March 2008 and enhancement of provision by reappropriation in March 2008 were towards travel expenses for utilisation of I.A.F. Helicopter during the search operations for Veerappan.					
(x)	2070.00.114.I.AD. Establishment charges of Operation Crew for the maintenance of Helicopter/Air Craft -				
	O.	34.75			
	R.	33.17	67.92	66.73	-1.19

Grant No. 22 - Police (Home, Prohibition and Excise) Department - contd.

Head		Total grant	Actual expenditure (in lakh of rupees)	Excess + Saving -
(xi)	2055.00.101.I.AR. Narcotic Intelligence Bureau -			
	O.	2,94.15		
	R.	21.30	3,15.45	3,25.49
				+10.04

Additional provision by reappropriation in March 2008 was due to increase in expenditure towards salaries and dearness allowance under items (x) and (xi) and clothing, tentage and stores under item (x) travel expenses, rent and purchase of machinery and equipments under item (xi).

Reasons for the final saving under item (x) and for the final excess under item (xi) have not been communicated (July 2008).

(xii)	2055.00.003.I.AE. Service Training in Constabulary and Re-orientation and Re-organisation of Methods in Police Force -			
	O.	96.16		
	R.	21.61	1,17.77	1,17.24
				-0.53

Additional provision by reappropriation in March 2008 was due to filling up of all vacancies which resulted in increased expenditure towards pay and allowances.

(xiii)	2055.00.003.I.AI. Police Recruit School, Thoothukudi -			
	O.	28.71		
	R.	17.37	46.08	46.67
				+0.59

Additional provision by reappropriation in March 2008 was towards payment of salaries, telephone, water and electricity charges, other store items etc. for the sanctioned strength of Police Recruit Schools, Perurani at Thoothukudi.

CAPITAL**Notes and comments -**

1. Though the ultimate saving in the grant worked out to Rs 42.50.84 lakh, Rs 42,28.47 lakh only was surrendered during the year.

2. Saving in the grant worked out to 18.35 per cent.

Grant No. 22 - Police (Home, Prohibition and Excise) Department - contd.

3. Saving in the grant was the net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes.

4. Significant saving in the grant occurred under -

Head		Total grant	Actual expenditure (in lakh of rupees)	Excess + Saving -
(i) 4055.00.800.II.JB. Construction of Buildings for the Office of the Director General of Police -				
O.	21,80.00			
R.	-21,49.00	31.00	..	-31.00

Withdrawal of provision by reappropriation in March 2008 was due to lesser expenditure than anticipated.

Reasons for the final saving have not been communicated (July 2008).

(ii) 4055.00.800.II.JD. Construction of Police Academy -				
O.	18,23.00			
R.	-18,23.00	..	..	..

Withdrawal of entire provision by reappropriation in March 2008 was based on latest assessment and trend of expenditure.

(iii) 4055.00.207.VI.UA. Modernisation of Police -				
O.	16,68.00			
S.	24,71.13			
R.	-2,97.27	38,41.86	38,41.86	..

Additional provision obtained through supplementary grant in March 2008 was towards construction of buildings for Police Academy, Office of the Director General of Police, Office of the Commissioner of Police, Chennai, police quarters and new police stations.

Withdrawal of provision by reappropriation in March 2008 was based on latest assessment and trend of expenditure.

Grant No. 22 - Police (Home, Prohibition and Excise) Department - conclud.

LOANS

Notes and comment -

1. Saving in the grant worked out to 78.80 per cent.
2. Saving in the grant occurred under -

<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure (in lakh of rupees)</i>	<i>Excess + Saving -</i>
7610.00.201.II.JB. Loans to Tamil Nadu Police Housing Corporation for Construction of Houses to Police Personnel - Controlled by the Director General of Police -				
O.	1,00.00			
R.	-65.10	34.90	21.20	-13.70

Withdrawal of provision by reappropriation in March 2008 was based on trend of expenditure.

Reasons for the final saving have not been communicated (July 2008).

**Grant No. 23 - Fire and Rescue Services (Home, Prohibition
and Excise Department)**

<i>Major heads</i>	<i>Total grant or appropriation (In Thousands of Rupees)</i>	<i>Actual expenditure</i>	<i>Excess + Saving -</i>
REVENUE			
2059. Public Works			
2070. Other Administrative Services			
Voted			
Original	1,14,91,37 |		
Supplementary	15,23 |	1,15,06,60	82,97,90
Amount surrendered during the year (March 2008)			-32,08,70
			30,31,12
Charged			
Original	2 |		
Supplementary	. . |	2	. .
Amount surrendered during the year (March 2008)			-2
			2
CAPITAL			
4070. Capital Outlay on Other Administrative Services			
Voted			
Original	8,89,43 |		
Supplementary	. . |	8,89,43	3,10,57
Amount surrendered during the year (March 2008)			-5,78,86
			5,78,86

**Grant No. 23 - Fire and Rescue Services (Home, Prohibition
and Excise Department) - *contd.***

REVENUE

Notes and comments -

1. Though the ultimate saving in the voted grant worked out to Rs. 32,08.70 lakh, Rs. 30,31.12 lakh only was surrendered during the year.

2. In view of saving of Rs. 32,08.70 lakh in the voted grant, supplementary grant obtained in November 2007 proved excessive.

3. Saving in the voted grant worked out to 27.89 *per cent*.

4. Persistent saving occurred in the voted grant during the preceding five years also as under -

Saving

Year	Amount (in lakh of rupees)	Percentage
(Gr 22) 2002-03	8,75.26	14.77
(Gr 22) 2003-04	3,97.14	6.14
(Gr 22) 2004-05	9,88.79	14.62
(Gr 22) 2005-06	26,82.50	29.08
(Gr 23) 2006-07	27,50.66	26.04

5. Significant saving in the voted grant occurred mainly under -

Head		Total grant	Actual expenditure (in lakh of rupees)	Excess + Saving -
(i) 2070.00.108.I.AA. Direction and Administration -				
O.	34,37.95			
S.	1.71			
R.	-22,01.78	12,37.88	12,16.98	-20.90
(ii) 2070.00.108.I.AB. Protection and Control - Fire Stations including Workshops and Mobile Repair Squads -				
O.	78,99.24			
S.	13.52			
R.	-8,06.12	71,06.64	69,59.40	-1,47.24

**Grant No. 23 - Fire and Rescue Services (Home, Prohibition
and Excise Department) - conclud.**

Additional provision obtained through supplementary grant in November 2007 was towards cell phone charges for the 304 officers in the rank of Station officers / Station officers (transport) and above under items (i) and (ii) and token provision obtained through supplementary grant in March 2008 was towards purchase of materials and supplies under item (i) and towards tour travelling allowances and feeding/ dietary charges under item (ii) for the Fire and Rescue Services Department.

Withdrawal of provision by reappropriation in March 2008 was mainly due to non-finalisation of Global tender for the purchase of sophisticated fire fighting vehicles and lesser requirement of funds towards clothing, tentage and stores, salaries, materials and supplies, dearness allowance, office expenses, training and purchase of computer and accessories under item (i) and non-filling up of certain vacant posts leading to lesser requirements towards salaries, dearness allowance, petroleum, oil and lubricants and office expenses under item (ii). The decrease under item (ii) was partly offset by increase due to settlement of pending bills for feeding / dietary charges and tour travelling allowances.

Final saving under items (i) and (ii) was due to non-encashment of surrender leave salary and off-duty allowances bills and arrears of salary items in respect of certain personnel due to administrative reasons.

CAPITAL

Notes and comment -

1. Saving in the grant worked out to 65.08 *per cent*.
2. Saving in the grant occurred under -

Head		Total grant	Actual expenditure (in lakh of rupees)	Excess + Saving -
4070.00.800.II.JT. Construction of Buildings for Fire and Rescue Services Department -				
O.	8,89.43			
R.	-5,78.86	3,10.57	3,10.57	. .

Withdrawal of provision by reappropriation in March 2008 was due to non-completion of construction of quarters for Fire Service Personnel.

Grant No. 24 - Prisons (Home, Prohibition and Excise Department)

<i>Major heads</i>	<i>Total grant or appropriation (In Thousands of Rupees)</i>	<i>Actual expenditure</i>	<i>Excess + Saving -</i>
REVENUE			
2056. Jails			
2059. Public Works			
2235. Social Security and Welfare			
Voted			
Original	89,99,80		
Supplementary	3,24,57	93,24,37	82,18,97
Amount surrendered during the year (March 2008)			-11,05,40
			11,36,57
Charged			
Original	3		
Supplementary	51	54	50
Amount surrendered during the year			-4
			Nil
CAPITAL			
4070. Capital Outlay on Other Administrative Services			
Voted			
Original	6,37,47		
Supplementary	3,21,53	9,59,00	9,59,00
Amount surrendered during the year			. .
			Nil
REVENUE			
Notes and comments -			

1. As the ultimate saving in the voted grant worked out to Rs. 11,05.40 lakh only, surrender of Rs. 11,36.57 lakh during the year proved injudicious.

Grant No. 24 - Prisons (Home, Prohibition and Excise Department) - contd.

2. Saving in the voted grant worked out to 11.85 *per cent*.
3. Saving in the voted grant was the net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes.
4. Saving occurred persistently in the voted grant during the preceding three years also as under-

Year	Saving	
	Amount (in lakh of rupees)	Percentage
(Gr.23)2004-2005	8,09.99	11.58
(Gr.23)2005-2006	9,04.60	12.73
(Gr.24)2006-2007	6,72.21	8.75

5. Saving in the voted grant occurred mainly under -

Head		Total grant	Actual expenditure (in lakh of rupees)	Excess + Saving -
(i) 2056.00.101.I.AB. Sub Jails -				
O.	19,60.57			
S.	53.99			
R.	-4,10.85	16,03.71	16,28.46	+24.75

Supplementary grant obtained in November 2007 was towards payment of night meal allowance to wardens and washing allowance to first and second grade wardens in central prisons and Borstal School at Pudukottai, for providing fan to all inmates of sub-jails, ambulance services for 9 women sub-jails and tea to all inmates of sub-jails.

Withdrawal of provision by reappropriation in March 2008 was mainly due to claiming of salaries of the staff working in the District Jails and Special Sub-Jails other than sub-jails, non-appointment of staff on contract payment, non-incurring of expenditure towards wages due to regularisation of the services of certain female escort wardens, reduction in electricity charges due to non-fixing of fans in the Sub-Jails in time, non-receipt of demand for property tax from the concerned Municipalities /Panchayat Boards, latest assessment towards dietary charges and travel expenses due to closure of certain Sub-Jails and release of Muslim fundamentalist prisoners from Central Prison, Coimbatore, lesser utilisation of petrol, oil and lubricant due to decrease in transportation of women prisoners from women special Sub-Jail and women Sub-Jails for treatment at Government hospital.

The final excess was due to enhancement of festival advance.

Grant No. 24 - Prisons (Home, Prohibition and Excise Department) - contd.

<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure (in lakh of rupees)</i>	<i>Excess + Saving -</i>
(ii) 2056.00.101.I.AD. Administration of the Probation of the Offenders Act (Central Act) in Tamil Nadu, etc.-				
O.	3,67.40			
R.	-1,54.21	2,13.19	2,16.41	+3.22

Withdrawal of provision by reappropriation in March 2008 was mainly due to non-filling up of certain vacant posts and retirement of the incumbents of various posts.

The final excess was due to increase in expenditure towards salaries and dearness allowance.

6. Excess in the voted grant occurred under-

<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure (in lakh of rupees)</i>	<i>Excess + Saving -</i>
(i) 2056.00.102.I.AA. Jails (other than Approved Schools) -				
O.	4,52.55			
S.	0.01			
R.	74.47	5,27.03	5,25.53	-1.50

Token provision obtained through supplementary grant and enhancement of provision by reappropriation in March 2008 were towards purchase of raw materials for various Prison Industries in Central Prisons.

Enhancement of provision by reappropriation in March 2008 was mainly due to purchase of machinery and equipments for weaving industry of Central Prison, Coimbatore.

(ii) 2056.00.001.I.AA. Inspector General of Prisons -				
O.	2,59.02			
R.	61.37	3,20.39	3,18.90	-1.49

Enhancement of provision by reappropriation in March 2008 was towards expenditure incurred in connection with the participation of prison department staff in the second All India Prison Duty Meet held at Gujarat, increased expenditure towards advertisement charges for inviting tenders, purchase of machinery and equipments for Central Prisons, purchase of 11 numbers of Multi-Zone Door frame metal detector, 2 numbers of X-ray scanners and 9 numbers of mobile phone detector for the prisons.

Reasons for the final saving under items (i) and (ii) have not been communicated (July 2008).

Grant No. 24 - Prisons (Home, Prohibition and Excise Department) - *concl.*

Head		Total grant	Actual expenditure (in lakh of rupees)	Excess + Saving -
(iii)	2059.01.053.I.AO. Buildings - Jail Department (Administered by Chief Engineer (Buildings)) -			
	O.	3,30.78		
	S.	75.70		
	R.	50.45	4,56.93	4,48.16
				-8.77

Supplementary grant obtained in November 2007 was towards provision of fan to all inmates of Central Prisons and Sub Jails.

Enhancement of provision by reappropriation in March 2008 was mainly due to increase in expenditure towards purchase of fire extinguishers, CCTV, Modern gadgets and fans.

The final saving was due to non-execution of work entrusted to Electrical and Executive Engineers in districts.

**Grant No. 25 - Motor Vehicles Acts - Administration
(Home, Prohibition and Excise Department)**

<i>Major heads</i>	<i>Total grant or appropriation (In Thousands of Rupees)</i>	<i>Actual expenditure</i>	<i>Excess + Saving -</i>
REVENUE			
2041. Taxes on Vehicles			
2059. Public Works			
2235. Social Security and Welfare			
3435. Ecology and Environment			
Voted			
Original	61,56,48 |		
Supplementary	13 |	61,56,61	51,06,06
			-10,50,55
Amount surrendered during the year (March 2008)			10,44,61
Charged			
Original	1 |		
Supplementary	.. |	1	..
			-1
Amount surrendered during the year (March 2008)			1

Notes and comments-

1. Though the ultimate saving in the voted grant worked out to Rs 10,50.55 lakh, Rs 10,44.61 lakh only was surrendered during the year.
2. Saving in the voted grant worked out to 17.06 *per cent*.
3. Saving in the grant was the net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes.

**Grant No. 25 - Motor Vehicles Acts - Administration
(Home, Prohibition and Excise Department) - contd.**

4. Saving in the voted grant occurred mainly under -

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess + Saving -</i>
(In lakh of Rupees)			
(i) 2041.00.001.I.AC. Regional Transport Authority- Mofussil -			
O. 24,23.83			
S. 0.06			
R. -5,53.99	18,69.90	19,38.44	+68.54

Additional provision obtained through supplementary grant in November 2007 was for upgradation of Sangagiri, Perundurai and Marthandam unit offices as Regional Transport Offices with additional posts besides recurring and non-recurring expenditure and token provision obtained through supplementary grant in March 2008 was towards payment of electricity charges, rent and for the purchase of new jeeps for the use of Regional Transport Offices of Salem (East), Tiruppur (South), Sangagiri, Perundurai and Marthandam.

Withdrawal of provision by reappropriation in March 2008 was mainly due to lesser requirement towards salaries, dearness allowance, office expenses, rent, rates and taxes, payments for professional and special services and petroleum, oil and lubricants.

Reasons for the final excess have not been communicated (July 2008).

(ii)(a) 2041.00.001.I.AB. Regional Transport Authority Chennai city -				
O. 5,19.64				
S. 0.01				
R. -2,07.29	3,12.36	3,28.19	+15.83	
(b) 2041.00.800.I.AF. Computerisation of Registration and Licencing of Motor Vehicles in Transport Department -				
O. 2,63.87				
S. 0.01				
R. -1,47.67	1,16.21	1,18.82	+2.61	

Token provision obtained through supplementary grant in November 2007 under item (a) was towards upgradation of Triplicane unit office as Regional Transport Office with additional posts besides recurring and non-recurring expenditure and under item (b) in March 2008 was towards payment of remuneration to the Contract Employees.

Grant No. 25 - Motor Vehicles Acts - Administration
(Home, Prohibition and Excise Department) - contd.

Withdrawal of provision by reappropriation in March 2008 was mainly due to lesser requirement towards salaries, dearness allowance, rent, rates and taxes and office expenses under item (a) and towards service or commitment charges, maintenance of computer and accessories and minor works under item (b). The decrease under item (b) was partly offset by increase in payment for professional and Special services and Petroleum, Oil and Lubricants.

Reasons for the final excess under items (a) and (b) have not been communicated (July 2008).

	Head		Total grant	Actual expenditure (In lakh of Rupees)	Excess + Saving -
(iii)(a)	2041.00.102.I.AA. Inspection and Flying Squad -				
	O.	5,22.40			
	R.	-2,45.47	2,76.93	2,56.55	-20.38
(b)	2041.00.001.I.AA. State Transport Authority -				
	O.	4,57.16			
	R.	-1,35.28	3,21.88	3,50.22	+28.34

Withdrawal of provision by reappropriation in March 2008 was mainly due to lesser requirement towards salaries, dearness allowance, petroleum, oil and lubricants and purchase and maintenance of machinery and equipments under items (a) and (b).

Final saving under item (a) and final excess under item (b) were due to the salary components.

5. Excess in the voted grant occurred mainly under -

	Head		Total grant	Actual expenditure	Excess + Saving -
(i)	2041.00.800.I.AE. Payment to Electronics Corporation of Tamil Nadu for preparation of Laminated Type Driving Licences -				
	O.	5,18.00			
	S.	0.01			
	R.	1,69.99	6,88.00	6,77.91	-10.09

Grant No. 25 - Motor Vehicles Acts - Administration
(Home, Prohibition and Excise Department) - *concl.*

<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess + Saving -</i>
(In lakh of Rupees)				
(ii)	2235.02.800.I.AI. Payment of Cash Relief to Traffic Accident Victims -			
	O.	4,99.99		
	S.	0.01		
	R.	1,44.99	6,29.06	-15.93

Token provision obtained through supplementary grant and enhancement of provision by reappropriation in March 2008 were towards payment to ELCOT for preparation of Laminated Driving Licences under item (i) and towards payment of cash relief to accident victims as compensation as per court direction under item (ii).

Reasons for the final saving under items (i) and (ii) have not been communicated (July 2008).

Grant No. 26 - Housing and Urban Development Department

<i>Major heads</i>	<i>Total grant or appropriation (In Thousands of Rupees)</i>	<i>Actual expenditure</i>	<i>Excess + Saving -</i>
REVENUE			
2216. Housing			
2217. Urban Development			
2225. Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes			
2251. Secretariat - Social Services			
Voted			
Original	3,07,77,15		
Supplementary	1,39,75	3,09,16,90	51,29,25
Amount surrendered during the year (March 2008)			-2,57,87,65
			2,57,52,15
Charged			
Original	3		
Supplementary	..	3	..
Amount surrendered during the year (March 2008)			-3
			1
CAPITAL			
4216. Capital Outlay on Housing			
4217. Capital Outlay on Urban Development			
Voted			
Original	5,19,87,88		
Supplementary	..	5,19,87,88	1,43,73,39
Amount surrendered during the year (March 2008)			-3,76,14,49
			3,76,14,48

Grant No. 26 - Housing and Urban Development Department - *contd.*

<i>Major heads</i>	<i>Total grant or appropriation</i>	<i>Actual expenditure</i>	<i>Excess + Saving -</i>
LOANS			
6216. Loans for Housing			
7610. Loans to Government Servants etc.			
Voted			
Original	1,08,50,00		
Supplementary	1,13,40,00	2,21,90,00	2,11,52,64
Amount surrendered during the year (March 2008)			-10,37,36
			10,43,54

REVENUE**Notes and comments-**

1. Though the ultimate saving in the voted grant worked out to Rs 2,57,87.65 lakh, Rs 2,57,52.15 lakh only was surrendered during the year.
2. Saving in the voted grant worked out to 83.41 *per cent*.
3. Saving in the voted grant was the net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes.
4. Significant saving in the voted grant occurred mainly under -

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess+ Saving-</i>
(in lakh of rupees)			
(i)(a) 2217.05.190.II.JK. Seed Money Assistance to Chennai Metropolitan Development Authority towards Infrastructure Financing in Chennai Metropolitan Area -			
O.	2,00,00.01		
R.	-2,00,00.01	..	..

Grant No. 26 - Housing and Urban Development Department - contd.

Head		Total grant	Actual expenditure (in lakh of rupees)	Excess+ Saving-
(b)	2217.04.789.II.JE. Special Problem Grant - Assistance to Tamil Nadu Slum Clearance Board recommended by 12th Finance Commission Under Special Component Plan -			
	O. 20,00.00			
	R. -20,00.00	..	..	..
(c)	2217.05.190.II.PA. Share Capital Assistance to Chennai Metropolitan Development Authority towards Tamil Nadu Urban Development Project III -			
	O. 5,85.00			
	R. -5,85.00	..	..	..
<p>Withdrawal of entire provision in March 2008 was due to non-issuance of orders towards assistance for Major Infrastructure Project from Infrastructure Development Fund through Chennai Metropolitan Development Authority under item (a), surrender of provision under Grants-in-aid for certain schemes under item (b) and non-issuance of orders towards procurement of equipments for Chennai City Traffic Police under Tamil Nadu Urban Development Project-III under item (c).</p>				
(ii)(a)	2217.04.190.II.JJ. Special Problem Grant - Assistance to Tamil Nadu Slum Clearance Board - recommended by 12th Finance Commission -			
	O. 30,00.00			
	R. -29,41.00	59.00	61.38	+2.38
(b)	2217.80.001.I.AA. Director of Town Planning -			
	O. 4,21.74			
	R. -1,80.66	2,41.08	2,42.72	+1.64
(c)	2217.80.001.I.AG. Regional Town Planning -			
	O. 6,90.35			
	R. -1,67.54	5,22.81	5,23.81	+1.00

Grant No. 26 - Housing and Urban Development Department - *contd.*

Withdrawal of provision by reappropriation in March 2008 was mainly due to surrender of provision under grants-in-aid for certain schemes under item (a), decrease in salaries, dearness allowance and office expenses owing to non-filling up of subsequent vacant posts under item (b) and (c) and lesser requirement towards rent under item (c).

Reasons for the final excess under items (a) to (c) have not been communicated (July 2008).

5. Excess in the voted grant occurred under -

Head		Total grant	Actual expenditure (in lakh of rupees)	Excess+ Saving-
(a)	2216.80.103.I.AJ. Grants to Tamil Nadu Housing Board for payment of property Tax on Tamil Nadu Government Servants Rental Housing Scheme Quarters -			
	O. 2,71.86			
	S. 0.01			
	R. 89.45	3,61.32	3,61.32	. .
(b)	2225.01.283.II.JE. Subsidy to Scheduled Castes for the construction of Houses under Rural Housing Schemes -			
	O. 4.36			
	S. 0.01			
	R. 72.00	76.37	85.66	+9.29
(c)	2216.02.190.II.QA. World Bank assisted Scheme under Emergency Tsunami Reconstruction Project (ETRP) Project Implementation Unit - Tamil Nadu Slum Clearance Board -			
	O. 26.18			
	S. 0.01			
	R. 63.42	89.61	89.61	. .
(d)	2216.80.103.I.AL. Grants to Tamil Nadu Housing Board for payment of Water Tax on Tamil Nadu Government Servant Rental Housing Scheme Quarters -			
	O. 83.00			
	S. 0.01			
	R. 48.84	1,31.85	1,31.85	. .

Grant No. 26 - Housing and Urban Development Department - *contd.*

Token provision obtained through supplementary grant and enhancement of provision by reappropriation in March 2008 were towards payment of water and property taxes for current and arrear demand under items(a) and (d), arrears of interest subsidy under item (b) and grants-in-aid and formation of three divisions and additional staff cost to execute Rehabilitation and Resettlement schemes under item (c).

Reasons for the final excess under item (b) have not been communicated (July 2008).

CAPITAL**Notes and comments -**

1. Saving in the grant worked out to 72.35 per cent.

2. Saving in the grant occurred mainly under -

Head		Total grant	Actual expenditure (in lakh of rupees)	Excess+ Saving-
(i)(a)	4217.60.800.II.PB. Works under Tamil Nadu Urban Development Project III - Executed by Chennai Metropolitan Development Authority -			
	O. 1,94,65.00			
	R. -1,93,80.00	85.00	85.00	..
(b)	4216.02.800.II.QA. Works under Emergency Tsunami Reconstruction Project (ETRP) with assistance from World Bank - Tamil Nadu Slum Clearance Board - Housing -			
	O. 2,18,06.10			
	R. -1,44,57.51	73,48.59	73,48.59	..
(c)	4216.02.789.II.QA. Works under Emergency Tsunami Reconstruction Project (ETRP) with assistance from World Bank-Tamil Nadu Slum Clearance Board-Housing under Special Component Plan -			
	O. 24,22.90			
	R. -6,14.90	18,08.00	18,08.00	..

Withdrawal of provision by reappropriation in March 2008 was due to lesser requirement of funds for works under items (a), (b) and (c).

Grant No. 26 - Housing and Urban Development Department - conclud.

	Head		Total grant	Actual expenditure (in lakh of rupees)	Excess+ Saving-
(ii)(a)	4217.60.190.II.JY. State Government Share on Extension of Metro Rail Transport Service from Velacherry to St.Thomas Mount -				
	O.	20,00.00			
	R.	-20,00.00	..	..	..
(b)	4216.80.190.II.JF. Grants to Tamil Nadu Slum Clearance Board for Construction of Tenements in lieu of Tenements given under Emergency Tsunami Reconstruction Project (ETRP) -				
	O.	12,00.00			
	R.	-12,00.00	..	..	..

Withdrawal of entire provision by reappropriation in March 2008 was due to non-requirement of funds for the work under State's Share under item (a) and non-issue of Government orders for release of funds under item (b).

LOANS**Note -**

As the ultimate saving in the grant worked out to Rs 10,37.36 lakh only, surrender of Rs 10,43.54 lakh during the year proved injudicious.

Grant No. 27 - Industries Department

<i>Major heads</i>	<i>Total grant or appropriation (In Thousands of Rupees)</i>	<i>Actual expenditure</i>	<i>Excess + Saving -</i>
REVENUE			
2040. Taxes on Sales, Trade etc.			
2053. District Administration			
2059. Public Works			
2415. Agricultural Research and Education			
2551. Hill Areas			
2851. Village and Small Industries			
2852. Industries			
2853. Non ferrous Mining and metallurgical Industries			
2885. Other Outlays on Industries and Minerals			
3054. Roads and Bridges			
3451. Secretariat - Economic Services			
Voted			
Original	69,18,30		
Supplementary	10,86,05	80,04,35	34,98,96
Amount surrendered during the year (March 2008)			28,10,54
Charged			
Original	1		
Supplementary	..	1	..
Amount surrendered during the year			Nil
CAPITAL			
4217. Capital outlay on Urban Development			
4851. Capital outlay on Village and Small Industries			
4860. Capital outlay on Consumer Industries			

Grant No. 27 - Industries Department

<i>Major heads</i>	<i>Total grant or appropriation (In Thousands of Rupees)</i>	<i>Actual expenditure</i>	<i>Excess + Saving -</i>
4875. Capital outlay on Other Industries			
5054. Capital Outlay on Roads and Bridges			
Voted			
Original 48,81,01 |			
Supplementary 1,65,74,00 |	2,14,55,01	2,14,53,18	-1,83
Amount surrendered during the year			Nil

LOANS

- 6425. Loans for Co-operation**
- 6853. Loans for Non-ferrous Mining and Metallurgical Industries**
- 6860. Loans for Consumer Industries**
- 6875. Loans for Other Industries**
- 6885. Other Loans to Industries and Minerals**

Voted

Original 1,12,00,00 |			
Supplementary 3,11,97,61 |	4,23,97,61	3,66,91,61	-57,06,00
Amount surrendered during the year (March 2008)			39,06,00

REVENUE**Notes and comments-**

- Though the ultimate saving in the voted grant worked out to Rs 45,05.39 lakh, Rs 28,10.54 lakh only was surrendered during the year.

Grant No. 27 - Industries Department - contd.

2. Saving in the voted grant worked out to 56.29 *per cent*.
3. Saving in the voted grant was the net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes.
4. Saving occurred persistently in the voted grant during the preceding four years also as under -

		Saving		
		Amount	Percentage	
		(in lakh of rupees)		
	Year			
	(Gr.26)2003-2004	9,25.44	22.39	
	(Gr.26)2004-2005	3,15.50	10.56	
	(Gr.26)2005-2006	23,63.03	46.23	
	(Gr.27)2006-2007	21,76.23	25.56	
5. Saving in the voted grant occurred mainly under -				
Head		Total grant	Actual expenditure	Excess + Saving -
		(in lakh of rupees)		
(i)	2852.80.800.I.BB Land Cost Investment Incentive -			
	O. 25,00.00			
	R. -21,78.46	3,21.54	3,21.54	..
(ii)	2852.80.800.II.JJ. Capital Subsidy for Mega Industries -			
	O. 5,00.00			
	R. -5,00.00	..	..	..

Withdrawal of provision by reappropriation in March 2008 under items (i) and (ii) were due to lesser number of applications received for subsidy claims by Small Scale Industries during the year.

- (iii) 2852.80.800.II.JG.
Promotion of Investments
in Tamil Nadu -
- | | | | | |
|----|----------|----------|-------|----------|
| O. | 10,00.00 | 10,00.00 | 76.88 | -9,23.12 |
|----|----------|----------|-------|----------|

Reasons for the final saving have not been communicated (July 2008).

Grant No. 27 - Industries Department - contd.

	Head		Total grant	Actual expenditure (in lakh of rupees)	Excess + Saving -
(iv)	3054.80.797.II.JC. Transfer to Sugarcane Cess Fund -				
	O.	12,00.00			
	S.	4,69.58			
	R.	17.42	16,87.00	11,01.25	-5,85.75

Provision obtained through supplementary grant and enhancement of provision by reappropriation in March 2008 were towards Inter-Account Transfer to Sugarcane Cess Fund.

Reason for the final saving have not been communicated (July 2008).

(v)	2853.02.101.I.AC. Establishment of State Geological Department - District Administration -				
	O.	3,18.57			
	R.	-60.98	2,57.59	2,23.97	-33.62

Withdrawal of provision by reappropriation in March 2008 was mainly due to non-filling up of vacant posts.

Reasons for the final saving have not been communicated (July 2008).

6. Excess in the voted grant occurred under -

	Head		Total grant	Actual expenditure (in lakh of rupees)	Excess + Saving -
(i)	2415.01.004.II.JU. Sugar Cane Research and Development under Sugarcane Cess Fund -				
	O.	25.60			
	S.	0.01			
	R.	32.83	58.44	62.23	+3.79

Token provision obtained through supplementary grant and enhancement of provision by reappropriation in March 2008 were towards the implementation of the scheme.

Reasons for the final excess have not been communicated (July 2008).

Grant No. 27 - Industries Department - contd.

<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure (in lakh of rupees)</i>	<i>Excess + Saving -</i>
(ii) 3451.00.090.I.AD. Industries Department -				
O.	3,09.94			
R.	1,27.45	4,37.39	3,46.25	-91.14

Enhancement of provision by reappropriation in March 2008 was towards additional requirement of funds under salaries, dearness allowance, travel expenses, office expenses etc.

Reasons for the final saving have not been communicated (July 2008).

LOANS**Notes and comments -**

1. Though the ultimate saving in the grant worked out to Rs 57,06.00 lakh, Rs 39,06.00 lakh only was surrendered during the year.

2. Saving in the grant worked out to 13.46 per cent.

3. Saving in the grant occurred mainly under -

<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure (in lakh of rupees)</i>	<i>Excess + Saving -</i>
(i) 6860.04.101.I.AD. Loans to Co-operative Sugar Mills -				
O.	44,00.00			
S.	99,17.00			
R.	-39,06.00	1,04,11.00	1,04,11.00	..
(ii) 6860.04.190.I.AC. Loans to Public Sector Sugar Mills -				
S.	30,56.00	30,56.00	12,56.00	-18,00.00

Supplementary grant obtained in November 2007 under items (i) and (ii) was towards ways and means advance for the difference amount between State Advisory Price and Statutory Minimum Price and transport charges to sugar mills and also proposed to sanction medium term loan for the same purpose.

Withdrawal of provision by reappropriation in March 2008 was due to partial sanction of loan to sugar mills.

Specific reasons for the saving under item (ii) have not been communicated (July 2008).

Grant No. 27 - Industries Department - *concl'd.*

4. Sugarcane Cess Fund -

The Sugarcane Cess Fund was constituted out of the cess levied on sugarcane brought into factories and is utilised for sugarcane development and research schemes including road development in sugar factory areas.

The cess is credited to the revenue head "0045. Other Taxes and Duties on commodities and Services - 114. Receipts under the Sugarcane (Regulations, Supply and Purchase) Control Act" and a contribution is made to the Fund by debiting the head "Transfer to Sugarcane Cess Fund" under "3054. Roads and Bridges" under this grant. Rs 11,01.25 lakh has been contributed to the fund during the year 2007-08.

The expenditure on the approved schemes is initially recorded under the major heads "2415. Agricultural Research and Education", "3054. Roads and Bridges" and "5054. Capital Outlay on Roads and Bridges" in this Grant. The share of expenditure to be met from the Fund is transferred to the Fund before the close of the accounts of the year. The expenditure so transferred to the Fund during the year was Rs 58.44 lakh from "2415. Agricultural Research and Education", Rs 2,71.79 lakh from "3054. Roads and Bridges" and Rs 14,98.27 lakh from "5054. Capital Outlay on Roads and Bridges" in this Grant. The balance at the credit of the Fund on 31st March 2008 was Rs 5,69.06 lakh.*

The transaction of the Fund stand included under "8229. Development and Welfare Funds- 103. Development Funds for Agricultural Purposes", an account of which is given in Statement No. 16 of Finance Accounts 2007-08.

* Differs from Statement No. 16 of Finance Accounts by Rs 1,07.56 lakh which is attributable to direct credit to the Fund through Treasury Accounts (Salem Treasury, May 1999 - Rs 7.56 lakh, PAO (South), Chennai, March 2006 - Rs 1 crore, which is under examination).

