



APPROPRIATION ACCOUNTS

1981-82

GOVERNMENT OF TAMIL NADU

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INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Tamil Nadu for the Year 1981-82 presents the accounts of sums expended in the year ended 31st March 1982, 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—1981-82.

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 ..	6,58,43,000	6,74,30,769	..	15,87,769
2. State Excise Department				
Voted ..	1,86,79,000	1,95,36,354	..	8,57,354
3. Motor Vehicles Acts—Adminis- tration				
Charged ..	2,81,000	3,02,101	..	21,101
Voted ..	2,28,44,000	2,06,17,222	22,26,778	..
4. General Sales Tax and Other Taxes and Duties—Admi- nistration				
Charged ..	30,000	6,642	23,358	..
Voted ..	8,79,53,000	8,69,84,357	9,68,643	..
5. Stamps—Adminis- tration				
Voted ..	92,55,000	92,96,038	..	41,038
6. Registration				
Charged ..	1,000	..	1,000	..
Voted ..	3,45,62,000	3,66,80,879	..	21,18,879
Debt Charges				
Charged ..	1,13,95,07,000	1,14,56,86,593	..	61,79,593
7. State Legislature				
Charged ..	4,91,000	4,15,599	75,401	..
Voted ..	1,24,74,000	1,21,65,637	3,08,363	..
8. Elections				
Voted ..	65,48,000	67,42,776	..	1,94,776

Summary of Appropriation Accounts—1981-82—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
			(4)	(5)
(1)	(2)	(3)	RS.	RS.
9. Head of State, Ministers and Headquarters Staff				
Charged ..	1,03,40,000	1,00,06,984	3,33,016	..
Voted ..	20,29,73,000	19,74,61,721	55,11,279	..
10. Milk Supply Schemes				
Voted ..	1,04,07,000	94,60,482	9,46,518	..
11. District Administration				
Charged ..	1,84,000	1,96,439	..	12,439
Voted ..	28,67,23,000	26,37,66,205	2,29,56,795	..
12. Administration of Tamil Nadu Hindu Religious and Charitable Endowments Act, 1959				
Charged ..	40,000	37,278	2,722	..
Voted ..	2,10,74,000	2,16,98,156	..	6,24,156
13. Administration of Justice				
Charged ..	1,26,37,000	1,23,07,658	3,29,342	..
Voted ..	8,83,40,000	8,30,60,291	52,79,715	..
14. Jails				
Charged ..	1,000	..	1,000	..
Voted ..	6,26,25,000	6,34,29,777	..	8,04,777

Summary of Appropriation Accounts—1981-82—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
			(4)	(5)
(1)	(2)	(3)	RS.	RS.
15. Police				
Charged ..	1,25,000	1,22,284	2,716	..
Voted ..	62,61,99,000	60,78,74,626	1,83,24,374	..
16. Fire Services				
Charged ..	5,000	..	5,000	..
Voted ..	4,29,94,000	4,23,92,783	6,01,217	..
17. Education				
Charged ..	6,000	6,000	..	..
Voted ..	2,71,32,38,000	2,61,13,25,147	10,19,12,853	..
18. Medical				
Voted ..	72,77,30,000	72,47,35,133	29,94,867	..
19. Public Health				
Voted ..	81,35,14,000	78,80,64,135	2,54,49,865	..
20. Agriculture				
Charged ..	6,000	..	6,000	..
Voted ..	97,39,11,000	84,79,27,740	12,59,83,260	..
21. Fisheries				
Charged ..	10,000	10,000	..	..
Voted ..	3,73,53,000	3,50,94,467	22,58,533	..
22. Animal Husbandry				
Charged ..	1,000	..	1,000	..
Voted ..	18,95,65,000	18,21,18,105	74,46,895	..
23. Co-operation				
Voted ..	91,07,25,000	90,26,80,891	80,44,109	..

Summary of Appropriation Accounts—1981-82—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
			(4)	(5)
(1)	(2)	(3)	RS.	RS.
24. Industries				
Charged ..	1,000	..	1,000	..
Voted ..	14,05,29,000	13,64,02,200	41,26,800	..
25. Cinchona				
Voted ..	2,26,17,000	2,25,35,669	81,331	..
26. Handlooms and Textiles				
Voted ..	11,73,59,000	11,66,80,971	6,78,029	..
27. Khadi				
Voted ..	1,94,34,000	1,78,83,119	15,50,881	..
28. Community Development Projects and Municipal Administration				
Charged ..	51,000	25,000	26,000	..
Voted ..	1,34,65,31,000	1,31,56,19,773	3,09,11,227	..
29. Labour including Factories				
Voted ..	7,90,23,000	7,63,04,039	27,18,961	..
30. Social Welfare				
Voted ..	22,41,48,000	17,29,72,322	5,11,75,678	..
31. Welfare of the Scheduled Tribes and Castes, etc.				
Charged ..	3,01,000	2,42,966	58,034	..
Voted ..	38,75,36,000	38,64,12,006	11,23,994	..

Summary of Appropriation Accounts—1981-82—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
			(4)	(5)
(1)	(2)	(3)	RS.	RS.
32. Welfare of Backward Classes, etc.				
Charged ..	1,000	..	1,000	..
Voted ..	7,83,98,000	7,79,11,409	4,86,591	..
33. Housing				
Voted ..	11,09,70,000	10,42,92,647	66,77,353	..
34. Urban Development				
Voted ..	23,87,18,000	1,70,77,876	22,16,40,124	..
35. Civil Supplies				
Charged ..	1,41,000	1,44,939	..	3,939
Voted ..	6,62,67,000	7,15,67,212	..	53,00,212
36. Irrigation				
Charged ..	12,000	..	12,000	..
Voted ..	47,01,84,000	50,04,83,294	..	3,02,99,294
37. Public Works — Buildings				
Charged ..	8,64,000	7,18,100	1,45,900	..
Voted ..	3,48,54,000	4,99,45,114	..	1,50,91,114
38. Public Works—Establishment and Tools and Plant				
Voted ..	13,44,92,000	13,26,93,091	17,98,909	..
39. Roads and Bridges				
Charged ..	53,47,000	..	53,47,000	..
Voted ..	65,52,84,000	65,65,93,081	..	13,09,081

Summary of Appropriation Accounts—1981-82—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
			(4)	(5)
(1)	(2)	(3)	(4)	(5)
	RS.	RS.	RS.	RS.
40. Road Transport Services and Shipping				
Charged	3,47,000	3,46,024	976	
Voted	1,18,26,000	1,10,98,066	7,27,934	
41. Relief on account of Natural Calamities				
Charged	8,59,00,000	8,59,00,400		400
Voted	2,49,55,000	2,56,75,560		7,20,560
42. Pensions and Other Retirement Benefits				
Charged	1,02,13,000	1,72,01,055		69,88,055
Voted	30,55,06,000	32,49,16,437		1,94,10,437
43. Miscellaneous				
Charged	14,72,000	13,70,018	1,01,982	
Voted	69,61,67,000	31,55,28,551	38,06,38,449	
44. Stationery and Printing				
Charged	2,50,000	2,23,714	26,286	
Voted	14,26,55,000	13,43,00,068	83,54,932	
45. Forest Department				
Charged	25,000		25,000	
Voted	8,98,52,000	9,05,72,904		7,20,904
46. Compensation and Assignments				
Charged	22,77,000	22,63,975	13,025	
Voted	21,46,14,000	20,09,89,202	1,36,24,798	

Summary of Appropriation Accounts—1981-82—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
			(4)	(5)
(1)	(2)	(3)	(4)	(5)
	RS.	RS.	RS.	RS.
47. Information, Tourism and Film Technology				
Voted	2,46,49,000	2,53,81,516		7,32,516
48. Capital Outlay on Agriculture				
Charged	37,000		37,000	
Voted	4,73,44,000	3,69,74,584	1,03,69,416	
49. Capital Outlay on Industrial Development				
Charged	11,19,000	11,29,155		10,155
Voted	42,82,11,000	42,26,82,579	55,28,421	
50. Capital Outlay on Irrigation				
Voted	33,10,55,000	22,77,79,733	10,32,75,267	
51. Capital Outlay on Public Works—Buildings				
Charged	20,73,000	1,24,638	19,48,362	
Voted	33,71,45,000	25,91,58,918	7,79,86,082	
52. Capital Outlay on Roads and Bridges				
Charged	1,000		1,000	
Voted	15,97,52,000	15,62,78,058	34,73,942	
53. Capital Outlay on Road Transport Services and Shipping				
Voted	6,31,50,000	4,74,56,501	1,56,93,499	

Summary of Appropriation Accounts—1981-82—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.
54. Capital Outlay on Forests				
Voted ..	11,20,31,000	10,98,63,901	21,67,099	..
55. Miscellaneous Capital Outlay				
Charged ..	4,09,000	4,04,498	4,502	..
Voted ..	25,15,92,000	23,26,29,048	1,89,62,952	..
56. Loans and Advances by the State Government				
Voted ..	3,52,05,85,000	3,47,04,93,168	5,00,91,832	..
57. Appropriation to Contingency Fund				
Voted ..	80,00,00,000	80,00,00,000	..	..
Public Debt—Repayment				
Charged ..	2,27,34,60,000	2,01,69,09,288	25,65,50,712	..
Total { Charged ..	3,54,79,66,000	3,29,60,85,348	26,50,96,334	1,32,15,682
{ Voted ..	19,65,29,62,000	18,38,76,96,308	1,34,50,78,559	7,98,12,867
GRAND TOTAL	23,20,09,28,000	21,68,37,81,656	1,61,01,74,893	9,30,28,549

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

Grants—

1. Land Revenue Department
2. State Excise Department
5. Stamps—Administration
6. Registration

Summary of Appropriation Accounts—1981-82—contd.

8. Elections
12. Administration of Tamil Nadu Hindu Religious and Charitable Endowments Act, 1959
14. Jails
35. Civil Supplies
36. Irrigation
37. Public Works—Buildings
39. Roads and Bridges
41. Relief on account of Natural Calamities
42. Pensions and Other Retirement Benefits
45. Forest Department
47. Information, Tourism and Film Technology
- Charged appropriations—
3. Motor Vehicles Acts—Administration
- Debt Charges
11. District Administration
35. Civil Supplies
41. Relief on account of Natural Calamities
42. Pensions and Other Retirement Benefits
49. Capital Outlay on Industrial Development

The expenditure shown in column (3) of the above summary does not include Rs. 70,92,000 met from out of advances from the Contingency Fund sanctioned during March 1982 which were not recouped to the Fund till the close of the year.

The details of expenditure are given below :—

Grants	Amount	Month of sanction	Month of recoupment
(1)	(2)	(3)	(4)
	RS.		
28. Community Development Projects and Municipal Administration	10,92,000	March 1982	September 1982
51. Capital Outlay on Public Works-Buildings	10,00,000	March 1982	September 1982
55. Miscellaneous Capital Outlay	50,00,000	March 1982	September 1982
Total	70,92,000		

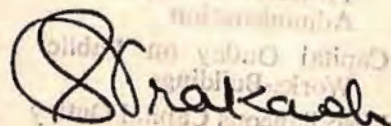
Summary of Appropriation Accounts—1981-82—concl'd.

As the grants and appropriations are for gross amounts required for expenditure, the expenditure figures shown against them do not include recoveries which are adjusted in the accounts in reduction of expenditure. However, under certain suspense heads (Grant Nos. 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 1981-82 and that shown in the Finance Accounts for that year is shown below:—

	Charged	Voted
	RS.	RS.
Total expenditure according to Appropriation Accounts	3,29,60,85,348	18,38,76,96,308
Deduct—Total of recoveries shown in Appendix at page 213		36,21,87,825
Net total expenditure as shown in Statement No. 10 of Finance Accounts	3,29,60,85,348	18,02,55,08,483

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 1981-82.



(GIAN PRAKASH)

Comptroller and Auditor General of India

NEW DELHI,

The 23 MAY 1983

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 6,16,57,000	} 6,58,43,000	6,74,30,769	+ 15,87,769
Supplementary 41,86,000			
Amount surrendered during the year			Nil

Notes and comments—

1. The excess of Rs. 15,87,769 over the grant requires regularisation.
2. In view of the final excess, the supplementary grant of Rs. 39.14 lakhs obtained in March 1982 proved inadequate.
3. Excess occurred mainly under—

Head	Total grant	Actual expenditure	Excess + Saving—
	(in lakhs of rupees)		
(i) 220. A. AA. I. AB. District charges—			
O. 45.49	45.49	50.55	+5.06
Reasons for the excess have not been communicated (January 1983).			
(ii) 229. A. AC. I. AF. Maintenance of Ryotwari Surveys—			
O. 86.92			
S. 6.76			
R. 1.94	95.62	99.98	+4.36

Additional provision by reappropriation in March 1982 was mainly to meet travelling expenses of the staff.

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

Reasons for the final excess have not been communicated (January 1983).

Head	Total grant	Actual expenditure	Excess+ Saving—
	(in lakhs of rupees)		
(iii) 229. A.A.C.I.A.G. Mobile Investigation and Re-Survey work—			
O.	3,06.84		
S.	25.08		
R.	3.18	3,35.10	3,38.84 +3.74

Enhanced provision by reappropriation in March 1982 was mainly to meet additional expenditure on travelling allowance on account of more tours undertaken by field staff.

Reasons for the final excess have not been communicated (January 1983).

(iv) 229. A.A.C.I.A.O. Updating of Registry—			
O.	21.40		
S.	5.14		
R.	1.04	27.58	28.18 +0.60

Additional provision by reappropriation in March 1982 was mainly due to increase in cost of fuel and expenditure on salary and travelling allowance.

Reasons for the final excess have not been communicated (January 1983).

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

Head	Total grant	Actual expenditure	Excess+ Saving—
	(in lakhs of rupees)		
(i) 220. A.A.A.I. AA. Head-quarters and Establishment—			
O.	6.50		
S.	2.16		
R.	1.40	10.06	7.61 -2.45

Additional provision by reappropriation in March 1982 was due to increase in dearness allowance, cost of fuel, etc.

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

Reasons for the final saving of Rs. 2.45 lakhs have not been communicated (January 1983).

Head	Total grant	Actual expenditure	Excess+ Saving—
	(in lakhs of rupees)		
(ii) 229. A.A.C.I.A.B. Settlement and Resettlement works—			
O.	23.01		
S.	0.20		
R.	-2.03	21.18	21.58 +0.40

Supplementary provision of Rs. 20,000 was obtained in September 1981 towards printing 'A' Registers, descriptive memoirs in private presses.

Reasons for withdrawal of provision by reappropriation in March 1982 and the final excess have not been communicated (January 1983).

(iii) 229. A.A.C.I.A.J. Adhoc Surveys—			
O.	28.63		
R.	-3.31	25.32	25.78 +0.46

Reasons for withdrawal of provision by reappropriation in March 1982 and the final excess have not been communicated (January 1983).

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

Major head	Total grant	Actual expenditure	Excess+ Saving—
	RS.	RS.	RS.
239. State Excise			
Original	25,19,000	1,86,79,000	1,95,36,354
Supplementary	1,61,60,000		
Amount surrendered during the year			Nil

Notes and comments—

1. The excess of Rs. 8,57,354 over the grant requires regularisation.

2. In view of the final excess of Rs. 8.57 lakhs over the grant, the supplementary grant of Rs. 68.50 lakhs obtained in March 1982 proved inadequate.

3. Excess occurred mainly under—

Head	Total grant	Actual expenditure	Excess+ Saving—
	(in lakhs of rupees)		
(i) 239. A.AA.IAD. District Establishment—Revenue Establishment—			
O.	11.00	1,55.86	1,65.01
S.	1,43.99		
R.	0.87			+9.15

The supplementary provision of Rs. 1,43.99 lakhs was obtained in September 1981 (Rs. 85.95 lakhs) and March 1982 (Rs. 58.04 lakhs) to meet increased expenditure on account of restructuring of the staff in the Prohibition and Excise Department to cope with the increased quantum of work involved in the implementation of the revised policy on prohibition. The additional provision by reappropriation in March 1982 was mainly for payment of professional and special services and increased cost of fuel.

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

Final excess was attributed to non-provision of funds, owing to delayed proposals by the department.

Head	Total grant	Actual expenditure	Excess+ Saving—
	(in lakhs of Rupees)		
(ii) 239.A.AA.IAF. District Establishment—Distilleries and Bonded Warehouses—			
O.	7.13	13.89	15.63
S.	6.11		
R.	0.65			+1.74

Enhanced provision by reappropriation in March 1982 was stated to be due to (a) additional expenditure on salaries and (b) travelling allowance on more tours undertaken by Prohibition and Excise staff.

Reasons for the final excess have not been communicated (January 1983).

4. Excess mentioned in note 3 above was partly offset by saving from original plus supplementary grant mainly under—

Head	Total grant	Actual expenditure	Excess+ Saving—
	(in lakhs of rupees)		
(i) 239. A.AA.IAA. Head-quarters Establishments—Board's Office—			
O.	4.62	16.12	13.78
S.	11.50			—2.34

Reasons for the saving have not been communicated (January 1983).

(ii) 239. A.AA.IAC. Head-quarters Establishment—Deputy Commissioners (Excise-General)—			
O.	2.34	0.67	0.70
R.	—1.67			+0.03

Withdrawal of provision by reappropriation in March 1982 was stated to be based on actual requirements mainly for salaries and expenses on motor vehicles.

Grant No. 3—Motor Vehicles Acts—Administration

Major heads	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
241. Taxes on Vehicles			
259. Public Works			
288. Social Security and Welfare			
Voted			
Original 1,81,64,000	2,28,44,000	2,06,17,222	-22,26,778
Supplementary 46,80,000			
Amount surrendered during the year (March 1982)			22,16,000
Charged			
Original ..	2,81,000	3,02,101	+ 21,101
Supplementary 2,81,000			
Amount surrendered during the year			Nil

Notes and comments—

1. The excess of Rs. 21,101 over the charged appropriation requires regularisation. The excess occurred under "241. A.A.A.I.A.C. Regional Transport Authority—Muffassil".

2. In view of the saving of Rs. 22.27 lakhs in the voted grant, the supplementary grant of Rs. 46.10 lakhs obtained in March 1982 proved excessive.

3. Saving in the original plus supplementary provision in the voted grant occurred mainly under—

Head	Total grant (in lakhs of rupees)	Actual expenditure	Excess + Saving—
241. A.A.D.I.A.A. Purchase of Machinery Apparatus, Instruments and the like—			
O. 0.05			
S. 19.23	4.92	4.96	+ 0.04
R. — 14.36			

The supplementary provision was obtained on 31st March 1982 to meet expenditure on repairing, re-verification and stamping of weigh bridges, synchronisation of signal lights and installation of flashing beacon lights in Madras City and provision of Rs. 14.36 lakhs was withdrawn on 31st March 1982, reasons for which have not been communicated (January 1983).

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

Major heads	Total grant or appropriation RS.	Actual expenditure RS.	Excess + Saving— 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 7,24,00,000	8,79,53,000	8,69,84,357	- 9,68,643
Supplementary 1,55,53,000			
Amount surrendered during the year (March 1982)			7,24,000
Charged			
Original 30,000	30,000	6,642	-23,358
Supplementary ..			
Amount surrendered during the year			Nil

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

Major head	Total grant	Actual expenditure	Excess + Saving—
	RS.	RS.	RS.
230. Stamps and Registration			
Original	81,40,000	92,55,000	+41,038
Supplementary	11,15,000		
Amount surrendered during the year			Nil

Notes and comments—

1. The excess of Rs. 41,038 over the grant requires regularisation.
2. Excess occurred mainly under—

Head	Total grant	Actual expenditure	Excess + Saving —
	(in lakhs of rupees)		
230. C.A.C.I. AB. Moffussil—			
O.	30.00		
S.	6.00		
R.	0.27	36.27	+ 0.37

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	3,25,50,000	3,45,62,000	+21,18,879
Supplementary	20,12,000		

Amount surrendered during the year

Nil

Charged

Original	1,000	1,000	— 1,000
Supplementary	..		

Amount surrendered during the year (March 1982)

1,000

Notes and comments—

1. The excess of Rs. 21,18,879 over the voted grant requires regularisation.
2. In view of the excess of Rs. 21.19 lakhs in the voted grant the supplementary provision of Rs. 20.12 lakhs obtained in March 1982 proved inadequate.
3. Excess over the original plus supplementary provision occurred mainly under—

Head	Total grant	Actual expenditure	Excess + Saving —
	(in lakhs of rupees)		
(i) 230. C. AA. I. AB. District Establishment charges—			
O.	3,01.24	3,16.73	+22.51
S.	19.37		
R.	—3.88		

Grant No. 6—Registration—contd.

The supplementary provision was obtained in March 1982 to meet the expenditure on account of enhanced dearness allowance and entrustment of the work under Section 47A of the Stamp Act, 1899 to the officers of the Registration Department in the interest of quick disposal of the cases. Reasons for withdrawal of provision by reappropriation in March 1982, and the final excess have not been communicated (January 1983).

There was an excess of Rs. 8.91 lakhs under this sub head during 1980-81 also.

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(ii) 230. C. AA. I. AA. Administration of Indian Registration Act—Headquarters—			
O.	10.40		
R.	0.16	10.56	11.64 +1.08

Additional provision by reappropriation in March 1982 was stated to be due to increase in the cost of fuel and also based on actuals. Reasons for the final excess have not been communicated (January 1983).

(iii) 304. A. AB. I. AB. Establishment for the Administration of Tamil Nadu Chit Funds Act, 1961—

O.	10.69		
S.	0.75		
R.	3.71	15.15	14.29 -0.86

Enhanced provision by reappropriation in March 1982 was stated to be due to increase in dearness allowance and also based on actual requirements. Reasons for the final saving have not been communicated (January 1983).

4. Excess mentioned in note 3 above was partly offset by saving under other heads of account.

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			
Charged			
Original 1,13,95,07,000	1,13,95,07,000	1,14,56,86,593	+ 61,79,593
Supplementary ..			
Amount surrendered during the year (March 1982)			8,69,000
Notes and comments—			
1. The excess of Rs. 61,79,593 requires regularisation.			
2. The expenditure under this appropriation included Rs. 22,65.12 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 1982 was Rs. 1,06,06.18 lakhs.			
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 and 6.			
4. Bulk of the excess occurred under—			
Head	Total appropriation	Actual expenditure	Excess + Saving —
(in lakhs of rupees)			
(i) 249. F. AA. AE. Interest on the Deposits of Local Funds other than State Khadi and Village Industries Board—			
O.	2,11.00		
R.	1,14.75	3,25.75	3,26.08 +0.33

Debt Charges (All charged)—contd.

Head	Total appropriation	Actual expenditure	Excess+ Saving—
(in lakhs in rupees)			
(ii) 249. C. AC. AD. Interest on Government Industrial Employees' Provident Fund—			
O.	60.00	1,50.00	1,50.00
R.	90.00		..
(iii) 249. F. AA. AC. Interest on deposits of Corporation, Municipal and other Local Board employees—			
O.	1,60.00	2,30.00	2,30.00
R.	70.00		..

Reasons for additional provision made by reappropriation in March 1982 in the above cases have not been specified.

5. Excess over the original provision also occurred under—

Head	Total appropriation	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(i) 249. C. AC. AA. Interest on General Provident Fund—			
O.	9,00.00	9,50.00	9,47.33
R.	50.00		-2.67
(ii) 249. A. AD. AB. Loans from the National Co-operative Development and Warehousing Corporation (Civil Supplies)			
O.	1,21.31	1,53.94	1,56.74
R.	32.63		+2.80

Debt Charges (All charged)—contd.

Head	Total appropriation	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(iii) 249. D. AD. Interest on loans for Centrally Sponsored Schemes—			
O.	18.33	39.08	39.08
R.	20.75		..
(iv) 249. F. AA. AT. Interest on deposits of Handloom Weavers' Savings and Security Scheme—			
R.	16.38	16.38	16.39
			+0.01
(v) 249. A. AD. AM. Loans from the General Insurance Corporation—			
O.	20.42	35.87	35.86
R.	15.45		-0.01

Reasons for enhanced provision made by reappropriation in March 1982 in the above cases have not been specified.

(vi) 249. A. AA. AU. Tamil Nadu Government 6.75 per cent loan, 1992—				
O.	2,10.06	2,10.06	2,37.77	+ 27.71
(vii) 249. A. AA. AO. Tamil Nadu Government 6 per cent loan, 1987—				
O.	1,65.82	1,65.82	1,79.37	+ 13.55
(viii) 249. A. AA. AS. Tamil Nadu Government 6½ per cent loan, 1988—				
O.	1,65.57	1,65.57	1,75.94	+ 10.37

Reasons for the final excess have not been communicated (January 1983).

Debt Charges (All charged)—contd.

Head	Total appropriation	Actual expenditure	Excess + Saving—
(in lakhs of rupees)			
(ix) (a) 249. A. AA. AF. Tamil Nadu Government 5½ per cent loan, 1981—			
O.	63.10	...	...
R.	—63.10	...	...
(b) 249. A. AA. AR. Loans in the course of discharge—			
R.	75.94	75.94	82.11 +6.17

Entire provision made in the original Budget under (a) was withdrawn and reappropriated to item (b). Net excess of Rs. 19.01 lakhs was due to payment of interest on loans that matured for repayment in previous years.

6. Saving in the original provision occurred under—

Head	Total appropriation	Actual expenditure	Excess + Saving—
(in lakhs of rupees)			
(i) 249. D. AB. Interest on loans for State Plan Schemes—			
O.	11,29.17	9,09.17	9,09.17
R.	—220.00	...	...
(ii) 249. D. AA. Interest on loans for Non-Plan Schemes—			
O.	5,54.13	5,33.54	5,33.54
R.	—20.59	...	...

Reasons for withdrawal of provision by reappropriation in March 82 in the above cases have not been specified.

Debt Charges (All charged)—contd.

Head	Total appropriation	Actual expenditure	Excess + Saving—
(in lakhs of rupees)			
(iii) 249. A. AD. AA. Interest on Ways and Means Advances from Reserve Bank of India—			
O.	12,00.00	17.03	17.02
R.	—1,82.97	...	—0.01

Reduction of provision by reappropriation in March 1982 was due to less payment of interest on short term borrowings from Reserve Bank of India than anticipated.

