APPROPRIATION ACCOUNTS

1980-81

GOVERNMENT OF TAMIL NADU

APPROPRIATION ACCOUNTS

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GOVERNMENT OF TAMIL NADU

4-37—A

TABLE OF CONTENTS

INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Tamil Nadu for the Year 1980-81 presents the accounts of sums expended in the year ended 31st March 1981, 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 reappropriations, withdrawals or surrenders sanctioned by a competent authority.

Charged appropriations and expenditure are shown in *italics*.

Summary of Appropriation Accounts—1980-81

Number and name of grant or appropriation		Total grant or appropriation	Expenditure	Expenditure compared with total grant or appropriation: Less than granted/appropriated	More than granted/appropriated
(1)		(2)	(3)	(4)	(5)
		RS.	RS.	RS.	RS.
1. Land Revenue Department					
Voted	..	5,86,21,000	5,82,74,059	3,46,941	..
2. State Excise Department					
Voted	..	89,14,000	34,60,823	54,53,177	..
3. Motor Vehicles Acts—Administration					
Charged	..	*15,000*	*16,364*	..	*1,364*
Voted	..	1,88,17,000	1,34,30,950	53,86,050	..
4. General Sales Tax and Other Taxes and Duties—Administration					
Charged	..	*30,000*	*11,493*	*18,507*	..
Voted	..	7,79,62,000	7,51,56,729	28,05,271	..
5. Stamps—Administration					
Voted	..	97,13,000	98,04,698	..	91,698
6. Registration					
Charged	..	*1,000*	..	*1,000*	..
Voted	..	3,08,16,000	3,10,84,005	..	2,68,005
Debt Charges					
Charged	..	*99,42,69,000*	*1,13,04,58,979*	..	*13,61,89,979*

Summary of Appropriation Accounts—1980-81—*contd.*

Number and name of grant or appropriation		*Total grant or appropriation*	*Expenditure*	*Expenditure compared with total grant or appropriation*	
				Less than granted/ appropriated	*More than granted/ appropriated*
(1)		(2)	(3)	(4)	(5)
		RS.	RS.	RS.	RS.
7. State Legislature					
Charged	..	*1,43,000*	*3,17,785*	..	*1,74,785*
Voted	..	97,87,000	95,01,211	2,85,789	..
8. Elections					
Voted	..	3,78,33,000	3,41,02,104	37,30,896	..
9. Head of State, Ministers and Headquarters Staff					
Charged	..	*86,75,000*	*90,87,442*	..	*4,12,442*
Voted	..	17,60,66,000	17,07,09,994	53,56,006	..
10. Milk Supply Schemes					
Voted	..	74,84,000	73,13,846	1,70,154	..
11. District Administration					
Charged	..	*3,79,000*	*3,59,788*	*19,212*	..
Voted	..	24,96,80,000	24,32,15,456	64,64,544	..
12. Administration of Tamil Nadu Hindu Religious and Charitable Endowments Act, 1959					
Charged	..	*38,000*	*25,415*	*12,585*	..
Voted	..	1,92,64,000	1,90,40,376	2,23,624	.
13. Administration of Justice					
Charged	..	*1,12,22,000*	*1,05,54,926*	*6,67,074*	..
Voted	..	6,93,29,000	6,61,69,416	31,59,584	..

Summary of Appropriation Accounts—1980-81—*contd.*

Number and name of grant or appropriation		*Total grant or appropriation*	*Expenditure*	*Expenditure compared with total grant or appropriation*	
				Less than granted/ appropriated	*More than granted/ appropriated*
(1)		(2)	(3)	(4)	(5)
		RS.	RS.	RS.	RS.
14. Jails					
Charged	..	*1,000*	..	*1 000*	.
Voted	..	6,18,63,000	5,66,76,248	51,86,752	..
15. Police					
Charged	..	*1,24,000*	*5,369*	*1,18,631*	..
Voted	..	51,43,38,000	50,70,09,303	73,28,697	..
16. Fire Services					
Charged	..	*5,000*	..	*5,000*	..
Voted	..	3,57,98,000	3,44,95,675	13,02,325	..
17. Education					
Charged	..	*25,000*	..	*25,000*	..
Voted	..	2,33,11,58,000	2,31,71,88,769	1,39,69,231	..
18. Medical					
Voted	..	61,19,34,000	62,12,09,503	..	92,75,503
19. Public Health					
Charged	..	*1,000*	..	*1,000*	..
Voted	..	57,19,97,000	51,88,97,327	5,30,99,673	..
20. Agriculture					
Charged	..	*6,000*	..	*6,000*	..
Voted	..	86,37,57,000	59,69,40,162	26,68,16,838	..
21. Fisheries					
Charged	..	*10,000*	..	*10,000*	..
Voted	..	3,17,90,000	2,97,60,425	20,29,575	..

Summary of Appropriation Accounts—1980-81 —*contd.*

Number and name of grant or appropriation		*Total grant or appropriation*	*Expenditure*	*Expenditure compared with total grant or appropriation*	
				Less than granted/ appropriated	*More than granted/ appropriated*
(1)		(2)	(3)	(4)	(5)
		RS.	RS.	RS.	RS.
22. Animal Husbandry					
Charged	..	*1,000*	..	*1,000*	..
Voted	..	15,26,77,000	14,07,69,497	1,19,07,503	..
23. Co-operation					
Voted	..	9,97,75,000	9,36,95,246	60,79,754	..
24. Industries					
Charged	..	*1,000*	..	*1,000*	..
Voted	..	11,93,57,000	10,72,93,013	1,20,63,987	..
25. Cinchona					
Voted	..	1,94,58,000	1,87,03,682	7,54,318	..
26. Handlooms and Textiles					
Voted	..	8,60,42,000	7,66,71,436	93,70,564	..
27. Khadi					
Voted	..	1,72,24,000	1,66,59,585	5,64,415	..
28. Community Development Projects, etc.					
Charged	..	*25,000*	..	*25,000*	..
Voted	..	1,11,76,59,000	1,10,06,50,465	1,70,08,535	..
29. Labour including Factories					
Charged	..	*1,000*	..	*1,000*	..
Voted	..	6,45,54,000	6,20,90,242	24,63,758	..

Summary of Appropriation Accounts—1980-81—*contd.*

Number and name of grant or appropriation		*Total grant or appropriation*	*Expenditure*	*Expenditure compared with total grant or appropriation*	
				Less than granted/ appropriated	*More than granted/ apprapriated*
(1)		(2)	(3)	(4)	(5)
		RS.	RS.	RS.	RS.
30. Social Welfare					
Voted	..	11,41,41,000	11,20,04,468	21,36,532	..
31. Welfare of the Scheduled Tribes and Castes, etc.					
Charged	..	*2,51,000*	..	*2,51,000*	..
Voted	..	31,50,26,000	31,61,42,350	..	11,16,350
32. Welfare of Backward Classes, etc.					
Charged	..	*1,000*	..	*1,000*	..
Voted	..	7,63,89,000	7,28,43,213	35,45,787	..
33. Housing					
Voted	..	10,20,90,000	8,59,45,880	1,61,44,120	..
34. Urban Development					
Voted	..	13,85,12,000	13,79,70,807	5,41,193	..
35. Civil Supplies					
Charged ..	..	*1,30,000*	*1,29,429*	*571*	..
Voted	..	5,24,19,000	4,80,60,891	43,58,109	..
36. Irrigation					
Charged	..	*12,000*	..	*12,000*	..
Voted	..	28,39,84,000	30,25,28,016	..	1,85,44,016
37. Public Works					
Buildings					
Charged	..	*8,18,000*	*7,38,246*	*79,754*	..
Voted	..	4,70,25,000	5,65,26,990	..	95,01,990

Summary of Appropriation Accounts—1980-81—*contd.*

Number and name of grant or appropriation	*Total grant or appropriation*	*Expenditure*	*Expenditure compared with total grant or appropriation*	
			Less than granted/ appropriated	*More than granted/ appropriated*
(1)	(2)	(3)	(4)	(5)
	RS.	RS.	RS.	RS.
38 Public Works—Establishment and Tools and Plant				
Voted ..	11,59,69,000	11,38,61,857	21,07,143	..
39. Roads and Bridges				
Voted ..	55,87,92,000	55,36,17,330	51,74,670	..
40. Road Transport Services and Shipping				
Charged ..	*2,65,000*	..	*2,65,000*	..
Voted ..	81,76,000	79,98,548	1,77,452	..
41. Relief on account of Natural Calamities				
Charged ..	*8,59,00,000*	*8,59,00,000*	..	..
Voted ..	62,09,000	42,91,698	19,17,302	..
42. Pensions and Other Retirement Benefits.				
Charged ..	*1,42,22,000*	*84,38,663*	*57,83,337*	..
Voted ..	29,26,67,000	27,43,67,794	1,82,99,206	..
43. Miscellaneous				
Charged ..	*16,31,000*	*13,70,000*	*2,61,000*	..
Voted ..	1,25,94,07,000	1,21,95,02,205	3,99,04,795	..
44. Stationery and Printing				
Charged ..	*5,18,000*	*2,40,971*	*2,77,029*	..
Voted ..	11,28,95,000	12,00,27,929	..	71,32,929

Summary of Appropriation Accounts—1980-81—*contd.*

Number and name of grant or appropriation	*Total grant or appropriation*	*Expenditure*	*Expenditure compared with total grant or appropriation*	
			Less than granted/ appropriated	*More than granted/ appropriated*
(1)	(2)	(3)	(4)	(5)
	RS.	RS.	RS.	RS.
45. Forest Department				
Charged ..	*8,000*	..	*8,000*	..
Voted ..	7,28,82,000	7,44,50,389	..	15,68,389
46. Compensation and Assignments				
Charged ..	*22,64,000*	*20,94,576*	*1,69,424*	..
Voted ..	19,43,00,000	18,37,13,800	1,05,86,200	..
47. Information, Tourism and Film Technology				
Voted ..	2,25,27,000	2,05,83,377	19,43,623	..
48. Capital Outlay on Agriculture				
Charged ..	*1,000*	..	*1,000*	..
Voted ..	3,97,95,000	3,04,29,134	93,65,866	..
49. Capital Outlay on Industrial Development				
Charged ..	*4,000*	*— 28,116*	*32,116*	..
Voted ..	8,85,59,000	8,06,42,586	79,16,414	..
50. Capital Outlay on Irrigation				
Voted ..	37,91,15,000	20,77,36,252	17,13,78,748	..
51. Capital Outlay on Public Works-Buildings				
Charged ..	*20,73,000*	..	*20,73,000*	..
Voted ..	17,61,40,000	16,46,36,337	1,15,03,663	..

Summary of Appropriation Accounts—1980-81—*contd.*

Number and name of grant or appropriation	*Total grant or appropriation*	*Expenditure*	*Expenditure compare with total grant or appropritation*	
			Less than granted/ appropriated	*More than granted/ appropriated*
(1)	(2)	(3)	(4)	(5)
	RS.	RS.	RS.	RS.
52. Capital Outlay on Roads and Bridges				
Charged ..	*1,000*	..	*1,000*	..
Voted ..	11,54,45,000	10,19,19,398	1,35,25,602	..
53. Capital Outlay on Road Transport Services and Shipping				
Voted ..	2,46,73,000	2,44,36,128	2,36,872	..
54. Capital Outlay on Forests				
Voted ..	8,64,86,000	7,44,14,174	1,20,71,826	..
55. Miscellaneous Capital Outlay				
Charged ..	*52,000*	*50,584*	*1,416*	..
Voted ..	22,29,21,000	20,58,87,292	1,70,33,708	..
56. Loans and Advances by the State Government				
Voted ..	3,87,93,25,000	3,84,64,11,984	3,29,13,016	..
Public Debt—Repayment *Charged* ..	*1,67,61,49,000*	*82,09,79,873*	*85,51,69,127*	..
Total *Charged* ..	*2,79,92,72,000*	*2,07,07,51,787*	*86,52,98,783*	*13,67,78,570*
Total Voted ..	16,25,95,36,000	15,48,09,25,072	82,61,09,808	4,74,98,880
GRAND TOTAL ..	19,05,88,08,000	17,55,16,76,859	1,69,14,08,591	18,42,77,450

Summary of Appropriation Accounts—1980-81—*contd.*

The excesses over the following grants and charged appropriations require regularisation.

Grants—

5. Stamps—Administration

6 Registration

18. Medical

31. Welfare of the Scheduled Tribes and Castes, etc.

36. Irrigation

37. Public Works—Buildings

44. Stationery and Printing

45. Forest Department

Charged appropriations —

3. Motor Vehicles Acts—Administration
Debt charges

7. State Legislature

9. Head of State, Ministers and Headquarters Staff

The expenditure shown in column (3) of the above summary does not include Rs. 1,38,00,000 met from out of advances from the Contingency Fund sanctioned during March 1981 which were not recouped to the Fund till the close of the year.

The details of expenditure are given below :—

Grant	*Amount*	*Month of sanction*	*Month of recoupment*
(1)	(2)	(3)	(4)
	RS.		
55. Miscellaneous Capital Outlay	1,38,00,000	March 1981	September 1981

Summary of Appropriation Accounts—1980-81—*concld.*

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 No. 36, 37, 39 and 50, net budget provision was made ; in these cases, therefore, the expenditure shown is also net, i.e. after taking into account the actual recoveries.

The net expenditure figures are shown in Finance Accounts. The reconciliation between the total expenditure according to the Appropriation Accounts for 1980—81 and that shown in the Finance Accounts for that year is shown below:—

	Charged	*Voted*
	RS.	RS.
Total expenditure according to Appropriation Accounts	*2,07,07,51,787*	15,48,09,25,072
Deduct—Total of recoveries shown in Appendix at page 237	..	51,12,59,574
Net total expenditure as shown in statement No. 10 of Finance Accounts	*2,07,07,51,787*	14,96,96,65,498

The Appropriation Accounts have been prepared and examined under my direction in accordance with the requirements of Articles 149 and 151 of the Constitution of India and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971. On the basis of the information and explanation that my officers required and have obtained, I certify that these accounts are correct, subject to the observations in my Report on the accounts of the Government of Tamil Nadu for the year 1980—81.

NEW DELHI,

The

(GIAN PRAKASH)

Comptroller and Auditor General of India

Grant No. 1—Land Revenue Department (All voted)

Major heads		*Total grant*	*Actual expenditure*	*Excess + Saving —*
		RS.	RS.	RS.
220. Collection of Taxes on Income and Expenditure				
229. Land Revenue				
Original	5,63,05,000	5,86,21,000	5,82,74,059	—3,46,941
Supplementary	23,16,000			
Amount surrendered during the year (March 1981)				10,59,000

Note—

Against the available saving of Rs. 3·47 lakhs, Rs. 10·59 lakhs were surrendered on 31st March 1981.

Grant No. 2—State Excise Department (All voted)

Major heads	*Total grant*	*Actual expenditure*	*Excess + Saving —*
	RS.	RS.	RS.
239. State Excise			
288. Social Security and Welfare			
Original 89,14,000; Supplementary ..	89,14,000	34,60,823	—54,53,177
Amount surrendered during the year (March 1981)			62,76,000

Notes and comments—

1. Saving in the grant was 61 *per cent* of the provision. Against the available saving of Rs. 54·53 lakhs, Rs. 62·76 lakhs were surrendered in March 1981.

2. Saving in the original provision occurred mainly under—

Head		*Total grant*	*Actual expenditure*	*Excess + Saving —*
		(in lakhs of rupees)		
(i) 239. AA. I. AA. Headquarters Establishments—Board's Office—				
O.	11·36			
R.	—6·40	4·96	5·67	+ 0·71

Withdrawal of provision by reappropriation in March 1981 was stated to be (i) due to transfer of Prohibition and Excise Laboratory to the control of Inspector General of Police and of certain staff to the Office of the Deputy Commissioner, (Excise-General) (Rs. 5·92 lakhs) and (ii) based on actual requirements (Rs. 0·48 lakh). Reasons for the final excess have not been communicated (January 1982).

Grant No. 2—State Excise Department (All voted)—*concld.*

(ii) 288. D.AK. I.AA. Headquarters Establishment—Deputy Inspector General of Police (Prohibition)—				
O.	9.23			
R.	— 9.23	..	..	..
(iii) 288. D.AK. I.AB. District Establishment—Enforcement Wing—				
O.	52.40			
R.	— 52·40	..	..	..

Withdrawal of the entire provision by reappropriation in March 1981 under items (ii) and (iii) was due to transfer of these heads to Demand No. 15-Police wherein provision was obtained by supplementary grant in March 1981.

3. Savings mentioned in note 2 above were partly counter-balanced by excess mainly under—

Head		*Total grant*	*Actual expenditure*	*Excess + Saving —*
		(in lakhs of rupees)		
239. AA.I.AD. District Establishment—Revenue Establishment—				
O.	7.41			
R.	4.77	12.18	17.85	+ 5.67

Anticipated excess was due to sanction of additional staff for the work relating to the issue of liquor permits and cost of filing civil suits against ex-licensees of toddy and arrack shops (Rs. 9.84 lakhs), partly offset by saving based on actual requirements (Rs. 5.07 lakhs). Reasons for the final excess have not been communicated (January 1982).

Grant No. 3—Motor Vehicles Acts—Administration

Major heads		Total grant or appropriation	Actual expenditure	Excess + Saving —
		RS.	RS.	RS.
241. Taxes on Vehicles				
259. Public Works				
288. Social Security and Welfare				
Voted				
Original	1,66,84,000	1,88,17,000	1,34,30,950	—53,86,050
Supplementary	21,33,000			
Amount surrendered during the year (March 1981)				5,07,000
Charged				
Original	*5,000*	*15,000*	*16,364*	*+1,364*
Supplementary	*10,000*			
Amount surrendered during the year				*Nil*

Notes and comments—

1. The excess of Rs. 1,364 over the charged appropriation requires regularisation. The excess occurred under "241. AA.I.AC. Regional Transport Authority—Mufassil."

2. In view of the saving of Rs. 53.86 lakhs in the voted grant, the supplementary grant of Rs. 21.33 lakhs obtained in March 1981 proved unnecessary.

3. Against the available saving of Rs. 53.86 lakhs in the grant, Rs. 5.07 lakhs only were surrendered on 31st March 1981.

4. Substantial saving in the originl provision occurred mainly under—

Head		*Total grant*	*Actual expenditure*	*Excess + Saving —*
		(in lakhs of rupees)		
288. E.AG. I.AA. Contribution to Chief Minister's Accident Relief Fund—				
O.	50.00	50.00	..	— 50.00

Reasons for the saving have not been communicated (January 1982).

Grant No. 4—General Sales Tax and Other Taxes and Duties—Administration

Major heads		Total grant or appropriation	Actual expenditure	Excess + Saving —
		RS.	RS.	RS.
235. Collection of other Taxes on Property and Capital Transactions				
240. Sales Tax				
245. Other Taxes and Duties on Commodities and Services				
259. Public Works				
Voted				
Original	7,79,59,000	7,79,62,000	7,51,56,729	—28,05,271
Supplementary	3,000			
Amount surrendered during the year (March 1981)				27,07,000
Charged				
Original	*30,000*	*30,000*	*11,493*	*— 18,507*
Supplementary	..			
Amount surrendered during the year				*Nil*

Notes and comments—

1. Saving in the voted grant was the net result of savings and excesses under various heads, the more important of which are dealt with in notes 2 and 3.

2. Saving occurred under—

Head		*Total grant*	*Actual expenditure*	*Excess + Saving —*
		(in lakhs of rupees)		
240. AA. I.AA. Board of Revenue (Commercial Taxes)—				
O.	42.65			
R.	— 5.92	36.73	29.81	— 6.92

Grant No. 4—General Sales Tax and Other Taxes and Duties—Administration —*concld.*

Withdrawal of provision by reappropriation in March 1981 was reported to be based on actual requirements (Rs. 6·17 lakhs), partly offset by increase in travel expenses on account of more tours undertaken by the staff for attending conferences and inspections (Rs. 0·25 lakh). Reasons for the final saving of Rs. 6·92 lakhs have not been communicated (January 1982).

3. Additional provision made by reappropriation in March 1981 proved wholly unnecessary in view of the final saving in the following case—

Head		*Total grant*	*Actual expenditure*	*Excess + Saving −*
		(in lakhs of rupees)		
240. AC. I. AE. Contribution to Chief Minister's Relief Fund—				
S.	0·01			
R.	7·96	7·97	..	− 7·97

The token provision obtained in January 1981 and provision made by reappropriation in March 1981 were for sanctioning a grant representing the taxes collected from the cinema theatres in respect of the film shows conducted on 4th December 1977 to the Chief Minister's Public Relief Fund for providing succour to the victims of the unprecedented cyclone during 1977. Reasons for the final saving of Rs. 7·97 lakhs have not been communicated (January 1982).

Grant No. 5—Stamps—Administration (All voted)

Major head		*Total grant*	*Actual expenditure*	*Excess + Saving −*
		RS.	RS.	RS.
230. Stamps and Registration				
Original	74,44,000	97,13,000	98,04,698	+ 91,698
Supplementary	22,69,000			
Amount surrendered during the year				Nil

Notes and comments—

1. The excess of Rs. 91,698 over the grant requires regularisation.

2. Excess occurred mainly under—

Head		*Total grant*	*Actual expenditure*	*Excess + Saving −*
		(in lakhs of rupees)		
230. C. AC. I. AB. Mofussil—				
O.	25·00			
S.	7·00			
R.	0·44	32·44	33·03	+ 0·59

Excess was due to payment of more discount to the licensed stamp vendors on account of increase in the sale of non-judicial stamps.

Grant No. 6.—Registration

Major heads		*Total grant or appropriation*	*Actual expenditure*	*Excess + Saving —*
		RS.	RS.	RS.
230. Stamps and Registration				
259. Public Works				
304. Other General Economic Services				
Voted				
Original	3,08,16,000	3,08,16,000	3,10,84,005	+ 2,68,005
Supplementary	..			
Amount surrendered during the year (March 1981)				2,18,000
Charged				
Original	*1,000*	*1,000*	..	*— 1,000*
Supplementary	..			
Amount surrendered during the year (March 1981)				*1,000*

Notes and comments—

1. The excess of Rs. 2,68,005 in the voted grant requires regularisation.

2. In view of the excess of Rs. 2·68 lakhs, the surrender of Rs. 2·18 lakhs in the voted grant in March 1981 proved injudicious.

3. Excess occurred mainly under—

Head		*Total grant*	*Actual expenditure*	*Excess + Saving —*
		(in lakhs of rupees)		
230. D. AA. I. AB. District Establishment charges—				
O.	2,82·96			
R.	3·00	2,85·96	2,91·87	+ 5·91

Grant No. 6—Registration—*concld.*

Anticipated excess was attributed to more tours undertaken by the special staff employed to revise the guidelines supplied to registering offices to arrive at the present market value of properties (Rs. 5·00 lakhs) and opening of new District Registration Offices and Sub-Registry Offices (Rs. 0·95 lakh), partly offset by saving due to non-filling up of certain posts and based on actual requirements (Rs. 2·95 lakhs).

The final excess of Rs. 5·91 lakhs was due to belated adjustment of bills (relating to March and October 1980 when there was strike by the treasury staff) at the end of the year by treasuries and consequent omission to take them into account in the "Surrender Proposals" by the district officers.

4. Excess mentioned in note 3 above was partly offset by saving mainly under—

Head		*Total grant*	*Actual expenditure*	*Excess + Saving —*
		(in lakhs of rupees)		
304. AB. I. AB. Establishment for the Administration of Tamil Nadu Chit Funds Act, 1961—				
O.	14·09			
R.	— 5·39	8·70	9·15	+ 0.45

Reduction of provision by reappropriation made in March 1981 was mainly due to transfer of provision for certain posts to the head "230. D. AA. I. AB. District Establishment Charges".

Debt Charges (All charged)

Major heads	Total appropriation	Actual expenditure	Excess + Saving —
	RS.	RS.	RS.
248. Appropriation for reduction or avoidance of debt			
249. Interest Payments			
Original *97,20,59,000* / *Supplementary* *2,22,10,000*	*99,42,69,000*	*1,13,04,58,979*	*+13,61,89,979*
Amount surrendered during the year (March 1981)			*7,000*

Notes and comments—

1. The expenditure under this appropriation included Rs. 22,17.59 lakhs contributed from revenue to the Sinking Fund created for amortisation of loans raised in the open market, at rates prescribed by Government from time to time.

The balance at the credit of the Sinking Fund on 31st March 1981 was Rs. 99,43·54 lakhs.

2. The excess of Rs. 13,61,89,979 requires regularisation.

3. Excess was the net result of excesses and savings under various heads, the more important of which are dealt with in notes 4, 5, 6 and 7.

Debt Charges (All charged)—*contd.*

4. Bulk of the excess occurred under —

Head		Total appropriation	Actual expenditure	Excess + Saving —
		(in lakhs of rupees)		
249. D. AG. Interest on Pre-1979–80 Loans—				
O.	*25,44.86*			
R.	*8,89.75*	*34,34.61*	*48,83.39*	*+ 14,48.78*

The additional provision made by reappropriation represented the provision for payment of interest on loans received prior to 1979–80 against share of small savings collections, originally made under "249. D. AA. Interest on Loans for Non-plan Schemes" and reappropriated to this head of account due to reclassification of expenditure.

The final excess of Rs. 14,48·78 lakhs was due to non-provision of funds to cover the payment of arrears of interest on the consolidated pre-1979–80 loans to Government of India.

5. Excess over the original provision occurred also under —

Head		Total appropriation	Actual expenditure	Excess + Saving —
		(in lakhs of rupees)		
(i) 248. A. AA. II.				
(*a*) AT. Tamil Nadu Government 6 per cent Loan, 1985—				
O.	*2,33.62*			
R.	*— 2,33.62*	..	..	..

Head		*Total appropriation*	*Actual expenditure*	*Excess +* *Saving −*
			(in lakhs of rupees)	
(*b*) AU. Tamil Nadu Government 6 per cent Loan, 1986—				
O.	*2,45.97*			
R.	*−2,45·97*	..	..	..
(*c*) AV. Tamil Nadu Government 6 per cent Loan, 1987—				
O.	*2,45·53*			
R.	*−2,45·53*	..	..	..
(*d*) AW. Tamil Nadu Government 6¼ per cent Loan, 1988—				
O.	*2,32·95*			
R.	*−2,32·95*	..	..	..
(*e*) AX. Tamil Nadu Government 6½ per cent Loan, 1989—				
O.	*2,70·46*			
R.	*−2,70·46*	..	..	..
(ii) 248. A. AA. III. General Sinking Fund–Non-Obligatory Sinking Funds—				
AA. Lump Sum Provision—				
R.	*13,00·00*	*13,00·00*	*13,00·00*	..

The entire provision under item (i) (*a*) to (*e*) totalling Rs. 12,28.53 lakhs was withdrawn and reappropriated to the head of account mentioned in item (ii) in view of post-budget decision of the Government to make lumpsum provision only for non-obligatory Sinking Funds and to increase the quantum of contribution to Rs. 13,00 lakhs for the year.

Head		*Total appropriation*	*Actual expenditure*	*Excess +* *Saving −*
			(in lakhs of rupees)	
(iii) 249. A. AA. AK. Tamil Nadu Government 5¾ per cent Loan, 1985—				
O.	*75·07*	*75·07*	*98·01*	*+22·94*

The final excess was mainly due to drawal of arrears of interest relating to the previous years by the holders of the scrips.

(iv) (*a*) 249. A. AA. AS. Tamil Nadu Government 6¼ per cent Loan, 1988—				
R.	*1,65·57*	*1,65·57*	*1,53·86*	*−11·71*
(*b*) 249. A. AA. AT. Tamil Nadu Government 6½ per cent Loan, 1989—				
O.	*1,65·53*			
R.	*36·41*	*2,01·94*	*2,38·20*	*+36·26*
(*c*) 249. A. AA. AE. Madras Government 5¾ per cent Loan, 1980—				
O.	*56·82*			
R.	*−56·82*	..	..	..

Head	Total appropriation	Actual expenditure	Excess + Saving—
		(in lakhs of rupees)	
(*d*) 249. A. AA. AR. Loans in the course of discharge—			
O. 2,02·02			
R. —98·64	1,03·38	1,38·45	+35·07

The department has stated that as the provisions for items (*a*) and (*b*) were erroneously made in the original budget estimates under items (*b*) and (*d*) and as the provision under item (*c*) has to be correctly included under item (*d*), modifications of provisions for requirements based on the original anticipation and latest assessment were made by reappropriation in March 1981.

The final saving under item (*a*) was due to non-drawal of interest by the holders of the scrips and the final excesses under items (*b*) and (*d*) were mainly due to drawal of arrears of interest relating to previous years by the holders of the scrips.

Head	Total appropriation	Actual expenditure	Excess + Saving—
(*v*) 249. A. AD. AD. Loans from Life Insurance Corporation of India—			
O. 1,31·94			
R. 11·83	1,43·77	1,51·49	+7·72

Though the additional provision of Rs. 11·83 lakhs made by reapropriation in March 1981 was stated to be based on actual requirements, there was still a further excess of Rs. 7·72 lakhs. Specific reasons for the total excess of Rs. 19·55 lakhs have not been communicated (January 1982).

Head	Total appropriation	Actual expenditure	Excess + Saving—
(vi) 249. C. AC. AD. Interest on Government Industrial Employees' Provident Fund—			
O. 20·00			
S. 32·10			
R. 47.90	1,00.00	1,00.00	..

Excess was mainly due to payment of more interest on account of adjustment of entire arrears of interest upto the year 1979-80.

Head	Total appropriation	Actual expenditure	Excess + Saving —
		(in lakhs of rupees)	
(vii) 249. F. AA. AC. Interest on deposits of Corporation, Municipal and other Local Board Employees—			
O. 65·00			
R. 50·00	1,15·00	1,15·00	..

Additional provision made by reappropriation in March 1981 was to cover more payment of interest due to receipt of larger number of claims from the local bodies than anticipated.

Head	Total appropriation	Actual expenditure	Excess + Saving —
(viii) 249. F. AA. AF. Interest on the deposits of Local Funds other than State Khadi and Village Industries Board—			
O. 2,00·00			
R. 71·60	2,71·60	2,71·27	—0·33

Excess was mainly due to payment of more interest on account of adjustment of arrears of interest on the deposits.

6. Bulk of the saving in the original provision occurred under :—

Head	Total appropriation	Actual expenditure	Excess + Saving —
		(in lakhs of rupees)	
249. D. AA. Interest on Loans for Non-plan Schemes —			
O. 12,71·53			
R. — 10,44·96	2,26·57	2,26·57	..

Saving was due to (i) reclassification of payment of interest on loans received prior to 1979-80 against share of small savings collections under the correct head of account "249. D. AG. Interest on Pre-1979-80 Loans" (Rs. 8,89·75 lakhs) and (ii) less payment of interest on account of less receipt of short-term loans.

7. Saving in the original provision occurred also under :—

Head		*Total appropriation*	*Actual expenditure*	*Excess + Saving —*
		(in lakhs of rupees)		
(i) 249. A. AA. AJ. Tamil Nadu Government 5¾ per cent Loan, 1984—				
O.	*1,27·15*	*1,27·15*	*1,07·83*	*— 19·32*
(ii) 249. A. AA. AM. Tamil Nadu Government 6 percent Loan, 1985—				
O.	*1,57·78*	*1,57·78*	*1,15·27*	*— 42·51*
(iii) 249. A. AA. AO. Tamil Nadu Government 6 percent Loan, 1987—				
O.	*1,65·82*	*1,65·82*	*1,40·52*	*— 25·30*

The saving in the above mentioned cases was mainly due to non-drawal of interest by the holders of the scrips.

(iv) (*a*) 249. A. AA. AP. Lump sum provision for new loan—				
O.	*1,06·64*			
R.	*— 1,06·64*	..	..	..
(*b*) 249. A. AA. AU. Tamil Nadu Government 6¾ percent loan, 1992—				
R	*1,15·17*	*1,15·17*	*71·78*	*— 43·39*

A lumpsum provision of Rs. 1,06·64 lakhs was made under (*a*) in the original budget for payment of half-yearly interest on new loan proposed to be raised. During 1980-81, Government raised a loan of Rs. 34,12·32 lakhs with interest at 6¾ per cent per annum and the lump sum provision made under (*a*) was withdrawn and reappropriated to the head under (*b*) for payment of half-yearly interest. The final saving was mainly due to non-drawal of interest by the holders of the scrips.

Head		*Total appropriation*	*Actual expenditure*	*Excess + Saving —*
		(in lakhs of rupees)		
(v) 249. A. AD. AA. Interest on Ways and Means Advances from Reserve Bank of India—				
O.	*1,10·00*			
R.	*— 1,08·77*	*1·23*	*1·23*	..

Rupees 1,08·77 lakhs were withdrawn by reappropriation in March 1981 due to less payment of interest, as the short-term borrowing from Reserve Bank of India was much less than anticipated.

(vi) 249. C. AC. AA. Interest on General Provident Fund—				
O.	*6,60·00*			
S.	*1,90·00*			
R.	*— 25·00*	*8,25·00*	*8,29·55*	*+ 4·55*

The net saving of Rs. 20·45 lakhs was mainly due to less payment of interest due to less accretions to the Provident Fund deposits than anticipated.