**Grant No. 28 - Information and Publicity (Tamil Development,
Religious Endowment and Information Department) - (All voted)**

<i>Major heads</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess + Saving -</i>
<i>(In Thousands of Rupees)</i>			
REVENUE			
2059. Public Works			
2220. Information and Publicity			
2235. Social Security and Welfare			
2250. Other Social Services			
Original	33,42,36		
Supplementary	2,12,11		
	35,54,47	33,25,84	-2,28,63
Amount surrendered during the year (March 2008)			2,01,16
CAPITAL			
4220. Capital Outlay on Information and Publicity			
Original	87,60		
Supplementary	. .		
	87,60	78,89	-8,71
Amount surrendered during the year (March 2008)			8,71
LOANS			
6220. Loans for Information and Publicity			
Original	. .		
Supplementary	5,22		
	5,22	5,22	. .
Amount surrendered during the year			Nil

**Grant No. 28 - Information and Publicity (Tamil Development,
Religious Endowment and Information Department) - (All voted)-contd.**

REVENUE

Notes and comments-

1. Though the ultimate saving in the grant worked out to Rs 2,28.63 lakh, Rs 2,01.16 lakh only was surrendered during the year.

2. Saving in the grant worked out to 6.43 *per cent*.

3. Saving occurred persistently in the grant during the preceding five years also as under -

Year	Saving	
	Amount (in lakh of rupees)	Percentage
(Gr.27) 2002-2003	6,30.63	21.26
(Gr.27) 2003-2004	7,10.06	21.04
(Gr.27) 2004-2005	2,02.63	7.42
(Gr.27) 2005-2006	8,53.87	21.95
(Gr.28) 2006-2007	3,12.95	8.60

4. Saving in the grant occurred mainly under -

Head		Total grant	Actual expenditure	Excess + Saving -
(In lakh of Rupees)				
(i)	2220.01.105.I.AI. Tamil Nadu film Division-			
	O.	1,31.96		
	R.	-46.18	85.78	-1.06
(ii)	2220.60.800.I.AW. Arangams-			
	O.	1,10.66		
	R.	-36.74	73.92	-1.11

Withdrawal of provision by reappropriation in March 2008 under items (i) and (ii) was mainly due to lesser expenditure incurred towards salaries, dearness allowance, office expenses, Advertising and Publicity, Machinery and Equipments, materials and supplies, other charges and petroleum, oil and lubricants.

Reasons for final saving under items (i) and (ii) have not been communicated (July 2008).

**Grant No. 28 - Information and Publicity (Tamil Development,
Religious Endowment and Information Department) - (All voted)-concl.d.**

5. Excess in the grant occurred mainly under-

<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess + Saving -</i>
(In lakh of Rupees)				
(i) 2220.01.105.I.AE. State Awards-				
O.	21.95			
S.	65.06			
R.	25.15	1,12.16	1,12.02	-0.14

Additional provision obtained through supplementary grant in November 2007 and token provision obtained through supplementary grant in March 2008 were towards Tamil Nadu Government Film Awards Function and the expenditure of Selection Committee in connection with Film Awards and Film subsidy for the years 2005 and 2006. Enhancement of provision by reappropriation in March 2008 was due to additional expenditure in connection with selection of films for film awards and film subsidy.

(ii) 2220.60.106.I.AH. Exhibition-				
O.	2,11.36			
S.	0.01			
R.	46.13	2,57.50	2,57.49	-0.01

Token provision obtained through supplementary grant and enhancement of provision by reappropriation in March 2008 were towards conduct of exhibition at Coimbatore and Vellore and expenditure on Information and Publicity stall in All India Trade Fair and Tourism Exhibition.

CAPITAL

Note -

Saving in the grant worked out to 9.94 *per cent*.

Grant No. 29 - Tourism - Art and Culture (Tourism and Culture Department)

<i>Major heads</i>	<i>Total grant or appropriation</i>	<i>Actual expenditure</i>	<i>Excess + Saving -</i>
REVENUE			
2059. Public Works			
2205. Art and Culture			
2251. Secretariat - Social Services			
2551. Hill Areas			
3452. Tourism			
Voted			
Original 65,18,85			
Supplementary 6,45,67	71,64,52	69,24,77	-2,39,75
Amount surrendered during the year (March 2008)			1,29,25
Charged			
Original 9			
Supplementary ..	9	..	-9
Amount surrendered during the year (March 2008)			9
CAPITAL			
4202. Capital Outlay on Education, Sports, Art and Culture			
5452. Capital Outlay on Tourism			
Original 13,89,01			
Supplementary 2,95,54	16,84,55	13,84,86	-2,99,69
Amount surrendered during the year (March 2008)			2,96,40
REVENUE			
Note -			

Though the ultimate saving in the voted grant worked out to Rs 2,39.75 lakh, Rs 1,29.25 lakh only was surrendered during the year.

**Grant No. 29 - Tourism - Art and Culture (Tourism and Culture
Department) - contd.**

CAPITAL

Notes and comments -

1. In view of the ultimate saving of Rs 2,99.69 lakh, supplementary grant obtained in November 2007 and March 2008 proved excessive.

2. Saving in the grant worked out to 17.79 *per cent*.

3. Significant saving in the grant occurred mainly under -

<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure (in lakh of rupees)</i>	<i>Excess+ Saving-</i>
(i) 5452.01.101.VI.UC. Providing basic amenities in Tourist Centres -				
O.	4,00.00			
R.	-3,43.86	56.14	56.14	..
(ii) 4202.04.800.II.KF. Upgradation of Standards of Administration recommended by the Twelfth Finance Commission - Heritage Protection - Renovation of historical monuments - Excavation of antiquities, Important Inscription and other activities -				
O.	0.01			
S.	53.76			
R.	-50.04	3.73	3.00	-0.73

Additional provision obtained through supplementary grant in March 2008 under item (ii) was towards renovation of historical monuments and purchase of a new non air-conditioned diesel jeep for archaeology department under Twelfth Finance Commission Grants.

Withdrawal of provision by reappropriation in March 2008 was due to non-completion of works, non-settlement of tenders, delay in land acquisition etc. under items (i) and (ii), shifting of shared Scheme to Centrally Sponsored Scheme under (i) and delay in purchase of motor vehicles under item (ii).

Grant No. 29 - Tourism - Art and Culture (Tourism and Culture Department) - *concl'd.*

4. Excess in the grant occurred under -

Head		Total grant	Actual expenditure (in lakh of rupees)	Excess+ Saving-
(i)(a) 4202.04.106.II.JW. Renovation and Refurbishment of Anthropology Gallery -				
S.	0.01			
R.	29.99	30.00	27.75	-2.25
(b) 4202.04.106.VI.UA. Refurbishment of Amaravati Gallery -				
O.	0.01			
S.	0.01			
R.	15.10	15.12	15.11	-0.01

Token provision obtained through supplementary grant and enhancement of provision by reappropriation in March 2008 under items (a) and (b) were towards renovation and refurbishment of respective galleries in Government Museum, Chennai.

(ii) 5452.80.190.II.JB.
Share Capital Assistance to
Tamil Nadu Tourism Development
Corporation -

S.	0.01			
R.	71.99	72.00	72.00	. .

Token provision obtained through supplementary grant and enhancement of provision by reappropriation in March 2008 were towards purchase of four mini Air-conditioned coaches for the development of Tourism.

Grant No. 30 - Stationery and Printing
(Tamil Development, Religious Endowments and Information Department)

<i>Major heads</i>	<i>Total grant or appropriation (In Thousands of Rupees)</i>	<i>Actual expenditure</i>	<i>Excess + Saving -</i>
REVENUE			
2058. Stationery and Printing			
2059. Public Works			
Voted			
Original	65,33,09 |		
Supplementary	6 |	65,33,15	55,89,66
Amount surrendered during the year (March 2008)			-9,43,49
			9,25,49
Charged			
Original	10,02 |		
Supplementary	. . |	10,02	10,00
Amount surrendered during the year (March 2008)			-2
			2
CAPITAL			
4058. Capital Outlay on Stationery and Printing			
Voted			
Original	8 |		
Supplementary	73,57 |	73,65	73,62
Amount surrendered during the year (March 2008)			-3
			3

Grant No. 30 - Stationery and Printing
(Tamil Development, Religious Endowments and Information Department)-contd.

REVENUE

Notes and comments-

1. Though the ultimate saving in the voted grant worked out to Rs 9,43.49 lakh, Rs 9,25.49 lakh only was surrendered during the year.

2. Saving in the voted grant worked out to 14.44 per cent.

3. Saving in the voted grant occurred mainly under -

<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess + Saving -</i>
(In lakh of Rupees)				
(i)	2058.00.103.I.AA. Central Press, Chennai-			
	O. 25,80.82			
	S. 0.01			
	R. -4,97.39	20,83.44	20,70.03	-13.41
(ii)	2058.00.001.I.AA. Headquarters-			
	O. 3,98.77			
	S. 0.04			
	R. -71.17	3,27.64	3,27.36	-0.28
(iii)	2058.00.103.I.AG. Government Branch Press, Madurai-			
	O. 3,07.76			
	R. -69.14	2,38.62	2,37.90	-0.72
(iv)	2058.00.103.I.AK. Government Branch Press, Madurai Bench of Madras High Court-			
	O. 1,07.95			
	R. -69.76	38.19	38.81	+0.62

Grant No. 30 - Stationery and Printing
(Tamil Development, Religious Endowments and Information Department)-concl'd.

Token provision obtained through supplementary grant in March 2008 was towards maintenance of machineries under item (i) and settlement of advertisement charges, payment of wages to employees who are appointed on contract basis, supply of additional sets of uniform cloth and enhancement of stitching charges and incentive to employees who were in service as on 01.12.2006 in view of the completion of 175 years of Government Central Press under item (ii).

Withdrawal of provision by reappropriation in March 2008 was mainly due to lesser requirements towards salaries, Dearness Allowance, office expenses, transport charges and computer accessories machinery and equipments, clothing, tentage and stores, rent, rates and taxes, advertising and publicity, motor vehicles etc.

Reasons for final saving under item (i) have not been communicated (July 2008).

4. Depreciation Reserve Fund - Government Presses -

The Fund is intended for meeting expenditure on renewals and replacements of machinery in the Government presses. It is credited (by debit to this grant) with an allowance for depreciation calculated on the depreciated value of the plant, machinery, etc., in the Government presses as also the residual book value of the plant, machinery etc. disposed off during the year. An amount of Rs 0.01 lakh was transferred to the Fund during the year by debit to this grant.

The expenditure on the objects of the Fund is initially accounted for under this grant and subsequently transferred to the Fund before the close of the accounts of the year.

No expenditure was met out of this Fund during 2007-2008.

The balance at the credit of the Fund as on 31st March 2008 was Rs 6,45.78 lakh.

An account of the transactions of the Fund is included under the head "8226. Depreciation/ Renewal Reserve Funds - Depreciation Reserve Fund of Government Non-Commercial Departments" in Statement No.16 of Finance Accounts 2007-2008.

Grant No. 31 - Information Technology Department

<i>Major heads</i>	<i>Total grant or appropriation (In Thousands of Rupees)</i>	<i>Actual expenditure</i>	<i>Excess + Saving -</i>
--------------------	--	-------------------------------	------------------------------

REVENUE

2202. General Education
 2220. Information and Publicity
 2852. Industries
 3451. Secretariat - Economic Services

Voted

Original	7,66,99,48	|			
Supplementary	9,09,76	|	7,76,09,24	7,58,25,64	-17,83,60
Amount surrendered during the year					Nil

Charged

Original	1	|			
Supplementary	..	|	1	..	-1
Amount surrendered during the year					Nil

REVENUE

Notes and comment -

1. Though the ultimate saving in the voted grant worked out to Rs 17,83.60 lakh, no amount was surrendered during the year.

2. In view of the ultimate saving of Rs 17,83.60 lakh in the voted grant, supplementary grant of Rs 9,09.76 lakh obtained in March 2008 proved excessive.

Grant No. 31 - Information Technology Department - *concl'd.*

3. Saving in the voted grant occurred mainly under -

<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess + Saving -</i>
(In lakh of Rupees)				
2852.07.800.II.JD. Assistance to Electronic Corporation of Tamil Nadu towards Tamil Nadu State Wide Area Network -				
O.	12,00.00			
R.	-3,05.00	8,95.00	28.06	-8,66.94

Withdrawal of provision by reappropriation in March 2008 was mainly due to non-utilization of Grants-in-aid.

Reasons for the final saving have not been communicated (July 2008).

Grant No. 32 - Labour and Employment Department

<i>Major heads</i>	<i>Total grant or appropriation (In Thousands of Rupees)</i>	<i>Actual expenditure</i>	<i>Excess + Saving -</i>
REVENUE			
2059. Public Works			
2202. General Education			
2210. Medical and Public Health			
2225. Welfare of Scheduled Castes, Scheduled Tribes and other Backward classes			
2230. Labour and Employment			
2235. Social Security and Welfare			
2251. Secretariat - Social Services			
3475. Other General Economic Services			
Voted			
Original	3,62,13,28 |		
Supplementary	53,55 |	3,62,66,83	3,00,30,03
			-62,36,80
Amount surrendered during the year (March 2008)			58,49,92
Charged			
Original	1 |		
Supplementary	. . |	1	. .
			-1
Amount surrendered during the year (March 2008)			1
CAPITAL			
Voted			
4250. Capital Outlay on other Social Services			
Original	3,55,19 |		
Supplementary	3,89,45 |	7,44,64	3,28,86
			-4,15,78
Amount surrendered during the year (March 2008)			4,16,50

Grant No. 32 - Labour and Employment Department - *contd.*

REVENUE

Notes and comments -

1. Though the ultimate saving in the voted grant worked out to Rs 62,36.80 lakh, Rs 58,49.92 lakh only was surrendered during the year.

2. Saving in the voted grant worked out to 17.20 *per cent*.

3. Saving in the voted grant was the net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes.

4. Saving in the voted grant occurred mainly under -

<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure (in lakh of rupees)</i>	<i>Excess + Saving -</i>
(i) 2210.01.102.I.AG. Expenditure on Employees State Insurance Scheme both insured persons and their families -				
O.	76,04.62			
S.	8.72			
R.	-19,43.03	56,70.31	56,96.40	+26.09

Additional provision obtained through supplementary grant in November 2007 and token provision obtained in March 2008 were towards implementation of the Employees State Insurance Scheme to the Sivakasi Peripheral areas attaching the works with the existing dispensaries in Srivilliputhur, Sivakasi, Alangulam and Thiruthangal and for extension of ESI scheme to Gobichettipalayam areas of Erode District by setting up two hospitals.

Withdrawal of provision by reappropriation in March 2008 was mainly due to lesser requirement towards medicines, salaries, dearness allowance, contract payment, machinery and equipments, office expenses and rent, rates and taxes.

Reasons for the final excess have not been communicated (July 2008).

(ii)(a) 2230.03.101.I.AA
Industrial Training Institutes-

O.	56,41.03			
S.	0.01			
R.	-12,29.67	44,11.37	42,33.21	-1,78.16

Grant No. 32 - Labour and Employment Department - contd.

Head		Total grant	Actual expenditure (in lakh of rupees)	Excess + Saving -
(b)	2230.01.101.I.AB. Machinery for Enforcement of Labour Laws -			
	O. 18,13.32			
	S. 0.01			
	R. -2,35.26	15,78.07	15,12.39	-65.68
(c)	2230.02.101.I.AA. District Employment Staff -			
	O. 11,48.81			
	S. 0.01			
	R. -1,58.53	9,90.29	9,92.05	+1.76
<p>Token provision obtained through supplementary grant in November 2007 was towards recurring expenditure in starting of a new Government Industrial Training Institute at Sivaganga under item (a) and in March 2008 was towards payment of rent under item (b) and telephone charges under item (c)</p> <p>Withdrawal of provision by reappropriation in March 2008 was mainly due to lesser requirement towards salaries, dearness allowance under items (a) to (c), machinery and equipment under item (a), payment of rent, rates and taxes under item (c), professional and special services under items (a) and (c). The decrease under item (b) was partly offset by increase towards rent, rates and taxes.</p> <p>Reasons for the final saving under items (a) and (b) and for the final excess under item (c) have not been communicated (July 2008).</p>				
(iii)(a)	2235.60.789.II.JD. Payment of relief to the Unemployed Youth under Special Component Plan -			
	O. 35,52.86			
	R. -10,44.86	25,08.00	25,11.76	+3.76
(b)	2230.03.102.II.JB. Skill Development Programme for Unemployed Youth -			
	O. 5,60.00			
	R. -5,32.80	27.20	27.70	+0.50
(c)	2235.60.800.II.JA. Payment of relief to the Unemployed Youth -			
	O. 59,41.37			
	R. -3,56.73	55,84.64	56,26.97	+42.33

Grant No. 32 - Labour and Employment Department - *contd.*

Head		Total grant	Actual expenditure (in lakh of rupees)	Excess + Saving -
(d)	2230.03.789.II.JA. Skill Development Programme for Unemployed Youth under Special Component Plan -			
	O.	2,40.00		
	R.	-2,28.60	11.40	11.30
				-0.10
Withdrawal of provision by reappropriation in March 2008 under items (a) to (d) was due to non-utilisation of funds towards Grants-in-aid.				
Final excess under item (c) was towards settlement of Unemployment Assistance to more number of candidates.				
Reasons for the final excess under item (a) have not been communicated (July 2008).				
(iv)	2230.01.102.I.AE. Setting up of Safety Cells -			
	O.	3,40.61		
	R.	-3,40.61	..	..
				..
Specific reasons for withdrawal of entire provision by reappropriation in March 2008 have not been specified.				
(v)(a)	2210.01.102.I.AC. Presidency Hospitals (Employees State Insurance Hospitals, Chennai) -			
	O.	11,63.75		
	R.	-1,52.19	10,11.56	9,78.57
				-32.99
(b)	2210.01.102.I.AD. Mofussil Hospitals (Employees State Insurance Hospital, Coimbatore) -			
	O.	8,65.36		
	R.	-1,71.34	6,94.02	6,96.38
				+2,36

Withdrawal of provision by reappropriation in March 2008 was mainly due to lesser requirement towards salaries and dearness allowance under items (a) and (b) and also towards contract payment and office expenses under item (b).

Reasons for the final saving under item (a) and for the final excess under item (b) have not been communicated (July 2008).

Grant No. 32 - Labour and Employment Department - contd.

	Head		Total grant	Actual expenditure (in lakh of rupees)	Excess + Saving -
(vi)	2230.01.101.I.AA. Conciliation Machinery -				
	O.	6,91.26			
	S.	0.01			
	R.	-1,46.10	5,45.17	5,17.87	-27.30

Token provision obtained through supplementary grant in November 2007 was towards formation of new office of the Joint Commissioner of Labour with headquarters at Trichy.

Withdrawal of provision by reappropriation in March 2008 was mainly due to lesser requirement towards salaries and dearness allowance.

Reasons for final saving have not been communicated (July 2008).

5. Excess in the voted grant occurred mainly under -

	Head		Total grant	Actual expenditure (in lakh of rupees)	Excess + Saving -
(i)	2230.01.111.II.JA. Grants to Unorganised Labour Board -				
	O.	5,16.04			
	S.	44.66			
	R.	8,37.73	13,98.43	13,98.42	-0.01

Additional provision obtained through supplementary grant in November 2007 was due to 60 *per cent* share towards shifting the offices of the 13 Labour Welfare Boards and token provision obtained in March 2008 and enhancement of provision by reappropriation in March 2008 were towards payment of grant to Unorganised Labour Welfare Board for implementing the welfare schemes to the Unorganised Labourers.

(ii)(a)	2230.02.101.II.JK. Computerisation of all Employment Exchanges in Tamil Nadu -				
	S.	0.01			
	R.	2,90.04	2,90.05	2,90.05	..
(b)	2230.03.101.VI.UH. Grants to the Overseas Manpower Corporation for Orientation-cum-Training Programme for the Indian Overseas Workers -				
	S.	0.01			
	R.	1,12.99	1,13.00	1,13.00	..

Grant No. 32 - Labour and Employment Department - contd.

Provision obtained through supplementary grant and enhancement of provision by reappropriation in March 2008 were towards computerisation of all employment exchanges in Tamil Nadu under item (a) and towards Orientation-cum-Training Programme to the Indian Overseas Workers under item (b).

	Head		Total grant	Actual expenditure (in lakh of rupees)	Excess + Saving -
(iii)	2235.02.102.II.KG. Assistance to State Child Labour Rehabilitation - cum -Welfare Society -				
	O.	54.00			
	S.	0.01			
	R.	30.66	84.67	84.67	. .

Token provision obtained through supplementary grant and enhancement of provision by reappropriation in March 2008 were towards creating awareness among the public to eradicate child labour.

(iv)	3475.00.106.III.SA. Strengthening of Weights and Measures Machinery -				
	S.	0.01			
	R.	21.69	21.70	21.70	. .

Provision obtained through supplementary grant and enhancement of provision by reappropriation in March 2008 were towards purchase of machinery and equipments for strengthening of Weights and Measures section.

CAPITAL**Notes and comments -**

1. As the ultimate saving in the grant worked out to Rs 4,15.78 lakh only, surrender of Rs 4,16.50 lakh during the year proved injudicious.

2. In view of the ultimate saving of Rs 4,15.78 lakh supplementary grants obtained in November 2007 and March 2008 proved unnecessary.

3. Saving in the grant worked out to 55.84 per cent.

4. Saving in the grant occurred mainly under -

	Head		Total grant	Actual expenditure (in lakh of rupees)	Excess + Saving -
(i)	4250.00.203. II.JG. Development of Industrial Training Institutes - Land and Buildings -				
	O.	1,45.12			
	S.	1,62.15			
	R.	-2,15.34	91.93	91.60	-0.33

Grant No. 32 - Labour and Employment Department - conold.

Additional provision obtained through supplementary grant in November 2007 and March 2008 were towards non-recurring expenditure for introducing new trades at Industrial Training Institutes at Chengalpattu, starting a new Industrial Training Institute at Sivagangai and towards purchase of furniture, machinery and equipments and towards construction of buildings for the development of Industrial Training Institutes.

Withdrawal of provision by reappropriation in March 2008 was due to lesser requirement under major works and towards purchase of furniture, machinery and equipments.

	Head		Total grant	Actual expenditure (in lakh of rupees)	Excess + Saving -
(ii)(a)	4250.00.203.VI.UJ. Centre of Excellence in existing Industrial Training Institutes -				
	O.	2,00.01			
	S.	1,96.99			
	R.	-1,76.36	2,20.64	2,21.87	+1.23
(b)	4250.00.203.II.JR. Starting of new Industrial Training Institutes and wings for women -				
	S.	20.52			
	R.	-15.32	5.20	5.20	. .
(c)	4250.00.203.I.AD. Development of Industrial Training Institutes - Land and Buildings-				
	O.	0.02			
	S.	9.79			
	R.	-9.44	0.37	0.37	. .

Additional provision obtained through supplementary grant in March 2008 was towards major works under item (a) and towards purchase of machinery and equipments under items (a) to (c).

Withdrawal of provision by reappropriation in March 2008 was due to lesser requirement towards major works under item (a) and purchase of machinery and equipments under items (a) to (c).

Reasons for the final excess under item (a) have not been communicated (July 2008).

Grant No. 33 - Law Department (All voted)

<i>Major heads</i>	<i>Total grant</i>	<i>Actual expenditure</i> <i>(In Thousands of Rupees)</i>	<i>Excess + Saving -</i>
REVENUE			
2014. Administration of Justice			
2052. Secretariat - General Services			
2059. Public Works			
2202. General Education			
Original	13,23,34		
Supplementary	40,93	13,64,27	8,75,19
Amount surrendered during the year (March 2008)			4,94,54

Notes and comments-

1. As the ultimate saving in the grant worked out to Rs 4,89.08 lakh only, surrender of Rs 4,94.54 lakh during the year proved injudicious.
2. Saving in the grant worked out to 35.85 per cent.
3. Saving occurred persistently in the grant during the preceding five years also as under -

<i>Year</i>	Saving	
	<i>Amount</i> <i>(in lakh of rupees)</i>	<i>Percentage</i>
(Gr.32)2002-2003	1,86.54	21.72
(Gr.32)2003-2004	2,56.86	28.30
(Gr.32)2004-2005	2,13.52	23.74
(Gr.32)2005-2006	2,18.51	22.73
(Gr.33)2006-2007	2,43.69	23.04

4. Saving in the grant occurred under -

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> <i>(in lakh of rupees)</i>	<i>Excess + Saving -</i>
(i) 2202.03.103.I.AE. Law Colleges -			
O.	6,42.97		
S.	40.93		
R.	-1,95.95	4,87.95	5,03.45
			+15.50

Grant No. 33 - Law Department (All voted)- *concl'd.*

	Head	Total grant	Actual expenditure (in lakh of rupees)	Excess + Saving -
(ii)	2052.00.090.I.AK. Law Department -			
	O. 3,87.43			
	R. -1,32.79	2,54.64	2,54.54	-0.10
(iii)	2202.03.107.II.JF. Agricultural Labour Welfare Board - Educational Assistance to the children of members studying Law -			
	O. 80.00			
	R. -62.95	17.05	10.03	-7.02
(iv)	2014.00.114.I.AL. Constitution of Law Commission -			
	O. 87.16			
	R. -63.70	23.46	20.91	-2.55
(v)	2052.00.091.I.AA. State Official Language (Legislation) Commission -			
	O. 45.10			
	R. -22.30	22.80	22.68	-0.12
(vi)	2202.03.789.II.JB. Agricultural Labour Welfare Board- Educational Assistance to the children of members studying Law under Special Component Plan-			
	O. 20.00			
	R. -19.84	0.16	0.71	+0.55

Provision obtained through supplementary grant in November 2007 under item (i) was towards pay and allowances of the teaching and non-teaching staff of the Chengalpattu Government Law College.

Withdrawal of provision by reappropriation in March 2008 was mainly due to lesser provision required under salaries, dearness allowances etc. under items (i), (ii) and (v) and due to non-constitution of State Law Commission till September 2007 under item (iv) and for lesser requirement for payment of scholarships and stipends under items (iii) and (vi).

The decrease in provision under items (i) and (ii) was partly offset by increase in provision on office expenses, rent, rates and taxes, advertising and publicity and payments for professional, special services etc.

Reasons for the final excess under item (i) and for the final saving under items (iii) and (iv) have not been communicated (July 2008).

Grant No. 34 - Municipal Administration and Water Supply Department

<i>Major heads</i>	<i>Total grant or appropriation (In Thousands of Rupees)</i>	<i>Actual expenditure</i>	<i>Excess + Saving -</i>
REVENUE			
2215. Water Supply and Sanitation			
2217. Urban Development			
2251. Secretariat - Social Services			
2515. Other Rural Development Programmes			
2551. Hill Areas			
3475. Other General Economic Services			
3604. Compensation and Assignments to Local Bodies and Panchayati Raj Institutions			
Voted			
Original	19,26,38,61 |		
Supplementary	1,45,13,90 |	20,71,52,51	20,66,09,03
			-5,43,48
Amount surrendered during the year (March 2008)			1,87,82
Charged			
Original	3 |		
Supplementary	.. |	3	..
			-3
Amount surrendered during the year (March 2008)			3
CAPITAL			
4215. Capital Outlay on Water Supply and Sanitation			
4217. Capital Outlay on Urban Development			
4515. Capital Outlay on Other Rural Development Programmes			
Voted			
Original	5,82,40,29 |		
Supplementary	1,37,84,17 |	7,20,24,46	7,20,24,37
			-9
Amount surrendered during the year (March 2008)			8

Grant No. 34 - Municipal Administration and Water Supply Department - *contd.*

<i>Major heads</i>	<i>Total grant or appropriation (In Thousands of Rupees)</i>	<i>Actual expenditure</i>	<i>Excess + Saving -</i>
LOANS			
6215. Loans for Water Supply and Sanitation			
6217. Loans for Urban Development			
7615. Miscellaneous Loans			
Voted			
Original	1,51,93,50 |		
Supplementary	2 |	1,51,93,52	1,02,52,48
			-49,41,04
Amount surrendered during the year (March 2008)			49,41,02

REVENUE**Notes and comments-**

1. Though the ultimate saving in the voted grant worked out to Rs 5,43.48 lakh, Rs 1,87.82 lakh only was surrendered during the year.
2. Saving in the voted grant was the net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes.
3. Saving in the voted grant occurred mainly under -

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess + Saving -</i>
(In lakh of Rupees)			
(i) 2217.05.800.II.JM. Grants to TUFIDCO towards UIDSSMT Scheme-			
O.	1,40,00.00		
R.	-70,51.65	69,48.35	69,48.35
			..

Grant No. 34 - Municipal Administration and Water Supply Department - *contd.*

Withdrawal of provision by reappropriation in March 2008 was due to lesser amount of grants released by Government of India.

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess + Saving -</i>
(In lakh of Rupees)			
(ii) 2217.01.191.II.PE. Tamil Nadu Urban Development Project III under the control of Commissioner of Municipal Administration-			
O. 27,00.00			
R. -27,00.00

Specific reasons for withdrawal of entire provision by reappropriation in March 2008 have not been communicated.

4. Excess in the voted grant occurred under -

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess + Saving -</i>
(In lakh of Rupees)			
2217.04.192.II.JC. Jawaharlal Nehru Urban Renewal Mission (JNNURM)- Submission for Basic Services to Urban Poor- Controlled by Commissioner of Municipal Administration -			
O. 80,00.00			
S. 1,33,06.24			
R. 1,01,97.28	3,15,03.52	3,15,03.52	..

Additional provision obtained through supplementary grant and enhancement of provision by reappropriation in March 2008 were towards enhancing the State share under Jawaharlal Nehru Urban Renewal Mission for Basic services to Urban poor due to receipt of additional grants from Government of India.

Grant No. 34 - Municipal Administration and Water Supply Department - conclud.
LOANS
Notes and comments-

1. Saving in the grant worked out to 32.52 per cent.

2. Saving in the grant occurred under-

<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess + Saving -</i>
(In lakh of Rupees)				
6217.60.190.II.PB. Loans to Tamil Nadu Urban Development Fund under Tamil Nadu Urban Development Project-III				
O.	1,00,00.00			
R.	-50,00.00	50,00.00	50,00.00	. .

Withdrawal of provision by reappropriation in March 2008 was due to lesser amount required as loans to Tamil Nadu Urban Development Fund.

3. Excess in the grant occurred under -

<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess + Saving -</i>
(In lakh of Rupees)				
(i) 6217.60.192.II.JG. Assistance to Municipalities for demolition of unauthorised construction-				
S.	0.01			
R.	62.99	63.00	63.00	. .
(ii) 6215.01.191.I.AJ. Loans to Local Bodies for execution of Water Supply Scheme - Controlled by the Director of Town Panchayats-				
S.	0.01			
R.	31.75	31.76	31.76	. .

Token provision obtained through supplementary grant and enhancement of provision by reappropriation in March 2008 were towards loan assistance to Kodaikanal Municipality for demolition of unauthorised constructions under item (i) and payment of loans to Mamallapuram Town Panchayat for land acquisition under item (ii).

Grant No. 35 - Personnel and Administrative Reforms Department

<i>Major heads</i>	<i>Total grant or appropriation (In Thousands of Rupees)</i>	<i>Actual expenditure</i>	<i>Excess + Saving -</i>
REVENUE			
2014. Administration of Justice			
2051. Public Service Commission			
2052. Secretariat - General Services			
2053. District Administration			
2059. Public Works			
2070. Other Administrative Services			
2075. Miscellaneous General Services			
2225. Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes			
Voted			
Original	32,57,36 |		
Supplementary	1,91,95 |	34,49,31	30,80,04
Amount surrendered during the year (March 2008)			3,87,52
Charged			
Original	13,63,18 |		
Supplementary	9,21,44 |	22,84,62	20,88,39
Amount surrendered during the year (March 2008)			2,51,24
CAPITAL			
Voted			
4070. Capital Outlay on other Administrative Services			
Original	15,82 |		
Supplementary	. . |	15,82	16,37
Amount surrendered during the year			Nil

Grant No. 35 - Personnel and Administrative Reforms Department - *contd.*
REVENUE
Notes and comments -

1. As the ultimate saving in the voted grant worked out to Rs 3,69.27 lakh only, surrender of Rs 3,87.52 lakh during the year proved injudicious.

2. In view of the ultimate saving in the voted grant, supplementary grant of Rs 1,61.34 lakh obtained in March 2008 proved unnecessary.

3. Saving in the voted grant worked out to 10.71 *per cent*.

4. Saving occurred persistently in the voted grant during the preceding four years also as under -

Year	Saving	
	Amount (in lakh of rupees)	Percentage
(Gr.34)2003 - 2004	2,01.48	9.01
(Gr.34)2004 - 2005	2,01.25	8.34
(Gr.34)2005 - 2006	1,69.45	6.81
(Gr.35)2006 - 2007	3,35.36	11.29

5. As the ultimate saving in the charged appropriation worked out to Rs 1,96.23 lakh only, surrender of Rs 2,51.24 lakh during the year proved injudicious.

6. Saving in the charged appropriation worked out to 8.59 *per cent*.

7. Saving in the voted grant was the net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes.

8. Saving in the voted grant occurred under -

Head		Total grant	Actual expenditure	Excess + Saving -
(In lakh of Rupees)				
(i) 2053.00.094.I.AO. Inspection cell in the Districts-				
O.	1,81.56			
R.	- 67.29	1,14.27	1,14.44	+0.17

Withdrawal of provision by reappropriation in March 2008 was mainly due to ban on recruitment resulting in decrease in pay and allowances, dearness allowance and cancelling of tour programmes.

Reasons for the final excess have not been communicated (July 2008).

Grant No. 35 - Personnel and Administrative Reforms Department - conclud.