(iv) (a) 249. A. AA. AP. Lump sum provision for new loan—

O.	1,27.40
R.	—1,27.40

(b) 249. A. AA. AV. Tamil Nadu Government 7 per cent loan, 1993—

R.	1,33.62	1,33.62	1,15.63	—17.99
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A lump sum provision of Rs. 1,27.40 lakhs was made under item (a) in the original budget for payment of half-yearly interest on new loan proposed to be raised during the year. Based on the amount of loan of Rs. 38,17.71 lakhs actually raised during the year, the lump sum provision made under (a) was withdrawn and necessary funds provided under item (b) by reappropriation in March 1982. Final saving was mainly due to non-drawal of interest by the holders of the scrips.

Grant No. 7—State Legislature

Major head	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	RS.	RS.	RS.
211. Parliament/State Legislatures			
Voted			
Original 93,84,000	1,24,74,000	1,21,65,637	-3,08,363
Supplementary 30,90,000			
Amount surrendered during the year (March 1982)			2,82,000
Charged			
Original 1,74,000	4,91,000	4,15,599	-75,401
Supplementary 3,17,000			
Amount surrendered during the year (March 1982)			95,000

Grant No. 8—Elections (All voted)

Major head	Total grant	Actual expenditure	Excess+ Saving—
	RS	RS..	RS.
215. Elections			
Original 26,22,000	65,48,000	67,42,776	+ 1,94,776
Supplementary 39,26,000			
Amount surrendered during the year (March 1982)			2,69,000

Notes and comments—

1. The excess of Rs. 1,94,776 over the grant requires regularisation.
2. In view of the excess of Rs. 1.95 lakhs, the surrender of Rs. 2.69 lakhs in March 1982 proved injudicious.
3. Excess occurred mainly under—

Head	Total grant	Actual expenditure	Excess+ Saving—
			(in lakhs of rupees)
215. AA. I. AA. Assembly and Parliamentary Constituencies—			
O.	25.02		
S.	4.51		
R.	1.83	31.36	32.05 + 0.69

Reasons for additional provision made by reappropriation in March 1982 have not been specified. Final excess was attributed to settlement of pending bills.

4. In the following case, withdrawal of provision made by reappropriation in March 1982, based on the trend of expenditure, proved injudicious in view of the final excess—

Head	Total grant	Actual expenditure	Excess+ Saving—
			(in lakhs of rupees)
215. AB. I. AA. Assembly Constituencies—			
O.	0.28		
S.	29.29		
R.	-3.41	26.16	0.07 +3.91

Final excess was mainly due to more expenditure on summary revision of electoral rolls incurred by district officers.

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 18,45,19,000	20,29,73,000	19,74,61,721	—55,11,279
Supplementary 1,84,54,000			
Amount surrendered during the year (March 1982)			33,40,000

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

Major heads	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	RS.	RS.	RS.
<i>Charged</i>			
Original 78,41,000	1,03,40,000	1,00,06,984	— 3,33,016
Supplementary 24,99,000			
Amount surrendered during the year (March 1982)			3,17,000

Notes and comments—

1. In view of the saving of Rs. 55.11 lakhs in the voted grant, the supplementary grant of Rs. 1,83.51 lakhs obtained in March 1982 proved excessive.

2. Saving in the voted grant occurred mainly under—

Head	Total grant	Actual expenditure	Excess+ Saving—
	(in lakhs of rupees)		
(i) 265. AE. I. AA. Government Data Centre—			
O.	36.46		
R.	0.19	36.65	25.33 — 11.32

Reasons for the final saving of Rs. 11.32 lakhs have not been communicated (January 1983).

Saving of Rs. 6.27 lakhs occurred under this sub-head during 1980-81 also.

(ii) 304. AA. I. AE. Sub-Divisional Establishment—

O.	70.99		
S.	1.53		
R.	—5.92	66.60	66.14 — 0.46

The saving was mainly due to erroneous provision made by certain Authorised Officers (Rs. 2.31 lakhs), abolition of a Special Deputy Collector's office in October 1981 and reduction of staff in certain Authorised Officer's office (Rs. 3.61 lakhs).

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(iii) 305. AO. III. SA. Agricultural Census—			
O.	0.90		
S.	17.07		
R.	—5.66	12.31	10.64 —1.67

Supplementary provision of Rs. 17.07 lakhs was obtained on 31st March 1982 for meeting expenditure in connection with Livestock Census 1982 and for payment of honorarium to primary and supervisory staff taking Agricultural Census in India.

Reasons for withdrawal of provision by reappropriation in March 1982 and the final saving have not been communicated (January 1983).

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)			
252. AA. I. AA. Chief Secretariat—			
O.	55.43		
S.	2.10		
R.	—0.14	57.39	64.31 + 6.92

Reasons for the final excess have not been communicated (January 1983).

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

Major head	Total grant	Actual expenditure	Excess+ Saving—
RS. RS. RS.			
311. Dairy Development			
Original	1,04,07,000	} 1,04,07,000	94,60,482 —9,46,518
Supplementary	..		
Amount surrendered during the year (March 1982)			8,95,000

Notes and comments—

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

2. Substantial saving in the original provision occurred under—

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(i) AD. II. JA. Assistance to Co-operative Milk Supply Societies to meet expenditure on Managerial and technical Staff lent to Societies—			
O.	25.65		
R.	—7.10	18.55	18.52 —0.03

Withdrawal of provision by reappropriation in March 1982 was due to lesser amount paid to the Societies mainly on account of (i) the cost of testing equipment purchased being less than that anticipated (Rs. 3.54 lakhs) and (ii) less quantity of chemicals procured during the year than programmed owing to shortage of storage facilities (Rs. 3.49 lakhs).

(ii) AD. II. JI. Assistance to the Nilgiris District Co-operative Milk Producers Union for improving its Dairy Complex under Hill Area Development Programme—

O.	5.00		
R.	—5.00		

Withdrawal of provision by reappropriation in March 1982 was based on the decision of Government in March 1981 to treat the assistance as 50 per cent investment in share capital and 50 per cent loan.

Grant No. 11—District Administration

Major heads	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	RS.	RS.	RS.
253. District Administration			
259. Public Works			
265. Other Administrative Services			
267. Aid Materials and Equipments			
287. Labour and Employment			
Voted			
Original	28,35,88,000	28,67,23,000	26,37,66,205 —2,29,56,795
Supplementary	31,35,000		
Amount surrendered during the year (March 1982)			3,72,47,000
Charged			
Original	1,28,000	1,84,000	1,96,439 +12,439
Supplementary	56,000		
Amount surrendered during the year (March 1982)			53,000

Notes and comments—

1. The excess of Rs. 12,439 over the charged appropriation requires regularisation. The excess occurred mainly under '253-A. AB. I. AQ. Special staff for Acquisition of lands to provide house-sites for Landless Rural Workers in Thanjavur District.'

2. Rupees 3,72.47 lakhs were surrendered in March 1982 even though the available saving was Rs. 2,29.57 lakhs only.

Grant No. 11—District Administration—contd.

3. Substantial saving in the original plus supplementary provision in the voted grant occurred under—

Head	Total grant	Actual expenditure	Excess + Saving —
	(in lakhs of rupees)		
253. A. AB. I. AD. Ryotwari Village Services—			
O.	15,29.59		
S.	25.85		
R.	— 4,89.46	10,65.98	11,24.91 +58.93

Withdrawal of provision in March 1982 was due to non-disbursement of compensation to village officers (Rs. 5,00.00 lakhs). Reasons for the final excess of Rs. 58.93 lakhs have not been communicated (January 1983).

4. Saving mentioned in note 3 above were partly counterbalanced by excess under—

Head	Total grant	Actual expenditure	Excess + Saving —
	(in lakhs of rupees)		
(i) 253. A. AA. I. AA. Collectors and Magistrates—			
O.	2,69.63		
S.	2.17		
R.	27.90	2,99.70	3,19.55 +19.85

Additional provision obtained by reappropriation in March 1982 was due to purchase of stationery and furniture (Rs. 17.00 lakhs), purchase of motor cars and increase in cost of fuel (Rs. 6.18 lakhs). Reasons for the final excess have not been communicated (January 1983).

(ii) 253. AB. I. AA. Sub-divisional Establishment—

O.	1,09.76		
S.	0.01		
R.	15.06	1,24.83	1,21.76 —3.07

Enhanced provision by reappropriation obtained in March 1982 was mainly for purchase of motor cars and increase in cost of fuel (Rs. 9.63 lakhs), frequent tours and increase in bus fare (Rs. 3.23 lakhs)

Grant No. 11—District Administration—contd.

and sanction of additional staff (Rs. 2.63 lakhs). Reasons for the final saving have not been communicated (January 1983).

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(iii) 253. AB.I. AC. Taluk Establishments—			
O.	8,32.52		
S.	3.29		
R.	46.02	8,81.83	9,11.32 + 29.49

Additional provision by reappropriation in March 1982 was due to frequent tours and increase in bus fare (Rs. 81.97 lakhs), purchase of motor cars and increase in cost of fuel (Rs. 53.32 lakhs) partly offset by less requirements under other items (Rs. 96.82 lakhs). Reasons for the final excess have not been communicated (January 1983).

(iv) 253. AB. I. AH. Establishment for Acquisition of Land for the Tamil Nadu Housing Board—

O.	4.03		
R.	5.56	9.59	9.94 + 0.35

Enhanced provision by reappropriation in March 1982 was mainly due to sanction of additional dearness allowance and additional staff (Rs. 5.21 lakhs).

(v) 253. AB.I.BE. Establishment of Special Staff for Acquisition of Land for State Industries Promotion Corporation of Tamil Nadu Limited, Bharat Heavy Electrical Limited and Other Ancillary Industries—

S.	0.01		
R.	4.64	4.65	23.67 + 19.02

Grant No. 11—District Administration—concl'd.

Additional provision by reappropriation in March 1982 was mainly due to sanction of additional dearness allowance and additional staff. Reasons for the final excess have not been communicated (January 1983).

Head	Total grant	Actual expenditure	Excess + Saving —
(in lakhs of rupees)			

(vi) 265. AK.IAD. Office of the Reception Officer, Tamil Nadu House, New Delhi—

O.	15.46		
R.	1.56	17.02	21.73 + 4.71

Enhanced provision was obtained in March 1982 for the purchase of a new Station Wagon and payment of (i) daily wages whenever there was leave vacancy and (ii) travelling allowance for Leave Travel Concession and other inevitable tours undertaken. The final excess was mainly due to adjustment during the year of expenditure incurred in 1980-81 and more expenditure on (i) purchase of provisions, vegetables etc., (ii) maintenance and fuel for the vehicles and (iii) trunk and other charges for telephones.

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 1,94,90,000	2,10,74,000	2,16,98,156	+ 6,24,156
Supplementary 15,84,000			
Amount surrendered during the year			Nil
Charged			
Original 30,000	40,000	37,278	-2,722
Supplementary 10,000			
Amount surrendered during the year (March 1982)			2,000

Notes and comments—

1. The excess of Rs. 6,24,156 over the voted grant requires regularisation.
2. In view of the excess of Rs. 6.24 lakhs, the supplementary provision of Rs. 15.84 lakhs obtained in March 1982 proved inadequate.
3. Excess over the voted grant occurred mainly under—

Head	Total grant	Actual expenditure	Excess + Saving—
	(in lakhs of rupees)		
(i) 295. AB. I.AA. Headquarters Staff—			
O.	98.74		
R.	12.60	1,01.34	1,06.58 +5.24

Additional provision made by reappropriation in March 1982 was due to sanction of additional posts and enhancement of rates of dearness allowance.

Final excess was attributed to cut imposed by Government in the Final Modified Appropriation required by the department.

(ii) 295. AB.I.A.C. Audit Staff—

O.	31.67		
S.	2.01		
R.	1.47	35.15	35.69 +0.54

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

The excess was mainly due to enhancement of rates of dearness allowance.

Head	Total grant	Actual expenditure	Excess + Saving—
	(in lakhs of rupees)		
(iii) 295. AE.I.AB. Repairs to Temples—			
O.	12.01		
R.	0.90	12.91	13.15 +0.24

Enhanced provision by reappropriation obtained in March 1982 was towards expenditure on the beautification of Mariamman Teppakulam at Madurai.

Final excess was mainly due to expenditure incurred in connection with the identification at London of certain stolen idols.

4. Excess mentioned in note 3 above was partly offset by saving under other heads of account.

5. *Religious and Charitable Endowments Fund*—The Fund is fed through contributions payable by religious institutions for services rendered by Government in the management and audit of accounts of the institutions. The expenditure incurred and recoveries made on the administration of the Religious and Charitable Endowments are accounted for under this grant and under the receipt major head "095. Other Social and Community Services" respectively. The net expenditure is transferred to the Fund before the close of accounts of the year.

An expenditure of Rs. 1,97,99,511 recoverable from the Fund was debited under this grant during 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 1981-82.

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	7,68,69,000	8,83,40,000	8,30,60,291
Supplementary	1,14,71,000		
Amount surrendered during the year (March 1982)			47,72,000
Charged			
Original	1,21,51,000	1,26,37,000	1,23,07,658
Supplementary	4,86,000		
Amount surrendered during the year (March 1982)			3,61,000

Notes and comments—

1. In view of the final saving of Rs. 52.80 lakhs in the voted grant and Rs. 3.29 lakhs in the charged appropriation the supplementary grant and appropriation obtained in March 1982, proved excessive.

2. Substantial saving in the original plus supplementary provision occurred in the voted grant under—

Head	Total grant	Actual expenditure	Excess+ Saving—
	(in lakhs of rupees)		
(i) 214. AB.I. AB. Mofussil, Civil and Sessions Courts—Regular Establishment—			
O	2,47.77	2,74.09	2,74.31
S.	38.93		
R.	— 12.61		
			+ 0.22

Grant No. 13—Administration of Justice—concl'd.

Head	Total grant	Actual expenditure	Excess+ Saving—
	(in lakhs of rupees)		
(ii) 214. AE. I. AA. Regular Establishments—			
O.	2,02.97	2,40.63	2,42.97
S.	50.47		
R.	—12.81		
			+2.34

The supplementary provision of Rs. 38.93 lakhs in respect of item (i) and Rs. 50.47 lakhs in respect of item (ii) was obtained in March 1982 to meet expenditure on account of dearness allowance, revision of the scales of pay of Judicial Officers/Sub-judges, purchase of cars and creation of posts of drivers. Reasons for the withdrawal of provision in March 1982 in respect of both the above items and reasons for the final excess of Rs. 2.34 lakhs in respect of item (ii) have not been communicated (January 1983).

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

Head	Total grant	Actual expenditure	Excess+ Saving—
	(in lakhs of rupees)		
(i) 214. AB. I. AD. Mofussils, Civil and Sessions Courts—Process Service Establishments—			
O.	1,31.30	1,33.70	1,33.64
S.	10.01		
R.	— 7.61		
			— 0.06
(ii) 214. AH. I. AC. Government Pleader—			
O.	14.28	9.40	8.48
R.	— 4.88		
			— 0.92
(iii) 214. AH. I. AG. Mofussil Law Officers—			
O.	27.39	21.86	22.13
S.	0.01		
R.	— 5.54		
			+ 0.27

Reasons for the withdrawal of provision in March 1982 in respect of all the items have not been communicated (January 1983).

Grant No. 14—Jails

Major heads	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	RS.	RS.	RS.
256. Jails			
259. Public Works			
Voted			
Original	6,12,78,000	6,26,25,000	+ 8,04,777
Supplementary	13,47,000		
Amount surrendered during the year (March 1982)			1,57,000
Charged			
Original	1,000	1,000	— 1,000
Supplementary	..		
Amount surrendered during the year (March 1982)			1,000

Notes and comments—

1. The excess of Rs. 8,04,777 over the voted grant requires regularisation.

2. In view of the excess of Rs. 8.05 lakhs, the supplementary grant of Rs. 13.47 lakhs obtained in March 1982 proved inadequate and surrender of Rs. 1.57 lakhs on 31st March 1982 injudicious.

3. Excess occurred mainly under—

Head	Total grant	Actual expenditure	Excess+ Saving—
	(in lakhs of rupees)		
(i) 256. AB. I. AB. Sub-Jails—			
O.	69.87		
R.	8.51	78.38	+ 0.01

Additional provision made by reappropriation in March 1982 was mainly due to increase in dietary charges and dearness allowance.

Grant No. 14—Jails—contd.

Head	Total grant	Actual expenditure	Excess+ Saving—
	(in lakhs of rupees)		
(ii) 256. AC. I. AA. Jails (Other than Approved Schools)—			
O.		1,48.86	
R.	18.24	1,67.10	+ 5.08

Additional provision made by reappropriation in March 1982 was due to (i) purchase of raw materials by Boot Industry at Central Prison, Vellore to comply with heavy pending orders of Police Department for supply of boots and shoes and increase in prices thereof, (ii) purchase of raw materials by Phenyle Industry at Central Prison, Madras to meet increased demand for supply of phenyle required for departments and (iii) increase in cost of raw materials required for manufacture of brass tags at Central Prison, Madras.

Final excess was attributed to settlement of bills for supplies made by certain agencies at the fag end of the financial year.

(iii) 256. AB. I. AD. Administration of the Probation of Offenders Act (Central Act) in Tamil Nadu, etc.—			
O.		21.01	
R.	1.97	22.98	+ 0.40

Enhancement of provision by reappropriation in March 1982 was due to increase in dearness allowance, travel expenses and settlement of bills for purchase of furniture pertaining to previous years.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
	(in lakhs of rupees)		
256. AB. AA. Jails (Other than Sub-Jails)—			
O.		3,45.60	
S.		13.46	
R.	—22.56	3,36.50	+ 3.33

Grand No.14—Jails—concl'd.

The supplementary provision was obtained in March 1982 to meet the expenditure on account of sanction of dearness allowance and mobile transfers of staff in all the Central Prisons to various places. Reduction of provision by reappropriation made in March 1982 was mainly due to less dietary charges on account of decrease in jail population consequent on lifting of prohibition by Government during the year.

Final excess was mainly due to increase in dearness allowance.

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	55,85,23,000	62,61,99,000	60,78,74,626--1,83,24,374
Supplementary	6,76,76,000		
Amount surrendered during the year (March 1982)			1,84,97,000
Charged			
Original	60,000	1,25,000	1,22,284
Supplementary	65,000		
Amount surrendered during the year			Nil

Notes and comments—

1. In view of the final saving of Rs. 1,83.24 lakhs, the supplementary provision of Rs. 6,71.76 lakhs obtained in the voted grant on 31st March 1982 proved excessive.

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 original provision occurred under—

Head	Total grant	Actual expenditure	Excess+ Saving—
	(in lakhs of rupees)		
255. AL. I. AE. Supply of some essential Commodities to certain Police personnel at subsidised rates—			
O.	3,90.00		
R.	— 1,33.65	2,56.35	2,56.35

Grant No. 15—Police—contd.

Withdrawal of provision by reappropriation in March 1982 was stated to be due to reduction in supply of rice and palmolive oil.

4. Saving occurred also 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—			
O.	1,83.10		
S.	0.01		
R.	-38.30	1,44.81	1,47.04 +2.23

Reasons for withdrawal of provision by reappropriation in March 1982 and the final excess have not been communicated (January 1983).

(ii) 255. AD. I. AG. Police Radio Branch—

O.	2,09.75		
R.	-21.64	1,88.11	1,88.28 + 0.17

Withdrawal of provision by reappropriation in March 1982 was stated to be partly due to non-employment of certain staff (Rs. 3.00 lakhs); reasons for the balance withdrawal (Rs. 18.64 lakhs) have not been specified.

(iii) 255. AM. I. AA. Modernisation of Police with assistance from Government of India—

S.	99.76		
R.	-19.41	80.35	86.24 + 5.89

The supplementary grant obtained in March 1982 was to meet the expenditure on account of modernisation of Police. Reasons for reduction of provision by reappropriation in March 1982 and for the final excess have not been communicated (January 1983).

(iv) 255. AD. I. AA. Crime Branch, C.I.D.—

O.	46.36		
R.	-11.21	35.15	36.10 + 0.95

Grant No. 15—Police—contd.

Withdrawal of provision by reappropriation in March 1982 was stated to be mainly due to non-employment of certain staff.

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(v) 255. AF. I. AD. Traffic—			
O.	63.79		
R.	-9.72	54.07	54.85 + 0.78

Reasons for withdrawal of provision by reappropriation in March 1982 have not been communicated (January 1983).

(vi) (a) 255. AD. I. AI. Modernisation of Police with assistance from Government of India—Micro—Wave Project—

O.	6.30		
R.	-6.30		

(b) 255. AM. I. AB. Modernisation of Police with assistance from Government of India—Micro—Wave Project—

S.	6.47	6.47	0.82 -5.65
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Withdrawal of the entire provision by reappropriation in March 1982 under (a) was due to reclassification of expenditure under (b). However, provision under (b) was obtained through the supplementary estimates in March 1982. Reasons for the final saving under (b) have not been communicated (January 1983).

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(i) 255. AA. I. AA. Inspector General of Police—			
O.	50.73		
S.	0.02		
R.	23.35	74.10	75.32 + 1.22

Grant No. 15—Police—*contd.*

Enhancement of provision by reappropriation in March 1982 was stated to be due to sanction of certain additional posts, payment of enhanced dearness allowance and adjustment of debits relating to purchase of arms and ammunition.

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(ii) 255. AG. V I. UA. Mobile Police Squads for enforcement of Civil Rights Acts—			
O.	3.77		
S.	0.01		
R.	11.22	15.00	14.28 —0.72

Enhancement of provision by reappropriation in March 1982 was to meet expenditure towards purchase of jeeps for the use of Mobile Police Squads.

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(iii) 255. AE. I. AA. Tamil Nadu Special Police Battalion I —Expenditure when Stationed in the State—			
O.	72.63		
S.	0.70		
R.	10.21	83.54	83.19 —0.35

Enhancement of provision by reappropriation in March 1982 was stated to be mainly due to sanction of additional posts and payment of enhanced dearness allowance (Rs. 2.8 lakhs), hike in railway and bus fares (Rs. 4.00 lakhs) and rise in cost of fuel (Rs. 2.11 lakhs).

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(iv) 288. D. AK. I. AB. District Establishment—Enforcement Wing—			
O.	60.44		
R.	8.38	68.82	68.17 —0.65

Grant No. 15—Police—*concl'd.*

Reasons for additional provision by reappropriation in March 1982 have not been specified.

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(v) 255. AE. I. AJ. Tamil Nadu Special Police Battalion V —Expenditure when Stationed in the State—			
O.	79.82		
S.	0.69		
R.	—2.98	77.53	87.93 +10.40

Reasons for the withdrawal of provision by reappropriation in March 1982 and the final excess of Rs. 10.40 lakhs have not been communicated (January 1983).

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(vi) 255. AB. I. AA. Police Training College, Madras—			
O.	8.56		
R.	5.62	14.18	13.69 —0.49

Additional provision by reappropriation in March 1982 was due to sanction of additional posts and payment of enhanced dearness allowance (Rs. 1.59 lakhs). Reasons for the balance provision of Rs. 4.03 lakhs have not been communicated (January 1983).

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(vii) 255. AD. I. AM. Investigation Agency to assist Justice R. Sadasivam Commission of inquiry Inquiry—			
R.	5.09	5.09	5.11 +0.02

Provision made by reappropriation in March 1982 was for meeting expenditure on the investigating agency to assist the Commission of inquiry.

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 3,46,89,000	4,29,94,000	4,23,92,783	— 6,01,217
Supplementary 83,05,000			
Amount surrendered during the year (March 1982)			13,65,000
Charged			
Original 5,000	5,000	..	—5,000
Supplementary ..			
Amount surrendered during the year			Nil

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 2,49,02,82,000	2,71,32,38,000	2,61,13,25,147	—10,19,12,853
Supplementary 22,29,56,000			
Amount surrendered during the year (March 1982)			4,85,87,000
Charged			
Original 6,090	6,000	..	—6,000
Supplementary ..			
Amount surrendered during the year (March 1982)			6,000

Notes and comments—

1. In view of the final saving of Rs. 10,19.13 lakhs in the voted grant the supplementary grant of Rs. 20,63.78 lakhs obtained in March 1982 proved excessive.

2. Against the saving of Rs. 10,19.13 lakhs in the voted grant, only Rs. 4,85.87 lakhs were surrendered in March 1982.

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

Grant No. 17—Education—contd.

4. Bulk of the saving occurred under—

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			

277. A. AC. I. AC.
Panchayat Union
Councils—

O.	85,00.00		
R.	— 68,60.09	16,39.91	16,20.77 — 19.14

Reasons for the withdrawal of provision by reappropriation in March 1982 and for the final saving have not been communicated (January 1983).

5. Significant saving in the original/supplementary provision occurred also under—

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			

(i) 277. A. AC. I. AB.
Municipalities and
Corporations—

O.	5,07.07		
S.	23.81		
R.	—1,67.60	3,63.28	3,62.52 — 0.76

Reasons for withdrawal of provision by reappropriation in March 1982 have not been specified.

(ii) 277. A. AC. II. JA.
Additional Enrolment
of Pupils of the Age-
Group 6-11—

O.	37.30		
R.	—32.30	5.00	3.14 — 1.86

Reasons for withdrawal of provision in March 1982 and final saving have not been communicated (January 1983).

Grant No. 17—Education—contd.

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			

(iii) 277. A. AE. II. JI.
Tamil Teachers for
Higher Elementary
Schools—

O.	30.00		
R.	—25.40	4.60	3.40 — 1.20

Reasons for withdrawal of provision by reappropriation in March 1982 and the final saving have not been communicated (January 1983).

(iv) 277. B. AE. I. AA.
Assistance to Municipa-
lities and Corpora-
tions—

O.	2,00.01		
S.	0.91		
R.	—26.27	1,74.65	1,71.22 — 3.43

Reasons for withdrawal of provision by reappropriation in March 1982 and the final saving have not been communicated (January 1983).

