

APPROPRIATION ACCOUNTS

W

1982 - 83

GOVERNMENT OF TAMIL NADU

4-254—A

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INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Tamil Nadu for the year 1982—83 presents the accounts of sums expended in the year ended 31st March 1983, 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 — 1982-83

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 ..	12,08,86,000	9,07,25,501	3,01,60,499	..
2. State Excise Department				
Voted ..	2,92,14,000	2,94,95,197	..	2,81,197
3. Motor Vehicles Acts—Administration				
Voted ..	2,34,60,000	2,31,10,236	3,49,764	..
4. General Sales Tax and Other Taxes and Duties—Administration				
Charged ..	30,000	3,549	26,451	..
Voted ..	10,88,99,000	10,41,26,228	47,72,772	..
5. Stamps—Administration				
Voted ..	96,74,000	92,54,003	4,19,997	..
6. Registration				
Charged ..	1,000	..	1,000	..
Voted ..	4,73,67,000	4,30,92,758	42,74,242	..
Debt Charges				
Charged ..	1,28,06,75,000	1,24,73,13,493	3,33,61,507	..

Summary of Appropriation Accounts—1982-83—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) RS.	(3) RS.	RS.	RS.
7. State Legislature				
Charged ..	4,36,000	4,50,493	..	14,493
Voted ..	1,49,66,000	1,40,34,010	9,31,990	..
8. Elections				
Voted ..	49,16,000	49,78,292	..	62,292
9. Head of State, Ministers and Headquarters Staff				
Charged ..	1,40,57,000	1,30,40,530	10,16,470	..
Voted ..	21,53,55,000	21,92,69,179	..	39,14,179
10. Milk Supply Schemes				
Voted ..	99,65,000	96,23,011	3,41,989	..
11. District Administration				
Charged ..	82,000	99,098	..	17,098
Voted ..	23,62,78,000	24,51,67,412	..	88,89,412
12. Administration of Tamil Nadu Religious and Charitable Endowments Act, 1959				
Charged ..	33,000	20,697	12,303	..
Voted ..	2,54,44,000	2,53,20,056	1,23,944	..
13. Administration of Justice				
Charged ..	1,40,27,000	1,39,56,128	70,872	..
Voted ..	10,28,20,000	9,80,64,297	47,55,703	..

Summary of Appropriation Accounts—1982-83—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) RS.	(3) RS.	RS.	RS.
14. Jails				
Charged ..	1,000	..	1,000	..
Voted ..	6,82,84,000	6,48,01,756	34,82,244	..
15. Police				
Charged ..	1,17,000	61,327	55,673	..
Voted ..	72,26,43,000	71,35,85,844	90,57,156	..
16. Fire Services				
Charged ..	20,000	..	20,000	..
Voted ..	5,06,51,000	4,63,84,643	42,66,357	..
17. Education				
Charged ..	6,000	..	6,000	..
Voted ..	3,41,36,15,000	3,31,86,99,198	9,49,15,802	..
18. Medical				
Voted ..	86,92,84,000	82,60,45,649	4,32,38,351	..
19. Public Health				
Charged ..	2,000	..	2,000	..
Voted ..	1,04,93,18,000	96,26,82,870	8,66,35,130	..
20. Agriculture				
Charged ..	6,000	..	6,000	..
Voted ..	83,72,79,000	67,45,59,331	16,27,19,669	..

Summary of Appropriation Accounts—1982-83—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.
21. Fisheries				
Charged ..	10,000	..	10,000	..
Voted ..	4,92,00,000	4,67,90,018	24,09,982	..
22. Animal Husbandry				
Charged ..	1,000	..	1,000	..
Voted ..	18,79,09,000	18,19,14,752	59,94,248	..
23. Co-operation				
Voted ..	14,97,10,000	14,66,12,755	30,97,245	..
24. Industries				
Charged ..	1,000	..	1,000	..
Voted ..	15,74,22,000	16,01,02,780	..	26,80,780
25. Cinchona				
Voted ..	2,78,77,000	2,76,50,037	2,26,963	..
26. Handlooms and Textiles				
Voted ..	20,07,12,000	20,02,50,237	4,61,763	..
27. Khadi				
Voted ..	2,09,42,000	1,98,51,126	10,90,874	..
28. Community Development Projects and Municipal Administration				
Charged ..	29,000	627	23,373	..
Voted ..	1,86,13,49,000	1,86,18,53,811	..	5,04,811

Summary of Appropriation Accounts—1982-83—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.
29. Labour including Factories				
Voted ..	9,06,94,000	8,82,03,649	24,90,351	..
30. Social Welfare				
Voted ..	59,57,48,000	55,10,75,990	4,46,72,010	..
31. Welfare of the Scheduled Tribes and Castes, etc.				
Charged ..	15,98,000	2,73,515	13,24,485	..
Voted ..	45,67,42,000	45,16,32,809	51,09,191	..
32. Welfare of the Backward Classes, etc.				
Charged ..	1,000	..	1,000	..
Voted ..	9,63,60,000	9,27,68,285	35,91,715	..
33. Housing				
Voted ..	18,45,11,000	18,44,85,858	25,142	..
34. Urban Development				
Voted ..	24,66,33,000	2,43,44,345	22,22,88,655	..
35. Civil Supplies				
Charged ..	51,000	..	51,000	..
Voted ..	61,93,86,000	55,89,48,961	6,04,37,039	..

Summary of Appropriation Accounts—1982-83—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.
36. Irrigation				
Charged ..	12,000	..	12,000	..
Voted ..	43,50,79,000	38,95,31,386	4,55,47,614	..
37. Public Works—Buildings				
Charged ..	10,33,000	9,77,830	55,170	..
Voted ..	6,95,45,000	4,84,57,248	2,10,87,752	..
38. Public Works—Establishment and Tools and Plant				
Voted ..	15,63,77,000	14,51,10,486	1,12,66,514	..
39. Roads and Bridges				
Charged ..	33,05,000	36,51,130	..	3,46,130
Voted ..	74,86,59,000	73,64,65,881	1,21,93,119	..
40. Road Transport Services and Shipping				
Charged ..	3,45,000	3,43,773	1,227	..
Voted ..	94,37,000	90,11,480	4,25,520	..
41. Relief on account of Natural Calamities				
Charged ..	8,59,00,000	8,59,00,000	..	..
Voted ..	41,94,000	53,07,859	..	11,13,859

Summary of Appropriation Accounts 1982-83—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.
42. Pensions and Other Retirement Benefits				
Charged ..	1,71,45,000	1,70,24,780	1,20,220	..
Voted ..	39,15,38,000	43,03,60,306	..	3,88,22,306
43. Miscellaneous				
Charged ..	13,73,000	13,68,000	5,000	..
Voted ..	90,73,20,000	45,93,17,186	44,80,02,814	..
44. Stationery and Printing				
Charged ..	4,76,000	4,14,413	61,587	..
Voted ..	10,57,66,000	10,04,18,928	53,47,072	..
45. Forest Department				
Charged ..	8,000	..	8,000	..
Voted ..	11,28,02,000	12,10,40,361	..	82,38,361
46. Compensations and Assignments				
Charged ..	22,53,000	20,48,556	2,04,444	..
Voted ..	22,68,67,000	21,27,15,150	1,41,51,850	..
47. Information, Tourism and Film Technology				
Voted ..	3,81,20,000	3,47,43,993	33,76,007	..

Summary of Appropriation Accounts 1982-83—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.
48. Capital Outlay on Agriculture				
Charged ..	3,43,000	..	3,43,000	..
Voted ..	7,62,43,000	4,66,73,583	2,95,69,417	..
49. Capital Outlay on Industrial Development				
Charged ..	7,93,000	7,93,523	..	523
Voted ..	25,87,11,000	26,15,67,298	..	28,56,298
50. Capital Outlay on Irrigation				
Voted ..	46,97,63,000	39,49,32,794	7,48,30,206	..
51. Capital Outlay on Public Works—Buildings				
Charged ..	9,02,000	..	9,02,000	..
Voted ..	38,04,78,000	31,24,97,731	6,79,80,269	..
52. Capital Outlay on Roads and Bridges				
Charged ..	1,000	..	1,000	..
Voted ..	21,78,41,000	20,76,31,279	1,02,09,721	..
53. Capital Outlay on Road Transport Services and Shipping				
Voted ..	6,87,65,000	74,78,388	6,12,86,612	..

Summary of Appropriation Accounts—1982-83—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.
54. Capital Outlay on Forests				
Voted ..	14,89,69,000	13,60,87,287	1,28,81,713	..
55. Miscellaneous Capital Outlay				
Charged ..	6,000	..	6,000	..
Voted ..	26,39,02,000	25,51,95,083	87,06,917	..
56. Loans and Advances by State Government				
Voted ..	3,81,03,02,000	3,83,78,85,724	..	2,75,83,724
Public Debt — Repayment				
Charged ..	4,86,70,28,000	4,12,79,07,887	73,91,20,113	..
Appropriation to Contingency Fund as per Tamil Nadu Contingency Fund (Second Amendment) Act, 1982 and Tamil Nadu Contingency Fund (Third Amendment) Act, 1982				
..	70,00,00,000	70,00,00,000	..	..
Total				
Charged ..	6,29,21,07,000	5,51,56,49,349	77,68,35,895	3,78,244
Voted ..	22,50,61,91,000	20,97,19,34,315	1,62,92,03,904	9,49,47,219

Summary of Appropriation Accounts—1982-83—*contd.*

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

Grants—

2. State Excise Department
8. Elections
9. Head of State, Ministers and Headquarters Staff
11. District Administration
24. Industries
28. Community Development Projects and Municipal Administration
41. Relief on account of Natural Calamities
42. Pensions and Other Retirement Benefits
45. Forest Department
49. Capital Outlay on Industrial Development
56. Loans and Advances by the State Government

Charged appropriations—

7. State Legislature
11. District Administration
39. Roads and Bridges
49. Capital Outlay on Industrial Development

The expenditure shown in column 3 of the above summary does not include Rs. 69,60,000 met from out of advances from the Contingency Fund sanctioned during March 1983 which were not recouped to the Fund till the close of the year,

Summary of Appropriation Accounts—1982-83—*contd.*

The details of expenditure are given below :—

Grants	Amount	Month of sanction	Month of recoupment
(1)	(2)	(3)	(4)
	Rs.		
19. Public Health, Sanitation and Water Supply	25,00,000	March 1983	November 1983
9. Other General Economic Services	4,60,000	March 1983	November 1983
56. Loans for Urban Development	40,00,000	March 1983	November 1983
	69,60,000		

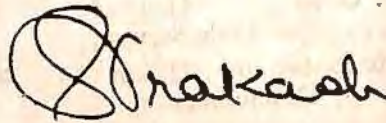
As the grants and appropriations are for gross amounts required for expenditure, the expenditure figures shown against them do not include recoveries which are adjusted in the accounts in reduction of expenditure. However, under certain suspense heads (Grant Nos. 36, 37, 39 and 50) net budget provision 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 1982-83 and that shown in the Finance Accounts for the year is shown below :—

	Charged	Voted
	RS.	RS.
Total expenditure according to Appropriation Accounts	5,51,56,49,349	20,97,19,34,315
Deduct—Total of recoveries shown in Appendix at page 206	..	55,34,66,541
Net total expenditure as shown in Statement No. 10 of Finance Accounts	5,51,56,49,349	20,41,84,67,774

Summary of Appropriation Accounts—1982-83—concl'd.

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 1982-83.



(GIAN PRAKASH)

Comptroller and Auditor General of India

New Delhi,
The

21 MAR 1984

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	12,07,41,000	9,07,25,501	—3,01,60,499
Supplementary	1,45,000		
Amount surrendered during the year (March 1983)			3,11,69,000

Notes and comments—

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

2. Saving occurred mainly under—

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
229. A. AC. I. AO. Updating Registry—			
O.	5,46.39		
R.	—4,18.82	1,27.57	+ 1.60

Withdrawal of provision by reappropriation in March 1983 was due to belated/non-establishment of sanctioned units and non-filling up of posts in established units for updating land records in the State by introducing a simplified system of supplemental survey to reflect the actual state of things on ground.

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

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(i) 229. A. AC. I. AG. Mobile Investigation and Resurvey work—			
O.	3,58.54		
S.	1.45		
R.	80.90	4,40.89	4,48.42 +7.53
(ii) 229.A.AG.I.AF. Maintenance of Ryotwari Surveys—			
O.	1,00.73		
R.	11.03	1,11.76	1,12.38 +0.62
(iii) 229. A.AC. I. AA. Direction and Adminis- tration-			
O.	7.37		
R.	10.70	18.07	18.00 -0.07
(iv) 220. AA. I. AB. District Charges—			
O.	49.60		
R.	6.16	55.76	56.45 +0.69

Additional provision made by reappropriation in March 1983 in respect of items (i) to (iv) was due to (a) sanction of Staff and additional instalments of dearness allowance, (b) extensive tours undertaken by the Staff in connection with the implementation of the 'New Updating

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

Registry Scheme' and increase in rates of Fixed Travelling Allowance and Travelling Allowance and (c) increase in telephone charges and other office requirements and the printing of Registers and Descriptive memoirs.

Reasons for the final excess in respect of item (i) have not been communicated (December 1983).

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

Major head	Total grant	Actual expenditure	Excess+ Saving—
	RS.	RS.	RS.
239. State Excise			
Original 2,68,44,000	2,92,14,000	2,94,95,197	+2,81,197
Supplementary 23,70,000			
Amount surrendered during the year			Nil

Notes and comments—

1. The excess of Rs. 2,81,197 over the grant requires regularisation.
2. Excess occurred mainly under—

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(i) 239. AA. I. AF. District Establishment— Distilleries and Bonded Ware-houses—			
O.	16.27		
R.	10.57	26.84	27.97
			+1.13

The excess was due to (i) sanction of additional staff, (ii) sanction of additional dearness allowance and overtime allowance to the staff of Distillery and Blending units and (iii) increase under travel and office expenses.

(ii) 239. AA. I. AD. District Establishment— Revenue Establishment—			
O.	1,38.66		
R.	81.67	2,20.33	2,21.98
			+1.65

Enhancement of provision made by reappropriation in March 1983 was partly (Rs. 29.50 lakhs) due to extensive tours undertaken by the Prohibition and Excise staff. Precise reasons for the balance and reasons for the final excess have not been communicated (December 1983).

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

3. Excess mentioned in note 2 above was partly offset by saving mainly under—

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
239. AA. I. AA. Head- Quarters Establish- ments—Board's office—			
O.		1,13.41	
S.		23.70	
R.	—92.46	44.65	44.63
			—0.02

Withdrawal of provision by reappropriation in March 1983 was due to non-approval by Government in November 1982 of the proposals of the Commissioner of Prohibition and Excise for publicity campaign on the ground that the cost of organisational set up provided therein was on the high side and non-submission of revised proposals by the Commissioner to Government during the year.

Grant No. 3—Motor Vehicles Acts—Administration (All voted)

Major heads	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
241. Taxes on Vehicles			
259. Public Works			
288. Social Security and Welfare			
Original 2,10,46,000	} 2,34,60,000	2,31,10,236	— 3,49,764
Supplementary 24,14,000			
Amount surrendered during the year (March 1983)			14,81,000

Note—

Rupees 14.81 lakhs were surrendered on 31st March 1983, but the final saving was only Rs. 3.50 lakhs.

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

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
235. Collection of Other Taxes on Property and Capital Transactions			
240. Sales Tax			
245. Other Taxes and Duties on Commodities and Services			
259. Public Works			
Voted			
Original 9,24,62,000	} 10,88,99,000	10,41,26,228	— 47,72,772
Supplementary 1,64,37,000			
Amount surrendered during the year (March 1983)			55,96,000
Charged			
Original 30,000	} 30,000	3,550	— 26,450
Supplementary ..			
Amount surrendered during the year (March 1983)			15,000

Notes and comments—

1. In view of the saving of Rs. 47.73 lakhs in the voted grant, the Supplementary grant of Rs. 85.33 lakhs obtained in March 1983 proved excessive and could have been restricted to token provision in respect of 'New Service' schemes.

**Grant No. 4—General Sales Tax and Other Taxes and Duties—
Administration—concl'd.**

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

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess + Saving —</i>
(in lakhs of rupees)			
240. A. AA. I. AB. District Establishment—			
O.	7,54.06		
S.	1,40.50		
R.	— 52.70	8,41.86	8,48.13 +6.27

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

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

<i>Major head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess + Saving —</i>
	RS.	RS.	RS.
230. Stamps and Registration			
Original	96,74,000	92,54,003	— 4,19,997
Supplementary	..		
Amount surrendered during the year (March 1983)			4,69,000

Notes and comments—

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

2. Significant saving in the original provision occurred under—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess + Saving —</i>
(in lakhs of rupees)			
230. C. AB. I. AA. Supply from Central Stamp Stores—			
O.	31.00		
R.	— 11.11	19.89	19.89 ..

Withdrawal of provision by reappropriation in March 1983 was mainly due to inability of the Central Stamp Stores, Nasik to supply in full the indented quantity of Non-judicial stamps during the year.

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	4,03,06,000	4,30,92,758	— 42,74,242
Supplementary	70,61,000		
Amount surrendered during the year (March 1983)			12,31,000
Charged			
Original	1,000	1,000	— 1,000
Supplementary	..		
Amount surrendered during the year (March 1983)			1,000

Notes and comments—

1. In view of the saving of Rs. 42.74 lakhs in the voted grant, the supplementary grant of Rs. 70.61 lakhs obtained in March 1983 proved excessive.

2. Against the saving of Rs. 42.74 lakhs in the voted grant, only Rs. 12.31 lakhs were surrendered in March 1983.

Grant No. 6—Registration—concl'd.

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)			
230. D. AA. I. AB. District Establishment charges—			
O.	3,73.59		
S.	66.59		
R.	— 15.69	4,24.49	3,96.20 — 28.29

The supplementary provision was obtained in March 1983 to meet expenditure on account of sanction of additional Dearness Allowance. Reasons for the reduction of provision by reappropriation in March 1983 and for the final saving have not been communicated (December 1983).

Debt Charges (All charged)

Major heads	Total appropriation	Actual expenditure	Excess+ Saving—
	RS.	RS.	RS.
248. Appropriation for reduction or avoidance of debt			
249. Interest Payments			
Original 1,24,26,77,000	1,28,06,75,000	1,24,73,13,493	—3,33,61,507
Supplementary 3,79,98,000			
Amount surrendered during the year (March 1983)			1,65,78,000

Notes and comments—

1. In view of the saving of Rs. 3,33.62 lakhs, the supplementary appropriation of Rs. 3,79.98 lakhs obtained in March 1983 proved excessive.

2. Rupees 1,65.78 lakhs were surrendered on 31st March 1983; but the ultimate saving worked out to Rs. 3,33.62 lakhs.

3. The expenditure under this appropriation included Rs. 23,38.68 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 1983 was Rs. 1,17,63.89 lakhs.

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

5. Bulk of the saving occurred under—

Head	Total appropriation	Actual expenditure	Excess+ Saving—
			(in lakhs of rupees)
(i) 249. D.AE. Interest on Ways and Means Advances—			
S.	1,47.48		
R.	—1,47.48		

Withdrawal of provision by reappropriation in March 1983 was due to non-adjustment of the amount during the year.

Debt Charges (All charged)—contd.

Head	Total appropriation	Actual expenditure	Excess+ Saving—
	(in lakhs of rupees)		
(ii) 249. A.AD. AA. Interest on Ways and Means Advances from Reserve Bank of India—			
O.	2,00.00		
R.	—1,10.36	89.64	89.77 +0.13
Reduction of provision by reappropriation in March 1983 was due to less payment of interest on short term borrowings from Reserve Bank of India than anticipated.			
6. Saving also occurred under—			
Head	Total appropriation	Actual expenditure	Excess+ Saving—
	(in lakhs of rupees)		
(i) 249. A.AD.AM.Loans from the General Insurance Corporation—			
O.	35.68		
R.	14.11	49.79	13.80 —35.99
(ii) 249. A. AD. AC. Loans from the National Agricultural Credit (Long Term Operation) Fund of the Reserve Bank of India—			
O.	60.19		
R.	—2.74	57.45	42.95 —14.50
Reasons for the additional provision made by reappropriation in March 1983 in respect of item (i), for the withdrawal of provision by reappropriation in March 1983 in respect of item (ii) and for the final saving in respect of both the items have not been communicated (December 1983).			
(iii) 249. A.AA. AS. Tamil Nadu Government 6½ per cent loan 1988—			
O.	1,65.58	1,65.58	1,48.91 —16.67

Final saving was due to non-drawal of arrears of interest by the holders of the scrips.