10. Saving occurred in the charged appropriation under -

<i>Head</i>		<i>Total appropriation</i>	<i>Actual expenditure</i>	<i>Excess + Saving -</i>
(In lakh of Rupees)				
2051.00.102.I.AA. Tamil Nadu Public Service Commission -				
O.	13,63.18			
S.	9,21.44			
R.	-2,51.24	20,33.38	20,88.39	+55.01

Additional provision obtained through supplementary appropriation in March 2008 was towards wages, office expenses, rent, advertisement charges, periodical maintenance, purchase of motor vehicles and payment for professional and special services.

Withdrawal of provision by reappropriation in March 2008 was mainly due to ban on recruitment resulting in decrease in pay and allowances and wages, cancellation of tour programmes due to administrative reasons, non-utilisation of funds for office expenses, revised tariff for electricity for offices in Government buildings and non-carrying out of repairs to vehicles.

Reasons for the final excess have not been communicated (July 2008).

CAPITAL

Note -

Excess of Rs 0.55 lakh (actual excess Rs 54,743) over the grant requires regularisation.

Grant No. 36 - Planning, Development and Special Initiatives Department (All voted)

<i>Major heads</i>	<i>Total grant</i>	<i>Actual expenditure (In Thousands of Rupees)</i>	<i>Excess + Saving -</i>
REVENUE			
2052. Secretariat - General Services			
2401. Crop Husbandry			
2551. Hills Areas			
3451. Secretariat - Economic Services			
3454. Census Surveys and Statistics			
3475. Other General Economic Services			
Original	39,16,06		
Supplementary	50,06	39,66,12	33,65,02
Amount surrendered during the year (March 2008)			-6,01,10
			7,01,19

CAPITAL**Voted**

4551. Capital Outlay on Hill Areas			
Original	15,63,76		
Supplementary	2,99,67	18,63,43	15,69,26
Amount surrendered during the year (March 2008)			-2,94,17
			4,41,11

REVENUE**Notes and comments -**

1. As the ultimate saving in the grant worked out to Rs 6,01.10 lakh only, surrender of Rs 7,01.19 lakh during the year proved injudicious.
2. Saving in the grant worked out to 15.16 per cent.

Grant No. 36 - Planning, Development and Special Initiatives Department (All voted) - contd.

3. Saving in the grant was the net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes.

4. Saving in the grant occurred mainly under -

Head		Total grant	Actual expenditure (in lakh of rupees)	Excess+ Saving-
(i)	3454.02.110.I.AE. Integrated Scheme for Development of Statistics -			
	O. 8,92.49			
	R. -2,01.56	6,90.93	6,90.40	-0.53
(ii)	3451.00.101.I.AA. Tamil Nadu Planning Commission -			
	O. 2,52.11			
	R. -67.08	1,85.03	1,86.45	+1.42
(iii)	3475.00.800.I.AA. Director of Evaluation and Applied Research - Headquarters Establishment -			
	O. 2,03.81			
	R. -68.30	1,35.51	1,38.35	+2.84
(iv)	3454.02.110.I.AM. Sample Survey in Collaboration with National Sample Survey -			
	O. 1,82.03			
	R. -64.54	1,17.49	1,17.38	-0.11
(v)	3454.02.110.I.AA. Director of Statistics - Headquarters Establishment -			
	O. 1,98.86			
	R. -52.06	1,46.80	1,47.15	+0.35
(vi)	3454.02.110.I.BP. Scheme for Block Level Statistical System -			
	O. 3,41.36			
	R. -52.38	2,88.98	2,89.71	+0.73

Grant No. 36 - Planning, Development and Special Initiatives Department (All voted) - contd.

	Head		Total grant	Actual expenditure (in lakh of rupees)	Excess+ Saving-
(vii)	3454.02.110.I.AG. Integrated Scheme for improvement of Market Intelligence -				
	O.	1,36.23			
	R.	-41.66	94.57	94.45	-0.12

Withdrawal of provision by reappropriation in items (i) to (vii) was due to non-filling up of vacant posts resulting in reduction in pay and allowances, wages, dearness allowance, cancellation of tour programmes, adoption of economy measures in office expenses etc.

Final excess under item (iii) was due to regularisation of 15 posts of investigators by the Government.

Reasons for the final excess under item (ii) have not been communicated (July 2008).

(viii)	2551.60.125.II.JB. Remote Sensing/Geographic Information Systems under Hill Areas Development Programme -				
	S.	50.00			
	R.	-50.00	..	..	..

Supplementary grant obtained in November 2007 was for the implementation of the scheme in Nilgiris District.

Withdrawal of provision by reappropriation in March 2008 was due to reclassification of head of account to 2551.60.125.II.JD.

5. Excess in the grant occurred mainly under -

	Head		Total grant	Actual expenditure (in lakh of rupees)	Excess+ Saving-
(i)	2401.00.111.III.SA. Agricultural Census -				
	O.	19.05			
	R.	69.63	88.68	86.53	-2.15

Enhancement of provision by reappropriation in March 2008 was mainly towards settlement of arrear bills towards honorarium and increase in other contingency bills.

Reasons for the final saving have not been communicated (July 2008).

Grant No. 36 - Planning, Development and Special Initiatives Department (All voted) - contd.

<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure (in lakh of rupees)</i>	<i>Excess+ Saving-</i>
(ii) 3454.02.800.III.SB. Conducting Type studies on State Income Estimates - Improvement of State Domestic Project and Capital Formation -				
S.	0.01			
R.	12.24	12.25	12.25	. .

Token provision obtained through supplementary grant in March 2008 was towards payment for remuneration for conducting Type studies on Income Estimates and enhancement of provision by reappropriation in March 2008 was mainly towards payment for professional and special services.

(iii) 3451.00.102.VI.UB. Expert Cell to assist the State Land Use Board -				
O.	59.90			
S.	0.01			
R.	12.28	72.19	73.47	+1.28

Token provision obtained through supplementary grant and additional provision by reappropriation in March 2008 were mainly towards grants-in-aid for Expert Cell to assist the State Land Use Board (SLUB).

Reasons for the final excess have not been communicated (July 2008).

6. Expenditure had been incurred under the head mentioned below without provision either in the Budget Estimate or in the Supplementary Estimates and exceeded the limits prescribed in the New Service Rules constituting New Service/New Instrument of Service. Failure to observe the prescribed procedure had led to the incurring of expenditure on the scheme without the authority of the Legislature.

<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure (in lakh of rupees)</i>	<i>Excess+ Saving-</i>
2551.60.125.II.JD. Remote Sensing/Geographic Information System under Hill Areas Development Programme -				
R.	50.00	50.00	50.00	. .

Grant No. 36 - Planning, Development and Special Initiatives Department (All voted) - contd.

Provision through reappropriation in March 2008 was towards grants for Remote Sensing under Hill Areas Development Programme and also due to reclassification from the head of account 2551.60.125.II.JB.

CAPITAL**Notes and comments -**

1. As the ultimate saving in the grant worked out to Rs 2,94.17 lakh only, surrender of Rs 4,41.11 lakh during the year proved injudicious.

2. Saving in the grant worked out to 15.79 per cent.

3. Saving in the grant occurred under -

<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure (in lakh of rupees)</i>	<i>Excess+ Saving-</i>
(i) 4551.60.102.II.JB. Soil and Water Conservation Water Shed Development Works under Hill Areas Development Programme -				
O.	1,05.00			
R.	-1,05.00	..	..	..
(ii) 4551.60.110.II.JF. Improvement in Public Health Centres under Hill Areas Development Programme -				
O.	1,15.05			
R.	-1,04.55	10.50	10.50	..
(iii) 4551.60.135.II.JA. Assistance to Rural Energy Conservation Scheme in Hill Areas Development Programme -				
O.	60.00			
R.	-60.00	..	..	..

Withdrawal of provision by reappropriation in March 2008 under items (i) to (iii) was due to non-implementation of Community Development, Medical and Public Health and Assistance to Rural Energy Conservation Scheme under Hill Areas Development Programme.

Grant No. 36 - Planning, Development and Special Initiatives Department (All voted) - *concl.*

4. Excess in the grant occurred under -

Head		Total grant	Actual expenditure (in lakh of rupees)	Excess+ Saving-
4551.60.114.II.JA. Construction of Buildings in Panchayat Union Schools in Nilgiris District under Hill Area Development Programme -				
O.	4,63.00			
S.	0.01			
R.	45.54	5,08.55	5,08.55	. .

Token provision obtained through supplementary grant and enhancement of provision by reappropriation in March 2008 were towards implementation of the scheme.

**Grant No. 37 - Prohibition and Excise (Home, Prohibition
and Excise Department)**

<i>Major heads</i>	<i>Total grant or appropriation (In Thousands of Rupees)</i>	<i>Actual expenditure</i>	<i>Excess + Saving -</i>
REVENUE			
2039. State Excise			
2052. Secretariat - General Services			
2235. Social Security and Welfare			
Voted			
Original	43,46,62		
Supplementary	2,63,03	43,92,80	-2,16,85
Amount surrendered during the year (March 2008)			2,35,25
Charged			
Original	3		
Supplementary	..	..	-3
Amount surrendered during the year (March 2008)			3

Notes -

1. As the ultimate saving in the voted grant worked out to Rs 2,16.85 lakh only, surrender of Rs 2,35.25 lakh during the year proved injudicious.

2. In view of the ultimate saving of Rs 2,16.85 lakh in the voted grant, supplementary grant of Rs 2,34.79 lakh obtained in March 2008 proved excessive.

**Grant No. 37 - Prohibition and Excise (Home, Prohibition
and Excise Department) - *concl'd.***

3. District Rehabilitation Fund for Prohibition Offenders -

The fund was constituted in 2002-03 with an objective, as prohibition policy of the Government, to fight against illicit liquor and to help the poor and downtrodden people. The Government considered that the eradication of illicit liquor can be permanent only if persons who are engaged in the distillation and sale of illicit liquor are rehabilitated by provision of some alternative source of livelihood and therefore do not resort to this previous profession.

Accordingly a "Rehabilitation Fund" and "District Rehabilitation Committees" were constituted in 2002-03 vide G.O.(Ms).No.263, Prohibition and Excise (VII) Department dated 17.12.2002. Each district has a District Rehabilitation Fund for prohibition offenders.

The Fund is created by an amount not exceeding 25 *per cent* of the amount collected by way of fines and forfeiture/compounding fees collected in prohibition cases in the District restricted to Rs 2.50 crore per annum.

The "Rehabilitation Committees" constituted in the districts should take all possible measures to conduct "Awareness Campaign" in their districts, especially in the areas affected by the illicit liquor trade/ illicit liquor or methanol deaths by organising Rallies, Functions, Street-plays, Seminars, etc., apart from spreading awareness through the print media, visual media, Radio etc., involving Self Help Groups (SHGs), Non-Governmental Organisations (NGOs) and local bodies. A sum of Rs 30 lakh at the rate of Rs 1 lakh for each district is sanctioned by the Government for this purpose.

Both the contribution to the 'District Rehabilitation Fund' and the expenditure towards the activities relating to the scheme are made by debit to this grant under "2235. Social Security and Welfare".

The expenditure on the objective of the Fund and 'Rehabilitation committees' are initially debited to the Major head "2235. Social Security and Welfare" in this grant and subsequently transferred to the Fund before the close of the accounting year. The amount transferred to the Fund by debit to this grant during 2007-08 was Rs 2,50.00 lakh. The actual expenditure met out of the Fund during the year 2007-08 was Rs 2,49.93 lakh debiting the Fund account and crediting the major head "2235. Social Security and Welfare" under this grant. The balance at the credit of the Fund on 31st March 2008 was Rs 49.02 lakh.

The transactions of the Fund are included under "8229. Development and Welfare Funds - 200. Other Development and Welfare Fund", an account of which is given in Statement No.16 of Finance Accounts 2007-08.

Grant No. 38 - Public Department

<i>Major heads</i>	<i>Total grant or appropriation (In Thousands of Rupees)</i>	<i>Actual expenditure</i>	<i>Excess + Saving -</i>
REVENUE			
2014. Administration of Justice			
2015. Elections			
2052. Secretariat - General Services			
2059. Public Works			
2070. Other Administrative Services			
2075. Miscellaneous General Services			
2216. Housing			
2235. Social Security and Welfare			
2251. Secretariat - Social Services			
Voted			
Original	1,34,41,07 |		
Supplementary	16,47,68 |	1,50,88,75	1,30,30,76
			-20,57,99
Amount surrendered during the year (March 2008)			19,55,90
Charged			
Original	7,20 |		
Supplementary	80 |	8,00	..
			-8,00
Amount surrendered during the year (March 2008)			8,00
CAPITAL			
4216. Capital Outlay on Housing			
Voted			
Original	5,00,00 |		
Supplementary	2,73,57 |	7,73,57	7,73,57
			..
Amount surrendered during the year			Nil

Grant No. 38 - Public Department - *contd.*

REVENUE

Notes and comments-

1. Though the ultimate saving in the voted grant worked out to Rs 20,57.99 lakh, Rs 19,55.90 lakh only was surrendered during the year.

2. In view of the ultimate saving of Rs 20,57.99 lakh in the voted grant, supplementary grant of Rs 1,30.30 lakh obtained in March 2008 proved excessive.

3. Saving in the voted grant worked out to 13.64 *per cent*.

4. Saving also occurred persistently in the voted grant during the preceding five years as under-

Year	Saving	
	Amount (in lakh of rupees)	Percentage
(Gr.37)2002-2003	7,94.72	9.11
(Gr.37)2003-2004	9,95.75	12.10
(Gr.37)2004-2005	17,25.05	13.65
(Gr.37)2005-2006	36,99.95	23.36
(Gr.38)2006-2007	36,12.96	18.49

5. Saving in the voted grant was the net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes.

6. Saving in the voted grant occurred mainly under -

Head		Total grant	Actual expenditure (in lakh of rupees)	Excess + Saving -
(i) 2235.01.105.I.AC. Refugees Relief Measures -				
O.	42,08.55			
S.	9,30.18			
R.	-11,21.08	40,17.65	40,02.75	-14.90

Additional provision obtained through supplementary grant in November 2007 and also token provision through supplementary grant in March 2008 were towards payment of feeding and cash doles and electricity charges for Sri Lankan Refugees respectively.

Withdrawal of provision by reappropriation in March 2008 was mainly due to reduction in expenditure under Feeding and Cash Doles, non-payment of Grants, clothing, tentage and stores and transport charges in addition to reduction in payment of salaries, dearness allowance etc..

Final saving was attributed to (i) settlement of rice bills at a rate less than the projected rate as per the instructions of Government, (ii) arrival of less number of refugees than anticipated leading to lesser payment of cash doles and (iii) non-purchase of vessels meant for refugees in certain districts.

Grant No. 38 - Public Department - contd.

Head		Total grant	Actual expenditure (in lakh of rupees)	Excess + Saving -
(ii)	2015.00.103.I.AD. Photo Electoral Rolls -			
	O.	5,00.00		
	R.	-2,35.00	2,65.00	1,70.55
				-94.45
Withdrawal of provision by reappropriation in March 2008 was due to less printing charges for Election programmes.				
The final saving was due to the fact that the Final Photo Electoral Roll work was completed during the last week of March 2008 only, leading to non-settlement of printing bills by the District Election Offices before the year end.				
(iii)	2070.00.115.I.AA. Government Estate -			
	O.	4,57.75		
	R.	-2,28.89	2,28.86	2,16.22
				-12.64
(iv)	2015.00.102.I.AA. Assembly and Parliamentary Constituencies -			
	O.	7,27.60		
	R.	-2,37.57	4,90.03	4,90.02
				-0.01
(v)	2015.00.103.I.AA. Assembly Constituencies -			
	O.	20,13.99		
	S.	5,70.98		
	R.	-3,27.36	22,57.61	23,51.56
				+93.95

Provision obtained through supplementary grant in November 2007 under item (v) was towards purchase of thirty Digital Photocopier Machines for the District Election Offices and upgradation of Computer infrastructure in these offices and in the office of the Chief Electoral Officer.

Additional provision obtained through supplementary grant in March 2008 under item (v) was towards wages, travel expenses, other contingencies, advertisement charges, fuel charges, payment for Professional and Special Services and printing charges for preparation and printing of Photo Electoral Rolls.

Withdrawal of provision by reappropriation in March 2008 under items (iii) to (v) was mainly due to lesser requirements under salaries, dearness allowance, office expenses, etc. which was partially offset by increased provision for payment of Professional and Special Services, printing charges and purchase and maintenance of Computer and accessories under item (v).

Reasons for the final saving under item (iii) and for the final excess under item (v) have not been communicated (July 2008).

Grant No. 38 - Public Department - contd.

	Head		Total grant	Actual expenditure (in lakh of rupees)	Excess + Saving -
(vi)	2052.00.090.I.AM. Charges common to all Civil Secretariat -				
	O.	8,42.82			
	S.	0.04			
	R.	-2,06.98	6,35.88	6,47.68	+11.80

Token provision obtained through supplementary grant in November 2007 was for purchase of one car for the use of Vigilance Commissioner and that obtained in March 2008 was towards other contingencies, purchase of car and for contract payment for all Civil Secretariat.

Withdrawal of provision by reappropriation in March 2008 was due to lesser requirements under salaries, dearness allowance, office expenses, machinery and equipments, payments for Professional and Special Services, fuel charges, etc. which was partially offset by increased provision for purchase of new cars to Secretaries to Government.

Reasons for the final excess have not been communicated (July 2008).

7. Excess in the voted grant occurred mainly under -

	Head		Total grant	Actual expenditure (in lakh of rupees)	Excess + Saving -
(i)	2015.00.106.I.AA. State Legislative Assembly -				
	O.	53.38			
	S.	1,16.28			
	R.	1,59.13	3,28.79	3,28.78	-0.01

Additional provision obtained through supplementary grant in November 2007 was towards advertisement charges for the publication of the Delimitation of Parliamentary and Assembly Constituencies of Tamil Nadu in the dailies.

Token provision obtained through supplementary grant in March 2008 was towards minor works, payment for Professional and Special Services and supply of medicines in connection with State Elections.

Enhancement of provision by reappropriation in March 2008 was also mainly for the above purposes.

(ii)	2015.00.108.I.AA. Scheme of Issue of Photo Identity Cards to Voters -				
	O.	5,59.42			
	S.	0.01			
	R.	1,01.14	6,60.57	6,55.52	-5.05

Token provision obtained through supplementary grant and additional provision by reappropriation in March 2008 were mainly towards printing of Photo Identity Cards for conduct of elections to State Legislature. The provision by reappropriation was partially offset by reduction in expenditure under salaries, dearness allowance, travel expenses, office expenses and advertisement charges.

The final saving was attributed to the restriction of settlement of Electors' Photo Identity Card Vendor Bills to 80 *per cent* of the bills as against 100 *per cent*.

Grant No. 38 - Public Department - contd.

Head		Total grant	Actual expenditure (in lakh of rupees)	Excess + Saving -
(iii)	2059.01.053.I.DA. Maintenance of Tamil Nadu House -			
	S.	0.01		
	R.	99.99	1,00.00	91.39
				-8.61
Token provision obtained through supplementary grant and additional provision by reappropriation in March 2008 were towards special maintenance works of Tamil Nadu House at New Delhi.				
Reasons for the final saving have not been communicated (July 2008).				
(iv)	2070.00.114.I.AB. Purchase of Helicopter / Aircraft for Emergency use -			
	O.	3,64.66		
	S.	0.02		
	R.	19.35	3,84.03	4,08.33
				+24.30
Token provision through supplementary grant and additional provision by reappropriation in March 2008 were towards purchase of machinery and equipments, petroleum, oil and lubricants for Government Helicopter / Aircraft. The increased provision by reappropriation was partially offset by reduced provision under contributions to insurance premium, training and payments for Professional and Special Services.				
Reasons for the final excess have not been communicated (July 2008).				
(v)	2075.00.800.I.AC. Charges in connection with the visit of high personnel -			
	O.	1,91.83		
	S.	0.02		
	R.	64.14	2,55.99	2,30.74
				-25.25
(vi)	2075.00.800.I.GL. Charges in connection with Conference of Collectors and Police Officers -			
	O.	1.46		
	S.	0.01		
	R.	7.53	9.00	11.86
				+2.86

Token provision obtained through supplementary grant and additional provision by reappropriation in March 2008 were towards Hospitality and also in connection with conference of Collectors and Police Officers / Entertainment Expenditure under items (v) and (vi) and towards office expenses, minor works and transport charges under item (v).

Reasons for the final saving under item (v) and for the final excess under item (vi) have not been communicated (July 2008).

Grant No. 38 - Public Department - conclud.

	Head		Total grant	Actual expenditure (in lakh of rupees)	Excess + Saving -
(vii)	2075.00.800.I.AG. National - International and Special Days under Public Department -				
	O.	45.50			
	S.	30.00			
	R.	-10.67	64.83	91.09	+26.26

Additional provision obtained through supplementary grant in November 2007 was towards expenditure on infrastructure facilities, publicity and other works for the Air Show by the Surya Kiran Aerobatic Team at Chennai.

Withdrawal of provision by reappropriation in March 2008 was due to increased expenditure under minor works which was offset by decreased expenditure under office expenses due to non-utilisation of funds and less usage of telephones.

Reasons for the final excess have not been communicated (July 2008).

(viii)	2251.00.090.I.AV. Rehabilitation -				
	O.	23.03			
	R.	1,05.08	1,28.11	59.25	-68.86

Enhancement of provision by reappropriation in March 2008 was towards settlement of arrear bills, dearness allowance, travel expenses and office expenses.

Reasons for the final saving have not been communicated (July 2008).

(ix)	2216.01.800.I.AB. Private Residence of Ministers / Representatives (Lease Charged) - Controlled by the Public Department -				
	O.	3.00			
	S.	0.01			
	R.	11.62	14.63	14.80	+0.17

Token provision obtained through supplementary grant and additional provision by reappropriation in March 2008 were towards Rent, Rates and Taxes of Private Residences of Ministers / Representatives.

(x)	2052.00.090.I.BR. Provision of Basic Amenities to the Higher Officers and Important Sections in Secretariat -				
	O.	39.79			
	S.	0.01			
	R.	11.72	51.52	51.51	-0.01

Token provision obtained through supplementary grant and enhancement of provision by reappropriation in March 2008 were towards purchase and maintenance of computer and accessories and machinery and equipments.

Grant No. 39 - Buildings (Public Works Department)

<i>Major heads</i>	<i>Total grant or appropriation</i>	<i>Actual expenditure</i>	<i>Excess + Saving -</i>
<i>(In Thousands of Rupees)</i>			

REVENUE

- 2052. Secretariat - General Services
- 2059. Public Works
- 2216. Housing
- 2551. Hill Areas
- 3452. Tourism

Voted

Original	1,31,42,49	|			
Supplementary	50,12	|	1,31,92,61	1,06,43,77	-25,48,84
Amount surrendered during the year (March 2008)					18,88,13

Charged

Original	1	|			
Supplementary	..	|	1	..	-1
Amount surrendered during the year (March 2008)					1

CAPITAL

- 4059. Capital Outlay on Public Works
- 4202. Capital Outlay on Education,
Sports, Art and Culture
- 4210. Capital Outlay on Medical and
Public Health
- 4216. Capital Outlay on Housing
- 4220. Capital Outlay on Information
and Publicity
- 4225. Capital Outlay on Welfare of
Scheduled Castes, Scheduled Tribes
and other Backward Classes
- 4235. Capital Outlay on Social Security
and Welfare

Grant No. 39 - Buildings (Public Works Department) - *contd.*

<i>Major heads</i>	<i>Total grant or appropriation (In Thousands of Rupees)</i>	<i>Actual expenditure</i>	<i>Excess + Saving -</i>
4403. Capital Outlay on Animal Husbandry			
4515. Capital Outlay on other Rural Development Programmes			
Voted			
Original	3,03,61,37 |		
Supplementary	51,22 |	3,04,12,59	2,06,44,87
			-97,67,72
Amount surrendered during the year (March 2008)			1,38,79,07

REVENUE**Notes and comments-**

1. Though the ultimate saving in the voted grant worked out to Rs 25,48.84 lakh, Rs 18,88.13 lakh only was surrendered during the year.
2. Saving in the voted grant worked out to 19.32 *per cent*.
3. Saving in the voted grant was the net result of saving and excess under various heads, the more important of which are detailed in the succeeding notes.
4. Significant saving in the voted grant occurred under -

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess + Saving -</i>
(In lakh of Rupees)			
(i) 2059.80.001.I.BH. Executive Engineers - Special Divisions -			
O.	38,70.05		
S.	0.02		
R.	-9,43.96	29,26.11	28,03.83
			-1,22.28

Grant No. 39 - Buildings (Public Works Department) - contd.

Head		Total grant	Actual expenditure	Excess + Saving -
(In lakh of Rupees)				
(ii)	2059.80.001.I.AA. Chief Engineers -			
	O.	5,24.87		
	S.	0.01		
	R.	-1,15.69	4,09.19	3,75.68
				-33.51
<p>Token provision obtained through supplementary grant in November 2007 under item (ii) was towards regularising the services of NMR employees (both Civil and Electricals) who have completed ten years of service and that obtained in March 2008 under item (i) was towards settlement of pending bills of Tour travelling allowances for the Executive Engineers of Public Works Department and payment of electricity charges for the Public Works Department office buildings.</p> <p>Withdrawal of provision by reappropriation in March 2008 was mainly due to lesser requirements of salaries, dearness allowance, office expenses, payments for professional and special services etc. under items (i) and (ii). However, the decrease was partly offset by increased provision for settlement of pending bills on travel expenses and payment of electricity charges under item (i).</p> <p>Final saving under items (i) and (ii) was due to non-filling up of vacant posts in the respective departments.</p>				
(iii)	2059.80.001.I.BF. Executive Engineers - Territorial Circles -			
	O.	22,40.22		
	R.	-3,36.61	19,03.61	17,61.04
				-1,42.57
(iv)	2059.80.001.I.BI. Electrical Engineers -			
	O.	14,68.82		
	R.	-3,00.96	11,67.86	10,31.87
				-1,35.99
(v)	2059.80.001.I.BE. Superintending Engineers - Special Circles -			
	O.	5,33.40		
	R.	-1,29.84	4,03.56	3,89.50
				-14.06

Grant No. 39 - Buildings (Public Works Department) - contd.

<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess + Saving -</i>
(In lakh of Rupees)				
(vi) 2059.80.001.I.BC. Superintending Engineers - Territorial Circles -				
O.	3,20.44			
R.	-1,20.58	1,99.86	1,96.03	-3.83

Withdrawal of provision by reappropriation in March 2008 under the items (iii) to (vi) was mainly due to lesser requirements of salaries, dearness allowance, etc.

Final saving under items (iii), (iv) and (v) was due to non-filling up vacant posts in the respective departments.

Specific reasons for the final saving under item (vi) have not been communicated (July 2008).

5. Excess in the voted grant occurred mainly under -

<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess + Saving -</i>
(In lakh of Rupees)				
(i) 2216.01.106.I.AY. Maintenance and provision of amenities in Ministers, Judges and VVIP's official residence in Government Bungalows -				
O.	4,37.18			
S.	0.02			
R.	1,14.50	5,51.70	5,46.83	-4.87
(ii) 2216.01.106.I.BO. Maintenance and provision of amenities for Judges and other official residences in Government Bungalows at Madurai -				
O.	12.00			
S.	0.01			
R.	28.69	40.70	40.79	+0.09

Token provision obtained through supplementary grant in March 2008 under items (i) and (ii) was towards wages, maintenance and provision of amenities in Government Bungalows at Madurai and Chennai.

Grant No. 39 - Buildings (Public Works Department) - *contd.*

Enhancement of provision by reappropriation in March 2008 under items (i) and (ii) was towards payment of water charges, property taxes, purchase of stores and equipments and to carry out certain minor maintenance works in Government Bungalows and official residences.

Specific reasons for the final saving under item (i) have not been communicated (July 2008).

<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess + Saving -</i>
(In lakh of Rupees)				
(iii) 2059.80.053.I.AH. Maintenance of memorials -				
O.	1,56.56			
S.	50.00			
R.	58.77	2,65.33	2,55.46	-9.87

Provision obtained through supplementary grant in November 2007 and enhancement of provision by reappropriation in March 2008 were towards renovation and special maintenance works of Pasumpon Muthuramalinga Thevar 100th year Memorial mandapam at Ramnad and Paruthimar Kalaigiar Illam at Madurai.

Final saving was due to remarkable saving in the wages component on account of regularisation of NMRs and less expenditure in the maintenance works of Valluvarkottam, Anna and MGR Samadhies and Pasumpon Muthuramalinga Thevar 100th year Memorial works.

6. *Suspense -*

The minor head "Suspense" is not a final head of account. It accommodates interim transactions for which further operations (generally of payment or adjustment of value) are necessary before the transactions can be considered complete and finally accounted for.

The Suspense head has three sub-divisions which are generally operated upon in this State at present, viz., (i) Stock, (ii) Miscellaneous Works Advances and (iii) Workshop Suspense. The transactions under each of these sub-divisions are explained below.

(i) *Stock* - The head is charged with all expenditure connected with the acquisition of stock materials and all manufacturing operations. It is credited with the value of materials issued to works or sold or otherwise disposed of. The debit balance under this head represents the book value of materials held in stock plus unadjusted charges connected with manufacturing operations, if any.

(ii) *Miscellaneous Works Advances* - These are classified under four categories -

- (a) Sales on Credit
- (b) Expenditure incurred on deposit works in excess of deposits received
- (c) Losses, retrenchments, errors, etc., and
- (d) Other items.

Grant No. 39 - Buildings (Public Works Department) - *contd.*

Broadly speaking, the head is debited with all sums which are eventually to be recovered. The balance under this head, thus, represents recoverable amounts.

(iii) *Workshop Suspense* - All charges for jobs executed or other operations in the departmental workshop are initially debited to this head pending recovery or adjustment.

From 1961-62, the State Government has been following the system of net budgeting for "Suspense" heads of account, whereas, under the system of gross budgeting followed for all other heads, funds are obtained for gross expenditure (ignoring credits or recoveries). Funds under suspense heads are provided only for net debits, i.e., after taking into account credits.

The Suspense head "Purchases" is used for accounting 'Purchases' made by the department. When materials are received from supplier or from another division or department for a specific work or for stock, their value is credited to "Purchases" so that per contra, the cost could be included at once in the accounts of the work or stock. When payment is made, the head "Purchases" is debited.

The head "Purchases", therefore, shows a negative (credit) balance which represents the value of stores received but not paid for.

An analysis of suspense transactions during 2007-2008 is given below with opening and closing balances -

<i>Head</i>	<i>Balance on 1 April 2007</i>	<i>Debits during 2007-08</i>	<i>Credits during 2007-08</i>	<i>Balance on 31 March 2008</i>
(in lakh of rupees)				
2059. Public Works -				
1.Purchases	10.58	..	..	10.58
2.Stock	1,44.94	..	0.03	1,44.91
3.Miscellaneous Works Advances	8,07.41	-5.02	14.36	7,88.03
4.Workshop Suspense	-95.25	..	..	-95.25
Total	8,67.68	-5.02	14.39	8,48.27

Grant No. 39 - Buildings (Public Works Department) - contd.

CAPITAL

Notes and comments-

1. Though the ultimate saving in the grant worked out to Rs 97,67.72 lakh only, surrender of Rs 1,38,79.07 lakh during the year proved injudicious.

2. Saving in the grant worked out to 32.12 *per cent*.

3. Saving in the grant was the net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes.

4. Saving in the grant occurred under -

Head		Total grant	Actual expenditure	Excess + Saving -
(In lakh of Rupees)				
(i)	4210.01.110.II.JA. Buildings -			
	O.	1,04,44.92		
	S.	0.02		
	R.	-68,96.22	35,48.72	34,98.92
				-49.80
(ii)	4059.01.051.II.JG. Administration of Justice -			
	O.	64,10.17		
	S.	0.01		
	R.	-54,14.68	9,95.50	10,11.17
				+15.67
(iii)	4059.01.051.II.JC. Land Revenue -			
	O.	13,64.08		
	S.	0.01		
	R.	-2,73.55	10,90.54	10,86.96
				-3.58

Token provision obtained through supplementary grant in November 2007 was towards installation of lifts in Childrens' Hospital, Egmore and construction of buildings for Rajaji Hospital, Madurai and that obtained in March 2008 was towards Construction of buildings for Government Kilpauk Medical College Hospital, Chennai, new multistoried buildings for Government Dental College and Hospital, Chennai and Hostel buildings for Stanley Medical College and Hospital, Chennai under item (i),

Grant No. 39 - Buildings (Public Works Department) - contd.

provision of ramp and lift in the additional Law Chamber building at High Court, Chennai, construction of Guest House at Tamil Nadu State Judicial Academy Campus at Adyar, construction of main buildings for 15 Courts and additional buildings for housing Metropolitan Magistrate Courts and construction of District Munsiff Court at Harur in Dharmapuri District under item (ii) and construction of Taluk office buildings at Kulithalai in Karur District, Paramakudi in Ramanathapuram District and Collectorate Complex at Salem District under item (iii).

Withdrawal of provision by reappropriation in March 2008 under the above items was due to non-completion of works, non-settlement of tenders, delay in land acquisition etc.

Specific reasons for the final saving under items (i) and (iii) and for the final excess under item (ii) have not been communicated (July 2008).

Head		Total grant	Actual expenditure	Excess + Saving -
(In lakh of Rupees)				
(iv)	4059.01.051.VI.UA. Modernisation of Prisons -			
	O. 13,96.80			
	R. -4,39.82	9,56.98	9,45.47	-11.51
(v)	4210.01.110.II.QA. Works under Emergency Tsunami Reconstruction Project (ETRP) with assistance from World Bank - Public Works Department (Buildings) -			
	O. 13,58.10			
	R. -3,97.22	9,60.88	9,43.46	-17.42
(vi)	4059.01.051.I.BF. Commercial Taxes -			
	O. 5,77.32			
	R. -3,04.42	2,72.90	2,66.47	-6.43
(vii)	4059.01.051.II.KO. Conservation of Heritage Buildings -			
	O. 3,06.07			
	R. -2,13.32	92.75	93.17	+0.42

Grant No. 39 - Buildings (Public Works Department) - contd.