(v) 277. D. AC. II. JA.
Assistance to Aided
Higher Secondary
Schools—

O.	3,90.06		
S.	1.26		
R.	—5.73	3,85.59	3,58.62 — 26.97

Grant No. 17—Education—contd.

Reasons for withdrawal of provision by reappropriation in March 1982 and the final saving have not been communicated (January 1983).

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(vi) 277. H. AE. I. AP. Reimbursement of Social Cost of Students Con- cessions—			
S.	4,32.03		
R.	—3,31.87	1,00.16	1,00.16 ..

The entire supplementary grant of Rs. 3,31.87 lakhs obtained (March 1982) for the purpose was surrendered on 31st March 1982 as sanction was not accorded by Government.

6. In view of the final saving, additional provision made, in March 1982, by reappropriation proved unnecessary—

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(i) 277. D. AB. I. AA. Government Higher Secondary Schools—			
O.	5,94.79		
S.	13.91		
R.	17.34	6,26.04	5,90.22 —35.82

Reasons for additional provision by reappropriation in March 1982 and the final saving have not been communicated (January 1983).

(ii) 277. D. AC. I. AA. Assistance to Aided Higher Secondary Schools—			
O.	5,69.26		
S.	14.12		
R.	37.99	6,21.37	5,85.10 —36.27

Grant No. 17—Education—contd.

Additional provision by reappropriation in March 1982 was mainly due to inclusion of 30 new aided higher secondary schools opened during 1981–82 and increase in rate of special pay. Reasons for the final saving have not been communicated (January 1983).

7. Saving mentioned above was partly counterbalanced by excess mainly under—

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(i) 277. A. AB. I. AA. General—			
O.	17,03.93		
S.	7,83.49		
R.	12,46.62	37,34.04	36,66.97 —67.07
(ii) 277. A. AE. I. AH. Payment towards salary to Panchayat Union Teachers—			
S.	4,09.52		
R.	48,86.30	52,95.82	50,51.26 —2,44.56

Reasons for additional provision by reappropriation in March 1982 and final saving have not been communicated (January 1983).

Additional provision by reappropriation in March 1982 was due to absorption, in Government service, of Panchayat Union teaching staff. Reasons for the final saving have not been communicated (January 1983).

(iii) 277. B. AB. I. AA. Inspection of General Schools—			
O.	2,93.56		
S.	43.87		
R.	2,04.66	5,42.09	6,00.46 +58.37

Grant No. 17—Education—contd.

Additional provision by reappropriation in March 1982 was mainly due to creation of offices of Assistant Educational Officers (Rs. 1,95.27 lakhs). Reasons for the final excess have not been communicated (January 1983).

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(iv) 277. B.AD.I. AA. General—			
O.	21,94.50		
S.	5.25		
R.	1,31.58	23,31.33	24,64.96 +1,33 63

Specific reasons for the additional provision by reappropriation in March 1982 and final excess have not been communicated (January 1983).

Head	Total grant	Actual expenditure	Excess+ Saving—
(v) 277. B. AJ. I. AD. Examinations— Examinations by the Director of Government Examinations—			
O.	1,96.15		
S.	0.01		
R.	40.83	2,36.99	2,31.71 -5.28

Additional provision by reappropriation in March 1982 was mainly due to increased expenditure on (i) salaries of casual temporary staff (Rs. 1.42 lakhs), (ii) travel expenses (Rs. 8.25 lakhs), (iii) office expenses (Rs. 25.56 lakhs) and (iv) remuneration to examiners, tabulators, etc. (Rs. 4.50 lakhs), consequent on the introduction of (a) supplementary examination for failed candidates and compartmental system of examinations for higher secondary level and (b) central valuation of answer scripts of supplementary examinations also.

Final saving was stated (October 1982) to be mainly due to non-receipt of orders of Government for payment of computerisation charges.

Grant No. 17—Education—contd.

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(vi) 277. D. AB. II. JA. Government Higher Secondary Schools—			
O.	2,88.50		
S.	0.01		
R.	80.01	3,68.52	3,74.29 +5.77

A token supplementary grant of Rs. 1,000 was obtained in March 1982 for expenditure on upgrading 100 High Schools into Higher Secondary Schools under all kinds of managements; the expenditure was proposed to be met by reappropriation from saving within the grant.

Additional provision by reappropriation in March 1982 was mainly due to creation of additional posts of graduate teachers and physical directors. Reasons for the final excess have not been communicated (January 1983).

Head	Total grant	Actual expenditure	Excess+ Saving—
(vii) 277. E. AB. II. JD. Opening of a new University—			
O.	0.01		
R.	56.22	56.23	56.68 +0.45

Enhancement of provision by reappropriation in March 1982 was due to opening of (new) Bharathiar and Bharathidasan Universities.

The entire original provision, of Rs. 1.00 lakh each under two other sub-heads, 'Opening of a new University at Coimbatore' (277. E. AB. II. JE) and 'Opening of a new University at Tiruchirappalli', (277. E. AB. II. JF) was not utilised.

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	66,22,09,000	72,77,30,000	72,47,35,133	—29,94,867
Supplementary	6,55,21,000			
Amount surrendered during the year (March 1982)				1,01,75,000

Note—

Rupees 1,01.75 lakhs were surrendered on 31st March 1982 even though the available saving in the grant was Rs. 29.95 lakhs only.

Grant No. 19—Public Health (All voted)

Major heads		Total grant	Actual expenditure	Excess+ Saving—
		RS.	RS.	RS.
259. Public Works				
280. Medical				
281. Family Welfare				
282. Public Health, Sanitation and Water Supply				
Original	62,85,55,000	81,35,14,000	78,80,64,135	—2,54,49,865
Supplementary	18,49,59,000			
Amount surrendered during the year (March 1982)				4,27,96,000

Notes and comments—

1. In view of the final saving of Rs. 2,54.50 lakhs in the grant, the supplementary grant of Rs. 5,50.17 lakhs obtained in March 1982 proved excessive and could have been restricted to token provision in respect of 'New Service' schemes.

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

3. Significant saving in the original plus supplementary provision occurred under—

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs rupees)			
(i) 281. A. AF. III SD. Compensation for Vasectomy—			
O.	1,33.24		
R.	—1,08.49	24.75	18.56
			—6.19

Grant No. 19—Public Health (All voted)—contd.

Withdrawal of provision by reappropriation in March 1982 was due to lesser number of cases than anticipated. Reasons for the final saving have not been communicated (January 1983).

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving —
(ii) 282. B. AA. II. JD. Grants to Metropolitan Water Supply and Sewerage Board—			
O. 3,41.79			
R. —1,19.39	2,22.40	..	—2,22.40

Withdrawal of provision by reappropriation in March 1982 was stated to be due to non-availability of equipment. Reasons for the final saving have not been communicated (January 1983).

(iii) 282. B. AB. II. JG. Grants to Madras Metropolitan Water Supply and Sewerage Board—			
O. 2,19.64			
R. —12.21	2,07.43	86.41	—1,21.02

Reasons for withdrawal of provision by reappropriation in March 1982 and the final saving have not been communicated (January 1983).

(iv) 282. B. AB. II. JI. Madras Water Supply Project—			
O. 5,00.00			
R. —5,00.00	..	..	..

Withdrawal of entire provision by reappropriation in March 1982 was due to non-implementation of the project.

(v) 282. B. AC. II. JF. Water Supply Schemes under Self-Sufficiency Blocks—			
O. 8,00.00			
S. 5,31.60			
R. —2,31.60	11,00.00	11,00.00	..

Grant No. 19—Public Health (All voted)—contd.

Withdrawal of provision by reappropriation in March 1982 was mainly due to non-receipt of claims for grants.

4. Saving in the original provision occurred also under—

Head	Total grant	Actual expenditure	Excess + Saving —
(i) 280. A. AB. II. KO. Upgrading of Primary Health Centres—			
O. 33.00			
R. —33.00

Withdrawal of entire provision by reappropriation in March 1982 was due to non-implementation of the scheme.

(ii) 280. A. AB. VI. UC. Opening of Additional Primary Health Centres—			
O. 31.19			
R. —31.19	..	..	..

Withdrawal of provision by reappropriation in March 1982 was partly due to late implementation of the scheme (Rs. 7.17 lakhs) and partly due to the merger of expenditure with 'JM—Primary Health Centres' (Rs. 24.02 lakhs).

(iii) 282. B. AC. II. JK. Provision of Drinking Water Supply with the assistance from DANIDA Project—			
O. 31.00			
R. —31.00	..	..	..

Withdrawal of entire provision by reappropriation in March 1982 was due to transfer to other heads, specific reasons for which have not been communicated (January 1983).

Grant No. 19—Public Health (All voted)—contd.

5. Saving mentioned in notes 3 and 4 above was partly counter-balanced by excess over the original/supplementary provision, if any, under—

Head	Total grant	Actual expenditure	Excess + Saving—
(in lakhs of rupees)			

(i) 282. A. AB. VI. UA.
Malaria Control-
Headquarters—

O.	7.09		
S.	0.01		
R.	77.42	84.52	84.59 +0.07

Additional provision by reappropriation in March 1982 was mainly due to release of materials and grant by Government of India (Rs. 1,19.70 lakhs) and increase in dearness allowance (Rs. 1.06 lakhs).

(ii) 282. B. AB. II. JJ.
Grants to Municipalities for Water Supply in Drought affected areas—

S.	81.00		
R.	—30.00	51.00	5,76.99 +5,25.99

Reasons for the withdrawal of provision by reappropriation in March 1982 and reasons for the final excess have not been communicated (January 1983).

(iii) 282. B. AC. III. SB.
Accelerated Rural Water Supply Programme—

O.	5,00.00		
R.	2,91.00	7,91.00	7,91.00

Grant No. 19—Public Health (All voted)—concl'd.

Additional provision by reappropriation in March 1982 was based on release of materials and grant by Government of India.

6. Increased provision made by reappropriation in March 1982 based on actual requirements proved inadequate in view of the final excess in respect of—

Head	Total grant	Actual expenditure	Excess + Saving—
(in lakhs of rupees)			

282. A.AC.III. SA. Urban Family Welfare Centres run by State Government—

O.	22.26		
S.	0.01		
R.	3.85	26.12	53.01 +26.89

Reasons for the final excess have not been communicated (January 1983).

7. Additional provision by reappropriation in March 1982 proved excessive under—

Head	Total grant	Actual expenditure	Excess + Saving—
(in lakhs of rupees)			

282. A. AC. III. SB.
Urban Family Welfare Centres Run by Local Bodies and Voluntary Organisations—

O.	21.00		
R.	14.50	35.50	11.33 —24.17

Additional provision by reappropriation in March 1982 was for payment of arrear grants. Reasons for the final saving have not been communicated (January 1983).

Grant No. 20—Agriculture

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	RS.	RS.	RS.
259. Public Works			
305. Agriculture			
306. Minor Irrigation			
307. Soil and Water Conservation			
308. Area Development			
337. Roads and Bridges			
Voted			
Original 66,23,36,000	97,39,11,000	84,79,27,740	-12,59,83,260
Supplementary 31,15,75,000			
Amount surrendered during the year (March 1982)			9,52,51,000
Charged Original 6,000	6,000	..	-6,000
Supplementary ..			
Amount surrendered during the year (March 1982)			6,000

Notes and comments—

1. Against the saving of Rs. 12,59.83 lakhs in the voted grant, only Rs. 9,52.51 lakhs were surrendered on 31st March 1982.

2. In view of the saving of Rs. 12,59.83 lakhs in the voted grant, supplementary grant of Rs. 29,93.56 lakhs obtained in March 1982 proved excessive and could have been restricted to token provision for 'New Service' schemes.

Grant No. 20—Agriculture—contd.

3. Saving had occurred in this grant for the seventh year in succession, the savings being Rs. 3,27.25 lakhs, Rs. 5,18.66 lakhs, Rs. 2,13.24 lakhs, Rs. 92.28 lakhs, Rs. 6,42.89 lakhs and Rs. 26,68.17 lakhs during 1975-76, 1976-77, 1977-78, 1978-79, 1979-80 and 1980-81 respectively.

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

5. Bulk of the saving occurred under—

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
305. A.R.I.A.C. Loans to Cultivators controlled by Board of Revenue (Land Revenue)—			
O.		0.50	
S.		19,67.50	
R.	-8,24.29	11,43.71	2,86.35
			-8,57.36

Reasons for withdrawal of provision by reappropriation in March 1982 and the final saving have not been communicated (January 1983).

6. Saving in the original provision occurred also under—

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(i) 305. A. AD. I. AA. Agricultural Experiment Stations—			
O.		44.95	
R.	-43.22	1.73	3.45
			+1.72

Withdrawal of provision by reappropriation in March 1982 was on account of transfer of research schemes with research personnel from Government control to the Tamil Nadu Agricultural University. Reasons for the final excess have not been communicated (January 1983).

(ii) 305. A. AG. II. JA. Crop and Plant Protection—

O.	3,77.50		
R.	-36.64	3,40.86	3,37.02
			-3.84

Grant No. 20—Agriculture—contd.

Withdrawal of provision by reappropriation in March 1982 was stated to be mainly due to vagary in seasonal conditions (Rs. 41.85 lakhs). Saving was partly counterbalanced by additional provision for increase in cost of chemicals and expenditure on account of incidence of pest attack (Rs. 5.80 lakhs). Reasons for the final saving have not been communicated (January 1983).

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(iii) 305. A. AH. II. JB. Cotton Development—			
O.	99.66		
R.	— 62.04	37.62	+ 0.85

Withdrawal of provision by reappropriation in March 1982 was mainly on account of reduced expenditure due to deployment of staff for implementing the scheme of "Training and Visit System" with World Bank assistance, provision for which was made under other sub heads (Rs. 61.23 lakhs).

Head	Total grant	Actual expenditure	Excess+ Saving—
(iv) 305. A.AV.VI.UT. Drought Prone Area Programme Schemes—			
O.	7,15.00		
R.	— 18.21	6,96.79	— 29.87

Reasons for withdrawal of provision by reappropriation in March 1982 and the final saving have not been communicated (January 1983).

Head	Total grant	Actual expenditure	Excess+ Saving—
(v) 337. A. AF. II. JC. Formation of Roads in Sugar Factory Areas—			
O.	1,50.00		
R.	— 1,49.73	0.27	+ 0.07

Withdrawal of provision by reappropriation in March 1982 was stated to be due to reclassification of expenditure.

Grant No. 20—Agriculture—contd.

7. Withdrawal of the entire provision by reappropriation in March 1982 under the head indicated below was stated to be due to reclassification of expenditure.

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
307. A. AE.VI.UC. On Farm Development Works in Periyar Vaigai Systems under Command Area Deve- lopment Programme—			
O.	41.78		
R.	— 41.78	..	..

8. Saving mentioned above was partly counterbalanced by excess over the original provision under—

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(i) 305. A. AC.II. JP. Establishment of Seed Centre for Procure- ment and Distribu- tion of Seeds—			
R.	54.69	54.69	— 6.95

Provision made by reappropriation in March 1982 was for meeting the expenditure on staff deployed to seed Centres in seven districts sanctioned in August 1981 in connection with the project "Training and Visiting System" with World Bank assistance. Reasons for the final saving have not been communicated (January 1983).

Head	Total grant	Actual expenditure	Excess+ Saving—
(ii) 305. A. AH.VI.UA. Intensive Oil Seeds Development Pro- gramme—			
O.	28.83		
R.	48.64	77.47	— 1.46

Grant No. 20—Agriculture—contd.

Additional provision by reappropriation in March 1982 was on account of —

(a) extension of coverage of the programme to more districts, (b) payment to seed farm farmers of subsidy at Rs. 1000 per tonne of truthfully labelled standard groundnut seeds procured from them and (c) execution of the new programme of extension of oil seeds to new irrigated areas, as an allied scheme.

Final saving was attributed to economy in recurring and maintenance charges of motor vehicles and travel expenses and to certain posts lying vacant.

Head	Total grant	Actual expenditure	Excess + Saving —
(in lakhs of rupees)			
(iii) 305. A.AL. I. AC. Grants to Tamil Nadu Agricultural University—			
O.	2,81.00		
R.	81.76	3,62.76	3,62.76 ..

Additional provision by reappropriation in March 1982 was for payment of grants-in-aid consequent on the transfer of Agricultural Research Scheme from the Agriculture department to the Tamil Nadu Agricultural University.

Head	Total grant	Actual expenditure	Excess + Saving —
(iv) 305. A. AM. I. AC. Tractor Hiring Scheme—			
O.	1,58.18		
R.	73.42	2,31.60	2,46.87 + 15.27

Additional provision by reappropriation in March 1982 was mainly due to price hike of fuel and purchase of imported spare parts (Rs. 62.03 lakhs), purchase of certain articles under rate contract with the Director General of Supplies and Disposals (Rs. 4.70 lakhs) and payment of hire charges to Tamil Nadu Agro Industries Corporation (Rs. 5.59 lakhs). Reasons for the final excess have not been communicated (January 1983).

Head	Total grant	Actual expenditure	Excess + Saving —
(v) 307. A. AE.II. JA. Execution of Soil Conservation Schemes—			
O.	2,55.40		
R.	41.25	2,96.65	3,02.32 + 5.67

Grant No. 20—Agriculture—contd.

Additional provision by reappropriation in March 1982 was stated to be due to enhancement of dearness allowance (Rs. 6.44 lakhs), expenditure towards maintenance of 5,000 hectares under wind erosion control works (Rs. 3.42 lakhs) and also based on latest appraisal of expenditure. Reasons for the final excess have not been communicated (January 1983).

Head	Total grant	Actual expenditure	Excess + Saving —
(in lakhs of rupees)			
(vi) 308. A. AC. II. JS. Soil Conservation Schemes for assisting small farmers of Coffee and Tea Plantations in the Nilgiris District—			
O.	38.60		
R.	53.82	92.42	92.45 + 0.03

Additional provision (Rs. 74.34 lakhs) which was partly offset by surrender of entire provision for major works (Rs. 20.00 lakhs) by reappropriation in March 1982 was stated to be based on latest appraisal of expenditure.

9. *Sugarcane Cess Fund*—The Sugarcane Cess Fund was constituted out of the cess levied on sugarcane brought into factories and is utilised for sugar cane 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. 3,50.00 lakhs (Rs. 1,00.00 lakhs under "305. Agriculture" and Rs. 2,50.00 lakhs under "337. Roads and Bridges").

The expenditure on the approved schemes is initially recorded under the major heads "305. Agriculture", "337. Roads and Bridges" in this grant and "537. Capital Outlay on Roads and Bridges" in Grant No. 48 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. 2,64.87 lakhs (Rs. 34.66 lakhs from "305. Agriculture", Rs. 50.33 lakhs from "337. Roads and Bridges" and Rs. 1,79.88 lakhs from "537. Capital Outlay on Roads and Bridges").

The balance at the credit of the Fund on 31st March 1982 was Rs. 5,54.39 lakhs.

Grant No. 20—Agriculture—concl'd.

The transactions of the Fund stand included under "829. Development and Welfare Funds—Development Funds for Agricultural Purposes" an account of which is given in Statement No. 16 of Finance Accounts 1981-82.

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. No expenditure was incurred from the Fund during the year.

The balance at the credit of the Fund on 31st March 1982 was Rs. 0.31 lakh.

An account of the Fund is given in Statement No. 16 of Finance Accounts 1981-82.

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. No expenditure was incurred from the Fund during the year.

The balance at the credit of the Fund on 31st March 1982 was Rs. 9.05 lakhs.

The transactions of the Fund stand included under "815 Depreciation/Renewal Reserve Funds—Depreciation Reserve Fund—Government Commercial Departments and Undertakings", an account of which is given in Statement No. 16 of Finance Accounts 1981-82.

Grant No. 21—Fisheries

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 3,41,14,000	3,73,53,000	3,50,94,467	— 22,58,533
Supplementary 32,39,000			
Amount surrendered during the year (March 1982)			15,87,000
Charged			
Original 10,000	10,000	..	— 10,000
Supplementary ..			
Amount surrendered during the year (March 1982)			10,000
<i>Notes and comments—</i>			
1. Out of the saving of Rs. 22.59 lakhs in the voted grant, only Rs. 15.87 lakhs were surrendered on 31st March 1982.			
2. Saving in the original plus supplementary provision in the voted grant occurred mainly under—			
Head	Total grant	Actual expenditure	Excess+ Saving—
		(in lakhs of rupees)	
(i) 312. AC. II. JF. Assistance to Tamil Nadu Agricultural University for Fisheries College—			
O. 35.00			
R. —10.37	24.63	24.63	..

Grant No. 21—Fisheries—concl'd.

Withdrawal of provision by reappropriation in March 1982 was on account of deduction from the original provision of previous year's unspent balance (Rs. 5.37 lakhs) of grant lying with the University and disallowance (Rs. 5.00 lakhs) by Government while releasing the grant for the fourth quarter.

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(ii) 312. AF. I. AA. Chank Fisheries—			
O. 37.28			
S. 7.50			
R. —5.94	38.84	37.98	—0.86

Withdrawal of provision in March 1982 was mainly due to non-procurement of chanks as expected (Rs. 6.85 lakhs) on account of water turbidity partly offset by increase in the repair charges for the boat (Rs. 0.61 lakh). Final saving was stated to be due to less procurement of chanks than anticipated.

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 15,72,49,000	18,95,65,000	18,21,18,105	— 74,46,895
Supplementary 3,23,16,000			
Amount surrendered during the year (March 1982)			65,02,000
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. 74.47 lakhs in the voted grant, supplementary grant of Rs. 2,06.76 lakhs obtained in March 1982 proved excessive.

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. AC. II. JW. Strengthening of Rinderpest Tissue Culture Vaccine Section at Institute of Veterinary Pre- ventive Medicine, Ranipet—			
O. 17.97			
R. —16.03	1.94	1.25	— 0.69

Grant No. 22—Animal Husbandry—contd.

Withdrawal of provision by reappropriation in March 1982 was stated to be due to non-purchase of materials (Rs. 4.27 lakhs) and also based on actual requirements (Machinery and equipments Rs. 0.86 lakh, salaries Rs. 0.33 lakh and other items Rs. 0.67 lakh). Reasons for the final saving have not been communicated (January 1983).

Head	Total grant	Actual expenditure	Excess + Saving—
(in lakhs of rupees)			
(ii) 310. AF. II. JZ. Strengthening of District Livestock Farms—			
O. 19.08			
R. —9.11	9.97	8.98	—0.99

Withdrawal of provision by reappropriation in March 1982 was based on actual requirements, saving partly counterbalanced by (i) increase in cost of fuel and (ii) expenditure on frequent repairs to motor vehicles.

(iii) 310. AM. I. AA. Grants to Tamil Nadu Agricultural University for Veterinary Edu- cation Research and Training—			
O. 1,37.00			
R. —15.56	1,21.44	1,21.44	..

Withdrawal of provision by reappropriation in March 1982 was on account of deduction, from the original provision, of previous year's unspent balance of Government grant (Rs. 10.56 lakhs) with the University and reduction in the amount of fourth quarter grant released by Government (Rs. 5.00 lakhs).

(iv) 310. AM. II. JA. Grants to Tamil Nadu Agricultural University for Veterinary Edu- cation Research and Training—			
O. 70.00			
R. —29.62	40.38	11.25	—29.13

Grant No. 22—Animal Husbandry—contd.

Withdrawal of provision by reappropriation in March 1982 was on account of deduction from the original provision, of previous years' unspent balance of grant lying with the University (Rs. 19.77 lakhs) and disallowance (Rs. 9.85 lakhs) by Government while releasing fourth quarter grant.

3. In the following cases, provision/withdrawal of provision by reappropriation in March 1982 was stated to be due to reclassification of expenditure from "Plan" to "Non-Plan" sectors—

Head	Total grant	Actual expenditure	Excess + Saving—
(in lakhs of rupees)			
(i) 310. AM. II. JE. Purchase of Fodder for Distribution in Drought affected areas—			
S. 42.00
R. —42.00			
(ii) 310. AM. II. JF. Vaccination to the Cattle against Foot and Mouth disease in the Drought affected areas—			
S. 15.40
R. —15.40			
(iii) 310. AM. II. JG. Provision of Water tubs in the drought affected areas—			
S. 9.00			
R. —9.00	..	5.81	+5.81

Grant No. 22—Animal Husbandry—contd.

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(iv) 310. AM. II. JH. Cost of Medicines to the Livestock in the drought affected areas—			
S. 50.00			
R. —50.00			
(v) 310. AM. I. AC. Purchase of fodder for the distribution in the drought affected areas—			
R. 46.92	46.92	41.94	—4.98
(vi) 310. AM. I. AD. Vaccination against Foot and Mouth Diseases at drought affected areas—			
R. 17.25	17.25	17.22	—0.03
(vii) 310. AM. I. AE. Provision of Water tubs in drought affected areas—			
R. 9.00	9.00	1.47	—7.53
(viii) 310. AM. I. AF. Cost of Medicines—			
R. 49.99	49.99	54.81	+4.82

Provision totalling Rs. 1,16.40 lakhs made under items (i) to (iv) was withdrawn in March 1982, as the expenditure on these schemes was reclassified under items (v) to (viii). Reasons for an additional

Grant No. 22—Animal Husbandry—concl'd:

provisions of Rs. 6.76 lakhs by reappropriation under items (v) to (viii), final excess of Rs. 5.81 lakhs under item (iii) and final saving of Rs. 7.72 lakhs under items (v) to (viii) have not been communicated (January 1983).

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
310. AA. I. AC. Establishment of Assistant Directors of Animal Husbandry—			
O. 61.57			
R. 8.55	70.12	70.68	+ 0.56

Additional provision in March 1982 was mainly due to (i) increase in dearness allowance, (ii) increase in rent of rented buildings (Rs. 0.45 lakh), (iii) frequent repairs to motor vehicles (Rs. 1.75 lakhs) and (iv) incremental arrears (Rs. 1.00 lakh). Reasons for the final excess have not been communicated (January 1983).