Debt Charges (All charged)—contd.

7. Excess occurred under—

Head	Total appropriation	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(i) 249. C. AC. AD. Interest on Govern- ment Industrial Employees' Provident Fund—			
O.	90.00		
R.	30.00	1,20.00	1,13.00 —7.00

The reasons for the additional Provision made by reappropriation in March 1983 and for the final saving have not been communicated (December 1983).

(ii) 249. F. AA. AP.
Interest on Deposits
of Panchayat Union
Councils, Town
Panchayats and Town-
ship Committees
Employees' Pension
Fund—

O.	69.83		
R.	8.56	78.39	78.39

Additional provision made by reappropriation in March 1983 was due to more payment of interest on account of increased collection of pensionary contribution.

(iii) 249. F.AA. AM.
Interest on Deposits
of Tamil Nadu Trans-
port Development
Finance Corporation—

O.	1.20		
R.	7.02	8.22	8.22

Debt Charges (All charged)—contd.

Head	Total appropriation	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(iv) 249. F. AA. AH. Interest on Deposits of State Industries Pro- motion Corporation of Tamil Nadu—			
R.	5.35	5.35	5.35 ..

Provision made by reappropriation in March 1983 under items (iii) and (iv) was for payment of interest on the surplus funds of Government undertakings deposited by them with Government during the year.

(v) 249. A. AD. AB.
Loans from the
National Co-operative
Development and
Warehousing Cor-
poration (Civil Sup-
plies)—

O.	1,57.32		
R.	22.34	1,79.66	1,79.33 —0.23

Additional provision made by reappropriation in March 1983 was based on the actual demand received from National Co-operative Development Corporation.

(vi) 249. D. AD. Interest
on loans for Centrally
Sponsored Schemes—

O.	49.68		
R.	16.68	66.36	66.36 ..

(vii) 249. D.AC. Interest
on Loans for Central
Plan Schemes—

O.	14.67		
R.	5.19	19.86	19.86 ..

Additional provision made by reappropriation under items (vi) and (vii) in March 1983 was based on actual requirements.

Debt Charges (All charged) — *concl'd.*

Head	Total appropriation	Actual expenditure	Excess + Saving—
	(in lakhs of rupees)		
(viii) 249. A. AA. AR. Loans in the Course of Discharge—			
R.	7.53	7.53	7.23 —0.30
Provision made by reappropriation in March 1983 was due to payment of interest on loans that matured for repayment in previous years.			
(ix) (a) 249. A. AA. AP. Lump Sum Provision for New Loan—			
O.	1,24.53		
R.	—1,24.53		
(b) 249.A.AA.AW. Tamil Nadu Govern- ment 7½ per cent Loan, 1997—			
R.	1,33.10	1,33.10	1,29.13 —3.97

A lump sum provision of Rs. 1,24.53 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. 35,48.56 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 1983. 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	1,24,49,000	1,49,66,000	1,40,34,010 —9,31,990
Supplementary	25,17,000		
Amount surrendered during the year (March 1983)			9,83,000
Charged			
Original	3,62,000	4,36,000	4,50,493 +14,493
Supplementary	74,000		
Amount surrendered during the year (March 1983)			13,000
Notes and comments—			
1. Saving in the original plus supplementary provision occurred in the voted grant under—			
Head	Total grant	Actual expenditure	Excess + Saving—
	(in lakhs of rupees)		
211. B.AA.I.AB. Pay and Allowances of Members, other than Speaker, Deputy Speaker and Ministers—			
O.	57.98	54.43	54.05 —0.38
S.	3.23		
R.	—6.78		

Grant No. 7—State Legislature—concl'd.

Withdrawal of provision by reappropriation in March 1983 was due to (i) non-supply of the intended Rail Travel Coupons to the members of the Assembly and non-claiming of arrears for 1978-79 by the Railways, (ii) less number of meeting days of the Assembly and cancellation of certain tours of Legislature Committees, (iii) non-payment of salary for one member in view of Court Order and (iv) non-claiming of House Rent Allowance at enhanced rate by the former leader of opposition.

2. The excess of Rs. 14,493 over the charged appropriation requires regularisation. The excess occurred under "211. B. AA. I. AA. Pay of Speaker and Deputy Speaker".

Grant No. 8—Elections (All voted)

Major head	Total grant	Actual expenditure	Excess+ Saving—
	RS.	RS.	RS.
215. Elections			
Original	30,27,000		
Supplementary	18,89,000		
		49,16,000	49,78,292
			+62,292
Amount surrendered during the year (March 1983)			1,12,000

Note—

The excess of Rs. 62,292 over the grant requires regularisation.

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-Administra- tion			
259. Public Works			
265. Other Administra- tive Services			
276. Secretariat—Social and Community Servi- ces			
296. Secretariat—Econo- mic Services			
304. Other General Economic Services			
305. Agriculture			
306. Minor Irrigation			
310. Animal Husbandry			

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

Major heads	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	RS.	RS.	RS.
Voted			
Original	20,55,89,000	21,92,69,179	+ 39,14,179
Supple- mentary	97,66,000		
Amount surrendered dur- ing the year			Nil
Charged			
Original	1,01,76,000	1,30,40,530	-10,16,470
Supple- mentary	38,81,000		
Amount surrendered dur- ing the year (March 1983)			10,97,000

The expenditure in this grant does not include Rs. 4,60,000 met out of advances from the Contingency Fund sanctioned during March 1983, which remained unrecouped to the Fund till the close of the year.

Notes and comments—

1. The excess of Rs. 39,14,179 over the voted grant requires regul-
arisation.

2. In view of the excess of Rs. 39.14 lakhs in the voted grant, the
supplementary grant of Rs. 97.66 lakhs obtained in March 1983 proved
inadequate.

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

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

4. Excess occurred under—

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(i) 254. A.AB. I. AA. Pay and Accounts Offices—			
O.	76.40		
R.	9.91	86.31	87.95 +1.64

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

(ii) 252. A.AA.I. AT. Department of personnel and Administrative Reforms—			
O.	34.29		
R.	-1.13	33.16	43.43 +10.27

Reasons for the withdrawal of provision by reappropriation in March 1983 have not been specified. The final excess was mainly due to omission of the department to make provision for the payment of grant to Anna Institute (Rs. 5.00 lakhs each in May 1982 and November 1982).

(iii) 213. A.AD.I.AA. Other Expenditure—			
O.	30.77		
R.	-0.32	30.45	37.79 +7.34

(iv) 252. A.AA.I.AE. Prohibition and Excise Department—			
O.	6.90		
R.	6.02	12.92	13.90 +0.98

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(v) 304. AA.I.AF. Implementation of Tamil Nadu Urban Land (Ceiling and Regulation) Act, 1976—			
O.	25.97		
R.	5.81	31.78	32.44 +0.66
(vi) 265. A.AB.I. AD. Commissioner of Enquiry on the allegation of offence of corruption in regard to the grant of privilege and Licence for manufacture of arrack, etc.—			
R.	7.77	7.77	6.10 -1.67
(vii) 213. A. AB. I.AA. Tour Expenses—			
O.	3.00		
R.	4.67	7.67	8.31 +0.64
(viii) 252. A.AA.I. AJ. Home Department—			
O.	39.21		
R.	6.08	45.29	43.29 -2.00
(ix) 276. A.AA.I.AC. Health and Family Welfare Department—			
O.	22.31		
R.	5.99	28.30	26.33 -1.97
(x) 276. A.AA.I.AE. Social Welfare Department—			
O.	25.62		
R.	6.66	32.28	29.62 -2.66

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

Reasons for the additional provision made by reappropriation in March 1983 under items (iv) to (x), for the final excess under items (iii) to (v) and (vii) and for the final saving under items (vi) and (viii) to (x) have not been communicated (December 1983).

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(xi) 265. A.AA.I.AA. Directorate of Vigilance and Anti-corruption—			
O.	71.80		
R.	6.30	78.10	78.53
			+0.43

Additional provision obtained by reappropriation in March 1983 was mainly due to (i) sanction of advance increment to police personnel for non-participation in 1979 police stir, (ii) upgradation of grade II constables and Inspectors to Grade I, (iii) creation of additional post of Inspector of Police, (iv) revision of rate of mileage and rate of daily and mileage allowance and (v) increase in the cost of bus/railway fare.

5. Excess mentioned in note 4 mentioned above, were partly offset by saving mainly under—

Head	Total grant	Actual expenditure	Exces + Saving—
(in lakhs of rupees)			
(i) 305. AO. III. SA. Agricultural Census—			
O.	26.35		
R.	—23.53	2.82	3.14
			+0.32

Withdrawal of provision by reappropriation in March 1983 was due to non-incurring of expenditure on tabulation, printing and hono-
raria.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(ii) 229. A.AA.I.AA. Head quarters staff- Commissioner of Revenue Administration—			
S.	33.55		
R.	10.31	43.86	18.01
			—25.85

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

6. In view of the saving of Rs. 10.16 lakhs in the charged appropriation, the supplementary provision of Rs. 38.81 lakhs obtained in March 1983 proved excessive.

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

Major head	Total grant	Actual expenditure	Excess+ Saving—
	RS.	RS.	RS.
311. Dairy Development			
Original 86,50,000	99,65,000	96,23,011	-3,41,989
Supplementary 13,15,000			
Amount surrendered during the year (March 1983)			3,35,000

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			
287. Labour and Employment			
Voted			
Original 23,41,17,000	23,62,78,000	24,51,67,412	+88,89,412
Supplementary 21,61,000			
Amount surrendered during the year (March 1983)			13,29,000
Charged			
Original 82,000	82,000	99,098	+17,098
Supplementary ..			
Amount surrendered during the year (March 1983)			31,000

Notes and comments—

1. The excesses of Rs. 88,89,412 over the voted grant and Rs. 17,098 over the charged appropriation require regularisation.

2. In view of the excess of Rs. 88.89 lakhs in the voted grant, the supplementary provision of Rs. 11.18 lakhs obtained in March 1983 proved inadequate and the surrender of Rs. 13.29 lakhs in March 1983 proved injudicious.

Grant No. 11—District Administration—contd.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(i) 253. AA.I.AC.			
Taluk Establishments—			
O.	7,86.78		
S.	11.00		
R.	90.42	8,88.20	9,23.37 +35.17
Enhancement of provision by reappropriation in March 1983 was mainly due to sanction of Dearness Allowance and Additional Staff (Rs. 29.48 lakhs), frequent tours undertaken by the staff and increase in train/bus fares (Rs. 65.66 lakhs). Reasons for the final excess have not been communicated (December 1983).			
(ii) 253. AA.I.BE.			
Establishment of Special Staff for Acquisition of land for State Industries Promotion Corporation of Tamil Nadu Limited for needs of Bharat Heavy Electrical Limited and other Ancillary Industries—			
O.	4.43		
R.	0.98	5.41	46.85 +41.44
Additional provision obtained by reappropriation in March 1983 was to meet the purchase of stationery and furniture. Reasons for the final excess have not been communicated (December 1983).			

Grant No. 11—District Administration—contd.

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(iii) 253. AA.I.AA.			
Collectors and Magistrates—			
O.	2,96.20		
S.	1.93		
R.	14.29	3,12.42	3,27.83 +15.41
Enhancement of provision by reappropriation in March 1983 was mainly due to sanction of Dearness Allowance and additional staff. Reasons for the final excess have not been communicated (December 1983).			
(iv) 259. AD.I.AL.			
Buildings—District Administration—			
O.	15.00		
R.	11.05	26.05	28.84 +2.79
Increase in provision by reappropriation in March 1983 was attributed to purchase of stationery and furniture.			
Reasons for the final excess have not been communicated (December 1983).			
(v) 265. AK.I.AD.			
Office of the Reception Officer, Tamil Nadu House, New Delhi—			
O.	15.17		
R.	9.27	24.44	25.21 +0.77
Increase of provision by reappropriation in March 1983 was partly due to sanction of Dearness Allowance (Rs. 3.44 lakhs). Reasons for the balance increase of Rs. 5.83 lakhs have not been specified.			

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

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
253. AB.I.AD. Ryotwari Village Services—			
O.	10,41.73		
R.	-1,94.49	8,47.24	8,52.47 +5.23

Reasons for the reduction in provision by reappropriation in March 1983 and for the final excess have not been communicated (December 1983).

5. Excess over the charged appropriation mainly occurred under—

Head	Total appropriation	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
265. A.AH.I.AA. Accommodation Controller—			
R.	0.10	0.10	0.20 +0.10

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

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

Major heads	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	RS.	RS.	RS.
295. Other Social and Community Services Voted			
Original	2,21,79,000	2,54,44,000	2,53,20,056
Supplementary	32,65,000		
Amount surrendered during the year (March 1983)			1,70,000
Charged			
Original	30,000	33,000	20,697
Supplementary	3,000		
Amount surrendered during the year (March 1983)			13,000

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. 2,27,44,416 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 1982-83.

Grant No. 13—Administration of Justice

Major heads	Total grant or appropriation		Actual expenditure	Excess+ Saving—
	RS.	RS.	RS.	RS.
214. Administration of Justice				
259. Public Works				
287. Labour and Employment				
Voted				
Original 9,20,58,000	10,28,20,000	9,80,64,297	—47,55,703	
Supplementary 1,07,62,000				
Amount surrendered during the year (March 1983)				33,76,000
Charged				
Original 1,29,44,000	1,40,27,000	1,39,56,128	—70,872	
Supplementary 10,83,000				
Amount surrendered during the year (March 1983)				72,000

Notes and comments—

1. In view of the final saving of Rs. 47.56 lakhs in the voted grant, the supplementary provision of Rs. 53.99 lakhs obtained in March 1983 proved excessive and could have been restricted to token provision in respect of 'New Service' schemes.

2. Rupees 33.76 lakhs were surrendered in March 1983; the saving ultimately worked out to Rs. 47.56 lakhs.

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

3. Saving in the voted grant was the net result of savings and excesses under various heads. A case of significant saving is dealt with in note 4.

4. Significant saving occurred under—

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
214. A.H.I.A.G.			
Mofussil Law Officers—			
O.	32.86		
S.	14.82		
R.	—6.08	41.60	36.11 — 5.49

Supplementary provision obtained in September 1982 (Rs. 10.00 lakhs) and March 1983 (Rs. 4.82 lakhs) was to meet expenditure on 108 additional posts of Assistant Public Prosecutors (Grade II) sanctioned (March 1982) in districts and revision (July 1982) of pay scales of Assistant Public Prosecutors (Grades I and II) in mofussil Areas.

Withdrawal of provision by reappropriation in March 1983 was made on the basis of trend of expenditure with reference to the details then available with the High Court. The saving could not be worked out correctly and surrendered owing to non-receipt of proposals from the District Collectors for surrender of provision due to non-filling up of posts and non-fixation of pay in the revised scales during the year.

Grant No. 14—Jails

Major heads	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	RS.	RS.	RS.
256. Jails			
259. Public Works			
Voted			
Original 6,47,66,000	6,82,84,000	6,48,01,756	-34,82,244
Supplementary 35,18,000			
Amount surrendered during the year (March 1983)			46,32,000
Charged			
Original 1,000	1,000		-1,000
Supplementary ..			
Amount surrendered during the year (March 1983)			1,000

Notes and comments—

1. In view of the final saving of Rs. 34.82 lakhs in the voted grant, the supplementary provision of Rs. 35.18 lakhs obtained in March 1983 proved excessive and could have been restricted to token provision in respect of 'New Service' schemes.

2. Rupees 46.32 lakhs were surrendered on 31st March 1983; but the saving ultimately worked out to only Rs. 34.82 lakhs.

Grant No. 14—Jails—contd.

3. Bulk of the saving over the original plus supplementary provision in the voted grant occurred under—

Head	Total grant	Actual expenditure	Excess+ Saving—
			(in lakhs of rupees)
256. AB. I. AA. Jails (Other than Sub-Jails)—			
O.	3,57.01		
S.	1.92		
R.	-92.42	2,66.51	2,59.46 -7.05

Withdrawal of provision by reappropriation in March 1983 was mainly due to introduction of the scheme of issue of revised and improved diet in all Central Prisons, State Prison for Women, Vellore, Open Air Jails and Special Sub-Jails and debiting the entire expenditure on the issue of revised diet under "256. AB. I.AF.", under which provision for the scheme was obtained through Supplementary Estimates and by reappropriation of funds.

Final saving was due to transfer of expenditure on diet of prisoners from this head to the sub-head "256. AB.I.AF." with effect from 1st September 1982 instead of from 1st October 1982, the date from which the revised scale of diet was introduced.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
			(in lakhs of rupees)
(i) 256. AB.I.AF.			
Upgradation of standards of Administration recommended by Seventh Finance Commission—			
O.	15.72		
S.	33.26		
R.	33.21	82.19	96.44 +14.25

Grant No. 14—Jails—concl'd.

Additional provision of Rs. 64.66 lakhs obtained through the Supplementary Estimates (Rs. 33.26 lakhs) and by reappropriation (Rs. 31.40 lakhs) in March 1983 was for meeting expenditure on the scheme of issue of revised diet in all Central Prisons, State Prison for Women, Vellore, Open Air Jails and Special Sub-Jails introduced from 1st October 1982. The balance of provision of Rs. 1.81 lakhs made by reappropriation was for supply of furniture to Sub-Jails, purchase of utensils for prisoners' canteens and supply of pillows to all 'B' Class prisoners.

Final excess was due to transfer of expenditure on diet of prisoners incurred under the sub head "256. AB. I. AA." to this head from 1st September 1982 instead of from 1st October 1982, the date from which the revised scale of diet was introduced.

Head	Total grant	Actual expenditure	Excess+ Saving—
	(in lakhs of rupees)		
(ii) 256.AB.I.AB. Sub-Jails—			
O.	73.45		
R.	-0.50	72.95	83.16 +10.21

Withdrawal of provision by reappropriation in March 1983 was due to less expenditure on dietary charges.

Final excess was mainly due to non-receipt of final "surrender proposals" in time from several Collectors in respect of sub-jails under their administrative control and consequent omission to obtain additional provision to cover the excess expenditure.

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	69,50,74,000	72,26,43,000	71,35,85,844
Supplementary	2,75,69,000		
Amount surrendered during the year (March 1983)			3,27,97,000
Charged			
Original	60,000	1,17,000	61,327
Supplementary	57,000		
Amount surrendered during the year (March 1983)			56,000

Note—

Rupees 3,27.97 lakhs were surrendered in March 1983, but the saving ultimately worked out to Rs. 90.57 lakhs only.

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 4,97,53,000	} 5,06,51,000	4,63,84,643	— 42,66,357
Supplementary 8,98,000			
Amount surrendered during the year (March 1983)			38,89,000
Charged			
Original 5,000	} 20,000	..	—20,000
Supplementary 15,000			
Amount surrendered during the year			Nil

Notes and comments—

1. In view of the saving of Rs. 42.66 lakhs in the voted grant, the supplementary grant of Rs. 4.23 lakhs obtained in March 1983 proved unnecessary.

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

3. Saving mainly occurred under—

Head.	Total grant.	Actual expenditure.	Excess Savings—
			(in lakhs of rupees)
(i) 260. A. AB. I. AB. Fire Appliances—			
O. 1,36.33	72.37	72.06	—0.31
R. —63.96			

Grant No. 16—Fire Services—contd.

Withdrawal of provision made by reappropriation in March 1983 was due to (i) the non-purchase of Motor vehicles (Rs. 53.27 lakhs) and (ii) non-finalisation of tenders for the construction of new mobile tank units and non-purchase of 5 water lorries and ambulances (Rs. 10.19 lakhs).