Head		Total grant	Actual expenditure	Excess + Saving -
(In lakh of Rupees)				
(viii)	4059.01.051.I.AE. Administration of Justice -			
	O.	2,07.00		
	R.	-2,00.46	6.54	6.53
				-0.01
Withdrawal of provision by reappropriation in March 2008 under the above items was due to non-completion of works, non-settlement of tenders, delay in land acquisition etc.				
Specific reasons for the final saving under items (iv) to (vi) have not been communicated.				
5.	Excess in the voted grant occurred mainly under -			
Head		Total grant	Actual expenditure	Excess + Saving -
(In lakh of Rupees)				
(i)	4059.01.051.I.AR. Transport department -			
	O.	4,93.17		
	S.	0.02		
	R.	3,75.94	8,69.13	8,57.73
				-11.40
(ii)	4059.01.051.II.JI. Fire Protection and Control -			
	O.	14.20		
	S.	0.02		
	R.	1,04.13	1,18.35	1,08.90
				-9.45
(iii)	4059.01.051.II.JJ. Public Works -			
	O.	2,42.23		
	S.	0.02		
	R.	29.26	2,71.51	2,67.03
				-4.48

Token provision obtained through supplementary grant in November 2007 and March 2008 and enhancement of provision by reappropriation in March 2008 were towards construction of own buildings for Regional Transport Offices at Thiruchengode, Thiruvannamalai, Periyakulam, Pudukottai, Gudalur, Thiruchendur, Srivilliputhur, Arani, Valliyur and construction of Testing Track to the Regional Transport offices at Mettupalayam and Kovilpatti under item (i), construction of Fire Station buildings at Thandarampattu, Omalur, Arani, Kuttalam, Cumbum, Thiruthuraiipoondi, Thuckalai and Oddanchatram under item (ii) and providing lift facilities in Circuit House at Thanjavur and at Public Works Project House at Thiruvavur under item (iii).

Reasons for the final saving under items (i), (ii) and (iii) have not been communicated (July 2008).

Grant No. 39 - Buildings (Public Works Department) - contd.

	Head		Total grant	Actual expenditure	Excess + Saving -
			(In lakh of Rupees)		
(iv)	4202.01.202.II.QA. Works under Tsunami Reconstruction Project (ETRP) with assistance from World Bank - Government Schools -				
	O.	1,81.00			
	S.	0.01			
	R.	68.86	2,49.87	2,41.39	-8.48
(v)	4059.60.051.VI.UB. Buildings -				
	O.	82.00			
	S.	0.01			
	R.	29.98	1,11.99	1,12.38	+0.39
(vi)	4216.01.106.II.JC. Revenue Department - Housing Scheme -				
	S.	0.01			
	R.	21.25	21.26	20.36	-0.90
(vii)	4210.01.110.II.JF. Renovation and Improvement of Heritage Hospital Buildings under Heritage Conservation recommended by Twelfth Finance Commission -				
	S.	0.01			
	R.	24.99	25.00	19.42	-5.58
(viii)	4059.01.051.II.KP. Renovation and Improvements of Heritage Buildings of Chepauk palace Buildings under Heritage Conservation recommended by Twelfth Finance Commission -				
	O.	0.01			
	R.	20.00	20.01	18.39	-1.62
(ix)	4059.01.051.II.JX. Buildings - Rajbhavan -				
	O.	0.01			
	R.	13.34	13.35	11.23	-2.12

Grant No. 39 - Buildings (Public Works Department) - *concl'd.*

Token provision obtained through supplementary grant and enhancement of provision by reappropriation in March 2008 under items (iv) to (vii) were towards repairs to Tsunami affected Government schools under item (iv), construction of combined Court Buildings and quarters for Judicial Officers under item (v), construction of quarters for District Revenue Officers and Revenue Divisional Officers at various places in the State under item (vi), renovation of Heritage structure in Government Ophthalmic Hospital at Egmore under Heritage Conservation recommended by the Twelfth Finance Commission under item (vii), renovation and Improvement of Heritage Buildings of Public Works Department office at Chepauk, Chennai under item (viii) and sanction of work for provision of Automatic Rescue Device Control system to the existing passenger list in the guest Block at Rajbhavan under item (ix).

Reasons for the final saving under items (iv), (vii),(viii) and (ix) have not been communicated (July 2008).

6. Suspense -

The nature of suspense transactions under Revenue section has been explained in the grant. An analysis of suspense transactions accounted for in Grant No. 20 - Higher Education Department under Capital section is given below together with opening and closing balance under the suspense head 'Miscellaneous Public Works Advances'.

Head	Balance on 1 April 2007	Debit during 2007-08	Credit during 2007-08	Balance on 31 March 2008
(in lakh of Rupees)				
4202. Capital Outlay on Education, Sports, Arts and Culture - Miscellaneous Public Works Advances -	-42.59	4.09	1.28	-39.78
Total	-42.59	4.09	1.28	-39.78

Grant No. 40 - Irrigation (Public Works Department)

<i>Major heads</i>	<i>Total grant or appropriation (In Thousands of Rupees)</i>	<i>Actual expenditure</i>	<i>Excess + Saving -</i>
REVENUE			
2059. Public Works			
2215. Water Supply and Sanitation			
2230. Labour and Employment			
2701. Major and Medium Irrigation			
2702. Minor Irrigation			
2711. Flood Control and Drainage			
3056. Inland Water Transport			
Voted			
Original	6,46,06,41 |		
Supplementary	21,69 |	6,46,28,10	7,41,27,02
			+94,98,92
Amount surrendered during the year (March 2008)			22,76,71
Charged			
Original	2 |		
Supplementary	.. |	2	..
			-2
Amount surrendered during the year (March 2008)			2
CAPITAL			
4215. Capital Outlay on Water Supply and Sanitation			
4551. Capital Outlay on Hill Areas			
4701. Capital Outlay on Major and Medium Irrigation			
4702. Capital Outlay on Minor Irrigation			
4711. Capital Outlay on Flood Control projects			
Voted			
Original	5,49,17,06 |		
Supplementary	49,56 |	5,49,66,62	3,35,97,41
			-2,13,69,21
Amount surrendered during the year (March 2008)			2,12,15,86

Grant No. 40 - Irrigation (Public Works Department) - contd.

<i>Major heads</i>	<i>Total grant or appropriation (In Thousands of Rupees)</i>	<i>Actual expenditure</i>	<i>Excess + Saving -</i>
Charged			
Original	2,00,03 |		
Supplementary	22,72,00 |	24,72,03	24,63,02
			-9,01
Amount surrendered during the year (March 2008)			5,99

REVENUE**Notes and comments-**

1. The excess of Rs 94,98.92 lakh (actual excess of Rs 94,98,92,099) over the voted grant requires regularisation.
2. In view of the ultimate excess in the voted grant, supplementary grant of Rs 21.69 lakh obtained in November 2007 and March 2008 proved inadequate.
3. In view of the ultimate excess in the voted grant, surrender of Rs 22,76.71 lakh during the year proved injudicious.
4. Excess in the voted grant worked out to 14.70 per cent.
5. Excess in the voted grant was the net result of excess and saving under various heads, the more important of which are mentioned in the succeeding notes.
6. Excess in the voted grant occurred mainly under -

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (in lakh of rupees)</i>	<i>Excess + Saving -</i>
(i) 2701.01.102.I.AA. Periyar System -			
O.	5,96.52		
S.	0.01		
R.	2,59.16	8,55.69	8,51.74
			-3.95

Grant No. 40 - Irrigation (Public Works Department) - contd.

<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure (in lakh of rupees)</i>	<i>Excess + Saving -</i>
(ii)	2701.03.111.I.AA. Kodayar Project -			
	O. 1,04.58			
	S. 0.01			
	R. 1,80.29	2,84.88	2,81.71	-3.17
(iii)	2701.80.001.II.JI. Investigation of projects on Surveying and levelling operation etc. -			
	O. 43.00			
	R. 15.37	58.37	1,24.11	+65.74
(iv)	2701.03.113.I.AA. Kalingarayan Channel -			
	O. 41.18			
	S. 0.01			
	R. 36.72	77.91	77.91	..
(v)	2701.03.180.II.PI. Farmers Organisation under Water Resources Consolidation Project -			
	S. 0.01			
	R. 19.99	20.00	20.00	..
(vi)	2701.03.204.II.PE. Environmental Activities under Tamil Nadu Irrigated Agriculture Modernisation and Water Bodies Restoration and Management (IAMWARM) Project -			
	S. 0.01			
	R. 14.52	14.53	14.52	-0.01

Grant No. 40 - Irrigation (Public Works Department) - contd.

<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure (in lakh of rupees)</i>	<i>Excess + Saving -</i>
(vii) 2701.80.001.II.PC. Environmental Action Plan under Water Resources Organisation -				
S.	0.01			
R.	11.16	11.17	11.17	. .

Token provision obtained through supplementary grant in November 2007 was towards liabilities incurred by three environmental cell divisions at Chennai, Madurai and Coimbatore under item (vii) and in March 2008 was towards settlement of pending liabilities under periodical maintenance in Periyar System, in Kodayar system in Kanniyakumari District and in Kalingarayan Channel system under items (i), (ii) and (iv) respectively, organising elections to the left out posts in the Water Users Associations under item (v) and employing a consultancy for third party Construction Quality Management and Technical supervision under the IAMWARM Project and conducting Topographic and Cadastral Survey and Environmental Activities under item (vi).

Enhancement of provision by reappropriation in March 2008 was mainly towards regular maintenance of Dams and Canals under items (i), (ii) and (iv), minor works in certain system and surveying and levelling operations under item (iii) and pleaders fees and special services in respect of Farmers Organisation, Environmental Activities under item (v), (vi) and (vii).

Reasons for the final excess under item (iii) and for the final saving under items (i) and (ii) have not been communicated (July 2008).

7. Significant saving in the voted grant occurred under -

<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure (in lakh of rupees)</i>	<i>Excess + Saving -</i>
(i)(a) 2701.80.800.I.AA. Interest Charges -				
O.	1,86,50.20			
S.	0.01			
R.	76,07.94	2,62,58.15	. .	-2,62,58.15

Grant No. 40 - Irrigation (Public Works Department) - contd.

<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure (in lakh of rupees)</i>	<i>Excess + Saving -</i>
(b) 2701.80.800.I.AC. Add-Establishment Charges transferred from Major Head '2701-Major and Medium Irrigation on Pro-rata basis -				
O.	80,35.03	80,35.03	..	-80,35.03
(c) 2701.80.800.I.AB. Pension charges -				
O.	1,78.84			
R.	9.16	1,88.00	..	-1,88.00
Token provision obtained through supplementary grant and enhancement of provision by reappropriation in March 2008 were towards Interest charges under item (a) and Pension charges under item (c).				
Saving exhibited under items (a) to (c) was due to the fact that adjusted pro-rata expenditure towards interest (Rs 7,46,16.53 lakh), Establishment charges (Rs 1,78,46.59 lakh) and Pensionary charges (Rs 3,65.31 lakh) are shown under various Irrigation Project Minor Heads where lumpsum provision was made available.				
(ii) 2701.80.001.I.AF. Executive Establishment (Territorial) Divisions under Water Resources Organisation -				
O.	96,09.71			
R.	-27,21.95	68,87.76	66,25.80	-2,61.96
(iii) 2701.80.800.I.AL. Expenditure towards Sand Quarry Operations -				
O.	34,00.28			
R.	-11,73.32	22,26.96	22,00.21	-26.75
(iv) 2701.03.204.II.PA. Farmers organisation under Tamil Nadu Irrigated Agriculture Modernisation and Water Bodies Restoration and Management (IAMWARM) Project -				
O.	10,00.00			
R.	-9,96.11	3.89	3.89	..

Grant No. 40 - Irrigation (Public Works Department) - contd.

<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure (in lakh of rupees)</i>	<i>Excess + Saving -</i>
(v)	2701.80.001.I.AH. Executive Engineers - Special Divisions under Water Resources Organisation -			
	O. 28,11.94			
	R. -8,22.73	19,89.21	19,38.88	-50.33
(vi)	2701.03.204.II.PB. Capacity Building under Tamil Nadu Irrigated Agriculture Modernisation and Water Bodies Restoration and Management (IAMWARM) Project -			
	O. 8,00.00			
	R. -7,71.11	28.89	25.70	-3.19
(vii)	2701.80.001.I.AM. Investigation projects -			
	O. 11,91.54			
	R. -3,46.20	8,45.34	7,73.27	-72.07
(viii)	2702.02.001.I.AC. Executive Establishment -			
	O. 14,10.35			
	R. -4,06.14	10,04.21	10,00.42	-3.79
(ix)	2701.03.204.II.PC. Strengthening of Institute for Officers under Tamil Nadu Irrigated Agriculture Modernisation and Water Bodies Restoration and Management (IAMWARM) Project -			
	O. 4,00.00			
	S. 0.01			
	R. -4,00.01	..	..	..

Grant No. 40 - Irrigation (Public Works Department) - contd.

<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure (in lakh of rupees)</i>	<i>Excess + Saving -</i>
(x)	2701.80.001.I.AC. Superintending Engineers(Territorial) Circles under Water Resources Organisation -			
	O. 10,10.19			
	S. 0.01			
	R. -3,05.27	7,04.93	6,72.13	-32.80
(xi)	2702.01.101.I.AH. Maintenance and Repairs by Minor Irrigation Department Non-System Tanks -			
	O. 24,66.00			
	R. -3,13.05	21,52.95	21,41.58	-11.37
(xii)	2701.03.204.II.PD. Water Resources Research Fund under Tamil Nadu Irrigated Agriculture Modernisation and Water Bodies Restoration and Management (IAMWARM) Project -			
	O. 3,00.00			
	R. -3,00.00	..	..	..
(xiii)	2701.80.001.I.AA. Chief Engineer (Water Resources Organisation) -			
	O. 12,33.03			
	R. -3,71.27	8,61.76	9,46.20	+84.44
(xiv)	2701.80.001.I.AG. Executive Establishment (Functional) Divisions under Water Resources Organisation -			
	O. 5,14.54			
	R. -2,23.64	2,90.90	2,77.83	-13.07

Grant No. 40 - Irrigation (Public Works Department) - contd.

<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure (in lakh of rupees)</i>	<i>Excess + Saving -</i>
(xv)	2701.80.001.II.PD. Multi Disciplinary Project Unit in Tamil Nadu Irrigated Agriculture Modernisation and Water Bodies Restoration and Management (IAMWARM) Project -			
	O.	4,09.28		
	S.	0.01		
	R.	-2,20.05	1,89.24	1,96.37
				+7.13
(xvi)	2059.80.105.I.AD. Workshop Establishment -			
	O.	7,27.75		
	R.	-2,03.13	5,24.62	5,26.42
				+1.80
(xvii)	2701.80.004.I.AA. Irrigation Research Experiments -			
	O.	4,96.30		
	R.	-1,49.57	3,46.73	3,40.74
				-5.99
(xviii)	2702.80.001.II.PB. Implementation of the World Bank Aided Hydrology Project-II -			
	O.	2,59.46		
	R.	-1,27.09	1,32.37	1,32.06
				-0.31

Token provision obtained through supplementary grant in November 2007 was towards regularisation of 1056 NMR employees under various wings in Public Works Department under item (x) and in March 2008 was towards employing a consultancy for third party Construction Quality Management and Technical Supervision under the IAMWARM Project and conducting Topographic and Cadastral Survey under item (ix) and Advertisement charges for the Multi Disciplinary Project units in IAMWARM Project under item (xv).

Grant No. 40 - Irrigation (Public Works Department) - contd.

Withdrawal of provision by reappropriation in March 2008 was mainly due to non-filling up of vacant posts which resulted in decrease in salaries, dearness allowance, travel expenses, office expenses, etc. under items (i), (iv), (vi), (vii), (ix), (x), (xii) to (xvii), actual requirement towards wages under item (ii), non-receipt of fee bills from pleaders and non-availing of funds under special services in IAMWARM Project under items (iii), (viii), (xi), (xiv) and (xvii) and actual requirement under training charges under item (v), non carrying out of certain maintenance works under item (x).

The decrease was partly offset by increased provision due to payment of tour travelling allowance, transfer travelling allowance and settlement of air travel expenses incurred by user department under item (i) and payment of wages for menials, other contingencies, electricity charges, service postage stamps and furniture and advertisement charges to the Multi Disciplinary Project Unit, IAMWARM project under item (xv).

Reasons for the final saving under item (ii), (iii), (v) to (viii), (x), (xi) and (xiv) and for the final excess under items (xiii), (xv) and (xvi) have not been communicated (July 2008).

8. *Suspense* -

The minor head "Suspense" is not a final head of account. It accommodates interim transactions for which further operations (generally of payment or adjustment of value) are necessary before the transactions can be considered complete and finally accounted for.

The Suspense head has three sub-divisions which are generally operated upon in this State at present, viz., (i) Stock, (ii) Miscellaneous Works Advances and (iii) Workshop Suspense. The transactions under each of these sub-divisions are explained below.

(i) *Stock* - The head is charged with all expenditure connected with the acquisition of stock materials and all manufacturing operations. It is credited with the value of materials issued to works or sold or otherwise disposed of. The debit balance under this head represents the book value of materials held in stock plus unadjusted charges connected with manufacturing operations, if any.

(ii) *Miscellaneous Works Advances* - These are classified under four categories -

- (a) Sales on Credit
- (b) Expenditure incurred on deposit works in excess of deposits received
- (c) Losses, retrenchments, errors, etc. and
- (d) Other items.

Broadly speaking, the head is debited with all sums which are eventually to be recovered. The balance under this head, thus, represents recoverable amounts.

Grant No. 40 - Irrigation (Public Works Department) - contd.

(iii) *Workshop Suspense* - All charges for jobs executed or other operations in the departmental workshop are initially debited to this head pending recovery or adjustment.

From 1961-62, the State Government has been following the system of net budgeting for "Suspense" heads of account. Whereas, under the system of gross budgeting followed for all other heads, funds are obtained for gross expenditure (ignoring credits or recoveries), funds under suspense heads are provided only for net debits, i.e. after taking into account credits.

When materials were received from supplier or from another division or department for a specific work or for stock, their value is credited to "Purchases" so that per contra, the cost is included at once in the accounts of the work or stock. When payment is made, the head "Purchases" is debited. The head "Purchases", therefore, showed a negative (credit) balance which represented the value of stores received but not paid for.

The cost of materials purchased is brought to account under a distinct suspense head "Purchases" within the accounts of individual work/stock. The amount indicated in the table below represents the amount outstanding as on 31.3.2008. The general suspense head "Purchases" under 2059 - Public Works is required to be continued for liquidating this balance by payment or adjustment.

An analysis of suspense transactions during 2007-2008 is given below with opening and closing balances -

Head	Balance on 1 April 2007	Debits during 2007-08	Credits during 2007-08	Balance on 31 March 2008
(in lakh of rupees)				
1. 2059. Public Works - 80. General - Suspense	4,59.36	1,94.05	2, 23.41	4,30.00
2. 2701. Major and Medium Irrigation -				
(i) 04. Medium Irrigation (Non-Commercial) Miscellaneous Works Advances	6.97	..	..	6.97
(ii) 80. General-Suspense	-42.46	7.72	24.08	-58.82
3. 2702. Minor Irrigation -				
(i) 01. Surface Water	43.01	..	..	43.01
(ii) 02. Ground Water	15.89	-0.03	0.07	15.79
Total	4,82.77	2,01.74	2,47.56	4,36.95

Grant No. 40 - Irrigation (Public Works Department) - contd.

CAPITAL

Notes and comments-

1. Though the ultimate saving in the voted grant worked out to Rs 2,13,69.21 lakh, Rs 2,12,15.86 lakh only was surrendered during the year.
2. Saving in the voted grant worked out to 38.88 *per cent*.
3. Though the ultimate saving in the charged appropriation worked out to Rs 9.01 lakh, Rs 5.99 lakh only was surrendered during the year.
4. In view of the saving in the charged appropriation, the supplementary appropriation of Rs 11.70 lakh obtained in March 2008 proved excessive.
5. Saving in the voted grant was the net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes.
6. Saving in the voted grant occurred mainly under -

<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure (in lakh of rupees)</i>	<i>Excess + Saving -</i>
(i) 4711.01.103.II.KL. Chennai flood relief with Housing and Urban Development Corporation assistance -				
O.	27,00.00			
R.	-22,80.00	4,20.00	4,19.21	-0.79
(ii) 4701.03.277.II.JA. Improvement to Veeranam Lake for Water Supply -				
O.	13,86.72			
R.	-13,49.72	37.00	35.46	-1.54

Grant No. 40 - Irrigation (Public Works Department) - contd.

	Head	Total grant	Actual expenditure (in lakh of rupees)	Excess + Saving -
(iii)	4701.03.359.II.PB. Renovation of Tanks in Arjuna nadhi (Virudhunagar) Sub Basin under Tamil Nadu Irrigated Agriculture Modernisation and Water Bodies Restoration and Management (IAMWARM) Project -			
	O. 14,00.00			
	R. -13,26.60	73.40	73.37	-0.03
(iv)	4701.03.352.II.PA. Renovation of Dam and Canal of Palar (Coimbatore) Sub Basin under Tamil Nadu Irrigated Agriculture Modernisation and Water Bodies Restoration and Management (IAMWARM) Project -			
	O. 25,00.00			
	R. -11,87.69	13,12.31	14,28.81	+1,16.50
(v)	4701.03.348.II.JA. Implementation of Accelerated Irrigation Benefit Programme -			
	O. 9,99.99			
	R. -9,99.99	..	..	..
(vi)	4701.03.356.II.PB. Renovation of Tanks in Pambar (Pudukottai) Sub Basin under Tamil Nadu Irrigated Agriculture Modernisation and Water Bodies Restoration and Management (IAMWARM) Project -			
	O. 12,00.00			
	R. -9,93.00	2,07.00	2,19.52	+12.52
(vii)	4701.03.354.II.PB. Renovation of Tanks in South Vellar (Pudukottai) Sub Basin under Tamil Nadu Irrigated Agriculture Modernisation and Water Bodies Restoration and Management (IAMWARM) Project -			
	O. 12,00.00			
	R. -9,79.05	2,20.95	2,27.90	+6.95

Grant No. 40 - Irrigation (Public Works Department) - contd.

	Head	Total grant	Actual expenditure (in lakh of rupees)	Excess + Saving -
(viii)	4701.03.358.II.PB. Renovation of Tanks in Manimuthar (Sivagangai) Sub Basin under Tamil Nadu Irrigated Agriculture Modernisation and Water Bodies Restoration and Management (IAMWARM) Project -			
	O. 12,00.00			
	R. -9,65.58	2,34.42	2,72.54	+38.12
(ix)	4701.03.351.II.PA. Renovation of Dam and Canals of Aliyar Sub Basin under Tamil Nadu Irrigated Agriculture Modernisation and Water Bodies Restoration and Management (IAMWARM) Project -			
	O. 13,00.00			
	R. -9,09.93	3,90.07	4,27.18	+37.11
(x)	4701.03.359.II.PA. Restoration of Dam and Canals of Arjuna nadhi (Virudhunagar) Sub Basin under Tamil Nadu Irrigated Agriculture Modernisation and Water Bodies Restoration and Management (IAMWARM) Project -			
	O. 9,00.00			
	R. -8,80.54	19.46	28.28	+8.82
(xi)	4701.03.357.II.PB. Renovation of Tanks in Kottakaraiyar (Sivagangai) Sub Basin under Tamil Nadu Irrigated Agriculture Modernisation and Water Bodies Restoration and Management (IAMWARM) Project -			
	O. 12,00.00			
	R. -8,52.45	3,47.55	3,86.52	+38.97
(xii)	4701.03.303.II.JA. Reservoirs -			
	O. 10,18.40			
	R. -7,88.40	2,30.00	2,16.68	-13.32

Grant No. 40 - Irrigation (Public Works Department) - contd.

	Head	Total grant	Actual expenditure (in lakh of rupees)	Excess + Saving -
(xiii)	4701.03.360.II.JA. Rehabilitation and Strengthening of Wellington Reservoir at Cuddalore District -			
	O. 8,00.00			
	R. -8,00.00	. .	-0.81	-0.81
(xiv)	4701.03.349.II.JA. Construction of check dam -			
	O. 10.97.00			
	R. -7,59.00	3,38.00	3,69.57	+31.57
(xv)	4701.03.358.II.PA. Renovation of Dam and Canal of Manimuthar (Sivagangai) Sub Basin under Tamil Nadu Irrigated Agriculture Modernisation and Water Bodies Restoration and Management (IAMWARM) Project -			
	O. 6,50.00			
	R. -6,50.00	. .	0.42	+0.42
(xvi)	4701.03.345.II.JB. Renovation of existing irrigation channels, tanks and strengthening of dams with loan assistance from NABARD under RIDF - XI Schemes -			
	O. 41,02.27			
	S. 0.01			
	R. -8,08.13	32,94.15	34,67.96	+1,73.81
(xvii)	4701.03.303.II.JB. Spillway -			
	O. 6,82.00			
	R. -6,37.00	45.00	36.93	-8.07
(xviii)	4701.03.354.II.PA. Renovation of Dam and Canal of South Vellar (Pudukottai) Sub Basin under Tamil Nadu Irrigated Agriculture Modernisation and Water Bodies Restoration and Management (IAMWARM) Project -			
	O. 6,00.00			
	R. -6,00.00	. .	0.13	+0.13

Grant No. 40 - Irrigation (Public Works Department) - contd.

	<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure (in lakh of rupees)</i>	<i>Excess + Saving -</i>
(xix)	4701.03.345.II.JA. Construction of new Tanks, canals and Renovation of existing irrigation system with loan assistance from NABARD under RIDF-X Schemes -				
	O.	23,39.25			
	R.	-8,40.65	14,98.60	17,97.18	+2,98.58
(xx)	4701.03.355.II.PB. Renovation of Tanks in Varaha nadhi (Tiruvannamalai and Villupuram) Sub Basin under Tamil Nadu Irrigated Agriculture Modernisation and Water Bodies Restoration and Management (IAMWARM) Project -				
	O.	8,00.00			
	R.	-5,20.00	2,80.00	2,97.04	+17.04
(xxi)	4701.03.356.II.PA. Renovation of Dam and Canals of Pambar (Pudukottai) Sub Basin under Tamil Nadu Irrigated Agriculture Modernisation and Water Bodies Restoration and Management (IAMWARM) Project -				
	O.	5,00.00			
	R.	-5,00.00	. .	0.19	+0.19
(xxii)	4701.03.357.II.PA. Renovation of Dam and Canals of Kottakaraiyar (Sivagangai) Sub Basin under Tamil Nadu Irrigated Agriculture Modernisation and Water Bodies Restoration and Management (IAMWARM) Project -				
	O.	5,00.00			
	R.	-5,00.00	. .	0.42	+0.42

Grant No. 40 - Irrigation (Public Works Department) - contd.

	<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure (in lakh of rupees)</i>	<i>Excess + Saving -</i>
(xxiii)	4701.03.353.II.PB. Renovation of Tanks in Upper Vellar (Salem) Sub Basin under Tamil Nadu Irrigated Agriculture Modernisation and Water Bodies Restoration and Management (IAMWARM) Project -				
	O.	8,00.00			
	R.	-5,00.79	2,99.21	3,27.15	+27.94
(xxiv)	4702.00.101.II.JN. Restoration and deepening programme for Traditional Irrigation Tanks under the control of Public Works Department -				
	O.	18,61.21			
	R.	-4,32.96	14,28.25	14,20.39	-7.86
(xxv)	4701.03.317.II.JA. Reservoir -				
	O.	7,00.00			
	R.	-4,00.00	3,00.00	3,23.99	+23.99
(xxvi)	4701.03.345.II.JE. Excavation of Supply Channel from Jerthlav canal to feed tanks in Palacode and Pennagaram taluk of Dharmapuri District with loan assistance from NABARD under RIDF Scheme -				
	O.	3,50.00			
	R.	-3,50.00	..	..	..
(xxvii)	4701.03.352.II.PB. Renovation of Tanks in Palar (Coimbatore) Sub basin under Tamil Nadu Irrigated Agriculture Modernisation and Water Bodies Restoration and Management (IAMWARM) Project -				
	O.	3,50.00			
	R.	-3,50.00	..	..	..

Grant No. 40 - Irrigation (Public Works Department) - contd.

	Head		Total grant	Actual expenditure (in lakh of rupees)	Excess + Saving -
(xxviii)	4701.03.345.II.JC. Construction of Bed Dam and dividing wall across Palar near Kavasampattu Village and regrading the existing Goddar river in Vellore District with loan assistance from NABARD under RIDF Scheme -				
	O.	3,50.00			
	R.	-3,25.00	25.00	24.99	-0.01
(xxix)	4701.03.313.II.JC. Spillway -				
	O.	3,21.04			
	R.	-3,21.04	..	..	..
(xxx)	4701.03.351.II.PB. Renovation of Tanks in Aliyar Sub Basin under Tamil Nadu Irrigated Agriculture Modernisation and Water Bodies Restoration and Management (IAMWARM) Project -				
	O.	3,00.00			
	R.	-3,00.00	..	..	..
(xxxi)	4701.03.353.II.PA. Renovation of Dam and Canals of Upper Vellar (Salem) Sub Basin under Tamil Nadu Irrigated Agriculture Modernisation and Water Bodies Restoration and Management (IAMWARM) Project -				
	O.	3,00.00			
	R.	3,00.00	..	0.51	+0.51
(xxxii)	4701.03.355.II.PA. Renovation of Dam and Canals of Varaha Nadhai (Tiruvannamalai and Villupuram) sub basin under Tamil Nadu Irrigated Agriculture Modernisation and Water Bodies Restoration and Management (IAMWARM) Project -				
	O.	3,00.00			
	R.	-3,00.00	..	9.07	+9.07

Grant No. 40 - Irrigation (Public Works Department) - contd.

	<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure (in lakh of rupees)</i>	<i>Excess + Saving -</i>
(xxxiii)	4701.03.291.II.JA. Canals -				
	O.	18,41.20			
	R.	-4,35.47	14,05.73	15,73.37	+1,67.64
(xxxiv)	4701.03.313.II.JB. Dam and Appurtenant Works -				
	O.	2,35.00			
	R.	-2,35.00	..	-0.17	-0.17
(xxxv)	4701.03.326.II.JA. Formation of a Tank across Mathanapallam River near Ramakondakalli Village in Pennakaram Taluk, Dharmapuri District -				
	O.	2,75.01			
	R.	-2,16.01	59.00	64.59	+5.59
(xxxvi)	4701.80.800.II.PL. Construction of Multi Disciplinary Project Office and Water Resources Organisation Office Building under Tamil Nadu Irrigated Agriculture Modernisation and Water Bodies Restoration and Management (IAMWARM) Project -				
	O.	2,00.00			
	R.	-2,00.00	..	..	..
(xxxvii)	4701.03.329.II.JA. Excavation of New Supply Channel from Pudav thalai tank to Venampalli -				
	O.	6,00.00			
	R.	-2,30.00	3,70.00	4,05.00	+35.00

Grant No. 40 - Irrigation (Public Works Department) - contd.

	Head	Total grant	Actual expenditure (in lakh of rupees)	Excess + Saving -
(xxxviii)	4701.03.345.II.JD. Providing dividing wall and construction of anicut across Koundanya nadhi near Chittathur Village in Gudiyatham Taluk in Vellore District with loan assistance from NABARD under RIDF Scheme -			
	O. 2,00.00			
	R. -1,75.00	25.00	24.98	-0.02
(xxxix)	4702.00.102.II.PB. Implementation of the World Bank Aided Hydrology Project II - Ground Water Component -			
	O. 1,86.60			
	R. -1,72.46	14.14	14.14	..
(xl)	4701.03.341.II.JA. Formation of New Tank above the existing Kundampatchi tank across Kundampatchi Odai near Poomparai Village in Kodaikanal taluk of Dindigul District -			
	O. 1,50.00			
	R. -1,50.00	..	..	..
(xli)	4701.01.201.II.JF. Strengthening of Baby Dam -			
	O. 1,50.00			
	R. -1,50.00	..	..	..
(xlii)	4701.03.316.II.JA. Canals -			
	O. 10,83.14			
	R. -2,00.00	8,83.14	9,60.39	+77.25
(xlii)	4702.00.101.II.PB. Implementation of the World Bank Aided Hydrology Project II - Surface Water Component -			
	O. 1,35.79			
	R. -1,12.39	23.40	23.39	-0.01

Grant No. 40 - Irrigation (Public Works Department) - contd.

	Head		Total grant	Actual expenditure (in lakh of rupees)	Excess + Saving -
(xiv)	4701.03.292.II.JB. Dam and Appurtenant Works -				
	O.	1,51.50			
	R.	-1,06.93	44.57	44.60	+0.03
(xlv)	4701.03.342.II.JA. Formation of new Tank across Sanaguliyan odai/ Sinnathu Odai in Anjukulliappatti Village in Dindigul Taluk in Dindigul District -				
	O.	1,00.00			
	R.	-1,00.00	..	..	..

Withdrawal of provision by reappropriation in March 2008 was mainly due to incompleteness of works under item (i) to (xxxviii), (xlii), (xliii) and (xlvi) based on actual requirements under machinery and equipments under item (xxxix) and (xlii).

Reasons for the final saving under items (ii), (xii), (xvii) and (xxiv) and for the final excess under items (iv), (vi) to (xi), (xiv), (xvi), (xix), (xx), (xxiii), (xxv), (xxxii), (xxxiii), (xxxv), (xxxvii) and (xli) have not been communicated (July 2008).

7. Excess in the voted grant occurred under -

	Head		Total grant	Actual expenditure (in lakh of rupees)	Excess + Saving -
(i)	4711.02.103.II.JP. Construction of Groynes at Therasapuram Village in Thoothukudi District and Idinthakarai Village in Tirunelveli District -				
	S.	0.01			
	R.	9,93.99	9,94.00	9,64.91	-29.09
(ii)	4702.00.101.II.JJ. Modernisation of Tanks with loan from NABARD -				
	O.	30,90.65			
	S.	0.01			
	R.	9,83.02	40,73.68	40,18.97	-54.71

Grant No. 40 - Irrigation (Public Works Department) - contd.