Grant No. 23—Co-operation (All voted)

Major heads	Total grant	Actual expenditure	Excess+ Saving—	
	RS.	RS.	RS.	
259. Public Works				
288. Social Security and Welfare				
298. Co-operation				
305. Agriculture				
306. Minor Irrigation				
Original	9,36,81,000	91,07,25,000	90,26,80,891	
Supplementary	81,70,44,000			
Amount surrendered during the year (March 1982)				
				73,63,000

Note—

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 and interest on the balances of the Fund deposited with Government and such portion of dividend earned by Government on the shares held in co-operative institutions in the State after meeting the annual interest charges due on the loan assistance from the Reserve Bank of India. The balance at the credit of the Fund on 31st March 1982 was Rs. 1,35.70 lakhs. An account of the Fund is given in Statement No. 16 of the Finance Accounts 1981-82.

Grant No. 24—Industries

Major heads	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	RS.	RS.	RS.
259. Public Works			
298. Co-operation			
320. Industries			
321. Village and Small Industries			
328. Mines and Minerals			
Voted			
Original	11,15,55,000	14,05,29,000	13,64,02,200
Supplementary	2,89,74,000		
Amount surrendered during the year (March 1982)			48,60,000
Charged			
Original	1,000	1,000	..
Supplementary	..		
Amount surrendered during the year			Nil

Notes and comments—

1. Against the available saving of Rs. 41.27 lakhs in the voted grant, Rs. 48.60 lakhs were surrendered in March 1982.
2. Saving in the grant was the net result of savings and excesses under various heads, more important of which are detailed below.
3. Saving occurred under—

Head	Total grant	Actual expenditure	Excess Saving—
			(in lakhs of rupees)
(i) 298. AN. II. JN. Subsidy to Co-operative Central Banks towards loss sustained in the issue of working Capital loans to Weavers Co-operative Societies—			
O.	10.00		
R.	—8.13	1.87	1.87

Grant No. 24—Industries—contd.

Withdrawal of provision by reappropriation in March 1982 was based on actual claims for subsidy, of the Co-operative Central Banks.

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess+ Saving—
(ii) 321. AC. I. BX. Starting of Diploma Course in Tools and Die Making at Dindigul—			
O.	6.25		
R.	—6.25	0.01	+ 0.01

Withdrawal of the entire provision by reappropriation in March 1982 was stated to be due to non-starting of the diploma course.

(iii) 321. A. AC. II. JF. Expansion of Technical Training Centre, Guindy—			
O	10.01		
R.	—8.56	1.45	1.47 +0.02

Reasons for withdrawal of provision by reappropriation in March 1982 have not been specified.

(iv) 321. A. AC. II. KG. Self Employment Programme under Small Scale Industries executed by Madras Metropolitan Development Authority with World Bank Assistance—

O.	13.56		
R.	—9.56	4.00	4.00 ..

Reasons for withdrawal of provision by reappropriation in March 1982 have not been specified.

(v) 321. A. AH. I. AE. Silk Reeling Units in the State—

O.	42.64		
R.	—9.29	33.35	31.67 —1.68

Grant No. 24—Industries—contd.

Withdrawal of provision by reappropriation in March 1982 was based mainly on actual requirements of materials and supplies. Final saving was attributed to non-purchase of cocoons due to exorbitant rates and minimum flow of cocoons.

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess+ Saving—
(vi) 321. A. AH. II. JD. Training Programmes—			
O.	34.89		
R.	—10.05	24.84	24.32 —0.52

Withdrawal of provision by reappropriation in March 1982 was based mainly on actual requirements towards materials and supplies, 'salaries' and 'scholarships and stipends'. Final saving was attributed to non-supply of special training tools by the suppliers in time.

(vii) 321. A. AH. II. JQ. Sericulture Intensive Development Activities—			
O.	60.35		
R.	—8.60	51.75	54.16 +2.41

Withdrawal of provision by reappropriation in March 1982 was based mainly on latest assessment and sanction in respect of 'materials and supplies' (Rs. 6.40 lakhs), 'salaries' (Rs. 1.49 lakhs) and 'other charges' (Rs. 5.80 lakhs) saving being partly counterbalanced by increase in expenditure mainly on major works (Rs. 3.75 lakhs), rents, rates and taxes (Rs. 0.55 lakh) and machinery and equipment (Rs. 0.50 lakh).

Final excess was stated to be due to purchase of bivoltine and local seed cocoons for supply to the grainages for preparation of layings.

(viii) 321. A. AH. II. JZ. Expansion of Grainage activities and Seed Centre—			
O.	20.71		
R.	—7.37	13.34	11.55 —1.79

Withdrawal of provision by reappropriation in March 1982 was based on latest assessment of requirements and sanction towards materials and supplies, salaries, wages, etc. Final saving was attributed to anticipated production not being possible due to slow progress of construction works in the grainages.

Grant No. 24—Industries—contd.

Head	Total grant	Actual expenditure	Excess+ Saving—
	(in lakhs of rupees)		
(ix) 321.A.AH.VI.UA. Assistance towards provision of Nylon/HPDE mosquito nets to the individual rearer Sericulture—			
S.	16.22		
R.	—6.22	10.00	10.00 ..

Supplementary grant of Rs. 16.22 lakhs was obtained in March 1982 to recoup an advance of Rs. 16.22 lakhs sanctioned from the Contingency Fund towards subsidy for provision of nylon HPDE mosquito nets to 10,000 individual rearing families for eradication of uzi-fly menace.

Reasons for withdrawal of provision by reappropriation in March 1982 have not been specified.

(x) 321. A. AM. II. JB. Sericulture Developments under Integrated Tribal Development Programme—			
O.	10.30		
R.	—7.02	3.28	6.00 +2.72

Withdrawal of provision by reappropriation in March 1982 was based mainly on latest assessment of requirements towards subsidy (Rs. 7.18 lakhs).

Final excess was attributed to delayed receipt (29th March 1982) of orders of Government restricting provision for payment of subsidy, by which time subsidy had already been released on the basis of higher amount included in the proposals for final modified appropriation.

4. Saving mentioned in note 3 above was partly counterbalanced by excesses under—

Head	Total grant	Actual expenditure	Excess+ Saving—
	(in lakhs of rupees)		
(i) 320. A. AA. I. AA. Headquarters—			
O.	47.40		
R.	8.22	55.62	57.87 +2.25

Additional provision by reappropriation in March 1982 was mainly towards additional posts for cement distribution, increase in rates of dearness allowance (Rs. 4.67 lakhs), participation in new exhibitions conducted during the year (Rs. 2.22

Grant No. 24—Industries—concl'd.

lakhs) and grants to Tamil Nadu Small Industries Management Association, I.S.I. and Small Industries Service Institute Association (Rs.1.10 lakhs).

Reasons for the final excess have not been communicated (January 1983).

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.	5.81	5.82	5.82 ..

Reasons for additional provision by reappropriation in March 1982 have not been communicated (January 1983).

(iii) 321. A. AE. II. JK. Assistance to Tamil Nadu Handicrafts Development Corporation Limited—			
O.	0.01		
R.	6.39	6.40	6.40 ..

Reasons for additional provision by reappropriation in March 1982 have not been specified.

(iv) 321. A. AH. II. JT. Scheme for Expansion and assistance to Sericulturist, etc.—			
O.	50.86		
R.	4.52	55.38	61.27 +5.89

Additional provision by reappropriation in March 1982 was mainly due to increase in rates of dearness allowance.

Reasons for the final excess have not been communicated (January 1983).

Grant No. 25—Cinchona (All voted)

Major head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
320. Industries			
Original 2,08,94,000	2,26,17,000	2,25,35,669	— 81,331
Supplementary 17,23,000			
Amount surrendered during the year (March 1982)			42,000

Note—

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 of contribution so credited to the Fund during the year was Rs. 3.03 lakhs, besides interest of Rs. 4.82 lakhs by debit to "249. Interest Payments".

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 Rs. 0.30 lakh.

The balance at the credit of the Fund on 31st March 1982 was Rs. 58.04 lakhs. An account of the Fund is given in Statement No. 16 of Finance Accounts 1981-82.

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

Major heads	Total grant RS.	Actual expenditure RS.	Excess + Saving — RS.
298. Co-operation			
321. Village and Small Industries			
Original 4,88,79,000	11,73,59,000	11,66,80,971	— 6,78,029
Supplementary 6,84,80,000			
Amount surrendered during the year (March 1982)			5,87,000

Grant No. 27—Khadi (All voted)

Major head	Total grant Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
321. Village and Small Industries			
Original 1,65,32,000	1,94,34,000	1,78,83,119	—15,50,881
Supplementary 29,02,000			
Amount surrendered during the year (March 1982)			15,86,000

Note and comment—

Saving in the grant was the net result of savings and excesses under various heads. A case of significant saving in the original plus supplementary provision is given below—

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			

AF. I. AB. Grants to the Tamil Nadu Khadi and Village Industries Board towards the Payment of Audit Fees—

O.	12.50		
S.	19.35		
R.	—12.50	19.35	19.35

Withdrawal of provision by reappropriation in March 1982 was due to the claim for audit fees not preferred in time, by the Chief Auditor (State Trading Schemes), Tamil Nadu.

Grant No. 28—Community Development Projects and Municipal Administration

Major heads	Total grant or appropriation RS.	Actual expenditure RS.	Excess + Saving— RS.
277. Education			
280. Medical			
282. Public Health, Sanitation and Water Supply			
284. Urban Development			
287. Labour and Employment			
288. Social Security and Welfare			
305. Agriculture			
306. Minor Irrigation			
310. Animal Husbandry			
312. Fisheries			
314. Community Development			
321. Village and Small Industries			
337. Roads and Bridges			
Voted			
Original 95,93,67,000	1,34,65,31,000	1,31,56,19,773	—3,09,11,227
Supplementary 38,71,64,000			
Amount surrendered during the year (March 1982)			3,18,93,000
Charged			
Original	51,000	25,000	— 26,000
Supplementary 51,000			
Amount surrendered during the year (March 1982)			11,000

**Grant No. 28—Community Development Projects and
Municipal Administration—contd.**

The expenditure in the grant does not include Rs. 10,92,000 met from out of advances from the Contingency Fund sanctioned during March 1982, which remained unrecouped to the Fund till the close of the year.

Notes and comments—

1. In view of the saving of Rs. 3,09.11 lakhs in the voted grant, the supplementary grant of Rs. 23,73.11 lakhs obtained in March 1982 proved excessive and could have been restricted to token provision in respect of 'New Service' schemes.

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

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess + Saving —</i>
(in lakhs of rupees)			
(i) 287. B. AE. II. JC. Value of Foodgrains supplied by the Central Government under Food for Work Programme —			
O. 12,08.00			
R. — 10,86.80	1,21.20	1,21.20	..
(ii) 337. AF. II. JW. Wages paid as Foodgrains under Food for Work Programme—			
O. 7,50.00			
R. —6,78.68	71.32	71.61	+ 0.29
(iii) 314. C. AB. II. JJ. National Rural Employment Programme —			
S. 4,44.82			
R. —4,44.82	..	..	..
(iv) 287. B. AE. I. AG. Wages paid as Food grains under Food for Work Programme —			
O. 2,92.00			
R. — 2,75.25	16.75	16.75	..
(v) 306. AF. I. AD. Wages paid as Food grains under Food for Work Programme—			
O. 2,92.00			
R. — 2,75.25	16.75	16.75	..

**Grant No. 28—Community Development Projects and
Municipal Administration—contd.**

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess + Saving —</i>
(in lakhs of rupees)			
(vi) 314. C. AB. II. JH. Wages paid as Food grains under Food for Work Programme —			
O. 2,58.00			
R. — 2,16.97	41.03	40.74	—0.29
(vii) 277. A. AE. II. JM. Wages paid as Food grains under Food for Work Programme —			
O. 2,00.00			
R. — 1,91.15	8.85	..	—8.85

Withdrawal of provision by reappropriation in March 1982 under items (i) to (vii) was stated to be due to the modification (by Government of India) of the Food for Work Programme as National Rural Employment Programme and consequent change in the pattern of Central assistance.

Reasons for the final saving under item (vii) have not been communicated (January 1983).

3. Saving mentioned above was partly counterbalanced by excess over the original plus supplementary provision under—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess + Saving —</i>
(in lakhs of rupees)			
(i) 314. C. AB. III. SA. National Rural Employment Programme—			
S. 7,40.00			
R. 11,27.83	18,67.83	18,53.33	—14.50
Enhancement of provision by reappropriation in March 1982 was stated to be due to release of more funds by Government of India during the year. The final saving was stated to be due to non-adjustment by the Collector of Pudukottai district, of the grant released for that district.			
(ii) 314. C. AB. II. JG. Self Sufficiency Scheme—			
O. 10,00.00			
S. 14,93.74			
R. 9,24.06	34,17.80	34,28.85	+11.05

Grant No. 28—Community Development Projects and Municipal Administration—*contd.*

Enhancement of provision by reappropriation in March 1982 was stated to be based on actual requirements. The final excess was attributed to the need for completing the works taken up under the scheme which was earmarked for execution before March 1982.

(iii) 314. C. AB. II. JE. Special Rural Employment Programme—

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
O.	10,34.49		
S.	5,00.00		
R.	4,54.20	19,88.69	19,73.77
			-14.92

Enhancement of provision by reappropriation in March 1982 was stated to be due to release of more funds by Government of India during the year. The final saving was stated to be due to non-adjustment of the grant released for Pudukkottai district.

(iv) 314. A. AA. I. AE. Block Headquarters—

O.	11,27.29		
R.	99.32	12,26.61	12,52.92
			+26.31

Enhancement of provision by reappropriation in March 1982 was stated to be mainly due to introduction of several new schemes involving extensive tours by staff, purchase of new vehicles and increase in the cost of fuel. The final excess was attributed to the inability of the department to assess the requirements accurately as there were more than 400 drawing officers operating the sub-head.

(v) 277. A. AE. II. JN. Construction of School Buildings in Self-Sufficiency Blocks—

O.	4,00.00		
S.	1,53.15		
R.	91.97	6,45.12	6,38.81
			-6.31

Enhancement of provision by reappropriation was stated to have been necessitated by the need for execution of the work taken up under the scheme which was earmarked for completion within the year.

The final saving was stated to be due to non-adjustment of the grant by Collectors of three districts.

Grant No. 28—Community Development Projects and Municipal Administration—*concl.*

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			

(vi) 314. A. AA. I. AF. Elections to Panchayats—

O.	0.01		
S.	2.00		
R.	58.66	60.67	64.05
			+3.38

Additional provision made by reappropriation in March 1982 was stated to be for settling bills relating to the cost of materials collected for elections to Panchayats, decided by Government, post budget, to be held in 1981-82 but stayed by High Court. The final excess was attributed to payment of cost of election materials and travel expenses to returning officers appointed for conducting election of chairman of Panchayat Union Councils.

(vii) 280. A. AB. I. BR. Maintenance Grant for Maternity Centres of Local Bodies—

O.	85.00		
R.	35.00	1,20.00	1,20.39
			+0.39

Enhancement of provision by reappropriation was stated to be due to increase in the cost of maintenance of maternity centres consequent on increase in pay and allowances of staff.

(viii) 314. A. AC. II. JB. Grants

to Panchayat Unions for Drought Relief Works—

S.	1,15.00		
R.	5.88	1,20.88	1,47.11
			+26.23

Reasons for additional provision by reappropriation made in March 1982 and the final excess have not been communicated (January 1983).

(ix) 314. C. AA. II. JC. Provision of Latrines for Women in Self Sufficiency Blocks—

R.	27.00	27.00	27.00
			...

Reasons for making provision by reappropriation in March 1982 have not been communicated (January 1983).

Grant No. 29—Labour including Factories (All voted)

Major heads	Total grant RS.	Actual expenditure RS.	Excess+ Saving— RS.
259. Public Works			
287. Labour and Employment			
288. Social Security and Welfare			
Original	7,87,51,000		
Supplementary	2,72,000		
	7,90,23,000	7,63,04,039	- 27,18,961
Amount surrendered during the year (March 1982)			26,15,000

Notes and comments—

1. Substantial saving in the original provision occurred under—

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess+ Saving— (in lakhs of rupees)
287. B. AE. I. AD. Scheme for Relief to Unemployed Graduates—			
O.	1,50.00		
R.	-76.00		
	74.00	75.29	+1.29

Withdrawal of provision by reappropriation in March 1982 was stated to be due to receipt of fewer applications than anticipated. The final excess was attributed to special efforts made by the Revenue Department towards the end of the year to grant relief to more number of eligible applicants.

2. Saving in the original provision also occurred under—

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess+ Saving— (in lakhs of rupees)
287. B. AD. I. JJ. Scheme for Training of Rural People in Industrial Training Institutes—			
O.	16.20		
R.	- 8.67		
	7.53	7.54	+ 0.0

Grant No. 29—Labour including Factories—(All voted) contd.

Withdrawal of provision by reappropriation in March 1982 was stated to be due to the expenditure on the scheme being partly met by Government of India from Integrated Rural Development Programme Fund and due to the implementation of TRYSEM (Training of Rural Youth in Self Employment) scheme by the district collectors.

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

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess+ Saving— (in lakhs of rupees)
(i) 287. B. AB. I. AA. District Employment Staff—			
O.	29.21		
S.	0.01		
R.	9.56	38.78	38.58
			- 0.20

Enhancement of provision by reappropriation in March 1982 was stated to be mainly for (i) postage charges for collecting particulars for the scheme "One job for each family" (Rs. 6.5 lakhs), (ii) payment of wages to Section writers for three months for the implementation of the above scheme (Rs. 1.26 lakhs) and (iii) payment of additional telephone charges, dearness allowance, travel expenses etc., (Rs. 0.80 lakh). The final saving was mainly due to non-payment of rent for office building due to its non-fixation by the Public Works Department and non-issue of sanction orders by Government for certain offices.

(ii) 287. A. AC. I. AA. Chief Inspector of Factories—

O.	7.71		
R.	9.51	17.22	16.38
			- 0.84

Additional provision made by reappropriation in March 1982 was for the new offices of one Joint Chief Inspector of Factories, two Deputy Chief Inspectors of Factories and three Inspectors of Factories created in February 1981 and one Inspector of Factories created in November 1981.

(iii) 287. B. AD. II. JD. Strengthening of Industrial Training Institutes—

O.	5.99		
R.	5.56	11.55	11.69
			+ 0.14
	4-16-13		

Grant No. 29 —Labour including Factories (All voted)—concl'd.

Enhancement of provision by reappropriation in March 1982 was stated to be due to opening of two new Industrial Training Institutes at A. konam and Cuddalore sanctioned by Government in July 1981.

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(iv) 287. A. AB. I. AA. Conciliation Machinery—			
O.	34.65		
R.	4.93	39.58	40.02 +0.44

Reasons for additional provision by reappropriation in March 1982 have not been specified.

Grant No. 30—Social Welfare (All voted)

Major heads	Total grant	Actual expenditure	Excess+ Saving—
259. Public Works	RS.	RS.	RS.
282. Public Health, Sanitation and Water Supply			
288. Social Security and Welfare			
309. Food			
Original	20,74,65,000	22,41,48,000	17,29,72,322 — 5,11,75,678
Supplementary	1,66,83,000		
Amount surrendered during the year (March 1982)			5,10,82,000

Notes and comments—

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(i) 282. A. AH. II. JC. Tamil Nadu Nutrition Project— Public Health Component—			
O.	2,79.28	37.09	37.01 — 0.08
R.	— 2,42.19		

Reasons for the withdrawal of provision of Rs. 2,42.19 lakhs by reappropriation in March 1982 have not been communicated (January 1983).

(ii) 288. D. AE. II. JA. Starting of Integrated Family and Child Welfare Centres—			
O.	3.98	19.27	19.11 — 0.16
S.	1,36.80		
R.	1,21.51		

Grant No. 30—Social Welfare (All voted)—contd.

Reasons for withdrawal of provision by reappropriation in March 1982 have not been specified.

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(iii) 309. AA. II. JB. Administration of Tamil Nadu Nutrition Project—Communication—			
O.	66.00		
R.	-63.27	2.73	2.73

Reasons for withdrawal of provision by reappropriation in March 1982 have not been specified.

(iv) 309. AA. II. JE. Nutrition Delivery Services—				
O.	1,30.50			
R.	-62.50	68.00	68.15	+0.15

Withdrawal of provision by reappropriation was due to postponement of activities relating to the scheme.

2. Saving occurred also under—

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(f) 288. E. AE. I. AG. Supply of Dhooties/Sarees to Old-Age Pensioners—			
O.	64.00		
R.	-22.25	41.75	41.75

Reasons for reduction of provision by reappropriation in March 1982 have not been specified.

Grant No. 30—Social Welfare (All voted)—contd.

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(ii) 309. AA. II. JA. Tamil Nadu Nutrition Project—Co-ordination Office—			

O.	27.00		
R.	-20.66	6.34	6.47 +0.13

Reasons for withdrawal of provision by reappropriation in March 1982 have not been specified.

(iii) 288. E. AE. I. AS. Widows, Handicapped and Old Age Pensioners Free Ration Scheme—

O.	1,43.00		
R.	-8.15	1,34.85	1,24.98 -9.87

Reasons for withdrawal of provision by reappropriation in March 1982 and the final saving have not been communicated (January 1983).

(iv) 288. E. AE. I. AU. Supply of rice to the Old Age Pensioners in the drought affected areas—

S.	30.00		
R.	-15.90	14.10	12.76 -1.34

Reasons for reduction of provision by reappropriation in March 1982 and the final saving have not been communicated (January 1983).

(v) 309. AA. II. JD. Evaluation and Research—

O.	20.00		
R.	-17.04	2.96	2.95 -0.01

Withdrawal of provision by reappropriation in March 1982 was stated to be partly due to non-filling up of posts (Rs. 5.34 lakhs). Reasons for the balance withdrawal have not been specified.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
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(in lakhs of rupees)

(vi) 288. D. AE. II. JD. Social Support Scheme under World Bank Project—

O.	37.98		
R.	-11.02	26.96	27.20 +0.24

Reasons for withdrawal of provision by reappropriation in March 1982 have not been specified.

(vii) 309. AA. II. JF. Training in Nutrition—

O.	23.14		
R.	-10.45	12.69	12.40 -0.29

Withdrawal of provision by reappropriation in March 1982 was stated to be mainly due to postponement of activities relating to the scheme.

(viii) 288. D. AC. I. AY. Establishment of Modern Training-cum-Production Workshop at Muttukkadu, Chengalpattu district—

O.	17.18		
R.	-7.79	9.39	7.95 -1.44

Reduction of provision by reappropriation in March 1982 was stated to be partly due to non-filling up of posts and partly due to casual labour being limited to the minimum for a period of over three months during which the workshop was on strike. Reasons for the final saving have not been communicated (January 1983).

(ix) 288. D. AF. II. JC. Strengthening of Vocational Training—

O.	8.17		
R.	-7.10	1.07	0.59 -0.48

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

Withdrawal of provision by reappropriation in March 1982 was stated to be due to non-implementation of the scheme owing to non-completion of the construction of workshop building.

Head	Total grant	Actual expenditure	Excess+ Saving—
------	-------------	--------------------	-----------------

(in lakhs of rupees)

(x) 288. D. AC. II. JX. Regional Training Placement Cells—

O.	15.12		
R.	-6.57	8.55	8.48 -0.07

Reasons for reduction of provision by reappropriation in March 1982 have not been specified.

(xi) 288. D. AC. II. JQ. Un-employment Allowance to Unemployed Blind Registered in Employment Exchanges—

O.	6.00		
R.	-5.80	0.20	0.02 -0.18

Reduction of provision by reappropriation in March 1982 was stated to be due to payment of the allowance to the beneficiaries only from December 1981.

3. Saving mentioned above was partly counterbalanced by excess over the original *plus* supplementary provision under—

Head	Total grant	Actual expenditure	Excess+ Saving—
------	-------------	--------------------	-----------------

(in lakhs of rupees)

(i) 288. D. AE. II. JM. Starting of Integrated Family and Child Welfare Centre in drought affected areas—

S.	0.01		
R.	1,55.29	1,55.30	1,62.13 +6.83

Grant No. 30—Social Welfare (All voted) contd.

Enhancement of provision by reappropriation in March 1982 was stated to be due to launching of a special programme for starting of Child Welfare Centres as a drought relief measure. Reasons for the final excess have not been communicated (January 1983).

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(ii) 288. D. AE. II. JF. Supplementary Nutrition in Integrated Child Development Service Schemes—			
O.	3.45		
R.	25.97	29.42	28.54 — 0.88

Additional provision by reappropriation made in March 1982 was stated to be for expenditure on feeding charges in newly started creches and child welfare centres.

(iii) 288. D. AE. I. AL. Balahar Feeding in Pre-Schools and Nutrition-cum-Day Care Centres—			
O.	70.47		
R.	23.98	94.45	90.88 — 3.57

Enhancement of provision by reappropriation in March 1982 was stated to be mainly due to payment of arrears of transport charges relating to 1980-81 by the Director of School Education and payment to CARE for (January 1983).

(iv) 288. D. AC. II. JV. Self Employment of Physically Handicapped persons—			
O.	5.00		
R.	19.74	24.74	24.66 — 0.08

Reasons for enhancement of provision by reappropriation in March 1982 have not been communicated (January 1983).

Grant No. 30—Social Welfare (All voted)—contd.

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(v) 288. E. AA. I. AD. Old Age Pension to destitute Agricultural Labourers—			
S.	0.01		
R.	20.92	20.93	18.94 — 1.99

Additional provision by reappropriation made in March 1982 was stated to be due to sanction of pension accorded by Government to more number of persons. Reasons for the final saving have not been communicated (January 1983).

(vi) 288. D. AF. I. AD. Approved Schools—			
O.	92.81		
R.	15.54	1,08.35	1,08.22 — 0.13

Reasons for enhancement of provision by reappropriation in March 1982 have not been specified.

(vii) 288. D. AE. I. AM. Special Nutrition Programme for Pre-school Children, Lactating Mothers and Pregnant Women—			
O.	47.62		
R.	12.99	60.61	60.49 — 0.12

Additional provision made by reappropriation in March 1982 was stated to be mainly due to payment of pipeline charges to Director of School Education, administrative charges to CARE and bus fare to Women Extension Workers.