Head	Total grant	Actual expenditure	Excess+ Saving—
			(in lakhs of rupees)
(ii) 260. A.A.C.I.AE. Supply of Essential Commodities at Subsidised Rates—			
O. 30.00	22.40	22.39	—0.01
R. —7.60			

Withdrawal of provision by reappropriation in March 1983 was due to the revision in the rates of commodities fixed by the Tamil Nadu Civil Supplies Corporation and reduction in the procurement of certain commodities.

4. Bulk of the saving mentioned in note 3 above, was partly offset by excess under—

Head	Total grant.	Actual expenditure.	Excess+ Saving—
			(in lakhs of rupees)
(i) 260. A. AB. I. AA. Fire Stations including workshops and Mobile Repair Squads—			
O. 2,87.29	3,16.08	3,12.49	—3.59
S. 4.23			
	24.56		

Additional provision made by reappropriation in March 1983 was due to (i) sanction of Additional Dearness Allowance to the Government employees, (ii) payment of travelling allowance to the officials posted to the newly opened fire stations and leading firemen deputed for training and (iii) the installation of telephones to the newly opened fire stations.

Grant No. 16—Fire Services—concl'd.

partly offset by less expenditure on account of non-opening of new fire stations to the extent anticipated during the year and non-taking up of certain works for want of cement (Rs. 12.09 lakhs).

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(ii) 260. A.A.A.I.A.A.			
Headquarters Establishments—			
O.	25.44		
S.	4.75		
R.	7.08	37.27	37.50 +0.23

Enhanced provision by reappropriation in March 1983 was due to the replacement of condemned vehicles at the existing fire stations and purchase of new equipments for the fire stations opened during 1982-83 and purchase of store materials.

Grant No. 17—Education

Major heads	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	RS.	RS.	RS.
259. Public Works			
265. Other Administrative Services			
277. Education			
278. Art and Culture			
282. Public Health, Sanitation and Water Supply			
288. Social Security and Welfare			
Voted			
Original 2,90,78,59,000	} 3,41,36,15,000	3,31,86,99,198	-9,49,15,802
Supplementary 50,57,56,000			
Amount surrendered during the year (March 1983)			5,58,72,000
Charged			
Original 6,000	} 6,000		-6,000
Supplementary ..			
Amount surrendered during the year (March 1983)			6,000

Notes and comments—

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

Grant No. 17—Education—contd.

2. Saving in the original/supplementary provision occurred under—

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

(i) 277. A.AA.II.JF.
Pre-Primary Opening
of Nursery Schools—

O.	1,00.00		
R.	— 1,00.00		

Withdrawal of the entire provision by reappropriation in March 1983 was due to classification of expenditure on the scheme under "288. D. A. E. II. JO. Opening of Pre-Primary Schools in Tamil Nadu" in grant No. 30. Social Welfare.

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

O.	5,07.07		
R.	— 60.44		

4,46.63

4,52.06

+5.43

Reasons for the withdrawal of provision by reappropriation in March 1983 have not been specified.

(iii) 277. A.AC. I.AC.
Panchayat Union
Councils—

O.	6,00.00		
R.	— 5,26.09		

73.91

73.17

—0.74

Withdrawal of provision by reappropriation in March 1983 was due to non-receipt of orders regarding mode of payment to the conductress and attenders working in the pre-vocational centre (Rs. 4,77.80 lakhs, and non-receipt of application from the Director of Rural Development for payment of grant to attenders and conductors (Rs. 48.29 lakhs).

Grant No. 17—Education—contd.

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

(iv) 277. A.AE.I.AF. Mid-
day Meals in Elementary
Schools— Non-Central
Kitchen Areas—

O.	3,90.42		
R.	— 2,49.07	1,41.35	1,37.56

—3.79

Withdrawal of provision by reappropriation in March 1983 was mainly due to closure of central kitchen consequent on the introduction of Chief Minister's Noon Meal Programme with effect from July 1982. Reasons for the final saving have not been communicated (December 1983).

(v) 277. A.AE. I.AG.
Midday Meals in Elementary
Schools— Central
Kitchen Areas—

O.	1,51.32		
R.	— 57.29	94.03	90.52

—3.51

Withdrawal of provision by reappropriation in March 1983 was mainly due to closure of Central Kitchen consequent on the introduction of Chief Minister's Noon Meal Programme with effect from July 1982. Reasons for the final saving have not been communicated (December 1983).

(vi) 277. C.AF. II. JE.
World Tamil Sangam—

O.	1,05.00		
R.	— 1,05.00		

Withdrawal of provision by reappropriation in March 1983 was due to non-issue of orders of Government for constituting a Committee for framing rules, etc., for the construction of buildings for World Tamil Sangam at Madurai, even though land for the purpose was set apart by the Collector, Madurai.

Grant No. 17—Education—contd.

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving—
(vii) 277.F. AC. II JB. Direct Grant to Aided Polytechnics—			
O. 1,55.50			
R. — 53.05	1,02.45	1,02.45	..

Reasons for the withdrawal of provision by reappropriation in March 1983 have not been specified.

3. In the following cases, provision/withdrawal of provision was made by reappropriation in March 1983 on account of transfer of expenditure in respect of Chief Minister's Noon Meal Programme from Plan to Non-Plan section—

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving—
(i) 277. A.AE. II. JR. New Programme of Feeding of Poor Children 5+ to 9+ in Tamil Nadu Schools— Non-Central Kitchens—			
S. 19,24.36			
R. — 19,24.36			
(ii) 277. A.AE. II. JS. New Programme of Feeding of Poor Children 5+ to 9+ in Tamil Nadu Schools—Central Kitchens—	..	0.03	+0.03
S. 20.00			
R. — 20.00			
(iii) 277. A.AE. I.AJ. New Programme of Feeding of Poor Children 5+ to 9+ in Tamil Nadu Schools—Central Kitchen Areas—	..	..	..
R. 64.47			
	64.47	16,33.97	+15,69.50

Grant No. 17—Education—contd.

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving—
(iv) 277. A. AE. I. AK. New Programme of Feeding of Poor Children 5+ to 9+ in Tamil Nadu Schools Non-Central Kitchen Areas—			
S. 41.34			
R. 16,84.18	17,25.52	1,58.44	— 15,67.08

Provision totalling Rs. 19, 44.36 lakhs made under items (i) and (ii) was withdrawn in March 1983, as the expenditure on these schemes was reclassified under items (iii) and (iv). However, Rs. 17,48.65 lakhs only were provided by reappropriation in March 1983 under items (iii) and (iv); reasons for the surrender of the balance of Rs. 1,95.71 lakhs have not been specified.

4. In view of the final saving, additional provision made by reappropriation in March 1983, proved unnecessary—

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving—
(i) 277. D. AB. IAA. Government Higher Secondary Schools—			
O. 7,20.75			
R. 56.67	7,77.42	7,02.93	— 74.49
(ii) 277. D. AC. IAA. Assistance to Aided Higher Secondary Schools—			
O. 6,56.19			
R. 41.52	6,97.71	6,53.63	— 44.08

Reasons for additional provision made by reappropriation in March 1983 and for the final saving in respect of items (i) and (ii) have not been communicated (December 1983).

Grant No. 17—Education—contd.

5. Savings mentined in notes 2, 3 and 4 were partly counterbalanced by excess mainly under—

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

(i) 277. A.AA.I.AA.
General—

O.	2,54.32		
R.	51.43	3,05.75	3,04.75 —1.00

Reasons for the additional provision made by reappropriation in March 1983 have not been specified.

(ii) 277. B.AJ.I.AD.

Examinations—
Examinations by the Director for Government Examinations—

O.	2,25.52		
R.	67.14	2,92.66	2,95.62 +2.96

Additional provision made by reappropriation in March 1983 was due to increased expenditure on contingencies and travel expenses and more payments for professional and special services in connection with the conduct of major examinations.

Final excess was mainly due to spot payment (ordered in February 1983) of remuneration to the internal/external examiners of Higher Secondary Examination and more expenditure on contingencies than anticipated in connection with the conduct of examinations, partly offset by less expenditure under 'Salaries' and 'Travel expenses'.

(iii) 277. D. AB. II. JA.
Government Higher
Secondary Schools—

O.	4,11.01		
R.	74.98	4,85.99	4,69.12 —16.87

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

Grant No. 17—Education—concl'd.

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

(iv) 278. AF. I. AH.
Charges on Account
of the Tamil Nadu
Public Libraries Act,
1948—

O.	1,00.27		
S.	55.39		
R.	78.72	2,34.38	2,42.58 +8.20

Additional provision by made reappropriation in March 1983 was mainly due to provincialisation of the services of the Local Library Authority Staff.

Final excess was due to release of 100 per cent matching grant instead of 75 per cent during the year 1982-83 to the Local Library Authority to enable it to pay book bills direct to the publishers.

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 76,56,72,000	86,92,84,000	82,60,45,649	—4,32,38,351
Supplementary 10,36,12,000			
Amount surrendered during the year (March 1983)			4,89,68,000

Notes and comments—

1. In view of the saving of Rs. 4,32.38 lakhs in the grant, the supplementary grant of Rs. 9,09.21 lakhs obtained in March 1983 proved excessive.

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

3. Bulk of the saving occurred under—

Head	Total grant	Actual expenditure	Excess+ Saving—
		(in lakhs of rupees)	
280. A.AB. II. JJ. Improvements to Teaching Hospitals—			
O.	2,37.98		
S.	55.52		
R.	—2,00.34		
	93.16	92.17	—0.99

Reduction in provision was mainly due to non-finalisation of tenders for purchase of equipment by the purchase committee constituted for the purpose (Rs. 1,75.96 lakhs), non-purchase of two Matador Vans (Rs. 1.60 lakhs) owing to their unsuitability, purchase of seven ambulance vans from the provision available under a different head

Grant No. 18—Medical (All voted)—contd.

(Rs. 7.46 lakhs) and non-filling up of certain posts in some hospitals (Rs. 2.73 lakhs). Reasons for the balance saving have not been communicated (December 1983).

4. Saving also occurred under—

Head	Total grant	Actual expenditure	Excess+ Saving—
		(in lakhs of rupees)	
(i) 280. A. AB. II. KT. Implementation of Accident and Emergency Services—			
S.	98.07		
R.	—18.11	79.96	—79.96

Withdrawal of provision by reappropriation in March 1983 was partly due to non-filling up of certain posts (Rs. 10.59 lakhs). Reasons for the surrender of the balance provision and for the final saving have not been communicated (December 1983).

(ii) 280. A.AB. II.JC. Opening of Special Departments in the District and Taluk Head quarters Hospitals—				
O.	1,96.83			
R.	—1,53.37	43.46	1,16.01	+72.55

Reduction of provision by reappropriation in March 1983 was mainly due to (i) opening of a separate sub-head for exhibiting expenditure on the scheme of accident and emergency services and (ii) non-filling up of certain posts.

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

Grant No. 18—Medical (All Voted)—contd.

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

(iii) 280. A. AB. III. SC.
Leprosy Control—

O.	36.31		
S.	11.22		
R.	-42.14	5.39	2.58
			-2.81

Withdrawal of provision was mainly due to slow progress in construction of buildings and consequent non-purchase of machinery, non-appointment of staff etc., sanctioned for the wards and units.

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

(iv) 280. B. AD. II. JO.
Siddha Wings in
Primary Health Centres—

O.	58.79		
R.	-31.70	27.09	21.92
			-5.17

The total saving of Rs. 36.87 lakhs was due to non-opening of 89 Siddha Wings for want of Assistant Medical Officers and Pharmacists.

(v) 280. B. AD. II. JP. Regional
Pharmacy Centres—

O.	19.99		
R.	-19.99		

Withdrawal of entire provision by reappropriation in March 1983 was due to non-setting up of Regional Pharmacy as the site for locating the same has not been fixed.

Grant No. 18—Medical (All voted)—contd.

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

(vi) 280. A. AC. II. JA. Improve-
ments to Medical Colleges—

O.	29.01		
R.	-17.82	11.19	11.37
			+0.18

Reduction of provision by reappropriation in March 1983 was due to sanction of Rs. 3.60 lakhs only for purchase of equipment for Virology Laboratory in Madurai Medical College as against Rs. 20.00 lakh. Provided in the Budget Estimate and also due to non-filling up of certain posts.

(vii) 288. D. AG. I. AI. Leprosy
Beggar Rehabilitation Home—

O.	72.07		
R.	-12.10	59.97	57.74
			-2.23

Withdrawal of provision by reappropriation in March 1983 and part of the final saving were attributed to non-filling up of posts of Administrative Officers, Medical Officers, Staff Nurse, Wardens, etc., due to administrative reasons. Final saving was also due to (i) number of inmates in the Homes being less than the full capacity (ii) non-receipt of raw-materials indented from various firms and (iii) enforcement of economy in travel expenses.

(viii) 280. A. A C. I. AI. Post-Graduate
Education—

O.	54.48		
R.	-6.75	47.73	46.69
			-1.04

Withdrawal of provision by reappropriation in March 1983 was mainly due to non-payment of stipends (Rs. 5.76 lakhs) to those candidates who had become ineligible for the same as they had received stipend at degree level/diploma level. Final saving was attributed to non-crawal of arrear claims for certain staff and non-purchase of certain equipments.

Grant No. 18—Medical (All voted)—contd.

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(ix) 280. B. AD. II. JF. Mechanisation of the Pharmacy attached to Government College of Indian System of Medicine, Palayamkottai—			
O.	10.15		
R.	—9.59	0.56	0.53 —0.03

Reduction of provision by reappropriation in March 1983 was due to non-availability of certain machinery and equipment exclusively for the manufacture of Siddha medicines, to suit the specifications.

5. Saving mentioned in notes 3 and 4 above was partly offset by excess under—

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(i) 280. B. AD. I. AB. Medical Relief—			
State Headquarters Hospital (Siddha Wings at District and Taluk Headquarters Hospitals) and Hospital attached to the College of Indian Medicine at Palayamkottai—			
O.	44.60		
R.	9.00	53.60	52.30 —1.30

Enhancement of provision by reappropriation in March 1983 was partly due to sanction of several instalments of Dearness Allowance (Rs. 5.25 lakhs). Reasons for the balance have not been specified. The final saving was attributed to vacant posts of various categories in District and Taluk Hospitals and also the Hospital attached to Government Siddha Medical College, Palayamkottai and Arignar Anna Government Hospital of Indian Medicine, Madras.

Grant No. 18—Medical (All voted)—contd.

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(ii) 280. A. AC. I. AF. Thanjavur Medical College, Thanjavur—			
O.	51.77		
R.	6.41	58.18	59.36 ₹1.18

Increase of provision by reappropriation in March 1983 was mainly due to purchase of various equipments, foreign journals, chemicals and glasswares etc. and increase of daily allowance. The final excess was due to drawal of arrear claims and settlement of T. A. bills for certain staff.

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(iii) 280. A. AF. I. AD. Mofussil Hospital— (E.S.I. Hospital, Coimbatore)—			
O.	62.51		
S.	1.02		
R.	8.38	71.91	70.83 —1.08

Additional provision obtained by reappropriation in March 1983 was based on (a) sanction of several instalments of Dearness Allowance and (b) increase in cost of X-Ray films and admission of more number of patients.

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

Grant No. 18—Medical (All voted)—*contd.*

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(iv) 280. A. AF. I. AF. Expenditure wholly recoverable from E.S.I. Corporation—			
O.	6.82		
R.	6.40	13.22	14.03 +0.8
Reasons for the increase in provision by reappropriation in March 1983 and for the final excess have not been communicated (December 1983).			

(v) 280. A. AA. I. AD. Headquarters staff of Directorate of Medical Education—			
O.	22.21		
R.	3.38	25.59	27.35 +1.7
Enhanced provision by reappropriation in March 1983 was due to increase in Dearness Allowance, Provision of salary for the staff sanctioned for Medical University in July 1982 and participation in All India Tourist and Industrial Fair 1983. The final excess was mainly due to drawal of arrear claims for certain staff and payments made to Advocate General, Government Pleader, etc. for their appearance in various cases.			

(vi) 280. A. AC. II. JD. Madras Dental College—			
O.	12.97		
R.	5.72	18.69	18.69
Reasons for the additional provision in March 1983 have not been specified. made by reappropriation			

Grant No.18—Medical (All voted)—*concl.*

7. In the following case, the supplementary provision obtained in March 1983 proved excessive in view of the final saving—

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
259. AD. I. AU. Buildings—			
Medical—			
O.		1,10.00	
S.	23.00	1,33.00	1,11.24 -21.76

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

Grant No. 19—Public Health

Major heads	Total grant or appropriation RS.	Actual expenditure RS.	Excess+ Saving— RS.
259. Public Works			
280. Medical			
281. Family Welfare			
282. Public Health, Sanitation and Water Supply			
Voted			
Original 74,45,47,000	1,04,93,18,000	96,26,82,870	-8,66,35,130
Supple- mentary 30,47,71,000			
Amount surrendered during the year (March 1983)			3,55,41,000
Charged			
Original ..	2,000	..	-2,000
Supple- mentary 2,000			
Amount surrendered during the year			Nil

The expenditure in this grant does not include Rs. 25,00,000 met out of advances from the Contingency Fund sanctioned during March 1983, which remained unrecouped to the Fund till the close of the year.

Notes and comments—

1. Against the saving of Rs. 8,66.35 lakhs in the voted grant, only Rs. 3,55.41 lakhs were surrendered on 31st March 1983.

Grant No. 19—Public Health—contd.

2. In view of the saving of Rs. 8,66.35 lakhs in the voted grant, supplementary grant of Rs. 30,37.71 lakhs obtained in March 1983 proved excessive and could have been restricted to token provision in respect of 'New Service' schemes.

3. Significant saving in the original provision occurred under—

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess+ Saving—
(i) 281. AG. III. SL. DANIDA Project—			
O.	2,84.53	16.81	-0.16
R.	-2,67.56	16.97	

Withdrawal of provision by reappropriation in March 1983 was due to the delayed receipt of Government orders sanctioning the establishment and schemes under DANIDA Project.

(ii) 282. B. AB. II. JI. Madras Water Supply Project—			
O.	2,50.00	..	..
R.	-2,50.00	..	..

Withdrawal of the entire provision by reappropriation in March 1983 was due to a post Budget decision by Government to defer the scheme.

4. Saving in the original/supplementary provision occurred also under—

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess+ Saving—
(i) 280. AB. II. JM. Primary Health Centre—			
O.	1,17.48	74.97	+1.80
R.	-44.31	73.17	

Withdrawal of provision by reappropriation in March 1983 was mainly due to non-purchase of vehicles pending receipt of relaxation orders from High Power Committee.

Grant No. 19—Public Health—contd.

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(ii) 280. AB. II. KO. Upgrading of Primary Health Centres—			
O.	1,11.54		
R.	— 1,11.54		
Withdrawal of provision by reappropriation in March 1983 was due to non-construction/non-completion of buildings for wards, operation theatre and X-ray Block by the Public Works Department due to delayed handing over of sites.			
(iii) 281. AG. III. SQ. In Service Training and Man Power Development under DANIDA Project—			
O.	70.00		
R.	— 66.47	3.53	3.60 +0.07
Withdrawal of provision by reappropriation in March 1983 was due to (i) delayed receipt of Government orders sanctioning the establishment of training cost to concerned institutions for want of accounts.			
(iv) 282. A. AB. VI. UA. Malaria Control Headquarters—			
O.	1,62.00		
R.	— 73.31	88.69	37.34 — 51.35
Withdrawal of provision by reappropriation in March 1983 was due to non-payment of 50 per cent of amount to SIDCO. Reasons for the final saving have not been communicated (December 1983).			

Grant No. 19—Public Health—contd.

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(v) 282. AF. I. AF. Panchayat Union Sub-centres taken over by Government—			
S.	93.89		
R.	— 22.60	71.29	63.42 — 7.87
Reasons for the withdrawal of provision by reappropriation in March 1983 and for the final saving have not been communicated (December 1983)			
(vi) 282. B. AA. II. JD. Grants to Metropolitan Water Supply and Sewerage Board—			
O.	1,93.31		
S.	8.00		
R.	— 52.60	1,48.71	25.95 — 1,22.76
Withdrawal of provision by reappropriation in March 1983 was due to non-taking up of work as anticipated owing to scarcity of cement and site condition. Reasons for the final saving have not been communicated (December 1983).			
(vii) 282. B. AB. II. JF. Grants to Municipalities for Water Supply Schemes—			
O.	0.01		
S.	66.04		
R.	— 47.69	18.36	10.82 — 7.54
Withdrawal of provision by reappropriation in March 1983 was due to non-receipt of sanction from Government. Reasons for the final saving have not been communicated (December 1983).			