	<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure (in lakh of rupees)</i>	<i>Excess + Saving -</i>
(iii)	4701.01.211.II.JA. Canals -				
	O.	26,82.71			
	S.	0.01			
	R.	2,78.76	29,61.48	32,69.78	+3,08.30
(iv)	4702.00.101.II.JO. Integrated Water Resources Management Project - Phase II -				
	O.	70.13			
	S.	0.01			
	R.	3,92.59	4,62.73	4,49.55	-13.18
(v)	4701.03.301.II.JA. Dam and Appurtenant Works -				
	O.	2,00.00			
	S.	0.01			
	R.	2,95.99	4,96.00	5,49.80	+53.80
(vi)	4701.03.261.II.JA. Dam and Appurtenant Works -				
	O.	0.01			
	S.	0.01			
	R.	2,75.62	2,75.64	3,40.21	+64.57
(vii)	4711.01.103.II.KO. Desilting, widening and Construction of Flood Protection Works in Chennai City water ways -				
	S.	0.01			
	R.	2,50.75	2,50.76	2,49.34	-1.42
(viii)	4701.03.285.II.JB. Rehabilitation and Modernisation of Puthen Dam -				
	S.	0.01			
	R.	1,78.08	1,78.09	1,94.72	+16.63
(ix)	4702.00.101.II.JL. Scheme for Desilting and Upgradation of tanks with ayacut of more than 100 acres -				
	O.	0.01			
	S.	0.01			
	R.	1,68.15	1,68.17	1,67.83	-0.34

Grant No. 40 - Irrigation (Public Works Department) - contd.

	<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure (in lakh of rupees)</i>	<i>Excess + Saving -</i>
(x)	4711.02.103.II.JJ. Construction of Rubble Mound Sea Wall -				
	S.	0.01			
	R.	1,47.93	1,47.94	1,41.34	-6.60
(xi)	4701.03.338.II.JA. Modernisation of tank, Regulators and supply of Channel etc. with loan assistance from NABARD -				
	O.	3.63			
	S.	0.01			
	R.	1,18.19	1,21.83	1,33.42	+11.59
(xii)	4701.80.800.II.QA. Desilting, Widening and Stengthening works under Emergency Tsunami Reconstruction Project (ETRP) with assistance from World Bank - Public Works Department (Water Resources Organisation) -				
	O.	14,27.10			
	S.	0.01			
	R.	-13.69	14,13.42	15,45.47	+1,32.05
(xiii)	4702.00.101.II.JK. State Minor Irrigation Project with loan assistance from NABARD under Rural Infrastructure Development Fund (RIDF) - New Schemes -				
	O.	4,41.68			
	S.	0.02			
	R.	1,17.71	5,59.41	5,46.79	-12.62
(xiv)	4711.02.103.II.JO. Expenditure met from Grants-in-Aid recommended by the 12th Finance Commission towards implementation of Anti Sea Erosion and Coastal Protection work -				
	O.	16,00.00			
	S.	0.01			
	R.	1,38.75	17,38.76	17,00.60	-38.16

Grant No. 40 - Irrigation (Public Works Department) - contd.

	<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure (in lakh of rupees)</i>	<i>Excess + Saving -</i>
(xv)	4701.03.345.II.JF. Renovation of existing Irrigation Channels, Tanks and strengthening of Dam with loan assistance from NABARD under RIDF - XII -				
	S.	0.01			
	R.	99.99	1,00.00	1,00.00	..
(xvi)	4702.00.101.II.JM. Integrated Water Resources Management Project with HUDCO Loan Assistance -				
	O.	0.01			
	S.	0.01			
	R.	69.73	69.75	69.75	..
(xvii)	4701.03.301.II.JB. Spillway -				
	O.	3,00.00			
	R.	87.00	3,87.00	3,64.28	-22.72
(xviii)	4701.03.260.II.JC. Canals -				
	O.	5,49.49			
	S.	0.01			
	R.	5.77	5,55.27	6,09.66	+54.39
(xix)	4702.00.800.VI.UA. Repair, renovation and restoration of water bodies directly linked to Agriculture -				
	O.	2,56.90			
	S.	0.01			
	R.	58.71	3,15.62	3,15.62	..
(xx)	4701.03.340.II.JA. Formation of New Tanks across Virumathu Odai near Konavaipatti (Ganesapuram) Village in Andipatti Taluk of Theni District -				
	O.	0.01			
	S.	0.01			
	R.	47.25	47.27	51.76	+4.49

Grant No. 40 - Irrigation (Public Works Department) - contd.

	<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure (in lakh of rupees)</i>	<i>Excess + Saving -</i>
(xxi)	4711.02.103.II.JM. Implementation of Coastal protection works with loan assistance from HUDCO through Tamil Nadu State Construction Corporation Limited -				
	O.	0.01			
	S.	0.01			
	R.	35.71	35.73	35.73	..
(xxii)	4701.03.257.II.JC. Reservoir -				
	S.	0.01			
	R.	34.49	34.50	34.50	..
(xxiii)	4701.03.300.II.JC. Spillway -				
	S.	0.01			
	R.	33.88	33.89	33.83	-0.06
(xxiv)	4701.03.335.II.JA. Formation of a new Tank across Periyaoothu Odai in Chinna Ovalarapuram -				
	O.	0.01			
	S.	0.01			
	R.	22.79	22.81	24.98	+2.17
(xxv)	4701.03.308.II.JA. Canals -				
	O.	15.48			
	R.	19.22	34.70	37.99	+3.29
(xxvi)	4701.03.309.II.JC. Canals -				
	O.	0.02			
	R.	16.10	16.12	13.81	-2.31
(xxvii)	4701.03.299.II.JC. Spillway -				
	S.	0.01			
	R.	11.99	12.00	12.00	..

Grant No. 40 - Irrigation (Public Works Department) - contd.

<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure (in lakh of rupees)</i>	<i>Excess + Saving -</i>
(xxviii) 4701.03.257.II.JA. Canals -				
O.	40.00			
R.	7.66	47.66	50.94	+3.28

Token provision obtained through supplementary grant in November 2007 and in March 2008 was towards construction of Groynes at Therasapuram Village in Thoothukudi District and Idinthakarai Village in Tirunelveli District under item (i), formation of Reservoir across Vaipar near Irukkankudi in Sathur Taluk of Virudhunagar District under item (vi), undertaking works in the waterways for avoiding flood and inundation in residential areas within Chennai Metropolitan area under item (vii), constructing rouble mound sea wall at Rajakkamangalamthurai, Kodimunai and Vaniyakudi under item (x), formation of percolation pond across Panchantangi odai, Sendurai Village, Dindigul District and other places and for the rehabilitation of supply channels from Reddiarpatti to Karikali Uthandampatti and change of anicuts in Trichy District under item (xiii) reformation of rubble mound sea wall at Ramanthurai in Kanniyakumari District under item (xiv), modernisation of R.S. Mangalam Big Tank in Ramanathapuram District under item (xv), the work of Special Minor irrigation programme, repair, renovation and restoration of water bodies directly linked to Agriculture works under items (ii), (iv), (ix), (xvi), (xix) and (xxi), construction of Grade wall to maintain bed level across Mudikondan River in Nagapattinam District and works relating to Mordhana Reservoir System and Rajathope kanar Reservoir under item (iii), work of Kuppanatham Reservoir Project under item (v), work of rehabilitation of Puthen Dam across Paraliyar River under Kodayar System in Kanyakumari District under item (viii), work of Grand Anicut at Thirukattupalli under item (xi), work of Emergency Tsunami Reconstruction project (ETRP) under item (xii), land acquisition for Malattar Anicut System near Chengambadi Village in Ramanathapuram District under item (xviii), work of Grand Anicut at Virumanathu Odai under item (xx), Nanganjiyar Reservoir works in Palani Taluk under item (xxii), work of Varattar reservoir Project under item (xxiii), work of Periya oothu odai under item (xxiv) and work of Shembagathoppu Reservoir under item (xxvii).

Enhancement of provision by reappropriation in March 2008 under items (i) to (xvii) and (xix) to (xxvii) was based on the administrative sanctions/progress of works and was due to payment of compensation for the land acquired for the scheme under items (xviii) and (xxviii), (xxvi). However, the increase was partly offset by decreased provision under items (ii), (iii), (iv), (ix), (xii), (xiii), (xiv), (xviii), (xix), (xx), (xxiv), (xxvi) and (xxvii) which was due to non-finalisation of tenders/approval of additional quantity/revised design/revised administrative sanction.

Reasons for the final saving under items (i), (ii), (iv), (vii), (x), (xiii), (xiv), (xvii), (xxvi) and for the final excess under items (iii), (v), (vi), (viii), (xi), (xii), (xviii), (xx), (xxiv), (xxv) and (xxviii) have not been communicated (July 2008).

8. Saving in the charged appropriation occurred under -

<i>Head</i>		<i>Total appropriation</i>	<i>Actual expenditure (in lakh of rupees)</i>	<i>Excess + Saving -</i>
4702.00.101.II.JA. Special Minor irrigation programme -				
S.	66.76			
R.	-8.30	58.46	55.63	-2.83

Grant No. 40 - Irrigation (Public Works Department) - contd.

Provision obtained through supplementary grant in November 2007 and March 2008 were towards payment of compensation to the land owners in respect of formation of a new channel under Special Minor Irrigation Project in O.Mettupatti Village in Virudhunagar District.

Reasons for the final saving have not been communicated (July 2008).

9. In respect of the Heads mentioned below, expenditure had been incurred without provision either in the Budget or in the supplementary grant and exceeded the limits prescribed in New Service Rules, constituting New Service/New Instrument of Service. Failure to observe the prescribed procedure had led to incurring of the expenditure on the schemes without the authority of the Legislature.

	<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure (in lakh of rupees)</i>	<i>Excess + Saving -</i>
(i)	4701.03.261.II.JB. Head Works -				
	R.	3,30.48	3,30.48	4,02.87	+72.39
(ii)	4701.03.292.II.JC. Spillway -				
	R.	1,02.00	1,02.00	1,02.18	+0.18
(iii)	4701.03.261.II.JC. Main Canal -				
	R.	94.88	94.88	1.11	-93.77
(iv)	4701.03.303.II.JC. Buildings -				
	R.	15.00	15.00	13.42	-1.58
(v)	4701.03.260.II.JE. Head Works -				
	R.	11.45	11.45	11.44	-0.01
(vi)	4701.03.300.II.JD. Buildings -				
	R.	0.50	0.50	52.40	+51.90

Provision by reappropriation in March 2008 was based on the administrative sanctions/progress of works under items (i) to (iii) due to payment of compensation for the land acquired for the respective schemes under items (iii) and (v) and construction of building for Reservoir Projects under items (iv) and (vi).

Reasons for the final saving under items (iii) and (iv) and for the final excess under item (i) and (vi) have not been communicated (July 2008).

Grant No. 40 - Irrigation (Public Works Department) - conclud.**10. Suspense -**

The nature of suspense transactions has been explained below the Revenue Section. An analysis of the suspense transactions accounted for during 2007-08 is given below together with opening and closing balances under different heads.

Head	Balance on 1st April 2007	Debits during 2007-08 (in lakh of rupees)	Credits during 2007-08	Balance on 31 March 2008
4215. Capital Outlay on Water Supply and Sanitation -				
1. Stock	-10.26	..	..	-10.26
2. Miscellaneous Works Advances	-24.94	..	..	-24.94
Total	- 35.20	..	..	-35.20
4701. Capital Outlay on Major and Medium Irrigation - Commercial -				
1. Purchases	0.25	..	..	0.25
2. Stock	42.50	..	3.08	39.42
3. Miscellaneous Works Advances	-91.83	..	..	-91.83
4. Workshop Suspense	8.23	..	..	8.23
Total	-40.85	..	3.08	-43.93
4701. Capital Outlay on Major and Medium Irrigation - Non - Commercial -				
1. Purchases	- 9.89	..	..	-9.89
2. Stock	71.07	..	..	71.07
3. Miscellaneous Works Advances	94.95	..	..	94.95
4. Workshop Suspense	0.46	..	..	0.46
Total	1,56.59	..	..	1,56.59
4711. Capital Outlay on Flood Control Projects -				
1. Stock	24.22	..	..	24.22
2. Miscellaneous Works Advances	- 0.04	..	..	-0.04
Total	24.18	..	..	24.18

Grant No. 41 - Revenue Department

<i>Major heads</i>	<i>Total grant or appropriation (In Thousands of Rupees)</i>	<i>Actual expenditure</i>	<i>Excess + Saving -</i>
REVENUE			
2020. Collection of Taxes on Income and Expenditure			
2029. Land Revenue			
2035. Collection of Other Taxes on Property and Capital Transactions			
2049. Interest Payments			
2052. Secretariat - General Services			
2053. District Administration			
2059. Public Works			
2070. Other Administrative Services			
2075. Miscellaneous General Services			
2216. Housing			
2230. Labour and Employment			
2235. Social Security and Welfare			
2405. Fisheries			
2506. Land Reforms			
2515. Other Rural Development Programme			
3454. Census, Surveys and Statistics			
3475. Other General Economic Services			
3604. Compensation and Assignments to Local Bodies and Panchayat Raj Institutions			
Voted			
Original	23,49,10,59 |		
Supplementary	61 |	23,49,11,20	18,55,63,27
			-4,93,47,93
Amount surrendered during the year (March 2008)			4,89,71,06
Charged			
Original	2 |		
Supplementary	. . |	2	. .
			-2
Amount surrendered during the year (March 2008)			2

Grant No. 41 - Revenue Department - *contd.*

<i>Major heads</i>	<i>Total grant or appropriation (In Thousands of Rupees)</i>	<i>Actual expenditure</i>	<i>Excess + Saving -</i>
CAPITAL			
Voted			
4070. Capital Outlay on Other Administrative Services			
5475. Capital Outlay on other General Economic Services			
Original	94,60		
Supplementary	7,37	1,01,97	98,35
Amount surrendered during the year			Nil

REVENUE**Notes and comments -**

1. Though the ultimate saving in the voted grant worked out to Rs 4,93,47.93 lakh, Rs 4,89,71.06 lakh only was surrendered during the year.
2. Saving in the voted grant worked out to 21 *per cent*.
3. Saving in the voted grant was the net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes.
4. Significant saving in the voted grant occurred mainly under -

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (in lakh of rupees)</i>	<i>Excess + Saving -</i>
(i) 2216.80.800.II.QB. World Bank assisted scheme under Emergency Tsunami Reconstruction Project (ETRP) - Houses -			
O.	3,00,00.00		
R.	-3,00,00.00	..	..

Grant No. 41 - Revenue Department - contd.

Withdrawal of entire provision by reappropriation in March 2008 was mainly due to non-requirement of lands and houses for Tsunami Reconstruction Project.

	Head		Total grant	Actual expenditure (in lakh of rupees)	Excess + Saving -
(ii)	2053.00.094.I.AC. Ryotwari Village Services -				
	O.	3,10,39.49			
	S.	0.01			
	R.	-81,31.11	2,29,08.39	2,34,57.99	+5,49.60
(iii)	2053.00.094.I.AB. Taluk Establishments -				
	O.	1,29,20.21			
	S.	0.05			
	R.	-16,52.02	1,12,68.24	1,10,26.01	-2,42.23
(iv)	2029.00.102.I.AG. District Survey Administration -				
	O.	64,85.62			
	S.	0.01			
	R.	-12,71.01	52,14.62	54,75.51	+2,60.89
(v)	2029.00.102.I.AF. Survey Maintenance Work -				
	O.	28,94.96			
	R.	-5,27.92	23,67.04	24,30.50	+63.46
(vi)	2053.00.094.I.AA. Sub-Divisional Establishment -				
	O.	20,97.71			
	S.	0.03			
	R.	-3,46.74	17,51.00	17,16.10	-34.90
(vii)	2029.00.102.I.AE. Central Survey Office -				
	O.	6,80.27			
	R.	-2,29.40	4,50.87	4,21.03	-29.84

Grant No. 41 - Revenue Department - contd.

	Head		Total grant	Actual expenditure (in lakh of rupees)	Excess + Saving -
(viii)	2053.00.093.I.AA. Collectors and Magistrates -				
	O.	59,96.24			
	S.	0.10			
	R.	-44.10	59,52.24	57,69.24	-1,83.00
(ix)	2029.00.001.I.AA. Headquarters Staff-Commissioner of Revenue Administration -				
	O.	6,05.08			
	S.	0.01			
	R.	-1,70.63	4,34.46	4,26.97	-7.49
(x)	2029.00.102.I.AQ. Natham Hill village and Town survey -				
	O.	17,17.06			
	S.	0.01			
	R.	-1,51.75	15,65.32	15,58.15	-7.17

Token provision obtained through supplementary grant in November 2007 and additional provision by reappropriation in March 2008 under items (iii), (vi) and (viii) were towards purchase of cell phones, fuel charges to department vehicles for monitoring welfare schemes in the districts and purchase of furniture to Village Administrative Offices.

Token provision obtained through supplementary grant in March 2008 was towards payment of fixed travelling allowance and Tour Travel Expenses under items (ii) and (ix), payment of electricity charges under items (iii) and (vi), payment of wages to the employees appointed for free distribution of colour television under items (iii) and (viii), payment of contingency expenses to the newly recruited VAOs under item (iv), purchase of motor vehicles under item (iii), payment of pleader fees under items (vi) and (viii), payment of compensation to land owners for land acquisition, purchase of furniture, payment of water charges, payment of advertisement charges, payment of incidental charges for implementation of distribution of free colour television scheme under item (viii) and periodical maintenance of buildings under item (x).

Withdrawal of provision by reappropriation in March 2008 under items (ii) to (x) was mainly due to latest assessment of actual requirements under pay, dearness allowance, wages and payment for professional and special services under items (iii) and (vi) and latest assessment of requirements towards computer stationery and petroleum, oil and lubricant under items (viii) and (ix).

Reasons for the final excess under items (ii), (iv) and (v) and for the final saving under items (iii), (vi), (vii), (viii), (ix) and (x) have not been communicated (July 2008).

Grant No. 41 - Revenue Department - contd.

Head		Total grant	Actual expenditure (in lakh of rupees)	Excess + Saving -
(xi)	2053.00.800.II.JA. Tsunami Relief work - Lands -			
	O.	50,00.00		
	S.	0.01		
	R.	-49,97.01	3.00	3.14
				+0.14
Token provision obtained through supplementary grant and additional provision by reappropriation in March 2008 were towards contingency charges for formation of survey team to inspect the Tsunami affected areas.				
Withdrawal of provision by reappropriation in March 2008 was due to non-requirement of land for Tsunami relief works.				
(xii)	2216.80.800.II.QA. World Bank assisted schemes under Emergency Tsunami Reconstruction Project (ETRP) - Purchase of tenements from Tamil Nadu Slum Clearance Board for rehabilitation of Tsunami affected slum families -			
	O.	39,02.84		
	R.	-33,63.88	5,38.96	5,38.96
				..
(xiii)	2216.80.800.II.JN. Tsunami Rehabilitation works -			
	O.	3,50,00.00		
	R.	-22,51.99	3,27,48.01	3,27,50.27
				+2.26
(xiv)	2235.60.200.II.JS. Distress Relief Scheme -			
	O.	29,00.00		
	R.	-6,34.78	22,65.22	22,96.74
				+31.52
(xv)	2405.00.800.II.KE. Tsunami Relief work - Fisheries -			
	O.	50,00.00		
	R.	-5,85.60	44,14.40	44,14.40
				..

Grant No. 41 - Revenue Department - contd.

	Head		Total grant	Actual expenditure (in lakh of rupees)	Excess + Saving -
(xvi)	2235.60.789.II.JK. Distress Relief Scheme -				
	O.	5,71.50			
	R.	-4,00.50	1,71.00	1,61.78	-9.22
(xvii)	2235.60.200.II.KK. Agriculture Labour Welfare Board - Financial Assistance for the marriage of the Children of the members -				
	O.	28,00.00			
	R.	-1,80.00	26,20.00	25,19.49	-1,00.51
(xviii)	2235.60.200.II.KH. Agriculture Labour Welfare Board - Assistance for natural death and funeral expenses of members -				
	O.	28,00.00			
	R.	-2,04.00	25,96.00	26,47.66	+51.66
<p>Withdrawal of provision by reappropriation March 2008 under items (xii) to (xviii) was due to latest assessment of actual requirement towards tsunami rehabilitation work for fisheries, purchase of tenements, accident relief schemes, distress relief scheme, natural death and funeral expenses and marriage expenses of members of Agricultural Labour Welfare Board.</p> <p>Reasons for the final excess under items (xiii), (xiv) and (xviii) and for the final saving under items (xvi) and (xvii) have not been communicated (July 2008).</p>					
(xix)	2235.60.789.II.JF. Social Security Net - Physically Handi- capped and Destitute and Destitute widows pension under Special Component Plan -				
	O.	87,95.66			
	R.	-12,11.67	75,83.99	75,73.02	-10.97

Grant No. 41 - Revenue Department - contd.

	Head		Total grant	Actual expenditure (in lakh of rupees)	Excess + Saving -
(xx)	2235.60.789.II.JE. Social Security Net - Old Age Pension under Special Component Plan -				
	O.	73,96.10			
	R.	-5,28.79	68,67.31	69,39.60	+72.29
(xxi)	2235.60.789.II.JH. Social Security Net - Pension to Deserted Wives -				
	O.	12,82.83			
	R.	-2,61.82	10,21.01	10,32.14	+11.13
(xxii)	2235.60.789.II.JG. Social Security Net - Destitute Agricultural Labourers Pension under Special Component Plan -				
	O.	13,68.36			
	R.	-2,08.64	11,59.72	11,82.67	+22.95
(xxiii)	2235.60.200.II.KL. Agriculture Labour Welfare Board - Old Age pension to the members -				
	O.	14,11.00			
	R.	-59.40	13,51.60	13,02.28	-49.32
Withdrawal of provision by reappropriation in March 2008 under items (xix) to (xxiii) was due to lesser provision made for payment of assistance to accidental death/ injuries and funeral expenses, payment of old age pension, physically handicapped destitute widows pension and destitute agricultural labourers pension.					
Reasons for the final saving under items (xix) and (xxiii) and for the final excess under items (xx) to (xxii) have not been communicated (July 2008).					
(xxiv)	2059.01.053.I.AJ. Buildings - Land Revenue (Administered by Chief Engineer (Buildings)) -				
	O.	25,38.54			
	R.	-2,86.70	22,51.84	21,74.93	-76.91

Grant No. 41 - Revenue Department - contd.

Withdrawal of provision by reappropriation in March 2008 was due to lesser requirement under periodical maintenance.

Reasons for the final saving have not been communicated (July 2008).

	Head		Total grant	Actual expenditure (in lakh of rupees)	Excess + Saving -
(xxv)	2235.60.200.II.JP. Widows, Handicapped and Old Age Pensioners' Free Ration Schemes -				
	O.	10,44.18			
	R.	-3,25.21	7,18.97	7,62.17	+43.20
(xxvi)	2235.60.789.II.JI. Widows, Handicapped, Old Age Pensioners' Free Ration Schemes -				
	O.	2,61.10			
	R.	-1,32.05	1,29.05	1,02.05	-27.00

Withdrawal of provision by reappropriation in March 2008 under items (xxv) and (xxvi) was due to lesser requirement under cost of ration.

Reasons for the final excess under item (xxv) and for the final saving under item (xxvi) have not been communicated (July 2008).

(xxvii)	3475.00.201.I.AE. Sub-Divisional Establishment -				
	O.	5,02.44			
	R.	-1,52.77	3,49.67	3,27.89	-21.78

Withdrawal of provision by reappropriation in March 2008 was mainly due to lesser requirement towards pay, dearness allowance, travel expenses, office expenses, rent and petroleum, oil and lubricant.

Reasons for the final saving have not been communicated (July 2008).

(xxviii)	2235.60.789.II.JJ. Supply of Dhotis/ Sarees to Old Age Pensioners -				
	O.	6,09.46			
	S.	0.01			
	R.	-1,02.99	5,06.48	4,44.13	-62.35

Grant No. 41 - Revenue Department - contd.

Token provision obtained through supplementary grant in November 2007 was towards supply of Dhotis/ Sarees to Old Age Pensioners.

Withdrawal of provision by reappropriation in March 2008 was due to lesser requirement for the implementation of the scheme.

Reasons for the final saving have not been communicated (July 2008).

<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure (in lakh of rupees)</i>	<i>Excess + Saving -</i>
(xxix) 2235.60.200.II.JU. Grants to Tamil Nadu Civil Supplies Corpora- tion under Sampoorana Gram Rozgar Yojana -				
O.	10,00.00			
R.	-2,73.31	7,26.69	8,71.83	+1,45.14

Withdrawal of provision by reappropriation in March 2008 was due to lesser requirement under grants-in-aid.

Reasons for the final excess have not been communicated (July 2008).

(xxx) 2235.60.200.II.JQ. Supply of Dhoties/ Sarees to Old Age Pensioners -				
O.	24,37.87			
S.	0.01			
R.	-1,53.85	22,84.03	23,22.35	+38.32

Token provision obtained through supplementary grant in March 2008 was to meet out the expenditure on supply of dhoties, sarees to old age pensioners..

Withdrawal of provision by reappropriation in March 2008 was due to latest requirements on supply of clothing, tentage and stores.

Reasons for the final excess have not been communicated (July 2008).

Grant No. 41 - Revenue Department - contd.

5. Excess in the voted grant occurred mainly under -

	Head		Total grant	Actual expenditure (in lakh of rupees)	Excess + Saving -
(i)	2235.60.102.II.JA. Social Security Net - Old Age Pension -				
	O.	1,76,36.14			
	S.	0.01			
	R.	33,15.93	2,09,52.08	2,11,13.46	+1,61.38
(ii)	2235.60.102.II.JB. Social Security Net - Physically Handi- capped and Destitute widows pension -				
	O.	1,98,46.01			
	S.	0.01			
	R.	43,12.38	2,41,58.40	2,33,04.36	-8,54.04
(iii)	2235.60.102.II.JD. Social Security Net - Pension to Deserted Wives -				
	O.	29,63.22			
	S.	0.01			
	R.	6,35.88	35,99.11	36,30.32	+31.21
(iv)	2235.60.102.II.JC. Social Security Net - Destitute Agricultural Labourers Pension -				
	O.	32,05.09			
	S.	0.01			
	R.	4,82.43	36,87.53	36,81.99	-5.54

Token provision obtained through supplementary grant and additional provision by reappropriation in March 2008 under item (i) to (iv) were towards payment of social security pension under old age pension scheme, physically handicapped pension scheme, pension to deserted wives and destitute agricultural labourer pension scheme.

Reasons for the final excess under items (i) and (iii) and for the final saving under items (ii) and (iv) have not been communicated (July 2008).

Grant No. 41 - Revenue Department - contd.

Head		Total grant	Actual expenditure (in lakh of rupees)	Excess + Saving -
(v)	2070.00.800.II.RA. Asian Development Bank assisted Scheme under Tsunami Emergency Assistance Project (TEAP)- Project Management Unit- Revenue Administration -			
	S.	0.02		
	R.	2,45.90	2,45.92	2,45.92 . .
Token provision obtained through supplementary grant and enhancement of provision by reappropriation in March 2008 were towards grants-in-aid and payment of consultant charges for Tsunami Rehabilitation Work.				
(vi)	3604.00.103.I.AB. Cinematographic Licence Fee -			
	O.	2.90	2.90	2,32.44 +2,29.54
(vii)	3604.00.200.II.JB. Grants to Local Bodies under the control of Secretariat -	. .	. .	25.19 +25.19
Reasons for the final excess under items (vi) and (vii) have not been communicated (July 2008).				
(viii)	2235.60.789.II.JL. Agriculture Labour Welfare Board - Assistance for natural death and funeral expenses of members under Special Component Plan -			
	O.	12,00.00		
	S.	0.01		
	R.	2,03.99	14,04.00	13,99.17 -4.83

Grant No. 41 - Revenue Department - contd.

	Head		Total grant	Actual expenditure (in lakh of rupees)	Excess + Saving -
(ix)	2235.60.789.II.JN. Agriculture Labour Welfare Board - Financial Assistance for the marriage of the children of the members under Special Component Plan -				
	O.	12,00.00			
	S.	0.01			
	R.	1,79.99	13,80.00	13,44.44	-35.56
(x)	2235.60.789.II.JM. Agriculture Labour Welfare Board - Financial Assistance for the marriage of members under Special Component Plan -				
	O.	3,00.00			
	S.	0.01			
	R.	61.99	3,62.00	3,51.59	-10.41
Token provision obtained through supplementary grant and additional provision by reappropriation in March 2008 under items (viii) to (x) were towards grants-in-aid for accidental death/ injuries and funeral expenses and marriage expenses of members of Agricultural Labour Welfare Board.					
Reasons for the final saving under items (viii) to (x) have not been communicated (July 2008).					
(xi)	2052.00.090.I.AE. Revenue Department -				
	O.	6,16.21			
	S.	0.04			
	R.	2,40.45	8,56.70	7,33.81	-1,22.89
(xii)	2070.00.800.II.QA. World Bank assisted scheme under Emergency Tsunami Reconstruction Project (ETRP) Project Management Unit - Revenue Administration -				
	O.	2,99.43			
	S.	0.04			
	R.	83.72	3,83.19	3,76.60	-6.59

Grant No. 41 - Revenue Department - contd.

Token provision obtained through supplementary grant and additional provision by reappropriation in March 2008 were towards payment of salaries, dearness allowance, purchase of motor vehicles and fuel charges under items (xi) and (xii) and purchase of computer and payment of professional and special services under the scheme under item (xii).

Reasons for the final saving under items (xi) and (xii) have not been communicated (July 2008).

	Head		Total grant	Actual expenditure (in lakh of rupees)	Excess + Saving -
(xiii)	2053.00.094.I.EE. Establishment charges towards Land Acquisition for TIDCO for setting up of Multi Product Special Economic Zone -				
	O.	0.01			
	S.	0.02			
	R.	65.39	65.42	64.25	-1.17
(xiv)	2053.00.094.I.AN. Establishment for Acquisition of Lands for Growth centre by SIPCOT Limited -				
	O.	41.14			
	S.	0.02			
	R.	2,10.32	2,51.48	1,00.89	-1,50.59
(xv)	2059.01.053.I.CI. Buildings - Singaravelar Maligai -				
	O.	65.00			
	S.	0.01			
	R.	49.99	1,15.00	1,14.74	-0.26
(xvi)	2053.00.094.I.ED. Establishment for acquisition of land for Neyveli Lignite Corporation in Cuddalore District -				
	O.	0.01			
	S.	0.02			
	R.	29.25	29.28	37.92	+8.64

Token provision obtained through supplementary grant in November 2007 under item (xiv) was towards acquisition of lands for setting up of Industrial Park in Madurai District.

Grant No. 41 - Revenue Department - contd.

Token provision obtained through supplementary grant and enhancement of provision by reappropriation in March 2008 were towards payment of salaries and dearness allowance under items (xiii), (xiv) and (xvi) and periodical maintenance of Government Buildings under item (xv).

Reasons for the final saving under item (xiii) and (xiv) and for the final excess under item (xvi) have not been communicated (July 2008)

<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure (in lakh of rupees)</i>	<i>Excess + Saving -</i>
(xvii) 2075.00.800.I.GJ. Charges in connection with the visit of Honourable Chief Minister and Other Minister's of Tamil Nadu to the Districts -				
O.	78.97			
S.	0.01			
R.	86.09	1,65.07	1,16.25	-48.82

Token provision obtained through supplementary grant and additional provision by reappropriation in March 2008 were towards expenditure on inaugural functions of Welfare Schemes in Tiruchirapalli, Tiruvellore and Nagapattinam Districts and for carrying out minor works in Districts.

The final saving was attributed to non-receipt of claims.

(xviii) 2235.60.200.II.JR. Accident Relief Schemes to certain poor occupational categories -				
O.	75.45			
R.	-8.52	66.93	94.99	+28.06

Withdrawal of provision by reappropriation in March 2008 was due to lesser requirement towards grants-in-aid for accident relief schemes.

Reasons for the final excess have not been communicated (July 2008).

Grant No. 41 - Revenue Department - *concl'd.*

Head		Total grant	Actual expenditure (in lakh of rupees)	Excess + Saving -
(xix)	2029.00.102.I.AA. Direction and Administration -			
	O.	1,17.73		
	S.	0.01		
	R.	11.83	1,29.57	1,29.61
				+0.04
Token provision obtained through supplementary grant and additional provision by reappropriation in March 2008 were for payment of pleader fees.				
(xx)	2053.00.094.I.BB. Establishment of Acquisition of lands for Chennai Inter- national Airport -			
	S.	0.01		
	R.	31.16	31.17	11.29
				-19.88

Token provision obtained through supplementary grant and additional provision by reappropriation in March 2008 were towards payment of salaries.

Reasons for the final saving have not been communicated (July 2008).

Grant No. 42 - Rural Development and Panchayat Raj Department

<i>Major heads</i>	<i>Total grant or appropriation (In Thousands of Rupees)</i>	<i>Actual expenditure</i>	<i>Excess + Saving -</i>
REVENUE			
2015. Elections			
2059. Public Works			
2070. Other Administrative Services			
2210. Medical and Public Health			
2215. Water Supply and Sanitation			
2216. Housing			
2225. Welfare of Scheduled Castes, Scheduled Tribes and other Backward classes			
2235. Social Security and Welfare			
2251. Secretariat - Social Services			
2501. Special Programmes for Rural Development			
2505. Rural Employment			
2515. Other Rural Development programmes			
2551. Hill Areas			
2810. Non-Conventional Sources of Energy			
3451. Secretariat - Economic Services			
3454. Census Surveys and Statistics			
3604. Compensation and Assignments to Local Bodies and Panchayat Raj Institutions			
Voted			
Original	26,64,26,48 |		
Supplementary	4,00,79,54 |	30,65,06,02	30,79,23,38
Amount surrendered during the year (March 2008)			41,05,91
Charged			
Original	1 |		
Supplementary	4,94 |	4,95	..
Amount surrendered during the year			Nil

Grant No. 42 - Rural Development and Panchayat Raj Department - *contd.*

<i>Major heads</i>	<i>Total grant or appropriation (In Thousands of Rupees)</i>	<i>Actual expenditure</i>	<i>Excess + Saving -</i>
CAPITAL			
4070. Capital Outlay on other Administrative Services			
4216. Capital Outlay on Housing			
4515. Capital Outlay on other Rural Development Programmes			
Voted			
Original	8,06,10,18		
Supplementary	1,65,79,80	9,71,89,98	9,70,48,61
Amount surrendered during the year (March 2008)			-1,41,37
			1,54,14

REVENUE**Notes and comments -**

1. The excess of Rs 14,17.36 lakh (actual excess of Rs 14,17,35,603) over the voted grant requires regularisation.
2. In view of the ultimate excess in the voted grant, surrender of Rs 41,05.91 lakh during the year proved injudicious.
3. Excess in the voted grant was the net result of excess and saving under various heads, the more important of which are mentioned below.
4. Excess in the voted grant occurred mainly under -

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (in lakh of rupees)</i>	<i>Excess + Saving -</i>
(i) 2515.00.102.I.AD. Payment to Tamil Nadu Electricity Board on behalf of rural hut dwellers -			
O.	16,00.00		
R.	-5,63.00	10,37.00	1,00,37.00
			+90,00.00

Withdrawal of provision by reappropriation in March 2008 was due to non-utilisation of funds made under the scheme.