(vii) 249. D. AC. Interest on Loans for Central Plan Schemes—				
O.	*32·92*			
R.	*— 27.13*	*5·79*	*5·51*	*— 0.28*

Debt Charges (All charged)—*concld.*

Total saving of Rs. 27·41 lakhs was due to less payment of interest consequent on less receipt of Central assistance during 1979-80, than anticipated.

Head		*Total appropriation*	*Actual expenditure*	*Excess + Saving –*
		(in lakhs of rupees)		
(viii) 249. F. AA AL. Interest on Chit Fund Depos ts—				
O.	*31·29*			
R.	*—17·29*	*14·00*	*14.14*	*+ 0.14*

Reasons for the net saving have not been communicated (January 1982).

Grant No. 7—State Legislature

Major head		*Total grant or appropriation*	*Actual expenditure*	*Excess+ Saving —*
		RS.	RS.	RS.
211. Parliament/State Legislatures				
Voted				
Original	83,84,000	97,87,000	95,01,211	—2,85,789
Supplementary	14,03,000			
Amount surrendered during the year (March 1981)				5,07,000
Charged				
Original	*1,06,000*	*1,43,000*	*3,17,785*	*+ 1,74,785*
Supplementary	*37,000*			
Amount surrendered during the year (March 1981)				*8,000*

Notes and comments—

1. The excess of Rs. 1,74,785 over the charged appropriation requires regularisation.

2. Against the avaiable saving of Rs. 2·86 lakhs in the voted grant, Rs. 5·07 lakhs were surrendered on 31st March 1981.

3. Excess in the charged appropriation occurred mainly under—

Head		*Total appropriation*	*Actual expenditure*	*Excess+ Saving—*
		(in lakhs of rupees)		
211. B.AA.I.AA. Pay of Speaker and Deputy Speaker—				
O.	*0·64*			
S.	*0·30*			
R.	*—0·09*	*0·85*	*2·69*	*+1·84*

Grant No. 7—State Legislature—*concld.*

Withdrawal of provision by reappropriation in March 1981 was attributed to the post of Deputy Speaker falling vacant consequent on the dissolution of the Assembly.

Part of the final excess (Rs. 1·63 lakhs) was due to misclassification, under this head, of expenditure on pay and allowances of Members of the Legislative Assembly, which could not be noticed at the time of reconciliation and rectified before the closure of the accounts of the year. The rest of the final excess was attributed mainly to the participation of the Speaker in the conference of Commonwealth Parliamentary Association at Lusaka.

Grant No. 8—Elections (All voted)

Major head		*Total grant*	*Actual expenditure*	*Excess + Saving —*
		RS.	RS.	RS.
215. Elections				
Original	3,78,33,000	3,78,33,000	3,41,02,104	— 37,30,896
Supplementary	..			
Amount surrendered during the year (March 1981)				24,55,000

Notes and comments—

1. Against the available saving of Rs. 37·31 lakhs, Rs. 24·55 lakhs only were surrendered.

2. Bulk of the saving occurred under—

Head		*Total grant*	*Actual expenditure*	*Excess + Saving—*
			(in lakhs of rupees)	
215. AE. I. AA. State Legislative Assembly—				
O.	3,50.64			
R.	—1,22.55	2,28.09	2,05·43	—22.66

Withdrawal of provision by reappropriation (35 *per cent*) made in March 1981 was stated to be based on actual requirements in connection with the conduct of General Elections to Tamil Nadu Legislative Assembly held in May 1980. The final saving was attributed to less expenditure under 'travel expenses', 'office expenses' and 'motor vehicles'.

Grant No. 8—Elections—*concld.*

3. Saving mentioned in note 2 above was partly counterbalanced by excess mainly under—

Head		*Total grant*	*Actual expenditure*	*Excess+ Saving—*
		(in lakhs of rupees)		
(i) 215. AA. I. AA. Assembly and Parliamentary Constituencies—				
O.	23.57			
R.	6.73	30.30	29.78	—0.52

Additional provision by reappropriation was attributed to expenditure on remuneration paid to enumerators and other staff, travel expenses of election staff and office expenses incurred in connection with the revision of electoral rolls of Assembly constituencies before the General Elections to Tamil Nadu Legislative Assembly held in May 1980, which was not anticipated at the time of proposing the Budget estimates.

(ii) 215. AB.I.AA. Assembly Constituencies—				
O.	0.56			
R.	80.95	81·51	90.51	+9.00

Additional provision by reappropriation obtained in March 1981 was to meet (i) residuary expenditure incurred in connection with revision of electoral rolls before the General Elections to Lok Sabha held in January 1980 and (ii) expenditure on revision of electoral rolls of Assembly constituencies before the General Elections to Tamil Nadu Legislative Assembly held in May 1980 which was not anticipated at the time of proposing the Budget estimates. Final excess was attributed to more expenditure under travel expenses, office expenses and printing charges than anticipated.

(iii) 215. AD. I. AB. Elections to Lok Sabha—				
O.	0.36			
R.	8.71	9·07	9.25	+0·18

Additional provision by reappropriation was to cover the residuary expenditure incurred in connection with the General Elections to Lok Sabha held in January 1980.

Grant No. 9—Head of State, Ministers and Headquarters Staff

Major heads		*Total grant or appropriation*	*Actual expenditure*	*Excess+ Saving—*
		RS.	RS.	RS.
212. President, Vice-President/ Governor/Administrator of Union Territories				
213. Council of Ministers				
229. Land Revenue				
251. Public Service Commission				
252. Secretariat—General Services				
254. Treasury and Accounts Administration				
259. Public Works				
265. Other Administrative Services				
276. Secretariat—Social and Community Services				
296. Secretariat—Economic Services				
304. Other General Economic Services				
305. Agriculture				
306. Minor Irrigation				
310. Animal Husbandry				
Voted				
Original	17,25,00,000	17,60,66,000	17,07,09,994	—53,56,006
Supplementary	35,66,000			
Amount surrendered during the year (March 1981)				54,17,000

Grant No. 9—Head of State, Ministers and Headquarters Staff—*contd*

Major heads		*Total grant or appropriation*	*Actual expenditure*	*Excess + Saving —*
		RS.	RS.	RS.
Charged				
Original	*85,20,000*	*86,75,000*	*90,87,442*	*+4,12,442*
Supplementary	*1,55,000*			
Amount surrendered during the year (March 1981)				*5,36,000*

Notes and comments—

1. The excess of Rs. 4,12,442 in the charged appropriation requires regularisation. In view of the excess, the supplementary appropriation of Rs. 1.55 lakhs obtained in March 1981 proved inadequate and the surrender of Rs. 5.36 lakhs in March 1981 proved injudicious.

2. In view of the saving of Rs. 53.56 lakhs in the voted grant, the supplementary grant of Rs. 35.66 lakhs obtained in January 1981 (Rs. 3.98 lakhs) and March 1981 (Rs. 31.68 lakhs) proved unnecessary and could have been restricted to token provision for " New Service " schemes.

3. Excess in the charged appropriation occurred mainly under—

Head		*Total appropriation*	*Actual expenditure*	*Excess+ Saving—*
		(in lakhs of rupees)		
(i) 212. AC. I. AC. Maintenance of Official Residence, Raj Bhavan—				
O.	*0.46*			
S.	*1.55*			
R.	*0.86*	*2.87*	*2.86*	*—0.01*

Additional provision by reappropriation made in March 1981 was mainly due to large scale renewal of furnishing in Raj Bhavan in connection with the visit of the Prince of Wales.

Grant No. 9—Head of State, Ministers and Headquarters Staff—*contd.*

Head		*Total appropriation*	*Actual expenditure*	*Excess + Saving —*
		(in lakhs of rupees)		
(ii) 212. AC. I. AD. Medical Establishment—				
O.	*1.07*			
R.	*0.52*	*1.59*	*1.62*	*+ 0.03*

Excess was attributed mainly to purchase of medicines for the Raj Bhavan dispensary and payment of arrears of pay and allowances to the Medical Officer-in-charge of the dispensary.

(iii) 212. AM. I. AA. Purchase of Motor Cars for the Governor—				
R.	*0.58*	*0.58*	*0.58*	..

Provision by reappropriation in March 1981 was due to purchase of a new Ambassador Car.

(iv) 251. AA. I. AA. Tamil Nadu Public Service Commission—				
O.	*67.59*			
R.	*— 7.55*	*60.04*	*69.64*	*+ 9.60*

Withdrawal of provision by reappropriation was mainly due to non-conducting of the Group IV services examination and non-receipt of claims from the examiners for the valuation of answer books relating to Groups II and III services examination (Rs.11.56 lakhs), partly offset by enhanced provision on account of postage and advertisement charges and travel expenses incurred for recruitment of Village Administrative Officers (Rs. 4.01 lakhs).

Final excess was mainly due to non-provision of funds to cover reclassification under this head of an amount of Rs. 10 lakhs wrongly debited to ' 850. Civil Advances ' at the time of opening of Personal Deposit Account during 1979-80.

4. Saving in the voted grant occurred mainly under—

Head		*Total grant*	*Actual expenditure*	*Excess+ Saving—*
		(in lakhs of rupees)		
(i) 252. AA. I. AC. Personal Staff of Ministers—				
O.	24.69			
R.	— 7.00	17.69	18.08	+ 0.39

Withdrawal of provision by reappropriation in March 1981 was due to assumption of office by the new Ministry only in June 1980.

(ii) 259. AD. I. AJ. Buildings—Land Revenue—				
O.	10.18			
R.	— 3.14	7.04	. .	— 7.04

Reasons for the saving have not been communicated (January 1982).

(iii) 265. AE. I. AA. Government Data Centre—				
O.	38.90			
R.	— 6.30	32.60	32.63	+ 0.03

Reduction of provision by reappropriation in March 1981 was stated to be mainly due to non-filling up of certain posts and non-finalisation of block time arrangements for ICL 1901 A system at K.C.P. Limited and IBM 1401 system at I.D.M. Private Limited.

(iv) 296. AB. I. AB. Agriculture Department—				
O.	33.65			
S.	3.95			
R.	0.58	38.18	32.22	— 5.96

Additional provision by reappropriation was mainly due to purchase of furniture and stationery and increased travel expenses. Reasons for the final saving of Rs. 5.96 lakhs have not been communicated (January 1982).

Head		*Total grant*	*Actual expenditure*	*Excess + Saving —*
		(in lakhs of rupees)		
(v) 304. AA. I. AE. Sub-Divisional Establishment—				
O.	71.15			
S.	3.00			
R.	—8.16	65.99	68.96	+ 2.97

Reduction of provision by reappropriation was mainly due to abolition of posts. Final excess was attributed mainly to payment of arrears of dearness allowance and expenditure on *azmoish* work.

(vi) 304. AC. I. AK. District Statistical Agency—				
O.	19.18			
R.	— 11.37	7.81	12.54	+ 4.73

Reduction of provision was attributed to non-completion of some works during the year. Final excess was stated to be due to charges incurred for processing of data pertaining to certain blocks and payment of honoraria to the enumerators, which was not anticipated.

5. Saving mentioned in note 4 above was partly counterbalanced by excess mainly under—

Head		*Total grant*	*Actual expenditure*	*Excess + Saving —*
		(in lakhs of rupees)		
265. AA. I. AA. Directorate of Vigilance and Anti-Corruption—				
O.	54·84			
S.	0·65			
R.	5·78	61·27	63·71	+ 2·44

Grant No. 9—Head of State, Ministers and Headquarters Staff—*concld.*

Additional provision by reappropriation was mainly due to merger of Special Investigation Cell with the Directorate of Vigilance and Anti-Corruption, sanction of additional staff, enhancement of rate of dearness allowance, sanction of conveyance allowance and risk allowance to Police Personnel and increase in travel expenses (Rs. 3·50 lakhs), testing of pipes and other incidental expenses in connection with Alandur-Pallavaram Water Supply Schemes Conspiracy Case (Rs. 0·89 lakh) and purchase of new motor vehicles and repairs to old vehicles (Rs. 1·20 lakhs).

The final excess of Rs. 2·44 lakhs was mainly due to filling up of certain vacant posts during January and February 1981, increase in travel expenses, more expenditure towards remuneration to Special Public Prosecutors and maintenance of motor vehicles.

Grant No. 10—Milk Supply Schemes (All voted)

Major head	*Total grant*	*Actual expenditure*	*Excess + Saving —*
	RS.	RS.	RS.
311. Dairy Development			
Original 73,01,000 Supplementary 1,83,000	74,84,000	73,13,846	— 1,70,154
Amount surrendered during the year (March 1981)			2,03,000

Major heads	*Total grant or appropriation* RS.	*Actual expenditure*	*Excess + Saving —*
253. District Administration			
259. Public Works			
265. Other Administrative Services			
267. Aid Materials and Equipments			
Voted			
Original 21,31,02,000; Supplementary 3,65,78,000	24,96,80,000	24,32,15,456	—64,64,544
Amount surrendered during the year (March 1981)			1,28,89,000
Charged			
Original 1,21,000; Supplementary 2,58,000	*3,79,000*	*3,59,788*	*—19,212*
Amount surrendered during the year (March 1981)			*65,000*

Notes and comments—

1. In view of the saving of Rs. 64·65 lakhs in the voted grant, the supplementary grant of Rs. 1,83 91 lakhs obtained in March 1981 proved excessive and could have been restricted to token provision for "New Service" schemes.

2. Rupees 1,28.89 lakhs were surrendered on 31st March 1981 even though the available saving in the grant was Rs. 64·65 lakhs only.

3. Saving in the grant was the net result of savings and excesses under various heads, the more important of which are dealt with in notes 4 and 5.

4. Saving in the original provision occurred under—

Head		*Total grant*	*Actual expenditure*	*Excess + Saving —*
		(in lakhs of rupees)		
(i) 253. A B.I.AF. Establishment for the Acquisition of land for the Lignite Project in South Arcot District—				
O.	16.71			
R.	—9.00	7.71	9.13	+1.42

Withdrawal of provision by reappropriation made in March 1981 was mainly due to disbandment of staff. Reasons for the final excess have not been communicated (January 1982).

(ii) 259. AD.I.AL. Buildings—District Administration—				
O.	12·00			
S.	9·53			
R.	—0·87	20.66	10.83	— 9.83

Reduction of provision by reappropriation made in March 1981 was stated to be based on actual requirements. Reasons for the final saving have not been communicated (January 1982).

Grant No. 11—District Administration—*concld.*

5. Savings mentioned in note 4 above were partly counterbalanced by excess under—

Head	*Total grant*	*Actual expenditure*	*Excess + Saving —*
		(in lakhs of rupees)	
267. Assistance from UNICEF.I.AA. National Malaria Eradication Programme (Rural)	..	7·00	+7·00

Reasons for the final excess have not been communicated (January 1982).

Grant No. 12.—Administration of the Tamil Nadu Hindu Religious and Charitable Endowments Act, 1959

Major head		*Total grant or appropriation*	*Actual expenditure*	*Excess + Saving —*
		RS.	RS.	RS.
295. Other Social and Community Services				
Voted				
Original	1,78,04,000	1,92,64,000	1,90,40,376	—2,23 624
Supplementary	14,60,000			
Amount surrendered during the year (March 1981)				3,40,000
Charged				
Original	*20,000*	*38,000*	*25,415*	*—12,585*
Supplementary	*18 000*			
Amount surrendered during the year (March 1981)				*7,000*

Note—

Religious and Charitable Endowments Fund—

The Fund is fed through contributions payable by religious institutions for services rendered by the Government in the management and audit of accounts of the institutions. The expenditure under this grant included Rs. 1,61,80,167 on the administration of the Religious and Charitable Endowments. The expenditure is recoverable from the Fund before the close of accounts of the year. No amount was, however, recovered from the Fund towards the expenditure incurred during the year for want of sufficient balance in the Fund. The closing balance in the Fund at the end of the year was Rs. 5,52 lakhs.

An account of the transactions of the Fund is given in Statement No. 16 of Finance Accounts 1980-81.

Grant No. 13—Administration of Justice

Major heads	*Total grant or appropriation*	*Actual expenditure*	*Excess + Saving —*
	RS.	RS.	RS.
214. Administration of Justice			
259. Public Works			
287. Labour and Employment			
Voted			
Original 6,93,29,000 / Supplementary ..	6,93,29,000	6,61,69,416	—31,59,584
Amount surrendered during the year (March 1981)			29,94,000
Charged			
Original 1,12,22,000 / Supplementary ..	*1,12,22,000*	*1,05,54,926*	*—6,67,074*
Amount surrendered during the year (March 1981)			*5,56,000*

Notes and comments—

1. Bulk of the saving in the voted grant occurred under :—

Head		*Total grant*	*Actual expenditure*	*Excess + Saving —*
		(in lakhs of rupees)		
214. A. AB. I. AB. Mofussil, Civil and Sessions Courts—Regular Establishments—				
O.	2,30·93			
R.	— 25·31	2,05.62	2,05.14	—0.48

Grant No. 13—Administration of Justice—*contd*.

Saving was attributed to sanction and establishment of nine temporary courts only during the year as against twenty three temporary c urts anticipated to be set up to cope up with the increase in the number of civil cases consequent on the lifting of moratorium on Debt Relief Act.

2. Saving occurred also under.—

Head		*Total grant*	*Actual expenditure*	*Excess + Saving —*
		(in lakhs of rupees)		
(i) 214. A. AD. I. AA. Regular Establishments—				
O.	32·33			
R.	— 6·97	25·36	25·29	— 0·07

The original budget provision was made on a tentative basis due to non-receipt of full particulars from the Commissioner of Police, Madras in respect of Metropolitan Public Prosecutors. Withdrawal of provision by reappropriation in March 1981 was based on actual trend of expenditure.

(ii) 214. A.AH. I. AC. Government Pleader—				
O.	14·25			
R.	—5·58	8·67	8·61	—0·06

The department has attributed the saving to less expenditure on court fee stamps consequent on less number of cases filed than anticipated.

3. Savings mentioned in notes 1 and 2 above were partly utilised to augment provision under other heads of account.

Grant No. 13—Administration of Justice—*concld.*

4. Saving in the charged appropriation in the original provision occurred mainly under—

Head			*Total appropriation*	*Actual expenditure*	*Excess + Saving —*
			(in lakhs of rupees)		
214. A.AA.I.AB. Translation and Printing Department—					
O.		*15·88*			
R.	—	*5·80*	*10·08*	*10·17*	*+0·09*

Saving was mainly due to ousting in November 1979 of 100 Copyists and 78 Readers appointed temporarily by the High Court and creation, in their place, temporary posts of 23 Copyists and 16 Readers by Government in October 1980 and filling up of these posts in December 1980.

Grant No. 14—Jails

Major heads		*Total grant or appropriation*	*Actual expenditure*	*Excess + Saving —*
		RS.	RS.	RS.
256. Jails				
259. Public Works				
Voted				
Original	5,80,51,000	6,18,63,000	5,66,76,248	—51,86,752
Supplementary	38,12,000			
Amount surrendered during the year (March 1981)				47,61,000
Charged				
Original	*1,000*	*1,000*	..	*—1,000*
Supplementary	..			
Amount surrendered during the year				*Nil*

Notes and comments—

1. In view of the final saving of Rs. 51·87 lakhs in the voted grant, the supplementary grant of Rs. 38·11 lakhs obtained in March 1981 proved wholly unnecessary.

2. Bulk of the saving in the original provision occurred under —

Head		*Total grant*	*Actual expenditure*	*Excess + Saving —*
		(in lakhs of rupees)		
256· A. AB. I. AA. Jails (other than Sub-Jails)—				
O.	3,43·78			
R.	—35·63	3,08·15	3,14·85	+6·70

Grant No. 14—Jails—*concld.*

Net saving of Rs. 28·93 lakhs was mainly due to less expenditure on "dietary charges", consequent on decrease in the population of prisoners in the jail, due to change in the prohibition policy at the end of the year.

3. Saving occurred also under—

Head		*Total grant*	*Actual expenditure*	*Excess + Saving —*
		(in lakhs of rupees)		
(i) 256. A. AC. I. AA. Jails (Other than Approved Schools)—				
O.	1,30·83			
S.	38·11			
R.	—17·29	1,51·65	1,49 94	—1·71

Total saving of Rs. 19 lakhs was mainly due to non-functioning of the Weaving and Dyeing Industry in Centrl Prison, Coimbatore for want of electrification and steam pipe line connection and non-receipt of raw materials.

(ii) 259. A. AD. I. AO. Buildings-Jail Department—				
O.	7·35			
R.	—1·20	6·15	1·94	—4·21

Withdrawal of provision by reappropriation on 31st March 1981 was stated to be based on actual requirements. Reasons for the final saving of Rs. 4·21 lakhs have not been communicated (January 1982).

Grant No. 15—Police

Major heads		*Total grant or appropriation*	*Actual expenditure*	*Excess + Saving —*
		RS.	RS.	RS.
255. Police				
259. Public Works				
265. Other Administrative Services				
288. Social Security and Welfare				
Voted				
Original	43,81,67,000	51,43,38,000	50,70,09,303	—73,28,697
Supplementary	7,61,71,000			
Amount surrendered during the year (March 1981)				98,58,000
Charged				
Original	*33,000*	*1,24,000*	*5,369*	*—1,18,631*
Supplementary	*91,000*			
Amount surrendered during the year (March 1981)				*8,000*

Notes and comments—

1. Against the available saving of Rs. 73·29 lakhs in the voted grant, Rs. 98·58 lakhs were surrendered on 31st March 1981.

2. Saving in the voted grant was the net result of savings and excesses under various heads the more significant of which are detailed below:—

3. Substantial saving in the supplementary provision occurred under—

Head		*Total grant*	*Actual expenditure*	*Excess + Saving —*
			(in lakhs of rupees)	
(i) 255. AA. I. AF. Upgradation of standards of Administration recommended by Seventh Finance Commission—				
S.	2,24·72			
R.	—1,51·64	73·08	79·06	+5·98

Withdrawal of provision by reappropriation was stated to be partly based on latest assessment of actual requirements and partly due to not making full payment of the advance provided for in respect of machinery and equipment. Reasons for the final excess have not been communicated (January 1982).

(ii) *255. AL. I. AE. Supply of some essential commodities to certain Police personnel at subsidised rates—				
S.	1,88·00			
R.	—1,13·00	75·00	75·00	..

Reasons for reduction of provision by reappropriation have not been communicated (January 1982).

* The approval of the Controller General of Accounts is awaited for opening this new sub-head of account (January 1982).

Grant No. 16—Fire Services

Major heads		*Total grant or appropriation*	*Actual expenditure*	*Excess + Saving —*
		RS.	RS.	RS.
259. Public Works				
260. Fire Protection and Control				
Voted				
Original	3,28,15,000	3,57,98,000	3,44,95,675	— 13,02,325
Supplementary	29,83,000			
Amount surrendered during the year (March 1981)				16,72,000
Charged				
Original	*5,000*	*5,000*	..	*—5,000*
Supplementary	..			
Amount surrendered during the year				*Nil*

Notes and comments—

1. In view of the saving of Rs. 13·02 lakhs in the voted grant, the supplementary provision of Rs. 29·83 lakhs obtained in March 1981 proved excessive.

2. Saving in the grant was the net result of savings and excesses under various heads the more significant of which are given below—

Grant No. 16—Fire Services—*concld.*

3. Bulk of the saving in the original plus supplementary provisions occurred under—

Head		*Total grant*	*Actual expenditure*	*Excess + Saving —*
			(in lakhs of rupees)	
260. AB. I. AB. Fire Appliances—				
O.	71·41			
S.	21·17			
R.	—18·80	73·78	75·79	+2·01

Withdrawal of provision was stated to be mainly due to the opening of only 13 fire stations during the year as against 32 new fire stations sanctioned. Reasons for the final excess have not been communicated (January 1982).

4. Saving mentioned above was partly counterbalanced by excess under—

Head		*Total grant*	*Actual expenditure*	*Excess + Saving —*
			(in lakhs of rupees)	
260. AA. I. AA. Headquarters Establishments—				
O.	21·38			
S.	0·56			
R.	13·00	34·94	35·68	+0·74

Additional provision by reappropriation was due to increase in the strength of Fire Service personnel, purchase of certain fire fighting and general equipment and purchase of mill cloth for uniform to Fire Service personnel sanctioned by Government in February 1981.

Grant No. 17—Education

Major heads		*Total grant or appropriation*	*Actual expenditure*	*Excess + Saving —*
		RS.	RS.	RS.
259. Public Works				
277. Education				
278. Art and Culture				
288. Social Security and Welfare				
Voted				
Original	2,24,41,53,000	2,33,11,58,000	2,31,71,88,769	—1,39,69,231
Supplementary	8,70,05,000			
Amount surrendered during the year (March 1981)				2,63,46,000
Charged				
Original	*6,000*	*25,000*	..	*—25,000*
Supplementary	*19,000*			
Amount surrendered during the year				*Nil*

Notes and comments—

1. Saving in the grant was the net result of savings and excesses under various heads. The major savings/excesses are given below.

2. Saving in the original plus supplementary provision, if any, occurred under—

Head		*Total grant*	*Actual expenditure*	*Excess +* *Saving —*
		(in lakhs of rupees)		
(i) 277. D. AB. I.AA. Government Higher Seconaary Schools—				
O.	5,10·92			
S.	35·52			
R.	1·75	5,48·19	4,61·03	— 87·16

Additional provision by reappropriation in March 1981 was obtained for printing of cyclostyle Guide Books for Vocational subjects. Reasons for the final saving have not been communicated (January 1982).

(ii) 277 D. AC. II. JB. Assistance to Local Body Higher Secondary Schools—				
O.	1,79·48			
R.	— 1,74·25	5·23	16·80	+11·57

Withdrawal of provision by reappropriation in March 1981 was mainly due to transfer of provision (Rs. 1,33 lakhs) erroneously made under this head to the head "277. D. AC. II. JA." relating to aided schools and due to non-receipt of anticipated number of applications for building and equipment grants from the managements (Rs. 23·88 lakhs).

Final excess was due to sanction of grants to local bodies from whom applications were received at the far end of the year.

3. Savings mentioned above were partly counterbalanced by excess mainly under—

Head		*Total grant*	*Actual expenditure*	*Excess +* *Saving —*
		(in lakhs of rupees)		
(i) 277. C. AF. I. AN. Fifth International Conference Seminar of Tamil Studies—				
O.	72.60	72.60	1,30.92	+58.32

Reasons for the final excess have not been communicated (January 1982).

(ii) 277. D. AC. II. JA. Assistance to Aided Higher Secondary Schools—				
O.	2,07.78			
R.	97.12	3,04.90	3,04.50	—0.40

Additional provision by reappropriation in March 1981 was made mainly to meet the expenditure relating to the construction of buildings and purchase of equipments (Rs. 1,55.21 lakhs) partly offset by withdrawal of provision due to non-receipt of anticipated applications for sanction of buildings and equipment from the managements (Rs. 58.73 lakhs).

Grant No. 18—Medical (All voted)

Major heads		*Total grant*	*Actual expenditure*	*Excess+ Saving—*
		RS.	RS.	RS.
259. Public Works				
280. Medical				
288. Social Security and Welfare				
Original	59,69,70,000	61,19,34,000	62,12,09,503	+92,75,503
Supplementary	1,49,64,000			
Amount surrendered during the year (March 1981)				89,80,000

Notes and comments—

1. The excess of Rs. 92,75,503 over the voted grant requires regularisation.

2. In view of the final excess, the supplementary grant of Rs. 73·38 lakhs obtained in March 1981, proved inadequate, and surrender of Rs. 89.80 lakhs on 31st March 1981 injudicious.

3. Significant excess over the original plus supplementary provision occurred under the following heads—

Head		*Total grant*	*Actual expenditure*	*Excess+ Saving—*
		(in lakhs of rupees)		
(i) 280. A.AA.I.AD. District Medical Officers of Non-teaching Institutions Head-quarters Hospital—				
	46·74			
R.	7.48	54.22	54.25	+ 0.03

Grant No. 18—Medical—*contd.*

Enhanced provision by reappropriation in March 1981 was stated to be based on actuals.

Reasons for the final excess have not been communicated (January 1982).

Head		*Total grant*	*Actual expenditure*	*Excess + Saving —*
		(in lakhs of rupees)		
(ii) 280. A. AB. I. AH. Provincialisation of Municipal and Panchayat Union Dispensaries—				
O.	80·79			
R.	12·10	92·89	94·63	+1·74

Enhanced provision by reappropriation in March 1981 was stated to be mainly due to increase in the number of patients and increased cost of drugs and diet articles.

Reasons for the final excess have not been communicated (January 1982).

(iii) 280. A. AB. I. AJ. Government General Hospital Madras—				
O.	3,38·81			
S.	76.23			
R.	5.29	4,20·33	4,35.39	+15.06

Enhanced provision by reappropriation in March 1981 was mainly due to increase in the cost of fuel, labour, stationery, X-ray films, hospital accessories and books and also, increase in the number of patients, cost of drugs and cost of diet articles.

Reasons for the final excess have not been communicated (January 1982).

Head		*Total grant*	*Actual expenditure*	*Excess + Saving —*
		(in lakhs of rupees)		
(iv) 280. A. AB. I. AK. Government Stanley Hospital, Madras—				
O.	1,90·27			
S.	0.01			
R.	31.89	2,22.17	2,19.23	—2.94

Enhanced provision by reappropriation in March 1981 was stated to be mainly due to settlement of arrear bills.

Reasons for the final saving have not been communicated (January 1982).

(v) 280. A. AB. I.AL. Government Kasthurbha Gandhi Hospital for Women and Children, Madras—				
O.	67.16			
R.	6.44	73.60	73.49	—0.11

Enhanced provision by reappropriation in March 1981 was mainly due to increase in the cost of fuel, labour and material, stationery, X-ray films, hospital accessories and books and purchase of essential and new equipment and increase in cost of machinery.

(vi) 280. A. AB. I. AM. Government Hospital for Women and Children, Madras—				
O.	74·05			
R.	4·19	78·24	79·57	+1·33

Enhanced provision by reappropriation in March 1981 was due to increase in the cost of fuel, labour, stationery, increase in the rates of postal, water electric and trunk charges, increase in number of patients, cost of drugs and diet articles.

Reasons for the excess have not been communicated (January 1982.)

Head		*Total grant*	*Actual expenditure*	*Excess + Saving —*
		(in lakhs of rupees)		
(vii) 280. A. AB. I. AN. Government Royapettah Hospital Madras—				
O.	1,23.63			
R.	19.83	1,43.46	1,46.49	+ 3.03

Additional provision by reappropriation was made mainly to provide for increased cost of drugs, diet articles and hospital accessories.

Reasons for the final excess have not been communicated (January 1982).

(viii) 280. A. AB. I. AP. Kilpauk Medical College Hospital, Madras—				
O.	80.30			
R.	13.22	93.52	93.65	+ 0.13

Enhanced provision by reappropriation in March 1981 was due to increase in the cost of fuel, labour, material and increased cost of drugs and diet articles.

(ix) 280. A. AB. I. AV. Moffussil Teaching Hospitals—				
O.	6,86.53			
R.	— 1.02	6,85.51	7,17.81	+ 32.30

Withdrawal of provision by reapproriation in March 1981 was mainly due to non-filling up of posts, delay in claiming arrears, vehicles remaining off the road and non-finalisation of tenders for purchase of machinery and equipment.

Reasons for the final excess of Rs. 32.30 lakhs have not been communicated (January 1982).

Head		*Total grant*	*Actual expenditure*	*Excess + Saving —*
			(in lakhs of rupees)	
(x) 280. A. AB. II. JJ. Improvements to Teaching Hospital—				
O.	21.80			
S.	10.50			
R.	11.91	44.21	45.20	+ 0.99

Enhanced provision by reappropriation in March 1981 was stated to be based on latest assessment of requirements and also due to purchase of furniture.

Reasons for the final excess have not been communicated (January 1982).

(xi) 280. A. AB. II JV. Institute for Rehabilitation of physically Handicapped and Artificial limb Centre at K. K. Nagar, Madras—				
O.	4.75			
R.	5.26	10.01	9.86	—0.15

Enhanced provision by reappropriation in March 1981 was due to purchase of essential and new equipment and increase in cost of machinery.

(xii) 280. A. AB. VI. UA. Leprosy Control*—				
S.	0.10			
R.	1.95	2.05	7.95	+5.90

* The approval of the Controller General of Accounts is awaited for opening this new sub-head of account (January 1982).

Enhanced provision by reappropriation in March 1981 was due to reclassification.

Reasons for the final excess of Rs. 5.90 lakhs have not been communicated (January 1982).

Head		*Total grant*	*Actual expenditure*	*Excess + Saving —*
			(in lakhs of rupees)	
(xiii) 280. A. AC. I. AA. Madras Medical College—				
O.	1,43.16			
S.	0.65			
R.	9.60	1,53.41	1,55.04	+ 1.63

Enhanced provision by reappropriation in March 1981 was due to increase in the cost of fuel, labour, material and also based on latest assessment of actual requirements.

Reasons for the final excess have not been communicated (January 1982).