Grant No. 19—Public Health—contd.

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(viii) 282. B. AB. II. JG. Grants to Madras Metropolitan Water Supply and Sewerage Board—			
O.	1,81.90		
S.	0.01		
R.	11.82	1,93.73	91.40 — 1,02.33

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

(ix) 282. B. AB. II. JJ. Grants to Municipalities for Water Supply in Drought affected Areas—			
S.	1,64.17		
R.	— 17.35	1,46.82	1,27.29 — 19.53

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

(x) 282. B. AC. II. JC. Minimum Needs Programme—			
O.	11,00.00		
S.	2,00.00	13,00.00	11,94.74 — 1,05.26
(xi) 282. B. AC. II. JE. Grants to Panchayat Unions for Water Supply in Drought affected Areas—			
S.	3,97.67	3,97.67	2,22.93 — 1,74.74

Reasons for the final saving in respect of item; (x) and (xi) above have not been communicated (December 1983).

Grant No. 19—Public Health—contd.

5. Savings mentioned in Notes 3 and 4 were partly counterbalanced by excess over original/supplementary provision mainly under—

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(i) 280. AB. I. BK. Basic Health Staff in Primary Health Centres—			
O.	4,24.15		
R.	55.56	4,79.71	4,86.82 + 7.11

Additional provision by reappropriation in March 1983 was mainly due to sanction of several instalments of dearness allowance during the year partly offset by saving due to non-payment of charges to Motor Vehicles Maintenance Organisation for services done by it. Reasons for the final excess have not been communicated (December 1983).

(ii) 281. AB. III. SA. Rural Family Welfare Centre at Primary Health Centres—			
O.	3,18.53		
R.	40.12	3,58.65	3,69.96 + 11.31

Additional provision by reappropriation in March 1983 was mainly due to (i) increase in daily allowance (Rs. 20.51 lakhs), (ii) sanction of several instalments of dearness allowance (Rs. 19.34 lakhs) and (iii) intensive drive launched by Government (Rs. 3.27 lakhs).

(iii) 281. AF. III. SC. Assistance to Local Bodies and Voluntary Health Institutions—			
O.	26.40		
R.	25.57	51.97	58.48 + 6.51

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

Grant No. 19—Public Health—concl'd.

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(iv) 282. A. AB. I. AM. Maternity and Child Services—			
O. 29.42			
R. — 7.54	21.88	72.79	+50.91

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

(v) 282. A. AF. VI. UA. Training in Primary Health Centres under Multi-purpose workers Schemes—			
O. 74.79			
S. 0.01			
R. 44.02	1,18.82	1,18.79	— 0.03

Additional provision by reappropriation in March 1983 was mainly due to (i) sanction of additional instalments of dearness allowance, (ii) increase in daily allowance and (iii) taking over of Panchayat union centres by Government during the year, partly offset by non-implementation of training schemes due to filing of unit petition by the staff.

(vi) 282. B. AC. III. SB. Accelerated Rural Water Supply Programme—			
O. 5,00.00			
S. 1,00.00			
R. 3,26.21	9,26.21	9,26.21	..

Additional provision by reappropriation in March 1983 was based on Government of India's allocation for the programme of accelerated water supply.

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 82,98,62,000	83,72,79,000	67,45,59,331	—16,27,19,669
Supplementary 74,17,000			
			13,30,50,000
Amount surrendered during the year (March 1983)			
Charged			
Original 6,000	6,000	..	—6,000
Supplementary ..			
Amount surrendered during the year (March 1983)			6,000

Notes and comments—

1. Rs. 13,30.50 lakhs were surrendered on 31st March 1983; the saving ultimately worked out to Rs. 16,27.20 lakhs.

Grant No. 20—Agriculture—contd.

2. In view of the saving of Rs. 16,27.20 lakhs in the voted grant, the supplementary grant of Rs. 71.17 lakhs obtained in March 1983 proved unnecessary and could have been restricted to token provision for 'New Service' schemes.

3. Saving had occurred in this grant for the eighth year is success ion, 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, Rs. 26,68.17 lakhs and Rs. 12,59.83 lakhs during 1975-76, 1976-77, 1977-78, 1978-79, 1979-80, 1980-81 and 1981-82 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. AJ. II. JC. Integrated Rural Development Programme—			
O.	13,00.00		
R.	—13,00.00		

Withdrawal of provision by reappropriation in March 1983 was due to reclassification of expenditure under "314. B. AK. II. JB." (Grant No. 28).

6. Saving in the original provision occurred also under—

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(i) 305. AA. I. AB. Re- gional and District Staff—			
O.	1,26.96		
R.	— 88.51		
	38.45	37.48	—0.97

Withdrawal of provision by reappropriation in March 1983 was due to excessive provision made under this head in the budget without taking into account, the reduction of expenditure that would arise on account

Grant No. 20—Agriculture—contd.

of the diversion of the existing staff for the new project "Training and Visit system" sanctioned in August 1981 for implementation by deploying the existing staff of the department.

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(ii) 305. AL. I. AC. Grants to Tamil Nadu Agricultural Univer- sity—			
O.	4,03.00		
R.	—69.12		
	3,33.88	2,89.88	—44.00

Withdrawal of provision by reappropriation in March 1983 was due to (i) adjustment of unspent balance of Rs. 49.12 lakhs relating to previous year and (ii) non-filling up of several posts. Reasons for the final saving have not been communicated (December 1983).

(iii) 305. AU. I. AA. Block Grant Trans- ferred to Sugarcane Cess Fund—			
O.	1,05.00		
	1,05.00	53.90	—51.10

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

(iv) 337. AF. II. JC. Formation of Roads in Sugar Factory Areas—			
O.	2,00.00		
R.	—2,00.00		

Withdrawal of entire provision by reappropriation in March 1983 was due to reclassification of expenditure under "537. A. AC. II. JF".

Grant No. 20—Agriculture—contd.

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(v) 337. AN. I. AF. Transfer to Sugarcane Cess Fund—			
O.	2,50.00		
R.	-1,30.00	1,20.00	1,20.00 ..

Withdrawal of provision by reappropriation in March 1983 was due to filing of writ petition by certain private sugar mill owners.

7. In the following cases, provision/ withdrawal of provision by reappropriation in March 1983 was stated to be due to reclassification of expenditure.

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(i) 307. AE. VI. UA. Execution of Soil Conservation Schemes in Kundah and Lower Bavani Catchments—			
O.	1,26.21		
R.	-1,26.21	..	34.46 +34.46
(ii) 307. A. AE. IIL SE. Execution of Soil Conservation Schemes in the Kundah, Lower Bhavani Project Catchment—			
R.	81.58	81.58	.. -81.58
(iii) 308. A. AA. VI. UE. Execution of On Farm Development works in Lower Bhavani and Kundah Command Area—			
R.	9.36	9.36	3.27 -6.09

Grant No. 20—Agriculture—contd.

Withdrawal of provision of Rs. 1,26.21 lakhs in March 1983 under item (i) was due to reclassification of expenditure under items (ii) and (iii). Reasons for the surrender of balance provision of Rs. 35.27 lakhs and for the net final saving of Rs. 53.21 lakhs have not been communicated (December 1983).

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. AH. II. JD. In-creasing the Production of Oil seeds—			
O.	3,37.44		
R.	57.97	3,95.41	3,99.72 +4.31

Additional provision by reappropriation in March 1983 was mainly for achieving increased physical target for procurement of coconut and groundnut and procuring additional quantities of seeds for distribution in Kharif 1983-84 season. Reasons for the final excess have not been communicated (December 1983).

Head	Total grant	Actual expenditure	Excess+ Saving—
(ii) 305. AH. VI. UA. Intensive Oil Seeds Development Programme—			
O.	65.70		
R.	69.03	1,34.73	1,36.15 1.42

Grant No. 20—Agriculture—contd.

Reasons for the additional provision made by reappropriation in March 1983 have not been specified.

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(iii) 305. AP. I. A I. Establishment of charge of provincialised employees of State Agricultural Market Committees—			
R.	1,42.90	1,42.90	—0.18

Additional provision by reappropriation in March 1983 was due to provincialisation of the services of the employees of the Market Committees.

9. *Sugarcane Cess Fund*—The Sugarcane Cess Fund was constituted out of the cess levied on sugarcane brought into factories and is utilised for sugarcane development and research schemes including road development in sugar factory areas. The cess is credited to the revenue head "045. Other Taxes and Duties on Commodities and Services" and a contribution is made to the Fund by debiting the head "Transfer to Sugar Cane cess Fund" under "305. Agriculture" and "337. Roads and Bridges" under this grant. The contribution during the year was Rs. 1,75.50 lakhs (Rs. 53.90 lakhs under "305. Agriculture" and Rs. 1,20.00 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 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. 2,69.32 lakhs (Rs. 18.47 lakhs from "305. Agriculture", Rs. 50.42 lakhs from "337. Roads and Bridges" and Rs. 2,00.43 lakhs from "537. Capital Outlay on Roads and Bridges").

The balance at the credit of the Fund on 31st March 1983 was Rs. 4,60.57 lakhs.

*Details for the balance of Rs. 1.60 lakhs are awaited from the Pay and Accounts Office.

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 1982-83.

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". No amount was credited to the Fund during the year.

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 1983 was Rs. 0.31 lakh.

An account of the Fund is given in Statement No. 16 of Finance Accounts 1982-83.

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. 0.22 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 1983 was Rs. 9.27 lakhs.

The transactions of the Fund stand included under "815. Depreciation /Renewal Reserve Funds—Depreciation Reserve Fund—Government Commercial Department and undertakings," an account of which is given in Statement No. 16 of Finance Accounts 1982-83.

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	3,78,83,000		
Supplementary	1,13,17,000	4,67,90,018	— 24,09,982
Amount surrendered during the year (March 1983)			18,33,000
Charged			
Original	10,000		
Supplementary	..	10,000	— 10,000
Amount surrendered during the year (March 1983)			10,000

Notes and comments—

1. Out of the saving of Rs. 24.10 lakhs in the voted grant, only Rs. 18.33 lakhs were surrendered on 31st March 1983.
2. Saving in the voted grant occurred mainly under—

Head

(i) 298. AM. V. ZA.
Assistance to Fishermen
Co-operative Federation and Societies—

O.	0.01
S.	21.86
R.	— 7.00

14.87

14.87

Grant No. 21—Fisheries—concl'd.

Reasons for the withdrawal of provision by reappropriation in March 1983 have not been specified.

Head	Total grant	Actual expenditure	Excess+ Saving—
	(in lakhs of rupees)		
(ii) 312. AC. II. JF. Assistance to Tamil Nadu Agricultural University for Fisheries College—			
O.	40.00		
R.	— 7.03	32.97	32.97

Withdrawal of provision by reappropriation in March 1983 was due to utilisation of the unspent balance of grants-in-aid relating to previous year.

(iii) 312. AD. VI. UA.
Establishment of Fish Farmer's Development Agency—

O.	38.09		
R.	— 6.50	31.59	31.61 + 0.02

Reasons for withdrawal of provision by reappropriation in March 1983 have not been specified.

Grant No. 22—Animal Husbandry

Mojor heads	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	RS.	RS.	RS.
259. Public Works			
308. Area Development			
310. Animal Husbandry			
Voted			
Original 18,19,49,000	18,79,09,000	18,19,14,752	— 59,94,248
Supplementary 59,60,000			
Amount surrendered during the year (March 1983)			54,86,000
Charged			
Original 1,000	1,000	..	— 1,000
Supplementary ..			
Amount surrendered during the year (March 1983)			1,000

Notes and comments—

1. In view of the saving of Rs. 59.94 lakhs in the voted grant, supplementary grant of Rs. 44.99 lakh obtained in March 1983 proved unnecessary.

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

Grant No.22—Animal Husbandry—contd.

3. Saving in the original provision occurred mainly under—

Head	Total grant	Actual expenditure	Excess+ Saving—
	(in lakhs of rupees)		
(i) 310. AG. VI. UA. Assistance to T.N. P.D.C. for Poultry Development by small/marginal farmers and Agricultural Labourers—			
O.	50.00		
R.	— 21.66	28.34	28.34

Reasons for the withdrawal of provision by reappropriation in March 1983 have not been specified.

(ii) 310. AM. I. AA.
Grants to Tamil Nadu
Agriculture University
for Veterinary
Education, Research
and Training—

O.	1,48.00		93.75	— 33.75
R.	— 20.50	1,27.50		

Withdrawal of provision by reappropriation in March 1983 was due to non-filling up of certain vacant posts. Reasons for the final saving have not been communicated (December 1983).

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

Heads	Total grant	Actual expenditure	Excess Saving—
	(in lakhs of rupees)		
(i) 310. AF. I. AJ. Bull Stations—			
R.	36.66	36.92	+ 0.26

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

Provision made by reappropriation in March 1983 was due to (i) payment of wages to increased number of persons and also increase in rates of wages, (ii) increase in rates of transport charges, (iii) establishment of new offices with staff, (iv) increase in dearness allowance and (v) increase in rates of telephone calls, rents, postage and stationery articles, partly offset by (i) non-receipt of supply of motor vehicles, (ii) non-claiming of leave salary and (iii) non-filling up of certain posts.

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(ii) 310. AM. II. JA. Grants to Tamil Nadu Agricultural University for Veterinary Education, Research and Training—			
O.	92.87		
R.	— 12.10	80.77	1,14.52 + 33.77

Withdrawal of provision by reappropriation in March 1983 which was due to belated starting of new schemes proved injudicious in view of the final excess, the reasons for which have not been communicated (December 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	9,72,16,000	14,97,10,000	14,66,12,755
Supplementary	5,24,94,000		
			— 30,97,245
			32,09,000
Amount surrendered during the year (March 1983)			

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 1983 was Rs. 1,41.81 lakhs. An account of the Fund is given in Statement No. 16 of the Finance Accounts 1982-83.

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	12,35,25,000	15,74,22,000	16,01,02,780
Supplementary	3,38,97,000			+26,80,780
Amount surrendered during the year			Nil
Charged			
Original	1,000	1,000	—1,000
Supplementary	..		
Amount surrendered during the year (March 1983)			1,000
Notes and comments—			

1. The excess of Rs. 26,80,780 over the voted grant requires regularisation.
2. In view of the excess of Rs. 26.81 lakhs, the supplementary grant of Rs. 3,38.97 lakhs obtained in March 1983 proved inadequate.

Grant No. 24—Industries—contd.

3. Significant excess in the original provision occurred under—

Head	Total grant	Actual expenditure	Excess+ Saving—
			(in lakhs of rupees)
(i) 321. AH.I.AE. Silk Reeling Units in the State—			
O.	36.41		
R.	7.83	44.24	59.48 +15.24

Additional provision made by reappropriation in March 1983 was mainly due to (i) increase in cost of materials and equipments and (ii) payment of wages to increased number of persons. Reasons for the final excess have not been communicated (December 1983).

(ii) 321. AH.II.JQ. Sericulture Intensive Development Activities—			
O.	63.71		
R.	12.04	75.75	82.29 + 6.54

Additional provision made by reappropriation in March 1983 was mainly due to (i) increase in cost of materials and equipments, (ii) special repair works and (iii) increase in rates of telephone calls, rents, postage and transport charges partly offset by saving due to (i) non-filling up of certain posts and (ii) restriction on employment of daily casual labourers. Reasons for the final excess have not been communicated (December 1983).

4. Excess in the original provision also occurred under—

Heads	Total grant	Actual expenditure	Excess Saving—
			(in lakhs of rupees)
(i) 298. AN.I.AA. Management and Administration—			
O.	33.07		
R.	7.00	40.07	38.01 —2.06

Grant No. 24—Industries—contd.

Additional provision made by reappropriation in March 1983 was due to drawal of pay and allowances to 3 Assistant supervisors of Industrial Co-operatives deputed for training and enhancement of dearness allowance. The final saving was due to non-settlement of arrears of pay and allowances to Co-operative staff members in the District Industries centres and non-deputation of Assistant Supervisors of Industrial Co-operative Societies for training.

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(ii) 298. AN.II.JR. Assistance to INCO-SERVE for supply of Fertilizer to Small Tea Growers at subsidised rates under Hill Area Development Programme—			
R.	3.00	3.00	3.00

Provision for funds made by reappropriation in March 1983 was for payment of fertiliser subsidy to Small Tea Growers under Hill Area Development Programme ordered in March 1983.

Headquarters—	Total grant	Actual expenditure	Excess+ Saving—
(iii) 320. A.A A.I.A.A.			
O.	53.84		
R.	12.19	66.03	63.49 — 2.54

Additional provision made by reappropriation in March 1983 was mainly due to drawal of arrears of pay, refixation of pay on moving to nce, preliminary expenses connected with registration of the Tamil Nadu Leather Development Co-operation and expenditure in connection with the conducting of Seminar and exhibitions. Reasons for the final saving was mainly due to delay in filling up of certain posts and less expenditure on telephone calls and miscellaneous expenses.

Head	Total grant	Actual expenditure	Excess+ Saving—
(iv) 321. AB.I.A.A. Engineering Wing for Construction and Maintenance of Buildings—			
O.	33.84		
R.	5.68	39.52	37.19 — 2.33

Grant No. 24—Industries—contd.

Additional provision made by reappropriation in March 1983 was mainly due to (i) establishment of new offices, (ii) sanction of new posts and enhancement of dearness allowance, (iii) increase in rates of telephone calls, rents, postage and transport charges and (iv) sanction of new works for which tender notices have to be published. Reasons for the final saving have not been communicated (December 1983).

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(v) 321. AH.I.A.A. Sericulture Development and Maintenance—			
O.	24.46		
R.	2.46	26.92	26.83 — 0.09

Additional provision made by reappropriation in March 1983 was mainly due to (i) payment of wages to increased number of persons, (ii) increase in rates of telephone calls, rents, postage and transport charges, (iii) increase in rates of cost of fuel and maintenance of departmental vehicles and (iv) increase on cost of materials and equipments.

Head	Total grant	Actual expenditure	Excess+ Saving—
(vi) 321. AH.I.AO. Large Scale Silk Farm in the State—			
O.	9.87		
R.	3.50	13.37	13.44 + 0.07

Additional provision made by reappropriation in March 1983 was mainly due to (i) payment of wages to increased number of persons and (ii) increase in rates of telephone calls, rents, postage and transport charges.

Head	Total grant	Actual expenditure	Excess+ Saving—
(vii) 321. AH.II.JY. Strengthening of Administrative Wing—			
O.	8.64		
R.	— 0.07	8.57	11.40 + 2.83

Reasons for the net excess of Rs. 2.76 lakhs have not been communicated (December 1983).

Grant No. 24—Industries—contd.

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(viii) 321. AH.II.KD. Implementa- tion of Sericulture under H.A.D.P. Scheme—			
R.	6.78	6.78	6.78 ..

Provision made by reappropriation in March 1983 was mainly due to establishment of new offices.

(ix) 321. AH.VI.UA. Assistance towards provision of Nylon/HPDE (High Density Poly Ethylene) Mosquito nets to the individual rearsers—			
R.	6.22	6.22	6.22 ..

Reasons for the provision made by reappropriation in March 1983 have not been specified.

5. Excess mentioned in notes 3 and 4 was partly offset by savings in the original/supplementary provision mainly 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 loan to Weavers Co-operative Societies—			
O.	10.00		
R.	—8.58		
		1.42	1.42 ..

Grant No. 24—Industries—contd.

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(ii) 321. AC. II.KG. Self Employ- ment Programme under Small Scale Industries Executed by Madras Metropolitan Development Autho- rity with World Bank Assistance—			
O.	10.00		
R.	—10.00		

Reasons for the withdrawal of provision by reappropriation in March 1983 in respect of items (i) and (ii) have not been specified.