(viii) 288. D. AG. VI. UA. Programme for Care of destitute Children—Assistance to Private Institutions—			
O.	25.00		
R.	10.00	35.00	35.00 ..

Grant No. 30—Social Welfare (All voted)—concl'd.

Reasons for enhancement of provision by reappropriation in March 1982 have not been specified.

Head	Total grant	Actual expenditure	Excess + Saving—
	(in lakhs of rupees)		
(ix) 288. E. AA. I. AA. Old Age Pensions—			
O.	3,00.00		
R.	2.68	3,02.68	3,09.12 + 6.44
Additional provision made by reappropriation in March 1982 was stated to be due to sanction of pension accorded by Government to more number of persons. Reasons for the final excess have not been communicated (January 1983).			
(x) 288. D. AD. II. JM. Scheme for Supply of Sewing Machines to Destitute Widows—			
O.	6.00		
R.	8.73	14.73	14.65 — 0.08
Additional provision made by reappropriation in March 1982 was stated to be due to purchase of 2,000 sewing machines.			
(xi) 288. D. AC. I. AC. Assistance to Schools for the Defective—			
O.	17.00		
R.	9.67	26.67	25.26 — 1.41
Reasons for the enhancement of provision by reappropriation in March 1982 and the final saving have not been communicated (January 1983).			

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

Major head	Total grant or appropriation	Actual expenditure	Excess + Saving —
	RS.	RS.	RS.
288. Social Security and Welfare Voted			
Original	24,95,13,000	38,64,12,006	—11,23,994
Supplementary	13,80,23,000		
Amount surrendered during the year (March 1982)			18,24,000
Charged			
Original	2,02,000	3,01,000	2,42,966 — 58,034
Supplementary	99,000		
Amount surrendered during the year			Nil
Note—			

Rupees 18.24 lakhs were surrendered on 31st March 1982, even though the available saving was only Rs. 11.24 lakhs.

Grant No. 32—Welfare of the Backward Classes, etc.

Major head	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	RS.	RS.	RS.
288. Social Security and Welfare			
Voted			
Original	7,82,63,000	7,83,98,000	7,79,11,409
Supplementary	1,35,000		
Amount surrendered during the year (March 1982)			5,92,000
Charged			
Original	1,000	1,000	—
Supplementary	..		
Amount surrendered during the year (March 1982)			1,000

Grant No. 33—Housing (All voted)

Major heads	Total grant	Actual expenditure	Excess+ Saving—
	RS.	RS.	RS.
283. Housing			
284. Urban Development			
298. Co-operation			
Original	11,09,68,000	11,09,70,000	10,42,92,647
Supplementary	2,000		
Amount surrendered during the year (March 1982)			67,10,000
Comments—			
1. Bulk of the saving in the original provision occurred under—			
Head	Total grant	Actual expenditure	Excess+ Saving—
			(in lakhs of rupees)
(i) 283. A.A.C. 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 in March 1982 was stated to be due to the work relating to land acquisition not having been completed. Saving of the entire provision of Rs. 50 lakhs occurred in 1980-81 also.			
(ii) 283. A.A.C. II. JF. Grants to Housing Board for Sites and Services under the World Bank Project—			
O.	2,11.60		
R.	—27.60	1,84.00	1,84.00

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

Withdrawal of provision by reappropriation in March 1982 was due to restricted sanction accorded by Government to cover works expenditure upto 28th February 1982.

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(iii) 284. D.A.C. II. JB. Slum Improvement Scheme under M.U.D.P. II—			
O.	1,50.00		
R.	—28.00		
	1,22.00	1,22.00	

Withdrawal of provision by reappropriation in March 1982 was mainly due to restriction of deposit amount payable to the Corporation of Madras and Public Works Department for execution of feeder arterial drain under M.U.D.P. II.

2. Saving mentioned above was partly counterbalanced by excess over the original/supplementary provision under—

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(i) 283. A.A.C. I.A.I. Grants to Tamil Nadu Housing Board for provision of amenities to the displaced families on the acquisition of lands for the Salem Steel Project—			
O.	0.01		
R.	19.16		
	19.17	19.17	

Reasons for the enhancement of provision by reappropriation in March 1982 have not been communicated (January 1983).

Grant No. 33—Housing (All voted)—concl'd.

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(ii) 298. AF. I. AB. District Staff—			
O.	25.32		
R.	8.01	33.33	33.31 — 0.02

Reasons for additional provision by reappropriation in March 1982 have not been specified.

(iii) 298. AF. I. AF. Contribution to Tamil Nadu Co-operative Housing Society to meet the loss sustained due to adoption of differential rates of interest—			
S.	0.01		
R.	10.39	10.40	10.40 —

Additional provision by reappropriation in March 1982 was due to adhoc payment towards 50 per cent of the loss of interest sustained by the Tamil Nadu Co-operative Housing Society Limited during the years 1978-79 and 1979-80 on account of the implementation of the "Differential Rates of Interest Scheme" pending finalisation of the claims with reference to the audited accounts.

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 12,47,31,000	23,87,18,000	1,70,77,876	—22,16,40,124
Supplementary 11,39,87,000			
Amount surrendered during the year (March 1982)			35,42,000

Notes and comments—

1. In view of the saving of Rs. 22,16.40 lakhs, the supplementary grant of Rs. 11,39.49 lakhs obtained in March 1982 proved unnecessary.
2. Saving in the grant was 93 per cent of the provision and out of the available saving of Rs. 22,16.40 lakhs, Rs. 35.42 lakhs only were surrendered on 31st March 1982.
3. Substantial saving over the original plus supplementary provision occurred under—

Head	Total grant	Actual expenditure	Excess+ Saving—
	(in lakhs of rupees)		
(i) 284. D.A.C.II.JD. Assistance to Corporation of Madras for Conservancy Improvement Works under MUDP II—			
O.	1,00.00		
R.	— 1,00,00		

Grant No. 34—Urban Development (All voted)—concl'd.

Reasons for withdrawal of the entire provision by reappropriation in March 1982 have not been communicated (January 1983).

Head	Total grant	Actual expenditure	Excess+ Saving—
	(in lakhs of rupees)		
(ii) 363. AE. I. AA. Amount Transferred to Urban Development Fund—			
O.	9,87.45		
S.	11,39.49		
R.	53.41	21,80.35	— 21,80.35

The supplementary grant and the enhanced provision by reappropriation in March 1982 were obtained to provide funds for transfer to Urban Development Fund based on collection of Urban Land Tax and Surcharge on Sales Tax.

Final saving was due to non-adjustment as necessary sanction was not issued by Government during the year.

4. *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, 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. No amount was credited to the Fund during the year. 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 1982 was Rs. 44,66.16 lakhs and is included in the closing balance of Rs. 44,88.61 lakhs shown under "829. Development and Welfare Funds—Other Development and Welfare Funds" in Statement No. 16 of Finance Accounts 1981-82.

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	4,96,25,000		
Supplementary	1,66,42,000	6,62,67,000	7,15,67,212 +53,00,212

Amount surrendered during the year

Nil

Charged

Original	51,000		
Supplementary	90,000	1,41,000	1,44,939 + 3,939

Amount surrendered during the year

Nil

Notes and comments—

1. The excess of Rs. 53,00,212 over the voted grant and Rs. 3,939 over the charged appropriation requires regularisation.
2. In view of the final excess, the supplementary grant of Rs. 1,33.38 lakhs obtained in March 1982 proved inadequate.

Grant No. 35—Civil Supplies—concl'd.

3. Excess over the original plus supplementary provision in the voted grant occurred mainly under—

Head	Total grant	Actual expenditure	Excess+ Saving—
	(in lakhs of rupees)		
(i) 298. A. A O.II. JK. Assistance to Co-operative Societies for opening of fair price shops in Rural Areas—			
O.	1,52.87		
S.	49.74		
R.	4.40	2,07.01	2,54.29 + 47.28

The supplementary provision of Rs. 49.74 lakhs and additional provision of Rs. 4.40 lakhs by reappropriation were obtained in March 1982 for payment of subsidy to the Co-operative Societies for running fair price shops in rural areas.

Reasons for the final excess have not been communicated (January 1983).

(ii) 288. A.AA. LAB. District Establishment—

O.	1,48.93		
S.	86.00		
R.	— 3.29	2,31.64	2,37.42 +5.78

Reasons for withdrawal of provision by reappropriation in March 1982 and the final excess have not been communicated (January 1983).

(iii) 288. A. AA.IAA. Head-quarters—

O.	17.57		
R.	1.32	18.89	18.87 —0.02

Reasons for the additional provision made by reappropriation in March 1982 have not been communicated (January 1983).

Grant No. 36—Irrigation

Major heads	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	RS.	RS.	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	27,91,54,000	47,01,84,000	50,04,83,294 + 3,02,99,294
Supplementary	19,10,30,000		
Amount surrendered during the year (March 1982)			12,30,000
Charged			
Original	12,000	12,000	—12,000
Supplementary			
Amount surrendered during the year (March 1982)			12,000

Notes and comments—

1. The excess of Rs. 3,02,99,294 over the voted grant requires regularisation. In view of the excess, the supplementary grant of Rs. 3,66.30 lakhs obtained in March 1982 proved inadequate and surrender of Rs. 12.30 lakhs in March 1982 proved injudicious.

Grant No. 36—Irrigation—contd.

2. Excess occurred in the preceding five years also as indicated below :—

Year	Excess (in lakhs of rupees)
1976-77	1,91.03
1977-78	3,10.46
1978-79	3,04.91
1979-80	56.51
1980-81	1,85.44

3. Bulk of the excess occurred under the following heads due to adjustments having been carried out to the extent of Rs. 19,02.74 lakhs against the provision of Rs. 15,70.32 lakhs made for adjustment of "interest charges" and "Establishment, pension and 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 expenditure	Excess + Saving—
	(in lakhs of rupees)		
(i) 333. A. AD. I. AA. Interest Charges—			
O.	14,01.80	14,01.80	15,73.06 + 1,71.26
(ii) 333. A. AD. I. AB. Pension Charges—			
O.	2.98	2.98	4.36 + 1.38
(iii) 333. A. AD. I. AC. Add— Establishment charges transferred from Major head "259. Public Works" on pro rata basis—			
O.	1,33.95	1,33.95	2,25.82 + 91.87
(iv) 333. A. AD. I. AD. Add— Machinery and equipment charges transferred from Major head "259. Public Works" on pro rata basis—			
O.	4.03	4.03	9.97 + 5.94

Grant No. 36—Irrigation—contd.

Head	Total grant	Actual expenditure	Excess+ Saving—
	(in lakhs of rupees)		
(v) 333. C. AD. I. AA. Interest Charges—			
O.	27.27	27.27	41.53 + 14.26
(vi) 333. E. AD. I. AA. Interest Charges—			
O.	0.29	0.29	13.96 + 13.67
(vii) 333. G. AC. I. Other Expenditure (Interest)—	..	34.04	+ 34.04

4. Significant excess occurred also under the following heads—

Head	Total grant	Actual expenditure	Excess+ Saving—
	(in lakhs of rupees)		
(i) 333. A. AD. II. JC. Deepening and repairs of tanks in drought affected areas—			
S.	18,36.17		
R.	9.01	18,45.18	18,87.63 + 42.45
(ii) 305. AV. VI. UE. Irrigation—	..	22.46	+ 22.46
(iii) 333. B. AD. I. AC. Survey and Investigation—	..	14.74	+ 14.74

Reasons for the additional provision made by reappropriation in March 1982 have not been specified. Reasons for the final excess under item (i) and reasons for leaving the entire expenditure under items (ii) and (iii) uncovered have not been communicated (January 1983).

Grant No. 36—Irrigation—contd.

Head	Total grant	Actual expenditure	Excess+ Saving—
	(in lakhs of rupees)		
(iv) 333. A. AK. I. AA. Cauvery Delta—			
O.	1,53.30		
R.	13.63	1,66.93	1,63.73 — 3.20

Enhancement of provision by reappropriation made in March 1982 was mainly due to strengthening both banks of Korayar river and breach closing works in Vollayar and Vennar rivers. Reasons for the final saving have not been communicated (January 1983).

5. The excess mentioned in notes 3 and 4 above was partly offset by saving mainly under the following heads—

Head	Total grant	Actual expenditure	Excess+ Saving—
	(in lakhs of rupees)		
(i) 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.	— 46.44	28.56	29.07 + 0.51

Withdrawal of provision of Rs. 21.33 lakhs out of Rs. 46.44 lakhs by reappropriation in March 1982 was stated to be due to diversion of funds to meet the excess expenditure incurred on the drought relief works. Reasons for the withdrawal of the balance (Rs. 25.11 lakhs) and the final excess of Rs. 0.51 lakh have not been communicated (January 1983).

Grant No. 36—Irrigation—cont'd.

Head	Total grant	Actual expenditure	Excess + Saving —
(in lakhs of rupees)			
(ii) 333.A. AA. II. JA. Special Staff for deepening and repair of tanks in drought affected areas—			
S.	70.55		
R.	2.75	73.30	37.67 — 35.63

Supplementary grant of Rs. 70.55 lakhs obtained in March 1982 and the additional provision of Rs. 2.75 lakhs made by reappropriation in March 1982 were due to sanction of special staff for deepening and repairs of tanks in drought affected areas. Reasons for the final saving have not been communicated (January 1983).

Head	Total grant	Actual expenditure	Excess + Saving —
(in lakhs of rupees)			
(iii) 333. A. AK. I. AC. Accelerated repair programme—			
O.	21.66		
R.	— 20.67	0.99	— 2.72 — 3.71

Withdrawal of provision by reappropriation in March 1982 was mainly due to realisation of credit for the transfer of materials, adjustment of advance payment made to the TANSI Engineering Works and ban on execution of new works. Reasons for the minus expenditure and final saving have not been communicated (January 1983).

Head	Total grant	Actual expenditure	Excess + Saving —
(in lakhs of rupees)			
(iv) 306. A D. I. AF. Standardisation and improvement of 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.	40.00		
R.	— 22.51	17.49	20.90 + 3.41

Grant No. 36—Irrigation—cont'd.

Head	Total grant	Actual expenditure	Excess + Saving —
(in lakhs of rupees)			
(v) 333. A. BS. I. AA. Parambikulam Aliyar Project—			
O.	55.75		
R.	— 14.74	41.01	40.79 — 0.22

Reduction of provision by reappropriation in March 1982 under items (iv) and (v) was mainly due to diversion of funds to meet the excess expenditure incurred on the drought relief works. Reasons for the final excess under item (iv) have not been communicated (January 1983).

6. Additional provision made by reappropriation in March 1982 proved injudicious in the following case, in view of the final saving.

Head	Total grant	Actual expenditure	Excess + Saving —
(in lakhs of rupees)			
333. B. AD. I. JC. Investigation Projects—			
O.	1,78.22		
R.	32.16	2,10.38	1,76.91 — 33.47

Anticipated excess was mainly due to enhancement of dearness allowance, investigation of irrigation sources, collection of field particulars, preparation of memoirs, increase in the cost of fuel oil, tyres and tubes and mathematical and scientific instruments and settlement of bills relating to investigation of the scheme "Krishna Water Supply to Madras City". Reasons for the final saving have not been communicated (January 1983).

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

Grant No. 36—Irrigation—concl'd.

An analysis of suspense transactions during 1981-82 is given below with opening and closing balances :

Head	Balance on 1st April 1981	Debits during 1981-82	Credits during 1981-82	Balance on 31st March 1982
(in lakhs of rupees)				
(i) 306. Minor Irrigation—Suspense	12.18	1.46	..	13.64
(ii) 331. Water and Power Development Services—Suspense	0.13	..	..	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	14.74	..	5.76
Total	3.30	16.20	..	19.50

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	2,83,15,000	3,48,54,000	4,99,45,114 + 1,50,91,114
Supplementary	65,39,000		
Amount surrendered during the year (March 1982)			5,12,000

Grant No. 37—Public Works—Buildings—contd.

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving—
	RS.	RS.	RS.
Charged			
Original 82,000 } Supplementary 7,82,000 }	8,64,000	7,18,000	-1,45,900
Amount surrendered during the year			Nil

Notes and comments—

1. Excess of Rs. 1,50,91,114 over the voted grant requires regularisation. In view of the excess, the supplementary grant of Rs. 65.39 lakhs obtained in March 1982 proved inadequate and surrender of Rs. 5.12 lakhs made on 31st March 1982 proved injudicious.

2. Excess of Rs. 95.02 lakhs (20 per cent) occurred in the voted grant during the previous year also.

3. Bulk of the excess occurred under—

Head	Total grant	Actual expenditure	Excess + Saving—
(in lakhs of rupees)			
259. AD. I. AC. Buildings— Other office buildings and court buildings (Other than Technical Education department)—			
O. 37.38			
S. 2.00			
R. 1.16	38.22	1,45.12	+ 1,06.90

Grant No. 37—Public Works—Buildings—contd.

Supplementary provision was obtained in March 1982 for maintenance of buildings, parks, lawns, swimming pools and memorials. Reasons for withdrawal of provision by reappropriation in March 1982 and the final excess have not been communicated (January 1983).

4. Excess occurred also under—

Head	Total grant	Actual expenditure	Excess + Saving—
(in lakhs of rupees)			
(i) 283. C. AB. I. AS. Add — Establishment charges transferred from Major head "259. Public Works" on pro-rata basis—			
O. 12.44	12.44	44.18	+ 31.74
Reasons for the excess have not been communicated (January 1983).			
(ii) 280. A. AB. II. JU. Buildings—			
O. 3.49			
R. 1.44	4.93	30.62	+ 25.69

Additional provision by reappropriation in March 1982 was mainly for construction of buildings for hospitals, para-medical staff, duty rooms for duty Assistant Surgeons and Physicians and for payment of final bills including finalisation of accounts.

Reasons for the final excess have not been communicated (January 1983).

(iii) 283. C. AC. I. AB. Special Repairs—			
O. 29.23			
S. 5.77	35.00	45.22	+ 10.22

Grant No. 37—Public Works—Buildings—contd.

Head	Total grant	Actual expenditure	Excess+ Saving—
	(in lakhs of rupees)		
(iv) 259. AK. I. AA. Maintenance of Parks and lawns—			
O.	11.00		
S.	2.00	17.14	+ 4.14
(v) 259. AD. I. AB. High Court Buildings—	..	3.98	+ 3.98
(vi) 283. C. AB. II. Add—Establishment charges transferred from Major head "259. Public Works" on pro rata basis—	..	2.81	+ 2.81
(vii) 282. A. AJ. I. AU. Buildings—			
O.	0.20		
S.	1.56	4.49	+ 2.73

Reasons for the excess under items (iii) to (vii) have not been communicated (January 1983).

(viii) 280. A. AC. II. JU. Buildings—			
R.	0.14	9.08	+ 8.94

Provision made by reappropriation in March 1982 was based on actual requirements for cost of materials, payment of final bills and settlement of petty payments (Rs. 0.44 lakh), partly offset by saving due to non-purchase of air-conditioning unit (Rs. 0.30 lakh). Reasons for the final excess have not been communicated (January 1983).

(ix) 259. AC. I. AJ. Public Works—			
O.	1.78		
S.	2.25		
R.	0.45	12.60	+ 8.12

Grant No. 37—Public Works—Buildings—contd.

Enhancement of provision by reappropriation in March 1982 was mainly due to payment of interest charges on the cost of land. Reasons for the final excess have not been communicated (January 1983).

Head	Total grant	Actual expenditure	Excess+ Saving—
	(in lakhs of rupees)		
(x) 277. B. AC. I. AU. Buildings—			
O.	3.40		
R.	0.49	10.23	+ 6.34

Anticipated excess was due to execution of minor works. Reasons for the final excess have not been communicated (January 1983).

xi) 259. AC. I. AA. Land Revenue—			
O.	3.18		
R.	0.97	9.57	+ 5.42

Additional provision made by reappropriation in March 1982 was based on actual requirements towards cost of material for execution of minor works. Reasons for the final excess have not been communicated (January 1983).

(xii) 283. C. AB. I. AC. Public Works—			
O.	0.76		
R.	2.46	5.61	+ 2.39
(xiii) 278. AE. I. AU. Buildings—			
O.	0.15		
R.	0.75	2.49	+ 1.59

Enhanced provision made by reappropriation in the above cases was based on actual requirements for cost of materials, payment of final bills and settlement of petty payments. Reasons for the final excess have not been communicated (January 1983).

Grant No. 37—Public Works—Buildings—contd.

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(xiv) 305. AC. I. AU. Buildings—			
O.	0.26		
R.	— 0.11	0.15	+ 4.53

Reasons for the net excess of Rs. 4.42 lakhs have not been communicated (January 1983).

(xv) 310. AC. I. AU. Buildings—			
O.	0.26		
R.	0.10	0.36	+ 2.98

Reasons for the excess of Rs. 3.08 lakhs have not been communicated (January 1983).

(xvi) 280. B. AD. II. JU. Buildings—			
O.	0.90		
R.	— 0.39	0.51	+ 3.15

Withdrawal of provision by reappropriation was due to non-commencement of civil works. Reasons for the final excess have not been communicated (January 1983).

(xvii) 259. AC. I. AD. District Administration—			
O.	1.77		
S.	2.17		
R.	0.99	4.93	+ 1.28

Grant No. 37—Public Works—Buildings—contd.

Reasons for additional provision made by reappropriation in March 1982 and the final excess have not been communicated (January 1983).

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(xviii) 259. AC. II. JA. Land Revenue—			
O.	0.23		
R.	1.24	1.47	+ 1.01

Enhanced provision by reappropriation in March 1982 was mainly for payment of cost of land and final bills and construction of quarters. Reasons for the final excess have not been communicated (January 1983).

(xix) 259. AJ. I. AA. Stock—			
O.	75.00		
R.	— 3.00	2.00	+ 5.12

(xx) 310. AB. I. AU. Buildings—			
O.	0.50		
R.	— 0.43	0.07	+ 2.52

Reasons for withdrawal of provision by reappropriation and the final excess have not been communicated (January 1983).

(xxi) 277. E. AC. I AU. Buildings—			
O.	0.08		
R.	0.21	0.29	+ 1.81

Augmentation of provision by reappropriation was for meeting expenditure on construction of overhead tanks and provision of street lights and other electrical works in Government College. Reasons for the final excess have not been communicated, (January 1983).

Grant No. 37—Public Works—Buildings—*contd.*

5. Excess mentioned in notes 3 and 4 was partly offset by saving mainly under—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess + Saving—</i>
(in lakhs of rupees)			
(i) 259. AA. I. AP. <i>Add—</i> Establishment charges transferred from major head "259. Public Works" on <i>prorata</i> basis—			
O.	67.67	67.67	.. — 67.67

Saving was due to inclusion of establishment charges in Grant No. 38.

(ii) 259. AC. II. JD. Public Works—			
O.	5.23		
S.	4.77		
R.	—3.09	6.91	2.15 — 4.76

Supplementary provision was obtained in March 1982 to meet expenditure on minor works based on latest assessments. Reasons for reduction of provision by reappropriation and the final saving have not been communicated (January 1983).

(iii) 259. AC. I. AB. Registration—			
O.	12.07		
R.	— 3.24	8.83	6.03 — 2.80

Anticipated saving was due to non-availability of cement and revised tender call (Rs. 1.25 lakhs) and latest assessment of actual requirements Rs. 1.99 lakhs). Reasons for the final saving have not been communicated (January 1983).

Grant No. 37—Public Works—Buildings—*contd.*

6. *Suspense*—The minor head "Suspense" is not a final head of account. It accommodates interim transactions for which further operations (generally of payment of 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 workshop are initially debited to this head pending recovery or adjustment.

Grant No. 37—Public Works—Buildings—concl'd.

From 1961-62, the State Government has been following the system of net budgeting for "Suspense" heads of account. Whereas under the system of gross budgeting followed for all other heads, funds are obtained for gross expenditure (ignoring credits 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 1981-82 is given below, with opening and closing balances under the different suspense heads—

Head	Balance on 1st April 1981	Debits during 1981-82	Credits during 1981-82	Balance on 31st March 1982
(in lakhs of rupees)				
1. Purchases	11.16	..	..	11.16 (a)
2. Stock	80.48	50.10	42.98	87.60
3. Miscellaneous Works Advances	3,86.93	2,33.70	2,62.05	3,58.38
4. Workshop Suspense	-95.25	..	..	-95.25 (b)
Total	3,83.32	2,83.80	3,05.03	3,62.09

- (a)—Plus balance is under examination.
 (b)—Minus balance is under examination.

Grants 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	11,59,35,000	13,26,93,091	— 17,98,909
Supplementary	1,85,57,000		
Amount surrendered during the year (March 1982)			1,000

Note—

Against the available saving of Rs. 17.99 lakhs, only Rs. 1,000 were surrendered on 31st March 1982.

Grant No. 39—Roads and Bridges

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving —
	RS.	RS.	RS.
259. Public Works			
308. Area Development			
337. Roads and Bridges			
Voted			
Original	58,01,22,000	65,52,84,000	+13,09,081
Supplementary	7,51,62,000		
Amount surrendered during the year			Nil
Charged			
Original	..	53,47,000	-53,47,000
Supplementary	53,47,000		
Amount surrendered during the year			Nil

Notes and comments—

1. The excess of Rs. 13,09,081 over the voted grant requires regularisation.

2. In view of the saving in the charged appropriation, the supplementary appropriation of Rs 53.47 lakhs made in March 1982 proved wholly unnecessary; no part of the saving was also surrendered at the end of the year.

Grant No. 39—Roads and Bridges—contd.