(xiv) 280. A. AC. I. AD. Madurai Medical College, Madras—				
O.	77.98			
R.	8.17	86.15	87.70	+ 1.55

Enhanced provision by reappropriation in March 1981 was mainly due to settlement of arrear bills, purchase of essential equipment and increase in cost of machinery.

Reasons for the final excess have not been communicated (January 1982).

(xv) 280. A. AC. I. AL. Improvements to Medical Colleges—				
O.	61.06			
R.	15.62	76.68	75.27	— 1.41

Specific reasons for enhanced provision by reappropriation and also for the final saving have not been communicated (January 1982).

Head		Total grant	Actual expenditure	Excess + Savings —
		(in lakhs of rupees)		
(xvi) 280. A. AC. II. JD. Madras Dental College—*				
R.	6.16	6.16	6.04	— 0.12

Provision by reappropriation in March 1981 was due to purchase of new vehicles, purchase of essential and new equipment and increase in cost of machinery and also based on latest assessment of requirements.

Reasons for the final saving have not been communicated (January 1982).

(xvii) 280. A.AD.II.JC. Training in Nutrition under T.N. Integrated Nutrition Project—*				
R.	5.64	5.64	5.27	0.37

Provision by reappropriation in March 1981 was due to reclassification.

(xviii) 280. A. AH. I. AB.Grants to Private Medical Institutions—				
O.	25.02			
S.	0.59			
R.	11.21	36.82	38.11	+ 1.29

Enhanced provision by reappropriation in March 1981 was stated to be based on actual requirements.

Reasons for the final saving have not been communicated (January 1982).

* The approval of the Controller General of Accounts is awaited for opening this new sub-head of account (January 1982).

4. Excess mentioned in note 3 above was partly offset by saving in th original plus supplementary provision mainly under

Head		Total grant	Actual expenditure	Excess + Saving —
		(in lakhs of rupees)		
(i) 259. AD. I. AU. Buildings Medical—				
O.	90·00			
R.	3·70	93·70	56·01	—37·69

Reasons for the final saving of Rs. 37·69 lakhs have not been communicated (January 1982).

Saving of Rs. 23.60 lakhs occurred during 1979–80 also.

(ii) 280. A. AA. I. AE. District Medical Officers of Teaching Hospitals—				
O.	46·62			
S.	9·30			
R.	—15·50	40·42	45·17	+4·75

Withdrawal of provision by reappropriation in March 1981 was due to non-filling up of posts and late appointment of staff.

Reasons for the final excess have not been communicated (January 1982).

(iii) 280. A. AB. I. AB. Leprosy Control—				
O.	2,60·53			
R	—45·87	2,14.66	2,08·23	—6·43

Withdrawal of provision by reappropriation in March 1981 was stated to be due to non-filling up of certain posts, late appointment of staff and latest assessment of actual requirements.

Reasons for the final saving have not been communicated (January 1982).

Head	*Total grant*	*Actual expenditure*	*Excess + Saving —*
	(in lakhs of rupees)		
(iv) 280. A. AB. I AO. Institute of Child Health and Hospital for Children, Madras—			
O. 77·31			
R. —8.14	69.17	67·41	—1·76

Withdrawal of provision by reappropriation in March 1981 was stated to be mainly due to non-utilisation of the provision (Rs. 6·60 lakhs) consequent on the introduction of " Logogram " for medicines.

Reasons for the final saving have not been communicated (January 1982).

Head	*Total grant*	*Actual expenditure*	*Excess + Saving —*
(v) 280. A. AB. II. KB. Appointment of Joint Medical Officer—			
O. 21·00			
R. —20·99	0.01	..	—0.01

Withdrawal of provision by reappropriation in March 1981 was stated to be due to delay in receipt of sanction.

Head	*Total grant*	*Actual expenditure*	*Excess + Saving —*
(vi) 280 A. AB. II. KE. Comprehensive Health Care Scheme for Beedi and Handloom Workers affected by T.B—*			
S. 36·45			
R. —22·34	14 11	14·21	+0·10

Withdrawal of provision by reappropriation was stated to be based on actual requirement.

* The approval of the Controller General of Accounts is awaited for opening this new sub-head of account (January 1982).

Head	*Total grant*	*Actual expenditure*	*Excess + Saving —*
	(in lakhs of rupees)		
(vii) 280. A. AC. I. AH. Coimbatore Medical College, Coimbatore—			
O. 35·41			
R. —0·61	34·80	30·06	—4·74

Reasons for the final saving have not been communicated (January 1982).

Head	*Total grant*	*Actual expenditure*	*Excess + Saving —*
(viii) 280. A. AD. II. JB. Training of Nurses—			
O. 27·92			
R. —20·23	7·69	4·70	—2·99

Withdrawal of provision by reappropriation was stated to be due to transfer of provision to a new sub-head.

Reasons for the final saving have not been communicated (January 1982).

Head	*Total grant*	*Actual expenditure*	*Excess + Saving —*
(ix) 280. B. AD. II. Medical Relief Siddha Wing in Taluk and Non-taluk Headquarters Hospitals—			
O. 10·83			
R. —6·58	4·25	4·32	+0·07

Withdrawal of provision by reappropriation in March 1981 was due to non-filling up of certain posts and late appointment of staff.

Head	*Total grant*	*Actual expenditure*	*Excess + Saving —*
(x) 288.D. AG.I. AI. Leprosy Beggars Rehabilitation Home—			
O. 63·46			
R. —11·70	51·76	53·60	+1·84

Withdrawal of provision by reappropriation in March 1981 was stated to be based on actual requirement, non-filling up of certain posts and late appointment of staff.

Reasons for the final excess have not been communicated (January 1982).

5. In the following cases, withdrawal of provision by reappropriation proved injudicious in view of the final excess.

Head		*Total grant*	*Actual expenditure*	*Excess + Saving —*
		(in lakhs of rupees)		
(i) 280. A. AB. I. AA. Hospitals and Dispensaries—				
O.	15,59·88			
S.	12·10			
R.	—92·41	14,79·57	16,36·06	+1,56·49

Withdrawal of provision by reappropriation in March 1981 was mainly due to non-filling up of certain post and late appointment of staff (Rs. 1,79·17 lakhs) partly offset by excess on account of increased cost of drugs and dietary articles owing to increased number of inpatients (Rs. 44 lakhs) and purchase of essential equipments (Rs. 27 lakhs).

Reasons for the final excess have not been communicated (January 1982).

(ii) 280. A. AB. II. JC. Opening of Special Departments in the Districts and Taluk Headquarters Hospitals—				
O.	64·14			
R.	—43·50	20·64	39·36	+18·72

Withdrawal of provision by reappropriation in March 1981 was mainly due to non-implementation of the scheme and non-functioning of special departments and accident emergency ward.

Reasons for the final excess have not been communicated (January 1982).

Grant No. 19—Public Health

Major heads		*Total grant or appropriation* RS.	*Actual expenditure* RS.	*Excess + Saving —* RS.
259. Public Works				
280. Medical				
281. Family Welfare				
282. Public Health, Sanitation and Water Supply				
Voted				
Original	48,01,52,000	57,19,97,000	51,88,97,327	—5,30,99,673
Supplementary	9,18,45,000			
Amount surrendered during the year (March 1981)				5,44,89,000
Charged				
Original	*1,000*	*1,000*	..	*—1,000*
Supplementary	..			
Amount surrendered during the year (March 1981)				*1,000*

Notes and comments—

1. In view of the final saving of Rs. 5,31.00 lakhs in the voted grant, the supplementary grant of Rs. 3,50.65 lakhs obtained in March 1981 proved unnecessary and could have been restricted to token provision in respect of the "New Service" schemes.

2. Saving was the net result of savings and excesses under various heads, the more important of which are dealt with in notes 3, 4 and 5 below.

3. Bulk of the saving in the original provision occurred under—

Head		*Total grant*	*Actual expenditure*	*Excess + Saving —*
		(in lakhs of rupees)		
(i) 282. B. AC. III. SB. Accelerated Rural Water Supply Programme—				
O.	5,00.00			
R.	— 2,78.63	2,21.37	2,21.83	+ 0.46

Reduction of provision by reappropriation in March 1981 was stated to be due to non-release of the anticipated funds by the Government of India.

(ii) 281. AF. III. SD. Vas ctomy—				
O.	1,74.28			
R.	— 1,55·12	19.16	16.61	— 2.55

Saving amounted to 90 per cent of the original provision. Reasons for the reduction of provision by reappropriation in March 1981 (Rs. 1,55.12 lakhs) and for the final saving (Rs. 2.55 lakhs) have not been communicated (January 1982).

(iii) 282. B.AA. I'. JD. Grants to Metropolitan Water Supply and Sewerage Board—				
O.	3,26.52			
R.	— 1,22.02	2,04.50	2,04.50	..

Withdrawal of provision by reappropriation in March 1981 was due to delay in obtaining import licence for importing equipments.

4. Other significant savings in the original plus supplementary provision, if any, occurred also under—

Head		*Total grant*	*Actual expenditure*	*Excess + Saving —*
		(in lakhs of rupees)		
(i) 280. AB. I. BI. Primary Health Centres—				
O.	3,75.62			
R.	— 47.41	3,28.21	3,29.37	+ 1.16

Withdrawal of provision by reappropriation in March 1981 was mainly due to reclassification of expenditure (Rs. 65.82 lakhs) and non-settlement of bills (Rs. 2.00 lakhs) partly offset by excess due to increased purchase of medicine (Rs. 5·41 lakhs) and increased expenditure on salaries and travel expenses (Rs. 11·75 lakhs).

(ii) 280. AB. II. JT Health Services in Rural Areas—				
O.	1,24.36			
R.	— 34.62	89·74	86·86	— 2·88

Withdrawal of provision by reappropriation in March 1981 was mainly due to vaccancies in the posts of medical officers and pharmacists. Final saving was stated to be due to non-receipt of consignment and invoices and also failure of medical officers to surrender funds before 31st March 1981.

(iii) 281. AB. III. SA. Rural Family Welfare Centres—				
O.	3,07.99			
R.	— 64.67	2,43.32	2,61.26	+17.94

Withdrawal of provision by reappropriation in March 1981 was mainly due to non-filling up of certain posts. Reasons for the final excess have not been communicated (January 1982).

Head		*Total grant*	*Actual expenditure*	*Excess + Saving —*
		(in lakhs of rupees)		
iv) 281. AC. III. SB. Urban Famliy Welfare Centres run by Local Bodies and Voluntary Organisations—				
O.	21.00			
R.	—0.71	20.29	..	—20.29

Reasons for the final saving have not been communicated (January 1982).

(v) 282. B. AB. II. JG. Grants to Madras Metropolitan Water—Supply and Sewerage Board—				
O.	2,25.71			
R.	—92.92	1,32.79	1,32.33	—0.46

Withdrawal of provision by reappropriation was stated to be due to non-implementation of scheme further.

vi) 282. B. AI. II. JA. Investigation of Ponnaiyar and Cauvery Scheme for augmenting Water—Supply to Madras City—				
S.	33.67			
R.	— 24.87	8.80	8.75	— 0.05

Withdrawal of the supplementary provision obtained in January 1981 by reappropriation in March 1981 was stated to be due to non-filling up of certain posts.

5. Savings mentioned above were partly counterbalanced by excess under—

Head		*Total grant*	*Actual expenditure*	*Excess + Saving —*
		(in lakhs of rupees)		
(i) 281. AB. III. SB. Rural Family Welfare Planning Sub-Centres—				
O.	1,44.93			
R.	15.26	1,60.19	1,68.35	+8.16

Additional provision by reappropriation was mainly to meet increased expenditure on telephone calls, due to increased rate of tariff charges. Reasons for the final excess have not been communicated (January 1982).

(ii) 281. AC. III. SA. Urban Family Welfare Services—				
O.	22.00			
R.	— 1.92	20.08	42.50	+22.42

Withdrawal of provision by reappropriation in March 1981 was due to non-filling up of certain posts. Reasons for the final excess have not been communicated (January 1982).

(iii) 282. A.AB.VI.UH. National Malaria Control Programme—				
O.	0·01			
R.	31·56	31·57	69·24	+ 37·67

Additional provision by reappropriation in March 1981 was stated to be based on actual requirements. Final excess was mainly due to transfer of cost of Motor Vehicles (Rs. 41.29 lakhs) from the head '282.A. AK. I. AA' as ordered by Government in May 1981.

Grant. No. 19—Public Health—*concld.*

Head		*Total grant*	*Actual expenditure*	*Excess + Saving —*
		(in lakhs of rupees)		
(iv) 282. A.AK.I.AA. Establishment for the Maintenance of Motor Vehicles of Public Health and Medical Department—				
O.	17·97			
R.	71·62	89·59	45·62	— 43·97

Additional provision by reappropriation was obtained towards the cost of 100 motor vehicles sanctioned by Government in October 1980. Final saving was due to the transfer of cost of motor vehicles (Rs. 43·28 lakhs) to the respective programmes of Malaria Eradication and Filaria Control as ordered by Government in May 1981.

(v) 282. B.AB.II.JA. Grants to Tamil Nadu Water—Supply and Drainage Board—				
O.	0·01			
R.	59·99	60·00	60·00	..

Additional provision was made by reappropriation in March 1981 for taking up investigation of Water Supply Schemes as I Phase of World Bank Assisted Projects.

(vi) 282. B.AC.II.JE. Grants to Panchayat Unions for Water-Supply in Drought affected areas—				
S.	4,01·83			
R.	47·60	4,49·43	4,48·11	— 1·32

Additional provision by reappropriation was stated to be based on actual requirements.

Grant No. 20—Agriculture

Major heads	*Total grant or appropriation* RS.	*Actual expenditure* RS.	*Excess + Saving —* RS.
259. Public Works			
305. Agriculture			
306. Minor Irrigation			
307. Soil and Water Conservation			
308. Area Development			
337. Roads and Bridges			
Voted			
Original 58,41,63,000 / Supplementary 27,95,94,000	86,37,57,000	59,69,40,162	— 26,68,16,838
Amount surrendered during the year (March 1981)			5,82,98,000
Charged			
Original 6,000 / *Supplementary* ..	6,000	..	— 6,000
Amount surrendered during the year (March 1981)			6,000

Notes and comments—

1. Against the saving of Rs. 26,68·17 lakhs in the voted grant only Rs. 5,82.98 lakhs were surrendered on 31st March 1981.

2. In view of the saving of Rs. 26,68.17 lakhs in the voted grant, the supplementary provision of Rs. 26,89.99 lakhs obtained in March 1981 proved excessive and could have been restricted to token provision for 'New Service' schemes.

3. Saving of Rs. 3,27.25 lakhs, Rs. 5,18.66 lakhs, Rs. 2,13.24 lakhs, Rs. 92.28 lakhs and Rs. 6,42.89 lakhs occurred in this grant during 1975-76, 1976-77, 1977–78, 1978–79 and 1979–80 respectively.

4. Saving in the grant was the net result of savings and excesses under various heads, the more important of which are dealt with in notes 5, 6, 7 and 8.

5. Bulk of the Saving occurred under—

Head		*Total grant*	*Actual expenditure*	*Excess +* Saving —
			(in lakhs of rupees)	
305. AR.I.AC. Loans to Cultivators controlled by Board of Revenue (Land Revenue)—				
S.	21,53·85	21,53·85	1,59·64	— 19,94·21

Provision was made by supplementary grant in March 1981 to cover the waiver of the collection of dues from Agriculturists in respect of Taccavi loans, ordered during 1980–81. Reasons for the saving of Rs. 19,94.21 lakhs have not been communicated (January 1982).

6. Significant savings occurred also under—

Head		*Total grant*	*Actual expenditure*	*Excess + Saving —*
			(in lakhs of rupees)	
(i) 305.AG.II.JA. Crop and Plant Protection—				
O.	3,74·75			
R.	—74·13	3,00·62	3,04·13	+ 3·51

Withdrawal of provision by reappropriation in March 1981 was due to adverse seasonal conditions (Rs. 58.98 lakhs) and non-incidence of pest attack (Rs. 15·15 lakhs). Reasons for the final excess have not been communicated (January 1982).

Head		*Total grant*	*Actual expenditure*	*Excess + Saving —*
			(in lakhs of rupees)	
(ii) 305.AH.II.JB. Cotton Development—				
O.	56·68			
R.	—30·34	26·34	26·94	+0·60

Reduction of provision by reappropriation in March 1981 was mainly due to less offtake of cotton (Rs. 29.07 lakhs).

(iii) 305.AH.II.JS. Oil seeds Centres—				
O.	26·52			
R.	—17·04	9·48	4·89	— 4·59

Reduction of provision by reappropriation in March 1981 was mainly due to non-functioning of 2 out of 4 farms sanctioned (Rs. 12.56 lakhs) and partly based on actual requirements. Final saving was due to non-operation of the provision for subsidised procurement of seeds in the State scheme owing to more procurement of seeds under the Centrally sponsored scheme, than provided for.

(iv) 305.AJ.II.JB. Grants-in-aid to Small and Marginal Farmers Development Agencies—				
O.	5,83·75			
S.	2,18·13			
R.	— 1,99·04	6,02·84	6,61·13	+ 58·29

Reduction of provision by reappropriation in March 1981 was stated to be due to change in the pattern of the scheme and mode of release of funds by Government of India. Reasons for the final excess have not been communicated (January 1982).

Head		*Total grant*	*Actual expenditure*	*Excess +* *Saving —*
		(in lakhs of rupees)		
(v) 305. AN.II.JH. Preparation and Distribution of Micro Nutrient Mixture of Groundnut—				
O.	22·31			
R.	— 21·26	1·05	1·16	+0·11

Withdrawal of provision by reappropriation in March 1981 was stated to be due to adverse seasonal conditions.

(vi) 305. AT.VI.UA. Integrated Rural Development Area Planning for full employment—				
O.	1,45·00			
S.	1,71·30			
R.	— 2,00·70	1,15·60	1,59·01	43·41

Withdrawal of provision by reappropriation in March 1981 was stated to be due to change in the pattern of scheme and more of release of funds by Government of India. Reasons for the final excess have not been communicated (January 1982).

(vii) 305. AV.VI. UR. Integrated Rural Development Programme in Drought Prone Area Programme Blocks—				
O.	2,25.00			
S.	1,01.25			
R.	— 1,02.43	2,23·82	95·57	— 1,28·25

Withdrawal of provision by reappropriation in March 1981 was due to change in the pattern of the scheme and mode of release of funds by Government of India. Reasons for the final saving have not been communicated (January 1982).

Head		*Total grant*	*Actual expenditure*	*Excess +* *Saving —*
		(in lakhs of rupees)		
(viii) 307. AE.II.JA. Execution of Soil Conservation Schemes—				
O.	2,31.66			
S.	24.39			
R.	5.67	2,61.72	1,31.72	— 1,30.00

Additional provision by reappropriation in March 1981 was due to formation of additional division at Mayavaram. Reasons for the final saving have not been communicated (January 1982).

(ix) 305. AT. VI. UB. Soil Testing Laboratories under Integrated Rural Development Programme —				
S.	22·61			
R.	— 22·61	..	..	..
(x) 308. AC. III. SC. Soil Conservation schemes for assisting Small Farmers of Coffee and Tea Plantations in the Nilgiris district—				
O.	41.02			
R.	— 41.02	..	..	..

Withdrawal of provisions under items (ix) and (x) by reappropriation in March 1981 was stated to be due to reclassification of expenditure.

7. In the following cases, provision/withdrawal of provision by re-appropriation in March 1981 was stated to be due to reclassification of expenditure—

Head		Total grant	Actual expenditure	Excess + Saving —
			(in lakhs of rupees)	
(i) 305. AV. VI. UA. Fishery Development—				
O.	43.00			
R.	— 43.00	..	..	..
(ii) 305. AV. VI. UB. Agricultural Schemes—				
O.	49.43			
R.	— 49.43	..	..	..
(iii) 305. AV. VI. UC. Sheep and Cattle Development—				
O.	77.05			
R.	— 77.05	...	..	..
(iv) 305. AV. VI. UD. Soil Conservation Schemes—				
O.	95·90			
R.	— 95.90	..	..	..
(v) 305. AV. VI. UF. Afforestation works—				
O.	43.32			
R.	— 43.42	..	..	..
(vi) 305. AV. VI. UG. Uplifting Weaker Sections including Palmyrah Schemes—				
O.	95.50			
R.	— 95.50	..	..	..

Head		Total grant	Actual expenditure	Excess + Saving —
			(in lakhs of rupees)	
(vii) 305. AV. VI. UH. Co-operative Credit Management—				
O.	27.06			
R.	— 27.06	..	..	..
(viii) 305. AV. VI. UI. Establishment in District Headquarters and Divisional offices—				
O.	5.00			
R.	— 5.00	..	..	..
(ix) 305. AV. VI. UJ. Dairy Development—				
O.	88.20			
R.	— 88.20	..	..	..
(x) 305. AV. VI. UK. Dry Land Farming—				
O.	15.94			
R.	— 15.94	..	..	..
(xi) 305. AV. VI. UL. Sericulture Schemes—				
O.	34·19			
R.	— 34.19	..	..	..
(xii) 305. AV. VI. UM. Horticulture Schemes—				
O.	12.93			
R.	— 12.93	..	..	..
(xiii) 305. AV. VI. UN. Coconut Development—				
O.	5.00			
R.	— 5.00	..	..	..

Head		Total grant	Actual expenditure	Excess + Saving—
		(in lakhs of rupees)		
(xiv) 305. AV. VI. UO. Minor Irrigation—				
O.	5.00			
R.	— 5.00	..	..	..
xv) 305. AV. VI. UP. Tube Well Schemes—				
O.	50.00			
R.	— 50.00	..	..	..
(xvi) 305. AV. VI. U Q. Pasture Development—				
O.	8.66			
R.	— 8.66	..	..	..
(xvii) 305. AV. VI. US. Establishment charges in District Headquarters and Divisional Offices— *				
R.	6.16	6.16	7.35	+ 1.19
(xviii) 305. AV. VI. UT. Drought Prone Area Programme Schemes— *				
R.	4,38.85	4,38.85	4,88.11	+49.26

The provision made under items (i) to (xvi) totalling Rs. 6,56·18 lakhs was withdrawn by reappropriation in March 1981 as the expenditure was reclassified under items (xvii) and (xviii). However, provision of Rs. 4.95 lakhs only was transferred to item (xvii) (Rs. 9.80 lakhs) and item (xviii) (Rs. 4,85.20 lakhs) and this was further reduced by Rs. 49.99 lakhs due mainly to non-execution of certain works under item (xviii) (Rs. 46.35 lakhs). Reasons for the resultant saving of Rs. 1,61.18 lakhs (Rs. 6,56.18 lakhs - Rs. 4,95 lakhs) and the final excess of Rs. 50.45 lakhs have not been communicated (January 1982).

*The approval of the Controller General of Accounts is awaited for opening this new sub-head of account (January 1982).

8. Savings mentioned above were partly counterbalanced by excess under—

Head		Total grant	Actual expenditure	Excess + Saving —
			(in lakhs of rupees)	
(i) 305. AC. II. JB. Procurement and Distribution of Paddy Seeds—				
O.	2,09·38			
R.	55·82	2,65·20	2,67·52	+ 2·32

Additional provision made by reappropriation in March 1981 was mainly due to increase in the cost of seeds (Rs. 43·20 lakhs). Reasons for the final excess have not been communicated (January 1982).

(ii) 305. AH. II. JD. Increasing the Production of Oil Seeds—				
O.	1,40·65			
R.	69·67	2,10·32	1,98·42	— 11·90

Additional provision by reappropriation in March 1981 was mainly due to procurement of more quantities of groundnuts and sunflower seeds and also due to increase in their cost. Reasons for the final saving have not been communicated (January 1982).

(iii) 305. AM. I. AC. Tractor Hiring Scheme—				
O.	1,36·91			
R.	30·63	1,67·54	1,86·68	+ 19·14

Additional provision by reappropriation in March 1981 was mainly due to increase in prices of machinery and equipment (Rs. 23·49 lakhs). Reasons for the final excess have not been communicated (January 1982).

Head		Total grant	Actual expenditure	Excess + Saving —
			(in lakhs of rupees)	
(iv) 305. AR. I. AA. Advances to Cultivators and Revenue Advances—				
O.	0·50			
R.	—0·50	—	26·78	+ 26·78

Reasons for the final excess have not been communicated (January 1982).

Head		Total grant	Actual expenditure	Excess + Saving —
(v) 305. AT. II. JF. Reorganisation of Agricultural Extention Service under modernisation of Periyar Vaigai System—				
S.	5·23			
R.	35·09	40·32	41·42	+ 1·10

Specific reasons for the excess have not been communicated (January 1982).

Head		Total grant	Actual expenditure	Excess + Saving —
(vi) 337. AF. I. BA. Maintenance of Roads in Sugar Factory Areas—				
R.	35·00	35·00	35·03	+ 0·03

Specific reasons for the excess have not been communicated (January 1982).

9. *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 "045. Other Taxes and Duties on Commodities and Services" and a contribution is made to the Fund by debiting the head 'Transfer to Sugarcane Cess Fund' under "305. Agriculture" and "337. Roads and Bridges" under this grant. The contribution during the year was Rs. 2,43·18 lakhs (Rs. 72·95 lakhs under "305. Agriculture" and Rs. 1,70·23 lakhs under '337. Roads and Bridges").

The expenditure on the approved schemes is initially recorded under the service heads "305. Agriculture" and 337. Roads and Bridges" and 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 amount so transferred during the year was Rs. 2,37·87 lakhs (Rs. 57·79 lakhs from "305. Agriculture" and Rs. 1,80·08 lakhs from "337. Roads and Bridges").

The balance at the credit of the Fund on 31st March 1981 was Rs. 4,69·26 lakhs.

An account of the transactions of the Fund is given in Statement No. 16 of Finance Accounts 1980-81.

10. *Insurance Fund*.—The Fund is intended to meet the expenditure on replacement of machinery in the Agricultural Engineering Workshop, Madras. The Fund is credited with the contribution made annually at a percentage prescribed by Government by contra debit to the head "305. Agriculture". The amount credited to the Fund during the year was Rs. 1·23 lakhs.

The expenditure on the replacement of machinery, etc., is initially accounted for under the head "305. Agriculture" and subsequently transferred to the Fund before the close of the accounts of the year.

The balance at the credit of the Fund on 31st March 1981 was Rs. 1·54 lakhs.

An account of the Fund is given in Statement No. 16 of Finance Accounts 1980-81.

11. *Depreciation Reserve Fund—Agricultural Engineering Workshop*—The Depreciation Fund is intended to meet expenditure on replacement and renewals of machinery, special repairs to buildings, etc. The Fund is credited with contribution made annually at a percentage prescribed by Government by contra debit to this grant. The amount contributed during the year was Rs. 0·04 lakh.

The expenditure on renewals of machinery, etc., is initially accounted for under this grant and subsequently transferred to the Fund before the close of the accounts of the year.

The balance at the credit of the Fund on 31st March 1981 was Rs. 9·01 lakhs.

An account of the Fund is given in Statement No. 16 of Finance Accounts 1980-81.

Major heads		*Total grant or appropriation*	*Actual expenditure*	*Excess+ Saving—*
		RS.	RS.	RS.
259. Public Works				
298. Co-operation				
308. Area Development				
312. Fisheries				
Voted				
Original	3,16,60,000	3,17,90,000	2,97,60,425	—20,29,575
Supplementary	1,30,000			
Amount surrendered during the year (March 1981)				8,27,000
Charged				
Original	*10,000*	*10,000*	..	*—10,000*
Supplementary	—			
Amount surrendered during the year (March 1981)				*10,000*

Notes and comments—

1. Out of the saving of Rs. 20·30 lakhs in the voted grant, only Rs. 8·27 lakhs were surrendered.

2. Saving in the original provision in the voted grant occurred mainly under—

Head		*Total grant*	*Actual expenditure*	*Excess+ Saving—*
		(in lakhs of rupees)		
(i) 312. AF. II. JC. Establishment of Demonstration Units for Prawn Farming—				
O.	10·36			
R.	—7·71	2·65	2·55	—0·10

Withdrawal of provision by reappropriation in March 1981 was mainly due to non-filling up of certain posts (Rs. 6.45 lakhs) and (ii) non-finalisation of tenders (Rs. 1.45 lakhs).

Head		*Total grant*	*Actual expenditure*	*Excess + Saving —*
		(in lakhs of rupees)		
(ii) 312. AH. II. JA. Construction of Mechanised Fishing Boats—				
O.	45·19			
R.	—25·39	19·80	19·82	+ 0·02

Withdrawal of provision by reappropriation in March 1981 was mainly due to non-payment of Capital subsidy (Rs. 23·04 lakhs) on construction of boats by the Tamil Nadu Fisheries Development Corporation as the Corporation was not able to distribute any hull before 31st March 1981.

3. Saving was partly counterbalanced by excess over the original provision under—

Head		*Total grant*	*Actual expenditure*	*Excess+ Saving—*
		(in lakhs of rupees)		
298. AM. V. ZA. Assistance to Fishermen Co-operative Federation and Societies—				
O.	0·01			
R.	14·42	14·43	13·83	— 0·60

Additional provision by reappropriation in March 1981 was towards payment of subsidy to Fishermen Co-operative Federations and societies to diversify and expand their activities.

Grant No. 22—Animal Husbandry

Major heads		*Total grant or appropriation*	*Actual expenditure*	*Excess+ Saving—*
		RS.	RS.	RS.
259. Public Works				
308. Area Development				
310. Animal Husbandry				
Voted				
Original	15,18,19,000	15,26,77,000	14,07,69,497	—1,19,07,503
Supplementary	8,58,000			
Amount surrendered during the year (March 1981)				1,18,27,000
Charged				
Original	*1,000*	*1,000*	..	*—1,000*
Supplementary	..			
Amount surrendered during the year				*Nil*

Notes and comments—

1. In view of the saving of Rs. 1,19.07 lakhs in the voted grant, supplementary grant of Rs. 8.58 lakhs obtained in March 1981 proved unnecessary and could have been restricted to token provision for 'New Service' schemes.

2. Saving in the original provision in the voted grant occurred mainly under—

Head		*Total grant*	*Actual expenditure*	*Excess+ Saving—*
		(in lakhs of rupees)		
(i) 310. AF. II. JK. Key Village Blocks—				
O.	30·67			
R.	—13·41	17·26	18·04	+ 0·78

Grant No. 22—Animal Husbandry—*contd.*

Withdrawal of provision by reappropriation in March 1981 was stated to be mainly (i) due to non-availability and non-supply of breeding bulls (Rs. 2.53 lakhs) and (ii) based on actual requirements (Rs. 12.53 lakhs) partly offset by additional provision of Rs. 1.66 lakhs for purchase of Jeeps.

Head		*Total grant*	*Actual expenditure*	*Excess + Saving —*
		(in lakhs of rupees)		
(ii) 310. AF. II. JO. Establishment of Liquid Nitrogen Plants—				
O.	6.33			
R.	— 5.92	0.41	0.43	+ 0.02

Withdrawal of provision by reappropriation in March 1981 was mainly due to (i) non-installation of liquid nitrogen plant and (ii) vacant posts.

(iii) 310. AF. VI. UA. Assistance to Tamil Nadu Dairy Development Corporation for cross breed calf Rearing by Small/marginal Farmers and Agricultural Labourers—				
O.	68.50			
R.	— 24.72	43.78	43.78	..

Withdrawal of provision by reappropriation in March 1981 was mainly due to restriction of provision to Government of India's allocation for the scheme.

(iv) 310. AG. I. AA. Poultry Farms and Poultry Extension Centres—				
O.	59.01			
R.	— 25.34	33.67	34.59	+ 0·92

Withdrawal of provision by reappropriation in March 1981 was stated to be based on actual requirements.

Head		*Total grant*	*Actual expenditure*	*Excess + Saving —*
		(in lakhs of rupees)		
(v) 310. AG. VI. UA. Assistance to T.N.P.D.C. for Poultry Development by Small/Marginal farmers and Agricultural Labourers—				
O.	41.54			
R.	— 8.03	33.51	33.61	+ 0.10

Withdrawal of provision by reappropriation in March 1981 was mainly due to restriction of provision to Government of India's allocation for the scheme.

(vi) 310. AM. I. AA. Grants to Tamil Nadu Agriculture University for Veterinary Education Research and Training—				
O.	1,30.00			
R.	— 9.67	1,20.33	58.50	— 61.83

Withdrawal of provision by reappropriation in March 1981 was due to the adjustment of the unspent balance of the previous year against the current year's grant. Reasons for the final saving have not been communicated (January 1982).

(vii) 310. AM. II. JA. Grants to Tamil Nadu Agricultural University for Veterinary Education Research and Training—				
O.	66.00			
R.	— 27.22	38.78	34.88	— 3.90

Withdrawal of provision by reappropriation in March 1981 was due mainly to the adjustment of the unspent balance of the previous year against the current year's grant. Reasons for the final saving have not been communicated (January 1982).

3. Saving was partly counter balanced by excess over the original provision under—

Head		*Total grant*	*Actual expenditure*	*Excess + Saving —*
		(in lakhs of rupees)		
(i) 310. AF. I. AH. Intensive Cattle Development Project Outside Operation Flood Area—				
O.	65.43			
R.	12.75	78.18	74.10	—4.08

Additional provision by reappropriation in March 1981 was stated to be based on actual requirements. Reasons for the final saving have not been communicated (January 1982).