(iii) 321. AC.II.JF. Expansion of Technical Training Centre, Guindy—			
O.	3.02		
S.	10.22		
R.	—0.59	12.65	10.91 —1.74

Withdrawal of provision by reappropriation in March 1983 was due to non-receipt of machinery. Reasons for the final saving have not been communicated (December 1983).

(iv) 321. AH.II.JD. Training pro- grammes—			
O.	50.24		
R.	—8.06	42.18	42.29 +0.11

Withdrawal of provision by reappropriation in March 1983 was mainly due to (i) non-filling up of certain posts and (ii) lesser number of persons joining the school.

Grant No. 24—Industries—*contd.*

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(v) 321. AH.II.JZ. Expansion of Grainage Activities and Seed Centre—			
O.	16.61		
R.	-8.60	8.01	8.71 +0.70

Withdrawal of provision by reappropriation in March 1983 was mainly due to non-filling up of certain posts.

(vi) 321. AH.II.KB. Intensification of Ericulture in Salem District—			
O.	7.91		
R.	-5.86	2.05	2.00 -0.05

Reasons for the withdrawal of provision by reappropriation in March 1983 have not been specified.

(vii) 321. AH.II.KC. Establishment of Technical Service Centres—			
O.	6.83		
R.	-4.28	2.55	2.44 -0.11

Withdrawal of provision by reappropriation in March 1983 was mainly due to non-filling up of certain posts.

(viii) 321. AM.II.JB. Sericulture Developments under Integrated Tribal Development Programme—			
O.	19.36		
R.	-10.16	9.20	9.10 -0.10

Reasons for the withdrawal of provision by reappropriation in March 1983 have not been specified.

Grant No. 24—Industries—*concl'd.*

6. In the following case, withdrawal of provision made by reappropriation in March 1983, 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)			
321. AH.II.JT. Scheme. for Expansion and Assistance to Sericulturist, etc.—			
O.	72.35		
R.	-19.25	53.10	69.25 +16.15

Reasons for the withdrawal of provision by reappropriation in March 1983 and for the final excess have not been specified.

Grant No. 25—Cinchona (All voted)

Major head	Total grant	Actual expenditure	Excess+ Saving—
	RS.	RS.	RS.
320. Industries			
Original 2,45,81,000	2,78,77,000	2,76,50,037	-2,26,963
Supplementary 32,96,000			
Amount surrendered during the year (March 1983)			23,000

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. 4.59 lakhs, besides interest of Rs. 5.10 lakhs by debit to "249. Interest Payments". In addition, a sum of Rs. 10.22 lakhs representing interest on the Fund balances for the years 1978-79 to 1981-82 previously credited to "120. Industries" was transferred to the Fund during the year.

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. 3.90 lakhs.

The balance at the credit of the Fund on 31st March 1983 was Rs. 74.04 lakhs.

An accounts of the Fund is given in Statement No. 16 of Finance Accounts 1982-83.

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

Major heads	Total grant	Actual expenditure	Excess+ Saving—
	RS.	RS.	RS.
298. Co-operation			
321. Village and Small Industries			
Original 5,45,92,000	20,07,12,000	20,02,50,237	-4,61,763
Supplementary 14,61,20,000			
Amount surrendered during the year (March 1983)			4,09,000

Grant No. 27—Khadi (All voted)

Major head	Total grant	Actual expenditure	Excess+ Saving—
	RS.	RS.	RS.
321. Village and Small Industries			
Original 1,76,07,000	2,09,42,000	1,98,51,126	—10,90,874
Supplementary 33,35,000			
Amount surrendered during the year (March 1983)			10,91,000

Note—

In view of the saving of Rs. 10.91 lakhs, the supplementary provision of Rs. 33.35 lakhs obtained in March 1983 proved excessive.

Grant No. 28—Community Development Projects and Municipal Administration

Major heads	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	RS.	RS.	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 1,25,98,33,000	1,86,13,49,000	1,86,18,53,811	+5,04,811
Supplementary 60,15,16,000			
Amount surrendered during the year (March 1983)			1,05,10,000

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

Major heads	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	RS.	RS.	RS.
Charged Original			
Supplementary	29,000	627	-28,373
Amount surrendered during the year			Nil

Notes and comments—

1. The excess of Rs. 5,04,811 over the voted grant requires regularisation.

2. The surrender of Rs. 1,05.10 lakhs made in March 1983 proved injudicious in view of the final excess.

3. Excess occurred mainly under—

Head	Total grant	Actual expenditure	Excess+ Saving—
			(in lakhs of rupees)
282. A. AL. II. JC. Assistance for construction of Public Latrines—			
S.	5,00.00	8,38.81	+ 3,38.81

The supplementary provision was obtained in March 1983 for construction of public convenience for rural women. Reasons for the final excess have not been communicated (December 1983).

4. Excess also occurred under—

Head	Total grant	Actual expenditure	Excess+ Saving—
			(in lakhs of rupees)
(i) 280. A. AB. I. BR. Maintenance Grant for Maternity Centres of Local Bodies—			
O.	1,15.00		
S.	2.93		
R.	37.80		
	1,55.73	1,55.12	- 0.61

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

Enhancement of provision by reappropriation in March 1983 was mainly due to meeting Government's share of expenditure in Maternity Centres of Panchayat Unions for the previous years.

Head	Total grant	Actual expenditure	Excess+ Saving—
			(in lakhs of rupees)
(ii) 284. A. AB. II. JA. Grants to Madurai Corporation for constructing School Buildings—		20.00	+20.00

Reasons for leaving the expenditure uncovered by provision have not been communicated (December 1983).

5. The excess mentioned in notes 3 and 4 were offset by saving under—

Head	Total grant	Actual expenditure	Excess+ Saving—
			(in lakhs of rupees)
(i) (a) 288. C. AK. I. AD Chief Minister's Nutritious Noon Meal Programme for Children of the Age group 5 plus to 9 plus in the Corporation and Municipal Schools—			
S.	4,44.98		
R.	-18.72	4,26.26	28.44 - 3,97.82
(b) 288. C. AK. II. JA. Chief Minister's Nutritious Meal Programme — Age Group 5—9 years—			
S.			
R.		1,97.79	+1,97.79

Reasons for withdrawal of provision by reappropriation in March 1983 and final saving in respect of item (a) and for the excess under (b) have not been communicated (December 1983).

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

Head	Total grant	Actual expenditure	Excess + Saving —
(in lakhs of rupees)			
(ii) 314. C. AB. II. JG. Self-Sufficiency Schemes—			
O.	36,00.00		
R.	—35.64	35,64.36	35,05.96 —58.40

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

(iii) 314. C. AA. II. JC. Provision of Latrines for Women in Self Sufficiency Blocks—			
O.	52.64		
R.	—52.64		0.04 + 0.04

Withdrawal of provision by reappropriation in March 1983 was due to replacement (June 1982) of the scheme for construction of public latrines in Self Sufficiency blocks in selected areas by a new scheme of constructing public latrines for women in all villages, the expenditure on which was classified under 282. A. AL. II. JC. in this Grant.

(iv) 288. C. AE. II. JK. Grants to Local Bodies towards Applied Nutrition Programme with UNICEF Assistance—			
O.	34.00		
R.	—20.98	13.02	13.37 +0.35

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

Withdrawal of provision by reappropriation in March 1983 was due to transfer of implementation of the scheme from Directorate of Rural Development to Directorate of Social Welfare.

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

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

Major heads	Total grant	Actual expenditure	Excess + Saving —
	RS.	RS.	RS.
259. Public Works			
287. Labour and Employment			
288. Social Security and Welfare			
Original 8,27,74,000	9,06,94,000	8,82,03,649	— 24,90,351
Supplementary 79,20,000			
Amount surrendered during the year (March 1983)			27,09,000

Grant No. 30—Social Welfare (All voted)

Major heads	Total grant	Actual expenditure	Excess + Saving —
	RS.	RS.	RS.
259. Public Works			
282. Public Health, Sanitation and Water Supply			
288. Social Security and Welfare			
309. Food			
Original 23,01,71,000	59,57,48,000	55,10,75,990	— 4,46,72,010
Supplementary 36,55,77,000			
Amount surrendered during the year (March 1983)			4,16,57,000

Notes and comments—

1. Saving in the original plus supplementary provision occurred under—

Head	Total grant	Actual expenditure	Excess + Saving —
(in lakhs of rupees)			
(i) 309. A. AA. II. JE. Nutrition Delivery Services—			
O.	3,62.83		
R.	—1,21.88	2,40.95	2,41.24 + 0.29

Reasons for the withdrawal of provision by reappropriation in March 1983 have not been specified.

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

Head	Total grant	Actual expenditure	Excess + Saving —
((in lakhs of rupees))			
(ii) 288. E. AE. I. BA. Feeding of Old Age Pensioners under the Chief Minister's Nutritious Meal Programme—			
S.	90.00		
R.	—80.45		
	9.55	1.07	— 8.48
Withdrawal of provision by reappropriation in March 1983 was due to change of classification as per orders of Government. Reasons for the final saving have not been communicated (December 1983).			
(iii) 288. D. AE. I. AL. Balahar Feeding in Pre-Schools and Nutrition-cum-Day Care Centres—			
O.	1,16,10		
R.	— 65.99		
	50.11	46.29	— 3.82
Withdrawal of provision by reappropriation in March 1983 was mainly due to the merger of the scheme with the Chief Minister's Nutritious Meal Programme from 1st July 1982. Reasons for the final saving have been communicated (December 1983).			
(iv) 288. D. AE. III. SA. Integrated Child Development Service Scheme—			
O.	16.06		
S.	1,40.00		
R.	— 50.93		
	1,05.13	1,09.01	+3.88
Reasons for withdrawal of provision by reappropriation in March 1983 and for the final excess have not been communicated (December 1983).			

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

Head	Total grant	Actual expenditure	Excess + Saving —
(in lakhs of rupees)			
(v) 288. E. AE. I. AS. Widows, Handicapped and Old-Age Pensioners Free Ration Scheme—			
O.	1,76.00		
R.	— 19.00	1,57.00	1,35.62 — 21.38
Withdrawal of provision by reappropriation in March 1983 was due to the reduction of quantity of rice supplied to old age Pensioners, as a result of extending the scheme of Chief Minister's Nutritious Meal Programme to them. Reasons for the final saving have not been communicated (December 1983).			
(vi) 288. D. AE. I. AM. Special Nutrition Programme for Pre-School Children, Lactating Mothers and Pregnant Women—			
O.	54.76		
R.	— 47.15	7.61	17.07 +9.46
Withdrawal of provision by reappropriation in March 1983 was mainly due to the merging of the scheme with Chief Minister's Nutritious Meal Programme with effect from 1st July 1982. Reasons for the final excess have not been communicated (December 1983).			
(vii) 288. D. AE. II. JA. Starting of Integrated Family and Child Welfare Centres—			
O.	37.26		
R.	23.88	61.14	10.92 — 50.22

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

Enhancement of provision by reappropriation in March 1983 was mainly due to the implementation of Chief Minister's Nutritious Meal Programme in 818 Child Welfare Centres. Reasons for the final saving have not been communicated (December 1983).

Head	Total grant	Actual expenditure	Excess+ Saving—
(viii) 288. E. AA. I. AD. Old Age Pension to Destitute Agricultural Labourers—			(in lakhs of rupees)
O.	1,10.30		
S.	22.71		
R.	1.37		
	1,34.38	1,10.88	— 23.50

The supplementary grant was obtained in March 1983 to meet additional expenditure on account of enhancement of monthly pension from Rs. 25 to 30. Reasons for the final saving have not been communicated (December 1983).

(ix) 309. A. AA. II. JA. Tamil Nadu Nutrition Project-Project Co-ordination office—			
O.	27.00		
R.	— 20.20		
	6.80	6.81	+0.01

Reasons for withdrawal of provision by reappropriation in March 1983 have not been specified.

(x) 288. D. AG. I. AO. Programme for the Care of Destitute Children—Assistance to Private Organisation—			
O.	38.00		
R.	— 0.04		
	37.96	20.24	— 17.72

Reasons for final saving have not been communicated (December 1983).

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(xi) 309. A. AA. II. JB. Administration of Tamil Nadu Nutrition Project Communication—			(in lakhs of rupees)
O.	66.00		
R.	— 17.12	48.88	48.80 — 0.08

Reasons for withdrawal of provision by reappropriation in March 1983 have been specified.

(xii) 288. D. AE. II. JD. Social Support Scheme under World Bank Project—			
O.	44.79		
R.	— 16.55	28.24	28.25 + 0.01

Withdrawal of provision by reappropriation in March 1983 was due to non-taking up of construction of School Buildings, postponement of additional purchase of medicines and starting of only 20 child welfare centres out of 100.

(xiii) 288. D. AE. II. JF. Supplementary Nutrition in Integrated Child Development Service Schemes—			
O.	30.70		
S.	1,00.00		
R.	— 36.54	94.16	1,17.01 + 22.85

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

Withdrawal of provision by reappropriation in March 1983 was due to the merging of Integrated Child Development Service Projects with Chief Minister's Nutritious Meal Programme with effect from September 1982 and the strength of beneficiaries in some of the Child Welfare centres being lower than anticipated.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(i) 288. D. AE. II. JQ. Feeding in Kuzhanthai- gal Kappagam—			
R.	60.72	55.03	— 5.69

Additional provision obtained by reappropriation in March 1983 was due to reclassification of expenditure. Reasons for final saving have not been communicated (December 1983).

(ii) 288. D. AE. II. JP. Applied Nutrition Programme with UNICEF Assistance—			
R.	31.15	28.18	— 2.97

Additional provision by reappropriation in March 1983 was due to transfer of implementation of the scheme from Director of Rural Development to the Director of Social Welfare.

(iii) 288. D. AG. VI. UA. Programme for Care of Destitute Children— Assistance to Private Institutions—			
O.	25.00		
S.	25.50		
R.	—0.03		
	50.47	68.13	+17.66

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

Supplementary provision was obtained in March 1983 to meet the additional amount required for payment of assistance to the increased number of Private Institutions. Reasons for the final excess have not been communicated (December 1983).

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(iv) 288. E. AE. I. AU. Supply of Rice to Old Age Pensioners in the Drought affec- ted areas—		10.40	+10.40

Reasons for leaving the expenditure uncovered by provision have not been communicated (December 1983).

Grant No.31—Welfare of 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	41,10,31,000		
Supplementary	4,57,11,000		
	45,67,42,000	45,16,32,809	—51,09,191
Amount surrendered during the year (March 1983)			2,16,29,000
Charged			
Original	2,02,000		
Supplementary	13,96,000		
	15,98,000	2,73,515	—13,24,485
Amount surrendered during the year			Nil

Notes and comments—

1. In view of the saving of Rs. 51.09 lakhs in the voted grant, supplementary provision of Rs. 3,63.23 lakhs obtained in March 1983 proved excessive.
2. Against the available saving of only Rs. 51.09 lakhs, Rs. 2,16.29 lakhs was surrendered in March 1983.
3. Bulk of the saving over the original and supplementary provision in Charged Appropriation occurred mainly under—

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

Head	Total appropriation	Actual expenditure	Excess+ Saving—
			(in lakhs of rupees)
288. C. AB. II. JP. House sites for Adidraavidars—			
O.	2.00		
S.	13.96	15.96	2.74 —13.22
Supplementary appropriation of Rs. 13.96 lakhs was obtained in March 1983 to accommodate payment of enhanced compensation for the land acquired.			
Reasons for the final saving have not been communicated (December 1983).			

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	9,22,67,000		
Supplementary	40,93,000	9,27,68,285	-35,91,715
Amount surrendered during the year (March 1983)			37,66,000
Charged			
Original	1,000		
Supplementary	..	..	-1,000
Amount surrendered during the year (March 1983)			1,000

Notes and comments—

1. In view of the saving of Rs. 35.92 lakhs in the voted grant, supplementary grant of Rs. 17.12 lakhs obtained in March 1983 proved unnecessary and could have been restricted to token provision in respect of New Service' schemes.

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

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

3. Bulk of the saving in the voted grant occurred mainly under—

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(i) 288. C. AE. II. JA. Backward Hostels—			
O.	1,09.33		
R.	-17.72	91.61	90.38 -1.23
Withdrawal of provision by reappropriation in March 1983 was mainly due to shortfall in the attendance of boarders and earlier closure of hostels. Reasons for the final saving have not been communicated (December 1983).			
(ii) 288. C. AD. II. JN. Denotified Tribes Hostels—			
O.	22.88		
R.	-7.49	15.39	15.37 -0.02
Reasons for the withdrawal of provision by reappropriation in March 1983 have not been specified.			
(iii) 288. C. AE. I. AS. Post - matric Scholarship to Backward Classes—			
O.	2,89.42		
R.	-6.65	2,82.77	[2,83.11 +0.34

Reduction in provision by reappropriation in March 1983 was mainly due to receipt of less number of applications from eligible students than anticipated.

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

4. Saving also occurred under—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess + Saving—</i>
(in lakhs of rupees)			
288. C. AD. I. AC. Supply of Mid-day Meals to Denotified Tribes in Government Schools—			
O. 7.38			
R. —5.99	1.39	1.39	..

Reduction in provision by reappropriation in March 1983 was due to supply of the Mid-day Meals under the Chief Minister's Nutritious Meal Programme with effect from July 1982.

Grant No. 33—Housing (All voted)

<i>Major heads</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess + Saving—</i>
	RS.	RS.	RS.
283. Housing			
284. Urban Development			
298. Co-operation			
Original 15,64,59,000	} 18,45,11,000	18,44,85,858	—25,142
Supplementary 2,80,52,000			
Amount surrendered during the year (March 1983)			3,000

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 24,16,32,000	24,66,33,000	2,43,44,345	—22,22,88,655
Supplementary 50,01,000			

Amount surrendered during the year (March 1983)

Notes and comments—

1. Saving in the grant was 90 per cent of the provision. Saving of 93 per cent of the provision occurred in this grant during 1981-82 also.

2. Rupees 39.87 lakhs were surrendered in March 1983; but the ultimate saving worked out to Rs. 22,22.89 lakhs.

3. Substantial saving over the original provision occurred under—

Head	Total grant	Actual expenditure	Excess+ Saving—
			(in lakhs of rupees)
363. AE. I. AA. Amount transferred to Urban Development Fund—			
O.	21,80.72		
	21,80.72		
			— 21,80.72

Final saving was due to non-issue of necessary sanction by Government during the year for transfer of the amount to Urban Development Fund.

Grant No.34—Urban Development (All voted)—contd.

4. Saving in the original provision occurred also under—	Total grant	Actual expenditure	Excess+ Saving—
Head			
284. D. AC. II. JD. Assistance to Corporation of Madras for Conservancy Improvement works under MUDP. II—			
O.	50.00		
R.	—15.00	35.00	35.00

(In lakhs of rupees)

Reasons for the withdrawal of provision by reappropriation in March 1983 have not been specified.

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

Head.	Total grant	Actual expenditure	Excess+ Saving—
			(in lakhs of rupees)
(i) 284. D. AB. II. JE. Technical Assistance Under World Bank Project—			
O.	15.00		
R.	7.10	22.10	22.10

Additional provision made by reappropriation in March 1983 was towards consulting fees and training programme of officers of Madras Metropolitan Development Authority and other agencies in foreign countries.

(ii) 284. D. AB. II. JD. Assistance for implementing the World Bank Project—

O.	20.00		
R.	6.42	26.42	26.42

Grant No. 34—Urban Development (All voted)—contd.

Enhancement of provision by reappropriation in March 1983 was due to (i) grant of additional dearness allowance to staff (Rs. 2.45 lakhs), (ii) more expenditure on stationery articles, drawing materials, major repairs to vehicles and telephone charges (Rs. 1.60 lakhs), (iii) enhancement of rent to office building (Rs. 1.24 lakhs) and (iv) increase in expenditure on advertisements (Rs. 1.13 lakhs).