3. The saving in the charged appropriation occurred under—				
Head	Total appropriation	Actual expenditure	Excess + Saving —	(in lakhs of rupees)
337. AM. II. JH— Central Road Fund Schemes— State Allocation—Development—				
S.	53.47	53.47	..	- 53.47
The amount was provided to meet the award passed as per judgement of the Court. Reasons for the final saving have not been communicated (January 1983).				
4. Bulk of the excess over the original/supplementary provision in the voted grant occurred under—				
Head	Total grant	Actual expenditure	Excess + Saving —	(in lakhs of rupees)
(i) 337. AA. I. AE. Executive Establishment (Highways and Rural Works)—				
O.	2,15.87	2,72.00	2,58.37	- 13.63
R.	56.13			
Additional provision by reappropriation was made in March 1982 mainly to meet expenditure on additional staff and enhancement of dearness allowance (Rs. 38.10 lakhs), payment of advertisement charges (Rs. 4.00 lakhs), cost of four new jeeps for Kalrayan Hills Division (Rs. 3.20 lakhs) and requirement based on actual expenditure. Reasons for the final saving have not been communicated (January 1983).				
(ii) 337. AG. II. JE. Drought Relief Works—				
S.	17.08	4,94.00	5,13.16	+19.16
R.	4,76.92			

Grant No. 39—Roads and Bridges—contd.

The supplementary grant (Rs. 17.08 lakhs) obtained in March 1982 was for taking up labour oriented relief works in the drought affected areas. Additional provision by reappropriation was made in March 1982 by transferring major part of the supplementary grant obtained in August 1981 under "337. AF. II. JA. District Roads—Construction" (Rs. 2,00 lakhs) and "337. AG. II. JA. Construction" (Rs. 2,94 lakhs) for repairs and improvements to the bus route roads taken over from Panchayat Unions by the Highways and Rural Works Department and for taking up new roads and improving the existing roads. Reasons for the final excess have not been communicated (January 1983).

Head	Total grant	Actual expenditure	Excess+ Saving—
(iii) 337. AG. I. AA. Maintenance and Repairs—			(in lakhs of rupees)
O.	1,60.00		
R.	40.00	2,00.00	+2.47
(iv) 337. AJ. I. AB. Repairs and Carriages—			
O.	2,07.88		
R.	48.87	2,56.75	+5.37
(v) 337. AM. II. JH. Central Road Fund Schemes—State Allocation-Development—			
O.	44.24		
R.	-5.60	38.64	+53.58

Reasons for additional provision in respect of items (iii) and (iv) and withdrawal of provision in respect of item (v) by reappropriation in March 1982 and final excesses in these cases have not been communicated (January 1983).

5. Excess over the original provision occurred also under—

Head	Total grant	Actual expenditure	Excess+ Saving—
(i) 337. AF. I. AN. Rural Roads—			(in lakhs of rupees)
O.	9,80.00		
R.	20.00	10,00.00	+4.00

Grant No. 39—Roads and Bridges—contd.

Head	Total grant	Actual expenditure	Excess+ Saving—
(ii) 337. AJ.I.AA. New Supplies—			(in lakhs of rupees)
O.	3.01		
R.	18.43	21.44	-1.61
(iii) 337. AM. I. AC. Maintenance of certain important roads in the city of Madras taken over from the Corporation of Madras—			
O.	25.00		
R.	5.00	30.00	..

Reasons for additional provision made by reappropriation in March 1982, final excess under item (i) and final saving under item (ii) have not been communicated (January 1983).

(iv) 337. AF. I. AL. District Roads—			
O.	10,50.00	10,50.00	+9.12

Reasons for the excess have not been communicated (January 1983).

(v) 337. AF.I.AY. Special Restoration Works of Panchayat Union and Panchayat Roads in connection with Floods and Cyclone—			
O.	13.92		
R.	30.93	44.85	+3.47

Additional provision by reappropriation in March 1982 was on account of settlement of certain liabilities for finalising accounts and adjustments of materials of several completed works. Reasons for the final excess have not been communicated (January 1983).

Grant No. 39—Roads and Bridges—contd.

6. Excess mentioned in notes 4 and 5 was partly offset by significant saving under—

Head	Total grant	Actual expenditure	Excess + Saving —
(in lakhs of rupees)			
337. AF. I. AX. Maintenance of Bus Routes—			
O.	13,00.00		
R.	—1,92.75	11,07.25	11,09.58 +2.33

Reasons for the withdrawal of provision by reappropriation made in March 1982 and the final excess have not been communicated (January 1983).

7. Saving occurred also under the following heads—

Head	Total grant	Actual expenditure	Excess + Saving —
(in lakhs of rupees)			
(i) 337. AF. I. AT. Special Restoration Works of Major District Roads in connection with Floods and Cyclone—			
O.	25.29		
R.	—15.12	10.17	9.38 —0.79

Withdrawal of provision by reappropriation in March 1982 was stated to be mainly due to refund of advance paid to Indian Oil Corporation and Tamil Nadu Steels, Arakonam in respect of stores not supplied.

(ii) 337. AK. I.AA. Stock—

S.	40.10		
R.	—0.10	40.00	2.18 —37.82

Grant No. 39—Roads and Bridges—contd.

The supplementary grant obtained in March 1982 was for procuring materials. Reasons for the final saving have not been communicated (January 1983).

Head	Total grant	Actual expenditure	Excess + Saving —
(in lakhs of rupees)			
(iii) 337. AM. II. JN. Special Staff for implementation of Self Sufficiency Scheme—			
S.	93.63		
R.	—16.32	77.31	70.91 —6.40

The supplementary grant was obtained in September 1981 for meeting expenditure on the creation of Sub-Divisions (150), Special Divisions (13) and certain posts in the Highways and Rural Works Department for implementing the self sufficiency scheme during the year. Reasons for withdrawal of Rs. 16.32 lakhs by reappropriation in March 1982 and the final saving of Rs. 6.40 lakhs have not been communicated (January 1983).

(iv) 337. AN. I. AA. Transfer of Grants from Central Road Fund (Road Development) to the Major head "848. Other Deposits—

O.	57.99	57.99	41.49 —16.50
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Reasons for the saving have not been communicated (January 1983).

8. *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 in 1981–82 is given below together with the opening and closing balances under different suspense heads.

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

Head	Balance as on 1st April 1981	Debits during 1981-82	Credits during 1981-82	Balance as on 31st March 1982
(in lakhs of rupees)				
1. Purchases	1.74	..	..	1.74(a)
2. Stock	93.48	1,63.02	1,60.84	95.66
3. Miscellaneous Works Advances	1,59.60	82.12	89.80	1,51.92
4. Workshop Suspense	4.79	61.56	62.62	3.73
Total	2,59.61	3,06.70	3,13.26	2,53.05

9. *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 Government of India and an equivalent amount is credited to the deposit account "848. Other Deposits—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 41.49 lakhs were received as subventions during the year and an equivalent amount was credited to the deposit head. Expenditure of Rs. 2,58.08 lakhs was incurred during 1981-82, but only Rs. 29.90 lakhs were transferred to the deposit head as some of the works against which expenditure was incurred had not been approved by Government of India. The balance at the credit of the Deposit account on 31st March 1982 was Rs. 15.74 lakhs.

10. *Rural Road Development Fund*—The percentage of motor vehicles tax fixed by the Government of Tamil Nadu by notification from time

(a) *Plus* balance is under examination.

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

to time under the Tamil Nadu Motor Vehicles Taxation Act, 1974 (Tamil Nadu Act 13 of 1974) is credited to the Fund constituted by the Government of Tamil Nadu. The Fund is to be utilised exclusively to meet expenditure on the development and maintenance of Public roads in rural areas in the State of Tamil Nadu. The actual expenditure is initially booked under this grant and is later transferred to the Reserve Fund under "829. Development and Welfare Funds—Other Development and Welfare Funds" to the extent balance is available.

A sum of Rs. 4,98.75 lakhs was transferred to the credit of the account of the Fund in the accounts for 1981-82. Expenditure of Rs. 7,01.16 lakhs was incurred during the year, but only Rs. 4,98.75 lakhs were transferred to the Fund account. The closing balance under the Fund Account as on 31st March 1982 was nil.

The transactions of the Fund stand included under "829. Development and Welfare Funds—Other Development and Welfare Funds" an account of which is given in Statement No. 16 of Finance Accounts 1981-82.

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	50,63,000		
Supplementary	67,63,000		
	1,18,26,000	110,98,066	-7,27,934
Amount surrendered during the year (March 1982)			5,92,000
Charged			
Original	2,000		
Supplementary	3,45,000		
	3,47,000	3,46,024	-976
Amount surrendered during the year			Nil

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	3,13,000		
Supplementary	2,46,42,000		
	2,49,55,000	2,56,75,560	+7,20,560
Amount surrendered during the year			Nil
Charged			
Original	8,59,00,000		
Supplementary	..		
	8,59,00,000	8,59,00,400	+400
Amount surrendered during the year			Nil

Notes and comments—

1. The excess of Rs. 7,20,560 over the voted grant and Rs. 400 over the charged appropriation requires regularisation.

2. Bulk of the excess over the voted grant occurred under—

Head	Total grant	Actual expenditure	Excess+ Saving—
	(in lakhs of rupees)		
(i) 289.D.A.B.I. Non-Plan (Items eligible for assistance from the Union Government)			
AH. Drought Relief-Other			
Miscellaneous Expenditure—			
O.	0.01		
S.	2.31		
R.	0.02	2.34	7.42
			+5.08

Grant No. 41—Relief on account of Natural Calamities—contd.

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(ii) 289. B.AA.I. Non-Plan (items not eligible for assistance from the Union Government) AJ. Cash Doles to Persons affected in Fire Accident—			
O.	0.01		
S.	32.19		
R.	—0.05	32.15	36.64 +4.49

Reasons for the final excess against items (i) and (ii) have not been communicated (January 1983).

3. Excess in the voted grant also occurred under:—

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(i) 289. B.AB. I. Non-Plan (Items eligible for assistance from the Union Government) AA. Relief Measures to Persons in Flood Affected Areas—			
O.	0.03		
S.	1,16.95		
R.	0.07	1,17.05	1,19.46 +2.41
(ii) 289. D. AB. I.A.L. Flood Relief—Other Miscellaneous Expenditure—			
O.	0.02		
S.	2.11		
R.	—0.06	2.07	4.27 +2.20

Grant No. 41—Relief on account of Natural Calamities—contd.

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(iii) 289. D.AA.I. Non-Plan (Items eligible for assistance from the Union Government) AA. Drought Relief—Headquarters and District Establishment—			
O.		0.33	
S.		7.74	
R.	1.71	9.78	10.44 +0.66

Reasons for the additional provision made by reappropriation in March 1982 under item (iii) and for the final excess against items (i) to (iii) have not been communicated (January 1983).

4. The excesses mentioned above were partly offset by saving under—

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
289. D. AB. I. Non-Plan (Items not eligible for assistance from the Union Government)—AM. Cyclone Relief Shelters—			
S.	79.05	79.05	73.01 — 6.04

The supplementary provision was obtained on 22nd March 1982 for construction of cyclone relief shelters. Reasons for the final saving have not been communicated (January 1983).

5. *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, Grants No. 19 Public Health, No. 20. Agriculture, No. 28. Community Development and Municipal Administration and No. 39. Roads and Bridges 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. 8,78.63 lakhs. The balance at the credit of the Fund on 31st March 1982 was Rs. 2.19 lakhs.

An account of the Fund is given in Statement No. 16 of the Finance Accounts 1981-82.

Grant No. 42—Pensions and Other Retirement Benefits

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving—
	RS.	RS.	RS.
266. Pensions and Other Retirement Benefits			
288. Social Security and Welfare			
Voted			
Original 30,43,34,000	30,55,06,000	32,49,16,437	+1,94,10,437
Supplementary 11,72,000			
Amount surrendered during the year (March 1982)			29,000
Charged			
Original 1,02,13,000	1,02,13,000	1,72,01,055	+69,88,055
Supplementary ..			
Amount surrendered during the year (March 1982)			16,04,000

Notes and comments—

1. The excesses of Rs. 1,94,10,437 and Rs. 69,88,055 over the voted grant and charged appropriation respectively require regularisation.

2. In view of the excess, the supplementary grant of Rs. 11.72 lakhs obtained in the voted grant in March 1982 proved inadequate and the surrender of Rs. 16.04 lakhs in the charged appropriation in March 1982 proved injudicious.

Grant No. 42—Pensions and Other Retirement Benefits—contd.

3. Significant excess in the voted grant occurred under—

Head	Total grant	Actual expenditure	Excess + Saving—
	(in lakhs of rupees)		
(i) 266. AG. I. AA. Family Pensions to Tamil Nadu Government Pensioners—			
O.	2,19.56		
R.	1,79.63	3,99.19	4,32.81 +33.62
(ii) 266. AK. I. AD. Family Pensions—			
O.	94.32		
R.	72.56	1,66.88	1,89.93 +23.05
(iii) 266. AK. I. AF. Commuted value of pensions to teachers of aided schools and schools of local bodies—			
O.	67.75		
R.	40.60	1,08.35	1,16.31 +7.96
(iv) 266. AM. I. AA. Cost of remittance of pensions by money orders—			
O.	29.74		
R.	8.07	37.81	39.68 +1.87
(v) 266. AA. I. AC. Dearness allowance to pensioners—			
O.	62.40		
R.	73.07	1,35.47	1,60.04 +24.57

Excess was mainly due to settlement of more number of cases under items (i) to (iii) and larger number of remittances of pension by money orders under item (iv), than anticipated.

Grant No. 42—Pensions and Other Retirement Benefits—contd.

Head	Total grant	Actual expenditure	Excess + Saving —
(in lakhs of rupees)			
(vi) 266. AK. I. AA. Dearness allowance to teacher pensioners of aided schools, colleges and local bodies—			
O.	30.00		
R.	49.46	79.46	95.43 +15.97
(vii) 266. AG. I. AC. Dearness allowance to family pensioners of Tamil Nadu Government—			
O.	40.00		
S.	11.71		
R.	21.81	73.52	90.93 +17.41
(viii) 266. AK. I. AE. Dearness allowance to teacher family pensioners of aided schools, colleges and local bodies—			
O.	20.00		
R.	9.51	29.51	39.05 +9.54
Excess under items (v) to (viii) was due to sanction of additional instalments of dearness allowance during the year.			
(ix) 288. E.AC. I. AA. Pensions to freedom fighters, their dependents, etc.—			
O.	82.44		
R.	64.83	1,47.27	1,49.97 +2.70

Reasons for the excess have not been communicated (January 1983).

Grant No. 42—Pensions and Other Retirement Benefits—contd.

4. Excess mentioned in note 3 was partly offset by savings under—

Head	Total grant	Actual expenditure	Excess + Saving —
(in lakhs of rupees)			
(i) 266. AA. I. AA. Payment to Tamil Nadu Government Pensioners—			
O.	11,90.00		
R.	— 2,99.06	8,90.94	9,10.02 +19.08
Saving was mainly due to non-drawal of terminal benefits by the Government servants who are to be absorbed in Public Sector undertakings.			
(ii) 266. AB. I. AA. Commuted value of pensions—			
O.	2,50.59		
R.	—1,07.30	1,43.29	1,60.65 +17.36
(iii) 266. AK. I. AB. Pensions to teachers of aided schools, schools of local bodies, aided colleges and to non-teaching staff of aided schools—			
O.	5,30.00		
S.	0.01		
R.	—83.85	4,46.16	4,52.73 +6.57
(iv) 266. AK. I. AC. Gratuities—			
O.	1,55.66		
R.	—28.84	1,26.82	1,36.44 +9.62

Saving under items (ii) to (iv) was mainly due to settlement of less number of cases than anticipated.

Grant No. 42—Pensions and Other Retirement Benefits—contd.

5. Excess in the charged appropriation occurred mainly under—

Head	Total appropriation	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
266. AA. I. AB. Payments to other Governments—			
O.	1,00.00		
R.	—21.66	78.34	1,65.21 +86.87

Excess was due to more payment of pensions to other States under provisions of the Andhra State Act, 1953 and the States Reorganisation Act, 1956.

Grant No. 43—Miscellaneous

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	69,61,63,000	69,61,67,000	31,55,28,551—38,06,38,449
Supplementary	4,000		
Amount surrendered during the year (March 1982)			25,82,81,000
Charged			
Original	13,73,000	14,72,000	13,70,018 —1,01,982
Supplementary	99,000		
Amount surrendered during the year (March 1982)			1,000

Grant No. 43—Miscellaneous—contd.

Notes and comments—

1. Saving in the voted grant was 55 per cent of the original plus supplementary provision.

2. Against the available saving of Rs. 38,06.38 lakhs in the voted grant only Rs. 25,82.81 lakhs were surrendered on 31st March 1982

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

4. Substantial saving in the original provision occurred under—

Head	Total grant	Actual expenditure	Excess + Saving—
(in lakhs of rupees)			
(i) 268. AE. I. AN. Lumpsum Provision for Unforeseen Expenditure—			
O.	28,00.00		
R.	—28,00.00	..	..

Reasons for making a lumpsum provision of Rs. 28 crores in the Budget estimates for 'Unforeseen expenditure' and the withdrawal of the entire provision in March 1982 have not been communicated (January 1983). Surrender of the entire provision under this head has been made for the sixth year in succession, the earlier surrenders being as indicated below —

1976-77	Rs. 34	crores
1977-78	Rs. 5.84	crores
1978-79	Rs. 30	crores
1979-80	Rs. 11	crores
1980-81	Rs. 6	crores

Grant No. 43—Miscellaneous—contd.

Head	Total grant	Actual expenditure	Excess + Saving—
(in lakhs of rupees)			
(ii) 334. F. AA. I. AA. Assistance to Tamil Nadu Electricity Board for Tuticorin Thermal Project—			
O.	30,00.00	30,00.00	20,00.00 —10,00.00

Reasons for the saving of Rs. 10,00.00 lakhs have not been communicated (January 1983).

(iii) 268. AD. I. AB. Amount transferred to Family Benefit Fund—			
O.	3,36.00		
R.	—1,80.50	1,55.50	.. —1,55.50

Withdrawal of provision by reappropriation in March 1982 was due to reclassification of the expenditure under the head "288. Social Security and Welfare". Reasons for the final saving have not been communicated (January 1983).

(iv) 249. F. AB. I. AB. Cash compensation under Tamil Nadu Land Ceiling Act—			
O.	15.10		
R.	—8.93	6.17	6.11 —0.06

Reasons for withdrawal of provision by reappropriation in March 1982 have not been specified.

Grant No. 43—Miscellaneous—contd.

5. Saving mentioned above was partly counterbalanced by excess over original/supplementary provision under—

Head	Total grant	Actual expenditure	Excess + Saving—
(in lakhs of rupees)			
(i) 268. AD. I. AA. Amount transferred to Tamil Nadu Special Welfare Fund—			
O.	1,33.54		
R.	1,11.85	2,45.39	2,42.86 —2.53

Additional provision made by reappropriation in March 1982 was due to increased sale of Raffle tickets and consequent increase in the amount transferable to the Fund.

(ii) 268. AA. I. AC. Payment of Raffle Prize Money—			
O.	1,75.00		
R.	51.57	2,26.57	2,36.40 + 9.33
(iii) 268. AA. I. AB. Payment of Commission to Raffle Agents—			
O.	60.00		
R.	39.87	99.87	1,03.23 + 3.36

Additional provision by reappropriation in March 1982 in respect of items (ii) and (iii) was made to meet increased expenditure on account of conduct of two draws monthly from May 1981. The final excess under item (ii) was mainly due to not taking into account, for fixing the final modified appropriation, the prizes for draws in March 1982 on the assumption that the payments thereof could be met out of the unclaimed prize amounts relating to earlier draws. The final excess under item (iii) was due to increased sale of raffle tickets and consequently more payment of commission to agents.

(iv) 265. AM. I. AA. Motor Vehicles Maintenance Organisation—			
O.	2,34.63		
S.	0.02		
R.	35.48	2,70.13	2,70.49 +0.36

Grant No. 43—Miscellaneous—contd.

Enhancement of provision by reappropriation in March 1982 was stated to be due to payment of enhanced dearness allowance (Rs. 2.45 lakhs), increase in Telephone charges (Rs. 1.36 lakhs), payment of arrears of property etc. taxes (Rs. 1.54 lakhs), opening of new petrol bunks for use by consumer departments and increased cost of tyres, tubes and accessories.

Head	Total grant	Actual expenditure	Excess + Saving—
(in lakhs of rupees)			
(v) 288. E. AE. I. AY. Tamil Nadu Benefit Fund Scheme—Ex-Gratia payment to the Family of the Deceased Government Employees—			
R.	1,06.00	1,06.00	31.12 —74.88

Provision by reappropriation was stated to have been made in March 1982 consequent on the decision of Government to reclassify the expenditure under the head "288. Social Security and Welfare." Reasons for the final saving have not been communicated (January 1983).

(vi) 288. E. AE. I. AR. Assistance to Ex-Service Personnel Benevolent Fund—			
O.	0.01		
R.	11.73	11.74	11.75 +0.01

Additional provision by reappropriation made in March 1982 was stated to have been based on orders of Government for the transfer of the amount to the Fund.

(vii) 288. B. AC. I. AA. Relief Measures—			
O.	66.11		
R.	13.58	79.69	77.28 —2.41

Enhancement of provision by reappropriation made in March 1982 was stated to be due to arrival of more repatriates than anticipated. Reasons for the final saving have not been communicated (January 1983).

Grant No. 43—Miscellaneous—concl'd.

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(viii) 268. AA. I. AA. Printing Charges of Raffle Tickets—			
O.	20.30		
R.	9.04	29.34	29.40 +0.06

Additional provision made by reappropriation in March 1982 was stated to be due to conduct of two draws monthly from May 1981.

(ix) 268. AA. I. AD. Bonus to Raffle Agents—

O.	17.50		
R.	7.80	25.30	25.30 ..

Additional provision by reappropriation made in March 1982 was due to conduct of two draws monthly from May 1981.

(x) 268. AE. I. AC. Charges in connection with the visit of High personages—

O.	5.00		
S.	0.01		
R.	6.95	11.96	12.44 +0.48

Enhancement of provision by reappropriation made in March 1982 was due to visit of High personages in connection with Bharathi Centenary celebrations at Ettayapu am.

Grant No. 44—Stationery and Printing

Major heads	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	RS.	RS.	RS.
258. Stationery and Printing			
259. Public Works			
Voted			
Original	9,44,49,000	14,26,55,000	13,43,00,068 —83,54,932
Supplementary	4,82,06,000		
Amount surrendered during the year (March 1982)			94,85,000
Charged			
Original	2,50,000	2,50,000	2,23,714 — 26,286
Supplementary	..		
Amount surrendered during the year (March 1982)			29,000

Notes and comments —

1. In view of the saving of Rs. 83.55 lakhs in the voted grant, the supplementary provision of Rs. 4,82.06 lakhs obtained in March 1982 proved excessive.

2. Against the available saving of Rs. 83.55 lakhs in the voted grant, Rs. 94.85 lakhs were surrendered on 31st March 1982.

3. *Depreciation Reserve Fund—Government Presses*—The expenditure under the grant includes Rs. 17.95 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 depreciated 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.

Grant No. 44—Stationery and Printing—concl'd.

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. 3.66 lakhs.

The balance at the credit of the Fund as on 31st March 1982 was Rs. 1,67.62 lakhs.

An account of the transactions of the Fund is given in Statement No. 16 of the Finance Accounts 1981-82.

Grant No. 45—Forest Department.

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	7,09,30,000	8,98,52,000	9,05,72,904 + 7,20,904
Supplementary	1,89,22,000		
Amount surrendered during the year			Nil
Charged			
Original	8,000	25,000	.. —25,000
Supplementary	17,000		
Amount surrendered during the year (March 1982)			18,000

Notes and comments—

1. The excess of Rs. 7,20,904 over the voted grant requires regularisation.

2. Bulk of the excess occurred under—

Head	Total grant	Actual expenditure	Excess+ Saving—
			(in lakhs of rupees)
313. AF. II. JY. SIDA Aided Social Forestry—			
S.	36.60		
R.	40.15	76.75	1,00.89 +24.14

Grant No. 45—Forest Department—contd.

Reasons for additional provision by reappropriation in March 1982 and for the final excess have not been communicated (January 1983).

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(i) 313. AF. VI. UB. Scheme for Rural Fuelwood Plantations—			
S.	7.89		
R.	8.20	16.09	20.08
			+3.99

Enhancement of provision by reappropriation in March 1982 was stated to be based on Government sanction. Reasons for the final excess have not been communicated (January 1983).

(ii) 313. AK. II. JC. Shifting of Zoo to Vandalur—			
R.	7.06	7.06	7.04
			— 0.02

Provision made by reappropriation in March 1982 was due to reclassification of expenditure.

(iii) 313. AC. I. AA. Training of Staff—			
O.	11.80		
R.	4.59	16.39	18.16
			+1.77

Enhancement of provision in March 1982 was mainly due to payment of pay and allowances to I.F.S. Probationers. Reasons for the final excess have not been communicated (January 1983).

(iv) 313. AO. II. JC. Preservation and Development of Forest in Kalrayan Hills—			
O.	4.50		
R.	3.17	7.67	7.60
			—0.07

Grant No. 45—Forest Department—contd.

Additional provision made by reappropriation in March 1982 was stated to be mainly based on Government sanction.

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(v) 307. AE. II. JG. Soil Conservation in Mettur Stanley Reservoir—			
O.	5.88		
S.	1.04		
R.	0.08	7.00	9.86
			+2.86

Reasons for the final excess have not been communicated (January 1983).

(vi) 313. AB. I. AA. Scheme for Forest Research—			
O.	10.27		
R.	2.35	12.62	12.57
			—0.05

Reasons for additional provision made by reappropriation in March 1982 have not been specified.

(vii) 313. AA. I. AE. Working Plan Circle—			
O.	9.90		
R.	1.33	11.23	11.31
			+0.78

Reasons for enhancement of provision by reappropriation in March 1982 have not been specified.

(viii) 313. AD. I. AC. Conservation and Regeneration—			
O.	4.26		
R.	2.44	6.70	6.17
			—0.53
4-16-21			

Grant No. 45—Forest Department—contd.

Reasons for additional provision made by reappropriation in March 1982 have not been specified.

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(ix) 313. AA. I. AA. General Direction—			
O.	19.81		
S.	2.63		
R.	—0.60	21.84	24.15 +2.31

Reasons for the final excess have not been communicated (January 1983).