(ii) 310. AH. VI. UA. Assistance to Small/Marginal farmers and Agricultural Labourers for Sheep Production—				
O.	32.19			
R.	10.50	42.69	42.95	+0.26

Additional provision by reappropriation in March 1981 was stated to be based on actual requirements.

(iii) 310. AM. II. JB. Grants to Tamil Nadu Agriculture University for Implementing the New Schemes under Veterinary Education and Research—				
O.		20.00	20.00	87.27	+67.27

Reasons for the final excess have not been communicated (January 1982).

Grant No. 23—Co-operation (All voted)

Major heads		Total grant	Actual expenditure	Excess+ Saving —
		RS.	RS.	RS.
259. Public Works				
298. Co-operation				
305. Agriculture				
306. Minor Irrigation				
Original	8,86,98,000	9,97,75,000	9,36,95,246	—60,79,754
Supplementary	1,10,77,000			
Amount surrendered during the year (March 1981)				59,94,000

Notes and comments—

1. In view of saving of Rs. 60.80 lakhs, the supplementary grant of Rs. 1,07.93 lakhs obtained in March 1981 proved excessive.

2. Bulk of the saving occurred under—

Head		Total grant	Actual expenditure	Excess+ Saving—
		(in lakhs of rupees)		
298. AA. I. AC. District Staff—				
O.	3,02.25			
R.	— 60.87	2,41.38	2,41.09	— 0.29

Specific reasons for the withdrawal of provision by reappropriation in March 1981 have not been communicated (Januay 1982).

Grrant No. 23—Co-operation—*contd.*

3. Saving in the original plus supplementary provision also occurred under—

Head		Total grant	Actual expenditure	Excess+ Saving—
		(in lakhs of rupees)		
(i) 298. AO. V. ZA. Assistance to consumers' Co-operative wholesale Stores and district Co-operative Supply and Marketing Societies for Distribution of Consumer Articles in Rural Areas—				
O.	0.01			
S.	16.49			
R.	—11.93	4.57	4.57	..

Withdrawal of provision by reappropriation in March 1981 was attributed to non-approval of the proposals of the Registrar of Co-operative Societies for assistance to Co.operative Societies and stores by the National Co-operative Development Corporation.

(ii) 298. AE. II. JN. Risk fund of Village Credit Societies.				
O.	25·00			
R.	— 7·44	17·56	17·56	..
(iii) 298. A E. II. J.O. Risk Fund of Central Co-operative Banks.				
O.	12·50			
R.	— 5·06	7·44	7·44	..

Part of the original provision under items (ii) and (iii) was withdrawn by reappropriation in March 1981, as there was no substantial increase in the issue of short and medium term loans.

Grant No. 23—Co-operation—*concld.*

4. Savings mentioned above were partly counterbalanced by excesses under the following heads—

Head		*Total grant*	*Actual expenditure*	*Excess + Saving —*
			(in lakhs of rupees)	
(i) 298. A.O. III SD. Assistance for setting up of Regional Distribution Centre—				
R.	8·25	8·25	8·25	..

Specific reasons for the provision made by reappropriation in March 1981 have not been communicated (January 1982).

(ii) 298. A.O. II. JJ. Assistance for Construction of Godowns by Consumers' Co-operative Societies selected under the scheme for distribution of consumer articles in rural areas—				
O.	0·01			
R.	7·59	7·60	7·60	..

Reasons for the excess have not been communicated (January 1982).

5. State Agricultural Credit Relief and Guarantee Fund—The fund is intended to enable co-operative credit institutions to meet unforeseen losses arising under the scheme of integrated Rural Credit and Marketing. It is credited with annual Contribution by Government 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. The balance at the Credit of the Fund on 31st March 1981 was Rs. 1,28,97 lakhs an account of the Fund is given in statement No. **16** of the Finance Accounts 1980–81.

Grant No. 24—Industries

Major heads		*Total grant or appropriation* RS.	*Actual expenditure* RS.	*Excess + Saving —* RS.
259. Public Works				
298. Co-operation				
320. Industries				
321. Village and Small Industries.				
328. Mines and Minerals				
Voted—				
Original	11,76,05,000	11,93,57,000	10,72,93,013	**— 1,20,63,987**
Supplementary.	17,52,000			
Amount surrendered during the year (March 1981)				2,18,87,000
Charged				
Original	*1,000*	*1,000*	..	*— **1,000***
Supplementary	..			
Amount surrendered during the year				***Nil.***

Notes and comments—

1. In view of the saving of Rs. 1,20·64 lakhs in the voted grant, the supplementary provision of Rs. 17·50 lakhs obtained in January 1981 proved unnecessary and could have been restricted to token provision for 'New Service' schemes.

2. Against the available saving of Rs. 1,20·64 lakhs, Rs. 2,18·87 lakhs were surrendered in March 1981.

3. Bulk of the saving in the original /supplementary provision occurred under the following heads—

Head		Total grant	Actual expenditure	Excess + Saving —
		(in lakhs of rupees)		
(i) 321. A.AH.II JQ. Sericulture Intensive Development Activities—				
O.	90·66			
R.	— 50·40	40·26	40·09	— 0·17

Withdrawal of provision by reappropriation in March 1981 was due to less payment of subsidy on account of delays in sanction of loans by the banks to the entrepreneurs and non-installation of licensed cottage basins by them.

(ii) 321. A.AH. II JZ. Expansion of Grainage activities and Seed Centre—				
O.	49·61			
R.	— 45·67	3·94	3·36	— 0·58

Withdrawal of provision by reappropriation in March 1981 was due to non-filling up of sanctioned posts and non-construction of buildings due to non-finalisation of locations. Final saving was attributed to less purchase of seed cocoons on account of poor off-take of laying, (silkwork seed) due to drought conditions prevailing during the year.

(iii) 321. A. AH. I. AA. Sericulture Development and maintenance—				
O.	65·71			
R.	— 37·83	27·88	26·91	— 0·97

Withdrawal of part provision of Rs. 29·53 lakhs was due to regrouping of the heads and consequent transfer of provision to the sub-head "AE. Silk Reeling unit in the State." Reasons for the balance saving of Rs. 9·27 lakhs have not been communicated (January 1982).

Head		Total grant	Actual expenditure	Excess + Saving —
		(in lakhs of rupees)		
(iv) 321. A. AC. II. KB. Assistance for setting up of industries in Backward areas—				
O.	40·00			
R.	— 35·00	5·00	5·00	..

Withdrawal of provision by reappropriation in March 1981 was due to non-disbursement of assistance to the Small Industries Development Corporation.

(v) 321. A.AC. VI. UA. District Industries Centre—				
O.	98·68			
S.	14·00			
R.	— 24·38	88·30	91·04	+ 2·74

Withdrawal of provision by reappropriation in March 1981 was due to non-filling up of certain posts, non-purchase of office equipment, non-supply of vehicles for the District Industries Centres before the close of the year and also due to late receipt of order of Government on certain clarifications for the implementation of Rural Artisans/Rural Industries programmes in the fourteen District Industries Centres.

Reasons for the final excess of Rs. 2·74 lakhs have not been communicated (January 1982).

4. Savings also occurred under—

Head		Total grant	Actual expenditure	Excess + Saving —
		(in lakhs of rupees)		
(i) 320. B.AA. II. JA. Acquisition of land for Salem steel plant in Tamil Nadu—				
O.	20·00			
R.	— 19·90	0·10	..	— 0·10

Withdrawal of provision was due to keeping in abeyance the proceedings for acquisition of land, as the writ petitions filed in by the interested parties were allowed by the High Court and the writ appeals filed by the State were pending disposal.

Head		Total grant	Actual expenditure	Excess + Saving —
(ii) 321. A.AM. II. JB. Sericulture Developments under integrated Tribal Development Programme—				
O.	17·01			
R.	— 12·02	4·99	4·62	—0·37

Withdrawal of provision was stated to be based on actual requirements. Specific reasons have, however, not been communicated (January 1982).

5. Savings mentioned at items 3 and 4 above were partly counter balanced by additional provision by reappropriation under—

Head		Total grant	Actual ecpenditure	Excess + Saving —
		(in lakhs of rupees)		
(i) 321. A.AH.I. AE. Silk Reeling Units in the State—				
O.	0·74			
R.	29·53	30·27	30·58	+ 0·31

Additional provision by reappropriation was made due to regrouping of heads, to provide for the purchase of Reeling cocoons, vide note 3(iii) above.

Head		Total grant	Actual expenditure	Excess + Saving —
		(in lakhs of rupees)		
(ii) 320. B.AE. I. AE. Grants to Binny Limited towards payment of interest—				
O.	0·01			
R.	6·24	6·25	6·25	..
(iii) 320. B. AE. II. JC. Assistance to Tamil Nadu Ceramics Limited—				
O.	0·01			
R.	5·24	5·25	5·25	..

Additional provision made by reappropriation under items (ii) and (iii) was stated to be based on sanctions accorded by Government.

Head		Total grant	Actual expenditure	Excess + Saving —
		(in lakhs of rupees)		
6.				
(i) 328. B.AB. II.AB. Payment of professional and special services to TANMAG—		..	2,38·58	+ 2,38·58
(ii) 328. B.AG. I.AA. Cost of Exploration—				
O.	2,38·58	2,38·58	..	— 2,38·58

Grant No. 24—Industries—*concld.*

Excess under item (i) occurred due to provision having been made under item (ii). Similar variation occurred during the year 1979-80 also.

Head	*Total grant*	*Actual expenditure*	*Excess + Saving —*
		(in lakhs of rupees)	
(iii) 298. A.AN.II. JO. Subsidy towards interest on Working Capital loan—	..	75·79	+ 75·79

Excess was due to non--provision of funds to cover expenditure ordered (March 1981) to be transferred from the the Major head "321" under grant no. 26 to Major head "298" under this grant. The provision originally made under "321" in grant no. 26 was not also withdrawn vide note 1(i) under grant no. 26.

Grant No. 25—Cinchona (All voted)

Major head	*Total grant*	*Actual expenditure*	*Excess + Saving —*
	RS.	RS.	RS.
320. Industries Original 1,77,80,000 Supplementary 16,78,000	1,94,58,000	1,87,03,682	— 7,54,318
Amount surrendered during the year (March 1981)			6,78,000

Notes and comments—

1. In view of the saving of Rs. 7.54 lakhs, the supplementary grant of Rs. 8·48 lakhs obtained in March 1981 proved excessive and could have been restricted to token provision in respect of 'New Service' scheme.

2. Significant saving in the grant occurred under—

Head		*Total grant*	*Actual expenditure*	*Excess+ Saving —*
			(in lakhs of rupees)	
(i) 320. C.AF. III. SC. Scheme for Cultivation of Cinchona under Western Ghats Development Programme—				
O.	0·50			
S.	8·30			
R.	— 6·31	2·49	2·44	— 0·05

Withdrawal of provision by reappropriation in March 1981 was stated to be (*i*) due to non-availability of required number of casual Labourers (Rs. 0·48lakh) and (ii) based on actual requirements (Rs. 5·83 lakhs).

Grant No. 25—Cinchona (All voted)—*concld.*

3. *Depreciation Reserve Fund, Cinchona Plantations.* The Depreciation Reserve Fund is intended to meet the expenditure on replacements and renewals of machinery, special repairs to buildings, etc. The Fund is credited by debit to this grant with contribution made annually at the percentage prescribed by Government; the amount contributed during the year was Rs. 2·52 lakhs.

The expenditure on renewals of machinery, etc., is initially accounted for under this grant and subsequently transferred to the Fund before the close of the accounts of the year.

The amount so transferred to the debit of the Fund during the year was Re. 0·41 lakh.

The balance at the credit of the Fund on 31st March 1981 was Rs. 50·49 lakhs.

An account of the Fund is given in Statement No. 16 of Finance Accounts 1980-81.

Grant No. 26-Handlooms and Textiles (All voted)

Major heads	Total grant	Actual expenditure	Excess+ Saving —
	RS.	RS.	RS.
298. Co-operation			
321. Village and Small Industries			
Original 4,99,30,000 Supplementary 3,61,12,000	8,60,42,000	7,66,71,436	—93,70,564
Amount surrendered during the year (March 1981)			17,82,000

Notes and comments—

1. Saving occurred mainly under—

Head	Total grant	Actual expenditure	Excess + Saving —
		(in lakhs of rupees)	
(i) 321. AD. II. JF. Subsidy towards interest on Working Capital Loan—			
O. 50·00 S. 25·79	75·79	..	— 75·79

Supplementary provision of Rs. 25·79 lakhs was obtained in March 1981 for payment of Subsidy to the Central Co-operative Banks and Tamil Nadu State Co-oprative Bank towards the portion of interest payable by Primary weavers' Co-operative Society and Tamil Nadu Weavers' Co-operative Society respectively on the working capital loan taken by them.

The entire provision remained unutilised as the expenditure was ordered (March 1981) to be transferred to the major head "298" under Grant No. 24—vide note 6 (iii) under that grant.

Head		*Total grant*	*Actual expenditure*	*Excess + Saving —*
			(in lakhs of rupees)	
(ii) 321. AD. II. JN. Weavers' Housing Scheme—				
O.	16·50			
R.	—11·02	5·48	5·48	..

Withdrawal of provision by reappropriation was stated to be based on requirements.

Head		*Total grant*	*Actual expenditure*	*Excess + Saving —*
(iii) 321. AD. II. JO. Setting up of Intensive Handloom Development Project—				
O.	33·22			
R.	— 33·22	..	..	..

Withdrawal of entire provision by reappropriation in March 1981 was stated to be due to change in the pattern of assistance by Government of India and also non-implementation of the scheme during 1980–81.

2. Saving mentioned above was partly counterbalanced by excess under—

Head		*Total grant*	*Actual expenditure*	*Excess + Saving —*
			(in lakhs of rupees)	
(i) 321. AD. II. JH. The Co-operative Handloom Weavers' Saving and Security Scheme—				
O.	30·00			
R.	11·81	41·81	40·85	— 0·96

Additional provision made by reappropriation in March 1981 was stated to be due to the increased rate of contribution made to the Handloom Weavers' Saving and Security Scheme as agreed to by Life Insurance Corporation of India. Reasons for the saving have not been communicated (January 1982).

Head		*Total grant*	*Actual expenditure*	*Excess + Saving —*
			(in lakhs of rupees)	
(ii) 321. AD. II. JQ. Modernisation of Handlooms—				
R.	6·99	6·99	6·99	..

Provision was made by reappropriation in March 1981 for payment of State Government's share of expenditure on Modernisation of Handloom Industry.

Grant No. 27—Khadi (All voted)

Major head	*Total grant*	*Actual expenditure*	*Excess + Saving —*
	RS.	RS.	RS.
321. Village and Small Industries—			
Original 1,57,91,000 Supplementary 14,33,000	1,72,24,000	1,66,59,585	— 5,64,415
Amount surrendered during the year (March 1981)			9,22,000

***Note and comment*—**

Saving in the Grant was the net result of savings anc excesses under various heads. A case of significant saving in the orginal provision is given below:—

Head		*Total grant*	*Actual expenditure*	*Excess + Saving —*
			(in lakhs of rupees)	
AF. II. JC. Rebate on Sale of Khadi Cloth—				
O.	60·00			
R.	— 10·00	50·00	51·92	+ 1·92

With drawal of provision by reappropriation in March 1981 was due to reduced claims for rebate received from institutons based on audited accounts. Final excess was due to belated adjustment of bills at the treasuries on account of strike by treasury staff nd consequent omission to obtain provision during the year to cover the expenditure.

Grant No. 28—Community Development Projects, etc.

Major heads	*Total grant or appropriation.*	*Actual expenditure*	*Excess + Saving —*
	RS.	RS.	RS.
277. Education			
280. Medical			
282. Public Health, Sanitation and Water Supply			
287. Labour and Employment			
288. Social Security and Welfare			
305. Agriculture			
306. Minor Irrigation			
307. Soil and Water Conservation			
310. Animal Husbandry			
312. Fisheries			
314. Community Development			
321. Village and Small Industries			
337. Roads and Bridges			
Voted			
Original 67,74,30,000 Supplementary 44,02,29,000	1,11,76,59,000	1,10,06,50,465	—1,70,08,535
Amount surrendered during the year (March 1981)			1,39,36,000

Charged				
Original	..	*25,000*	..	*—25,000*
Supplementary	*25,000*			
Amount surrendered during the year				*Nil*

Notes and comments—

1. Saving in the voted grant is the net result of the savings and excesses under various heads the more important of which are detailed below—

2. Substantial saving in the original plus supplementary provision, if any, occurred under—

Head		*Total grant*	*Actual expenditure*	*Excess + Saving —*
		(in lakhs of rupees)		
(i) 314. C. AB. II. JE. Special Rural Employment Programme—				
O.	10,00.00			
R.	— 5,22.85	4,77.15	4,86·39	+ 9·24

Reasons for the net saving of Rs. 5,13.61 lakhs have not been communicated (January 1982).

(ii) 277. A. AE. II. JJ. Grants to local Bodies for School Buildings—				
O.	5,50·00			
R.	— 1,97·86	3,52·14	3,60·13	+ 7·99

Part of the reduction of original provision by reappropriation in March 1981 was stated to be due to diversion of funds (Rs. 1,82.19 lakhs) to the new sub-head 'JN. Construction of School buildings in Self Sufficiency Blocks". However, only Rs. 18.07 lakhs were reappropriated to the above sub-head.

The reasons for the balance net saving have not been intimated (January 1982).

Head		*Total grant*	*Actual expenditure*	*Excess + Saving —*
		(in lakhs of rupees)		
(iii) 287. B. AE. II. JB. Value of Foodgrains supplied by the Central Government under Food for Work Programme—*				
S.	12,33.92	12,33.92	10,55.69	— 1,78.23
(iv) 277. A. AE. II. JM. Wages issued as Foodgrains under Food for Work Programme—				
S.	93·00	93·00	21·08	— 71·92

The supplementary provision obtained in March 1981 in respect of items (iii) and (iv) was for implementing the Food for Work Programme. Reasons for the saving have not been communicated (January 1982).

3. Savings mentioned in note 2 above were partly counterbalanced by excess under—

Head		*Total grant*	*Actual expenditure*	*Excess + Saving —*
		(in lakhs of rupees)		
(i) 280. A. AB. I. BR. Maintenance Grant for Maternity Centres of Local Bodies—				
O.	85·00			
R.	29·70	1,14·70	1,43·47	+ 28·77

* The approval of the Controller General of Accounts is awaited for opening this new sub-head of account (January 1982).

Grant No. 28—Community Development Projects, etc.—*contd.*

Head		*Total grant*	*Actual expenditure*	*Excess + Saving −*
			(in lakhs of rupees)	
(ii) 314. A. AA. I. AF. Elections to Panchayats—				
O.	0·01			
R.	75·36	75·37	79·05	+ 3·68
(iii) 314. C. AA. II. JA. Water Supply Schemes implemented through Panchayat Unions—				
O.	1,50·00			
S.	72·79			
R.	1,14·87	3,37·66	3,62·12	+ 24·46
(iv) 314. C. AB. II. JJ. National Rural Employment Programme—*				
S.	5,81·70	5,81·70	6,71·68	+ 89·98
(v) 337. AF. I. AV. Local Roads—Grants to Local Bodies—				
O.	4,63·00			
R.	68·57	5,31·57	5,35·84	+ 4·27

* The approval of the Controller General of Accounts is awaited for opening this new sub-head of account (January 1982).

Grant No. 28—Community Development Projects, etc.—*concld.*

Head		*Total grant*	*Actual expenditure*	*Excess + Saving −*
			(in lakhs of rupees)	
(vi) 337. AF. II. JS. Assistance to Local Bodies for Link Roads—				
O.	1,00·00			
R.	1,10·99	2,10·99	2,18·01	+ 7·02

Enhancement of provision by reappropriation under item (i) and part of he enhancement under item (iii) (Rs. 72.00 lakhs) and item (vi) (Rs. 13·05 lakhs) were stated to be for meeting expenditure incurred in 1979–80 and settlement of arrear bills. Reasons for the balance of anticipated increase under items (iii) and (vi), for the enhancement of provision by reappropriation under items (ii) and (v) and for the final excess under items (i) to (vi) have not been communicated (January 1982).

Grant No. 29—Labour including Factories

Major heads	*Total grant or appropriation*	*Actual expenditure*	*Excess + Saving —*
	RS.	RS.	RS.
259. Public Works			
287. Labour and Employment			
288. Social Security and Welfare			
Voted			
Original 6,39,40,000 / Supplementary 6,14,000	6,45,54,000	6,20,90,242	—24,63,758
Amount surrendered during the year (March 1981)			27,62,000
Charged			
Original 1,000 / Supplementary ..	*1,000*	..	*—1,000*
Amount surrendered during the year (March 1981)			*1,000*

Notes and comments—

1. In view of the saving in the voted grant, two supplementary grants aggregating Rs. 6·14 lakhs proved wholly unnecessary.

Grant No. 29—Labour including Factories—*concld.*

2. Bulk of the saving occurred under—

Head		*Total grant*	*Actual expenditure*	*Excess + Saving —*
		(in lakhs of rupees)		
287. B. AE. I. AD. Scheme for Relief to Unemployed Graduates—*				
O.	50·00			
R.	—29·80	20·20	22·03	+1·83

Reduction of provision by reappropriation was attributed mainly to delay in the processing of applications consequent on the introduction of the scheme for the first time in the State.

3. Significant saving occurred also under—

Head		*Total grant*	*Actual expenditure*	*Excess + Saving —*
		(in lakhs of rupees)		
287. A. AC. II. JA. Establishment of a Combined Industrial Health and Hygienic unit and Laboratory in the State Factory Inspectorate—				
O.	9·00			
R.	—6·47	2·53	2·41	—0.12

Withdrawal of provision by reappropriation in March 1981 was mainly due to non-filling up of posts.

4. Savings mentioned above were partly counterbalanced by excesses under other heads.

* The approval of the Controller General of Accounts is awaited for opening this new sub-head of account (January 1982).

Grant No. 30—Social Welfare (All voted)

Major heads		Total grant RS.	Actual expenditure RS.	Excess+ Saving— RS.
259. Public Works				
282. Public Health, Sanitation and Water Supply				
288. Social Security and Welfare				
309. Food				
Original	10,22,30,000	11,41,41,000	11,20,04,468	—21,36,532
Supple-mentary	1,19,11,000			
Amount surrendered during the year (March 1981)				44,81,000

Notes and comments—

1. Against the avilable saving of Rs. 21·37 lakhs, Rs. 44·81 lakhs were surrendered on 31st March 1981.

2. Significant saving occurred mainly under—

Head		Total grant	Actual expenditure	Excess+ Saving—
		(in lakhs of rupees)		
(i) 288. D. AE II. JD. Social Support Scheme under World Bank Project—				
O.	41·05			
R.	—29·65	11·40	10·15	—1·25

Reasons for the withdrawal of provision by reappropriation inMarch 1981and for the final saving have not been communicated(January 1982).

Grant No. 30—Social Welfare (All voted)—*concld.*

Head		Total grant	Actual expenditure	Excess + Saving —
		(in lakhs of rupees)		
(ii) 288. E. AE. I. AS. Widows, Physically Handicapped and Old Age Pensioners Free Ration—				
S.	75·36			
R.	—23·75	51·61	48·23	—3·38

Reduction of provision by reappropriation was due to non-receipt of claims for the supply of rice made by the Tamil Nadu Civil Supplies Corproation during February and March 1981. Reasons for the final saving have not been communicated (January 1982).

3. Saving mentioned above was partly counterbalanced by excess under—

Head		Total grant	Actual expenditure	Excess+ Saving—
		(in lakhs of rupees)		
(i) 288. D. AG. I. AM. Programme for Care of Destitute Children-Assistance to Private Institutions—				
R.	38·00	38·00	37·96	—0·04

Reasons for the provision by reappropriation in March 1981 have not been communicated (January 1982).

Grant No. 31—Welfare of the Scheduled Tribes and Castes, etc.

Major head		Total grant or appropriation RS.	Actual expenditure RS.	Excess + Saving — RS.
288. Social Security and Welfare				
Voted				
Original	20,07,37,000	31,50,26,000	31,61,42,350	+ 11,16,350
Supplementary	11,42,89,000			
Amount surrendered during the year (March 1981)				55,20,000
Charged				
Original	*62,000*	*2,51,000*	..	*—2,51,000*
Supplementary	*1,89,000*			
Amount surrendered during the year (March 1981)				*40,000*

Notes and comments—

1. Excess of Rs. 11,16,350 over the voted grant requires regularisation.

2. In view of the excess in the voted grant the surrender of Rs. 55·20 lakhs made on 31st March 1981 proved injudicious.

Out of the available saving of Rs. 2·51 lakhs (entire provision) in the charged appropriation, only Rs. 0·40 lakh was surrendered on 31st March 1981.

3. Excess in the voted grant was the net result of excesses and savings under various heads the more significant of which are detailed below,

4. Bulk of the excess over original/supplementary provision occurred under—

Head		Total grant	Actual expenditure	Excess + Saving —
		(in lakhs of rupees)		
(i) 288. C. AB. II. LT. Special Welfare Schemes for Scheduled Castes in Integrated Rural Development Programme— *				
S.	6,65·00			
R.	1,65·78	8,30·78	8,30·77	— 0·01

Additional provision made by reappropriation in March 1981 was based on sanction accorded by Government on 24th March 1981.

(ii) 288. C. AB. II. JP. House sites for Harijans—				
O.	1,00·40			
R.	37·71	1,38·11	1,46·54	+ 8·43

Additional provision of Rs. 37·71 lakhs by reappropriation was stated to be based mainly on the latest assessment of actual requirements and payments relating to the year 1979-80 made during the year 1980-81. Reasons for the final excess have not been communicated (January 1982).

(iii) 288. C. AB. III. SA. Educational Concessions—				
O.	1,03·31			
S.	50·59			
R.	16·18	1,70·08	1,80·47	+ 10·39

*The approval of the Controller General of Accounts is awaited for opening this new sub-head of account (January 1982).

Enhancement of provision by reappropriation was mainly due to receipt of larger number of applications than anticipated. Reasons for the final excess have not been communicated (January 1982).

5. Excess over the original/supplementary provision occurred also under—

Head		*Total grant*	*Actual expenditure*	*Excess + Saving —*
		(in lakhs of rupees)		
(i) 288. C. AA. I. AC. Headquarters Staff—Harijan and Tribal Welfare Department—				
O.	14·48			
R.	0·18	14·66	15·66	+ 1·00

Additional provision by reappropriation in March 1981 was made to meet the sanction of dearness allowance during October 1980. Reasons for the final excess have not been communicated (January 1982).

(ii) 288. C. AA. I. AD. District Staff-Harijan and Tribal Welfare Department—				
O.	75·11			
S.	27·08			
R.	4·46	1,06·65	1,08·75	+ 2·10

Additional provision by reappropriation was stated to be mainly due to sanction of additional staff in January 1981 and additional dearness allowance in October 1980. Final excess was stated to be due to the inaccurate assessment of requirements by the District Adi Dravidar Welfare Officers.

(iii) 288,. C. AB. I. AA. School Education—				
O.	4,14·44			
S.	10·53			
R.	— 4·41	4,20·56	4,31·35	+ 10·79

Reduction of provision by reappropriation was stated to be based on latest assessment of actual requirements. Excess was stated to be mainly due to payment in 1980-81 of bills relating to 1979-80 owing to strike in treasuries.

Head		*Total grant*	*Actual expenditure*	*Excess + Saving —*
			(in lakhs of rupees)	
(iv) 288. C. AB. I. AE. Administration of Post-Matric Scholarships to Scheduled Castes and Scheduled Tribes—				
O.	1,67·69			
R.	12·60	1,80·29	1,83·46	+ 3·17

Additional provision by reappropriation was mainly due to receipt of large number of applications than anticipated. Final excess was attributed to payment in 1980-81 of bills relating to 1979-80 owing to strike in treasuries.

(v) 288. C. AB. II. JO. Milk Supply Co-operative Societies—				
O.	10·48			
R	0·18	10·66	13·74	+ 3·08

Reasons for the excess have not been communicated (January 1982).

(vi) 288. C. AB. II. JT. Assistance to Technically Trained Persons—				
O.	3·00			
R.	—0·23	2·77	5·20	+2·43

Excess was attributed to payment in 1980-81 of bills relating to 1979-80 owing to strike in treasuries.

Grant No. 31—Welfare of the Scheduled Tribes and Castes, etc.—*contd.*

Head		*Total grant*	*Actual expenditure*	*Excess + Saving —*
		(in lakhs of rupees)		
(vii) 288. C. AB. II. JY. Construction of Community Halls—				
O.	1·50			
R.	3·52	5·02	5·01	—0·01

Reasons for the excess have not been communicated (January 1982).

(viii) 288. C. AB. II. KK. Construction of School Buildings—				
O.	8·00			
R.	4·82	12·82	12·84	+0·02

Reasons for the excess have not been communicated (January 1982).

(ix) 288. C. AB. II. KN. Provision of Drinking water Wells in Harijan Colonies—				
O.	24·00			
R.	—0·42	23·58	25·84	+2·26

Excess was stated to be due to payment in 1980–81 of bills relating to 1979–80 owing to strike in treasuries.

(x) 288. C. AB . II. KO. Scheme for Provision of Pathways and Burial Grounds—				
O.	32·52			
R.	6·06	38·58	38·43	— 0·15

Reasons for the excess have not been communicated (January 1982).

Grant No. 31—Welfare of the Scheduled Tribes and Castes, etc.—*contd*.

Head		*Total grant*	*Actual expenditure*	*Excess + Saving —*
		(in lakhs of rupees)		
(xi) 288. C. AB. II. LJ. Humanising the Occupation of Sweepers and Scavengers—				
O.	0·01			
R.	9·65	9·66	9·66	..

Additional provison by reappropriation was stated to be due to drawal in 1980–81 of amount sanctioned in 1979–80.

(xii) 288. C. AF. II. JS. Development of Primitive Tribes—				
O.	0·01			
R.	1·27	1·28	1·27	—0·01

Reasons for the excess have not been communicated (January 1982).

(xiii) 288. C. AH. I. AA. Payment for Funeral Rites—				
O.	5·00			
S.	35·20			
R.	—0·28	39·92	51·67	+11·75

Excess was attributed to payment in 1980–81 of bills relating to 1979–80 owing to strike in treasuries.

6. Excess mentioned in notes 4 and 5 above were partly offset by savings in the original/supplementary provision under—

Head		*Total grant*	*Actual expenditure*	*Excess + Saving —*
			(in lakhs of rupees)	
(i) 288. C. AB. I. AB. Educational Concessions—				
O.	1,14·74			
R.	—18·16	96·58	1,02·74	+ 6·16

Withdrawal of provision by reappropriation was stated to be due to non-receipt of claims from the Tamil Nadu Text Book Society for the books supplied by them partly offset by additional provision to cover payments made by treasuries in 1980-81 of bills relating to 1979-80 owing to strike. Final excess was attributed to incurring of expenditure sanctioned in March 1980.

(ii) 288. C. AB. II KY. Amount placed at the disposal of Tamil Nadu Harijan Housing and Development Corporation for Harijans and Fishermen Housing Scheme—				
O.	3,20·00			
R.	—2,19·05	1,00·95	1,00·95	..

Reduction of provision by reappropriation was stated to be due to decision of Government to withhold the payment for the year 1980-81.

(iii) 288. C. AB. II. LN. Harijan Colonies Development Programme—*				
O.	75·00			
R.	—8·63	66·37	66·20	—0·17

* The approval of the Controller General of Accounts is awaited for opening this new sub-head of account (January 1982).

Withdrawal of provision of Rs. 6·53 lakhs by reappropriation was stated to be due to less progress of works owing to non-availability of cement and non-utilisation of provision made for the construction of 100 houses in Dharmapuri district based on orders of Government. Reasons for the balance of saving have not been communicated (January 1982).

Head		*Total grant*	*Actual expenditure*	*Excess + Saving —*
			(in lakhs of rupees)	
(iv) 288. C. AC. II. JV. Electrification of Tribal Colonies—				
S.	13·73			
R.	—13·73	..	..	..

Supplementary grant of Rs. 13·73 lakhs was obtained in January 1981 for payment of capital subsidy to the Tamil Nadu Electricity Board for electrification to unremunerative Tribal Colonies. The payment to the Electricity Board was not made owing to non-completion of work resulting in saving.

(v) 288. C.AH. II. JA. Adhoc Merit Grant to Scheduled Castes and Scheduled Tribes Students—				
O.	0·01			
S.	10·85			
R.	—1·05	9·81	4·91	—4·90

Saving was mainly due to refund of the unspent amount of the adhoc merit grant in March 1981.

Major head	*Total grant* or appropriation	*Actual expenditure*	*Excess + Saving –*
	RS.	RS.	RS.
288. Social Security and Welfare			
Voted			
Original 7,60,68,000; Supplementary 3,21,000	7,63,89,000	7,28,43,213	—35,45,787
Amount surrendered during the year (March 1981)			43,39,000
Charged			
Original 1,000; *Supplementary* ..	*1,000*	..	*—1,000*
Amount surrendered during the year (March 1981)			*1,000*

Notes and comments—

1. In view of the saving in the voted grant, the supplementary provision of Rs. 3.21 lakhs obtained in March 1981 proved wholly unnecessary and could have been restricted to token provision for 'New Service' Schemes.