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(iii) 284. D. AC. II. JC. Grants to Corporation of Madras for Slum Improvement Scheme—			
S.	0.01		
R.	5.07	5.08	5.08 ..
Token provision made in supplementary estimates in March 1983, augmented by provision by reappropriation in March 1983, was for sanction of a grant of Rs. 5.08 lakhs to the Corporation of Madras for Slum improvement during the year.			
(iv) 284. D. AB. II. JC. Assistance for Imple- mentation of Metro- politan Plan—			
O.	20.00		
R.	5.03	25.03	25.03 ..

Additional provision made by reappropriation in March 1983 was due to (i) grant of additional dearness allowance to staff and increase in travelling allowance (Rs. 2.59 lakhs), (ii) increase in expenditure on advertisements (Rs. 1.52 lakhs) and (iii) printing of Development Control Rules and more expenditure on stationery articles and postage (Rs. 0.92 lakh).

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

6. *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 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 1983 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, 1982-83.

Grant No. 35—Civil Supplies

Major heads	Total grant or appro- priation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
288. Social Security and Welfare			
298. Co-operation			
309. Food			
<i>Voted</i>			
Original 6,57,70,000	61,93,86,000	55,89,48,961	-6,04,37,039
Supple- mentary 55,36,16,000			
Amount surrendered during the year (March 1983)			5,97,13,000
<i>Charged</i>			
Original 51,000	51,000	..	- 51,000
Supplementary ..			
Amount surrendered during the year (March 1983)			50,000

Notes and comments—

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

2. Bulk of the saving occurred mainly under—

Head	Total grant	Actual expenditure	Excess+ Saving—
	(in lakhs of rupees)		
(i) 309. A. AA. I. AB. Payment of cost to Tamil Nadu Civil Supplies Corporation for supply of food articles for New Mid-day Meals Pro- gramme—			
R. 48,20.24	48,20.24	42,96.24	- 5,24.00

Grant No. 35 Civil Supplies—contd.

Head	Total grant	Actual expenditure	Excess + Saving—
	(in lakhs of rupees)		
(ii) 309. A. AA. II. JH. Payment of cost to the Tamil Nadu Civil Supplies Corporation for supply of Food Article for New Mid- day Meals Programme—			
S. 55,00.00			
R. - 55,00.00	..	5,24.00	+ 5,24.00

Withdrawal of the entire provision under item (ii) by reappropriation in March 1983 was due to reclassification of expenditure on the scheme as Non-Plan under item (i). But only Rs. 48,20.24 lakhs were provided under item (i) by reappropriation in March 1983. Reasons for the surrender of the balance provision of Rs. 6,79.76 lakhs have not been communicated (December 1983).

3. Significant saving in the original provision occurred under—

Head	Total grant	Actual expenditure	Excess+ Saving—
	(in lakhs of rupees)		
298. A. AO. II. JK. Assistance to Co- operative Societies for opening of Fair Price Shops in Rural Areas—			
O. 2,18.98			
R. - 26.83	1,92.15	1,85.55	- 6.60

Withdrawal of provision by reappropriation in March 1983 was due to non-filling up of certain posts and due to non-receipt of Government orders sanctioning the subsidy to the Fair Price Shops.

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

Grant No. 35 — Civil Supplies—contd.

4. Savings mentioned in notes above was counterbalanced by excess under—

Head	Total grant	Actual expenditure	Excess + Saving —
(in lakhs of rupees)			
(i) 288. A. AA. 1. AB. District Establishment—			
O.	2,06.06		
S.	32.21		
R.	79.74		
	3,18.01	3,19.26	+1.25

Enhanced provision made by reappropriation in March 1983 was attributed to (i) sanction of additional staff for check posts and for the work relating to distribution of new family cards and (ii) purchase of seven new jeeps in Thanjavur District. Reasons for the final excess have not been communicated (December 1983).

(ii) 288. AC. I. AC.
Assistance to Tamil Nadu Civil Supplies Corporation for opening of Fair Price Shops in Rural Areas—

O.	1,05.55		
R.	21.67		
	1,27.22	1,27.22	..

Additional provision made by reappropriation in March 1983 was due to payment of subsidy to Tamil Nadu Civil Supplies Corporation at revised rates for 1982-83 and additional subsidy for 1981-82 for running village fair price shops.

Grant No. 36—Irrigation

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving —
	RS.	RS.	RS.
259. Public Works			
305. Agriculture			
306. Minor Irrigation			
308. Area Development			
331. Water and Power Development Services			
333. Irrigation, Navigation, Drainage and Flood Control Projects			
Voted			
Original	36,01,57,000		
Supplementary	7,49,22,000		
	43,50,79,000	38,95,31,386	— 4,55,47,614
Amount surrendered during the year (March 1983)			43,70,000
Charged			
Original	12,000		
Supplementary	..		
	12,000	..	—12,000
Amount surrendered during the year (March 1983)			12,000

Grant No. 36—Irrigation—contd.

Notes and comments —

1. In view of the saving of Rs. 4,55.48 lakhs in the voted grant, the supplementary grant of Rs. 7.30.64 lakhs obtained in March 1983 proved excessive and could have been restricted to token provision in respect of "New Service" schemes.

2. Rupees 43.70 lakhs only were surrendered in March 1983, but the saving ultimately worked out to Rs. 4,55.48 lakhs.

3. Bulk of the saving occurred under —

Head	Total grant	Actual expenditure	Excess + Saving —
(in lakhs of rupees)			
(i) 333. A. AD. II. JC. Deepening and repair of tanks in drought affected areas —			
S.	6,00.00	53.48	—5,46.52

Supplementary grant of Rs. 6,00 lakhs was obtained in March 1983 for taking up repairs and improvements to major and minor irrigation sources in drought affected areas.

Reasons for the final saving which formed 91 percent of the provision have not been communicated (December 1983).

(ii) 333. B. AD. II. AG. Standardisation and improvement of irrigation sources having an ayacut of more than 100 acres executed by the Chief Engineer (Irrigation) under Accelerated Minor Irrigation Programme —			
O.	3,75.00		
R.	—3,36.23		
	38.77	38.56	—0.21

Withdrawal of provision of Rs. 1.23 lakhs was due to less expenditure on account of non-availability of cement. Reasons for the balance withdrawal of Rs. 3,35.00 lakhs have not been communicated (December 1983).

Grant No. 36—Irrigation—contd.

4. Savings also occurred under —

Head	Total grant	Actual expenditure	Excess + Saving —
(in lakhs of rupees)			
(i) 333. G. AA. I. AB. Anti-Sea erosion works—			
O.	13.20	13.20	—13.20
Reasons for the final saving have not been communicated (December 1983).			
(ii) 306. AA. II. JM. Schemes for conjunctive use of surface and ground water —			
O.	15.59		
R.	—8.44	7.15	7.12 —0.03
Withdrawal of provision by reappropriation in March 1983 was mainly due to non-execution of works, non-filling up of posts and non-purchase of machinery and equipment.			
(iii) 306. AD. IAF. 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.	—13.97	26.03	31.71 +5.68

Grant No. 36—Irrigation—contd.

Reduction of provision by reappropriation in March 1983 was due to non-execution of certain works and want of cement.

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

Head	Total grant	Actual expenditure	Excess + Saving —
	(in lakhs of rupees)		
(iv) 333. A.BA. I. AD. Cauvery-Mettur Projects —			
O.	47.65		
R.	—2.95	44.70	39.83 —4.87

Withdrawal of provision by reappropriation in March 1983 was mainly due to less expenditure on maintenance of the system, non-execution of certain works for want of administrative sanction and non-availability of cement.

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

(v) 333. A. BN. I. AA. Pullambady Canal —			
O.	12.52		
R.	—6.09	6.43	6.38 —0.05

Withdrawal of provision by reappropriation in March 1983 was due to less expenditure on maintenance of the system (Rs. 3.35 lakhs) and non-availability of cement (Rs. 2.74 lakhs).

5. Saving mentioned in notes 3 and 4 was partly offset by excess under —

Head	Total grant	Actual expenditure	Excess + Saving —
	(in lakhs of rupees)		
(i) 306. AD. I. AG. Reclamation of ex-Zamin tanks executed by the Chief Engineer (Irrigation)—			
O.	8.00		
S.	4.66		
R.	1,87.23	1,99.89	1,92.98 —6.91

Grant No. 36—Irrigation—contd.

Additional provision of Rs. 3.25 lakhs made by reappropriation in March 1983 was for execution of masonry works. Reasons for the balance provision of Rs. 1,83.98 lakhs and for the final saving of Rs. 6.91 lakhs have not been communicated (December 1983).

Head	Total grant	Actual expenditure	Excess + Saving —
	(in lakhs of rupees)		
(ii) 259. AG. I. AD. Workshop Establishment —			
S.	1,23.26		
R.	—2.00	1,21.26	2,30.78 +1,09.52

Withdrawal of provision by reappropriation in March 1983 was due to non-receipt of one radial drilling machine from the supplier during the year.

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

(iii) (a) 333. A.AD.I.AA. Interest Charges —			
O.	18,12.36	18,12.36	17,83.06 —29.30
(b) 333. A. AD. I. AB. Pension charges —			
O.	2.98	2.98	4.54 +1.56
(c) 333. A.AD.I.AC.			

Add — Establishment charges transferred from Major head "259 Public Works" on pro rata basis —

O.	1,57.96	1,57.96	2,35.04 +77.08
4-254-9			

Grant No. 36—Irrigation—contd.

Head	Total grant	Actual expenditure	Excess + Saving —
	(in lakhs of rupees)		
(d) 333. A. AD. I. AD. Add — Machinery and equipment charges transferred from Major head "259. Public Works" on <i>pro rata</i> basis —			
O.	4.69	4.69	11.41 +6.72
(e) 333. C. AD. I. AA. Interest charges —			
O.	42.00	42.00	41.94 -0.06
(f) 333. E. AD. I. AA. Interest charges —			
O.	4.77	4.77	16.25 +11.48
Total	20,24.76	20,92.24	+67.48

The net excess of Rs. 67.48 lakhs under the above mentioned heads was due to adjustments having been carried out to the extent of Rs. 20,92.24 lakhs against the provision of Rs. 20,24.76 lakhs made for adjustment of "Interest charges" and for Establishment, pension and tools and plant charges transferred from "259. Public Works" and the expenditure in this regard stood included under the respective heads.

(iv) 333. A. BS. I. AA.
Parambikulam—Aliyar Project—

O.	55.75		
R.	31.76	87.51	87.60 +0.09

Excess was mainly due to expenditure on electrification of Anicuts, providing water supply, fans and sanitary facilities to buildings and spill over works.

Grant No. 36—Irrigation—contd.

Head	Total grant	Actual expenditure	Excess + Saving —
	(in lakhs of rupees)		
(v) 306. AD. II. JE. Sinking of open wells in the beds of minor, medium and major irrigation tanks in drought affected areas —			
R.	22.95	22.95	18.58 -4.37

Provision by reappropriation in March 1983 was for execution of spill over works on drought relief.

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

(vi) 306. AA. II. JD.
Ground Water Survey in Tamil Nadu —

O.	62.50		
S.	4.75		
R.	11.58	78.83	77.22 -1.61

Enhancement of provision by reappropriation in March 1983 was for replacement of air compressor, purchase of additional equipment and maintenance charges for machinery and equipment.

6. *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 1982-83 is given below with opening and closing balances—

Head	Balance on 1st April 1982	Debits during 1982-83	Credits during 1982-83	Balance on 31st March 1983
(in lakhs of rupees)				
(i) 306. Minor Irrigation— Suspense	13.64	9.34	10.36	12.62
(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	5.76	0.70	..	6.46
Total	19.50	10.04	10.36	19.18

Grant No. 37—Public Works—Buildings

Major heads	Total grant or appro- priation RS.	Actual expenditure RS.	Excess+ Saving— 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 Employ- ment			
288. Social Security and Welfare			
289. Relief on account of Natural Calamities			
305. Agriculture			
310. Animal Husbandry			
312. Fisheries			
313. Forest			
320. Industries			
Voted			
Original	4,71,47,000	6,95,45,000	4,84,57,248
Supple- mentary	2,23,98,000		
Amount surrendered during the year (March 1983)			
			—2,10,87,752
			43,76,000

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

Major heads	Total grant or appropriation	Actual expenditure	Excess+ Saving—
Charged			
Original 55,000	10,33,000	9,77,830	— 55,170
Supplementary 9,78,000			
Amount surrendered during the year			Nil

Notes and comments—

1. In view of the final saving of Rs. 2,10.88 lakhs in the voted grant, supplementary grant of Rs. 2,23.98 lakhs obtained in March 1983 proved excessive and could have been restricted to token provision in respect of 'New Service' schemes.

2. Against the saving of Rs. 2,10.88 lakhs in the voted grant, only Rs. 43.76 lakhs were surrendered on 31st March 1983.

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

4. Bulk of the saving occurred under—

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
259. A. AA. I. AP. Add Establishment charges transferred from Major head '259. Public Works' in Pro rata basis—			
O. 2,60.01	2,60.01	..	— 2,60.01

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

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

5. Saving also occurred under—

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(i) 259. AC. I. AJ. Public Works—			
O. 2.10			
S. 1.32	3.42	— 19.60	— 23.02
Reasons for the final saving have not been communicated (December 1983).			
(ii) 259. AH. I. AE. Machinery and equipment charges transferred from Major Head '259. Public Works' on Pro rata Basis—			
O. 7.90	7.90	..	— 7.90
Saving was due to inclusion of machinery and equipment charges in Grant No. 38.			
(iii) 277. B. AC. I. AIJ. Buildings—			
O. 3.00			
S. 1,03.02			
R. — 35.68	70.34	41.23	— 29.11
(iv) (a) 289. D.AB.I.A.M. Construction of Cyclone Relief Shelters—			
S. 32.13			
R. — 2.00	30.13	..	— 30.13

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(b) 289. B. Other expenditure—			
Non-Plan—			
(Item not eligible for assistance from Union Government)—			
Construction of Cyclone Relief Shelters—	..	24.82	+24.82

Withdrawal of provision by reappropriation in March 1983 under items (iii) and (iv) (a) was due to non-availability of cement and site. Reasons for the final saving of Rs. 29.11 lakhs under item (iii) and Rs. 5.31 lakhs under item (iv) have not been communicated (December 1983).

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(i) 259. AC.II.JD. Public Works—			
O.	1.97		
S.	6.13		
R.	-0.05		
	8.05	30.83	+22.78
(ii) 259. AJ.I.AC. Miscellaneous Works Advances (Public works Department)—			
S.	11.78		
	11.78	29.97	+18.19

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(iii) 259. AJ.I.AD. Miscellaneous Works Advances (Technical Education Department)	..	10.35	+ 10.35
(iv) 277.E.AC.IAU. Buildings—			
O.	0.40		
S.	1.51		
R.	-0.20		
	1.71	8.48	+ 6.77
(v) 277.B.AC.II.JU. Buildings—			
O.	0.01		
S.	3.28		
R.	-0.24		
	3.05	19.63	+ 16.58
(vi) 277.AH.I.AE. Buildings—	..	8.66	+ 8.66
(vii) 283.C.AB.I.AS. Add—Establishment charges transferred from Major Head "259. Public Works" on Pro-rata Basis—			
O.	11.09		
	11.09	42.81	+ 31.72
(viii) 283.C.AC.I.AB. Special Repairs—			
O.	33.50		
S.	6.50		
	40.00	46.57	+ 6.57

Reasons for the final excess under items (i) to (viii) have not been communicated (December 1983).

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

7. *Suspense*—The minor head “Suspense” is not a final head of account. It accommodates interim transactions for which further operations (generally of payment or adjustment of value) are necessary before the transactions can be considered complete and finally accounted for. The suspense head has four sub-divisions which are generally operated upon in this State at present, viz., (i) Purchases, (ii) Stock, (iii) Miscellaneous Works Advances and (iv) Workshop Suspense. The transactions under each of these sub-divisions are explained below—

(i) *Purchases*—When materials are received from supplier or from another division or department for a specific work or for stock, their value is credited to “Purchases” so that *per contra* the cost may be included at once in the accounts of the work 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 adjustments.

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. Where as 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 1982-83 is given below, with opening and closing balances under the different suspense heads—

Head	Balance on 1st April 1982	Debits during 1982-83	Credits during 1982-83	Balance on 31st March 1983
(in lakhs of rupees)				
Purchases	11.16	0.02	..	11.18 (a)
Stock	87.60	1,94.13	2,66.15	15.58
Miscellaneous Works Advances	3,58.58	3,08.36	2,68.04	3,98.90
Workshop Suspense	—95.25	16.17	1,25.22	—2,04.30 (b)
Total	3,62.09	5,18.68	6,59.41	2,21.36

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

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

Major heads	Total grant	Actual expenditure	Excess+ Saving—
	RS.	RS.	RS.
259. Public Works			
339. Tourism			
Original 13,22,89,000	15,63,77,000	14,51,10,486	—1,12,66,514
Supplementary 2,40,88,000			
Amount surrendered during the year (March 1983)			73,51,000

Notes and comments—

1. Against the available saving of Rs. 1,12.67 lakhs, only Rs. 73.51 lakhs were surrendered on 31st March 1983.
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 supplementary provision occurred under—

Head	Total grant	Actual expenditure	Excess+ Saving—
	(in lakhs of rupees)		
259. AG. I. AC. Workshop Establishment—			
S. 2,40.00			
R. —2,40.00			

Withdrawal of entire provision by reappropriation in March 1983 was due to reclassification of expenditure under Demand No. 36.

4. Bulk of the excess occurred under—

Head	Total grant	Actual expenditure	Excess+ Saving—
	(in lakhs of rupees)		
259. AA. I. AD. Executive Establishment—			
O. 10,95.35			
S. 0.87			
R. 1,07.02	12,03.24	11,80.59	—22.65

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

Additional provision made by reappropriation in March 1983 was due to payment of travel expenses, rent rates and taxes, advertising and publicity and payment of professional and services fees to the staff for speedy execution of building projects. Reasons for the final saving have not been communicated (December 1983).

5. Excess also occurred under—

Head	Total grant	Actual expenditure	Excess+ Saving—
	(in lakhs of rupees)		
(i) 259. AA. I. AA. Chief Engineers—			
O. 78.94			
R. 16.39	95.33	95.03	—0.30

Additional provision made by reappropriation in March 1983 was due to sanction of additional dearness allowance, payment of travel expenses, purchase of stationery, payment of rent, rates and taxes, payment of scholarships and stipends and also sanction of additional staff for execution of building projects.

(ii) 259. AA. I. AC. Superintending Engineers—			
O. 82.92			
S. 0.01			
R. 14.21	97.14	95.80	—1.34

Additional provision made by reappropriation in March 1983 was mainly due to sanction of additional dearness allowance and purchase of stationery. Reasons for the final saving have not been communicated (December 1983).

(iii) 259. AH. I. AB. Repairs and Carriages—			
O. 36.40			
R. 5.52	41.92	51.50	+9.58

Grant No. 38—Public Works Establishment and Tools and Plant
(All voted)—*concl'd.*

Additional provision made by reappropriation in March 1983 was due to purchase of motor car, jeeps, calculators, spare parts, tyres, tubes and increase in the cost of petrol. Reasons for the final excess have not been communicated (December 1983).

Grant No. 39—Roads and Bridges

Major heads	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	RS.	RS.	RS.
259. Public Works			
337. Roads and Bridges			
Voted			
Original 63,15,28,000	74,86,59,000	73,64,65,881	-1,21,93,119
Supple- mentary 11,71,31,000			
Amount surrendered during the year			Nil
Charged			
Original ..	33,05,000	36,51,130	+3,46,130
Supple- mentary 33,05,000			
Amount surrendered during the year			Nil

Notes and comments—

1. No portion of the saving of Rs. 1,21.93 lakhs in the voted grant was surrendered.

2. Saving in the voted grant occurred mainly under—

Head	Total grant	Actual expenditure	Excess+ Saving—
			(in lakhs of rupees)
337. AG. II. JA. Cons- truction—			
O. 1.55			
S. 2,07.01	2,08.56	19.40	-1,89.16

The supplementary grant was obtained in March 1983 for meeting expenditure on the formation of two divisions at Sivaganga and Pudukkottai. Reasons for the final saving have not been communicated (December 1983).