(x) 288. B. AC. II. JA. Starting of Rubber Plantations in Kanyakumari District—			
O.	7.26		
R.	0.89	8.15	8.48 +0.33

Reasons for additional provision by reappropriation made in March 1982 and for the final excess have not been communicated (January 1983).

(xi) 313. AF. I. AA. Rubber Plantations (Departmental) in Kanyakumari District—			
O.	58.49		
S.	6.00		
R.	—1.39	63.10	65.57 +2.47

Supplementary provision was obtained in March 1982 to meet expenditure on maintenance of older plantations. Specific reasons for the withdrawal of provision in March 1982 and reasons for the final excess have not been communicated (January 1983).

Grant No. 45—Forest Department—contd.

4. Excess mentioned above was partly offset by savings under—

Head	Total grant	Actual expenditure	Excess + Saving —
(in lakhs of rupees)			
(i) 313. AA. I. AD. District Establishment—			
O.	3,31.76		
S.	51.82		
R.	—10.91	3,72.67	3,65.53 —7.14

Withdrawal of provision by reappropriation in March 1982 was mainly due to transfer of personnel to SIDA. Reasons for the final saving have not been communicated (January 1983).

(ii) 313. AH. I. AC. Removal of Sandalwood by Government Agency—

O.	25.00		
S.	5.40		
R.	—1.73	28.67	19.04 —9.63

Supplementary provision was obtained in March 1982 to meet expenditure on extraction and transportation of sandalwood. Reasons for reduction of provision by reappropriation in March 1982 and reasons for the final saving have not been communicated (January 1983).

(iii) 313. AM. II. JF. Wages paid as foodgrains under Food for Work Programme—

S.	10.93	10.93	.. —10.93
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Reasons for the final saving have not been communicated (January 1983).

(iv) 313. AD. II. JD. Drought Relief—

S.	11.00		
R.	—9.58	1.42	2.04 +0.62

Grant No. 45—Forest Department—contd.

Reasons for withdrawal of provision by reappropriation in March 1982 have not been specified.

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(v) 308. A. AC.II.JO. Forestry including Communication under Hill Area Development Programme—			
O	5.67		
R.	2.61	8.28	0.68 —7.60

Reasons for additional provision by reappropriation made in March 1982 and the final saving have not been communicated (January 1983).

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 21,46,14,000	21,46,14,000	20,09,89,202	— 1,36,24,798
Supplementary ..			
Amount surrendered during the year (March 1982)			1,38,77,000

Charged			
Original 22,53,000	22,77,000	22,63,975	— 13,025
Supplementary 24,000			
Amount surrendered during the year			Nil

Notes and comments—

1. Saving in the original provision occurred mainly under—

Head	Total grant	Actual expenditure	Excess + Saving —
(in lakhs of rupees)			
363. A. AA. I. AA. Entertainment Tax—			
O.	20,92.39		
R.	— 1,30.39	19,62.00	19,64.19 + 2.19

Reasons for the withdrawal of provision by reappropriation in March 1982 and reasons for the final excess have not been communicated (January 1983).

2. Saving of Rs. 2,21.71 lakhs and Rs. 1,01.73 lakhs occurred in 1979-80 and 1980-81 respectively.

Grant No. 47—Information, Tourism and Film Technology (All voted)

Major head	Total grant	Actual expenditure	Excess+ Saving—
	RS.	RS.	RS.
259. Public Works			
285. Information and Publicity			
339. Tourism			
Original	2,06,46,000	2,53,81,516	+ 7,32,516
Supplementary	40,03,000		
Amount surrendered during the year (March 1982)			9,50,000

Notes and comments—

1. The excess of Rs. 7,32,516 over the grant requires regularisation.
2. In view of the excess of Rs. 7.33 lakhs, the surrender of Rs. 9.50 lakhs in March 1982, proved injudicious.
3. Significant excess occurred under—

Head	Total grant	Actual expenditure	Excess + Saving —
	(in lakhs of rupees)		
(i) 285. AC. II. JA. Institute of Film Technology—			
O.	11.08	25.30	+ 12.68
S.	0.93		
R.	0.61		

Additional provision in March 1982 was due to (i) increase in dearness allowance and (ii) extensive tours undertaken by the staff. Reasons for the final excess have not been communicated (January 1983).

(ii) 285. AD. I. AB. Tamil Arasu Press—			
O.	18.76	22.35	+ 0.62
S.	0.85		
R.	2.74		

Grant No. 47—Information, Tourism and Film Technology (All voted)—contd.

Additional provision by reappropriation made in March 1982 was for meeting the cost of balance of Newsprint quota for the year 1980-81 allotted to the Press and purchased by it during 1981-82. The final excess was mainly due to omission to include, in the proposals for Final Modified Appropriation, the pay and allowances of certain members of the staff for the months from August 1981 to March 1982.

Head	Total grant	Actual expenditure	Excess+ Saving—
	(in lakhs of rupees)		
(iii) 285. AE. I. AA, Kalaivanar Arangam —			
O.	4.17	7.51	+ 0.45
R.	3.34		

Increase in provision by reappropriation in March 1982 was due to (i) increase in dearness allowance, (ii) extensive tours undertaken by the staff and (iii) increase in telephone charges. Reasons for the final excess have not been communicated (January 1983).

(iv) 285. AE. I. AH. Mahakavi Bharathi Centenary Celebrations—			
S.	8.20	8.20	12.83 + 4.63

The supplementary provision of Rs. 8.20 lakhs was obtained on 31st March 1982 in connection with the inaugural function of Mahakavi Bharathi Centenary Celebration and improvements to Ettayapuram Town.

Reasons for the final excess have not been communicated (January 1983).

(v) 339. AC. I. AD. Sound and Light Spectacle at Thirumalai Naicker Mahal—			
O.	1.18	1.45	+ 1.53
R.	0.27		

**Grant No. 47—Information, Tourism and Film Technology
(All voted)—contd.**

Specific reasons for the augmentation of provision in March 1982 and for the final excess have not been communicated (January 1983).

4. Excess mentioned above was partly offset by saving under various heads, more important of which is given below :—

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
285. AB. II. JA. Integrated Field Publicity Programme—			
O.	7.15		
S.	3.83		
R.	— 2.51	8.47	6.24 — 2.23

The supplementary provision of Rs. 3.83 lakhs was obtained on 31st March 1982 in connection with the Sound and Light programme on Thanthai Periyar. Specific reasons for the withdrawal of provision in March 1982 and for the final saving have not been communicated (January 1983).

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	2,78,78,000	3,69,74,584	—1,03,69,416
Supplementary	1,94,66,000		
Amount surrendered during the year (March 1982)			71,25,000
Charged—			
Original	1,000	37,000	—37,000
Supplementary	36,000		
Amount surrendered during the year			Nil

Notes and comments—

1. In view of the saving of Rs. 1,03.69 lakhs in the voted grant, the supplementary grant of Rs. 1,49.65 lakhs obtained in March 1982 proved excessive.

2. Rupees 71.25 lakhs were only surrendered in March 1982 even though there was a final saving of Rs. 1,03.69 lakhs.

Grant No. 48—Capital Outlay on Agriculture—contd.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs in rupees)			
(i) 505. A. AC. I. AA. Purchase and Distribution of Chemical Fertilizers—			
O.	1,03.70		
R.	—56.68	47.02	45.17 —1.85

Withdrawal of provision by reappropriation in March 1982 was mainly due to restriction of provision to anticipated debits to be raised by Government of India (Rs. 1,00.00 lakhs).

Reasons for the final saving have not been communicated (January 1983).

(ii) 505. A. AA. II. JC. Seed Processing Units—			
O.	9.51		
R.	—5.81	3.70	0.89 —2.81

Reasons for withdrawal of provision in March 1982 and the final saving have not been communicated (January 1983).

(iii) 505. A. AA. II. JE. Multiplication and Distribution of Pulses Seeds—			
O.	8.11		
R.	—5.54	2.57	2.44 —0.13

Reasons for withdrawal of provision by reappropriation in March 1982 and the final saving have not been communicated (January 1983).

Grant No. 48—Capital Outlay on Agriculture—contd.

Head	Total grant	Actual expenditure	Excess + Saving —
(in lakhs of rupees)			
(iv) 505. A. AA. II. JG. Multiplication and Distribution of Paddy and other Seeds—			
O.	15.01		
R.	—10.57	4.44	0.12 —4.32

Reasons for withdrawal of provision by reappropriation in March 1982 and the final saving have not been communicated (January 1983).

(v) 505. A. AA. II. JH. Opening of Oilseed Centres—			
O.	6.00		
R.	—6.00		

Withdrawal of entire provision by reappropriation in March 1982 was due to non-implementation of the scheme as sanction of Government was received only on 31st March 1982.

(vi) 505. A. AA. II. JI. Production of Cotton Breeder Seeds—			
O.	5.00		
R.	—5.00		

Withdrawal of entire provision by reappropriation in March 1982 was due to non-incurring of expenditure on major works for which original provision was made.

(vii) 505. A. AE. II. JB. Tractor Hiring Scheme—			
O.	40.00		
R.	—25.20	14.80	18.08 +3.28

Withdrawal of provision by reappropriation in March 1982 was mainly due to non-receipt of 3 units of bulldozer (Rs. 24.50 lakhs).

Grant No. 48—Capital Outlay on Agriculture—concl'd.

Reasons for the final excess have not been communicated (January 1983).

Head	Total grant	Actual expenditure	Excess + Saving —
(in lakhs of rupees)			
(viii) 505. A. AH. II. JD. Government Orchard- cum-Nurseries—			
O. 7-21			
R. —4.48	2.73	2.12	—0.61

Withdrawal of provision by reappropriation in March 1982 was due to non-execution/non-completion of certain major works.

Reasons for the final saving have not been communicated (January 1983).

(ix) 506. A. AA. II. JA. Equipment for Tube wells—			
O. 45.51			
R. 1.35	46.86	22.98	—23.88

Additional provision by reappropriation in March 1982 was based on orders of Government in respect of major works (Rs. 2.35 lakhs) and machinery and equipment (Rs. 4.90 lakhs), partly offset by withdrawal of provision, due to non-completion of works (Rs. 0.52 lakh) and non-supply of compressor (Rs. 5.38 lakhs).

Reasons for the final saving have not been communicated (January 1983).

Grant No. 49—Capital Outlay on Industrial Development

Major heads	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			
526. Capital Outlay on Consumer Industries			
528. Capital Outlay on Mining and Metallurgical Industries			
530. Investments in Financial Institutions			
Voted			
Original	38,60,73,000	42,82,11,000	42,26,82,579
Supplementary	4,21,38,000			—55,28,421
Amount surrendered during the year (March 1982)			₹22,31,000
Charged			
Original	4,000	11,19,000	11,29,155
Supplementary	11,15,000			+ 10,155
Amount surrendered during the year			Nil

Note—

The excess of Rs. 10,155 over the charged appropriation requires regularisation.

Grant No. 49—Capital Outlay on Industrial Development—concl'd.

The excess occurred mainly under "521. AA.II.JD. Establishment of developed plot Estate for Electrical and Electronic Instruments Industries at Lattice Bridge, Mahabalipuram Road Area".

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 33,10,42,000	33,10,55,000	22,77,79,733	—10,32,75,267
Supplementary 13,000			
Amount surrendered during the year (March 1982)			5,76,84,000

Notes and comments—

1. Saving was 31 per cent of the provision. Out of the saving of Rs. 10,32.75 lakhs, Rs. 5,76.84 lakhs only were surrendered in March 1982.
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), Rs. 11,68.52 lakhs (37 per cent) and Rs. 17,13.79 lakhs (45 per cent) occurred in 1976-77, 1977-78, 1978-79, 1979-80 and 1980-81 respectively.
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.I.AA. Add—Percentage charges for Establishment transferred from Major head '259. Public Works'—			
10.	61.84	61.84	— 61.84

Grant. No 50—Capital Outlay on Irrigation (All voted)—contd.

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(ii) 533. A.AD.II.JD.			
Add—Percentage charges for Establishment transferred from Major head "259. Public Works"—			
O. 3,30.55	3,30.55	..	— 3,30.55

Saving in the above cases was due to adjustment of percentage charges for Establishment transferred from Major head "259. Public Works" under the respective Project heads.

(iii) (a) 533.A.AM.I.AA.

Canals—

O.	3,36.87		
R.	—3,36.87

(b) 533. A.AU.II.JA.

Canals—

R.	80.71	80.71	69.30	— 11.41
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Withdrawal of the entire original provision under item (a) was stated to be due to reclassification of expenditure from "Non-Plan" to "Plan". However, only Rs. 80.71 lakhs were reappropriated to the Plan head under item (b). Reasons for withdrawal of remaining provision of Rs. 2,56.16 lakhs and the final saving of Rs. 11.41 lakhs have not been communicated (January 1983).

(iv) 533. A.BP.II.JJ.

Distributaries—

O.	3,46.26			
R.	—2,10.80	1,35.46	1,34.04	—1.42

Grant No. 50—Capital Outlay on Irrigation (All voted)—contd.

Saving was mainly due to postponement of certain work till completion of experimental studies consequent on reformulation of estimates (Rs. 1,96.29 lakhs), lands not acquired for lining major distributaries and unlined channels (Rs. 4.25 lakhs) and less expenditure on formation of road at Chittrampatti distributory and improvements to certain inspection tracts (Rs. 3.46 lakhs).

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(v) 533. A.AD.II.JA.			
Lump sum provision for New Schemes—			
O.	1,00.00		
R.	—1,00.00	..	..

Withdrawal of entire provision was due to reappropriation to new scheme heads.

(vi) 533. G.AH.II.JD.
Construction of wall along Arabian Sea in Kanyakumari district—

O.	1,60.07			
R.	—90.21	69.86	69.19	—0.67

Reduction of provision by reappropriation was stated to be due to non-execution of certain works owing to communal disturbances and objection by local people.

4. Other significant savings in the original provision occurred under—

Head	Total grant	Actual expenditure	Excess+ Saving—	
(in lakhs of rupees)				
(i) 533. A.BP.II.JI.				
Branches—				
O.	1,18.10			
R.	—49.88	68.22	71.01	+ 2.79
4-16—23				

Grant No. 50—Capital Outlay on Irrigation (All voted)—*contd.*

Withdrawal of provision by reappropriation was mainly due to change in classification of lining and transition works (Rs. 42.83 lakhs), non-settlement of tenders (Rs. 9.78 lakhs), non-taking up of certain works (Rs. 7.68 lakhs), reformulated estimate and diversion of division to drought relief works (Rs. 1.09 lakhs). Saving was partly counter-balanced by additional provision (Rs. 12.93 lakhs) for branch canal works and land acquisition charges. Reasons for the final excess have not been communicated (January 1983).

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(ii) 533. A.CL.II.JA.			
Dam and Appurtenant Works—			
O.	50.00		
R.	—45.38	4.62	3.58 —1.04

Reasons for withdrawal of provision by reappropriation in March 1982 and the final saving have not been communicated (January 1983).

(iii) 533. A. BD. II. JF.
Canals—

O.	48.70		
R.	—41.06	7.64	7.50 —0.14

Reduction of provision by reappropriation in March 1982 was mainly due to non-finalisation of plans and estimates for restoration works (Rs. 43.24 lakhs).

(iv) 533. E. AE. II. JA.
Drainage Works—

O.	50.12		
R.	—39.72	10.40	9.31 —1.09

Withdrawal of provision by reappropriation in March 1982 was due to diversion of staff for drought relief works and ban on new contracts. Reasons for the final saving have not been communicated (January 1983).

Grant No. 50—Capital Outlay on Irrigation (All voted)—*contd.*

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(v) 533. A. CA. II. JB.			
Spillway—			
O.	38.00		
R.	—37.41	0.59	0.79 + 0.20
(vi) 533. A. CA. II. JD.			
Canals—			
O.	36.30		
R.	—34.93	1.37	1.45 + 0.08

Withdrawal of provision by reappropriation in March 1982 under items (v) and (vi) was due to non-resumption of works consequent on stay orders of the High Court.

5. Saving mentioned in notes 3 and 4 above was partly utilised to cover excess under—

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(i) 533. A.CI. II. JB. Dam and Appurtenant Works—			
O.	14.50		
R.	85.59	1,00.09	1,07.49 + 7.40

Enhancement of provision by reappropriation (March 1982) was mainly to cover expenditure on excavation and laying concrete for surplus regulator, construction of quarters (Rs. 80.85 lakhs), transport facilities to school going children and sick personnel, service connection to machinery, water supply to artisan blocks (Rs. 3.10 lakhs) and payment of compensation for land acquired (Rs. 14.31 lakhs).

Reasons for the final excess have not been communicated (January 1983).

Grant No. 50—Capital Outlay on Irrigation (All voted)—contd.

Head	Total grant	Actual expenditure	Excess + Saving—
(in lakhs of rupees)			
(ii) 533. A. BP. II. JC. Canals—			
O.	79.83		
R.	59.11	1,38.94	1,39.85 + 0.91

Additional provision by reappropriation in March 1982 was mainly due to execution of canal and extension canal works and construction of H.S. Syphon crossing near Tirumangalam (Rs. 1,04.04 lakhs), partly offset by less provision due to transfer of materials to other works, late implementation of work after model studies by Research Institute (Rs. 5.04 lakhs) and belated settlement of tenders for certain works (Rs. 44.98 lakhs).

(iii) 533. A. CJ. II. JC. Spillway—			
O.	15.00		
R.	45.33	60.33	55.22 — 5.11

Rupees 45.33 lakhs were provided by reappropriation in March 1982 towards expenditure on earthwork and concrete for foundation. Reasons for the final saving have not been communicated (January 1983).

(iv) 533. A. AW. II. JO. Distributaries—			
O.	49.00		
R.	34.63	83.63	80.70 — 2.93

Additional provision made by reappropriation in March 1982 was for execution of earthwork in Andipalayam and Veerapandy distributaries (Rs. 30.03 lakhs) and advance execution of certain works slated for next year (Rs. 4.60 lakhs).

Grant No. 50—Capital Outlay on Irrigation (All voted)—contd.

Reasons for the final saving have not been communicated (January 1983).

6. Provision obtained in March 1982 by supplementary grant and reappropriation in the following case, for widening and improvements to Ooty Stream from Hobert bridge to Ooty lake entry, proved injudicious, as the entire provision remained unutilised. Reasons for the final saving have not been communicated (January 1983).

Head	Total grant	Actual expenditure	Excess + Saving —
(in lakhs of rupees)			
533. G. AJ. I. AA. Flood Relief to Major Irrigation Sources affected by Flood and Cyclone—			
S.	0.01		
R.	20.00	20.01	.. — 20.01

7. *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 1981-82 is given below together with the opening and closing balances under the different heads.

Head	Balance on 1st April 1981	Debits during 1981-82	Credits during on 31st March 1982	Balance 1982
(in lakhs of rupees)				
533. (i) Commercial—				
1 Purchases	2.64	6.84	9.46	0.02*
2 Stock	1,05.51	2,73.38	2,42.43	1,36.46
3 Miscellaneous Works Advances	1,00.18	1,32.71	99.22	1,33.67
4 Workshop Suspense	8.16	0.07	..	8.23
Total	2,16.49	4,13.00	3,51.11	2,78.38

*Plus balance is under examination.

Grant No. 50—Capital Outlay on Irrigation (All voted)—concl'd.

Head	Balance on 1st April 1981	Debits during 1981-82	Credits during 1981-82	Balance on 31st March 1982
(in lakhs of rupees)				
(ii) Non-Commercial—				
1 Purchases	— 9.89	..	..	— 9.89
2 Stock	18.51	..	..	18.51
3 Miscellaneous Works Advances	7.56	— 0.04	0.28	7.24
4 Workshop Suspense	0.46	..	..	0.46
Total	16.64	— 0.04	0.28	16.32

Grant No. 51—Capital Outlay on Public Works—Buildings

Major heads	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	RS.	RS.	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	Actual expenditure	Excess + Saving—
	RS.	RS.	RS.
Voted			
Original 33,36,32,000	33,71,45,000	25,91,58,918	-7,79,86,082
Supplementary 35,13,000			
Amount surrendered during the year (March 1982)			7,61,20,000
Charged			
Original 20,73,000	20,73,000	1,24,638	-19,48,362
Supplementary ..			
Amount surrendered during the year (March 1982)			18,86,000

The expenditure in this grant does not include Rs. 10,00,000 met out of advances from the Contingency Fund sanctioned during March 1982, which remained unrecouped to the Fund till the close of the year.

Notes and comments—

1. Saving of Rs. 3,80.90 lakhs, Rs. 2,63.50 lakhs, Rs. 2,26.24 lakhs and Rs. 1,15.04 lakhs occurred in the voted portion of this grant during 1977-78, 1978-79, 1979-80 and 1980-81 respectively. Saving in the voted grant during this year was 23.13 per cent of the total provision.

2. Saving under charged appropriation was 94 per cent of the provision. Significant savings under the charged appropriation in this grant occurred during 1977-78, 1978-79, 1979-80 and 1980-81 also, percentages of saving being 46,52,98 and 100 respectively.

3. Bulk of the saving occurred under—

Head	Total grant	Actual expenditure	Excess + Saving—
	(in lakhs of rupees)		
(i) 459. A.A. II. JC. Land Revenue—			
O.	2,17.62		
S.	10.33		
R.	-1,13.41	1,14.54	98.76 —15.78

Grant No. 51—Capital Outlay on Public Works—Buildings—contd.

Withdrawal of provision by reappropriation in March 1982 was stated to be due to site not being ready and based on actual requirements (Rs. 1,10.41 lakhs) and also due to non-availability of cement (Rs. 3.00 lakhs). Reasons for the final saving have not been communicated (January 1983).

Head	Total grant	Actual expenditure	Excess + Saving—
	(in lakhs of rupees)		
(ii) 480. A. AB. II. JA. Buildings—			
O.	3,09.83		
R.	-1,12.12	1,97.71	1.83 —1,95.88

Withdrawal of provision by reappropriation in March 1982 was stated to be due to non-receipt of revised administrative sanction, non-finalisation of tender, late starting of work, delay in handing over site and restriction of provision to actual requirements. Reasons for the final saving have not been communicated (January 1983).

Head	Total grant	Actual expenditure	Excess + Saving—
(iii) 480. A. AC. II. JA. Buildings—			
O.	3,00.00		
R.	-1,58.19	1,41.81	-0.01 —1,41.82

Withdrawal of a portion of the original provision by reappropriation in March 1982 was due to surrender of the portion relating to the work to be executed by the Highways and Rural Works Department. Reasons for the final saving have not been communicated (January 1983).

Head	Total grant	Actual expenditure	Excess + Saving—
(iv) 480. A. AC. II. JB. Add— Percentage charges for Establishment transferred from Major head "259. Public Works"—			
O.	2,06.58	2,06.58	45.91 —1,60.67

Saving was due to adjustment of percentage charges for establishment under the respective scheme sub-heads.

Grant No. 51—Capital Outlay on Public Works—Buildings—contd.

4. Significant savings occurred also under—

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(i) 459. AA. I. AX. Upgradation of Standards of Administration — Recommended by Seventh Finance Commission—			
O.	2,11.15		
S.	0.01		
R.	—46.89	1,64.27	1,33.28 — 30.99

Withdrawal of provision by reappropriation in March 1982 was stated to be due to non-taking of work (Rs. 41.90 lakhs) and adjustment of credit in the accounts (Rs. 4.99 lakhs). Reasons for the final saving have not been communicated (January 1983).

(ii) 459. AA. II. JG. Administration of Justice—			
O.	59.88		
S.	0.01		
R.	—50.05	9.84	8.18 —1.66

Withdrawal of provision by reappropriation in March 1982 was stated to be due to delayed handing over of site and non-starting of work. Reasons for the final saving have not been communicated (January 1983).

(iii) 459. AA. II. JN. Commercial Taxes—			
O.	1,20.31		
R.	—28.49	91.82	90.33 —1.49

Reasons for withdrawal of provision by reappropriation in March 1982 and the final saving have not been communicated (January 1983).

Grant No. 51—Capital Outlay on Public Works—Buildings—contd.

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(iv) 459. AB. II. JA. Add—Percentage charges for Establishment transferred from Major head "259. Public Works"—			
O.	97.96	97.96	43.78 —54.18

Saving was due to adjustment of percentage charges for establishment under the respective scheme sub-heads.

(v) 477. AA. II. JB. Buildings—			
O.	44.73		
R.	— 9.68	35.05	6.86 — 28.19

Withdrawal of provision by reappropriation in March 1982 was stated to be partly due to change in the structural design (Rs. 2.00 lakhs), reasons for the balance withdrawal (Rs. 7.68 lakhs) have not been specified. Reasons for the final saving have not been communicated (January 1983).

(vi) 477. AB. II. JA. Buildings—			
O.	3,26.45		
S.	3.00		
R.	—58.23	2,71.22	2,66.62 — 4.60

Withdrawal of provision by reappropriation in March 1982 was stated to be due to non-receipt of revised administrative sanction, the site not having been handed over (Rs. 55.46 lakhs), non-starting of electrical works and non-availability of cement (Rs. 2.77 lakhs). Reasons for the final saving have not been communicated (January 1983).

Grant No. 51—Capital Outlay on Public Works—Buildings—contd.

Head	Total grant	Actual expenditure	Excess + Saving—
(vii) 477. AG. II. JW. Add—Percentage charges for Establishment transferred from Major Head "259. Public Works"—			(in lakhs of rupees)
O.	96.23	47.16	— 49.07

Saving was due to adjustment of percentage charges for establishment under the respective scheme sub-heads.

(viii) 480. A. AA.
VI.UA. Buildings

O.	48.50		
R.	—5.85	42.65	5.01 — 37.64

Part of the withdrawal of provision by reappropriation in March 1982 was due to the site not having been handed over. Reasons for the withdrawal of the balance provision and the final saving have not been communicated (January 1983).

(ix) 480. A. A C. II.
JD. Integrated Nutrition Project with assistance from DANIDA—

O.	49.00		
R.	—49.00	—0.35	— 0.35

Reasons for surrender of the entire provision by reappropriation in March 1982 have not been specified.