2. Saving in the grant was the net result of savings and excesses under various heads, the more important of which are detailed below.

3. Significant savings in the original/supplementary provision occurred under—

Head		*Total grant*	*Actual expenditure*	*Excess + Saving –*
		(in lakhs of rupees)		
(i) 288. C.A E. II. JA. Backward Classes Hostels—				
O.	46·69			
S.	1·76			
R.	—28·16	20·29	20·98	+ 0·69

Withdrawal of provision by reappropriation in March 1981 wa due to the late opening of 34 new hostels.

Head		*Total grant*	*Actual expenditure*	*Excess + Saving –*
		(in lakhs of rupees)		
(ii) 288. C.A.E. I. AR. Pre-Matric Scholarship to Backward Classes—				
O.	35·58			
R.	—14·35	21·23	20·54	—0·69

Withdrawal of provision by reappropriation was due to fewer number of students seeking admission in schools than expected.

4. Savings mentioned in note 3 above were partly counterbalanced by excess over the original provision under—

Head		*Total grant*	*Actual expenditure*	*Excess + Saving –*
		(in lakhs of rupees)		
(i) 288. C. AE. II. JS. Free Tools to Backward Classes—				
O.	13.00			
R.	10·59	23·59	23·35	—0·24

Additional provision made by reappropriation was stated to be for meeting expenditure (i) on account of increase in the rates for supply of tools to barbers and dhobies (Rs. 4·09 lakhs) and (ii) relating to 1979-80 which could not be incurred due to treasury strike (Rs. 6·50 lakhs).

(ii) 288. C. AD. II. JM. Construction of Houses for Denotified Tribes—				
O.	10·00			
R.	7·77	17·77	17·77	..

Enhancement of provision by reappropriation in March 1981 was stated to be for meeting previous year's expenditure which could not be incurred on account of strike in treasuries in March 1980.

Grant No. 33—Housing (All voted)

Major heads	*Total grant*	*Actual expenditure*	*Excess+ Saving—*
	RS.	RS.	RS.
283. Housing			
284. U. ban D.velopment			
298. Co-oparation			
Original 10,17,53,000 / Supplementary 3,37,000	10,20,90,000	8,59,45,880	—1,61,44,120
Amount surrendered during the year (March 1981)			1,89,73,000

Notes and comments—

1. In view of the saving of Rs. 1,61·44 lakhs, the supplementary grant of Rs. 3·37 lakhs obtained in January 1981 proved unnecessary and could have been restricted to token provision for "New Service" schemes.

2. Against the available saving of Rs. 1,61·44 lakhs, Rs. 1,89·73 lakhs were surrendered in March 1981.

3. Saving in the original provision occurred under—

Head	*Total grant*	*Actual expenditure*	*Excess+ Saving—*
	(in lakhs of rupees)		
(i) 283. A. AC. II. JC. Grants to Tamil Nadu Slum Clearance Board for Environmental Improvements in Slums—			
O.	50·00		
R.	— 50·00	..	..	..

Withdrawal of the entire provision by reappropriation was made in March 1981, as the grant of Rs. 1,00 lakhs sanctioned, drawn and disbursed by Government on 31st March 1980 could not be utilised by the Tamil Nadu Slum Clearance Board during 1979-80 and was set off against the expenditure for the year 1980-81.

Grant No. 33—Housing (All voted)—*contd.*

Head	*Total grant*	*Actual expenditure*	*Excess + Saving —*
	(in lakhs of rupees)		
(ii) 283. A.AC.II.JF. Grants to Housing Board for Sites and Services under the World Bank Project—			
O. 2,50·00			
R. —70·00	1,80·00	1,80·00	..

Withdrawal of provision by reappropriation was stated to be based on latest assessment.

Head	*Total grant*	*Actual expenditure*	*Excess + Saving —*
(iii) 284. D. AC. II. JA. Grants to Slum Clearance Board for Slum Improvement Schemes under the World Bank Project—			
O. 1,20·00			
R. —60·00	60·00	60·00	..

Withdrawal of provision by reappropriation was due to non-clearance of Madras Urban Development Project by the World Bank.

Head	*Total grant*	*Actual expenditure*	*Excess + Saving —*
(iv) 284. D. AC. II.JB. Slum Improvement Schemes under Madras Urban Development Project II—			
O. 90·00			
R. —90·00	..	..	..

Withdrawal of provision by reappropriation was stated to be due to delay in sanction of Madras Urban Development Project II.

Grant No. 33—Housing (All voted)—*concld.*

4. Savings mentioned above were partly counterbalanced by excess under—

Head		*Total grant*	*Actual expenditure*	*Excess+ Saving—*
			(in lakhs of rupees)	
(i) 283. A. AC. II. JB. Grants to Tamil Nadu Slum Clearance Board for Slum Clearance—				
O.	1,50.00			
R.	60·00	2,10·00	2,10·00	..

Additional provision by reappropriation in March 1981 was stated to be based on actual requirements.

(ii) (a) 283. B.AA. I. AD. *Add* Establishment charges transferred from Major head "259. Public Works" on *pro rata* basis—				
O. ..	13.56	13.56	..	— 13.56
(b) 283. C. Direction and Administration-I*Add*—Establishment charges transferred from Major head "259 Public Works" on *pro rata* basis—		..	35·26	+35·26

Provision in respect of adjustment for establishment charges transferred from the major head "259. Public Works" on *pro rata* basis stood included in item (ii)(a) above while the adjustment was made under item (ii) (b) above. Reasons for the final excess of Rs. 21·70 lakhs have not been communicated (January 1982).

Grant No 34—Urban Development (All voted)

Major heads	*Total grant*	*Actual expenditure*	*Excess + Saving —*
	RS.	RS.	RS.
255. Police			
284. Urban Development			
337. Roads and Bridges			
363. Compensation and Assignments to Local Bodies and Panchayati Raj Institutions			
Original 11,81,68,000 / Supplementary 2,03,44,000	13,85,12,000	13,79,70,807	— 5,41,193
Amount surrendered during the year (March 1981)			4,12,000

Notes and comments—

1. Saving in the grant in the original provision occurred mainly under—

Head		*Total grant*	*Actual expenditure*	*Excess + Saving —*
			(in lakhs of rupees)	
284. A. AC. II. JD. Development of New Towns *—				
O.	6·00			
R.	— 5·68	0·32	0·48	+ 0·16

Provision of Rs. 6 lakhs made in the original Budget Estimates for the proposed implementation of scheme for development of six non-municipal growth centres and extended New Towns was decreased by reappropriation in March 1981 as sanction was accorded for implementing the scheme in October 1980 for one town only, instead of six towns originally proposed.

*The approval of the Controller General of Accounts is awaited for opening this new sub-head of account (January 1982).

2. *Urban Development Fund.*—The Fund is constituted for the proper planning and organisation of urban development programme and to provide basic economic and social infrastructure in certain specified urban areas. The Fund is credited by debit to this grant with 90 *per cent* of the proceeds of urban land tax and surcharge on general sales tax and the motor spirit tax collected in these areas, after allowing 10 *per cent* as the share of the Government. The amount credited to the Fund during the year was Rs. 10,48.92 lakhs. The expenditure on the objects mentioned above is initially accounted for in this grant and subsequently transferred to the Fund before the close of the accounts of the year. No expenditure was transferred to the Fund during the year.

The balance at the credit of the Fund as on 31st March 1981 was Rs. 44,66·16 lakhs and is included in the closing balance of Rs. 45,13·10 lakhs shown under "829. Development and Welfare Funds—Other Development and Welfare Funds" in Statement No. 16 of Finance Accounts 1980–81.

Grant No. 35—Civil Supplies

Major heads		*Total grant or appropriation*	*Actual expenditure*	*Excess + Saving —*
		RS.	RS.	RS.
288. Social Security and Welfare				
298. Co-operation				
Voted				
Original	5,24,18,000	5,24,19,000	4,80,60,891	—43,58,109
Supplementary	1,000			
Amount surrendered during the year (March 1981)				39,33,000
Charged				
Original	*25,000*	*1,30,000*	*1,29,429*	*—571*
Supplementary	*1,05,000*			
Amount surrendered during the year				*Nil*

Notes and comments—

1. Bulk of the saving in the original provision occurred under—

Head		*Total grant*	*Actual expenditure*	*Excess + Saving —*
			(in lakhs of rupees)	
(i) 288A. AA.I.AB. District Establishment—				
O.	1,87·41			
R.	—35·06	152·35	153·14	+ 0·79

Withdrawal of provision by reappropriation in March 1981 was reported to be mainly due to the gradual reduction in the number of staff consequent on the abolition of Trader Levy in May 1979. Final excess of Rs. 0·79 lakh was stated to be due to payment of incremental arrears, leave salaries, travelling allowance claims and increase in telephone charges, which were not assessed by the Collectors Correctly.

Grant No. 35—Civil Supplies—*concld.*

Head		*Total grant*	*Actual expenditure*	*Excess + Saving —*
		(in lakhs of rupees)		
(ii) 298. AO. II. JK. Assistance to Co-operative Societies for Opening Fair Price Shops in Rural Areas—				
O.	1,52·30			
R.	— 14·89	1,37·41	1,32·15	— 5·26

Withdrawal of provision by reappropriation in March 1981 was mainly due to non-release of subsidy for want of sanction. Reasons for the final saving of Rs. 5·26 lakhs have not been communicated (January 1982).

2. Savings were partly utilised to augment provision by reappropriation under the following head—

Head		*Total grant*	*Actual expenditure*	*Excess + Saving —*
		(in lakhs of rupees)		
288A. AC.I.AC. Assistance to Tamil Nadu Civil Supplies Corporation for Opening of Fair Price Shops in Rural Areas—				
O.	1,01·26			
S.	0·01			
R.	5·61	1,06·88	1,06·88	..

Additional provision made by reappropriation in March 1981 was stated to be mainly due to opening of additional fair price shops in villages sanctioned during the year.

Grant No. 36—Irrigation

Major heads		*Total grant or appropriation* RS.	*Actual expenditure* RS.	*Excess + Saving —* RS.
305. Agriculture				
306. Minor Irrigation				
308. Area Development				
331. Water and Power Development Services				
333. Irrigation, Navigation, Drainage and Flood Control Projects				
Voted				
Original	28,33,22,000	28,39,84,000	30,25,28,016	+1,85,44,016
Supplementary	6,62,000			
Amount surrendered during the year (March 1981)				20,71,000
Charged				
Original	*12,000*	*12,000*	..	*—12,000*
Supplementary	..			
Amount surrendered during the year (March 1981)				*11,000*

Notes and comments—

1. The excess of Rs. 1,85,44,016 over the voted grant requires regularisation. In view of the excess, the supplementary grant of Rs·6.62 lakhs obtained in March 1981 proved inadequate and surrender of Rs.20.71 lakhs in March 1981 proved injudicious.

2. Excess of Rs. 1,02.89 lakhs, Rs.1,91.03 lakhs, Rs.3,10.46 lakhs, Rs.3,04.91 lakhs and Rs.56.51 lakhs occurred in this grant in 1975-76, 1976-77, 1977-78, 1978-79 and 1979-80 respectively.

3. Bulk of the excess occurred under the following heads due to adjustments having been carried out to the extent of Rs. 17,13.39 lakhs against the provision of Rs. 15,29.52 lakhs made for adjustments of "Interest charges" and "Establishment/Tools and Plant Charges" transferred from "259. Public Works" and the expenditure in this regard stood included under the respective project heads —

Head		*Total grant*	*Actual adjustment*	*Excess + Saving —*
		(in lakhs of rupees)		
(i) 333. A. AD. I. AA. Interest Charges—				
O.	14,01·80	14,01·80	14,35·60	+ 33·80
(ii) 333. A. AD. I. AC. *Add*—Establishment charges transferred from Major head "259. Public Works" on *pro rata* basis—				
O.	96·31	96·31	1,81·87	+ 85·56
(iii) 333. A. AD. I. AD. *Add*—Machinery and Equipment charges transferred from Major head "259. Public Works" on *pro rata* basis—				
O.	3.85	3·85	9·71	+ 5·86
(iv) 333. C. AD. I. AA. Interest Charges—				
O.	27.27	27·27	41·45	+ 14·18
(v) 333. E. AD. I. AA. Interest Charges—				
O.	0.29	0·29	12·39	+ 12·10
(vi) 333. G. AC. I. Other expenditure (Interest)—		..	32·37	+ 32·37

4. Significant excess occurred also under the following heads; reasons for the final excess/saving have not been communicated (January 1982).

Head		*Total grant*	*Actual expenditure*	*Excess + Saving —*
		(in lakhs of rupees)		
(i) 306. AA. I. AC. Executive Establishment—				
O.	94.69			
R.	—1.34	93.35	1,05.44	+ 12.09

Withdrawal of provision by reappropriation in March 1981 was mainly due to shifting of some offices to Government Buildings and non-filling up of certain posts partly offset by enhanced provision for meeting expenditure on special survey work.

(ii) 306. AD.I.AB. Maintenance and Repairs by Highways and Rural Works Department—				
O.	16.00	16.00	23.22	+ 7.22
(iii) 333. A. AD. I. AG. Special Restoration Works in connection with Flood and Cyclone—		..	5.24	+ 5.24
(iv) 333. A. AK. I. AA. Cauvery Delta—				
O.	90.30			
R.	15.31	1,05.61	1,05.65	+ 0.04

Additional provision made by reappropriation in March 1981 was mainly due to strengthening of banks of certain rivers in tail end areas and increase in the cost of materials.

(v) 333. A. AZ. I. AA. Lower Bhavani Project—				
O.	9.15			
R.	8.76	17.91	14.60	— 3.31

Enhancement of provision by reappropriation was mainly due to provision of generator, construction of shed and repairs to Mettupalayam and Kugalur Distributaries.

Head		*Total grant*	*Actual expenditure*	*Excess + Saving –*
		(in lakhs of rupees)		
(vi) 333. A. BN. I. AA. Pullambady Canal—				
O.	4.50			
R.	5.60	10.10	10.05	– 0.05

Additional provision made by reappropriation was mainly due to taking up a number of silt clearance works in selected reaches of the canal.

(vii) 333. A. BR. I. AA. Kattalai Project—				
O.	9.00			
R.	6.50	15.50	15.63	+ 0.13

Increase of provision by reappropriation was mainly due to repairs to sluices, renewal of barrels and silt clearnce works.

(viii) 333. A. BS. I. AA. Parambikulam Aliyar Project—				
O.	41.00			
R.	6.00	47.00	47.46	+ 0.46

Additional provision by reappropriation was mainly due to special repairs to bridge, camp roads, grills at the fill point of Anaipadi river and canals at various reaches, provision of improvements and additional facilities to certain quarters and cost of Kerala Police Personnel stationed as sentry at project site.

(ix) 333. B. AD I. AB. Maintenance and Repairs by Irrigation Department—				
O.	1,40.00			
R.	17.37	1,57.37	1,60.05	+ 2.68

Additional provision by reappropriation was mainly to cover increased expenditure on the maintenance of the Madras Water Supply System and repairs to channels and tanks and silt clearance and masonry works.

Head		*Total grant*	*Actual expenditure*	*Excess + Saving –*
		(in lakhs of rupees)		
(x) 333. B. AD. I. AO. Restoration of Irrigation tanks affected by Floods—		..	5.79	+ 5.79
(xi) 333. B. AD. II. JC. Investigation Project—				
O.	1,65·70			
R.	13.64	1,79.34	1,73.52	– 5.82

Additional provision by reappropriation was mainly due to sanction of dearness, house rent and incentive allowances to staff, purchase of a mobile testing van and investigation of scheme for supply of Krishna Water to Madras City.

(xii) 333.D.AD.I.AA. Non-System Works—				
O.	6.30			
R.	3.70	10.00	11.56	+ 1.56

Increase of provision by reappropriation was mainly due to payments made to Tamil Nadu Public Works Engineering Corporation Limited for strengthening the banks of Coleroon river at vulnerable points and maintenance of the banks of Cauvery river system.

5. Excesses mentioned in notes 3 and 4 above were partly offset by saving mainly under the following heads; reasons for the final excess/saving have not been communicated (January 1982).

Head		*Total grant*	*Actual expenditure*	*Excess + Saving −*
		(in lakhs of rupees)		
(i) 305.AV.VI.UE. Irrigation—				
O.	64.23			
R.	— 64.23	..	39.88	+39.88

Withdrawal of the entire provision by reappropriation in March 1981 was stated to be due to reclassification of expenditure under Demand No. 20.

(ii) 306. AA.II.JD. Ground Water Survey in Tamil Nadu—				
O.	54.83			
R.	−6.25	48.58	36.35	— 12.23

Reduction of provision by reappropriation was mainly due to the tender for the purchase of PVC pipes not being finalised, not taking up of certain works and postponement of purchase of materials for the work "Integrated Resources Survey in Ponnaniar river".

(iii) 306. AD. I.AF. Standardisation and Improvement Irrigation tanks having an Ayacut of less than 100 acres vested with Panchayat Unions and executed by Chief Engineer (Irrigation) under Accelerated Minor Irrigation Programme—				
O.	50·00			
R.	—13.73	36.27	31.42	—4.85

Withdrawal of provision by reappropriation was mainly due to certain works not taken up for execution.

Head		*Total grant*	*Actual expenditure*	*Excess + Saving −*
		(in lakhs of rupees)		
(iv) 333. A.AD.I.AF. Flood Relief Repairs to Major Irrigation Sources affected by Flood and Cyclone—				
O.	75.00			
R.	—6.30	68.70	66.66	—2.04

Reduction of provision by reappropriation was stated to be based on the latest assessment of requirements.

(v) 333. AK. I. AC. Accelerated Repair Programme—				
O.	31.92			
R.	—30.40	1.52	1.66	+0.14

Withdrawal of provision by reappropriation was mainly due to non-execution of repair and improvement works to Adappanpallam Syphon and Grand Anicut for want of study results and not completing spill over works owing to closure of three sub-divisions in Araniar Reservoir Project.

(vi) 333. B.AD.I.AG. Standardisation and Improvement to Irrigation Sources having an ayacut of more than 100 acres executed by the Chief Engineer (Irrigation) under Accelerated Irrigation Programme—				
O.	75.00			
R.	—1.78	73.22	65.39	— 7.83

Withdrawal of provision by reappropriation was stated to be based on actual requirements.

6. *Suspense*—The nature of suspense transactions has been explained below the Appropriation Accounts of Grant No. 37—Public Works—Buildings.

An analysis of suspense transactions during 1980-81 is given below with opening and closing balances :

Head	*Balance on 1st April* 1980	*Debits during* 1980-81	*Credits during* 1980-81	*Balance on 31st March* 1981
	(in lakhs of rupees)			
(i) 306. Minor Irrigation-Suspense.	9.48	3.24	0.54	12.18
(ii) 331. Water and Power Development Services—Suspense	0.12	0.01	..	0.13
(iii) 333. Irrigation, etc. A. Irrigation Projects (Commercial) Suspense-Purchases	—0.03	..	..	—0.03
(iv) 333. Irrigation, etc. B. Irrigation Projects (Non-Commercial) Suspense-Miscellaneous Works Advances	..	..	8.98	— 8.98
Total	9.57	3.25	9.52	3.30

Grant No. 37—Public Works—Buildings

Major heads		*Total grant or appropriation*	*Actual expenditure*	*Excess + Saving —*
		RS.	RS.	RS.
259. Public Works				
277. Education				
278. Art and Culture				
280. Medical				
281. Family Welfare				
282. Public Health Sanitation and Water Supply				
283. Housing				
284. Urban Development				
285. Information and Publicity				
287. Labour and Employment				
288. Social Security and Welfare				
305. Agriculture				
310. Animal Husbandry				
312. Fisheries				
313. Forest				
320. Industries				
Voted				
Original	3,97,15,000			
Supplementary	73,10,000	4,70,25,000	5,65,26,990	+95,01,990
Amount surrendered during the year (March 1981)				35,36,000
Charged				
Original	*1,05,000*			
Supplementary	*7,13,000*	*8,18,000*	*7,38,246*	*—79,754*
Amount surrendered during the year				*Nil*

Notes and comments—

1. Excess of Rs. 95,01,990 over the voted grant requires regularisation. In view of the excess, the supplementary grant of Rs. 73.10 lakhs obtained in March 1981 proved inadequate and surrender of Rs. 35.36 lakhs proved injudicious.

2. Significant excess over the original/supplementary provision occurred under—

Head		*Total grant*	*Actual expenditure*	*Excess + Saving −*
		(in lakhs of rupees)		
(i) 259. AC. I. AD. District Administration—				
O.	1.89			
R.	2.53	4.42	6.23	+ 1.81

Additional provision by reappropriation was stated to be for payment of final bill and also based on actuals. Reasons for the final excess have not been communicated (January 1982).

(ii) 259. AC. I. AF. Administration of Justice (other than High Court)—				
O.	1.78			
R.	1.93	3.71	4.01	+0.30

Additional provision by reappropriation was stated to be for payment of final bill and also based on actuals. Reasons for the final excess have not been communicated (January 1982).

(iii) 259. AC. I.AG. Jails—				
O.	3.04			
R.	5.95	8.99	7.56	—1.43

Additional provision by reappropriation was stated to be for payment of final bill and also based on actuals. Reasons for the final saving have not been communicated (January 1982).

Head		*Total grant*	*Actual expenditure*	*Excess + Saving −*
		(in lakhs of rupees)		
(iv) 259. AC. I. AH. Police—				
O.	2.25			
R.	4.24	6.49	5.99	—0.50

Additional provision by reapproiration was stated to be for payment of final bill and also based on actuals. Reasons for the final saving have not been communicated (January 1982).

(v) 259. AC. I.AJ. Public Works—				
O.	1.87			
R.	2.37	4.24	11.53	+7.29

Additional provision by reappropriation was stated to be on account of the need for payment of final bills, cost of materials and cement and requirements based on latest assessment. Reasons for the final excess have not been communicated (January 1982).

(vi) 259. AC. II. JA. Land Revenue—				
O.	1.06			
R.	2.78	3.84	3.44	—0.40

Additional provision by reappropaitaion was for adjustment of cost of materials, Electricity Service connection and payment of final bill. Reasons for the final saving have not been communicated (January 1982).

(vii) 259. AC. II. JD. Public Works—				
O.	5.47			
R.	0.13	5.60	10.23	+4.63

Reasons for the final excess have not been communicated (January 1982).

Head		*Total grant*	*Actual expenditure*	*Excess + Saving −*
		(in lakhs of rupees)		
(viii) 259. AD. I.AC. Buildings—Other Office Buildings and Court Buildings (Other than Technical Education Department)—				
O.	39.00			
R.	— 0.86	38.14	1,16.60	+ 78.46

Reasons for the final excess have not been communicated (January 1982).

Head		*Total grant*	*Actual expenditure*	*Excess + Saving −*
(ix) 259. AJ.I.AC. Miscellaneous Works Advance (Public Works Department)—				
R.	23.25	23.25	1,02·23	+ 78.98

Reasons for provision by reappropriation and final excess have not been communicated (January 1982).

Head		*Total grant*	*Actual expenditure*	*Excess + Saving −*
(x) 259. AJ. I.AD. Miscellaneous Public Works Advances (Technical Education Department)—		..	3.23	+ 3.23

Reasons for the excess have not been communicated (January 1982).

Head		*Total grant*	*Actual expenditure*	*Excess + Saving −*
(xi) 259. AK.I.AA. Maintenance of Parks and Lawns—				
O	11.00	11.00	16.49	+ 5.49

Reasons for the excess have not been communicated (January 1982).

Head		*Total grant*	*Actual expenditure*	*Excess + Saving −*
(xii) 259. AK. I.AF. Special repairs to Panchayat Union and Government Buildings affected by floods and cyclone—.				
S.	10.25	10.25	12.78	+ 2.53

Reasons for the excess have not been communicated (January 1982).

Head		*Total grant*	*Actual expenditure*	*Excess + Saving −*
		(in lakhs of rupees)		
(xiii) 259. AK. I.A G. Maintenance of Swimming pool and Boat Housing—				
R.	4.25	4.25	5.66	+1.41

Specific reasons for the additional provision by reapproriation and for the final excess have not been communicated (January 1982).

Head		*Total grant*	*Actual expenditure*	*Excess + Saving −*
(xiv) 277. B. AC. I. AU. Buildings—				
O.	3.08			
R.	0.18	3.26	7.33	+ 4.07

Reasons for the excess have not been communicated (January 1982).

Head		*Total grant*	*Actual expenditure*	*Excess + Saving −*
(xv) 277. E. AC. I. AV. Buildings—				
R.	0·61	0·61	3·44	+ 2·83

Provision by reappropriation was stated to be for adjustment of cost of materials, finalisation of accounts, actual requriements and payment of Government Pleader's fees. Reasons for final excess have not been communicated (January 1982).

Head		*Total grant*	*Actual expenditure*	*Excess + Saving −*
(xvi) 280. AB. I. BU. Buildings—				
O..	4·90			
S.	10·59			
R.	— 0·66	14·83	23·47	+8·64

Reasons for the final excess have not been communicated (January 1982).

Head		*Total grant*	*Actual expenditure*	*Excess +* *Saving —*
			(in lakhs of rupees)	
(xvii) 280. AB. II. JU. Buildings—				
O.	4·93			
R.	— 0·43	4·50	41·88	+ 37·38

Reasons for the final excess have not been communicated (January 1982).

(xviii) 283. C. AC. I. AA. Ordinary Repairs—				
O.	28·00			
R.	4·69	32·69	31·93	— 0·76

Additional provision by reappropriation was stated to be for payment of telephone charges and property tax and for proper maintenance of P.W.D. Buildings, Circuit houses and Inspection Bungalows. Reasons for the final saving have not been communicated (January 1982).

(xix) 283. C. AE. I. AA. Private Residence of Ministers—				
O.	1·14			
R.	—0·31	0·83	3·31	+ 2·48

Reasons for the final excess have not been communicated (January 1982).

3. Excess mentioned above was partly offset by saving under various heads, the more important of which are given below :

Head		*Total grant*	*Actual expenditure*	*Excess +* *Saving —*
			(in lakhs of rupees)	
(i) 259. AC. I. AA. Land Revenue—				
O.	12·13			
R.	—5·55	6·58	5·53	—1·05

Surrender was stated to be due mainly to non-receipt of administrative sanction. Reasons for the final saving have not been communicated (January 1982).

(ii) 259. AC. I. AB. Registration—				
O.	13·30			
R.	—3·64	9·66	7·15	—2·51

Withdrawal of provision by reappropriation was due to surrender of lump sum provision consequent on sanction of individual works (Rs. 2·40 lakhs) and non-availability of steel and cement (Rs. 1·24 lakhs). Reasons for the final saving have not been communicated (January 1982).

(iii) 259. AC. I. AV. Special restoration works on account of floods and cyclone—				
O.	1,00·00			
R.	—57·70	42·30	38·30	—4·00

Withdrawal of provision by reappropriation was due to certain works not being sanctioned. Reasons for the final saving have not been communicated (January 1982).

Head		Total grant	Actual expenditure	Excess + Saving −
			(in lakhs of rupees)	
(iv) 259. AK. I. AC. *Add.*—Establishment charges transferred from Major head "259. Public Works" on *Pro rata* basis—				
O.	86·36			
S.	25·03			
R.	—25·03	86·36	..	—86·36

Saving was due to accounting of establishment charges under "259. Public Works" in grant No. 38.

(v) 283. C. AB. II. JC. Public Works—				
O.	19·10			
R.	—10·94	8·16	4·78	—3·38

Withdrawal of provision by reappropriation was stated to be on account of transfer of certain works to Grant No. 51.—Capital Outlay on Public Works-Buildings (Rs. 10·74 lakhs) and want of steel and cement (Rs. 0·20 lakh). Reasons for final saving have not been communicated (January 1982).

(vi) 283. C. AC. I. AB. Special Repairs—				
O.	36·55			
R.	—6·93	29·62	27·58	—2·04

Decrease of provision was stated to be based on actual requirements (Rs. 5·75 lakhs) and due to work not taken up (Rs. 1·18 lakhs). Reasons for the final saving have not been communicated (January 1982).

4. In the following case, provision by reappropriation stated to be based on actual requirement proved wholly unnecessary in view of the saving of the entire provision, reasons for which have not been communicated (January 1982).

Head		Total grant	Actual expenditure	Excess + Saving −
			(in lakhs of rupees)	
259. AM. I. AA. Amenities for Travellers Bungalow of Highways and Rural Works Department—				
R.	5·26	5·26	..	—5·26

5. *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 four sub-divisions which are generally operated upon in this state—at present, viz., (i) Purchases (ii) Stock (iii) Miscellaneous Works Advances and (iv) Workshop Suspense. The transactions under each of these sub-divisions are explained below—

(i) *Purchases*—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 may 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.

(ii) *Stock*—The head is charged with all expenditure connected with the acquisition of stock materials and all manufacture 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 manufacture operations, if any.

(iii) *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.

(iv) *Workshop Suspense* —All charges for jobs executed or other operations in the departmental workshops 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" head of account. Whereas under the system of gross budgeting followed for all other heads, funds are obtained for gross expenditure (ignoring credits and recoveries) funds under suspense heads are provided only for net debits i.e., after taking into account credits.

An analysis of the suspense transactions accounted for under this grant during 1980-81 is given below, with opening and closing balances under the different suspense heads—

Head	*Balance on 1st April 1980*	*Debits during 1980-81*	*Credits during 1980-81*	*Balance on 31st March 1981*
		(in lakhs of rupees)		
1. Purchases	11·96	..	0·80	11·16(m)
2. Stock	84·82	65.16	69.50	80.48
3. Miscellaneous Works Advances	2,81·46	2,81.91	1,76·44	3,86.93
4. Workshop Suspense	— 1.07	..	94.18	—95·25 (n)
Total	3,77·17	3,47·07	3,40·92	3,83·32

(m) Plus balance is under examination.

(n) Minus balance is under examination.

Grant No. 38. Public Works—Establishment and Tools and Plant (All voted)

Major heads		*Total grant*	*Actual expenditure*	*Excess + Saving —*
		RS.	RS.	RS.
259. Public Works				
339. Tourism				
Original	8,96,41,000	11,59,69,000	11,38,61,857	— 21,07,143
Supplementary	2,63,28,000			
Amount surrundered during the year (March 1981)				1,01,000

Notes—

(i) In view of the saving of Rs. 21·07 lakhs, the supplementary grant of Rs. 2,47·89 lakhs obtained in March 1981 proved excessive.

(ii) Against the avilable saving of Rs. 21·07 lakhs, Rs. 1.01 lakhs only were surrendered on 31st March 1981.

Grant No. 39.—Roads and Bridges (All voted)

Major heads		*Total grant*	*Actual expenditure*	*Excess + Saving —*
		RS.	RS.	RS.
259. Public Works				
308. Area Development				
337. Roads and Bridges				
Original	50,62,33,000	55,87,92,000	55,36,17,330	—51,74,670
Supplementary	5,25,59,000			
Amount surrendered during the year (March 1981)				2,73,000

Notes and comments—

1. In view of the saving of Rs. 51.75 lakhs, the supplementary grant of Rs. 3,34·76 lakhs obtained in March 1981 proved excessive.

2. As against the avilable saving of Rs. 51.75 lakhs only Rs. 2.73 lakhs were surrendered on 31st March 1981.

3. Substantial saving in the orginal and supplementary provision, if any, occurred under—

Head		*Total grant*	*Actual expenditure*	*Excess + Saving —*
		(In lakhs of rupees)		
(i) 337, AF. I. AU. Special Restroation Works of other District Roads in Connection with Floods and Cyclone—				
O.	2,75·01			
R.	—1,69·03	1,05·98	1,07·38	+ 1·40

Grant No. 39—Roads and Bridges—*contd.*

Head		*Total grant*	*Actual expenditure*	*Excess + Saving —*
		(in lakhs of rupees)		
(ii) 337. AF.I. AY. Special Restoration Works of Panchayat Union and Panchyat Roads in connection with floods and cyclone—				
O.	2,57·70			
R.	—55·43	2,02·27	2,02·70	+0·43

Specific reasons for the saving in respect of items (i) and (ii) above have not been communicated (January 1982).

(iii) 337. AM. II. JM. Wages issued as foodgrains under Food for Work Programme—				
S.	59·62	59·62	..	—59·62

The supplementary provision was obtained in March 1981 to reflect in the accounts, by adjustment, the wages paid in kind by issue of rice under Food for Work Programme. The reasons for non-adjustment and consequent saving of entire provision have not been communicated (January 1982).

4. Saving mentioned above was partly counter balanced by excess mainly under—

Head		*Total grant*	*Actual expenditure*	*Excess + Saving —*
		(in lakhs of rupees)		
(i) 337. AA. I. AO. Special Staff for Restoration of Roads affected by Floods and Cyclone—				
O.	0·09			
R.	99·91	1,00·00	95·15	—4·85

Additional provision by reappropriation was obtained to meet the expenditure on the special staff santioned. Reasons for the final saving have not been communicated (January 1982).