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

3. The excess of Rs. 3,46,130 over the charged appropriation requires regularisation.

4. The excess over the charged appropriation occurred mainly under :—

Head	Total appropriation	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
337. AD. III. SA Construction—			
S.	32.44	32.44	36.29
			+3.85

The excess was due to the payment made as per the decree passed by the High court in February 1983 in an arbitration award.

5. *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 1982-83 is given below together with opening and closing balances under different suspense heads.

Head	Balance on 1st April 1982	Debits during 1982-83	Credits during 1982-83	Balance on 31st March 1983
(in lakhs of rupees)				
Purchases	1.74	..	..	1.74(a)
Stock	95.66	1,88.66	1,56.15	1,28.17
Miscellaneous works advances	1,51.92	1,24.48	83.87	1,92.53
Workshop suspense	3.73	66.34	66.16	3.91
Total	2,53.05	3,79.48	3,06.18	3,26.35

(a) Plus balance is under examination.

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

6. *Subvention from the Central Road Fund*—The additional revenue realised from the increase in excise and import duties on motor spirits is credited to a Fund constituted by Government of India. From this Fund subventions are made to States for expenditure on schemes of road development approved by Government of India. The amount received as subvention is credited in the accounts of the State Government as grant received from 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 80.00 lakhs were received during the year and an equivalent amount was credited to the deposit head. Expenditure of Rs. 80.01 lakhs was incurred during 1982-83, but only Rs. 77.81 lakhs were transferred to the deposit head and the balance amount of Rs. 2.20 lakhs has not been adjusted for want of sanction due to excess over sanction. The balance at the credit of the Deposit account on 31st March 1983 was Rs. 17.94 lakhs.

7. *Rural Road Development Fund*—The percentage of motor vehicles tax fixed by the Government of Tamil Nadu by notification from time to time under the Tamil Nadu Motor 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 Welfare Funds" to the extent balance is available.

A sum of Rs. 8,45.13 lakhs was transferred to the credit of the account of the Fund in the accounts for 1982-83. Expenditure of Rs. 8,45.13 lakhs was incurred during the year. The closing balance under the Fund Account as on 31st March 1983 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 the Finance Accounts 1982-83.

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 67,40,000	94,37,000	90,11,480	-4,25,520
Supplementary 26,97,000			
Amount surrendered during the year (March 1983)			7,35,000
Charged			
Original 2,000	3,45,000	3,43,733	-1,227
Supplementary 3,43,000			
Amount surrendered during the year			Nil

Grant No. 41—Relief on account of Natural Calamities

Major head	Total grant or appropriation	Actual expenditure	Excess+ Savings—
	RS.	RS.	RS.
289. Relief on account of Natural Calamities			
Voted			
Original 28,000	41,94,000	53,07,859	+11,13,859
Supplementary 41,66,000			
Amount surrendered during the year			Nil
Charged			
Original 8,59,00,000	8,59,00,000	8,59,00,000	..
Supplementary ..			
Amount surrendered during the year			Nil
Notes and comments—			
1. The excess of Rs. 11,13,859 over the voted grant requires regularisation.			
2. In view of the final excess, the supplementary grant of Rs. 41.66 lakhs obtained in March 1983 proved inadequate.			
3. Excess over the original plus supplementary provision occurred mainly under—			
Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess+ Saving—
(i) (a) 289. B.A.A.I. A.I. Cash Doles to persons affected in Fire Accident—			
O. 0.01	32.01	..	-32.01
S. 32.64			
R. -0.64			
(b) 289. B. Gratuitous Relief—			
Cash doles to persons affected in Fire Accident—	..	43.22	+43.22
Reasons for the net excess of Rs. 10.57 lakhs have not been communicated (December 1983).			

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(ii) (a) 289. B.A.B.I.			
AA. Relief Measures to persons in Flood Affected Areas—			
O.	0.03		
S.	1.53		
R.	0.32	1.88	—1.88
AC. Relief measures to persons affected in Fire accident—			
S.	1.76		
R.	0.04	1.80	—1.80
(b) 289. B. Gratuitous Relief—			
Food and clothing (Items eligible for assistance from Union Government)—			
		5.36	+5.36
Reasons for the net excess of Rs. 2.04 lakhs have not been communicated (December 1983).			
(iii) (a) 289. D.AA.I.AA.			
Drought Relief—			
Head quarters and District Establishment—			
O.	0.08		
S.	0.90		
R.	—0.04	0.94	—0.94

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(b) 289. A.I.			
Direction and Administration (Items eligible for assistance from Union Government)			
		1.56	+1.56
Reasons for the net excess of Rs. 0.58 lakh have not been communicated (December 1983).			
4. Excess mentioned in note 3 above was partly offset by saving mainly under—			
Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(a) 289. B.AA.I.			
AI. Cash Doles to persons in Flood Affected Areas—			
O.	0.01		
S.	2.80		
R.	0.04	2.85	—2.85
(b) 289. Gratuitous Relief Cash Doles			
I. Non-Plan			
(Items not eligible for assistance from Union Government)			
Cash Doles to persons in Flood Affected Areas—			
		1.09	+1.09
Reasons for the net saving of Rs. 1.72 lakhs have not been communicated (December 1983).			

Grant No. 41—Relief on account of Natural Calamities—*concl'd.*

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, Grant No. 19—Public Health, No. 36.—Irrigation, Navigation, Drainage and Flood Control Projects and transferred to the Fund at the end of the year.

The expenditure incurred on the objects of the Fund and transferred to the Fund during the year was Rs. 8,41.52 lakhs. The balance at the credit of the Fund on 31st March 1983 was Rs. 20.75 lakhs.

An account of the Fund is given in Statement No. 16 of the Finance Accounts 1982-83.

Grant No. 42—Pension 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	30,40,47,000	39,15,38,000	43,03,60,306
Supplementary	8,74,91,000			+3,88,22,306
Amount surrendered during the year (March 1983)			14,38,000
Charged			
Original	81,10,000	1,71,45,000	1,70,24,780
Supplementary	90,35,000			—1,20,220
Amount surrendered during the year			Nil

Notes and comments—

1. The excess of Rs. 3,88,22,306 over the voted grant requires regularisation.

2. In view of the excess, the supplementary grant of Rs. 8,72.90 lakhs obtained in the voted grant in March 1983 proved inadequate and the surrender of Rs. 14.38 lakhs in March 1983 proved injudicious.

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

3. Bulk of the excess occurred under—

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
266. AF.I.AB.			
Death-cum-Retirement Gratuities to Tamil Nadu Government Pensioners—			
O.	2,50.00		
S.	1,05.95	4,65.40	+1,09.45

Excess was mainly due to increase in the number of retirements during the year.

4. Excess also 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.	3,49.57		
S.	1,63.12	5,59.55	+46.86
(ii) 266. AK.I.AD.			
Family Pensions—			
O.	1,49.63		
S.	1,02.87	2,73.63	+21.13

Excess was mainly due to increase in the number of family pensioners, liberalisation of family pensions of minors by increasing the age of majority from 18 to 21 years in the case of sons and from 21 to 24 years in the case of daughters and increase in minimum family pension from Rs. 100 to Rs. 125 with effect from 1st April 1982.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(iii) 266. AA.I.A.C.			
Dearness Allowance to Pensioners—			
O.	1,12.00		
S.	1,12.75	2,24.75	2,61.89 +37.14
(iv) 266. AG.I.A.C.			
Dearness Allowance to Family Pensioners of Tamil Nadu Government—			
O.	56.91		
S.	86.05	1,42.96	1,71.86 +28.90
(v) 266. AK.I.AA.			
Dearness Allowance to Teacher Pensioners of Aided Schools, Colleges and Local Bodies—			
O.	64.10		
S.	72.24	1,36.34	1,58.26 +21.92
(vi) 266. AK.I.AE.			
Dearness Allowance to teacher family pensioners of Aided Schools, Colleges and Local Bodies—			
O.	22.68		
S.	42.84	65.52	79.43 +13.91

Excess under items (iii) to (vi) was mainly due to sanction of additional instalments of dearness allowance.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(vii) 266. AA.IAA. Payment to Tamil Nadu Government Pensioners—			
O.	9,40.00		
S.	0.01		
R.	—1.32	9,38.69	+27.18
(viii) 266. AK.IAB. Pensions to Teachers of Aided Schools, Schools of Local Bodies, Aided Colleges and to Non-teaching staff of Aided Schools—			
O.	4,50.00		
S.	40.55	4,90.55	+22.67
Excess under items (vii) and (viii) was mainly due to increase in the number of pensioners and enhancement of minimum pension from Rs. 100 to Rs. 125 with effect from 1st April 1982.			
(ix) 266. AM.IAA. Cost of remittance of pensions by Money Orders—			
O.	34.25		
R.	15.82	50.07	+6.12

Excess was mainly due to more remittances of pensions by money orders consequent on the increase in the number of pensioners and the enhancement of minimum pension.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(x) 266. AB.IAA. Commutated value of Pensions—			
O.	2,00.00		
R.	—19.51	1,80.49	+39.94
(xi) 266. AK.IAF. Commutated value of pensions to teachers of Aided Schools and Schools of Local Bodies—			
O.	96.34		
S.	26.99	1,23.33	+12.98
Excess under items (x) and (xi) was mainly due to increase in the number of pensioners and sanction of commutations without medical examination for pensioners who apply within one year of date of sanction of pension.			
(xii) 288. E.AC.IAA. Pensions to Freedom Fighters, their dependents, etc.—			
O.	90.84		
S.	71.30		
R.	7.16	1,69.30	+1.37
(xiii) 266. AK.IAC. Gratuities—			
O.	1,45.00		
S.	48.23	1,93.23	+8.31

Excess under items (xii) and (xiii) was mainly due to increase in the number of pensioners.

Grant No. 42—Pensions and other Retirement benefits—concl'd.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
			(in lakhs of rupees)
266. AO.I.AA. State Legislators—			
O.	41.44		
R.	—17.16	24.28	25.05 +0.77

Reasons for the withdrawal of provision by reappropriation in March 1983 have not been specified.

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	90,73,11,000	90,73,20,000	45,93,17,186
Supplementary	9,000		
Amount surrendered during the year (March 1983)			44,10,93,000
Charged			
Original	13,73,000	13,73,000	13,68,000
Supplementary	..		
Amount surrendered during the year			Nil

Grant No 43—Miscellaneous—contd.

Notes and comments—

1. Saving in the voted grant was 49 per cent of the original plus supplementary provision.

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

3. Substantial saving 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.	48,00.00		
R.	—48,00.00		

Reasons for making a lumpsum provision of Rs. 48 crores in the Budget estimates for 'Unforeseen expenditure' and the withdrawal of the entire provision in March 1983 have not been communicated (December 1983).

(ii) 268. AD. I. AB. Amount transferred to Family Benefit Fund—			
O.	173.00	1,73.00	—1,73.00

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

Grant No. 43—Miscellaneous—contd.

4. 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. A. AA. I. AC. Payment of Raffle Prize Money—			
O.	2,28.80		
R.	1,04.67	3,33.47	3,49.10 +15.63

Additional provision by reappropriation in March 1983 was due to conduct of three draws per month.

(ii) 288. E. AE. I. AY. Tamil Nadu Benefit Fund Scheme — Ex-gratia payment to the Family of the deceased Government Employees—			
O.	1,16.00	1,16.00	2,37.23 +1,21.23

The final excess was mainly due to the inability of the department to make a precise estimation, as lumpsum payment are sanctioned and drawn by thousands of officers spread over the entire state.

(iii) 268. AD. I. AA. Amount transferred to Tamil Nadu Special Welfare Fund—			
O.	1,44.92		
R.	58.80	2,03.72	2,09.10 +5.38

Additional provision made by reappropriation in March 1983 was due to conduct of three draws per month resulting in increase of net receipts by sale of raffle tickets and consequential increase in the amount transferable to the fund. Reasons for the final excess have not been communicated (December 1983).

Grant No. 43 Miscellaneous—contd.

Head	Total grant	Actual expenditure	Excess + Saving—
(iv) 265. AM. I. AA. Motor Vehicles Maintenance Organisation—			(in lakhs of rupees)
O.	2,60.18		
R.	58.92	3,19.10	3,03.63 —15.47

Additional Provision by reappropriation in March 1983 was mainly due to supply of tyres and tubes to Police departmental vehicles also, increase in the cost of petrol, oil and lubricant product, increase in the number of vehicles drawing petrol from the departmental bunks, settlement by the motor vehicles Maintenance Organisation bills of private workshops for repair of other departmental vehicles, hitherto paid by the department themselves and enhancement of dearness allowance. The final saving was mainly due to non-drawal of allotted quantity of petrol, oil and lubricant by certain departmental officers, non-receipt of bills for the supply of batteries, non-supply of spare parts and accessories by the suppliers before the close of the financial year and non-receipt of certain bills for repairs in time.

(v) 268. AA. I. AB. Payment of Commission to Raffle Agents—			
O.	88.90		
R.	39.07	1,27.97	1,29.66 +1.69

(vi) 268. AA. I. AA. Printing Charges of Raffle Tickets—			
O.	26.00		
R.	21.02	47.02	47.02 ..

(vii) 268. AA. I. AD. Bonus to Raffle Agents—			
O.	25.00		
R.	7.44	32.44	32.36 —0.08

Additional provision made by reappropriation in March 1983 in respect of items (v), (vi) and (vii) was for meeting increased expenditure on account of conduct of three draws per month. Reasons for the final excess under item (v) have not been communicated (December 1983).

Grant No. 43 Miscellaneous—contd.

Head	Total grant	Actual expenditure	Excess + Saving—
(viii) 288. E. AE.I. AE. Contribution to Tamil Nadu Special fund for Reconstruction and Rehabilitation of Ex-Servicemen Annual maintenance grants to the kin of Defence Personnel killed or disabled in the Indo-Pakistan War of 1971—			(in lakhs of rupees)
O.	1.00		
S.	0.01		
R.	23.92	24.93	23.92 —1.01

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

(ix) 288. B. AC. I. AA. Relief Measures—			
O.	81.03		
R.	9.68	90.71	90.53 —0.18

Additional provision made by reappropriation in March 1983 was due to formulation of certain new schemes such as "Kookal" land colonisation scheme and Thazhamboo Industrial Scheme and sanction of additional instalment of Dearness Allowance.

(x) 268. AE. I. AF. Charges in connection with State functions—			
O.	0.05		
S.	0.01		
R.	10.43	10.49	8.26 —2.23

Grant No. 43—Miscellaneous—concl'd.

Enhanced provision made by reappropriation in March 1983 was stated to be based on the latest assessment of requirements. Reasons for the final saving have not been communicated (December 1983).

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(xi) 268. AA. I. AE. Publicity—			
O.	11.70		
R.	11.54	23.24	23.24 ..

Additional provision made by reappropriation in March 1983 was used to conduct of three draws per month and increase in tariff rate for advertisements in the news papers.

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 10,21,26,000	10,57,66,000	10,04,18,928	—53,47,072
Supplementary 36,40,000			
Amount surrendered during the year (March 1983)			39,12,000
Charged			
Original 2,51,000	4,76,000	4,14,413	—61,587
Supplementary 2,25,000			
Amount surrendered during the year (March 1983)			62,000

Notes and comments—

1. In view of the saving of Rs. 53.47 lakhs in the voted grant, supplementary grant of Rs. 12.40 lakhs obtained in March 1983 proved unnecessary.

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

3. Saving in the voted grant occurred mainly under—

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(i) 258. AB. I. AA. Stationery Office and Stores—			
O.	4,47.95		
R.	—96.86	3,51.09	3,37.85 —13.24

Grant No. 44—Stationery and Printing—contd.

Withdrawal of provision by reappropriation in March 1983 was mainly due to non-procurement of paper from certain mills and non-supply of paper and boards by certain other mills within the stipulated period, reduction in the payment of excise duty, non-entrustment of gunny packing work to contractor and non-receipt of sanction from Government to incur expenditure in connection with the cutting of paper reels. The final saving was due to (i) Non-adjustment of cost of paper and typewriters, (ii) non-receipt of typewriters, papers, clothing and miscellaneous articles and (iii) non-issue of Railway Credit notes.

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(ii) 258. AG. I. AA. Amount met from Reserve Fund Deposit Accounts—			
O. 27.00			
S. 15.00			
R. — 5.44	36.56	36.56	..

Withdrawal of provision made by reappropriation in March 1983 was mainly due to non-procurement of printing machines.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
258. AD. I. AA. Central Press, Madras—			
O. 3,27.54			
S. 21.40			
R. 52.94	4,01.88	4,01.50	— 0.38

Enhancement of provision by reappropriation made in March 1983 was due to enhancement of Dearness Allowance, revision in electricity tariff rates, revision of rates of stipends to the apprentices, purchase of P.V.C. transparent jackets for family ration cards and purchase of more spare parts to keep the machines in good working conditions.

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

5. Depreciation Reserve Fund—Government Presses—The expenditure under the grant includes Rs. 16.11 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.

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. 36.56 lakhs.

The balance at the credit of the Fund as on 31st March 1983 was Rs. 1,47.17 lakhs.

An account of the transactions of the Fund is given in Statement No. 16 of the Finance Accounts 1982-83.

Grant No. 45—Forest Department.

Major heads	Total grant or appropriation RS.	Actual expenditure RS.	Excess+ Saving— RS.
259. Public Works			
288. Social Security and Welfare			
307. Soil and Water Conservation			
308. Area Development			
313. Forest			
320. Industries			
Voted			
Original 9,31,58,000	11,28,02,000	12,10,40,361	+82,38,361
Supplementary 1,96,44,000			
Amount surrendered during the year (March 1983)			18,05,000
Charged			
Original 8,000	8,000	..	-8,000
Supplementary ..			
Amount surrendered during the year (March 1983)			8,000
Notes and comments—			

1. The excess of Rs. 82,38,361 over the voted grant requires regularisation.

Grant No. 45—Forest Department—contd.

2. In view of the excess, the supplementary grant of Rs. 1,95.69 lakhs obtained in March 1983 proved inadequate and surrender of Rs. 18.05 lakhs in March 1983 injudicious.

3. Bulk of the excess occurred mainly under—

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
288. B. AC. I. AD. Starting of Tea Plantations—		1,05.01	+ 1,05.01

Reasons for leaving the expenditure uncovered by provision have not been communicated (December 1983)

4. Excess also occurred under—

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(i) 313. AF. II. JN. Raising Fuel Wood Plantation—			
O. 1.31			
R. 0.86	2.17	6.77	+ 4.60
Enhancement of provision by reappropriation in March 1983 was due to sanction of increased rate of Dearness Allowance. Reasons for the final excess have not been communicated (December 1983).			
(ii) 313. AK. VI. UC. Wild life exhibition—			
R. 4.90	4.90	4.85	- 0.05

Provision obtained by reappropriation in March 1983 was mainly due to incurring expenditure on Exhibition.

Grant No.45—Forest Department—contd.

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess+ Saving—
(iii) 313. AD. I. AD. Other items—			
O. 4.06			
S. 1.50			
R. 2.46	8.02	9.29	+ 1.27

Reasons for the enhanced provision by reappropriation in March 1983 were not specified and reasons for the final excess have not been communicated (December 1983).

(iv) 313. AB. I. AA. Scheme for Forest Research—			
O. 10.95			
S. 2.50			
R. 4.44	17.89	17.02	— 0.87

Additional provision obtained by reappropriation in March 1983 was mainly due to (i) installation of new telephone and also providing additional power load to cold storage in genetic division, Coimbatore, (ii) sanction of enhanced rate of Dearness Allowance, (iii) conducting Fourth Southern Silvicultural conference at Madurai in February 1983 and (iv) purchase of certain store articles and laboratory articles.

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

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

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess+ Saving—
(i) 288. B. AC. I. AF. Grant to Tamil Nadu Tea Planta- tion Corporation—			
O. 0.01			
S. 16.48	16.49	0.06	—16.43

Grant No.45—Forest Department—contd.

Supplementary provision obtained in March 1983 was for payment of Interest Subsidy to the Tamil Nadu Tea Plantation Corporation, Coonoor. Reasons for the final saving have not been communicated (December 1983).