Reasons for the final excess have not been communicated (July 2008).

Grant No. 42 - Rural Development and Panchayat Raj Department - *contd.*

Head		Total grant	Actual expenditure (in lakh of rupees)	Excess + Saving -
(ii)	2505.01.800.II.JA. National Rural Employment Guarantee Scheme-			
	O.	70,40.00		
	S.	32,44.01		
	R.	45,23.99	1,48.08.00	1,48.08.00 . .
Enhancement of provision through supplementary grant in November 2007, token provision obtained through supplementary grant in March 2008 and enhancement of provision by reappropriation in March 2008 were towards contribution for the implementation of the scheme.				
(iii)	3604.00.197.II.JD. Grants to Village Panchayat as per the recommendation of 12th Finance Commission -			
	O.	1,39,20.00		
	R.	34,80.00	1,74,00.00	1,73,99.30 -0.70
Enhancement of provision by reappropriation in March 2008 was towards allocation of grant from Panchayat Union to village Panchayat as per the recommendation of twelfth Finance Commission.				
(iv)(a)	2515.00.001.I.AE. Block Headquarters - Block Panchayats -			
	O.	67,48.81		
	S.	0.02		
	R.	18,68.64	86,17.47	87,28.77 +1,11.30
(b)	2505.01.702.II.JA. Sampoorna Grameen Rozjgar Yojana - Block Panchayats-			
	O.	86,76.11		
	S.	0.02		
	R.	18,19.15	1,04,95.28	1,04,95.28 . .
(c)	2501.06.003.II.JA. Swarna Jayanthi Gram Swarozgar Yojana - Block Panchayats -			
	O.	24,26.10		
	S.	0.01		
	R.	9,11.97	33.38.08	30,93.87 -2,44.21

Grant No. 42 - Rural Development and Panchayat Raj Department - contd.

<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure (in lakh of rupees)</i>	<i>Excess + Saving -</i>
(d) 2515.00.102.II.RC. Asian Development Bank assisted scheme under Tsunami Emergency Assistance Project (TEAP) - Project Management Unit - Rural Development-				
O.	5,21.43			
S.	0.05			
R.	1,72.00	6,93.48	6,93.47	-0.01
(e) 3451.00.090.I.AE. Rural Development Department -				
O.	3,34.53			
S.	0.01			
R.	69.78	4,04.32	4,13.93	+9.61

Token provision obtained through supplementary grant in March 2008 was towards tour travelling allowances and contract payment in Block Headquarters under item (a), implementation of the scheme under items (b) and (c), payment of telephone, advertisement charges, contract payment and for purchase of motor vehicles and computer maintenance under the project under item (d) and purchase of car under item (e).

Enhancement of provision by reappropriation in March 2008 under items (a), (d) and (e) were mainly towards salary, wages, dearness allowance, settlement of TA bills, contract payment, purchase of computer and accessories and prizes and awards, towards implementation of the scheme and petroleum, oil and lubricants under items (b) and (c) and towards office expenses, rent, motor vehicle maintenance, contract payment and transport charges paid for TNCSC for movement of rice released under SGRY under item (b).

The increase was partly offset by decrease due to lesser expenditure incurred under salary components, dearness allowance under items (b) and (c), rent, rates and taxes under item (d) and payment of professional and special services and petroleum, oil and lubricants under item (e).

Reasons for the final saving under item (c) and for the final excess under items (a) and (e) have not been communicated (July 2008).

(v) 2515.00.198.I.AA. Electricity - Reduction in Tariff to Village Panchayats -				
S.	38,16.01			
R.	19,67.99	57,84.00	57,84.00	. .

Provision obtained through supplementary grant in November 2007, token provision obtained by supplementary grant and enhancement of provision by reappropriation in March 2008 were towards payment of subsidies to TNEB for the reduction in electricity bill tariff for civil service to Village Panchayats.

Grant No. 42 - Rural Development and Panchayat Raj Department - *contd.*

	Head		Total grant	Actual expenditure (in lakh of rupees)	Excess + Saving -
(vi)(a)	2216.03.789.II.JB. Scheme for Construction of Concrete houses for Scheduled caste/scheduled Tribe -				
	O.	35,89.20			
	S.	0.01			
	R.	13,44.47	49,33.68	49,33.68	..
(b)	2216.03.800.II.JA. Scheme for Construction of houses for other Backward Classes -				
	O.	23,92.80			
	S.	0.01			
	R.	8,96.27	32,89.08	32,89.08	..
(c)	2505.01.789.II.JD. Indira Awas Yojana under Speical Component Plan -				
	O.	18,69.38			
	S.	0.01			
	R.	7,27.06	25,96.45	25,96.44	-0.01
(d)	2505.01.702.II.JE. Indira Awas Yojana -				
	O.	12,46.26			
	S.	0.01			
	R.	4,84.70	17,30.97	17,30.97	..
(e)	3604.00.197.I.AA. Grants to Panchayat Union as per the recommendation of State Finance Commission - controlled by Director of Rural Development -				
	O.	5,03,34.79			
	S.	0.01			
	R.	3,39.99	5,06,74.79	5,06,74.79	..
(f)	2505.01.789.II.JE. Improvement of Katcha houses which are unable to dwelt in under Special Component Plan in Indira Awas Yojana Scheme -				
	O.	2,07.71			
	S.	0.01			
	R.	80.78	2,88.50	2,88.49	-0.01

Grant No. 42 - Rural Development and Panchayat Raj Department - contd.

	<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure (in lakh of rupees)</i>	<i>Excess + Saving -</i>
(g)	2505.01.702.II.JH. Improvement of katcha houses which are unable to dwell in under Indira Awas Yojana Scheme -				
	O.	1,38.47			
	S.	0.01			
	R.	53.85	1,92.33	1,92.32	-0.01
(h)	2515.00.800.II.KR. Discretionary grants to District Collectors for basic amenities -				
	S.	0.01			
	R.	40.82	40.83	40.83	. .
(i)	2515.00.800.I.AF. District Rural Development Agency's Administration Cost -				
	O.	4,04.89			
	S.	0.01			
	R.	38.42	4,43.32	4,43.31	-0.01
(j)	2501.06.789.II.JA. Swarna Jayanthi Gram Swarozgar Yojana under Special Component Plan -				
	O.	1,84.20			
	S.	0.01			
	R.	29.74	2,13.95	2,13.95	. .

Token provision obtained through supplementary grant and enhancement of provision by reappropriation in March 2008 were towards roofing cost under Rural Housing scheme under item (a) and (b), implementation of the scheme under items (c), (d), (f), (g), and (j), administrative cost under item (i) and towards Discretionary Fund to Namakkal District Collector under item (h) and towards payment of grants to Panchayat Union as per the recommendation of State Finance Commission under item (e).

Grant No. 42 - Rural Development and Panchayat Raj Department - contd.

Head		Total grant	Actual expenditure (in lakh of rupees)	Excess + Saving -
(vii)	2515.00.102.II.QB. World Bank assisted scheme under Emergency Tsunami Re-construction Project(ETRP) -			
	S. 0.05			
	R. 1,53.69	1,53.74	1,53.74	..
Token provision obtained through supplementary grant and enhancement of provision by reappropriation in March 2008 were towards payment of rent, office expenses, purchase of furniture, machinery and equipments and computer and accessories and also for the payment of hire charges to motor vehicles for the scheme.				
5.	Saving in the voted grant occurred mainly under -			
Head		Total grant	Actual expenditure (in lakh of rupees)	Excess + Saving -
(i)(a)	2515.00.800.II.KS. Implementation of Schemes under Backward Regions Grant Fund -			
	O. 84,93.00			
	R -84,33.00	60.00	60.00	..
(b)	3604.00.197.II.JC. Grants to Panchayat Unions as per the recommendation of 12th Finance Commission -			
	O. 34,80.00			
	R. -34,80.00	..	..	..
(c)	2515.00.102.II.RA. Asian Development Bank assisted Scheme under Tsunami Emergency Assistance Project(TEAP) Rural Development -Livelihood Programme-			
	O. 31,09.50			
	R. -19,99.98	11,09.52	11,09.48	-0.04

Grant No. 42 - Rural Development and Panchayat Raj Department - contd.

	Head		Total grant	Actual expenditure (in lakh of rupees)	Excess + Saving -
(d)	2505.01.702.II.JP. Sampoorna Grameen Rozgar Yojana - Village Panchayat-				
	O.	19,21.67			
	R.	-8,51.19	10,70.48	10,68.30	-2.18
(e)	3604.00.198.I.AA. Grants to Village Panchayat as per the recommendation of State Finance Commission- controlled by Director of Rural Development -				
	O.	8,73.72.29			
	R.	-2,75.00	8,70,97.29	8,70,97.29	. .
(f)	2501.06.003.II.JC. Swarna Jayanthi Gram Swarozgar Yojana- Village Panchayats -				
	O.	7,48.57			
	R.	-1,78.33	5,70.24	5,63.46	-6.78
<p>Withdrawal of provision by reappropriation in March 2008 was mainly due to lesser provision made by State Finance Commission to Village Panchayats under item (a), (b) and (e), delay in implementation of Training Schemes under item (c), lesser expenditure incurred under salary components, dearness allowance, travel expenses, motor vehicles and lesser consumption of petroleum, oil and lubricants under item (f) and (d), lesser expenditure under rent, rates and taxes and payment of professional and special services under item (d).</p>					
<p>Reasons for the final saving under item (d) and (f) have not been communicated (July 2008).</p>					
(ii)(a)	2515.00.001.I.AT. Block Headquarters- Village Panchayats -				
	O.	67,48.81			
	S.	0.01			
	R.	-51,29.59	16,19.23	16,37.62	+18.39
(b)	2515.00.001.I.AD. Establishment charges of Assistant Director (Panchayats) and Assistant Director (Audit)-				
	O.	15,64.53			
	S.	0.02			
	R.	-3,64.11	12,00.44	11,87.63	-12.81

Grant No. 42 - Rural Development and Panchayat Raj Department - contd.

	Head		Total grant	Actual expenditure (in lakh of rupees)	Excess + Saving -
(c)	2515.00.001.I.AC. Development Staff in Collectrates-				
	O	12,87.07			
	S.	0.01			
	R.	-2,61.51	10,25.57	10,17.24	-8.33
(d)	2515.00.001.I.AA. Directorate of Rural Development -				
	O.	13,46.34			
	S.	0.01			
	R.	-1,61.76	11,84.59	11,90.90	+6.31

Token provision obtained through supplementary grant in March 2008 was towards payment of Wages under item (a) and (b), telephone charges under item (b) and (c) and rent under item (d).

Withdrawal of provision by reappropriation was mainly due to lesser expenditure under travel expenses, office expenses, motor vehicles and prizes and awards under item (a) to (d), rent rates and taxes under item (b) and (c), payment for professional and special services, clothing, tentage and stores, salary components, wages, dearness allowance and dearness pay, lesser consumption of petroleum, oil and lubricants under items (a), (b) and (c) and computer and accessories under items (a) and (c).

Reasons for the final excess under items (a) and (d) and for the final saving under items (b) and (c) have not been communicated (July 2008).

(iii)	2235.02.103.II.PD. World Bank aided Tamil Nadu Empowerment and Poverty Reduction Project-				
	O.	1,32,00.00	1,32,00.00	90,76.03	-41,23.97

Reasons for the final saving have not been communicated (July 2008).

6. Expenditure in respect of the head mentioned below was incurred without provision either in the Budget or in the supplementary grants. As the expenditure exceeded the limits prescribed, it constituted New service/New instrument of service. Failure to observe the prescribed procedure in the New Service Rules resulted in the expenditure having been incurred without the authority of the legislature.

	Head		Total grant	Actual expenditure (in lakh of rupees)	Excess + Saving -
	2515.00.102.II.QA. World Bank Assisted Emergency Tsunami Reconstruction Project (ETRP) Project Management Unit- Rural Development-				
	R.	3,72.76	3,72.76	3,72.76	..

Grant No. 42 - Rural Development and Panchayat Raj Department - *concl'd.*

Provision by reappropriation in March 2008 was towards salaries, wages, dearness allowance, travelling allowance and contract payment.

CAPITAL

Notes and comment -

1. As the ultimate saving in the voted grant worked out to Rs 1,41.37 lakh only, surrender of Rs 1,54.14 lakh during the year proved injudicious.

2. Saving in the voted grant occurred under -

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (in lakh of rupees)</i>	<i>Excess + Saving -</i>
4216.03.800.II.QA. Works under Emergency Tsunami Reconstruction Project (ETRP) with assistance from World Bank - Rural Development-Housing -			
O.	18.01		
S.	91.00		
R.	-1,09.01	..	..

Enhancement of provision obtained through supplementary grant in March 2008 was towards the housing works taken up under ETRP with assistance from World Bank.

Withdrawal of entire provision by reappropriation in March 2008 was mainly due to delay in implementation of the project.

Grant No. 43 - School Education Department

<i>Major heads</i>	<i>Total grant or appropriation (In Thousands of Rupees)</i>	<i>Actual expenditure</i>	<i>Excess + Saving -</i>
REVENUE			
2059. Public works			
2202. General Education			
2204. Sports and Youth Services			
2205. Art and Culture			
2225. Welfare of Scheduled Castes, Scheduled Tribes and other Backward classes			
2235. Social Security and Welfare			
2251. Secretariat - Social Services			
Voted			
Original	68,94,60,28		
Supplementary	4,95,37	68,99,55,65	57,18,54,44
Amount surrendered during the year (March 2008)			11,45,80,56
Charged			
Original	24		
Supplementary	..	24	..
Amount surrendered during the year (March 2008)			17
CAPITAL			
4202. Capital Outlay on Education, Sports, Art and Culture			
Voted			
Original	1,61,90,84		
Supplementary	2	1,61,90,86	1,50,68,07
Amount surrendered during the year (March 2008)			11,46,55

Grant No. 43 - School Education Department - *contd.*

<i>Major heads</i>	<i>Total grant or appropriation (In Thousands of Rupees)</i>	<i>Actual expenditure</i>	<i>Excess + Saving -</i>
LOANS			
7610. Loans to Government Servants etc.			
7615. Miscellaneous Loans			
Voted			
Original	5,50		
Supplementary	. .	2,10	-3,40
Amount surrendered during the year (March 2008)			69

REVENUE**Notes and comments-**

1. Though the ultimate saving in the voted grant worked out to Rs 11,81,01.21 lakh, Rs 11,45,80.56 lakh only was surrendered during the year.
2. Saving in the voted grant worked out to 17.12 *per cent*.
3. Saving occurred persistently in the voted grant during the preceeding five years also as under -

Year	Saving	
	Amount (in lakh of rupees)	Percentage
(Gr 41) 2002-2003	6,82,52.66	16.39
(Gr 41) 2003-2004	7,46,94.10	17.87
(Gr 41) 2004-2005	4,24,41.71	10.22
(Gr 41) 2005-2006	4,03,43.38	9.37
(Gr 43) 2006-2007	5,11,30.52	9.37

4. Saving in the voted grant was the net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes.

Grant No. 43 - School Education Department - contd.

5. Significant saving in the voted grant occurred mainly under -

	Head	Total grant	Actual expenditure (in lakh of rupees)	Excess + Saving -
(i)(a)	2202.01.101.I.AC. Salaries to Panchayat Union Elementary School Teachers-			
	O. 18,40,30.60			
	S. 0.02			
	R. -3,47,71.12	14,92,59.50	14,54,39.28	-38,20.22
(b)	2202.02.110.I.AA. Assistance to Aided High Schools and Higher Secondary Schools -			
	O. 9,79,73.24			
	S. 0.02			
	R. -1,69,00.96	8,10,72.30	8,74,48.84	+63,76.54
(c)	2202.02.109.II.JX. Provision of Computers in Higher Secondary Schools -			
	O. 94,90.65			
	S. 0.02			
	R. -43,81.50	51,09.17	51,11.58	+2.41
(d)	2202.01.101.I.AA. Salaries of Municipal and Corporation Elementary School Teachers -			
	O. 1,80.63.38			
	S. 0.02			
	R. -23,74.08	1,56,89.32	1,39,56.75	-17,32.57
(e)	2202.01.101.I.AD. Salary payment to Teachers under Sarva Shiksha Abhiyan (SSA) -			
	O. 1,38,04.22			
	S. 0.02			
	R. -40,65.60	97,38.64	1,08,79.14	+11,40.50

Grant No. 43 - School Education Department - contd.

Head		Total grant	Actual expenditure (in lakh of rupees)	Excess + Saving -
(f)	2202.01.101.I.AB. Government Elementary Schools -			
	O. 52,01.43			
	S. 0.02			
	R. -15,86.68	36,14.77	33,85.02	-2,29.75
(g)	2202.02.789.II.JA. Provision of Computers in Higher Secondary Schools under Special Component Plan -			
	O. 23,72.66			
	S. 0.02			
	R. -10,95.39	12,77.29	12,38.99	-38.30
(h)	2202.01.104.I.AA. District Elementary Education- Subordinate Officers -			
	O. 81,97.32			
	S. 0.03			
	R. -2,60.15	79,37.20	73,48.46	-5,88.74
(i)	2202.01.800.II.JC. Free Supply of Uniforms to Students -			
	O. 46,54.00			
	S. 0.01			
	R. -5,09.07	41,44.94	41,45.72	+0.78
(j)	2235.60.200.I.CF. Special Provident Fund-cum- Gratuity Scheme for Aided Educational Institutions - controlled by the Director of Elementary Education -			
	O. 2,70.30			
	S. 0.01			
	R. -0.01	2,70.30	30.20	-2,40.10

Token provision obtained through supplementary grant in November 2007 and March 2008 were towards salary for Primary School Headmasters posts upgraded as Middle School Headmasters posts and Secondary Grade Teachers Posts upgraded as Primary School Headmasters Posts under items (a), (d) and (f) payment of salary for the computer Teachers appointed on contract basis and payment of electricity charges towards the implementation of Computer Education Programme in Higher Secondary schools under items (c) and (g), payment of wages to the staff of aided schools and remuneration to the staff engaged in

Grant No. 43 - School Education Department - contd.

conduct of examinations under item (b), contingent and electricity charges, District Elementary Educational Offices, travel expenses and arrears of rent of the offices of Directorate of Elementary Education under item (h), Government Contribution to Special Provident Fund-cum-Gratuity Scheme for Aided school staff under item (j), salary for the teachers of new Primary Schools, upgradation of primary schools to Middle Schools and creation of B.Ed. Teacher posts created under Sarva Shiksha Abhiyan scheme under item (e) and stitching charges and transportation charges under item (i).

Withdrawal of provision by reappropriation in March 2008 was mainly due to non-filling up of vacant posts due to litigation resulting in decrease of expenditure under salaries, dearness allowance and latest assessment of eligible students for payment of prizes and awards under items (a), (b), (d), (e), (f) and (h), delay in supply of computer and accessories under items (c) and (g), revision in estimate of requirement of contribution to Special Provident Fund-cum-Gratuity based on the receipt of the matching interest amount under item (j) and delay in assessment of requirement of uniforms under item (i).

The decrease was partly offset by increase in payment of additional remuneration to the staff engaged in conduct of examinations under items (b), (c), (g) and (h), wages under items (b), (h) and (d), and travelling expenses, office expenses, rent and purchase of computer and accessories under item (h).

Final saving was due to non-filling up of vacancies under items (a), (d), (f) and (h).

Final excess was due to salary drawn for the posts which were approved belatedly under item (b) and arrear claim of newly recruited teachers under item (e).

Reasons for the final saving under items (g) and (j) and for the final excess under item (c) have not been communicated (July 2008).

	Head	Total grant	Actual expenditure (in lakh of rupees)	Excess + Saving -
(ii)(a)	2202.02.109.I.AA. Salary of Teachers and Staff in the Government Secondary and Higher Secondary Schools -			
	O. 16,56,23.13			
	S. 4,71.85			
	R. -2,66,96.64	13,93,98.34	14,07,79.72	+13,81.38
(b)	2202.02.109.I.AB. Salaries of Municipal and Corporation Secondary/Higher Secondary School Teachers -			
	O. 1,31,24.20			
	S. 23.05			
	R. -22,14.90	1,09,32.35	1,07,79.96	-1,52.39

Grant No. 43 - School Education Department - contd.

Enhancement of provision through supplementary grant obtained in November 2007 and token provision obtained in March 2008 were towards payment of salaries, dearness allowance and festival advance etc. due to upgradation of teaching posts under items (a) and (b) and payment of travelling expenses to the staff of Directorate of School Education and electricity charges towards implementation of Computer Education Programme under item (a).

Withdrawal of provision by reappropriation in March 2008 was mainly due to delay in filling up of vacant posts resulting in reduction of salaries and dearness allowance under items (a) and (b), delay in receipt of rent requirement proposals, non-receipt of original fee bill of Advocates and resignation of Contract Assistants under item (a).

Final excess was due to M.Phil incentive increment to P.G. Assistants from the date of passing the examination under item (a) and final saving was due to delay in filling up of vacant posts under item (b).

	Head		Total grant	Actual expenditure (in lakh of rupees)	Excess + Saving -
(iii)(a)	2202.02.109.I.AZ. Salary to the Teachers in High And Higher Secondary Schools under Sarva Shiksha Abhiyan -				
	O.	1,29,82.35			
	R.	-90,41.49	39,40.86	19,22.82	-20,18.04
(b)	2202.01.101.II.JD. Sarva Shiksha Abhiyan -				
	O.	2,90,57.36			
	R	-1,02,67.58	1,87,89.78	1,87,89.78	..
(c)	2202.01.102.I.AD. Grants to Non-Government Elementary Schools -				
	O.	8,40,95.91			
	R.	-64,45.92	7,76,49.99	7,60,26.29	-16,23.70
(d)	2202.01.789.II.JA. Sarva Shiksha Abhiyan under Special Component Plan -				
	O.	72,64.34			
	R.	-25,66.90	46,97.44	46,97.44	..

Grant No. 43 - School Education Department - contd.

Head		Total grant	Actual expenditure (in lakh of rupees)	Excess + Saving -
(e)	2202.01.101.II.JE. National Programme for Education of Girls at Elementary Level under Sarva Shiksha Abhiyan -			
	O. 9,42.64			
	R. -5,90.91	3,51.73	3,51.73	. .
(f)	2205.00.105.I.AF. Charges on account of the Tamil Nadu Public Libraries Act.1948 -			
	O. 23,90.70			
	R. -4,07.11	19,83.59	19,78.14	-5.45
(g)	2202.02.101.I.AA. Inspection of General Schools-			
	O. 35,21.66			
	R. -3,19.53	32,02.13	31,62.58	-39.55
(h)	2202.01.108.II.JD. Supply of Text Book "Ariviyal Tamil" to students -			
	O. 3,35.16			
	R. -3,29.17	5.99	5.99	. .
(i)	2202.01.789.II.JB. National Programme for Education of Girls at Elementary Level of Sarva Shiksha Abhiyan under Special Component Plan -			
	O. 2,35.66			
	R. -1,47.73	87.93	87.93	. .
(j)	2202.01.789.II.JD. Supply of Text Book "Ariviyal Tamil " to students under Special Component Plan -			
	O. 1,43.64			
	R. -1,41.07	2.57	2.55	-0.02

Grant No. 43 - School Education Department - contd.

	Head		Total grant	Actual expenditure (in lakh of rupees)	Excess + Saving -
(k)	2202.02.105.I.AA. Teacher Training Institutes -				
	O.	2,07.48			
	R.	-95.78	1,11.70	1,05.81	-5.89

Withdrawal of provision by reappropriation in March 2008 was mainly due to non-filling up vacant posts resulting in reduction in salaries, dearness allowance under items (a), (c), (f), (g) and (k), non-fixation of the ratio between Central and State share for the implementation of Sarva Shiksha Abhiyan Scheme under items (b), (c), (d), (e) and (i), resignations of Contract Assistants under items (f) and (g), delay and short supply of books under items (h) and (j) and delay in filling up of posts, eligible for telephone, adoption of austerity measures and delay in receipt of rent requirement proposals from the sub-ordinate offices under item (g),

Final saving was due to non-filling up of vacancies under items (a), (c) and (g).

Reasons for the final saving under items (f) and (k) have not been communicated (July 2008).

(iv)	2202.02.800.II.JP. Assistance to the students studying in 9-12 standard of Government/Aided Schools where breadwinning father or mother dies in an accident or permanently incapacitated - controlled by the Director of School Education -				
	O.	1,75.00			
	R.	-1,75.00	..	..	..

Withdrawal of entire provision by reappropriation in March 2008 was due to delay in release of grant for the scheme.

6. Excess in the voted grant occurred under -

	Head		Total grant	Actual expenditure (in lakh of rupees)	Excess + Saving -
(i)(a)	2202.02.109.II.KB. Imparting of Computer Literacy in High Schools -				
	S.	0.02			
	R.	35,58.42	35,58.44	35,58.44	..

Grant No. 43 - School Education Department - contd.

<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure (in lakh of rupees)</i>	<i>Excess + Saving -</i>
(b) 2202.02.109.VI.UB. Information and Communication Technology at Schools - ICT at Schools -				
O.	0.01			
S.	0.01			
R.	14,89.98	14,90.00	14,90.00	. .
(c) 2202.02.789.II.JB. Imparting of Computer Literacy in High Schools under Special Component Plan -				
S.	0.01			
R.	8,89.60	8,89.61	8,91.75	+2.14

Token provision obtained through supplementary grant in November 2007 under item (a) and in March 2008 under item (a) to (c) and enhancement of provision by reappropriation in March 2008 under items (a) to (c) were towards implementantion of Computer Education Programme in 1000 Govenment/Corporation/Municipal High schools under item (a), towards purchase of computers and accessories for 1525 Government High Schools under item (b) and (c).

Specific reasons for the final excess under item (c) have not been communicated (July 2008).

(ii) 2202.02.109.II.KD. Upgrading Infrastructural facilities in Government High/Higher Secondary Schools with Loan Assistance from National Bank for Agriculture and Rural Development under Rural Infrastructure Development Fund -				
O.	30.00.00			
S.	0.01			
R.	39,08.73	69,08.74	49,13.68	-19,95.06

Token provision obtained through supplementary grant and enhancement of provision by reappropriation in March 2008 were towards payment for the supply of furniture to the Government High Schools and Higher Secondary Schools with loan assistance from National Bank for Agriculture and Rural Development.

Reasons for the final saving have not been communicated (July 2008).

Grant No. 43 - School Education Department - contd.

	Head		Total grant	Actual expenditure (in lakh of rupees)	Excess + Saving -
(iii)	2202.02.108.I.AA. Examinations conducted by the Director of Government Examinations -				
	O.	41,19.41			
	S.	0.03			
	R.	5,50.82	46,70.26	46,24.03	-46.23
<p>Token provision obtained through supplementary grant and enhancement of provision by reappropriation in March 2008 were towards payment of tour travelling allowance, contingent expenses, arrear bills and postage stamps, remuneration to the staff engaged in the conduct of examinations by the Directorate of Government Examinations.</p> <p>The increase was partly offset by decrease due to non-filling up of vacant posts due to litigation resulting in decrease in expenditure under salaries, dearness allowance and non-receipt of fuel bills.</p> <p>Reasons for the final saving have not been communicated (July 2008).</p>					
(iv)(a)	2202.02.800.III.SA. Integrated Education for the handicapped children in Rural Areas -				
	O.	0.01			
	S.	0.01			
	R.	3,48.53	3,48.55	3,49.12	+0.57
(b)	2202.02.105.I.AE. Assistance to Private Training Schools -General-				
	O.	1,00.00			
	S.	0.01			
	R.	71.81	1,71.82	1,72.11	+0.29
(c)	2202.01.103.I.AB. Residuary Grants to Panchayat Union Councils for Elementary Education -				
	O.	5,22.61			
	S.	0.01			
	R.	75.13	5,97.75	5,90.58	-7.17

Grant No. 43 - School Education Department - contd.

<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure (in lakh of rupees)</i>	<i>Excess + Saving -</i>
(d) 2205.00.105.I.AW. Grants to Saraswathi Mahal Library at Thanjavur-				
O.	40.00			
S.	0.01			
R.	14.61	54.62	60.45	+5.83

Token provision obtained through supplementary grant and enhancement of provision by reappropriation in March 2008 were towards payment of wages to watchman and contingent employees of the Panchayat Union Schools under (a), payment of salary to the staff of private teacher training schools under (b), grants for current expenditure to non Government organisations for the implementation of Integrated Education for the handicapped children in Rural Areas under (c), and pension arrears to the retired staff of Saraswathi Mahal Library, Thanjavur under (d).

Reasons for the final saving under item (c) and for the final excess under item (d) have not been communicated (July 2008).

(v)(a) 2202.02.001.I.AA. Directorate of School Education -				
O.	5,26.71			
R.	-56.61	4,70.10	7,36.02	+2,65.92
(b) 2202.01.102.I.AG. Creation of Science/Maths B.T. Teachers Posts for Middle Schools -				
O.	2,00.51			
R.	-32.51	1,68.00	2,20.91	+52.91

Withdrawal of provision by reappropriation in March 2008 was mainly due to delay in filling up of vacant posts resulting in reduction of salaries and dearness allowance under items (a) and (b) and austerity measures undertaken towards telephone and postage charges under item (a).

Final excess under item (b) was due to payment of arrear claims of incentive increments to newly recruited teachers.

Reasons for the final excess under item (a) have not been communicated (July 2008).

(vi) 2202.02.105.III.SA. Setting up of District Institute of Education and Training in Tamil Nadu -				
O.	21,01.38			
S.	0.03			
R.	2,02.62	23,04.03	22,90.24	-13.79

Token provision obtained through supplementary grant in November 2007 was towards the creation of District Institute of Education and Training in Dharmapuri District.

Grant No. 43 - School Education Department - contd.

Token provision obtained through supplementary grant and enhancement of provision by reappropriation in March 2008 were towards payment of contingent charges and training expenses.

The increase was partly offset by decrease due to non-filling up of vacant posts resulting in decrease of expenditure under salaries, dearness allowance.

Reasons for the final saving have not been communicated (July 2008).

	Head		Total grant	Actual expenditure (in lakh of rupees)	Excess + Saving -
(vii)(a)	2202.02.001.I.AC. Directorate of Matriculation Schools - Administration -				
	O.	92.39			
	S.	0.01			
	R.	1,85.01	2,77.41	2,74.68	-2.73
(b)	2202.02.101.I.AB. Inspection Office of Matriculation Schools -				
	O.	81.67			
	S.	0.01			
	R.	39.88	1,21.56	97.85	-23.71

Token provision obtained through supplementary grant in November 2007 was towards supply of free Tamil books to students studying from standards 1 to 12 in Matriculation Schools under item (a) and creation of 5 posts of Inspectors of Matriculation Schools and related posts additionally in 5 districts at Thiruvallur, Cuddalore, Erode, Virudhunagar and Thanjavur.

Enhancement of provision by reappropriation in March 2008 was mainly towards cost of books under item (a) and salaries, dearness allowance, travel expenses, office expenses, etc. under item (b). The increase was partly offset by decrease under salaries and dearness allowance under item (a).

Reasons for the final saving under items (a) and (b) have not been communicated (July 2008).

(viii)	2059.01.053.I.BS. Buildings - Sainik School (Administered by Chief Engineer (Buildings))-				
	O.	19.12			
	S.	0.01			
	R.	10.87	30.00	29.74	-0.26

Token provision obtained through supplementary grant and enhancement of provision by reappropriation in March 2008 were towards periodical maintenance of Sainik School.

Grant No. 43 - School Education Department - contd.

CAPITAL

Notes and comments -

1. As the ultimate saving in the grant worked out to Rs 11,22.79 lakh only, surrender of Rs11,46.55 lakh during the year proved injudicious.

2. Saving in the grant worked out to 6.93 *per cent*.

3. Saving in the grant occurred under -

<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure (in lakh of rupees)</i>	<i>Excess + Saving -</i>
(i) 4202.01.202.II.JG. Construction of School Buildings and other infrastructure facilities with Loan assistance from National Bank for Agriculture Rural Development under Rural Infrastructure Development Fund -				
O.	1,20,00.00			
R.	-30,00.00	90,00.00	85,57.69	-4,42.31
(ii) 4202.04.105.II.JB. Government Contribution for Construction of Modern State Library -				
O.	10,00.00			
R.	-10,00.00	. .	. .	. .

Withdrawal of provision by reappropriation in March 2008 was due to delay in implementation of the project.

Reasons for the final saving under item (i) have not been communicated (July 2008).

Grant No. 43 - School Education Department - *concl'd.*

4. Excess in the grant occurred mainly under -

Head	Total grant	Actual expenditure (in lakh of rupees)	Excess + Saving -
4202.01.789.II.JA. Construction of School Buildings and other infrastructure facilities with Loan assistance from Natinan Bank for Agriculture and Rural Development under Rural Infrastructure Development Fund under Special Component Plan -			
O.	30,00.00		
S.	0.01		
R.	29,13.99	59,14.00	63,86.81
			+4,72.81

Token provision obtained through supplementary grant and enhancement of provision reappropriation in March 2008 were towards construction of school building and provision for infrastructure facilities to schools with National Bank for Agriculture Rural Development loan assistance.