Head	*Total grant*	*Actual expenditure*	*Excess + Saving -*
		(in lakhs of rupees)	
(ii) 337. AF. I. AT. Special Restoration of Works of Major District Roads in connection with Floods and Cyclone—			
O. 0·03			
R. 1,16·36	1,16·39	1,16·42	+0·03
(iii) 337. AK. I. AC. Miscellaneous Public Works Advances—			
O. 0·14			
R. 24·19	24·33	67·66	+ 43·33

Specific reasons for the excess in respect of items (ii) and (iii) have not been communicated (January 1982).

5. *Suspense.*—The nature of suspense transactions has been explained below the Appropriation Account of Grant No. 37. Public Works–Building. An analysis of the Suspense transactions accounted for in this grant in 1980–81 is given below together with the opening and closing balances under different suspense heads.

Head	*Balance as on 1st April* 1980	*Debits during* 1980–81	*Credits during* 1980–81	*Balance as on 31st March* 1981
		(in lakhs of rupees)		
1. Purchases	1·74	..	..	1·74(a)
2. Stock	1,20·55	1,14·91	1,41·98	93·48
3. Miscellaneous Works Advances	91·94	1,03·43	35·77	1,59·60
4. Work Shop Suspense	3·77	63·01	61·99	4·79
Total	2,18·00	2,81·35	2,39·74	2,59·61

(*a*) Plus balance is under examination.

6. *Subvention from the Central Road Fund.*—The additional revenue realised from the increase in excise and import duties on motor Spirits is credited to a Fund constituted by Government of India. From this Fund subventions are made to States for expenditure on schemes of road development approved by Government of India. The amount received as subvention is credited in the accounts of the State Government as grant received from the Government of India and an equivalent amount is credited to the deposit account "Subventions from Central Road Fund" by debit to 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.

Rupees 44·20 lakhs were received as subventions during the year and an equivalent amount was credited to the deposit head. Expenditure of Rs. 1,09·04 lakhs was incurred during 1980–81, but only Rs. 90·69 lakhs were transferred to the deposit head as some of the works against which expenditure was incurred had not been approved by the Government of India. The balance at the credit of the Deposit account on 31st March 1981 was Rs. 4·15 lakhs.

An account of the transaction in the deposit account during the year is given in Statement No. 16 of Finance Accounts 1980–81.

7. *Rural Road Development Fund.*—The percentage of motor vehicles tax fixed by the Government of Tamil Nadu by notification from time to time under the Tamil Nadu Motor Vehicle Taxation Act 1974 (Tamil Nadu Act 13 of 1974) is credited to a Fund constituted by the Government of Tamil Nadu. The Fund is to be utilised exclusively to meet expenditure of the development and maintenance of public roads in rural areas in the State of Tamil Nadu. The actual expenditure is intially booked under this grant and is later transferred to the deposit account to the extent balance is available.

A sum of Rs. 4,47·98 lakhs was transferred to the credit of the deposit head of account in the accounts for 1980–81. Expenditure of Rs. 6,02·68 lakhs was incurred during the year, but only Rs. 5,18·56 lakhs was transferred to the deposit account. The closing balance under the Fund Account as on 31st March 1981 was nil.

Grant No. 40—Road Transport Services and Shipping

Major heads		*Total grant or appropriation*	*Actual expenditure*	*Excess + Saving —*
		RS.	RS.	RS.
335. Ports, Light houses and Shipping				
338. Road and Water Transport Services				
Voted				
Original	42,69,000	81,76,000	79,98,548	— 1,77,452
Supplementary	39,07,000			
Amount surrendered during the year (March 1981)				3,84,000
Charged				
Original	*2,000*	*2,65,000*	..	*— 2,65,000*
Supplementary	*2,63,000*			
Amount surrendered during the year (March 1981)				*24,000*

Grant No. 41—Relief on account of Natural Calamities

Major head		*Total grant or appropriation*	*Actual expenditure*	*Excess + Saving —*
		RS.	RS.	RS.
289. Relief on account of Natural Calamities				
Voted				
Original	2,97,000	62,09,000	42,91,698	— 19,17,302
Supplementary	59,12,000			
Amount surrendered during the year				Nil
Charged				
Original	*8,59,00,000*	*8,59,00,000*	*8,59,00,000*	..
Supplementary	..			
Amount surrendered during the year				*Nil*

Notes and comments—

1. In view of the saving of Rs. 19·17 lakhs in the voted grant, the supplementary provision of Rs. 59·12 lakhs obtained in March 1981 proved excessive.

2. Against the available saving of Rs. 19·17 lakhs in the voted grant, no part of the saving was surrendered.

Grant No. 41—Relief on account of Natural Calamities—*concld.*

3. Bulk of the saving occurred under—

Head		*Total grant*	*Actual expenditure*	*Excess + Saving —*
			(in lakhs of rupees)	
289. B. AA. I. AJ. Cash Doles to Persons affected in Fire Accident—				
O.	0·01			
S.	47·01			
R.	0·11	47·13	26·40	—20·73

The supplementary provision of Rs. 47.01 lakhs was obtained in March 1981 for payment of cash grant and supply of cloth to victims affected by fire accident in some of the districts. Reasons for the final saving of Rs. 20·73 lakhs (44 per cent) have not been communicated (January 1982).

4. *Famine Relief Fund.*—The Fund is to be utilised for relief of famine and distress caused by serious drought, flood or other natural calamities. A sum of Rs. 8·59 crores is credited to the Fund annually by debit to this grant in accordance with the recommendations of the Seventh Finance Commission. The expenditure on this account is initially debited to the relevant heads in this grant, Grant No. 19. Public Health and Grant No. 28. Community Development Projects and transferred to the Fund at the end of the year.

The expenditure incurred on the objects of the Fund and transferred to the Fund during the year was Rs. 8,60·07 lakhs. The balance at the credit of the Fund on the 31st March 1981 was Rs. 20·75 lakhs.

An account of the Fund is given in Statement No. 16 of Finance Accounts 1980–81.

Grant No. 42—Pensions and Other Retirement Benefits

Major heads		*Total grant or appropriation* RS.	*Actual expenditure* RS.	*Excess + Saving —* RS.
266. Pensions and Other Retirement Benefits				
288. Social Security and Welfare				
Voted				
Original	29,19,56,000	29,26,67,000	27,43,67,794	—1,82,99,206
Supplementary	7,11,000			
Amount surrendered during the year (March 1981)				3,34,22,000
Charged				
Original	*5,70,000*	*1,42,22,000*	*84,38,663*	*—57,83,337*
Supplementary	*1,36,52,000*			
Amount surrendered during the year				*Nil*

Notes and comments—

1. In view of the saving of Rs. 1,82·99 lakhs in the voted grant, the supplementary provision of Rs. 7·11 lakhs obtained in March 1981 proved wholly unnecessary and could have been restricted to token grants for "New Service" schemes.

2. Rupees 3,34·22 lakhs were surrendered in March 1981 even though the available saving was only Rs. 1,82·99 lakhs.

3. Against the available saving of Rs. 57·83 lakhs in the charged appropriation, no amount was surrendered.

4. Saving in the voted grant was the net result of savings and excesses under various heads, the more important of which are given in notes 5, 6, 7 and 8 below.

5. Bulk of the saving in the original and supplementary provisions in the voted grant occurred under—

Head		Total grant	Actual expenditure	Excess + Saving —
		(in lakhs of rupees)		
(i) 266. A. AA. I. AA. Payment to Tamil Nadu Government Pensioners—				
O.	12,50·00			
S.	0·01			
R.	— 3,78·95	8,71·06	8,95·09	+ 24·03

Net saving of Rs. 3,54·92 lakhs was mainly due to non-drawal of terminal benefits by the Government servants who are on deputation in various Government owned Corporations.

Head		Total grant	Actual expenditure	Excess + Saving —
(ii) 266. A. AB. I. AA. Commuted value of pensions—				
O.	2,58·51			
R.	— 48·40	2,10·11	1,75·82	— 34·29

Total saving of Rs. 82·69 lakhs was mainly due to less number of pensioners applying for commutation of pension than anticipated, due to raising the age of retirement from 55 to 58.

6. Saving in the original provision in the voted grant occurred also under—

Head		Total grant	Actual expenditure	Excess + Saving —
		(in lakhs of rupees)		
(i) 266. A. AF. I. AA. Superannuation, Retirement and Invalid Gratuities under the Madras Liberalised Pension Rules, 1960—				
O.	10·99			
R.	— 6·34	4·65	4·74	+ 0·09

Head		Total grant	Actual expenditure	Excess + Saving —
		(in lakhs of rupees)		
(ii) 266. A. AG. I. AC. Dearness Allowance to Family Pensioners of Tamil Nadu Government—				
O.	59·66			
R.	— 25·02	34·64	45·23	+ 10·59
(iii) 266. A. AK. I. AB. Pensions to Teachers of Aided Schools, Schools of Local Bodies, Aided Colleges and to non-teaching staff of Aided Schools—				
O.	4,87·40			
R.	— 83·80	4,03·60	4,33·47	+ 29·87

Net saving in the above mentioned cases was mainly due to settlement of less number of pension cases than anticipated.

Head		Total grant	Actual expenditure	Excess + Saving —
(iv) 266. A. AO. I. AA. State Legislators—				
O.	40·20			
R.	— 17·20	23·00	25·94	+ 2·94

Withdrawal of provision by reappropriation was based on latest assessment of actual requirements. Reasons for the final excess have not been communicated (January 1982).

7. Under the following heads, the withdrawal of provision by reappropriation in March 1981 was based on actual requirements. Withdrawal of funds proved, however, unjustified in view of the final

excess which was mainly due to sanction of three instalments of dearness allowance during the year.

Head		Total grant	Actual expenditure	Excess + Saving −
			(in lakhs of rupees)	
(i) 266. A. AA. I. AC. Dearness Allowance to Pensioners—				
O.	68·64			
R.	− 10·01	58·63	85·11	+ 26·48
(ii) 266. A. AK. I. AA. Dearness Allowance to Teacher-Pensioners of Aided Schools, Colleges and Local Bodies—				
O.	42·24			
R.	− 10·13	32·11	47·80	+ 15·69

8. Savings mentioned in notes 5 and 6 were partly counterbalanced by excess mainly under—

Head		Total grant	Actual expenditure	Excess + Saving −
			(in lakhs of rupees)	
(i) 266. A. AG. I. AA. Family Pensions to Tamil Nadu Government Pensioners—				
O.	1,53·04			
R.	1,03·95	2,56·99	3,12·10	+ 55·11

The total excess of Rs. 1,59·06 lakhs was mainly due to sanction of family pension to the families of pensioners who retired prior to 1960 also.

Head		Total grant	Actual expenditure	Excess + Saving −
			(in lakhs of rupees)	
(ii) 266. A. AK. I. AC. Gratuities—				
O.	1,02·76			
R.	30·84	1,33·60	1,42·65	+ 9·05
(iii) 266. A. AK. I. AD. Family Pensions—				
O.	63·69			
R.	43·83	1,07·52	1,33·08	+ 25·56
(iv) 266. A. AK. I. AF. Commuted value of pensions to Teachers of Aided Schools and Schools of Local Bodies—				
O.	45·35			
R.	33·16	78·51	82·40	+ 3·89
(v) 266. A. AM. I. AA. Cost of remittance of pensions by money orders—				
O.	19·85			
R.	10·15	30·00	32·83	+ 2·83

Excess in the above mentioned cases was mainly due to **(i) settlement** of more number of cases than anticipated, and **(ii) enhancement** in the rate of family pension to minimum of Rs. 100.

9. Saving in the charged appropriation occurred mainly under —

Head		*Total appropriation*	*Actual expenditure*	*Excess + Saving —*
		(in lakhs of rupees)		
266. A. AA. I. AB. Payments to other Governments—				
O.	*1·00*			
S.	*1,35·48*	*1,36·48*	*78·33*	*— 58.15*

Saving was due to less payment of pensions to other States under the provisions of the Andhra State Act, 1953 and the States Reorganisation Act, 1956.

Major heads		*Total grant or appropriation*	*Actual expenditure*	*Excess + Saving —*
		RS.	RS.	RS.
247. Other Fiscal Services				
249. Interest Payments				
265. Other Administrative Services				
268. Miscellaneous General Services				
284. Urban Development				
288. Social Security and Welfare				
295. Other Social and Community Services				
331. Water and Power Development Services				
334. Power Projects				
336. Civil Aviation				
Voted				
Original	39,91,95,000	1,25,94,07,000	1,21,95,02,205	—3,99,04,795
Supplementary	86,02,12,000			
Amount surrendered during the year (March 1981)				72,33,000
Charged				
Original	*13,73,000*	*16,31,000*	*13,70,000*	*—2,61,000*
Supplementary	*2,58,000*			
Amount surrendered during the year				*Nil*

Notes and comments—

1. Against the available saving of Rs. 3,99.05 lakhs in the voted grant, only Rs. 72·33 lakhs were surrendered on 31st March 1981 and in view of the saving, the supplementary provision of Rs. 85,91·60 lakhs obtained in March 1981 proved excessive.

2. Saving in the voted grant was the net result of savings and excesses under various heads the more important of which are detailed below :

3. Substantial saving occurred under—

Head		*Total grant*	*Actual expenditure*	*Excess +* *Saving —*
		(in lakhs of rupees)		
(i) 268. A. AE. I. AN. Lumpsum provision for unforeseen Expenture—				
O.	6,00.01			
R.	— 6,00.01	..	— 0.03	— 0.03

Specific reasons for making a provision of Rs. 6 crores in the Budget estimates for 'unforeseen expenditure' and the withdrawal of the entire provision in March 1981 have not been communicated (January 1982). Surrender of the entire provision under this head was made also during 1976-77 (Rs. 34 crores), 1977-78 (Rs. 5.84 crores), 1978-79 (Rs. 30 crores) and 1979-80 (Rs. 11 crores).

(ii) 268. A. AD. I. AB. Amount transferred to Family Benefit Fund—				
O.	3,00.00			
R.	92.00	3,92.00	..	— 3,92.00

Additional provision made by reappropriation was stated to be for payment of *ad hoc* premium to the Life Insurance Corporation on account of Family Benefit Fund but the entire original and the additional provision remained unutilised. Reasons for the final saving have not been communicated (January 1982). In 1979-80 also, the entire provision (Rs. 3,00 lakhs) under this head remained unutilised.

4. Saving in the original/supplementary provision occurred also under—

Head		*Total grant*	*Actual expenditure*	*Excess +* *Saving —*
		(in lakhs of rupees)		
(i) 268. A. AD. I. AA. Amount transferred to Tamil Nadu Special Welfare Fund—				
O.	1,98.99			
R.	— 32.33	1,66.66	1,73.31	+ 6·65

Withdrawal of provision by reappropriation was due to decrease in the sale of raffle tickets and consequent reduction in the amount transferable to the Fund. The final excess was mainly due to non-inclusion of provision under the head for transfer of amount earmarked for Tamil Nadu Ex-Services Personnel Benevolent Fund (Rs. 6.22 lakhs).

(ii) 288. B. AC. I. AA. Relief Measures—				
O.	89.13			
R.	—19.01	70.12	73.24	+ 3.12

Reduction of provision by reappropriation was due to less number of arrivals of repatriates from Sri Lanka and consequent reduction of expenditute on relief measures. Reasons for the final excess have not been communicated (January 1982).

(iii) 288. E. AE. I. AR. Assistance to Ex-Service Personnel Benevolent Fund—				
S.	10.52	10.52	5.00	—5.52

Reasons for the final saving have not been communicated (January 1982).

5. Savings mentioned in notes 3 and 4 above were partly utilised to augment provision under—

Head		*Total grant*	*Actual expenditure*	*Excess + Saving –*
		(in lakhs of rupees)		
(i) 249. F. AB. I. AB. Cash Compensation under Tamil Nadu Land Ceiling Act—				
O.	6.00			
R.	7.29	13.29	13.41	+ 0.12

Additional provision by reappropriation was for depositing interest as directed by the High Court.

(ii) 265. A. AM. I. AA. Motor Vehicles Maintenance Organisation—				
O.	1,88.08			
R.	2.13	1,90.21	2,48.44	+ 58.23

Additional provision by reappropriation was stated to be based mainly on actual requirements. Final excess was stated to be due to provision of less additional funds by reappropriation than actually required and applied for by the department.

(iii) 268. A.E. I. AC. Charges in connection with the Visit of High Personages—				
O.	5.00			
R.	22.07	27.07	22.01	— 5.06

Additional provision by reappropriation was stated to be due to the visit of V.I.Ps. Reasons for the final saving have not been communicated (January 1982).

Head		*Total grant*	*Actual expenditure*	*Excess + Saving –*
		(in lakhs of rupees)		
(iv) 288. E. AE. VI. UA. Rehabilitation of Bonded Labourers—				
O.	0.01			
R.	12.99	13.00	13.01	+ 0.01

Additional provision by reappropriation was stated to be based on Government sanctions and due to incurring of expenditure relating to the previous year (Rs. 1.60 lakhs) on account of strike in treasuries in March 1980.

Grant No. 44—Stationery and Printing

Major heads		*Total grant or appropriation* RS.	*Actual expenditure* RS.	*Excess + Saving —* RS.
258. Stationery and Printing				
259. Public Works				
Voted				
Original	8,83,54,000	11,28,95,000	12,00,27,929	+ 71,32,929
Supplementary	2,45,41,000			
Amount surrendered during the year (March 1981)				1,26,000
Charged				
Original	*5,18,000*	*5,18,000*	*2,40,971*	*— 2,77,029*
Supplementary	..			
Amount surrendered during the year (March 1981)				*2,69,000*

Notes and comments—

1. The excess of Rs. 71,32,929 over the voted grant requires regularisation.

2. In view of the excess of Rs. 71.33 lakhs over the voted grant the supplementary provision of Rs. 2,45.41 lakhs obtained in March 1981 proved inadequate and the surrender of Rs. 1.26 lakhs in March 1981 injudicious.

Grant No. 44—Stationery and Printing—*contd.*

3. **Bulk** of the excess over the original/supplementary provision occurred under—

Head		*Total grant*	*Actual expenditure*	*Excess + Saving —*
		(in lakhs of rupees)		
(i) 258. **AB. I. AA.** Stationery Office and Stores—				
O.	4,04·66			
S.	2,44·90			
R.	1·53	6,51·09	7,24·18	+73·09

The final excess of Rs. 73·09 lakhs was attributed to the purchase of stationery articles in connection with the elections to the State Assembly (Rs. 60·67 lakhs) and increase in excise duty and ocean freight charges on imported paper and boards purchased through the Director General, Supplies and Disposals (Rs. 12·10 lakhs).

(ii) 258. **AD. I. AA.** Central Press, Madras—				
O.	2,85·41			
R.	5·05	2,90·46	2,90·46	..

Additional provision made by reappropriation in March 1981 was mainly due to increase in expenditure on purchase of machinery and equipment.

(iii) 258. AH. I. AA. Transfer to the Depreciation Reserve Fund of Government Presses—				
O.	15·44			
R.	2·42	17·86	17·85	— 0·01

Additional provision by reappropriation in March 1981 was due t calculation of depreciation at the rates prescribed for each plant ao machinery as against the average rate of depreciation originally adopted,

4. Excesses mentioned above were partly offset by saving in the original provision under—

Head		Total grant	Actual expenditure	Excess + Saving —
		(in lakhs of rupees)		
258. AD. I. AG. Government Press, Madurai—				
O.	18.85			
R.	—5.35	13.50	13.55	+0.05

Withdrawal of provision was stated to be due to non-filling up of vacant posts.

5. *Depreciation Reserve Fund—Government Presses*—The expenditure under the grant includes Rs. 17·85 lakhs transferred to the Depreciation Reserve Fund—Government Presses.The fund is intended for meeting expenditure on renewals and replacements of machinery of the Government Presses. It is credited (by debit to this grant) with an allowance for depreciation calculated on the deprecoiated value of the plant, machinery, etc., in the presses as also the residual book value of the plant, machinery, etc., disposed of during the year.

The expenditure on the objects of the Fund is initially accounted for in this grant and Grant No. 55. Miscellaneous Capital Outlay and subsequently transferred to the Fund before the close of the accounts of the year. The amount so transferred to the Fund during the year was Rs. 0.26 lakh.

The balance at the credit of the Fund as on 31st March 1981 was Rs. 1,53·33 lakhs.

An account of the transactions of the Fund is given in Statement No. 16 of the Finance Accounts 1980-81.

Major heads		*Total grant or appropriation*	*Actual expenditure*	*Excess + Saving —*
		RS.	RS.	RS.
259. Public Works				
288. Social Security and Welfare				
307. Soil and Water Conservation				
308. Area Development				
313. Forest				
Voted				
Original	6,37,07,000			
Supplementary	91,75,000	7,28,82,000	7,44,50,389	+15,68,389
Amount surrendered during the year (March 1981)				24,41,000
Charged				
Original	*8,000*			
Supplementary	..	*8,000*	..	*—8,000*
Amount surrendered during the year (March 1981)				*7,000*

***Notes and comments*—**

1. The excess of Rs. 15,68,389 over the voted grant requires regularisation. In view of the excess, the supplementary grant of Rs. 91.75 lakhs obtained in March 1981 proved inadequate and surrender of Rs. 24·41 lakhs made on 31st March 1981 proved injudicious.

2. Significant excess over the original / supplementary provision occurred under—

Head		Total grant	Actual expenditure	Excess + Saving —
			(in lakhs of rupees)	
(i) 288. B. AC. I. AF. Grants to Tamil Nadu Tea Plantation Corporation Limited—				
O.	0·01			
R.	2·99	3.00	13.30	+10.30
(ii) 288. B. AC. II. JA. Starting of Rubber Plantations in Kanyakumari District—				
O.	6.37			
R.	0.81	7.18	11.95	+4.77

In respect of items (i) and (ii) above, specific reasons for the enhancement of the provision by reappropriation and for the final excess have not been communicated (January 1982).

Head		Total grant	Actual expenditure	Excess + Saving —
(iii) 288. C. AC. I. AP. Tribal Welfare School—				
O.	2.33			
R.	—0.05	2.28	3.61	+1.33
(iv) 307. AE. I. AA. Soil Conservation in Mettur Stanley Reservoir—				
O.	3·28			
R.	—0·17	3.11	4.64	+1.53

Reasons for the excess in respect of items (iii) and (iv) above have not been commmunicated (January 1982).

Head		Total grant	Actual expenditure	Excess + Saving —
			(in lakhs of rupees)	
(v) 308. AC. III. SU. Irrigation facilities to Todamands of Nilgiris under Hill Area Development Programme—		..	10·76	+10·76

Reasons for the excess have not been communicated (January 1982).

Head		Total grant	Actual expenditure	Excess + Saving —
(vi) 313. AA. I. AA. General Direction—				
O.	18.96			
R.	0.19	19.15	20.68	+ 1.53

Additional provision by reappropriation was stated to be mainly based on actual requirements. Reasons for the final excess have not been communicated (January 1982).

Head		Total grant	Actual expenditure	Excess + Saving —
(vii) 313. AA. I. AD. District Establishment—				
O.	3,20.98			
S.	1.00			
R.	17.74	3,39.72	3,42.32	+-2.60

Additional provision by reappropriation in March 1981 was stated to be based on actual requirements. Specific reasons for the anticipated increase and for the final excess have not been communicated (January 1982).

Head		Total grant	Actual expenditure	Excess + Saving —
(viii) 313. AA. I. AE. Working Plan Circle—				
O.	7.53			
R.	2.58	10.11	10.38	+ 0.27

Additional provision made by reappropriation in March 1981 was mainly due to sanction of new posts (Rs. 1.41 lakhs). Reasons for the balance excess have not been communicated (January 1982).

Head		*Total grant*	*Actual expenditure*	*Excess + Saving —*
			(in lakhs of rupees)	
(ix) 313. AD. I. AA. Upkeep of Departmental Animals—				
O.	5.30			
R.	0.88	6.18	7·07	+ 0.89

Additional provision made by reappropriation in March 1981 was for increase in the cost of provision purchased for animals in the sancturies (Rs. 2.45 lakhs), partly offset by decrease (Rs. 1.57 lakhs) by reappropriation based on actual expenditure. Reasons for the final excess have not been communicated (January 1982).

(x) 313. AF. I. AH. Sandalwood Plantations—				
O.	0.13			
R.	— 0.09	0.04	1.19	+ 1.15
(xi) 313. AF. II. JM. Raising Village Forests—				
O.	0.48			
R.	0.52	1.00	1.87	+ 0.87
(xii) 313. AF. II. JN. Raising Firewood Plantations—				
O.	0.62			
R.	0.17	0.79	2.64	+ 1.85

Head		*Total grant*	*Actual expenditure*	*Excess + Saving —*
			(in lakhs of rupees)	
xiii) 313. AK. II JT. Soil conservation Scheme for the improvement of Cashew by Vegetative Propagation—				
O.	0.50			
R.	— 0.44	0.06	1.64	+ 1.58
(xiv) 313. AG. I. AA. Extension of Forestry and formation of two divisions—				
O.	5.50			
R.	1.38	6.88	7.47	+ 0.59

Reasons for excess under items (x) to (xiv) have not been communicated (January 1982).

(xv) 313. AG. I. JA. Extension of Forestry and formation of Divisons—				
O.	3.77			
S.	1.15			
R.	4.19	9.11	7.72	— 1.39

Increase in provision by reappropriation in March 1981 was due to sanction of new posts (Rs. 7.55 lakhs) and based on latest assessment of requirements (0.81 lakhs) partly offset by decrease (Rs. 4.17 lakhs) by reappropriation based on actual expenditure. Reasons for the final saving have not been communicated (January 1982).

(xvi) 313. AH. I. AB. Removal of Firewood and Charcoal by Government Agency—				
O.	0.50			
S.	2.14			
R.	—0.54	2.10	3.90	+ 1.80

Reasons for the excess have not been communicated (January 1982).

Head		*Total grant*	*Actual expenditure*	*Excess + Saving —*
			(in lakhs of rupees)	
(xvii) 313. AH. I. AE. Removal of Bamboos by Government Agency—				
O.	0.35			
R.	1.67	2.02	1.52	— 0.50

Anticipated increase was due mainly to taking up of more areas. Reasons for the final saving have not been communicated (January 1982).

(xviii) 313. AK. I. AC. Enforcement of Wild Life Protection Act, 1972—				
O.	7.89			
R.	— 0.78	7.11	8.79	+ 1.68
(xix) 313. AO. II. JA. Raising Plantation in Tribal Areas—				
O.	3.56			
S.	2.67			
R.	— 0.05	6.18	8.54	+ 2.36

In respect of items (xviii) and (xix) above reasons for the excess have not been communicated (January 1982).

3. Excess mentioned in Note 2 was partly offset by saving under various heads, the more important of which are dealt with below—

Head		*Total grant*	*Actual expenditure*	*Excess + Saving —*
			(in lakhs of rupees)	
(i) 313. AH. I. AA Removal of Timber by Government Agency—				
O.	13.00			
R.	— 1.53	11.47	7.51	— 3.96

Withdrawal of provision by reappropriation in March 1981 was stated to be based on actual requirements. Reasons for the final saving have not been communicated (January 1982).

Head		*Total grant*	*Actual expenditure*	*Excess + Saving —*
			(in lakhs of rupees)	
(ii) 313. AJ. I. AA. Roads and Bridges—				
O.	8.00			
S.	11.72			
R.	— 6.48	13.24	13.30	+ 0.06

Withdrawal of provision by reappropriation in March 1981 was stated to be due to non-execution of certain works.

(iii) 313. AM. II. JF. Wages paid as food-grains under Food for Work Programme—				
S.	19.35			
R.	— 19.35	..	..	..

Supplementary provision was obtained in March 1981. Withdrawal of the entire provision by reappropriation in March 1981 was stated to be due to non-settlement of bills.

Grant No. 46—Compensation and Assignments

Major head		Total grant or appropriation	Actual expenditure	Excess + Saving —
		RS.	RS.	RS.
363. Compensation and Assignments to Local Bodies and Panchayati Raj Institutions				
Voted				
Original	18,83,15,000	19,43,00,000	18,37,13,800	—1,05,86,200
Supplementary	59,85,000			
Amount surrendered during the year (March 1981)				4,90,000
Charged				
Original	*22,53,000*	*22,64,000*	*20,94,576*	*— 1,69,424*
Supplementary	*11,000*			
Amount surrendered during the year				*Nil*

Notes and comments—

1. In view of the saving of Rs. 1,05.86 lakhs in the voted grant, the supplementary grant of Rs. 59.85 lakhs obtained in March 1981 proved wholly unnecessary.

2. Against the available saving of Rs. 1,05.86 lakhs, Rs. 4.90 lakhs only were surrendered on 31st March 1981.

3. There was a saving of Rs. 2,34.53 lakhs in 1979-80 also.

4. Saving occurred mainly under—

Head		Total grant	Actual expenditure	Excess + Saving —
		(in lakhs of rupees)		
A.AA.I.AA. Entertainment Tax—				
O.	18,28.65			
S.	58.10	18,86.75	17,85.02	— 1,01.73

Supplementary provision of Rs. 58.10 lakhs was obtained in March 1981 for assignment of Entertainment Tax, surcharge on Entertainment Tax, surcharge on Show Tax and Compound Tax on certain agreed formula to local bodies as compensation. Reasons for the final saving have not been communicated (January 1982).

Saving of Rs.2,21·71 lakhs occurred under this head in 1979-80 also.

Grant No. 47—Information, Tourism and Film Technology (All voted)

Major heads		Total grant	Actual expenditure	Excess + Saving —
		RS.	RS.	RS.
259. Public Works				
285. Information and Publicity				
339. Tourism				
Original	1,88,20,000	2,25,27,000	2,05,83,377	— 19,43,623
Supplementary	37,07,000			
Amount surrendered during the year (March 1981)				21,40,000

Notes and comments—

1. In view of the saving of Rs. 19.44 lakhs, the supplementary grant of Rs. 37.07 lakhs obtained in March 1981 proved excessive.

2. Significant saving in the original provision occurred under—

Head		Total grant	Actual expenditure	Excess + Saving —
		(in lakhs of rupees)		
285. AC.I.AA. Tamil Nadu Film Division—				
O.	20.32			
R.	— 5,53	14.79	14.79	..

Withdrawal of provision by reappropriation made in March 1981 was mainly due to certain vacant posts not filled up, machinery and equipment not purchased during the year and body not built on chassis of van (Rs. 1.09 lakhs). Reasons for the balance saving have not been communicated (January 1982).

Grant No. 48—Capital Outlay on Agriculture

Major heads		Total grant or appropriation	Actual expenditure	Excess + Saving —
		RS.	RS.	RS.
505. Capital Outlay on Agriculture				
506. Capital Outlay on Minor Irrigation, Soil Conservation and Area Development				
Voted				
Original	2,10,28,000	3,97,95,000	3,04,29,134	— 93,65,866
Supplementary	1,87,67,000			
Amount surrendered during the year (March 1981)				1,21,34,000
Charged				
Original	*1,000*	*1,000*	..	*— 1,000*
Supplementary	..			
Amount surrendered during the year (March 1981)				*1,000*

Notes and comments—

1. In view of the saving of Rs. 93.66 lakhs, the supplementary grant of Rs. 1,74.11 lakhs obtained in March 1981 proved excessive.

2. As against the available saving of Rs. 93.66 lakhs, Rs. 1,21.34 lakhs were surrendered on the 31st March 1981.

Grant No. 48—Capital Outlay on Agriculture—*contd.*

3. Bulk of the saving in the original/supplementary grant occurred under—

Head		Total grant	Actual expenditure	Excess + Saving —
		(in lakhs of rupees)		
(i) 505. AC.I.AA. Purchase and Distribution of Chemical Fertilizers—				
O.	1,07.20			
S.	91.03			
R.	— 1,11.26	86.97	86.28	— 0.69

Withdrawal of provision by reappropriation in March 1981 was due to adjustment of less debit in the accounts than anticipated (Rs. 97.98 lakhs), non-receipt of advice from Government of India (Rs. 12.31 lakhs), lesser off-take of fertilisers (Re. 0.5 lakh) and non-receipt of claims from Government Stockists (Re. 0.47 lakh).

(ii) 505. AA.II.JH. Opening of Oil Seed Centres—				
O.	8.00			
R.	— 8.00	..	..	..

Withdrawal of the entire provision by reappropriation in March 1981 was due to non-execution of works.

(iii) 505. AM. I. AB. Construction of Buildings—				
O.	5.00			
R.	— 5.00	..	..	..

Withdrawal of provision by reappropriation in March 1981 was stated to be due to non-incurring of expenditure under this grant as the work was carried out by the Public Works Department.

Grant No. 48—Capital Outlay on Agriculture—*concld*

4. Saving was partly counterbalanced by excess under—

Head		*Total grant*	*Actual expenditure*	*Excess + Saving —*
			(in lakhs of rupees)	
506. AC. II. JA. Staff Quarters under Nilgiri Agricultural Development Project—				
O.	0.01			
R.	— 0.01	..	32.50	+ 32.50

Reasons for the final excess have not been communicated (January 1982).