(x) 480. B.AC.II.JA.
Buildings

O.	69.29		
R.	—20.13	49.16	3.31 — 45.85

Grant No. 51—Capital Outlay on Public Works—Buildings—contd.

Withdrawal of provision by reappropriation in March 1982 was stated to be due to non-receipt of original and revised administrative sanctions. Reasons for final saving have not been communicated (January 1983).

Head	Total grant	Actual expenditure	Excess + Saving—
(xi) 483. A.AD.IAC. Upgradation of Standards of Administration recommended by Seventh Finance Commission—			(in lakhs of rupees)
O.	92.74		
S.	0.01		
R.	6.24	57.10	— 41.89

Additional provision of Rs. 6.64 lakhs by reappropriation in March 1982 was stated to have been made for construction of police quarters by the Housing Board (in Madras), Public Works Department (in other places) and Police Housing Corporation (at St. Thomas Mount) part of which (Rs.0.40 lakh) was surrendered on account of change in structural design. Reasons for the final saving have not been communicated (January 1983).

5. saving mentioned in notes 3 and 4 above was counterbalanced by significant excess under—

Head	Total grant	Actual expenditure	Excess + Saving—
480. A.AA.II.JA. Buildings—			(in lakhs of rupees)
O.	3,89.03		
S.	0.02		
R.	—1,45.82	8,98.17	+ 6,54.94

Withdrawal of provision by reappropriation in March 1982 was stated to be due to site not having been handed over, non-availability of cement, stay order of the Court, change of site and plan, non-starting of works, remodelling of auditorium, non-erection of generator, non-completion of electrical works and non-finalisation of agency of execution. Reasons for the final excess have not been communicated (January 1983).

Grant No. 51—Capital Outlay on Public Works—Buildings—contd.

6. Saving mentioned in notes 3 and 4 above was counter balanced by excess under various heads also more important of which are detailed below—

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(i) 459. AA.IAF.			
Jails—			
O.	5.40		
R.	— 0.89	4.51	42.32 +37.81

Withdrawal of provision by reappropriation in March 1982 was stated to be due to non-availability of cement (Rs. 0.39 lakh) and non-completion of certain works (Rs. 0.50 lakh). Reasons for the final excess have not been communicated (January 1983).

(ii) 459. AA.IAG.			
Police—			
O.	0.05		
S.	0.01		
R.	76.66	76.72	72.77 —3.95

Additional provision (Rs. 83.22 lakhs) was made by reappropriation in March 1982 for construction of police stations and out posts and land acquisition charges; out of this, Rs. 6.56 lakhs were surrendered partly due to site not having been handed over. Reasons for the final saving have not been communicated (January 1983).

(iii) 459. AA.II.JJ.			
Public Works—			
O.	23.61		
S.	0.01		
R.	5.93	29.55	48.60 +19.05

Grant No. 51—Capital Outlay on Public Works—Buildings—contd.

Additional provision by reappropriation in March 1982 was made for construction of additional building for circuit house at Tiruchirappalli and cost of materials (Rs. 8.22 lakhs); of which, Rs. 2.29 lakhs were surrendered because of non-availability of cement. Reasons for the final excess have not been communicated (January 1983).

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(iv) 477. AE.II.JA.			
Buildings—			
O.	41.98		
S.	0.01		
R.	36.01	78.00	72.95 — 5.05

Additional provision by reappropriation in March 1982 was stated to have been made for construction of polytechnic at Krishnagiri and Engineering college at Tirunelveli and execution of other works (Rs. 36.37 lakhs). Reasons for the final saving have not been communicated (January 1983).

(v) 483. A.AD.II.JA.			
Construction—			
O.	1.00		
R.	— 0.38	0.62	43.00 +42.38

Reasons for the final excess have not been communicated (January 1983).

7. Saving in charged appropriation occurred mainly under—

Head	Total appropriation	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(i) 477. AB.II.JA.			
Buildings—			
O.	8.13		
R.	— 8.13		

Grant No. 51 Capital Outlay on Public Works—Buildings—contd.

Head	Total appropriation	Actual expenditure	Excess + Saving —
(in lakhs of rupees)			
(ii) 480. A.AA.II.JA. Buildings—			
O.	8.57		
R.	— 8.31	0.26	— 0.26

Reasons for withdrawal of provision in these cases and the final saving under item (ii) have not been communicated (January 1983). Identical amounts were provided under these heads in the original budget for 1980-81 also and surrendered at the end of the year without indicating specific reasons.

ALIIJ.AA.II.JA. (ii)
Construction

00.1 0

00.0 — 0.00

(ii) 480. A.AA.II.JA.
Buildings—

8.57 0

— 8.31 — 0.26

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			
480. Capital Outlay on Medical			
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	7,95,08,000	15,97,52,000	15,62,78,058
Supplementary	8,02,44,000			— 34,73,942
Amount surrendered during the year			Nil
Charged			
Original	1,000	1,000	— 1,000
Supplementary	..		
Amount surrendered during the year (March 1982)			1,000

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 below.

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

Grant No. 52—Capital Outlay on Roads and Bridges—*contd.*

Head	Total grant	Actual expenditure	Excess + Saving —
(in lakhs of rupees)			
(i) 480. A. AC. II. JE. Buildings— Tamil Nadu Integrated Nutrition Project (H. and R.W.)—			
S.	1,60.00	1,60.00	.. — 1,60.00

The supplementary grant was obtained in March 1982 to meet the expenditure towards the construction of buildings under the Tamil Nadu Nutrition Project Scheme in Madurai district. Reasons for the saving of the entire provision have not been communicated (January 1983).

(ii) 506. A. AC. III. SD. Formation of Roads under Western Ghat Development Programme—			
O.	66.51		
R.	— 28.50	38.01	42.85 +4.84

Withdrawal of provision by reappropriation in March 1982 was due to non-sanction of new works during the year. Reasons for the final excess of Rs. 4.84 lakhs have not been communicated (January 1983).

Saving of Rs. 20.00 lakhs occurred under this head during 1980–81 also.

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

Head	Total grant	Actual expenditure	Excess + Saving —
(in lakhs of rupees)			
(i) 537. A. AD. II. JA. Tools and Plant—			
O.	70.74		
S.	3,38.52		
R.	34.31	4,43.57	4,39.44 — 4.13

Grant No. 52—Capital Outlay on Roads and Bridges—*concl'd.*

Reasons for additional provision by reappropriation in March 1982 and the final saving of Rs. 4.13 lakhs have not been communicated (January 1983).

Excess of Rs. 21.14 lakhs occurred under this head in 1980–81 also,

Head	Total grant	Actual expenditure	Excess + Saving —
(in lakhs of rupees)			
(ii) 537. A. AE. II. JL. Add— Percentage charges for Establishment transferred from Major Head "337. Roads and Bridges".			
O.	64.56	64.56	1,79.99 + 1,15.43

Reasons for the excess of Rs. 1,15.43 lakhs have not been communicated (January 1983).

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 2,21,14,000	6,31,50,000	4,74,56,501	-1,56,93,499
Supplementary 4,10,36,000			
Amount surrendered during the year (March 1982)		1,54,50,000	

Notes and comments—

1. In view of the final saving of Rs. 1,56.93 lakhs (24.9 per cent), the supplementary grant of Rs. 4,10.36 lakhs obtained in March 1982 proved excessive.

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

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

Head	Total grant	Actual expenditure	Excess+ Saving—
		(in lakhs of rupees)	
535. C. AA. II. JA. Investment in Public and other undertakings—			
O.	2,00.00		
R.	-2,00.00	..	..

Grant No. 53—Capital Outlay on Road Transport Services and Shipping (All voted)—concl'd.

Withdrawal of entire provision in March 1982 was stated to be mainly due to acquisition of fleet by the Poompuhar Shipping Corporation Limited not materialising on account of changed circumstances.

4. Saving in the original provision also occurred under—

Head	Total grant	Actual expenditure	Excess + Saving—
	(in lakhs of rupees)		
483. A. AQ. II. JA. Construction—			
O.	6.00		
R.	-4.00	2.00	0.62 - 1.38

Withdrawal of provision by reappropriation in March 1982 was stated to be due to non-availability of cement.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
	(in lakhs of rupees)		
538. A. AE. II. JH. Assistance towards the share capital of Tamil Nadu Transport Development Finance Corporation—			
O.	0.01		
R.	49.99	50.00	50.00 ..

Enhanced provision by reappropriation in March 1982 was for investment as share capital during 1981-82 in the Tamil Nadu Transport Development Finance Corporation to enlarge its equity base.

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 9,58,61,000	11,20,31,000	10,98,63,901	-21,67,099
Supplementary 1,61,70,000			
Amount surrendered during the year (March 1982)			14,08,000

Notes and comments—

1. In view of the saving of Rs. 21.67 lakhs in the grant, the supplementary grant of Rs. 71.70 lakhs obtained in March 1982 proved excessive and could have been restricted to token provision in respect of "New Service" schemes.

Grant No. 54—Capital Outlay on Forests (All voted)—contd.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
	(in lakhs of rupees)		
(i) 506. AC. II. JE. Forestry Programme Including communication under Hill Area Development Programme—			
O.		54.94	
R.	-27.97	26.97	20.62
			-6.35

Withdrawal of provision by reappropriation in March 1982 was stated to be due to non-availability of suitable site. Reasons for the final saving have not been communicated (January 1983).

(ii) 513. AA. II. JF. Shifting of Zoo to Vandalur—				
O.		55.00		
R.	-24.00	31.00	31.03	+0.03

Reasons for reduction of provision by reappropriation in March 1982 have not been specified.

(iii) 513. AE. II. JE. Establishment of a Crumb Rubber Factory—				
O.		25.00		
R.	-23.38	1.62	1.41	-0.21

Withdrawal of provision by reappropriation in March 1982 was stated to be due to non-taking up and non-completion of certain works.

Grant No. 54—Capital Outlay on Forests (All voted)—contd.

4. Saving in the original provision also occurred under—

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(i) 513. AD. II. JA. Communications—			
O.	45.00		
R.	—15.60	29.40	27.33 —2.07

Reasons for withdrawal of provision by reappropriation in March 1982 and the final saving have not been communicated (January 1983).

(ii) 513. AC. II. JK. Cashew Cultivation—			
O.	26.69		
R.	—17.86	8.83	9.60 +0.77

Reduction of provision by reappropriation in March 1982 was stated to be due to non-taking up of certain construction works. Reasons for the final excess have not been communicated (January 1983).

(iii) 513. AC. II. JI. Raising Fuel Wood Plantations—			
O.	66.52		
R.	—14.36	52.16	54.61 +2.45

Withdrawal of provision by reappropriation in March 1982 was stated to be partly due to non-taking up of certain works (Rs. 3.96 lakhs). Reasons for the final excess have not been communicated (January 1983).

Grant No. 54—Capital Outlay on Forests (All voted)—contd.

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(iv) 513. AD. II. JB. Construction of Buildings—			
O.	26.80		
R.	—12.83	13.97	16.16 +2.19

Withdrawal of provision in March 1982 by reappropriation was mainly due to non-finalisation of tenders. Reasons for the final excess have not been communicated (January 1983).

(v) 513. AA. II. JA. Forest Research—			
O.	14.50		
R.	—10.35	4.15	4.24 +0.09

Reduction of provision by reappropriation in March 1982 was stated to be due to non-taking up of construction work.

(vi) 513. AA. II. JB. Nature Conservation (Preservation of Wild Life)—			
O.	30.00		
R.	—9.03	20.97	19.97 —1.00

Withdrawal of provision by reappropriation in March 1982 was mainly due to non-finalisation of tenders. Reasons for the final saving have not been communicated (January 1983).

Grant No. 54—Capital Outlay on Forests (All voted)—concl'd.

5. Saving in the grant was partly counterbalanced by excess under—

Head	Total grant	Actual expenditure	Excess + Saving —
(in lakhs of rupees)			
(i) 513. AC. II. JT. SIDA Aided Social Forestry—			
S.	71.68		
R.	2,61.10	3,32.78	3,27.12 — 5.66
(ii) 513. AC. VI. UA. Scheme for Rural Fuel Wood Plantations—			
R.	70.00	70.00	67.19 — 2.81
(iii) 513. AC. II. JM. Pulp-Wood Plantations—			
O.	35.00		
R.	17.10	52.10	53.04 + 0.94
(iv) 513. AE. II. JA. Forest Protection—			
O.	4.50		
S.	0.01		
R.	2.99	7.50	15.56 + 8.06

Enhancement of provision by reappropriation in March 1982 under items (i), (ii) and (iv) was stated to have been based on Government sanctions. The additional provision made in March 1982 under item (iii) was mainly due to raising of plantation over an area of 614 hectares as against the target of 500 hectares. Reasons for the final saving under items (i) and (ii) and the final excess under item (iv) have not been communicated (January 1983).

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, Sani- tation and Water Supply			
483. Capital Outlay on Housing			
485. Capital Outlay on Information and Publi- city			
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			

Grant No. 55—Miscellaneous Capital Outlay—contd.

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving —
	RS.	RS.	RS.
510. Capital Outlay on Animal Husbandry			
511. Capital Outlay on Dairy Development			
512. Capital Outlay on Fisheries			
522. Capital Outlay on Machinery and Engineering Industries			
534. Capital Outlay on Power Projects			
544. Capital Outlay on Other Transport and Communication Services			
Voted			
Original 11,91,50,000	25,15,92,000	23,26,29,048	— 1,89,62,952
Supplementary 13,24,42,000			
Amount surrendered during the year (March 1982)			1,60,62,000
Charged			
Original 6,000	4,09,000	4,04,498	— 4,502
Supplementary 4,03,000			
Amount surrendered during the year (March 1982)			2,000

Grant No. 55—Miscellaneous Capital Outlay—contd.

The expenditure in the grant does not include Rs. 50,00,000 met out of advances from the Contingency Fund sanctioned during March 1982, which remained unrecouped to the Fund till the close of the year.

Notes and comments—

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

2. Saving in the original/supplementary provision occurred under—

Head	Total grant	Actual expenditure	Excess + Saving —
	(in lakhs of rupees)		
(i) 498. AA. II. JB. Floatation of Special Debentures by the Tamil Nadu State Co-operative Land Development Banks—			
O.	40.00		
R.	—31.79	8.21	8.21

Withdrawal of provision by reappropriation in March 1982 was (i) based mainly on the latest assessment of requirements of funds for investment (Rs. 25.00 lakhs) and (ii) partly due to reduction of Government contribution to 50 per cent and non-investment by Government in some primary Land Development Banks ineligible to float debentures.

(ii) 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.	0.01		
S.	80.36		
R.	—35.62	44.75	44.75

Grant No. 55—Miscellaneous Capital Outlay—contd.

Reasons for withdrawal of provision by reappropriation in March 1982 have not been specified.

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(iii) 498. AE. V. ZL. Margin money assistance to Co-operative rice mill for fuller utilisation of their installed Milling Capacities—			
S.	20.55		
R.	—20.55		
(iv) 498. AM. III. SH. Share Capital Assistance for Rehabilitation of weak Consumer Co-operatives—			
O.	0.01		
S.	17.49		
R.	—17.50		
(v) 498. AM. III. SI. Share Capital Assistance to Tamil Nadu Consumers Co-operative Federation for Expansion and Diversification of Business—			
S.	30.00		
R.	—30.00		

Reasons for withdrawal of entire provision in March 1982 under items (iii), (iv) and (v) above have not been specified.

Grant No. 55—Miscellaneous Capital Outlay—contd.

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(vi) 506. AC. II. JD. Assistance towards the Share Capital of Tamil Nadu Co-operative Milk Producers' Federation for Development of Dairying in the Nilgiris District under Hill Area Development Programme—			
O.	30.00		
R.	—30.00		

Withdrawal of provision by reappropriation in March 1982 was based on orders of Government to classify the share capital assistance under "498. AG. II. JB."

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(i) 488. E. AA. II. JK. Construction of Buildings for Tribal Residential Schools through the Agency of Tamil Nadu Adi-Dravidar Housing and Development Corporation—			
O.	0.01		
R.	11.99	12.00	12.00

Enhancement of provision by reappropriation in March 1982 was to meet expenditure towards construction of buildings for Tribal Residential Schools through TAHDCO.

Grant No. 55—Miscellaneous Capital Outlay—concl'd.

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees.)			
(ii) 498. AE. V. ZJ. Assistance towards Margin Money to Co-operative Institutions for purchase and Hulling of Paddy—			
O.	0.01		
R.	12.29	12.30	..

Reasons for additional provision by reappropriation in March 1982 have not been specified.

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			

Grant No. 56—Loans and Advances by the State Government
(All voted)—*contd.*

<i>Major heads</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess + Saving—</i>
	RS.	RS.	RS.
709. Loans for Food			
710. Loans for Animal Husbandry			
711. Loans for Dairy Development			
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, Lighthouses and Shipping			

Grant No. 56—Loans and Advances by the State Government
(All voted)—*concl'd.*

<i>Major heads</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess + Saving—</i>
	RS.	RS.	RS.
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	1,55,75,06,000	3,52,05,85,000	3,47,04,93,168—5,00,91,832
Supplementary	1,96,30,79,000		
Amount surrendered during the year			Nil

Note—

Against the available saving of Rs. 5,00-92 lakhs, no amount was surrendered.

Grant No. 57—Appropriation to Contingency Fund (All voted)

Major head	Total grant	Actual expenditure	Excess + Saving —
	RS.	RS.	RS.
769. Appropriations to Contingency Fund			
Original Supplementary	80,00,00,000	80,00,00,000	..
Amount surrendered during the year			Nil

Public Debt-Repayment (All charged)

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	1,77,34,60,000		
Supplementary	50,00,00,000		
	2,27,34,60,000	2,01,69,09,288	—25,65,50,712
Amount surrendered during the year (March 1982)			24,64,11,000

Notes and comments—

1. In view of the saving of Rs. 25,65.51 lakhs, the supplementary appropriation of Rs. 50,00.00 lakhs obtained in March 1982 proved excessive.

2. Saving occurred in the preceding five years also as indicated below:—

Year	Saving (in crores of rupees)
1976-77	1,61.80
1977-78	1,09.52
1978-79	53.94
1979-80	51.04
1980-81	85.52

Public Debt-Repayment (All charged) —contd.

3. Bulk of the saving occurred under—

Head	Total appropriation	Actual expenditure	Excess + Saving—
			(in lakhs of rupees)
603. AD. AA. Ways and Means Advances from Reserve Bank of India—			
O.	1,00,00.00		
S.	50,00.00		
R.	—23,76.00	1,26,24.00	1,26,24.00 ..

Rupees 23,76.00 lakhs were withdrawn by reappropriation in March 1982 as the need for resorting to short-term borrowings from Reserve Bank of India was less than anticipated.

Saving under this head occurred in the preceding five years also as indicated below:—

Year	Saving
	(in crores of rupees)
1976-77	1,40.80
1977-78	95.25
1978-79	31.40
1979-80	60.69
1980-81	82.16

4. Saving in the original provision also occurred under—

Head	Total appropriation	Actual expenditure	Excess + Saving—
			(in lakhs of rupees)
(i) (a) 603. AA. AG. Tamil Nadu Government 5½ per cent Loan, 1981—			
O.	21,94.68		
R.	— 26.21	21,68.47	21,80.31 + 11.84

Public Debt—Repayment (All charged)—contd.

Head	Total appropriation	Actual expenditure	Excess + Saving—
			(in lakhs of rupees)
(b) 603. AC. AT. Madras Government 4¾ per cent Loan, 1976—			
O.	10.00		
R.	— 8.93	1.07	1.10 +0.03
(c) 603. AC. AU. Madras Government 5½ per cent Loan, 1977—			
O.	10.00		
R.	— 6.41	3.59	3.21 —0.38
(d) 603. AC. AV. Madras Government 5½ per cent Loan, 1978—			
O.	11.00		
R.	— 7.93	3.07	3.04 — 0.03
(e) 603. AC. AW. Madras Government 5¾ per cent Loan, 1979—			
O.	23.00		
R.	— 5.47	18.43	12.50 —5.93

Savings under items (a) to (e) were due to less repayment of principal on Government Promissory Notes than anticipated.

(ii) (a) 603. AG. Loans from Life Insurance Corporation of India—			
O.	1,22.58		
R.	— 9.94	1,12.64	1,12.64 —
(b) 604. B. AA. Block Loans—			
O.	12,01.56		
R.	— 10.97	11,90.59	11,90.59 —

Public Debt—Repayment (All charged)—*contd.*

Head	Total appropriation	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(e) 604. C. Loans for Central Plan Schemes—			
O.	21.62		
R.	— 12.75	8.87	8.86 — 0.01

Reasons for withdrawal of provision under items (a) to (c) made by reappropriation during March 1982 have not been specified.

(iii) (a) 604. A. AA. Loans for Manures 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.	1,00.00		
R.	—1,00.00	...	...

In the above cases, the entire provision made for repayment of short-term loans anticipated to be taken from Government of India during 1981-82 was withdrawn by reappropriation in March 1982, as no short-term loans were availed of during that year.

Saving of entire provision under items (a) to (c) occurred in 1980-81 also for similar reasons.

Public Debt—Repayment (All charged)—*contd.*

5. Saving mentioned in notes 3 and 4 was partly utilised to augment provision under the following heads:—

Head	Total appropriation	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(i) 603. AC. AX. Madras Government 5 $\frac{3}{4}$ per cent Loan, 1980—			
R.	79.98	79.98	73.66 —6.32

The net excess of Rs. 73.66 lakhs was due to repayment of the balance of loan which matured for repayment in previous year.

(ii) 603. AF. AA. Loans from National Co-operative Development Corporation—

O.	1,44.28		
R.	8.73	153.01	155.62 +2.61

(iii) 603. AF. AF. Loans from General Insurance Corporation—

O.	10.80		
R.	8.40	19.20	19.20 ...

(iv) 604. D. Loans for Centrally Sponsored Plan Schemes—

O.	23.96		
R.	18.55	42.51	42.51 ...

Reasons for additional provision made by reappropriation during March 1982 under items (ii), (iii) and (iv) and the final excess under item (ii) have not been communicated (January 1983).

(v) 604. F. A. C. AA. Loans advanced upto 1973-74 in respect of which one half of the principal amount actually recovered by the State Government are repayable to the Centre—

R.	0.82	0.82	18.70 +17.88
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Public Debt—Repayment (All charged)—concl'd.

Provision made by reappropriation in March 1982 was stated to be based on actual requirements. Final excess was due to omission to make provision to cover the adjustment under the head.

6. In the following case, provision made by reappropriation in March 1982 proved unnecessary in view of the final savings:—

Head	Total appropriation	Actual expenditure	Excess+ Saving—
		(in lakhs of rupees)	
604. F. AD. Rehabilitation of Goldsmiths—			
R. 1,21.29	1,21.29	..	—,121.29

Provision by reappropriation made in March 1982 was to cover adjustment pertaining to the write off of the balance of Central loan relating to rehabilitation of goldsmiths. Final saving was due to not giving effect to the adjustment during the year for want of sanction of Government of India.

APPENDIX

STATEMENT SHOWING GRANTWISE DETAILS OF RECOVERIES ADJUSTED IN REDUCTION OF EXPENDITURE IN THE ACCOUNTS FOR 1981-82

(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.
<i>Debt Charges</i>	6,000	..	—6,000
11. District Administration	..	10,71,484	+10,71,484
12. Administration of Tamil Nadu Hindu Religious and Charitable Endowments Act, 1959	1,72,21,000	..	—1,72,21,000
14. Jails	4,00,000	1,73,806	—2,26,194
17. Education	2,00,000	..	—2,00,000
18. Medical	16,75,000	12,18,878	—4,56,122
19. Public Health	3,31,36,000	4,77,00,000	+1,45,64,000
20. Agriculture	3,65,37,000	4,56,14,749	+90,77,749
25. Cinchona	70,000	30,493	—39,507
28. Community Development Projects and Municipal Administration	15,50,00,000	2,85,19,699	—12,64,80,301
30. Social Welfare	1,000	..	—1,000
31. Welfare of the Scheduled Tribes and Castes etc.	33,54,000	1,15,41,778	+81,87,778
33. Housing	8,08,60,000	..	—8,08,60,000
36. Irrigation	1,15,000	..	—1,15,000
37. Public Works—Buildings	1,70,000	28,35,269	+26,65,269
8. Public Works — Establishment and Tools and Plant	11,58,94,000	6,38,96,297	—5,19,97,703
39. Roads and Bridges	6,63,32,000	8,70,90,016	+2,07,58,016

APPENDIX—*contd.*STATEMENT SHOWING GRANTWISE DETAILS OF RECOVERIES
ADJUSTED IN REDUCTION OF EXPENDITURE IN THE
ACCOUNTS FOR 1981-82.

(Referred in the summary of Appropriation Accounts at page 14)

<i>Number and name of grant/ appropriation</i>	<i>Budget estimates</i>	<i>Actuals</i>	<i>Actuals compared with budget estimates more + less —</i>
(1)	(2)	(3)	(4)
	RS.	RS.	RS.
40. Road Transport Services and Shipping	..	1,09,958	+1,09,958
41. Relief on account of Natu- ral Calamities	..	44,99,000	+44,99,000
43. Miscellaneous	2,000	11,74,286	+11,72,286
44. Stationery and Printing	27,51,000	75,36,950	+47,85,950
48. Capital Outlay on Agricul- ture	1,00,61,000	2,61,45,096	+1,60,84,096
49. Capital Outlay on Indus- trial Development	..	20,20,497	+20,20,497
50. Capital Outlay on Irriga- tion	1,55,25,000	73,15,177	—82,09,823
51. Capital Outlay on Public Works—Buildings	..	23,72,591	+23,72,591
52. Capital Outlay on Roads and Bridges	3,96,000	..	—3,96,000
53. Capital Outlay on Road Transport Services and Shipping	3,000	..	—3,000
55. Miscellaneous Capital Out- lay	1,14,75,000	2,13,21,801	+98,46,801
Total			
{ Charged	6,000	..	—6,000
{ Voted	55,11,78,000	36,21,87,825	—18,89,90,175