Reasons for the final excess have not been communicated (July 2008).

Grant No. 44 - Small Industries Department

<i>Major heads</i>	<i>Total grant or appropriation (In Thousands of Rupees)</i>	<i>Actual expenditure</i>	<i>Excess + Saving -</i>
REVENUE			
2851. Village and Small Industries			
2852. Industries			
3451. Secretariat - Economic Services			
Voted			
Original	63,12,91 |		
Supplementary	3 |	63,12,94	35,02,98
Amount surrendered during the year (March 2008)			-28,09,96
			25,75,77
Charged			
Original	1 |		
Supplementary	13,97 |	13,98	13,97
			-1
Amount surrendered during the year			Nil
CAPITAL			
4425. Capital Outlay on Co-operation			
4551. Capital Outlay on Hill Areas			
4851. Capital Outlay on Village and Small Industries			
Voted			
Original	35,71 |		
Supplementary	1,82,99 |	2,18,70	1,93,67
Amount surrendered during the year			-25,03
			Nil

Grant No. 44 - Small Industries Department - *contd.*

<i>Major head</i>	<i>Total grant or appropriation (In Thousands of Rupees)</i>	<i>Actual expenditure</i>	<i>Excess + Saving -</i>
LOANS			
6851. Loans for Village and Small Industries			
Voted			
Original	. . |		
Supplementary	9,82 |	9,82	. .
Amount surrendered during the year			Nil
REVENUE			
Notes and comments-			
1. Though the ultimate saving in the voted grant worked out to Rs 28,09.96 lakh, Rs 25,75.77 lakh only was surrendered during the year.			
2. Saving in the voted grant worked out to 44.51 <i>per cent</i> .			
3. Saving in the voted grant was the net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes.			
4. Saving occurred persistently in the voted grant as under -			
	Saving		
Year	Amount (in lakh of rupees)	Percentage	
(Gr.42)2002-03	2,40.77	4.65	
(Gr.42)2003-04	26,33.48	41.23	
(Gr.42)2004-05	27,92.68	41.02	
(Gr.42)2005-06	30,45.59	35.58	
(Gr.44)2006-07	8,36.17	17.71	
5. Saving in the voted grant occurred mainly under -			
Head	Total grant	Actual expenditure (in lakh of rupees)	Excess+ Saving-
(i) 2851.00.102.II.LZ. Capital Subsidy to Small Industries located in Industrially Backward Areas -			
O.	20,00.00		
R.	-14,07.54	5,92.46	5,78.31
			-14.15

Grant No. 44 - Small Industries Department - contd.

Withdrawal of provision by reappropriation in March 2008 was due to lesser Industrial Upgradation Programmes in IID Schemes during the year.

Reasons for the final saving have not been communicated (July 2008).

	Head		Total grant	Actual expenditure (in lakh of rupees)	Excess+ Saving-
(ii)(a)	2852.80.001.I.AA. Headquarters Staff -				
	O.	4,15.86			
	R.	-3,15.85	1,00.01	2,74.41	+1,74.40
(b)	2851.00.102.I.CM. District Industries Centre -				
	O.	10,28.23			
	R.	-2,30.17	7,98.06	7,79.94	-18.12

Withdrawal of provision by reappropriation under items (a) and (b) was mainly due to non-filling up of vacant posts arose subsequently and adopting strict economic measures on incurring expenditure under office contingencies, telephone, electricity charges etc. However, the decrease in provision was partially offset by increased provision on leave salary, travel expenses, maintenance of functional Motor Vehicles and payment to contractors at District Industries Centre under item (b).

Final saving under item (b) was due to non-filling up of vacant posts.

Reasons for the final excess under item (a) have not been communicated (July 2008)

(iii)	2851.00.102.II.MB. Modernisation of Tea Industries in Nilgiris -				
	O.	2,65.00			
	R.	-2,65.00	. .	. .	. .

Withdrawal of entire provision by reappropriation in March 2008 was due to non-utilisation of funds under Grants-in-Aid.

(iv)	2851.00.102.II.LQ. Strengthening of existing Industrial Infrastructure in Industrial Estates -				
	O.	2,52.00	2,52.00	. .	-2,52.00

Final saving was due to non-receipt of assistance from Government of India.

Grant No. 44 - Small Industries Department - *concl'd.*

6. Excess in the voted grant occurred mainly under -

<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure (in lakh of rupees)</i>	<i>Excess+ Saving-</i>
2851.00.800.III.SA. Schemes for Implementation of Pratan Mantri Rozgar Yozana(PMRY) -				
O.	2,30.01			
S.	0.01			
R.	60.93	2,90.95	2,87.77	-3.18

Token provision obtained through supplementary grant and enhancement of provision by reappropriation in March 2008 were towards imparting Training on Implementation of Pratan Mantri Rozgar Yozana. However, the increase of provision was partly offset by decreased provision due to non-utilisation of funds on training.

Reasons for the final saving have not been communicated (July 2008).

CAPITAL***Notes and comment -***

1. As the ultimate saving in the grant worked out to Rs 25.03 lakh, supplementary grant of Rs 61.99 lakh obtained in March 2008 proved excessive.
2. Saving in the grant worked out to 11.44 *per cent*.
3. Saving in the grant occurred under -

<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure (in lakh of rupees)</i>	<i>Excess+ Saving-</i>
4425.00.108.II.MP. Establishment of Research and Development in Indian System of Medicine at Madras Industrial Co-operative Analytical Laboratory, Chennai (MICAL) -				
O.	25.00	25.00	. .	-25.00

Final saving was due to non-receipt of sanction order for investment from the Government during the year.

Grant No. 45 - Social Welfare and Nutritious Meal Programme Department

<i>Major heads</i>	<i>Total grant or appropriation (In Thousands of Rupees)</i>	<i>Actual expenditure</i>	<i>Excess + Saving -</i>
REVENUE			
2059. Public Works			
2225. Welfare of Scheduled Castes, Scheduled Tribes and other Backward classes			
2235. Social Security and Welfare			
2236. Nutrition			
2251. Secretariat - Social Services			
.			
Voted			
Original	14,78,69,69 |		
Supplementary	1,36,22,21 |	16,14,91,90	14,68,32,58
Amount surrendered during the year (March 2008)			-1,46,59,32
			1,48,09,86
Charged			
Original	1 |		
Supplementary	. . |	1	. .
Amount surrendered during the year (March 2008)			-1
			1
CAPITAL			
4236. Capital Outlay on Nutrition			
Voted			
Original	85,01 |		
Supplementary	6,20,39 |	7,05,40	7,05,40
Amount surrendered during the year			. .
			Nil

Grant No. 45 - Social Welfare and Nutritious Meal Programme Department - *contd.*
REVENUE
Notes and Comments -

1. As the ultimate saving in the voted grant worked out to Rs 1,46,59.32 lakh only, surrender of Rs 1,48,09.86 lakh during the year proved injudicious.

2. Saving in the voted grant worked out to 9.08 *per cent.*

3. Saving in the voted grant was the net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes.

4. Saving in the voted grant occurred mainly under -

	Head		Total grant	Actual expenditure (in lakh of rupees)	Excess + Saving -
(i)(a)	2236.02.101.III.SF. Integrated Child Development Services Scheme - Phase III -				
	O.	1,73,11.52			
	S.	11,16.61			
	R.	-33,69.03	1,50,59.10	1,50,08.14	-50.96
(b)	2236.02.102.II.KI. Payment for supply of eggs to the beneficiaries under Puratchi- thalaivar MGR Nutritious Meal Programme -				
	O.	1,39,91.52			
	S.	3,25.38			
	R.	-21,49.39	1,21,67.51	1,22,22.23	+54.72
(c)	2236.02.102.II.KN. Puratchithalaivar MGR Nutritious Meal Programme for children of the age group 10 to 14 in the Government and aided schools -				
	O.	57,54.24			
	S.	2,84.78			
	R.	-5,17.95	55,21.07	57,38.45	+2,17.38
(d)	2236.02.102.II.KD. Feeding of poor children in the age group of 2 plus to 4 plus in Tamil Nadu -				
	O.	36,58.17			
	S.	1,55.49			
	R.	-3,66.19	34,47.47	35,28.85	+81.38

Grant No. 45 - Social Welfare and Nutritious Meal Programme Department - contd.

Additional provision obtained through supplementary grant in November 2007 under items (a), (b) and (d) was towards opening of 1539 new Anganwadi Centres and 3168 Mini Anganwadi Centres in all districts except Thanjavur and Vellore and due to revision of rates for vegetables, condiments under Puratchithalaivar MGR Noon Meal Programme under item (c).

Token provision obtained through supplementary grant in March 2008 was towards prizes and awards to 98 Anganwadi workers under item (a), towards advertising and publicity and transport charges under item (b), modernisation of school kitchens under item (c), minor works under item (d) and printing charges under items (a) and (d).

Withdrawal of provision by reappropriation in March 2008 was mainly due to lesser requirement towards salaries under item (a) and (c), dearness allowance under item (a), rent, rates and taxes, materials and supplies and office expenses under item (a), feeding dietary charges under items (b), (c) and (d). The decrease was partly offset by increase towards printing charges under items (a) and (d), transport charges under item (b), materials and supplies under item (c) and minor works under item (d).

Reasons for the final saving under item (a) and for the final excess under items (b) to (d) have not been communicated (July 2008).

Head		Total grant	Actual expenditure (in lakh of rupees)	Excess + Saving -
(ii)(a)	2236.02.102.II.KL. Puratchithalaivar MGR Nutritious Meal Programme for children of the age group 5 to 9 -			
	O.	2,62,70.29		
	S.	7,06.84		
	R.	-19,99.01	2,49,78.12	2,48,13.62
				-1,64.50
(b)	2236.02.102.II.KP. Puratchithalaivar MGR Nutritious Meal Programme for children of the age group 5 to 9 in the Corporation and Municipal Schools -			
	O.	15,41.57		
	S.	53.35		
	R.	-3,72.62	12,22.30	11,88.04
				-34.26
(c)	2236.02.789.II.JD. Tamil Nadu Integrated Child Development Scheme Phase III under Special Component Plan -			
	O.	27,52.87		
	S.	2,54.00		
	R.	-2,53.37	27,53.50	27,53.86
				+0.36

Grant No. 45 - Social Welfare and Nutritious Meal Programme Department - contd.

	Head		Total grant	Actual expenditure (in lakh of rupees)	Excess + Saving -
(d)	2235.02.104.I.AO. Programme for the care of Destitute children - Assistance to Private Organisations -				
	O.	8,91.36			
	S.	40.45			
	R.	-1,68.35	7,63.46	7,67.47	+4.01
(e)	2236.02.102.II.KQ. Puratchithalaivar MGR Nutritious Meal Programme for children of the age group 10 to 14 in the Corporation and Municipal Schools -				
	O.	3,52.65			
	S.	17.81			
	R.	-1,38.49	2,31.97	2,32.08	+0.11
(f)	2235.02.103.II.KC. Marriage Assistance for the marriage of daughters of poor widows -				
	O.	2,36.16			
	S.	1,06.04			
	R.	-1,31.95	2,10.25	2,07.96	-2.29
<p>Additional provision obtained through supplementary grant in November 2007 was due to revision of rates for vegetables, condiments under Puratchithalaivar MGR Nutritious Meal Programme under items (a), (b), (c) and (e), towards increase in maintenance grant per child under item (d) and enhancement of grants-in-aid under item (f).</p> <p>Withdrawal of provision by reappropriation in March 2008 was mainly due to lesser requirement towards salaries, dearness allowance, feeding / dietary charges under items (a) to (e) and grants-in-aid under item (f).</p> <p>Reasons for the final saving under items (a), (b) and (f) and for the final excess under item (d) have not been communicated (July 2008).</p>					
(iii)(a)	2236.02.102.II.KC. Feeding of children in the age group of 5 to 9 under Puratchi- thalaivar MGR Nutritious Meal Programme - Payment of cost to Tamil Nadu Civil Supplies Corporation for supply of food articles -				
	O.	78,41.73			
	R.	-28,14.06	50,27.67	50,18.88	-8.79

Grant No. 45 - Social Welfare and Nutritious Meal Programme Department - contd.

Head		Total grant	Actual expenditure (in lakh of rupees)	Excess + Saving -
(b)	2236.02.102.II.KB. Feeding of children in the age group of 10 to 14 under Puratchi-thalaivar MGR Nutritious Meal Programme - Payment of cost to Tamil Nadu Civil Supplies Corporation for supply of food articles -			
	O. 76,25.10			
	R. -26,71.47	49,53.63	49,61.77	+8.14
(c)	2236.02.789.II.JE. Feeding of children in the age group of 5 to 9 under Puratchi-thalaivar MGR Nutritious Meal Programme - Payment of cost to Tamil Nadu Civil Supplies Corporation for supply of food articles under Special Component Plan -			
	O. 18,98.00			
	R. -10,08.48	8,89.52	8,86.96	-2.56
Withdrawal of provision by reappropriation in March 2008 under items (a) to (c) was mainly due to lesser requirement towards feeding / dietary charges.				
Reasons for the final saving under items (a) and (c) and for the final excess under item (b) have not been communicated (July 2008).				
(iv)(a)	2235.02.101.II.MG. Assistance to reputed Non-Governmental Organisations for Special Institutions for Mentally Retarded -			
	O. 13,00.00			
	R. -7,34.90	5,65.10	5,65.10	..
(b)	2235.02.101.I.CD. Maintenance Allowance to the Severely Disabled Persons -			
	O. 18,90.90			
	R. -5,25.25	13,65.65	13,67.16	+1.51
(c)	2236.02.101.III.SG. Provision of food grains to pregnant and lactating women and adolescent girls under Integrated Child Development Services Scheme -			
	O. 2,50.00			
	R. -1,17.37	1,32.63	1,32.63	..

Grant No. 45 - Social Welfare and Nutritious Meal Programme Department - contd.

Withdrawal of provision by reappropriation in March 2008 under items (a) to (c) was mainly due to lesser requirement towards grants-in-aid and also towards office expenses under item (b).

Reasons for the final excess under item (b) have not been communicated (July 2008).

	Head		Total grant	Actual expenditure (in lakh of rupees)	Excess + Saving -
(v)(a)	2235.02.101.I.BD. Regional Rehabilitation Centres -				
	O.	4,63.25			
	R.	-1,11.07	3,52.18	3,51.01	-1.17
(b)	2235.02.103.I.AE. Work Centres and Production Units -				
	O.	2,44.75			
	R.	-1,00.81	1,43.94	1,41.64	-2.30

Withdrawal of provision by reappropriation in March 2008 under items (a) and (b) was mainly due to lesser requirement towards salaries and dearness allowance.

Reasons for the final saving under items (a) and (b) have not been communicated (July 2008).

(vi)	2236.02.102.II.KR. Provision of Stainless Steel Tumb- lers and Plates to the beneficiaries of Puratchithalaivar MGR Nutritious Meal Programme Scheme -				
	O.	1,66.12			
	R.	-1,00.00	66.12	65.73	-0.39

Withdrawal of provision by reappropriation in March 2008 was due to lesser requirement towards materials and supplies.

(vii)(a)	2236.02.789.II.JI. Feeding of children in the age group of 10 to 14 under Puratchi- thalaivar MGR Nutritious Meal Programme - Payment of cost to Tamil Nadu Civil Supplies Corpo- ration for supply of food articles under Special Component Plan -				
	O.	18,68.40			
	S.	0.01			
	R.	-8,45.26	10,23.15	9,44.15	-79.00

Grant No. 45 - Social Welfare and Nutritious Meal Programme Department - contd.

Head		Total grant	Actual expenditure (in lakh of rupees)	Excess + Saving -
(b) 2236.02.102.I.AR. Staff for implementing Puratchi- thalaivar MGR Nutritious Meal Programme in rural areas -				
O.	18,99.36			
S.	0.01			
R.	-8,91.31	10,08.06	10,14.63	+6.57

Token provision obtained through supplementary grant in March 2008 was towards feeding / dietary charges under item (a) and towards purchase of 7 new jeeps to the Personal Assistants (Noon Meal Programme) to District Collectors under item (b).

Withdrawal of provision by reappropriation in March 2008 was mainly due to lesser requirement towards feeding charges under item (a) and mainly towards salaries and dearness allowance under item (b). The decrease under item (b) was partly offset by increase towards purchase of motor vehicles.

Reasons for the final saving under item (a) and for the final excess under item (b) have not been communicated (July 2008).

(viii) 2235.02.106.I.AD.
Approved Schools -

O.	10,41.19			
S.	0.01			
R.	-2,58.06	7,83.14	7,85.16	+2.02

Token provision obtained through supplementary grant in November 2007 was due to increase in maintenance grant from Rs 225/- to Rs 450/- to the destitute children.

Withdrawal of provision by reappropriation in March 2008 was mainly due to lesser requirement towards salaries and dearness allowance.

Reasons for the final excess have not been communicated (July 2008).

5. Excess in the voted grant occurred mainly under -

Head		Total grant	Actual expenditure (in lakh of rupees)	Excess + Saving -
(i) 2236.02.101.II.JN. Tamil Nadu Integrated Child Development Scheme Phase III -				
O.	1,97,02.71			
S.	54,21.94			
R.	19,86.91	2,71,11.56	2,73,81.08	+2,69.52

Additional provision obtained through supplementary grant in November 2007 was towards opening of 1539 new Anganwadi Centres and 3168 mini Anganwadi Centres in all districts except Thanjavur and Vellore.

Grant No. 45 - Social Welfare and Nutritious Meal Programme Department - contd.

Token provision obtained through supplementary grant in March 2008 was towards modernisation of kitchen of Anganwadi Centres, supply of medicines and food.

Enhancement of provision by reappropriation in March 2008 was mainly towards feeding / dietary charges, materials and supplies and medicines. The increase was partly offset by decrease towards salaries, dearness allowance and other expenses.

Reasons for the final excess have not been communicated (July 2008).

	Head		Total grant	Actual expenditure (in lakh of rupees)	Excess + Saving -
(ii)(a)	2235.60.200.II.KQ. Lumpsum Provision to Noon Meal Organisers -				
	O.	2,34.40			
	S.	0.01			
	R.	9,76.14	12,10.55	12,70.45	+59.90
(b)	2235.60.200.I.DB. Lumpsum Provision to Anganwadi Workers and Noon Meal Organisers -				
	O.	4,37.70			
	S.	0.01			
	R.	2,37.19	6,74.90	6,66.08	-8.82
Token provision obtained through supplementary grant and enhancement of provision by reappropriation in March 2008 under items (a) and (b) were towards lumpsum provision to the retiring Anganwadi Workers and Noon Meal Organisers .					
Reasons for the final excess under item (a) and for the final saving under item (b) have not been communicated (July 2008).					
(iii)(a)	2235.02.103.II.LT. Financial Assistance for Marriage of Girls below poverty line under 'Moovalur Ramamirtham Ammaiyar Ninaivu Thirumana Thittam" -				
	O.	63,00.00			
	S.	25,00.01			
	R.	7,94.74	95,94.75	95,23.97	-70.78
(b)	2235.02.789.II.JF. Financial Assistance for Marriage of Girls below poverty line under 'Moovalur Ramamirtham Ammaiyar Ninaivu Thirumana Thittam" under Special Component Plan -				
	O.	12,00.00			
	S.	15,00.01			
	R.	2,05.19	29,05.20	28,88.02	-17.18

Grant No. 45 - Social Welfare and Nutritious Meal Programme Department - contd.

Additional provision obtained through supplementary grant in November 2007 and token provision obtained through supplementary grant and enhancement of provision by reappropriation in March 2008 under items (a) and (b) were towards implementation of the schemes.

Reasons for the final saving under items (a) and (b) have not been communicated (July 2008).

	Head	Total grant	Actual expenditure (in lakh of rupees)	Excess + Saving -
(iv)	2236.02.789.II.JH. Payment for supply of eggs to the beneficiaries under Puratchi-thalaivar MGR Nutritious Meal Programme under Special Component Plan -			
	O. 28,00.24			
	S. 0.01			
	R. 7,45.39	35,45.64	34,76.31	-69.33

Token provision obtained through supplementary grant and enhancement of provision by reappropriation in March 2008 were towards supply of weaning food and dietary charges for Children under ICDS and Puratchithalaivar MGR scheme respectively.

Reasons for the final saving have not been communicated (July 2008).

(v)	2236.02.102.III.SA. National Programme of nutritional support to Primary Education (Mid Day Meal Scheme) -			
	O. 0.01			
	S. 8,27.26			
	R. 2,28.97	10,56.24	10,52.84	-3.40

Additional provision obtained through supplementary grant in November 2007 was towards supply / replacement of cooking equipments kitchen devices, management, monitoring and evaluation under National Programme of nutritional support to Primary Education with Central Assistance.

Token provision obtained through supplementary grant and enhancement of provision by reappropriation in March 2008 were towards replacement of kitchen materials. The increase was partly offset by decrease towards grants-in-aid.

Reasons for the final saving have not been communicated (July 2008).

(vi)	2235.02.103.VI.UB. Grants to Tamil Nadu Corporation for Development of Women Limited for construction of working Women's Hostel Complex -			
	S. 0.01			
	R. 1,99.99	2,00.00	2,00.00	. .

Token provision obtained through supplementary grant and enhancement of provision by reappropriation in March 2008 were towards construction of working women's hostel to Tamil Nadu Corporation for Development of Women Limited.

Grant No. 45 - Social Welfare and Nutritious Meal Programme Department - conclud.

	<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure (in lakh of rupees)</i>	<i>Excess + Saving -</i>
(vii)	2236.02.101.III.SC. Integrated Child Development Services Scheme -				
	O.	1,00.03			
	S.	0.01			
	R.	2,12.20	3,12.24	2,78.94	-33.30

Token provision obtained through supplementary grant and enhancement of provision by reappropriation in March 2008 were towards imparting various training programmes to the staff of Tamil Nadu Integrated Child Development Services Scheme and purchase of computer and accessories.

The increase was partly offset by decrease towards advertising and publicity.

Reasons for the final saving have not been communicated (July 2008).

(viii)	2235.02.101.I.BB. Scholarships to the Physically Handicapped Students -				
	O.	1,27.72			
	S.	0.01			
	R.	1,49.98	2,77.71	2,77.71	..

Token provision obtained through supplementary grant and enhancement of provision by reappropriation in March 2008 were towards payment of enhanced scholarships to the physically handicapped students.

(ix)	2235.02.789.II.JI. Tamil Nadu Government Inter-Caste Marriage Assistance Scheme under Special Component Plan -				
	O.	70.00			
	S.	0.01			
	R.	1,05.69	1,75.70	1,73.20	-2.50

Token provision obtained through supplementary grant and enhancement of provision by reappropriation in March 2008 were towards issue of rewards under Tamil Nadu Government Inter-Caste Marriage Assistance Scheme under Special Component Plan.

Reasons for the final saving have not been communicated (July 2008).

Grant No. 46 - Tamil Development (Tamil Development, Religious Endowments and Information Department)

<i>Major heads</i>	<i>Total grant or appropriation (In Thousands of Rupees)</i>	<i>Actual expenditure</i>	<i>Excess + Saving -</i>
REVENUE			
2059. Public Works			
2202. General Education			
2251. Secretariat - Social Services			
Voted			
Original	24,58,37 |		
Supplementary	3,58,99 |	24,09,04	-4,08,32
Amount surrendered during the year (March 2008)			2,28,93
Charged			
Original	6 |		
Supplementary	. . |	6	-6
Amount surrendered during the year (March 2008)			5

REVENUE

Notes and comments-

1. Though the ultimate saving in the voted grant worked out to Rs.4,08.32 lakh, Rs.2,28.93 lakh only was surrendered during the year.
2. In view of the ultimate saving of Rs.4,08.32 lakh, the supplementary grant of Rs.2,20.45 lakh obtained in March 2008 proved excessive.
3. Saving in the voted grant worked out to 14.49 *per cent*.

Grant No. 46 - Tamil Development (Tamil Development, Religious Endowments and Information Department)-contd.

4. Saving occurred persistently in the voted grant during the preceding five years also as under-

Saving

Year	Amount (in lakh of rupees)	Percentage
(Gr 44)2002-03	5,28.54	12.69
(Gr 44)2003-04	5,82.34	13.91
(Gr 44)2004-05	3,53.28	9.40
(Gr 44)2005-06	2,76.81	7.08
(Gr 46)2006-07	2,93.84	6.50

5. Saving in the voted grant occurred mainly under -

Head		Total grant	Actual expenditure (in lakh of rupees)	Excess+ Saving-
(i) 2202.05.800.I.AH. Pension to the persons who have rendered Meritorius service for the Preservation and Promotion of Tamil Language Literature and Culture -				
O.	8,16.67			
R.	-3,56.67	4,60.00	4,62.71	+2.71
(ii) 2251.00.090.I.BE. Tamil Development - Religious Endowments and Information Department -				
O.	4,58.19			
R.	1,14.80	5,72.99	3,87.70	-1,85.29

Withdrawal of provision by reappropriation in March 2008 was due to lesser requirements for payment of Social Security pensions.

Reasons for the final excess have not been communicated (July 2008).

Enhancement of provision by reappropriation in March 2008 was towards salaries, dearness allowance, travel expenses, office expenses, purchase of vehicles for the use of Tamil Development, Religious Endowments and Information Departments, provision of vehicles facilities to the Deputy Directors and Assistant Directors of Tamil Development Department.

Reasons for the final saving have not been communicated (July 2008).

**Grant No. 46 - Tamil Development (Tamil Development, Religious Endowments
and Information Department)-concl.d.**

6. Excess in the voted grant occurred under -

<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure (in lakh of rupees)</i>	<i>Excess+ Saving-</i>
2202.05.102.I.AE. Pensionary Grants to International Institute of Tamil Studies -				
O.	3.43			
S.	0.01			
R.	16.49	19.93	19.92	-0.01

Token provision obtained through supplementary grant and additional provision by reappropriation in March 2008 were towards sanction of pensionary grants to International Institute of Tamil Studies.

**Grant No. 47 - Hindu Religious and Charitable Endowments
(Tamil Development, Religious Endowments and Information Department)**

<i>Major heads</i>	<i>Total grant or appropriation (In Thousands of Rupees)</i>	<i>Actual expenditure</i>	<i>Excess + Saving -</i>
REVENUE			
2235. Social Security and Welfare			
2250. Other Social Services			
Voted			
Original	38,50,46 |		
Supplementary	5,00,01 |	43,50,47	38,64,86
Amount surrendered during the year (March 2008)			-4,85,61
			5,03,54
Charged			
Original	20,46 |		
Supplementary	80,29 |	1,00,75	1,00,63
Amount surrendered during the year (March 2008)			-12
			11
CAPITAL			
4250. Capital Outlay on other Social Services			
Voted			
Original	1,07,25 |		
Supplementary	. . |	1,07,25	40,96
Amount surrendered during the year (March 2008)			-66,29
			89,74

Grant No. 47 - Hindu Religious and Charitable Endowments
(Tamil Development, Religious Endowments and Information Department)-contd.

REVENUE

Notes and comments-

1. As the ultimate saving in the voted grant worked out to Rs 4,85.61 lakh only, surrender of Rs 5, 03.54 lakh during the year proved injudicious.

2. Saving in the voted grant worked out to 11.16 *per cent*.

3. Saving occurred persistently in the voted grant during the preceding five years as under-

Year	Amount (in lakh of rupees)	Saving Percentage
(Gr 45) 2002-03	3,73.46	13.30
(Gr 47) 2003-04	4,26.17	15.17
(Gr 47) 2004-05	1,72.45	6.04
(Gr 47) 2005-06	2,36.84	8.22
(Gr 47) 2006-07	3,85.59	11.37

4. Saving in the voted grant was the net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes.

5. Saving in the voted grant occurred under -

Head		Total grant (in lakh of rupees)	Actual expenditure	Excess+ Saving-
(i) 2250.00.102.I.AA. Head Quarters Staff -				
O.	18,21.25			
R.	-3,35.57	14,85.68	14,86.72	+1.04
(ii) 2250.00.102.I.AB. District Staff -				
O.	8,03.88			
R.	-2,20.45	5,83.43	5,83.00	-0.43
(iii) 2250.00.102.I.AC. Audit Staff -				
O.	6,44.36			
R.	-1,28.01	5,16.35	5,20.72	+4.37

**Grant No. 47 - Hindu Religious and Charitable Endowments
(Tamil Development, Religious Endowments and Information Department)-contd.**

Withdrawal of provision by reappropriation in March 2008 under items (i), (ii) and (iii) was due to lesser requirements and adoption of economy measures towards salaries, dearness allowance, travel expenses, office expenses, rent, rates and taxes, machinery and equipments, motor vehicles, pensions, other charges, petroleum, oil and lubricant, prizes and awards, computer and accessories which was partly offset by increase in provision for exhibition charges and clearing of pending bills.

Reasons for the final excess under items (i) and (iii) have not been communicated (July 2008).

6. Excess in the voted grant occurred under -

Head		Total grant	Actual expenditure (in lakh of rupees)	Excess+ Saving-
2250.00.800.I.AB. Repairs to Temples -				
O.	75.00			
S.	0.01			
R.	2,24.99	3,00.00	3,00.00	. .

Token provision obtained through supplementary grant and enhancement of provision by reappropriation in March 2008 were towards maintenance of Temples under the control of Hindu Religious and Charitable Endowments and sanction of enhanced ceiling for renovation of Temples.

CAPITAL

Notes and comment -

1. As the ultimate saving in the grant worked out to Rs 66.29 lakh only, surrender of Rs 89.74 lakh during the year proved injudicious.

2. Saving in the grant worked out to 61.81 per cent.

3. Saving in the grant occurred mainly under -

Head		Total grant	Actual expenditure (in lakh of rupees)	Excess+ Saving-
4250.00.800.I.AA. Buildings - Controlled by Commissioner of Hindu Religious and Charitable Endowments -				
O.	1,07.25			
R.	-89.74	17.51	17.52	+0.01

Withdrawal of provision by reappropriation in March 2008 was due to lesser requirement under major works than anticipated.

Grant No. 47 - Hindu Religious and Charitable Endowments
(Tamil Development, Religious Endowments and Information Department)-concl'd.

4. *Religious and Charitable Endowments Fund -*

The Fund is fed through contributions payable by religious institutions for services rendered by Government in the management and audit of the account of the institutions. The expenditure incurred and recoveries made on the administration of the Religious and Charitable Endowments are accounted for under this grant and under the receipt major head "0250. Other Social Services" respectively. The net expenditure is transferred to the Fund before the accounts of the year are closed. In addition, the pension contributions payable in respect of staff of the Hindu Religious and Charitable Endowments Department is recovered from the Fund and credited to the receipt major head "0071. Contribution and Recoveries towards Pension and other Retirement Benefits".

The contribution to the Fund during the year was Rs 44,93.51 lakh. The net expenditure and pension contribution due to be recovered from the Fund in the account of this year worked out to Rs 28,50.86 lakh. An expenditure of Rs 28,50.86 lakh (Net expenditure of Rs 26,88.24 lakh relating to this grant and Rs 1,62.62 lakh pertaining to Pension Contribution) has been met from the Fund during the year.

The closing balance in the Fund at the end of the year was Rs 30,98.30 lakh. Investments from the Fund is Nil as at the end of 2007-2008.

An account of the transactions of the Fund is given in Statement No.16 of the Finance Account 2007-2008 under the major head "8235 - General and Other Reserve Funds, 103 - Religious and Charitable Endowment Fund".

Grant No. 48 - Transport Department

<i>Major heads</i>	<i>Total grant or appropriation (In Thousands of Rupees)</i>	<i>Actual expenditure</i>	<i>Excess + Saving -</i>
REVENUE			
2040. Taxes on Sales, Trade etc.			
2059. Public Works			
2070. Other Administrative Services			
2202. General Education			
2205. Art and Culture			
2210. Medical and Public Health			
2235. Social Security and Welfare			
3053. Civil Aviation			
3055. Road Transport			
3451. Secretariat - Economic Services			
Voted			
Original	3,36,44,88 |		
Supplementary	3 |	3,36,44,91	3,31,29,03
Amount surrendered during the year (March 2008)			-5,15,88
			4,95,75
Charged			
Original	2 |		
Supplementary	36 |	38	37
Amount surrendered during the year			-1
			Nil
CAPITAL			
4070. Capital Outlay on Other Administrative Services			
5053. Capital Outlay on Civil Aviation			
5055. Capital Outlay on Road Transport			
Voted			
Original	75,22,57 |		
Supplementary	27,20,02 |	1,02,42,59	1,02,89,52
Amount surrendered during the year (March 2008)			+ 46,93
			9

Grant No. 48 - Transport Department - contd.

<i>Major head</i>	<i>Total grant or appropriation (In Thousands of Rupees)</i>	<i>Actual expenditure</i>	<i>Excess + Saving -</i>
-------------------	--	-------------------------------	------------------------------

LOANS**7055. Loans for Road Transport****Voted**

Original	75,00,03			
Supplementary	14,14,97	89,15,00	89,15,00	. .
Amount surrendered during the year				Nil

REVENUE**Note -**

Though the ultimate saving in the voted grant worked out to Rs 5,15.88 lakh, Rs 4,95.75 lakh only was surrendered during the year.

CAPITAL**Notes and comments -**

1. The excess of Rs 46.93 lakh (actual excess of Rs 46,92,998) over the grant requires regularisation.
2. In view of the excess in the grant, supplementary grant of Rs 0.02 lakh obtained in March 2008 proved inadequate.
3. Excess in the grant was the net result of excess and saving under various heads, the more important of which are mentioned in the succeeding notes.
4. Excess in the grant occurred under -

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (in lakh of rupees)</i>	<i>Excess+ Saving-</i>
(i) 5055.00.190.II.JC. Assistance towards the share capital of Tamil Nadu State Transport Corporation (Salem Division I) Limited -			
O.	0.01		
S.	0.01		
R.	4,49.98	4,50.00	4,50.00
			. .

Grant No. 48 - Transport Department - conclud.