Grant No. 49—Capital Outlay on Industrial Development

Major head.		*Total grant or appropriation*	*Actual expenditure.*	*Excess + Saving —*
		RS.	RS.	RS.
498. Capital outlay on Co-operation.				
520. Capital Outlay on Industrial Research and Development				
521. Capital Outlay on Village and Small Industries				
522. Capital Outlay on Machinery and Engineering Industries				
526. Capital Outlay on Consumer Industries				
528. Capital Outlay on Mining and Metallurgical Industries				
530. Investments in Industrial Financial Institutions				
Voted				
Original	5,77,20,000	8,85,59,000	8,06,42,586	—79,16,414
Supplementary	3,08,39,000			
Amount surrendered during the year (March 1981)				68,40,000
Charged				
Original	*4,000*	*4,000*	*— 28,116*	*— 32,116*
Supplementary	*..*			
Amount surrendered during the year				*Nil*

Notes and comments—

1. Substantial saving occurred mainly under—

Head		*Total grant*	*Actual expenditure*	*Excess + Saving —*
		(in lakhs of rupees)		
(i) 528. AA.II.JE. Share Capital assistance to the Tamil Nadu Magnesite Limited—				
O.	25·00			
R.	—25·00	..	..	..

Withdrawal of the entire provision by reappropriation in March 1981 was stated to be based on latest assessment of requirements.

(ii) 498. AL.II.JX. Share Capital Assistance to Co-operative Paper Mills—				
S.	20.00			
R.	—20.00	..	..	..

Supplementary grant was obtained in March 1981 to meet the Share Capital already sanctioned, which could not be drawn and paid during 1979-80. Withdrawal of the entire provision by reappropriation in March 1981 was stated to be due to non-acceptance of proposal by Government for release of the amount to the paper mill in 1980-81.

Head		*Total grant*	*Actual expenditure*	*Excess + Saving —*
		(in lakhs of rupees)		
(iii) 521. AJ.I.AA. Suspense—				
O.	2·47			
R.	— 2·47	..	—12·63	—12·63

Withdrawal of the entire provision by reappropriation in March 1981 was stated to be based on estimates as per requirements. Reasons for the final saving of Rs. 12·63 lakhs have not been communicated (January 1982).

Grant No. 50—Capital Outlay on Irrigation (All voted)

Major heads	*Total grant*	*Actual expenditure*	*Excess + Saving —*
	RS.	RS.	RS.
482. Capital Outlay on Public Health, Sanitation and Water Supply			
506. Capital Outlay on Minor Irrigation, Soil Conservation and Area Development			
533. Capital Outlay on Irrigation, Navigation Drainage and Flood Control Projects			
Original 37,69,58,000 Supplementary 21,57,000	37,91,15,000	20,77,36,252	—17,13,78,748
Amount surrendered during the year (March 1981)			12,74,68,000

Notes and comments—

1. Saving was 45 per cent of the provision. Out of the saving of Rs. 17,13·79 lakhs, Rs. 12,74·68 lakhs only were surrendered in March 1981.

2. Saving of Rs. 3,30·44 lakhs (11 per cent), Rs. 13,19·76 lakhs (42 per cent), Rs. 10,04·00 lakhs (34 per cent) and Rs. 11,68·52 lakhs (37 per cent) occurred in 1976-77, 1977-78, 1978-79 and 1979-80 respectively.

Grant No. 50—Capital Outlay on Irrigation (All Voted)—*contd.*

3. Bulk of the saving in the original provision occurred under—

Head		*Total grant*	*Actual expenditure*	*Excess + Saving —*
			(in lakhs of rupees)	
(i) 533. A.AD.II.JD. *Add*—Percentage charges for Establishment transferred from Major Head "259. Public Works"—				
O.	3,62·83	3,62·83	..	— 3,62·83

Saving was due to adjustment of percentage charges for Establishment transferred from Major head "259. Public Works" under the respective Project heads.

(ii) 533. A.AD.II.JA. Lumpsum Provision for new schemes—				
O.	1,00·00			
R.	— 1,00·00	..	..	..

Withdrawal of the entire provision by reappropriation was stated to be due to non-sanctioning new scheme during the year.

(iii) 533. A.AM.I.AA. Canals—				
O.	3,70·21			
R.	— 2,24·81	1,45·40	1,45·76	+ 0·36

Reduction of provision by reappropriation in March 1981 was stated to be due to disbandment of two special divisions (Rs. 1,93·92 lakhs) and non-lifting of cement during IV quarter of 1980 on account of power cut (Rs. 30·82 lakhs). Reasons for the final excess have not been communicated (January 1982).

Head		Total grant	Actual expenditure	Excess + Saving −
			(in lakhs of rupees)	
(iv) 533. A.AW.II.JF. Canals—				
O.	2,00·00			
R.	— 1,54·39	45·61	42·76	— 2·85

Reduction of provision by reappropriation was attributed mainly to delay in taking up the ayacut works for execution owing to unavoidable circumstances. Reasons for the final saving have not been communicated (January 1982).

(v) 533. A.BP.II.JC. Canals—				
O.	3,84·64			
R.	— 3,06·24	78·40	79·75	+ 1·35

Withdrawal of provision by reappropriation was stated to be mainly due to reduction in the length of road work, curtailment of gravelling of Jeep track, stoppage of work in Link canal and extension canal, transfer of R.C.C. slabs to other works, not taking up of construction of bridges in extension canal, postponement of foot bridge and non-execution of the Highways and Rural works. Reasons for the final excess have not been communicated (January 1982).

(vi) 533. A.BP.II.JI. Branches—				
O.	2,82·03			
R.	—1,04·14	1,77·89	1,80·01	+ 2·12

Reduction of provision by reappropriation was stated to be due to stoppage of work and poor response to tender calls. Reasons for the final excess have not been communicated (January 1982).

4. Other significant savings in the original provision occurred under—

Head		Total grant	Actual expenditure	Excess + Saving −
			(in lakhs of rupees)	
(i) 533. A.AD.I.AA. Add—Percentage charges for Establishment transferred from Major head "259. Public Works"—				
O.	59·49	59·49	..	— 59·49

Saving was due to adjustment of percentage charges for establishment transferred from Major head "259. Public works" under the respective project heads.

(ii) 533. A.AG.I.AA. Dam and Appurtenant Works—				
O.	68·01			
R.	— 68·01	..	..	..

Withdrawal of the entire provision by reappropriation was attributed to making provision for the project under Plan.

(iii) 533. A.BP.II.JB. Machinery and Equipment—				
O.	56·94			
R.	— 33·48	23·46	29·37	+ 5·91

Reduction of provision by reappropriation was stated to be due to non-procurement of machines, transfer of surplus machinery to other divisions, stoppage of works in link and extension canals and non-procurement/non-utilisation of vehicles. Reasons for the final excess have not been communicated (January 1982).

Head		*Total grant*	*Actual expenditure*	*Excess+ Saving—*
		(in lakhs of rupees)		
(iv) 533. BP.II.JE. Suspense—				
O.	38·15			
R.	— 38·15	..	..	..

Withdrawal of the entire provision by reappropriation was due to non-procurement of materials owing to stoppage of works in link canal.

Head		*Total grant*	*Actual expenditure*	*Excess+ Saving—*
(v) 533. A.CH.II.JA. Direction and Administration—				
O.	55·62			
R.	— 46·45	9·17	8·77	— 0·40
(vi) 533. A.CI.II.JA. Direction and Administration—				
O.	60·12			
R.	— 48·62	11·50	14·10	+ 2·60
(vii) 533. A.CJ.II.JA. Direction and Administration—				
O.	60·72			
R.	— 50·70	10·02	8·38	—1·64
(viii) 533. A.CK.II.JA. Direction and Administration—				
O.	61·10			
R.	— 54·56	6·54	5·90	— 0·64

Specific reasons for withdrawal of provision by reappropriation in March 1981 and reasons for the final excess/saving in respect of item (vi)/(vii) have not been communicated (January 1982).

Head		*Total grant*	*Actual expenditure*	*Excess + Saving —*
		(in lakhs of rupees)		
(ix) 533. E.AE.II.JA. Drainage works—				
O.	60·00			
R.	— 29·77	30·23	29·77	—0·46

Withdrawal of provision by reappropriation was stated to be due to ban imposed on entering into fresh contracts (Rs. 26·34 lakhs) and non-adjustment of land acquisition charges, non-lifting of cement in full owing to power cut and not taking up of Sayaveli drain.

Head		*Total grant*	*Actual expenditure*	*Excess + Saving —*
(x) 533. G.AF.II.JA. Embankments—				
O.	45·00			
R.	— 39·59	5·41	6·01	+ 0·60

Withdrawal of provision by reappropriation was stated to be due to not taking up certain works and non-completion of electrical works in Upper Anicut. Reasons for the final excess have not been communicated (January 1982).

Head		*Total grant*	*Actual expenditure*	*Excess + Saving —*
(xi) 533. G.AJ.II.JA. Lumpsum provision towards Flood Control and Anti Sea Erosion Works—				
O.	1,00·00			
R.	— 1,00·00	..	1·50	+ 1·50

Withdrawal of the entire provision by reappropriation in March 1981 was stated to be due to sanction of new scheme under a separate head of account. Reasons for the final excess have not been communiated (January 1982).

Head		*Total grant*	*Actual expenditure*	*Excess + Saving —*
		(in lakhs of rupees)		
(xii) 533. G.AK.JA. Direction and Administration—				
O.	50·12			
R.	— 50·12	..	..	..

Withdrawal of the entire provision by reappropriation in March 1981 was stated to be due to not taking up of the scheme for execution during the year.

(xiii) 533. G.AL.JA. Direction and Administration—				
O	40.12			
R.	—37.62	2.50	2.19	—0·31

Specific reasons for withdrawal of provision by reappropriation have not been communicated (January 1982).

(xiv) 533. G.AM.JA. Embankments—				
O.	97.23			
R.	—68.08	29.15	25.51	— 3.64

Reduction of provision by reappropriation is satated to be due to postponement of certain works and not taking up of new works. Reasons for the final saving have not been communicated (January 1982).

5. Saving mentioned in notes 3 and 4 was partly counterbalanced by excess over the original supplementary provision under—

Head		*Total grant*	*Actual expenditure*	*Excess + Saving —*
		(in lakhs of rupees)		
(i) 533. A.AG.II.JB. Dam and Appurtenant works—				
S.	10.00			
R.	78.05	88.05	87.11	— 0·94

Additional provision by reappropriation was for completing the R.C.C Capping. Reasons for the final saving have not been communicated (January 1982).

Head		*Total grant*	*Actual expenditure*	*Excess + Saving —*
		(in lakhs of rupees)		
(ii) 533. A.AW.II.JA. Dam and Appurtenant works—				
O.	33.80			
R.	33.01	66.81	65.77	— 1.04

Additional provision by reappropriation was due to the construction of masonry in Block Numbers 5 and 6, extension of left side guide wall in left flank, erection of spillway gates, and dock bridge of lower Nirar Dam and payment of lease amount and crop compensation to Forest Department. Reasons for the final saving have not been communicated (January 1982).

(iii) 533. A.AW.II. JO. Distributaries—				
O.	4.05			
R.	35.16	39.21	39.82	+ 0.61

Additional provision by reappropriation was due mainly to construction of distributories at Palappampatty, Marulpatty, Maiwadi, Vavijapalayam and Edayankinar. Reasons for final excess have not been communicated (January 1982).

(iv) 533. A.BP.II.JJ. Distributaries—				
O.	64.45			
R.	29.51	93.96	98.13	+4.17

Additional provision by reappropriation was attributed to taking up of work in many of the distributaries at a time and surveying and levelling operations connected with the distributaries. Reasons for the final excess have not been communicated (January 1982).

Head	*Total grant*	*Actual expenditure*	*Excess + Saving —*
		(in lakhs of rupees)	
(v) 533. A.CH.II.JB. Dam and Appartenant works—			
R.	48.62	48.62	45.65	— 2.97

Additional provision by reappropriation was attributed mainly to formation of earthdam in various reaches, construction of quality control laboratory and workmen quarters and excavation of main canal. Reasons for the final saving have not been communicated (January 1982).

(vi) 533.CI.II.JB. Dam and Appurtenant Works—				
R.	44.05	44.05	50.08	+ 6.03

Provision by reappropriation was stated to be due to stepping up the tempo of works. Reasons for the final excess have not been communicated (January 1982).

(vii) 533.CJ.II.JH. Reservoir—				
R.	28.86	28.86	28.70	— 0.16

Provision by reappropriation was due mainly to purchase of materials, payment of cost of shutters and for other works connected with the scheme.

(viii) 533.G.AH.II.JD. Construction of wall along Arabian Sea in Kanyakumari District—*				
S.	0.01			
R.	34.34	34.35	28.31	— 6.04

*The approval of the Controller General of Accounts is awaited for opening this new sub-head of account (January 1982).

Additional provision by reappropriation was due to taking up of newly sanctioned work of construction wall along Arabian Sea in Kanyakumari District, partly offset by withdrawal by reappropriation due to not taking of work in sixteen places for want of staff to supervise.

6. *Suspense*—The nature of suspense transactions has been explained below the Appropriation Accounts of Grant No. 37 Public Works-Buildings.

An analysis of the suspense transactions accounted for in this grant during 1980-81 is given below together with the opening and closing balance under the different heads.

Head	*Balance on 1st April* 1980	*Debits during* 1980-81	*Credits during* 1980-81	*Balance on 31st March* 1981
		(in lakhs of rupees)		
533. (i) Commercial—				
1. Purchases	2.64	..	..	2.64 **
2. Stock	1,19.63	2,12.79	2,26.91	1,05.51
3. Miscellaneous Works Advances	74.91	65.26	39.99	1,00.18
4. Workshop Suspense	2.97	5.23	0.04	8.16
Total	2,00.15	2,83.28	2,66.94	2,16.49
(ii) Non-Commercial				
1. Purchases	—9.89	..	..	— 9.89
2. Stock	18.49	0.02	..	18.51
3. Miscellaneous Works Advances	5.21	2.97	0.62	7.56
4. Workshop Suspense	0.46	..	..	0.46
Total	14.27	2.99	0.62	16.64

** Plus balance is under examination.

Grant No. 51—Capital Outlay on Public Works—Buildings

Major heads	*Total grant or appropriation* RS.	*Actual expenditure* RS.	*Excess + Saving —* RS.
459. Capital Outlay on Public Works			
477. Capital Outlay on Education, Art and Culture			
480. Capital Outlay on Medical			
481. Capital Outlay on Family Welfare			
482. Capital Outlay on Public Health, Sanitation and Water Supply			
483. Capital Outlay on Housing			
484. Capital Outlay on Urban Development			
485. Capital Outlay on Information and Publicity			
488. Capital Outlay on Social Security and Welfare			
505. Capital Outlay on Agriculture			
506. Capital Outlay on Minor Irrigation, Soil Conservation and Area Development			
510. Capital Outlay on Animal Husbandry			
514. Capital Outlay on Community Development			

Grant No. 51—Capital Outlay on Public Works—Buildings—*contd.*

Major heads		*Total grant or appropriation* RS.	*Actual expenditure* RS.	*Excess + Saving —* RS.
Voted—				
Original	16,55,07,000	17,61,40,000	16,46,36,337	—1,15,03,663
Supplementary	1,06,33,000			
Amount surrendered during the year (March 1981)				1,27,54,000
Charged				
Original	*20,73,000*	*20,73,000*	..	*— 20,73,000*
Supplementary	..			
Amount surrendered during the year (March 1981)				*7,67,000*

Notes and comments—

1. In view of the saving of Rs. 1,15.04 lakhs in the voted grant, the supplementary provision of Rs. 1,06.26 lakhs obtained in January 1981 proved wholly unnecessary and could have been restricted to token provision for "New Service" schemes.

2. Saving of Rs. 3,80·90 lakhs, Rs. 2,63.50 lakhs and Rs. 2,26.24 lakhs occurred in the voted portion of this grant during 1977–78, 1978–79 and 1979–80 respectively.

3. Rupees 1,27.54 lakhs were surrendered in March 1981 though the available saving in the voted grant was only Rs. 1,15.04 lakhs. As against the available saving of Rs. 20.73 lakhs under charged appropriation, the amount surrendered was Rs. 7·67 lakhs only.

4. Bulk of the saving in the original provision in voted grant occurred under—

Head		*Total grant*	*Actual expenditure*	*Excess + Saving —*
		(in lakhs of rupees)		
(i) 459..AA.I.AF. Jails—				
O.	1,72·22			
R.	— 1,69·42	2·80	20·39	+ 17.59

Specific reasons for withdrawal of provision by reappropiration in March 1981 and for the final excess have not been communicated (January 1982).

Head			Total grant	Actual expenditure	Excess + Saving −
			(in lakhs of rupees)		
(ii) 480. AC. II. JA. Buildings—					
O.		1,75.00			
R.	—	79.57	95·43	57.03	— 38.40

Withdrawal of provision by reappropriation in March 1981 was stated to be mainly due to civil works not completed, administrative sanction not received and agency for execution not settled. Reasons for the final saving have not been communicated (January 1982).

(iii) 480. AC. II. JB. *Add*—Percentage charges for Establishment transferred from Major Head "259 Public Works"—				
O.	1,11.76	1,11.76	..	— 1,11.76

Saving was due to adjustment of percentage charges for establishment under the respective scheme sub-heads.

5. Significant savings occurred also under—

Head			Total grant	Actual expenditure	Excess + Saving −
			(in lakhs of rupees)		
(i) 459. AA. I. AO. Fire Protection and Control—					
O.		22.03			
R.	—	21.14	0.89	0.95	+ 0.06

Withdrawal of provision by reappropriation in March 1981 was stated to be due to non-receipt of administrative sanction.

Head		Total grant	Actual expenditure	Excess + Saving −
		(in lakhs of rupees)		
(ii) 459. AA. II. JE. Treasuries and Accounts Administration—				
O.	2.27			
S.	20.05			
R.	— 11.66	10.66	1.99	— 8.67
(iii) 459. AA. II. JG. Administration of Justice—				
O.	0.60			
S.	20.06			
R.	— 20.04	0.62	0.31	— 0.31

Specific reasons for withdrawal of provision by reappropriation in March 1981 and for the final saving have not been communicated (January 1982).

(iv) 459. AA. II. JJ. Public Works—				
O.	40·98			
R.	— 24·33	16.65	19.75	+3.10

Withdrawal of provision by reappropriation in March 1981 was stated to be due to site not decided and work not taken up. Reasons for the final excess have not been communicated (January 1982).

(v) 459. AB. I.AA. *Add*—Percentage charges for Establishment transferred from Major head "259. Public Works"—				
O.	32.71	32.71	3.86	—28.85

Saving was due to adjustment of percentage charges for establishment under the respective scheme sub-heads.

(vi) 477. AD. II. JA. Buildings—				
O.	41.02			
S.	0·01			
R.	—26.79	14.24	27·58	+13.34

Withdrawal of provision by reappropriation inMarch 1981 was stated to be due to site not decided and work not taken up. Reasons for the final excess have not been commmunictaed (January 1982).

Head		*Total grant*	*Actual expenditure*	*Excess +* *Saving —*
		(in lakhs of rupees)		
(vii) 477. AF. II. JA. Buildings—				
O.	15.00			
R.	— 12.00	3.00	3.00	..

Decrease of provision by reappropriation in March 1981 was stated to be due to non-receipt of administrative sanction.

(viii) 477. AG. II. JW. *Add*—Percentage charges for Establishment transferred from Major head "259. Public Works"—				
O.	48.78	48.78	..	—48.78

Saving was due to adjustment of percentage charges for establishment under the respective scheme sub-heads.

(ix) 477. AG. II. JY. Buildings—Tamil Culture Centre—				
O.	5.01			
R.	— 5.01	..	..	..

Withdrawal of the entire provision by reappropriation in March 1981 was stated to be due to non-receipt of administrative sanction.

(x) 480. A.A B. II. JA. Buildings—				
O.	1,03·83			
R.	— 41.74	62.09	68.34	+6.25

Decrease of provision by reappropriation in March 1981 was mainly due to civil works not completed, Administrative sanction not received and agency for execution not settled. Reasons for the final excess have not been communicated (January 1982).

Head		*Total grant*	*Actual expenditure*	*Excess +* *Saving —*
		(in lakhs of rupees)		
(xi) 483. A.AD. I. AA. Construction—				
O.	1,50.00			
R.	— 1,45.61	4.39	54.22	+ 49.83

Withdrawal of provision by reappropriation (Rs. 1,45.39 lakhs) was attributed to (i) civil works not completed (ii) administrative sanction not received (iii) agency not settled and (iv) technical sanction not received. Reasons for the final excess have not been communicated (January 1982).

(xii) 483. AJ.I.AA. *Add*—Percentage charges for Establishment transferred from Major head "259. Public Works"—				
O.	24.42	24.42	0.77	—23.65

Saving was due to adjustment of percentage charges for establishment against the respective scheme sub-heads.

(xiii) 514. A.II. JA. Buildings—				
O.	8.08			
R.	— 5.70	2.38	..	— 2.38

Specific reasons for withdrawal of provision by reappropriation in March 1981 and for the final saving have not been communicated. (January 1982).

6. Savings mentioned in notes 4 and 5 above were counterbalanced by excess under various heads, the more important of which are dealt with below—

Head.		*Total grant*	*Actual expenditure*	*Excess +* *Saving —*
		(in lakhs of rupees)		
(i) 459. AA. I. AE. Administration of Justice—				
O.	1·34			
S.	1·22			
R.	11·60	14·16	13·98	—0·18

f Additional provision by reappropriation in March 1981 was mainly or payment of land acquisition charges (Rs. 9·28 lakhs). Reasons for the final saving have not been communicated (January 1982).

Head		*Total grant*	*Actual expenditure*	*Excess + Saving —*
		(in lakhs of rupees)		
(ii) 459. AA. I. AJ. Public Works—				
R.	17·54	17·54	23·78	+ 6·24

Additional provision by reappropriation was for payment of final bills and for adjustment of cost of materials. Reasons for final excess have not been communicated (January 1982).

Head		*Total grant*	*Actual expenditure*	*Excess + Saving —*
(iii) 459. AA. I. AX. Upgradation of Standard of Administration recommended by Seventh Finance Commission—				
S.	5·78			
R.	26·84	32·62	16·79	— 15·83

Additional provision by reappropriation was towar 's electrical works to be taken up and for completing work. Reasons for the final saving have not been communicated (January 1982).

Head		*Total grant*	*Actual expenditure*	*Excess + Saving —*
(iv) 459. AA. II. JM. Other Administrative Services—				
O.	3·75			
R.	16·61	20·36	23·70	+ 3·34

Enhancement of provision by reappropriation was stated to be towards cost of materials and the work in progress and for finalisation of accounts. Reasons for the final excess have not been communicated (January 1982).

Head		*Total grant*	*Actual expenditure*	*Excess + Saving –*
		(in lakhs of rupees)		
(v) 459. AA.II.JN. Commercial Taxes—				
O.	14.64			
S	0.01			
R.	11.96	26.61	29.05	+ 2.44

Additional provision by reappropriation was for completion of electrical works and for adjustment of cement and for additional cost of furniture. Reasons for final excess have not been communicated (January 1982).

Head		*Total grant*	*Actual expenditure*	*Excess + Saving –*
(vi) 477. AA. II. JB. Buildings—				
O.	14.65			
S.	0.01			
R.	22.22	36.88	43.40	+ 6.52

Additional provision made by reappropriation was towards the cost of materials, for making final payments and for finalisation of accounts. Reasons for the final excess have not been communicated (January1982).

Head		*Total grant*	*Actual expenditure*	*Excess + Saving –*
(vii) 477. AB. I. AA. Buildings—				
S.	0.50			
R.	6.13	6.63	10.68	+ 4.05
(viii) 477. AB. II. JA. Buildings—				
O.	1,62.91			
S.	0.50			
R.	74.84	2,38.25	2,40.33	+ 2.08

Additional provision by reappropriation was stated to be for water supply arrangement, electrical works and for completing the works which were in progress and for finalisation of accounts. Reasons for the final excess have not been communicated (January 1982).

Head		*Total grant*	*Actual expenditure*	*Excess + Saving –*
		(in lakhs of rupees)		
(ix) 477. AE. II. JA. Buildings—				
O.	41.24			
R.	11.25	52.49	53.40	+ 0.91

Increase in provision by reappropriation was for payment of final bills and adjustment of cost of materials. Reasons for the final excess have not been communicated (January 1982).

(x) 477. AG. II. JV. Buildings Executed by Special Officer, Poompuhar Development Works—				
O.	5·01			
R.	—4·05	0·96	31·10	+ 30·14

Withdrawal of provision by reappropriation was stated to be due to non-receipt of administrative sanction (Rs. 1·96 lakhs) and non-execution of work (Rs. 2.09 lakhs). Reasons for the final excess have not been communicated (January 1982).

(xi) 480. A. AA. I. AA. Buildings—				
O.	0·30			
R.	4·94	5·24	11·83	+ 6·59
(xii) 480. A. AA. II. JB. Building schemes financed from Special Welfare Fund—				
O.	0·36			
R.	1·88	2·24	24·74	+ 22·50

Enhancement of provision by reappropriation in respect of item (xi) and (xii) was stated to be for payment of final bills and for adjustment of cost of materials. Reasons for the final excess have not been communicated (January 1982).

Head		*Total grant*	*Actual expenditure*	*Excess + Saving –*
		(in lakhs of rupees)		
(xiii) 480. A. AA. II. JA. Buildings—				
O.	2,57·21			
S.	1·01			
R.	— 38·79	2,19·43	3,02·91	+ 83·48

Withdrawal of provision by reappropriation in March 1981 was mainly due to non-commencement of works (Rs. 32·93 lakhs). Reasons for the final excess have not been communicated (January 1982).

(xiv) 480. B. AC. II. JA. Buildings—				
O.	36·76			
R.	5·20	41·96	72·15	+ 30·19

Increase in provision by reappropriation was for completing electrical works, adjustment of cost of cement and additional cost of furniture. Reasons for the final excess have not been communicated (January 1982).

(xv) 483. A. AC. I. AA. Construction—				
O.	3·28			
R.	— 2·90	0·38	23·33	+ 22·95

Withdrawal of provision by reappropriation was stated to be due to non-commencement of work. Reasons for final excess have not been communicated (January 1982).

Head		*Total grant*	*Actual expenditure*	*Excess +* *Saving —*
			(in lakhs of rupees)	
(xvi) 483. A. AD. II. JA. Construction—				
R.	4·75	4·75	1,31·41	+ 1,26·66

Additional provision by reappropriation was stated to be mainly for finalisation of accounts and for payment of subsidiary works. Reasons for the final excess have not been communicated (January 1982).

(xvii) 483. A. AE. I. AA. Construction—				
O.	0·02			
R.	0·47	0·49	30·71	+ 30·22

Reasons for the excess have not been communicated (January 1982).

7. Saving in the charged appropriation occurred mainly under—

Head		*Total grant*	*Actual expenditure*	*Excess +* *Saving —*
			(in lakhs of rupees)	
(i) 477. AB. II. JA. Buildings—				
O.	**8·13**			
R.	**—8·13**	..	..	..
(ii) 480. A. AA. II. JA. Buildings.—				
O.	**8·57**			
R.	— 7·33	**1·24**	..	— **1·24**

Withdrawal of provision by reappropriation in March 1981 in respect of items (i) and (ii) was stated to be based on latest assessment of actual requirement. Specific reasons for the decrease of provision in these cases and for the final saving under item (ii) have not been communicated (January 1982). During 1978–79 and 1979–80 also identical amounts were provided under the two heads in the original budget and surrendered in full at the end of the years.

Grant No. 52—Capital Outlay on Roads and Bridges

Major heads		*Total grant or appropriation*	*Actual expenditure*	*Excess +* *Saving —*
		RS.	RS.	RS.
459. Capital Outlay on Public Works				
483. Capital Outlay on Housing				
506. Capital Outlay on Minor Irrigation, Soil Conservation and Area Development				
537. Capital Outlay on Roads and Bridges				
Voted				
Original	11,54,41,000			
Supplementary	4,000	11,54,45,000	10,19, 19,398	— 1,35,25,602
Amount surrendered during the year (March 1981)				52,11,000
Charged				
Original	*1,000*			
Supplementary	..	*1,000*	..	— *1,000*
Amount surrendered during the year (March **1981***)*				*1,000*

Notes and comments—

1. Against the available saving of Rs. 1,35·26 lakhs in the grant, Rs. 52·11 lakhs only were surrendered in March 1981.

2. Saving of Rs. 3,11·83 lakhs and Rs. 1,47·33 lakhs also occurred in this grant during 1978–79 and 1979–80 respectively.

3. Significant saving in the original/supplementary provision occurred under—

Head		*Total grant*	*Actual expenditure*	*Excess + Saving —*
		(in lakhs of rupees)		
(i) 506.AC.I.AA. *Add*—Percentage charges for Establishment transferred from Major head "337. Roads and Bridges"—				
O.	6·75	6·75	..	— 6·75

Reasons for the saving have not been communicated (January 1982).

(ii) 506.AC.III.SD. Formation of Roads under Western Ghat Development Programme—				
O.	50·00			
R.	—20·00	30·00	—5·45	—35·45

Specific reasons for the withdrawal of provision by reappropriation have not been communicated (January 1982). Final saving was mainly due to wrong classification.

(iii) 537.AE.I.AB. *Add*—Percentage charges for Establishment transferred from Major head "337. Roads and Bridges"—				
O.	8·11	8·11	1·78	—6·33

Reasons for the saving have not been communicated (January 1982).

(iv) 537.AE.II.JH. Other Roads—				
O.	2,14·70			
S.	0·01			
R.	— 9·13	2,05·58	1,84·24	— 21·34

Withdrawal of provision by reappropriation was due to not taking up of the work of laying water bound macadam in Pudukkottai district (Rs 4 lakhs), delay in settling tender in respect of one work in Tanjore district (Rs. 3.63 lakhs) and execution of works included in this programme under other schemes (Rs. 1·50 lakhs). Final saving was mainly due to wrong classification.

Head		*Total grant*	*Actual expenditure*	*Excess + Saving —*
			(in lakhs of rupees)	
(v) 537.AE.II.JJ. Construction of over and under bridges in lieu of existing level crossings—				
O.	19·61			
R.	—11·24	8·37	8·30	—0·07

Withdrawal of provision by reappropriation was due to non-receipt of concurrence of the Railways for the work of construction of an over bridge at Madurai—Aruppukottai road (Rs. 10 lakhs), slow progress of work due to non-settlement of Trustle portion of over bridge at Mayuram-Muthupet road (Rs. 0·77 lakhs) and transfer of materials from works nearing completion (Rs. 0·47 lakh).

(vi) 537.AE.II.JL. *Add*—Percentage charges for Establishment transferred from Major head "337. Roads and Bridges"—				
O.	1,25·90	1,25·90	98·89	— 27·01
(vii) 537. AE.II.JM. *Add*—Percentage charges for machinery and equipment transferred from Major head "337. Roads and Bridges"—				
O.	41·75	41·75	35·87	— 5·88

Reasons for the saving under item (vi) and (vii) have not been communicated (January 1982).

Grant No. 52.—Capital Outlay on Roads and Bridges—*contd*.

Head		*Total grant*	*Actual expenditure*	*Excess + Saving –*
		(in lakhs of rupees)		
(v.ii) 537. AE.II.JN. Road works under World Bank Project I and II—				
O.	2,48·96			
R.	— 1,06·36	1,42·60	1,43·90	+1.30

Withdrawal of provision by reappropriation was due to transfer of provision (Rs. 50 lakhs) to the new head "537. AE II.JU" and delay in acquiring lands, shifting of cables and failure of the contractor to complete the work in time (Rs. 56·36 lakhs).

(ix) 537.AE.II.JS. Integrated City Development Project—				
O.	55·13			
R.	—9·70	45·43	45·64	+0·21

Withdrawal of provision by reappropriation was stated to be due to not taking up of the work of constructing bridge across Adyar near Kotturpuram.

4. Savings mentioned above were partly conunterbalanced by excess under the following heads—

Head		*Total grant*	*Actual expenditure*	*Excess + Saving –*
		(in lakhs of rupees)		
(i) 537.AA.II.JA. Original Works—				
O.	10·51			
S.	0·01			
R.	3·67	14·19	16·93	+2·74

Additional provision by reappropriation was stated to be for and acqusition for widening Poonamallee High Road III stage from junction of New Avadi Road to Vaishnava College, sanctioned in October 1980. Final excess was mainly due to misclassification.

Grant No. 52—Capital Outlay on Roads and Bridges—*contd.*

Head		*Total grant*	*Actual expenditure*	*Excess + Saving –*
		(in lakhs of rupees)		
(ii) 537.AB.II.JA. Original Works—				
O.	18·12			
S.	0·02			
R.	23·20	41·34	42·00	+0·66

Additional provision by reappropriation was for the works sanctioned in December 1979 for which no provision was made in the Budget. Final excess was mainly due to wrong classification.

(iii) 537.AD.II.JA. Tools and Plant—				
O.	56·03			
R.	20·81	76·84	77·17	+0·33

Additional provision by reappropriation was for works sanctioned in December 1979, for which no provision was made in the Budget Estimate 1980-81 and also for the purchase of tools and plant under Part II Scheme sanctioned in October 1980.

(iv) 537.AE.II.JA. Miscellaneous Original Works—				
O.	2·21			
R.	8·26	10·47	8·48	— 1·99

Additional provision by reappropriation was to meet the expenditure on improvement to Government Roads and planting avenue trees in connection with the Fifth World Tamil Conference (Rs.5.73 lakhs) and for land acquisition for certain works. Final saving was mainly due to wrong classification.

Head		*Total grant*	*Actual expenditure*	*Excess + Saving —*
		(in lakhs of rupees)		
(v) 537. AE. II. JB. Other District Roads—				
O.	11.39			
R.	9.64	21.03	17.21	— 3.82

Additional provision by reappropriation was for work sanctioned in December 1979, for which no provision was made in the Budget Estimate 1980–81. Final saving was mainly due to wrong classification.

(vi) 537.AE.II.JU. Road Works under World Bank Project II—				
R.	50·00	50·00	50·00	..

Additional provision by reappropriation was due to reclassification of expenditure on the works under World Bank Project II under "537. AE.II.JU." from "537·AE.II. JN".

5. In the following case withdrawal of provision by reappropriation proved injudicious in view of the final excess, reasons for which have not been communicated (January 1982).

Head		*Total grant*	*Actual expenditure*	*Excess + Saving —*
		(in lakhs of rupees)		
537.AE.II.JG. Improvements to City and Metropolitan Roads Development—				
O.	13·74			
...	—12·95	0·79	22·43	+21·64

Grant No. 53—Capital Outlay on Road Transport Services and Shipping (All voted)

Major heads		*Total grant*	*Actual expenditure*	*Excess+ Saving—*
		RS.	RS.	RS.
483. Capital Outlay on Housing				
535. Capital Outlay on Ports, Lighthouses and Shipping				
538. Capital Outlay on Road and Water Transport Services				
Original	9,69,000	2,46,73,000	2,44,36,128	—2,36,872
Supplementary	2,37,04,000			
Amount surrendered during the year (March 1981)				1,14,000

Grant No. 54—Capital Outlay on Forests (All voted)

Major heads	*Total grant*	*Actual expenditure*	*Excess+ Saving—*
	RS.	RS.	RS.
488. Capital Outlay on Social Security and Welfare			
506. Capital Outlay on Minor Irrigation, Soil Conservation and Area Development			
513. Capital Outlay on Forests			
526. Capital Outlay on Consumer Industries			
Original 8,48,25,000 / Supplementary 16,61,000	8,64,86,000	7,44,14,174	—1,20,71,826
Amount surrendered during the year (March 1981)			1,01,03,000

***Notes and comments*—**

1. In view of the saving of Rs. 1,20·72 lakhs in the grant, the supplementary grant of Rs. 16.57 lakhs obtained in January 1981 proved unnecessary and could have been restricted to token provision for "New Service" Schemes.

2. Substantial saving in the original provision occurred under—

Head		*Total grant*	*Actual expenditure*	*Excess + Saving —*
		(in lakhs of rupees)		
(i) 513. AA. I. AA. Shifting of Zoo to Vandalur—				
O.	90·00			
R..	—75·02	14·98	12·06	—2·92

Grant No. 54—Capital Outlay on Forests (All voted)—*contd.*

Withdrawal of provision by reappropriation in March 1981 was stated to be due to non-completion of works by contractors. Reasons for the final saving have not been communicated (January 1982).

Head		*Total grant*	*Actual expenditure*	*Excess + Saving —*
		(In lakhs of rupees)		
(ii) 513. AB. II. JB. Timber Operations—				
O.	19·05			
R.	—9·99	9·06	8·51	—0·55

Withdrawal of provision by reappropriation in March 1981 was due to non-installation of 3 weigh bridges (Rs. 7·60 lakhs) and non-completion of works (Rs. 2·39 lakhs).

(iii) 513. AC. II. JI. Raising fuel wood Plantations.—				
O.	69·04			
R.	—16·03	53·01	47·88	—5·13

Withdrawal of provision by reappropriation was due to taking up lesser areas for planting work (Rs. 10·65 lakhs) and non-execution of works on account of severe drought conditions (Rs. 5·38 lakhs). Reasons for the final saving have not been communicated (January 1982).

(iv) 513. AC. II. JK. Cashew Cultivation—				
O.	19·30			
R.	—14·25	5·05	4·30	—0·75

Specific reasons for the decrease of provisions by reappropriation in March 1981 have not been communicated (January 1982).

(v) 513. AD. II. JB. Construction of Buildings—				
O.	35·00			
R.	—27·72	7·28	7·08	—0·20

Withdrawal of provision by reappropriation in March 1981 was stated to be due to non-execution of works.

Grant No. 54—Capital Outlay on Forests(All voted)—*contd.*

Head		Total grant	Actual expenditure	Excess + Saving —
		(in lakhs of rupees)		
(vi) 513. AE. II. JE. Establishment of a Crumb Rubber Factory—				
O.	30·00			
R.	—29·28	0·72	1·19	+0·47

Withdrawal of provision by reappropriation in March 1981 was mainly due to non-receipt of machinery (Rs. 27·38 lakhs).

Head		Total grant	Actual expenditure	Excess + Saving —
(vii) 526. AR. III. SC. Cultivation of Cinchona under Western Ghat Development Programme.—				
O.	0·50			
S.	11·19			
R.	—11·04	0·65	..	—0·65

Specific reasons for withdrawal of provision by reappropriation in March 1981 have not been communicated (January 1982).

3. Saving mentioned above was partly counterbalanced by excess over the original provision under the following heads —

Head		Total grant	Actual expenditure	Excess + Saving —
		(in lakhs of rupees)		
(i) 513. AA. II. JC. Extension of Forestry Plantation—				
O.	14·48			
R.	15·64	30·12	38·65	+8·53

Anticipated excess of Rs. 9.04 lakhs was stated to be due to undertaking plantation works in more areas. Specific reasons for the balance of anticipated excess of Rs. 6.60 lakhs and final excess of Rs. 8.53 lakhs have not been communicated (January 1982).

Grant No. 54—Capital Outlay on Forests (All voted)—*concld.*

Head		Total grant	Actual expenditure	Excess + Saving —
		(in lakhs of rupees)		
(ii) 513. AC. I. AA. Farm Forestry—				
O.	7·00			
R.	0·65	7·65	18·35	+10·70

Reasons for the excess have not been communicated (January 1982).

Head		Total grant	Actual expenditure	Excess + Saving —
(iii) 513. AC. II. JA. Village Forests—				
O.	70·00			
R.	86·54	1,56·54	1,34·78	—21·76

Enhancement of provision by reappropriation in March 1981 was partly due to taking up more areas for plantation works (Rs. 26·03 lakhs). Specific reasons for the balance additional provision (Rs. 60·51 lakhs) and for the final saving of Rs. 21·76 lakhs have not been communicated (January 1982).

Head		Total grant	Actual expenditure	Excess + Saving —
(iv) 513. AC. II. JG. Rubber Plantation—				
O.	5·65			
R.	15·38	21·03	21·33	+0·30

Additional provision by reappropriation in March 1981 was mainly to meet the expenditure on purchase of machinery and payment of dearness allowance to labourers.

Grant No.55—Miscellaneous Capital Outlay

Major heads	*Total grant or appropriation*	*Actual expenditure*	*Excess + Saving—*
	RS.	RS.	RS
465. Capital Outlay on Other Administrative Services			
477. Capital Outlay on Education, Art and Culture			
482. Capital Outlay on Public Health, Sanitation and Water Supply			
483. Capital Outlay on Housing			
485. Capital Outlay on Information and Publicity			
486. Capital Outlay on Broadcasting			
488. Capital Outlay on Social Security and Welfare			
495. Capital Outlay on Other Social and Community Services			
498. Capital Outlay on Co-operation			
504. Capital Outlay on Other General Economic Services			
506. Capital Outlay on Minor Irrigation, Soil Conservation and Area Development			
509. Capital Outlay on Food			
510. Capital Outlay on Animal Husbandry			
511. Capital Outlay on Dairy Development			
512. Capital Outlay on Fisheries			
534. Capital Outlay on Power Projects			
544. Capital Outlay on Other Transport and Communication Services			

Grant No. 55—Miscellaneous Capital Outlay—*contd.*

Major heads	*Total grant or appropriation*	*Actual expenditure*	*Excess + Saving—*
	RS.	RS.	RS.
Voted			
Original 16,62,11,000; Supplementary 5,67,10,000	22,29,21,000	20,58,87,292	—1,70,33,708
Amount surrendered during the year (March 1981)			1,96,13,000
Charged			
Original *7,000*; *Supplementary* *45,000*	*52,000*	*50,584*	*—1,416*
Amount surrendered during *the year* (*March* 1981)			1,000

The expenditure in the grant does not include Rs. 1,38,00,000 met from out of advances from the Contingency Fund sanctioned during March 1981, which remained unrecouped to the Fund till the close of the year.

Notes and comments—

1. In view of the saving of Rs.1,70.34 lakhs in the voted grant, the supplementary grant of Rs. 4,21.60 lakhs obtained in March 1981 proved excessive.

2. Against the available saving of Rs. 1,70.34 lakhs, Rs. 1,96.13 lakhs were surrendered on 31st March 1981.

3. Saving in the grant was the net result of savings and excesses under various heads.

4. Bulk of the saving in the original/supplementary provision occurred under—

Head		*Total grant*	*Actual expenditure*	*Excess + Saving —*
			(in lakhs of rupees)	
(i) 498. AA. II. JE. Assistance to Tamil Nadu State Co-operative Banks Central Co-operative Banks and Village Credit Societies for strengthening the Share Capital Structure—				
O.	0.02			
S.	1,27.02			
R.	—1,04.42	22.62	22.62	..

Withdrawal of provision by reappropriation in March 1981 was due to non-receipt of sanction from the Reserve Bank of India.

(ii) 534. E.AD.II.JB. Lumpsum Provision for the payment of Compensation to Electrical Undertakings—				
O.	28.21			
S.	77.41			
R.	— 29.50	76.12	..	— 76.12

Provision of Rs. 29.50 lakhs was withdrawn as the compensation amount due to Kumbakonam and Nagapattinam Electric Supply Corporations drawn on 1st April 1980, was included by the Treasury erroneously in 1979-80 accounts. Excess of Rs. 29.49 lakhs occurred also under this head during 1979-80.

Final saving was due to erroneous provision under capital head towards compensation paid to Trichy Srirangam Electrical Undertaking in previous year and transfer of certain loan liability from the acquired Electrical Undertakings to Tamil Nadu Electricity Board.

5. Savings in the original/supplementary provision also occurred under—

Head		*Total grant*	*Actual expenditure*	*Excess + Saving —*
			(in lakhs of rupees)	
(i) 485.AA.II.JE. Colour Processing Unit for Institute of Film Technology*—				
O.	12·65			
R.	— 12·65	..	0·10	+ 0·10

Withdrawal of provision by reappropriation in March 1981 was based on actual requirements (Rs. 6·49 lakhs) and non-utilisation of colour processing plant and printer and delay in procuring air conditioning plants (Rs. 6·16 lakhs).

(ii) 488. D.AB.III. SC. Share Capital Assistance to Tamil Nadu Textile Corporation for setting up of Powerloom Complexes—				
S.	14·50	14·50	..	— 14·50

Reasons for not utilising the entire provision obtained by supplementary grant in January 1981 have not been communicated (January 1982).

(iii) 498. AA.II.JB. Floatation of Special Debentures by the Tamil Nadu State Co-operative Land Development Banks—				
O.	80·00			
R.	—61·32	18·68	18·68	..

Withdrawal of provision by reappropriation in March 1981 was stated to be based on actual requirements (Rs. 60·00 lakhs).

*The approval of the Controller General of Accounts is awaited for opening this new sub-head of account (January 1982).

Head		Total grant	Actual expenditure	Excess + Saving —
		(in lakhs of rupees)		
(iv) 498. AE.II.JH. Assistance to Co-operative Marketing Societies and District Co-operative Supply and Marketing Society for establishment of cold storage plants—				
O.	18·00			
R.	— 11·25	6·75	6·75	..

Withdrawal of provision by reappropriation in March 1981 was due to non-receipt of sanction from the National Co-operative Development Corporation(Rs. 19·35 lakhs) partly offset by additional provision (Rs. 8·10 lakhs) based on actual requirements.

Head		Total grant	Actual expenditure	Excess + Saving —
(v) 506. AC. III. SF. Assistance towards Share Capital of Tamil Nadu Dairy Development Corporation for Development of Dairying in the Nilgiris District under Hill Area Development Programme—				
O.	30·00			
R.	— 30·00	..	0·01	+ 0·01

Withdrawal of provision by reappropriation in March 1981 was due to reclassification of the expenditure from the major head "506" to the major head "498".

Head		Total grant	Actual expenditure	Excess + Saving —
(vi) 510. AC. II. JC. Heifer Production at District Livestock Farm, Pudukottai and Uthagamandalam—				
O.	13·07			
R.	— 12·22	0·85	0·87	+ 0·02

Withdrawal of provision by reappropriation in March 1981 was mainly due to non-commencement of work during the year.

Head		Total grant	Actual expenditure	Excess + Saving —
		(in lakhs of rupees)		
(vii) 512. AA. II. JF. Special Projects for Production of Fish Seed Farms—				
O.	25·00	25·00	10·06	—14·94

Saving was due to construction of fish nurseries by the Public Works Department in four places as against ten places originally intended. Reasons for not taking up the work in the remaining six places have not been communicated (January 1982).

Head		Total grant	Actual expenditure	Excess + Saving —
(viii) 544. AA. II. JA. Investment by share in the Tamil Nadu Tourism Development Corporation—				
O.	15·00			
R.	— 15·00	..	..	..

Withdrawal of provision by reappropriation in March 1981 was due to non-sanction of share capital to Tamil Nadu Tourism Development Corporation.

6. Savings mentioned above were partly counterbalanced by excess under—

Head		Total grant	Actual expenditure	Excess + Saving —
		(in lakhs of rupees)		
(i) 488. D. AB. III. SA. Share Capital Assistance to the State Farms Corporation—				
O.	0·01			
R.	—0·01	..	16·67	+ 16·67

Reasons for the final excess have not been communicated (January 1982).

Head		Total grant	Actual expenditure	Excess + Saving —
			(in lakhs of rupees)	
(ii) 488. E. AA. II. JH. Construction of Hostels for Scheduled Castes, Scheduled Tribes and Backward Classes through the Agency of the Tamil Nadu Harijan Housing and Development Corporation Limited—				
O.	1,01·25			
R.	3·76	1,05·01	2,08·85	+ 1,03·84

Additional provision by reappropriation was stated to be based on Government sanctions. The final excess was mainly due to omission to obtain provision to cover expenditure incurred during the year (Rs. 1,03·26 lakhs) in respect of bills pertaining to 1979–80 which could not be cashed in that year itself due to strike by treasury staff.

(iii) 498. AG. II. JA. Assistance towards Share Capital of Milk Supply Co-operative Societies—				
O.	0·01			
R.	13·06	13·07	30·03	+ 16·96

Additional provision by reappropriation in March 1981 was due to reclassification of expenditure from the major head "506" to the major head "498". Reasons for the final excess have not been communicated (January 1982).

(iv) 498. AM. V. ZA. Assistance towards Share Capital of Consumer Co-operative wholesale Stores and District Co-operative Supply and Marketing Societies for Distribution of Consumer Articles in Rural Areas—				
O.	0·01			
R.	13·74	13·75	13·75	..

Additional provision by reappropriation in March 1981 was stated to be based on actual requirements.

Head		Total grant	Actual expenditure	Excess + Saving —
			(in lakhs of rupees)	
(v) 498. AN. V. ZE. Assistance towards Share Capital of Rural Electric Co-operative Societies—				
O.	0·01			
R.	24·99	25·00	25·00	..

Additional provision by reappropriation in March 1981 was stated to be based on actual requirements and to meet the committed expenditure.

(vi) 510. AC. II. JA. Establishment of Liquid Nitrogen Plants—				
O.	0·01			
R.	14·50	14·51	14·51	..

Additional provision by reappropriation in March 1981 was stated to be based on Government sanctions (Rs. 14·44 lakhs) and actual requirements (Rs. 0·06 lakh).

7. In view of the final saving provision made by reappropriation proved unnecessary—

Head		Total grant	Actual expenditure	Excess + Saving —
			(in lakhs of rupees)	
498. AG. II. JB. The Nilgiris District Co-operative Milk Producers Union under Hill Area Development Programme—				
R.	16·93	16·93	..	—16·93

Additional provision by reappropriation in March 1981was due to reclassification of expenditure from the Major head "506" to "498" Reasons for the final saving have not been communicated (January 1982).

Grant No. 56—Loans and Advances by the State Government (All voted)

Major heads	Total grant	Actual expenditure	Excess + Saving —
	RS.	RS.	RS.
677. Loans for Education, Art and Culture			
680. Loans for Medical			
682. Loans for Public Health, Sanitation and Water Supply			
683. Loans for Housing			
684. Loans for Urban Development			
685. Loans for Information and Publicity			
688. Loans for Social Security and Welfare			
695. Loans for other Social and Community Services			
698. Loans for Co-operation			
704. Loans for other General Economic Services			
705. Loans for Agriculture			
706. Loans for Minor Irrigation, Soil Conservation and Area Development			
709. Loans for Food			
710. Loans for Animal Husbandry			
711. Loans for Dairy Development			

Grant No. 56—Loans and Advances by the State Government (All voted)—*contd.*

Major heads	Total grant	Actual expenditure	Excess + Saving —
	RS.	RS.	RS.
712. Loans for Fisheries			
713. Loans for Forest			
714. Loans for Community Development			
720. Loans for Industrial Research and Development			
721. Loans for Village and Small Industries			
722. Loans for Machinery and Engineering Industries			
726. Loans for Consumer Industries			
728. Loans for Mining and Metallurgical Industries			
734. Loans for Power Projects			
735. Loans for Ports, Light-houses and Shipping			
737. Loans for Roads and Bridges			
738. Loans for Road and Water Transport Services			
744. Loans for other Transport and Communication Services			
766. Loans to Government Servants, etc.			
767. Miscellaneous Loans			
Original 1,21,73,72,000 Supplementary 2,66,19,53,000	3,87,93,25,000	3,84,64,11,984	—3,29,13,016
Amount surrendered during the year (March 1981)			10,36,000

Notes and comments—

1. Against the available saving of Rs. 3,29·13 lakhs, Rs. 10·36 lakhs only were surrendered on 31st March 1981.

2. Saving was the net result of savings and excesses under various heads, the more important of which are dealt with in notes 3 and 5 below.

3. Saving in the original and supplementary provisions, if any, occurred under—

Head		*Total grant*	*Actual expenditure*	*Excess + Saving —*
		(in lakhs of rupees)		
(i) 682. C. AB. II. JE. Loans to Municipal Corporations and Municipalities—Municipalities—				
O.	1,99.00			
R.	— 1,69.35	29.65	29.65	..

Withdrawal of provision of Rs. 1,69.35 lakhs by reappropriation in March 1981 was mainly due to sanction of less loan to Municipalities for drainage schemes on account of delays in land acquisition, decision on tenders and receipt of materials.

(ii) 682. C. AC. II. JE. Loans for augmentation of water supply—				
O.	2,25·70			
R.	— 96·38	1,29·32	1,29·32	..

Withdrawal of provision by re-appropriation in March 1981 was due to not taking up (i) the scheme for extending water supply to added Panchayats due to non-availability of water sources, (ii) the scheme for " Modernisation of Head Works and Installation of diesel generators " due to non-finalisation of estimates, (iii) the work of laying of water mains due to non-declaration of many public layouts as anticipated and (iv) certain water supply schemes due to lack of response to tender calls even after splitting up of works. During 1979-80 also, there was a saving of Rs. 1,09·16 lakhs under this head, a part of which was attributed to delay in finalising and executing contracts

Head		*Total grant*	*Actual expenditure*	*Excees + Saving —*
			(in lakhs of rupees)	
(iii) 682. C. AC. II. JF. Loans for augmentation of water supply to Maraimalai Nagar from Palar—				
O.	70.00			
R.	— 70.00	..	..	..

Reasons for the withdrawal of entire provision by reappropriation in March 1981 have not been communicated (January 1982).

(iv) 682. C. AD. II. JA. Loans to Panchayati Raj Institutions—				
O.	2,18.01			
R.	— 68.95	1,49.06	1,49.06	..

Withdrawal of provision was due to sanction of less loans to Panchayati Raj Institutions, based on latest assessment of actual requirements, for water supply schemes executed by Tamil Nadu Water Supply and Drainage Board (Rs. 58·94 lakhs) and due to non-sanction of loan to the above Board for pre-investment studies (Rs. 10 lakhs). During 1979-80 also, there was a saving of Rs. 40·18 lakhs under this head.

(v) 698. C. AK. V. ZA. Loans to Co-operative Institutions and Banks—Controlled by the Registrar of Co-operative Societies—				
O.	3.22			
S.	73.26			
R.	— 49.87	26.61	26.61	..

Provision of Rs. 73.26 lakhs was made in the final supplementary estimate (March 1981) for sanction of additional instalments of loans to Consumer Co-operative Wholesale Stores and District Co-operative Supply and Marketing Societies for distribution of consumer articles in rural areas. However, as loans were sanctioned to less number of co-operative societies than anticipated, the provision was decreased by Rs. 53.55 lakhs. The decrease was partly offset by additional provision for sanction of loans for construction of godowns resulting in surrender of a net provision of Rs. 49.87 lakhs. In view of the saving, the provision obtained in the supplementary estimates in March 1981 proved excessive.

Head		*Total grant*	*Actual expenditure*	*Excess + Saving —*
			(in lakhs of rupees)	
(vi) 721. C. AC. II. JB. Loans to Statutory Corporations, Boards and Government Companies—Controlled by the Director of Handlooms and Textiles—				
O.	55·33			
R.	— 55·33	..	..	..

Entire provision of Rs. 55.33 lakhs made for the balance of loans anticipated to be sanctioned to Intensive Handloom Development Projects at Salem and Madurai was withdrawn by reappropriation in March 1981 as the department decided to watch the progress in the implementation of the Projects.

4. Savings mentioned in note 3 above were largely counterbalanced by excesses under other heads, the more important of which are indicated in note 5 below.

5. Excess over the original and supplementary provisions, if any, occurred under—

Head		*Total grant*	*Actual expenditure*	*Excess + Saving —*
			(in lakhs of rupees)	
(i) 709. C. AA. I. AA. Loans to Statutory Corporations, Boards and Government Companies—Ways and Means advances to Tamil Nadu Civil Supplies Corporation—				
S.	10,00.00	10,00.00	11,50.00	+ 1,50.00

Final excess represented the ways and means advance paid to the Tamil Nadu Civil Supplies Corporation Limited towards the implementation of the scheme for supply of certain essential food commodities to certain categories of police personnel at subsidised rates.

Reasons for leaving this expenditure uncovered by provision have not been communicated (January 1982).

Head		*Total grant*	*Actual expenditure*	*Excess + Saving —*
			(in lakhs of rupees)	
(ii) 722. C. AD. I. AD. Loans for manufacturing Public Works accessories-Controlled by the Chief Engineer (General)—				
S.	10·00			
R.	84·18	94·18	1,04·18	+10·00

The total excess of Rs.94·18 lakhs represented the adjustment towards the transfer of value of assets of Public Works Workshops and Stores to Tamil Nadu Public Works Engineering Corporation, treated as loan. However, provision by re-appropriation out of the savings within the grant was made only for a sum of Rs. 84·18 lakhs, leaving the balance expenditure of Rs. 10 lakhs uncovered by provision.

Head		*Total grant*	*Actual expenditure*	*Excess + Saving —*
(iii) 766. C. AE. Loans for Higher Education in Colleges/Polytechnics—				
O.	0·01			
R.	49·99	50·00	45·47	— 4·53

Additional provision by reappropriation was due to sanction of interest-free education advance to Government employees for meeting education expenses of their children studying in Colleges/Polytechnics. Final saving has been attributed to non-utilisation of the provision to the extent anticipated.

As this scheme was in force from June 1979 before the finalisation of budget estimates for 1980-81, reasons for not making suitable provision in the budget estimates for 1980-81 for meeting the anticipated expenditure during the year have not been communicated (January 1982).

Major heads	Total appropriation	Actual expenditure	Excess + Saving —
	RS.	RS.	RS.
603. Internal Debt of the State Government			
604. Loans and Advances from the Central Government			
Original *1,67,61,49,000* / *Supplementary*	*1,67,61,49,000*	*82,09,79,873*	*—85,51,69,127*
Amount surrendered during the year (March 1981)			*86,06,47,000*

Notes and comments—

1. Saving was 51 *per cent* of the original provision.

2. Saving occurred in the preceding five years also as indicated below :—

Year	*Saving (in crores of rupees)*
1975-76	27.66
1976-77	1,61.80
1977-78	1,09.52
1978-79	53.94
1979-80	31·04

3. Bulk of the saving in the original provision occurred under —

Head	Total appropriation	Actual expenditure	Excess + Saving —
		(in lakhs of rupees)	
603. A.AD. AA. Ways and Means Advances from Reserve Bank of India—			
O. *1,00,00.00*			
R. — *82,16.00*	*17,84.00*	*17,84.00*	..

The estimate was stated to have been fixed at a higher level, as according to the existing accounting procedure, every time there was a reduction in the Ways and Means Advance with the Reserve Bank of India such reductions would be regarded as payments to the Reserve Bank of India and had, therefore, to be covered by appropriation. Rupees 82,16.00 lakhs were withdrawn by reappropriation in March 1981 as the need for resorting to short-term borrowings from Reserve Bank of India was much less than anticipated.

Saving of Rs. 1,40,80·00 lakhs during 1976-77, Rs. 95,25·00 lakhs during 1977-78, Rs. 31,40·00 lakhs during 1978-79 and Rs. 60,69·00 lakhs during 1979-80 also occurred under this head.

4. Saving in the original provision also occurred under—

Head	Total appropriation	Actual expenditure	Excess + Saving —
		(in lakhs of rupees)	
(i) (*a*) 603. A. AC. AT. Madras Government $4\frac{3}{4}$ percent Loan, 1976—			
O. *8·00*			
R. — *4·70*	*3·30*	*2·70*	*—0·60*
(*b*) 603. A.AC. AU. Madras Government $5\frac{1}{2}$ per cent Loan, 1977—			
O. *12·50*			
R. *—7·21*	*5·29*	*4 93*	*—0·36*

Savings under items (*a*) and (*b*) above were due to non-drawal of principal by the holders of the scrips to the extent anticipated.

Head		Total appropriation	Actual expenditure	Excess + Saving —
			(in lakhs of rupees)	
(ii) 603. A.AF. AA. Loans from National Co-operative Development Corporation—				
O.	*1,48·91*			
R.	*—15.10*	*1,33·81*	*1,33·79*	*—0·02*

As the repayment of principal amount, based on the actual demand received from the National Co-operative Development Corporation, was less than anticipated, Rs. 15·10 lakhs were withdrawn by reappropriation in March 1981.

(iii) In the following cases, the entire provision made for repayment of short-term loans anticipated to be taken from Government of India during 1980-81 was withdrawn by reappropriation in March 1981, as no short-term loans were availed of during 1980-81.

Head		Total appropriation	Actual expenditure	Excess + Saving —
			(in lakhs of rupees)	
(*a*) 604. A.AA. Loans for Manure and Fertilisers—				
O.	*40·00*			
R.	*— 40·00*	..	..	..
(*b*) 604. A. AB. Loans for Pesticides - Plant Protection—				
O.	*1,35·00*			
R.	*—1,35·00*	..	..	..
(*c*) 604. A.AC. Loans for Seeds—				
O.	*80·00*			
R.	*— 80·00*	..	..	..

Saving of the bulk of the provision under (a) and the entire provision under (b) and (c) occurred in 1979-80 also for similar reasons.

Head		Total appropriation	Actual expenditure	Excess + Saving —
			(in lakhs of rupees)	
(*iv*) 604. C. Loans for Central Plan Schemes—				
O.	*41·80*			
R.	*— 40·58*	*1·22*	*1·22*	..

Rupees 40·58 lakhs (97 per cent) were withdrawn by reappropriation in March 1981 due to less repayment consequent on less receipt of Central assistance during 1979-80 than anticipated.

5. Savings mentioned in notes 3 and 4 were partly utilised to augment provision under the following heads:—

Head		Total appropriation	Actual expenditure	Excess + Saving —
			(in lakhs of rupees)	
(i) 603. A. AC. AW. Madras Government 5¾ per cent Loan, 1979—				
R..	*49·97*	*49·97*	*40·25*	*— 9·72*

The net excess of Rs. 40·25 lakhs was due to repayment of the balance of loan which matured for repayment in previous year.

Head		Total appropriation	Actual expenditure	Excess + Saving —
(ii) 603. A. AF. AF. Loans from General Insurance Corporation—				
O.	*4·00*			
R.	*6·80*	*10·80*	*10·80*	..

Additional provision made by reappropriation in March 1981 was due to more repayment consequent on availing of more loans from General Insurance Corporation than anticipated.

Public Debt—Repayment (All charged)—*concld.*

Head		*Total appropriation*	*Actual expenditure*	*Excess + Saving —*
		(in lakhs of rupees)		
(iii) 604. D. Loans for Centrally Sponsored Plan Schemes.—				
O.	*5·12*			
R.	*13·07*	*18·19*	*18·19*	..

Additional provision of Rs. 13·07 lakhs made by reappropriation in March 1981 was to cover increased repayment due to receipt of fresh loans from Government of India in March 1980, after the finalisation of Budget Estimates for 1980–81.

APPENDIX

STATEMENT SHOWING GRANTWISE DETAILS OF RECOVERIES ADJUSTED IN REDUCTION OF EXPENDITURE IN THE ACCOUNTS FOR 1980–81.

(*Referred to in the Summary of Appropriation Accounts at page* 10)

Number and name of grant/ appropriation	*Budget Estimates*	*Actuals*	*Actuals compared with Budget Estimates More + Less —*
(1)	(2)	(3)	(4)
	RS.	RS.	RS.
Debt Charges	*6,000*	..	*— 6,000*
11. District Administration	..	7,17,050	+ 7,17,050
12. Administration of Tamil Nadu Hindu Religious and Charitable Endowments Act, 1959.	1,42,90,000	..	— 1,42,90,000
14. Jails	5,00,000	3,38,736	— 1,61,264
17. Education	2,00,000	..	— 2,00,000
18. Medical	16,75,000	9,23,178	— 7,51,822
19. Public Health	3,83,09,000	10,38,43,574	+ 6,55,34,574
20. Agriculture	3,75,43,000	2,37,86,948	— 1,37,56,052
25. Cinchona	..	41,593	+ 41,593
28. Community Development Projects etc.	..	17,47,79,858	+ 17,47,79,858
30. Social Welfare	1,000	..	— 1,000
31. Welfare of the Scheduled Tribes and Castes etc.	48,99,000	67,08,578	+ 18,09,578
33. Housing	6,00,00,000	..	— 6,00,00,000
34. Urban Development	90,00,000	..	— 90,00,000
36. Irrigation	1,52,51,000	10,07,199	— 1,42,43,801
37. Public Works—Buildings	1,07,82,000	99,30,635	— 8,51,365
38. Public Works—Establishment and Tools and Plant	8,96,08,000	5,74,48,995	— 3,21,59,005

APPENDIX—*concld.*

STATEMENT SHOWING GRANTWISE DETAILS OF RECOVERIES ADJUSTED IN REDUCTION OF EXPENDITURE IN THE ACCOUNTS FOR 1980-81

(Referred to in the Summary of Appropriation Accounts at page 10)

Number and name of grant /appropriation	*Budget Estimates*	*Actuals*	*Actuals compared with Budget Estimates More + Less —*
(1)	(2)	(3)	(4)
	RS.	RS.	RS.
39. Roads and Bridges	12,35,17,000	7,83,59,612	— 4,51,57,388
40. Road Transport Services and Shipping	..	56,744	+ 56,744
41. Relief on account of Natural Calamities	..	41,76,000	+ 41,76,000
43. Miscellaneous	1,000	5,00,000	+ 4,99,000
44. Stationery and Printing	34,18,000	90,73,334	+ 56,55,334
46. Compensation and Assignments	..	10,007	+ 10,007
48. Capital Outlay on Agriculture	1,00,61,000	82,15,805	— 18,45,195
50. Capital Outlay on Irrigation	2,07,55,000	1,03,25,899	— 1,04,29,101
51. Capital Outlay on Public Works-Buildings	50,00,000	..	— 50,00,000
52. Capital Outlay on Roads and Bridges	2,000	..	— 2,000
53. Capital Outlay on Road Transport Services and Shipping	3,000	..	— 3,000
55. Miscellaneous Capital outlay	1,28,01,000	2,10,15,829	+ 82,14,829
Total { *Charged* ..	*6,000*	..	— *6,000*
Total { Voted	45,76,16,000	51,12,59,574	+5,36,43,574