Head		Total grant	Actual expenditure (in lakh of rupees)	Excess+ Saving-
(ii) 5055.00.190.II.JF. Assistance towards the share capital of Tamil Nadu State Transport Corporation (Kumbakonam Division I) Limited -				
O.	0.01			
S.	0.01			
R.	4,49.98	4,50.00	4,50.00	. .

Token provision obtained through supplementary grant and enhancement of provision by reappropriation in March 2008 were towards Share capital Assistance to the Tamil Nadu State Transport Corporation (Salem Division I and Kumbakonam Division I) under items (i) and (ii) respectively.

5. Saving in the grant occurred mainly under -

Head		Total grant	Actual expenditure (in lakh of rupees)	Excess+ Saving-
(i) 5055.00.190.II.JB. Assistance towards the share capital of State Express Transport Corporation (Tamil Nadu Division I) Limited -				
O.	15,00.00			
R.	-2,75.00	12,25.00	12,25.00	. .
(ii) 5055.00.190.II.JI Assistance towards the share capital of Tamil Nadu State Transport Corporation (Madurai Division I) Limited -				
O.	20,00.00			
S.	27,20.00			
R.	- 6,25.00	40,95.00	40,95.00	. .

Additional provision obtained through supplementary grant in November 2007 under item (ii) was towards additional share capital assistance to the Tamil Nadu State Transport Corporation (Madurai Division I) Limited for purchase of 250 new buses.

Withdrawal of provision by reappropriation in March 2008 under items (i) and (ii) was due to reappropriation of funds to various heads.

Grant No. 49 - Youth Welfare and Sports Development Department

<i>Major heads</i>	<i>Total grant or appropriation (In Thousands of Rupees)</i>	<i>Actual expenditure</i>	<i>Excess + Saving -</i>
REVENUE			
2075. Miscellaneous General Services			
2204. Sports and Youth Services			
2251. Secretariat - Social Services			
Voted			
Original	45,09,49		
Supplementary	4,90,08	49,99,57	48,80,89
Amount surrendered during the year (March 2008)			-1,18,68
			1,15,16
Charged			
Original	1		
Supplementary	..	1	..
Amount surrendered during the year (March 2008)			-1
			1
CAPITAL			
4202. Capital Outlay on Education, Sports, Art and Culture			
Voted			
Original	4		
Supplementary	3,96	4,00	4,00
Amount surrendered during the year			..
			Nil
LOANS			
6202. Loans for Education, Sports Art and Culture			
Voted			
Original	2,50,00		
Supplementary	..	2,50,00	2,50,00
Amount surrendered during the year			..
			Nil

Grant No. 49 - Youth Welfare and Sports Development Department - *concl'd.*

REVENUE***Note -***

Though the ultimate saving in the voted grant worked out to Rs 1,18.68 lakh, Rs 1,15.16 lakh only was surrendered during the year.

Grant No. 50 - Pension and Other Retirement Benefits

<i>Major heads</i>	<i>Total grant or appropriation (In Thousands of Rupees)</i>	<i>Actual expenditure</i>	<i>Excess + Saving -</i>
--------------------	--	-------------------------------	------------------------------

REVENUE

2071. Pension and other Retirement Benefits
2235. Social Security and Welfare

Voted

Original	61,84,19,15	|			
Supplementary	18,23,32	|	62,02,42,47	60,38,67,71	-1,63,74,76
Amount surrendered during the year (March 2008)					60,36,63

Charged

Original	87,98	|			
Supplementary	. .	|	87,98	28,53	-59,45
Amount surrendered during the year (March 2008)					51,82

REVENUE**Notes and comments-**

1. Though the ultimate saving in the voted grant worked out to Rs 1,63,74.76 lakh, Rs 60,36.63 lakh only was surrendered during the year.
2. In view of the saving of Rs 1,63,74.76 lakh in the voted grant, supplementary grant obtained in November 2007 to the extent of Rs 2,68.99 lakh under a scheme, which was not made use of proved unnecessary.
3. Saving in the charged appropriation worked out to 67.57 per cent.

Grant No. 50 - Pension and Other Retirement Benefits- *concl.d.*

4. Saving in charged appropriation occurred under -

Head		Total appropriation	Actual expenditure (in lakh of rupees)	Excess + Saving -
(i)	2071.01.106.I.AE. Medical and Other benefits of retired Honourable Judicial Officers and their families -			
	O.	73.60		
	R.	-51.27	22.33	26.26
				+3.93
(ii)	2071.01.106.I.AA. Superannuation and other Retirement Pensions -			
	O.	14.38		
	R.	-0.55	13.83	2.27
				-11.56

Withdrawal of provision by reappropriation under items (i) and (ii) was based on actual requirement of funds.

Grant No. 51 - Relief on Account of Natural Calamities (All voted)

<i>Major head</i>		<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess + Saving -</i>
		<i>(In Thousands of Rupees)</i>		
REVENUE				
2245. Relief on account of Natural Calamities				
Original	2,78,46,03	|		
Supplementary	4,06,54,36	|	6,85,00,39	6,88,39,60
Amount surrendered during the year				+3,39,21
				Nil

Notes and comments-

1. The excess of Rs 3,39.21 lakh (actual excess of Rs 3,39,20,621) over the grant requires regularisation.
2. In view of the ultimate excess of Rs 3,39.21 lakh in the grant, supplementary grant of Rs 4,06,40.52 lakh obtained in March 2008 proved insufficient.
3. Excess in the grant was the net result of excess and saving under various heads, the more important of which are mentioned in the succeeding notes.
4. Excess in the grant occurred mainly under -

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess + Savings -</i>
	<i>(in lakh of rupees)</i>		
(i) 2245.02.114.I.AA. Subsidy to Small and Marginal Farmers for Agricultural Inputs due to Flood -			
O.	4.85		
S.	60,57.61		
R.	1,26,41.66	1,87,04.12	1,42,30.56
			-44,73.56

Additional provision obtained through supplementary grant in March 2008 was towards assistance for crop loss during North East Monsoon in the year 2007.

Enhancement of provision by reappropriation in March 2008 was due to payment of subsidies to small and marginal farmers for agricultural inputs due to flood.

Reasons for the final saving have not been communicated (July 2008).

Grant No. 51 - Relief on Account of Natural Calamities (All voted)-contd.

Head		Total grant	Actual expenditure (in lakh of rupees)	Excess + Savings -
(ii)	2245.02.113.I.AB. Assistance for Repair / Reconstruction of damaged Houses, Huts in the Flood Affected Areas -			
	O. 15.00			
	R. 2,22.06	2,37.06	2,87.24	+50.18
Enhancement of provision by reappropriation in March 2008 was towards assistance for repairs / reconstruction of damaged houses and huts in the flood affected areas.				
Reasons for the final excess have not been communicated (July 2008).				
(iii)	2245.80.800.I.AA. Assistance for undertaking immediate relief works in connection with Flood / Fire / Drought -			
	O. 1,00.00			
	R. -96.50	3.50	3,38.15	+3,34.65
Withdrawal of provision by reappropriation in March 2008 was due to lesser requirement of assistance for undertaking immediate relief works in connection with flood / fire / drought.				
Reasons for the final excess have not been communicated (July 2008).				
(iv)(a)	2245.02.111.I.AB. Ex-gratia Payment to Bereaved Family of the deceased -			
	O. 34.51			
	R. 30.38	64.89	1,51.18	+86.29
(b)	2245.02.111.I.AA. Ex-gratia payment to Bereaved Family in Flood affected areas -			
	O. 6.85			
	R. 92.26	99.11	44.18	-54.93

Enhancement of provision by reappropriation in March 2008 under items (a) and (b) was due to increase in ex-gratia payment made to bereaved families in flood affected areas.

Reasons for the final excess under item (a) and for the final saving under item (b) have not been communicated (July 2008).

Grant No. 51 - Relief on Account of Natural Calamities (All voted)-contd.

Head		Total grant	Actual expenditure (in lakh of rupees)	Excess + Savings -
(v)	2245.02.800.I.AL. Fire Relief -			
	O.	1,50.00		
	R.	62.74	2,12.74	2,02.38
				-10.36
Enhancement of provision by reappropriation in March 2008 was towards purchase of power saw and generator for usage in Fire and Rescue services and for payment of compensation for fire relief works.				
Reasons for the final saving have not been communicated (July 2008).				
(vi)	2245.02.800.I.BI. Ex-gratia payment to the persons who lost their animals due to Natural Calamities -			
	O.	15.00		
	R.	44.04	59.04	48.44
				-10.60
Enhancement of provision by reappropriation in March 2008 was due to payment of compensation to the persons who lost their animals due to Natural Calamities.				
Reasons for the final saving have not been communicated (July 2008).				
(vii)	2245.01.102.I.AF. Grants for Water Supply in drought affected areas in Chennai City -			
	O.	0.02		
	R.	25.14	25.16	25.16
				. .
Enhancement of provision by reappropriation in March 2008 was towards sanction of grants for water supply in drought affected areas in Chennai City.				
(viii)	2245.02.107.I.AA. Assistance for Repairs and Restoration of Damaged Government Office Buildings -			
	O.	0.01		
	R.	-0.01	. .	23.10.
				+23.10
Expenditure was incurred by the Collectors of Cuddalore, Madurai, Perambalur, Sivaganga, Tiruvannamalai, Vellore and Villupuram Districts towards repairs and restoration of damaged Government buildings during the North East Monsoon in the year 2007.				

Grant No. 51 - Relief on Account of Natural Calamities (All voted)-contd.

	Head		Total grant	Actual expenditure (in lakh of rupees)	Excess + Saving -
(ix)	2245.80.101.I.AA. Training Programmes on flood, Cyclone and drought management and other disasters -				
	O.	0.01			
	S.	0.01			
	R.	11.60	11.62	11.62	. .

Token provision obtained through supplementary grant and enhancement of provision by reappropriation in March 2008 were towards training programmes on flood, cyclone, drought management and other disasters.

5. Saving in the grant occurred mainly under -

	Head		Total grant	Actual expenditure (in lakh of rupees)	Excess + Saving -
(i)	2245.02.106.I.AA. Repairs and Restoration of Damaged Roads due to Floods -				
	O.	10,00.00			
	S.	1,28,95.07			
	R.	-99,64.41	39,30.66	88,86.50	+49,55.84

Additional provision obtained through supplementary grant in March 2008 was towards repairs and restoration of damaged roads and bridges during the monsoon in 2005, 2006 and 2007.

Withdrawal of provision by reappropriation in March 2008 was due to non-carrying out of certain restoration works on the flood affected roads.

The final excess was, however, attributed to incurring of expenditure by District Collectors for carrying out relief assistance and rehabilitation measures for the people in the flood affected areas as instructed by the Government in the last week of March 2008 (G.O.Ms.No.173, Revenue (NC II) Dept. dated 25.3.2008).

(ii)	2245.80.800.I.AB. Assistance for undertaking relief works in Tsunami affected areas -				
	O.	10,00.02			
	S.	1,07,20.38			
	R.	-11,59.99	1,05,60.41	1,04,63.60	-96.81

Additional provision obtained through supplementary grant in March 2008 was towards assistance for undertaking relief works and improvement of roads in Tsunami affected coastal districts.

Withdrawal of provision by reappropriation in March 2008 was due to lesser requirement towards relief works and waiving of school fees in Tsunami affected areas. The decrease was partly offset by increase towards improvement of roads in Tsunami affected coastal districts.

Reasons for the final saving have not been communicated (July 2008).

Grant No. 51 - Relief on Account of Natural Calamities (All voted)-contd.

	Head		Total grant	Actual expenditure (in lakh of rupees)	Excess + Saving -
(iii)(a)	2245.80.102.I.AA. State and District Disaster Response Fund -				
	O.	7,50.00			
	R.	-7,50.00	..	..	..
(b)	2245.80.102.I.AB. State and District Mitigation Funds -				
	O.	7,50.00			
	R.	-7,50.00	..	..	..
Withdrawal of entire provision by reappropriation under items (a) and (b) was due to lesser requirement for State and District Disaster Response Fund and State and District Mitigation Fund.					
(iv)	2245.02.101.I.AE. Cash Doles to persons affected in floods -				
	O.	1,51.87			
	S.	8,32.99			
	R.	-7,37.01	2,47.85	5,06.82	+2,58.97
Additional provision obtained through supplementary grant in March 2008 was towards cash doles to the persons affected in floods.					
Withdrawal of provision by reappropriation in March 2008 was based on lesser requirement of funds towards supply of cash doles to persons in flood affected areas.					
The final excess was, however, attributed to payment of cash doles to flood affected people by the District Collectors in the last week of March 2008 as instructed by the Government in G.O.Ms.No.173, Revenue (NC II) Dept., dated 25.03.2008.					
(v)	2245.02.122.I.AA. Repairs to irrigation sources (items eligible for assistance from Union Government) -				
	O.	0.01			
	S.	29,41.56			
	R.	-9,24.27	20,17.30	26,39.84	+6,22.54

Additional provision obtained through supplementary grant in March 2008 was towards repairs to irrigation sources and infrastructure during North East Monsoon of 2005 and 2007.

Withdrawal of provision by reappropriation in March 2008 was due to non-carrying out of certain restoration works at irrigation sources.

The final excess was, however, due to immediate expenditure incurred for the irrigation structures in the flood affected districts in the last week of March at the instance of G.O.Ms.No.173, Revenue (NC II) Dept., dated 25.03.2008.

Grant No. 51 - Relief on Account of Natural Calamities (All voted)-contd.

<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure (in lakh of rupees)</i>	<i>Excess + Saving -</i>
(vi) 2245.01.102.I.AB. Grants to Municipalities / Municipal Corporations for Transportation and Water Supply in Drought Affected Areas -				
O.	0.01			
S.	9,20.66			
R.	-2,39.87	6,80.80	7,80.80	+1,00.00

Additional provision obtained through supplementary grant in March 2008 was towards tackling the drinking water crisis in drought affected Municipalities / Municipal Corporations.

Withdrawal of provision by reappropriation is due to lesser requirement of transport charges in drought affected areas.

Reasons for the final excess have not been communicated (July 2008).

6. Expenditure had been incurred under the head mentioned below without provision either in the Budget or in the supplementary estimates. As the expenditure exceeded the limits prescribed in the New Service rules, it constituted New Service / New Instrument of Service. Failure to observe the prescribed procedure in the New Service rules resulted in expenditure having been incurred without the authority of the Legislature.

<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure (in lakh of rupees)</i>	<i>Excess + Saving -</i>
2245.02.191.I.AD. Distribution of free supply of Rice, Cloth, Food, Kerosene etc., in flood affected areas in Local Bodies -				
R.	16,88.00	16,88.00	3,58.52	-13,29.48

Provision obtained through reappropriation in March 2008 was due to distribution of free supply of rice, cloth, food, kerosene etc., in flood affected areas in Local Bodies.

Reasons for the final saving have not been communicated (July 2008).

Grant No. 51 - Relief on Account of Natural Calamities (All voted)-contd.

7. Calamity Relief Fund -

Based on the Ninth Finance Commission's recommendations, a New Fund viz. "Calamity Relief Fund" for each State had to be constituted with effect from the Financial year 1990-91, for meeting the expenditure on relief measures in time of natural calamity and cyclone, floods, drought, fire etc. The Fund was operative till the end of the financial year 1994-95. In Tamil Nadu, the Fund was to be constituted initially with a total annual contribution of Rs 39 crore out of which 75 *per cent* (i.e. Rs 29.25 crore) would be the contribution of the Government of India as a non-plan grant and the balance as the State Government's contribution. The expenditure towards the object of the Fund is initially accounted for under this grant and subsequently transferred to the Fund before the close of the accounting year.

The Government of Tamil Nadu constituted the Calamity Relief Fund from 1991-92 as the Government of India orders were received at the fag end of 1990-91. Neither the contribution of Rs 29.25 crore received from Government of India during 1990-91 nor the State share of Rs 9.75 crore for the year was credited to the Fund and no expenditure was charged to the Fund during 1990-91.

Based on the recommendations of the Tenth Finance Commission, orders were issued by Government of India for the continuance of the scheme of Calamity Relief Fund and Investments therefrom operative from 1995-96 to 1999-2000, which is further operative till financial year 2009-2010 based on recommendations of Eleventh and Twelfth Finance Commissions with some modifications.

The accretions to the Fund together with the income earned on the investments of the Fund will be used for the earmarked/ approved items of expenditure as per the norms prescribed by the State Level Committee to be formed for the purpose. In case the State Government exceeds the amount prescribed, the excess expenditure should be borne from the normal budget of the State Government and not from Calamity Relief Fund. The expenditure towards the object of the Fund is initially accounted for under this grant and subsequently transferred to the Fund before the closure of the Accounts.

During 2007-08, an amount of Rs 2,30.51 crore has been credited to the Fund, Rs 1,72.88 crore being 75 *per cent* contribution from Union Government and Rs 57.63 crore being 25 *per cent* State's share, by debit to this grant. An expenditure of Rs 2,30.51 crore only has been defrayed from the Fund during 2007-08 limiting the adjustment to the balance available.

No amount was invested from the accretion of the Fund till 2007-08.

Further, based on the recommendations of the Eleventh Finance Commission, one 'National Calamity Contingency Fund' has been constituted by the Government of India, vide orders of Government of India, Ministry of Finance, Department of Expenditure No.43(II)PFI(2000) dt.15/12/2000. An initial corpus of Rs 500 crore has been provided for this purpose in the Union Accounts. This fund is created for assisting the States towards severe calamity etc. Further, the Scheme is operative till financial year 2009-2010 based on recommendations of Twelfth Finance Commission for the purpose of providing immediate relief to Natural Calamities considered to be of severe nature by Government of India and requiring expenditure by the State Government in excess of the balances available in its own Calamity Relief Fund, for relief assistance under the scheme.

The assistance received from the Union Government by the State Government on this score is separately available for meeting expenditure on severe Calamity specific relief measures. Such assistance also has to be transferred to the State Calamity Relief Fund, under the head "8235. General and other Reserve Funds" in the Public Account, duly maintaining its identity as different from other components of receipts under the State Calamity Relief Fund.

During the year 2007-08, no amount has been credited to the Calamity Relief Fund as contribution from National Calamity Contingency Fund assistance.

Grant No. 51 - Relief on Account of Natural Calamities (All voted)-concl'd.

The transactions of the Fund stand included under "8235. General and other Reserve Funds - 111. Calamity Relief Fund" * - an account of which is given in Statement No.16 of Finance Accounts of 2007-08.

Consequent on the constitution of Calamity Relief Fund, the Famine Relief Fund constituted and utilised for similar purpose was not operated by the State with effect from 1990-91. During 2007-08, Rs 1.01 lakh being interest on investment was credited to the Fund. The balance at the credit of the Famine Relief Fund on 31st March 2008 was Rs 5,07.28 lakh out of which Rs 8.75 lakh was invested in securities. The transactions of the Fund are accounted under '8223. Famine Relief Fund' and are given in Statement No.16 of Finance Accounts 2007-08.

* While the total expenditure by way of relief measures over the past 15 years since the creation of the Calamity Relief Fund in 1991-92 is Rs 49,17.50 crore, the actual accretions to the Fund being only Rs 16,94.71 crore, the expenditure has been met from the Fund only to this extent. Further, out of the accretions of Rs 23,71.82 crore as assistance from National Calamity Contingency Fund, an expenditure of Rs 23,71.82 crore has been met towards expenditure on Calamity Relief Fund measure, leaving no balance in the fund. The expenditure remaining unadjusted from the fund is Rs 8,50.97 crore as on 31.3.2008.

Debt charges (All charged)

<i>Major heads</i>	<i>Total appropriation</i>	<i>Actual expenditure</i>	<i>Excess + Saving -</i>
REVENUE			
2048. Appropriation for reduction or avoidance of debt			
2049. Interest Payments			
<i>Original</i>	59,95,81,57		
<i>Supplementary</i>	6,10,99,88	66,06,81,45	65,37,12,79
<i>Amount surrendered during the year (March 2008)</i>			-69,68,66
			2,51,36

Notes -

1. Though the saving in the appropriation worked out to Rs 69,68.66 lakh, an amount of Rs 2,51.36 lakh only was surrendered during the year.

2. Sinking Fund -

This is constituted by appropriation from revenue for purposes of discharge of the liability relating to "Open Market Loans, Central Government Loans and Special Securities" issued to National Small Savings Fund. The Fund is fed by debit to the head "2048-Appropriation for reduction or avoidance of debt". The interest / profit realised from the investment from out of the Fund is also credited to the Fund. The charges connected with the redemption of the debt are debited to the Head "6003-Internal Debt", where the loans raised initially stand credited. The amount of amortisation of loan, as specified by Government are transferred from the Fund to the 'Miscellaneous Government Account' before closure of the accounts of the year.

During the year 2007-08, a sum of Rs 4,50,00.00 lakh has been transferred from Revenue to the Fund towards amortisation of Open Market Loans, Central Government Loans and Special Securities issued to National Small Savings Fund.

A sum of Rs 6,14.75 lakh was credited to the Fund during the year. The details of the credit are (i) Interest of Rs 4,14.43 lakh on Sinking Fund Investment, (ii) Interest of Rs 1,75.32 lakh on Government Securities of Tamil Nadu Urban Development Fund transferred to Government of Tamil Nadu towards settlement of their loans and (iii) Rs 25.00 lakh credited to the Fund as gain being the difference between purchase value (Rs 36,57.80 crore) and maturity value (Rs 36,82.80 crore) while redeeming the Government Security namely 4.69 per cent Government of India Loan, 2008.

Further a sum of Rs 34,40.52 lakh was debited to the Fund during the year towards amortisation of loans raised in the open market in the earlier years.

The transactions of the Fund stand exhibited under " 8222.Sinking Funds - 01.Appropriation for reduction or avoidance of Debt - 101.Sinking Funds, 102.Other Appropriations and 02.Sinking Fund Investment Account" an account of which is given in statement No.16 of Finance Accounts 2007-08.

Balance at the credit of the Sinking Fund as on 31.3.2008 was Rs 19,95,85.08 lakh.

Public Debt - Repayment (All charged)

<i>Major heads</i>	<i>Total appropriation (In Thousands of Rupees)</i>	<i>Actual expenditure</i>	<i>Excess + Saving -</i>
LOANS			
6003. Internal debt of the State Government			
6004. Loans and Advances from the Central Government			
<i>Original</i> 39,16,80,10 |			
<i>Supplementary</i> 6 |	39,16,80,16	35,45,60,63	-3,71,19,53
<i>Amount surrendered during the year (March 2008)</i>			3,70,78,44

Notes and comments -

1. Saving in the appropriation worked out to 9.48 per cent.
2. Saving in the appropriation was the net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes.
3. Saving in the appropriation occurred under -

<i>Head</i>	<i>Total appropriation</i>	<i>Actual expenditure (in lakh of rupees)</i>	<i>Excess+ Saving-</i>
(i) 6003.00.110.I.AA. Ways and Means Advances from the Reserve Bank of India -			
<i>O.</i> 15,00,00.00			
<i>R.</i> -15,00,00.00

Withdrawal of entire provision by reappropriation in March 2008 was due to non-availing of ways and means advances from Reserve Bank of India.

Public Debt - Repayment (All charged) - *contd.*

	Head		Total appropriation	Actual expenditure (in lakh of rupees)	Excess+ Saving-
(ii)	6004.02.101.I.AA. Block Loans -				
	O.	40,13.00			
	R.	-6,83.36	33,29.64	33,29.64	. .

Withdrawal of provision by reappropriation in March 2008 was due to lesser loan receipt in 2006-2007 than anticipated.

(iii)	6003.00.108.I.AD. Handlooms and Textiles -				
	O.	1,00.00			
	R.	-46.05	53.95	53.94	-0.01

Withdrawal of provision by reappropriation in March 2008 was due to actual requirement towards repayment of principal to the financial institutions based on the repayment schedule.

4. Excess in the appropriation occurred under -

	Head		Total appropriation	Actual expenditure (in lakh of rupees)	Excess+ Saving-
(i)(a)	6003.00.111.I.AA. 13.5 <i>per cent</i> Government of Tamil Nadu (National Small Savings Fund) Special Securities, 1999 -				
	O.	50,67.80			
	S.	0.01			
	R.	8,61,52.59	9,12,20.40	9,12,20.40	. .
(b)	6003.00.111.I.AB. 12.50 <i>per cent</i> Government of Tamil Nadu (National Small Savings Fund) Special Securities, 2000 -				
	O.	64,34.85			
	S.	0.01			
	R.	2,64,96.89	3,29,31.75	3,29,31.75	. .

Token provision obtained through supplementary appropriation and enhancement of provision by reappropriation in March 2008 were towards prepayment of some of the higher interest bearing outstanding special securities issued by the State Government to the National Small Savings Fund of the Central Government in 1999-2000 and 2000-2001, which was made on 12.03.2008.

Public Debt - Repayment (All charged) - conclud.

Head		Total appropriation	Actual expenditure (in lakh of rupees)	Excess+ Savings-
(ii)(a)	6003.00.109.I.CS. Co-operative Agricultural Loans availed from Government of India by the Co-operative Institutions -			
	S.	0.01		
	R.	6,94.29	6,94.30	. .
(b)	6003.00.105.I.AB. Loans from the Rural Infrastructural Development Fund of the National Bank for Agricultural and Rural Development -			
	O.	1,07,31.94		
	S.	0.01		
	R.	1,23.48	1,08,55.43	1,08,55.42 -0.01

Token provision obtained through supplementary appropriation in March 2008 under items (a) and (b) was for repayment of loans to NABARD and Government of India by Co-operative Institutions.

Enhancement of provision by reappropriation in March 2008 under items (a) and (b) was due to the actual requirement towards repayment of principal to the financial institutions based on the repayment schedule.

APPENDIXSTATEMENT SHOWING GRANTWISE DETAILS OF RECOVERIES ADJUSTED IN
REDUCTION OF EXPENDITURE IN THE ACCOUNTS FOR 2007 -2008

(Referred to in the Summary of Appropriation Accounts at page 17)

<i>Number and title of grant or appropriation</i>		<i>Budget Estimates</i>	<i>Actuals</i>	<i>Actuals compared with Budget Estimates More(+) Less(-)</i>
(1)		(2)	(3)	(4)
<i>(In Thousands of Rupees)</i>				
1	State Legislature			
	Revenue			
	Voted	..	3,34	+3,34
2	Governor and Council of Ministers			
	Revenue			
	Voted	..	5,69	+5,69
3	Administration of Justice			
	Revenue			
	Charged	3,80	7,30	+3,50
	Voted	40,55	37,36	-3,19
4	Adi-Dravidar and Tribal Welfare Department			
	Revenue			
	Voted	..	1,52	+1,52
5	Agriculture Department			
	Revenue			
	Voted	2,31,77	1,48,01	-83,76
	Capital			
	Voted	..	24	+24
6	Animal Husbandry (Animal Husbandry, Dairying and Fisheries Department)			
	Revenue			
	Voted	..	13,88	+13,88
8	Dairy Development (Animal Husbandry, Dairying and Fisheries Department)			
	Revenue			
	Voted	..	4	+4
9	Backward Classes, Most Backward Classes and Minorities Welfare Department			
	Revenue			
	Voted	..	17	+17

APPENDIX -contd.

<i>Number and title of grant or appropriation</i>	<i>Budget Estimates</i>	<i>Actuals</i>	<i>Actuals compared with Budget Estimates More(+) Less(-)</i>	
(1)	(2)	(3)	(4)	
<i>(In Thousands of Rupees)</i>				
10 Commercial Taxes (Commercial Taxes and Registration Department)				
Revenue				
Voted	..	59	+59	
12 Co-operation (Co-operation, Food and Consumer Protection Department)				
Revenue				
Voted	..	20,19	+20,19	
Capital				
Voted	3,00,00	1,93,60	-1,06,40	
13 Food and Consumer Protection (Co-operation, Food and Consumer Protection Department)				
Revenue				
Voted	..	19,17,34	+19,17,34	
14 Energy Department				
Revenue				
Voted	..	33,10	+33,10	
15 Environment and Forests Department				
Revenue				
Voted	66,20	35	-65,85	
16 Finance Department				
Revenue				
Voted	8	93,29	+93,21	
17 Handlooms and Textiles (Handlooms, Handicrafts, Textiles and Khadi Department)				
Revenue				
Voted	..	1,77,19	+1,77,19	

APPENDIX -contd.

<i>Number and title of grant or appropriation</i>	<i>Budget Estimates</i>	<i>Actuals</i>	<i>Actuals compared with Budget Estimates More(+) Less(-)</i>
(1)	(2)	(3)	(4)
	<i>(In Thousands of Rupees)</i>		
18 Khadi, Village Industries and Handicrafts(Handlooms.Handicrafts, Textiles and Khadi Department)			
Revenue			
Voted	85,83	1,68,30	+82,47
19 Health and Family Welfare Department			
Revenue			
Voted	20,00	1,56,97	+1,36,97
20 Higher Education Department			
Revenue			
Voted	..	1,23,36	+1,23,36
21 Highways Department			
Revenue			
Voted	3,24,94,81	1,67,07,91	-1,57,86,90
Capital			
Voted	..	87,06,02	+87,06,02
22 Police (Home, Prohibition and Excise Department)			
Revenue			
Voted	61	9,27	+8,66
23 Fire and Rescue Services (Home, Prohibition and Excise Department)			
Revenue			
Voted	..	20	+20
24 Prisons (Home, Prohibition and Excise Department)			
Revenue			
Voted	10	21,91	+21,81
25 Motor Vehilces Acts - Administration (Home, Prohibition and Excise Department)			
Revenue			
Voted	..	64,85	+64,85

APPENDIX -contd.

<i>Number and title of grant or appropriation</i>	<i>Budget Estimates</i>	<i>Actuals</i>	<i>Actuals compared with Budget Estimates More(+) Less(-)</i>	
(1)	(2)	(3)	(4)	
<i>(In Thousands of Rupees)</i>				
26 Housing and Urban Development Department				
Revenue				
Voted	2,00,00,01	12	-1,99,99,89	
Capital				
Voted	..	1,12,36	+1,12,36	
27 Industries Department				
Revenue				
Voted	3,17,67	3,72,85	+55,18	
Capital				
Voted	5,00,00	14,98,27	+9,98,27	
28 Information and Publicity(Tamil Development, Religious Endowments and Information Department)				
Revenue				
Voted	..	5,02	+5,02	
29 Tourism - Art and Culture (Tourism and Culture Department)				
Revenue				
Voted	..	5,86	+5,86	
31 Information Technology Department				
Revenue				
Voted	1	38	+37	
32 Labour and Employment Department				
Revenue				
Voted	1,18	7,45	+6,27	
33 Law Department				
Revenue				
Voted	..	2,76	+2,76	
34 Municipal Administration and Water Supply Department				
Revenue				
Voted	..	1,50,21	+1,50,21	

APPENDIX -*contd.*

<i>Number and title of grant or appropriation</i>	<i>Budget Estimates</i>	<i>Actuals</i>	<i>Actuals compared with Budget Estimates More(+) Less(-)</i>
(1)	(2)	(3)	(4)
		<i>(In Thousands of Rupees)</i>	
35 Personnel and Administrative Reforms Department			
Revenue			
Voted	..	10,52	+10,52
36 Planning, Development and Special Initiatives Department			
Revenue			
Voted	..	79	+79
37 Prohibition and Excise (Home, Prohibition and Excise Department)			
Revenue			
Voted	2,50,00	2,69,67	+19,67
38 Public Department			
Revenue			
Voted	1	24,20	+24,19
39 Buildings (Public Works Department)			
Revenue			
Voted	42,87,61	91,96,47	+49,08,86
40 Irrigation (Public Works Department)			
Revenue			
Voted	1,12,10,87	1,25,06,07	+12,95,20
Capital			
Voted	40	10,51,55	+10,51,15
41 Revenue Department			
Revenue			
Voted	..	5,13,73	+5,13,73
42 Rural Development and Panchayat Raj Department			
Revenue			
Voted	1,95	40,15	+38,20
Capital			
Voted	..	95,72,84	+95,72,84

APPENDIX -contd.

<i>Number and title of grant or appropriation</i>	<i>Budget Estimates</i>	<i>Actuals</i>	<i>Actuals compared with Budget Estimates More(+) Less(-)</i>
(1)	(2)	(3)	(4)
		<i>(In Thousands of Rupees)</i>	
43 School Education Department Revenue			
Voted	..	12,76,05	+12,76,05
44 Small Industries Department Revenue			
Voted	..	3,26	+3,26
45 Social Welfare and Nutritious Meal Programme Department Revenue			
Voted	28,51	68,96	+40,45
46 Tamil Development (Tamil Developmen Religious Endowments and Information Department) Revenue			
Voted	..	5,14	+5,14
47 Hindu Religious and Charitable Endowments (Tamil Development, Religious Endowments and Information Department) Revenue			
Voted	28,02,40	26,91,31	-1,11,09
48 Transport Department Revenue			
Voted	2,55	10,60	+8,05
49 Youth Welfare and Sports Development Department Revenue			
Voted	..	19,77	+19,77
50 Pension and Other Retirement Benefits Revenue			
Voted	..	14,92	+14,92

APPENDIX -concl.d.

<i>Number and title of grant or appropriation</i>		<i>Budget Estimates</i>	<i>Actuals</i>	<i>Actuals compared with Budget Estimates More(+) Less(-)</i>
(1)		(2)	(3)	(4)
<i>(In Thousands of Rupees)</i>				
51	Relief on account of Natural Calamities			
	Revenue			
	Voted	2,30,51,00	2,61,30,98	+30,79,98
53	Debt Charges			
	Revenue			
	Charged	..	1,27,75	+1,27,75
<hr/>				
TOTAL				
	Revenue Charged	3,80	1,35,05	+1,31,25
<hr/>				
TOTAL				
	Revenue Voted	9,48,93,72	7,30,32,07*	-2,18,61,65
	Capital Voted	8,00,40	2,11,34,88	+2,03,34,48
	TOTAL Voted	9,56,94,12	9,41,66,95	-15,27,17
<hr/>				
Grand Total		9,56,97,92	9,43,02,00	-13,95,92
<hr/>				

* Includes Rs.50,60,68 thousands being the recovery of overpayments relating to previous years under the Minor Head "911".