Head	Total grant	Actual expenditure	Excess+ Saving—
(ii) 313. AM. II. JD. Forest Protection—			
O. 28.15			
R. — 6.76	21.39	19.94	— 1.45

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

(iii) 313. AA. I. AD. District Establish- ment—			
O. 3,69.24			
S. 54.60			
R. — 6.11	4,17.73	4,15.97	— 1.76

Withdrawal of provision by reappropriation in March 1983 was partly due to observing strict economy; reasons for the withdrawal of the balance and for the final saving have not been communicated (December 1983).

(iv) 313. AG. I. AA. Extension of Fores- try and Formation of Two Divisions—			
O. 7.19			
R. — 7.19	..	0.11	+ 0.11

Withdrawal of entire provision by reappropriation in March 1983 was due to merger of the scheme.

Grant No.45—Forest Department—*contd.*

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(v) 313. AM. II. JA. Forest Publicity—			
O.	1.23		
S.	5.00		
R.	— 4.84	1.39	2.05 + 0.66

Withdrawal of provision by reappropriation in March 1983 was attributed to reclassification of expenditure.

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

(vi) 313. AF. VI. UB.
Scheme for Rural
Fuel Wood Plantations—

O.	18.30		
S.	2.36		
R.	1.43	22.09	16.57 — 5.52

Additional provision obtained by reappropriation in March 1983 was mainly due to (i) purchase of megaphone and (ii) payment of increased rate of rent.

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

(vii) 288. B. A. C. II. JA.
Starting of Rubber
Plantation in Kanya-
kumari District—

O.	—8.73		
R.	8.73	5.46	+ 5.46

Grant No.45—Forest Department—*concl.*

Withdrawal of entire provision by reappropriation in March 1983 was mainly due to reclassification of expenditure.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(viii) 313. AH. I. AC. Removal of Sandal- wood by Government Agency—			
O.	27.00		
S.	43.00		
R.	—4.74	65.26	66.87 + 1.61

Withdrawal of provision by reappropriation in March 1983 was due to reclassification of expenditure under "513. Capital Outlay on Forest".

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

(ix) 313. AO. II. JA.
Raising plantations in
Tribal Areas—

O.	5.35		
R.	—3.51	1.84	2.27 + 0.43

Withdrawal of provision by reappropriation in March 1983 was attributed to reclassification of expenditure under "513. Capital Outlay on Forest".

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

Grant No. 45—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 22,37,47,000	22,68,67,000	21,27,15,150	—1,41,51,850
Supplementary 31,20,000			
Amount surrendered during the year (March 1983)			91,52,000
Charged			
Original 22,53,000	22,53,000	20,48,566	— 2,04,444
Supplementary ..			
Amount surrendered during the year			Nil

Notes and comments—

1. In view of the saving of Rs. 1,41.52 lakhs in the voted grant, the supplementary provision of Rs. 31.20 lakhs obtained in March 1983 proved unnecessary. Rupees 91.52 lakhs were surrendered on 31st March 1983 ; the saving ultimately worked out to Rs. 1,41.52 lakhs.

2. Saving in the voted grant occurred mainly under—

Head	Total grant	Actual expenditure	Excess + Saving—
	(in lakhs of rupees)		
AA.IAA. Entertainment Tax—			
O. 21,86.35			
S. 20.64			
R. — 90.00	21,16.99	20,69.28	— 47.71

Grant No. 46—Compensation and Assignments—concl'd.

The supplementary grant obtained in March 1983 was for making additional payments to local bodies based on actual collections. Reasons for the withdrawal of provision by reappropriation in March 1983 and for the final saving have not been communicated (December 1983).

3. Against the available saving of Rs. 2.04 lakhs in the charged appropriation, no amount was surrendered during the year.

Grant No. 47— Information, Tourism and Film Technology (All voted)

Major heads	Total grant	Actual expenditure	Excess+ Saving—
	RS.	RS.	RS.
259. Public Works			
284. Urban Development			
285. Information and Publicity			
339. Tourism			
Original 2,21,75,000	} 3,81,20,000	3,47,43,993	— 33,76,007
Supplementary 1,59,45,000			
Amount surrendered during the year (March 1983)			50,28,000

Notes and comments—

1. In view of the final saving of Rs. 33.76 lakhs in the grant, the supplementary grant of Rs. 1,34.77 lakhs obtained in March 1983 proved excessive.

2. Against the available saving of Rs. 33.76 lakhs, Rs. 50.28 lakhs were surrendered in March 1983.

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

4. Bulk of the saving occurred under—

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
285. AC. II. JA. Institute of Film Technology—			
O. 12.14			
S. 68.72			
R. — 37.70	43.16	43.17	+0.01

Grant No. 47— Information, Tourism and Film Technology (All voted)

Supplementary provision of Rs. 53.42 lakhs was obtained on 31st March 1983 towards payment of customs duty and import of Sound Recording Equipment and 35 mm Automatic Additive Colour printer for the use of T. V. Institute of Tamil Nadu.

Reasons for the withdrawal of provision by reappropriation in March 1983 have not been specified.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
284. A. AB. II. JQ. Grants to Municipalities, Townships of Mamallapuram, Rameswaram and Kanyakumari—	..	17.75	+17.75

Supplementary provision of Rs. 29.00 lakhs was obtained in October 1982 under Grant No. 34 for provision of basic amenities for the year 1982-83 to the Townships of Mamallapuram, Rameswaram and Kanyakumari. This provision was withdrawn by reappropriation in March 1983, as the expenditure was classified under Grant No. 47. Reasons for leaving the expenditure under Grant No. 47 uncovered have not been communicated (December 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 7,00,42,000	7,62,43,000	4,66,73,583	— 2,95,69,417
Supplementary 62,01,000			
Amount surrendered during the year (March 1983)			2,98,51,000
Charged			
Original 1,000	3,43,000	..	—3,43,000
Supplementary 3,42,000			
Amount surrendered during the year			Nil

Notes and comments—

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

2. Saving occurred under—

Head	Total grant	Actual expenditure	Excess+ Saving—
			(in lakhs of rupees)
(i) 505. A.AC. I.AA. Purchase and Distribution of Chemical Fertilisers—			
O. 1,02.70	5.93	2.35	—3.58s
R. — 96.77			

Saving was mainly due to non-adjustment of debit for supply of chemical fertilisers by the Government of India during past years.

Grant No. 48—Capital Outlay on Agriculture—contd.

Head	Total grant	Actual expenditure	Excess+ Saving—
			(In lakhs of rupees)
(ii) 505. A.AA. II. JA. Establishment of State Seed Farms—			
O. 56.38	4.89	10.50	+5.61
R. —51.49			

Withdrawal of provision made by reappropriation in March 1983 was due to not taking possession of certain lands from Revenue Department and from Tiruchendur Devasthanam. Reasons for the final excess have not been communicated (December 1983).

(iii) 505. A.AA. II. JC. Seed processing units—

O. 48.94	10.89	6.04	—4.85
R. —38.05			

Withdrawal of provision by reappropriation in March 1983 was due to non-taking up of construction of machine halls by the Public Works Department owing to non-finalisation of tenders (Rs. 29.08 lakhs), non-supply of two seed cleaners by the supplier (Rs. 1.40 lakhs) and belated finalisation of tenders for purchase of diesel generators (Rs. 7.57 lakhs).

(iv) 505. A.AH. II. JD. Government Orchard-cum-Nurseries—

O. 17.45	1.87	5.70	+3.83
R. —15.58			

Reduction of provision by reappropriation in March 1983 was due to non-transfer of certain lands to the state Horticultural Farms in Coimbatore, Periyar, Madurai and Thanjavur Districts and non-execution of work like fencing, sinking of wells, construction of work-shed, quarters and office Building. Reasons for the final excess have not been communicated (December 1983).

Grant No. 48—Capital Outlay on Agriculture—contd.

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(v) 505. A.AA. II.JD. Seed Testing Laboratory—			
O. 5.00			
R. - 5.00			

Withdrawal of the entire provision by reappropriation in March 1983 was due to non-incurring of expenditure on the construction of Glass House in the seed testing laboratory.

(vi) 505. A.AA.II. JE. Multiplication and Distribution of Pulses Seeds—			
O. 8.01			
R. - 1.21	6.80	2.84	-3.96

Withdrawal of provision by reappropriation in March 1983 was mainly due to delay in finalising tender. Reasons for the final saving have not been communicated (December 1983).

(vii) 505. A.AA.II. JG. Multiplication and Distribution of paddy and other seeds—			
O. 10.00			
R. - 7.00	3.00	1.77	-1.23

Withdrawal of provision by reappropriation in March 1983 was due to non-availability of humidity temperature control machinery. Reasons for the final saving have not been communicated (December 1983).

(viii) 505. A. AM. II. JA. Financial Assistance to Market Committees for establishment of Tribal Area markets—			
O. 5.00			
R. - 5.00			

Withdrawal of the entire provision by reappropriation in March 1983 was due to non-execution of schemes.

Grant No. 48—Capital Outlay on Agriculture—contd.

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

(ix) 505. A. A. M. II. JB. Scheme for construction of Buildings for Agmark laboratories—			
O. 5.25			
R. - 5.23	0.02	0.01	-0.01

Withdrawal of the provision by reappropriation in March 1983 was due to non-finalisation of sites for the construction works.

3. Saving mentined above was partly counterbalanced by excess mainly under—

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

(i) 505. A. AE. II. JB. Tractor hiring Scheme—			
O. 31.50			
R. 8.35	39.85	49.59	+9.74

(ii) 505. A. A J. II. JA. Warehousing corporation—			
O. 20.00			
R. 5.00	25.00	25.00	

Reasons for additional provision by reappropriation in March 1983 in respect of item (i) and (ii) and for final excess in respect of item (i) have not been communicated (December 1983).

Grant No. 48—Capital Outlay on Agriculture—contd.

Head	Total grant	Actual expenditure	Excess+ Saving—
((In lakhs of rupees))			
(iii) 505. A.AA. II. JM. Opening of Oil Seed Centres—			
R. 6.93	6.93	6.98	+0.05
Provision made by reappropriation in March 1983 was for construction of 4 Oilseeds centres at South Arcot, North Arcot, Madurai and Periyar districts to store the oilseeds for distribution to ryots through Agricultural Depots.			
(iv) 505. A. AM.I. AC. Construction of Rural godowns—			
S. 62.00			
R. — 62.00	..	..	..
(v) 505. A. AM. VI. U A. Construction of Rural godowns—			
O. 0.01			
R. 26.99	27.00	27.00	..
(vi) 505. A. A M. VI. UB. Construction of 62 Rural godowns under national grid of Rural godowns for storage of agricultural produce—			
S. 0.01			
R. 64.99	65.00	65.00	..

Provision of Rs. 62 lakhs made under item (iv) above was withdrawn by reappropriation in March 1983 due to reclassification of the expenditure on these schemes under items (v) and (vi). Reasons for the net additional provision of Rs. 29.98 lakhs have not been specified.

Grant No. 49—Capital Outlay on Industrial Development

Major heads	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	RS.	RS.	RS.
483. Capital Outlay on Housing			
498. Capital Outlay on Co-operation			
520. Capital Outlay on Industrial Research and Development			
521. Capital Outlay on Village and Small Industries			
522. Capital Outlay on Machinery and Engineering Industries			
525. Capital Outlay on Telecommunication and Electronic Industries			
526. Capital Outlay on Consumer Industries			
528. Capital Outlay on Mining and Metallurgical Industries			
530. Investments in Financial Institutions			
Voted			
Original	24,46,67,000	25,87,11,000	26,15,67,298
Supplementary	1,40,44,000		
Amount surrendered during the year			Nil

Grant No. 49—Capital Outlay on Industrial Development—contd.

Major heads	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	RS.	RS.	RS.
<i>Charged</i>			
Original	3,000		
Supplementary	7,90,000	7,93,523	+523
Amount surrendered during the year			Nil

Notes and comments—

1. The excesses of Rs. 28,56,298 over the voted grant and Rs. 523 over the charged appropriation require regularisation.

2. Excess over the voted grant occurred mainly under—

Head	Total grant	Actual expenditure	Excess+ Saving—
		(in lakhs of rupees)	
(i) 522. AA. I. AB. Assistance towards share capital to Southern Structurals Limited—			
R.	74.67	1,22.85	+48.18

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

(ii) 498. A. AJ. II. JC. Assistance towards the Share Capital of Co-operative Sugar Mills—			
O.	55.01		
S.	1,09.20		
R.	60.79	2,25.00	

Additional provision made by reappropriation in March 1983 was due to more investment in the Sugar Plant at Thiruthani for purchase of major portion of the Plant and Machinery during the year for completing the project.

Grant No. 49—Capital Outlay on Industrial Development—contd.

3. Excess mentioned in note 2 above was partly offset by saving in the original provision mainly under—

Head	Total grant	Actual expenditure	Excess+ Saving—
		(in lakhs of rupees)	
(i) 521. A. AB. II. JT. State Participation in the Share Capital Structure of TANSI Limited—			
O.	25.00		
R.	—25.00		
(ii) 498. A. AJ. II. JX. Share Capital Assistance to Co-operative Paper Mills Limited—			
O.	20.00		
R.	—20.00		

Withdrawal of provision made by reappropriation in March 1983 in respect of items (i) and (ii) was due to non-sanction of expenditure.

(iii) 521. A. AG. II. JV. Scheme for the improvement of Government Silk Farms—			
O.	22.02		
R.	—18.77	3.25	3.28
(iv) 521. A. AG. II. JW. Demonstration-cum-Training Centre—			
O.	24.09		
R.	—16.92	7.17	5.83

Reasons for the reduction of provision made by reappropriation in March 1983 in respect of items (iii) and (iv) and for the final saving in item (iv) have not been communicated (December 1983).

Grant No. 49—Capital Outlay on Industrial Development—concl'd.

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(v) 520. A. AB. II. JC. Share Capital Assistance to Tamil Nadu Salt Corporation Limited—			
O. 35.00			
R. —35.00	..	..	..
(vi) 526. A. AT. II. JA. Share Capital Assistance to Tamil Nadu Salt Corporation Limited—			
R. 20.00	20.00	20.00	..

The entire provision made under item (v) was withdrawn by re-appropriation in March 1983 due to reclassification of expenditure under item (vi). However, only Rs. 20 lakhs were provided by re-appropriation in March 1983 under item (vi) due to sanction and payment of less share capital assistance to the Salt Corporation based on the appraisal made by Government on the actual requirements of the Corporation.

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	42,72,25,000	39,49,32,794	—7,48,30,206
Supplementary	4,25,38,000		
Amount surrendered during the year (March 1983)			1,83,93,000

Notes and comments—

1. In view of the saving of Rs. 7,48.30 lakhs, the supplementary grant of Rs. 2,45.33 lakhs obtained in March 1983 proved excessive and could have been restricted to token provision in respect of "New Service" schemes.

2. Rupees 1,83.93 lakhs were surrendered on 31st March 1983; but the saving ultimately worked out to Rs. 7,48.30 lakhs.

3. Saving occurred in this grant in the preceding five years also as indicated below—

Year	Saving (in lakhs of rupees)
1977-78	13,19.76 (42 per cent)
1978-79	10,04.00 (34 ")
1979-80	11,68.52 (37 ")
1980-81	17,13.79 (45 ")
1981-82	10,32.75 (31 ")

Grant No. 50—Capital Outlay on Irrigation (All voted)—contd.

4. Bulk of the saving occurred under—

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(i) 533. A. AD. II. JD. Add—Percentage charges for Establishment transferred from Major head "259. Public Works"—			
O.	3,54.37	3,54.37	.. —3,54.37

Saving was due to adjustment of percentage charges for Establishment transferred from Major head "259. Public Works" under the respective project heads.

(ii) 533. A. BP. II. JC.
Canals—

O.	3,25.17		
R.	— 1,48.48	1,76.69	1,76.50 — 0.19

Saving was mainly due to non-execution of works, belated receipt of tenders and non-finalisation of revised tenders and land acquisition.

(iii) 533. A. AD. I. AC.
Public Works Workshop—

S.	1,75.31		
R.	— 19.89	1,55.42	44.56 — 1,10.86

Supplementary provision of Rs. 1,75.31 lakhs obtained in March 1983 was for taking over of the Tamil Nadu Public Works Engineering Corporation Limited and making it an organisation under the control of Public Works Department.

Withdrawal of provision of Rs. 7.79 lakhs in March 1983 was due to non-execution of special repairs to dozer for want of spare parts, non-utilisation of jeep, non-supply of uniforms, non-purchase of furniture and non-filling up of posts. Reasons for the withdrawal of balance provision of Rs. 12.10 lakhs and for the final saving have not been communicated (December 1983).

Grant No. 50—Capital Outlay on Irrigation (All voted)—contd.

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(iv) (a) 533. A. AD. II. JA. Lump sum provision for New Schemes—			
O.	1,00.00		
R.	— 1,00.00	..	..
(b) 533. G. AH. II. JE. Lump sum provision for New Anti-sea Erosion Scheme—			
O.	50.00		
R.	— 50.00	..	13.66 + 13.66

Withdrawal of the entire provision in the above cases was due to reappropriation to new scheme heads.

Reasons for the final excess in respect of (b) have not been communicated (December 1983).

5. Saving occurred also under—

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(i) 533. A. AU. II. JA. Canals—			
O.	2,97.35		
R.	— 74.67	2,22.68	2,09.19 — 13.49

Withdrawal of provision by reappropriation in March 1983 was mainly due to delayed receipt of Government approval and short supply of cement, partly counterbalanced by additional provision for casting of blocks in Control Casting Yard System and for meeting charges on preliminary works.

Reasons for the final saving have not been communicated (December 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. CN. II. JB. Spillway—			
O.	81.00		
R.	—81.00		

Withdrawal of the entire provision by reappropriation in March 1983 was due to non-execution of the work due to change in the design.

(iii) 533. A. BP. II. JI. Branches—			
O.	2,17.99		
R.	— 65.36	1,52.63	1,53.62 + 0.99

Reduction of provision by reappropriation in March 1983 was mainly due to non-taking up of construction of causeway, less expenditure on land acquisition, less response to tender calls and reduction in number of drops in extension canals, partly offset by enhanced provision for earthwork, maintenance and regulator based on actual requirements.

(iv) 533. A. CM. II. JB. Barrage—			
O.	60.00		
R.	— 53.05	6.95	9.17 + 2.22

Withdrawal of provision by reappropriation in March 1983 was mainly due to change in design for the anicut.

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

(v) 533. A. BD. II. JF. Canal—			
O.	51.05		
R.	— 49.67	1.38	1.19 — 0.19

Withdrawal of provision by reappropriation in March 1983 was mainly due to non-receipt of sanction of Government.

Grant No. 50—Capital Outlay on Irrigation (All voted)—contd.

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(vi) 533. A. CN. II. JD. Canals—			
O.	68.58		
R.	—39.58	29.00	25.90 — 3.10

Reduction of provision by reappropriation in March 1983 was mainly due to less expenditure consequent on the formation of divisions only in January 1983.

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

(vii) 533. A. CK. II. JF. Reservoir—			
O.	81.44		
R.	—44.60	36.84	40.75 + 3.91

Withdrawal of provision by reappropriation in March 1983 was mainly due to reduction in the thickness of rip-rap work, reduction in lead in earthwork and non-receipt of cement.

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

(viii) 533. A. AG. II. JB. Dam and Appurtenant Works—			
O.	50.00		
S.	5.00		
R.	—40.75	14.25	15.00 +0.75

Rupees 40.75 lakhs were withdrawn by reappropriation in March 1983 as tenders were not finalised and as the work of construction of aff quarters at Thekkadi was not taken up.

Grant No. 50—Capital Outlay on Irrigation (All voted)—*contd.*

6. Savings mentioned in notes 4 and 5 were partly utilised to augment provision under—

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess+ Saving— (in lakhs of rupees)
(i) 533. B. AD. II. JD. Special Minor Irrigation Programme—			
O.	2,55.00		
S.	4.01		
R.	68.42	3,27.43	3,79.74 + 52.31

Token provision of Rs. 1,000 obtained in supplementary estimates in March 1983, further augmented by reappropriation in March 1983 was for expenditure on extensions and improvements to certain minor irrigation tanks in South Arcot, Dharmapuri, Pudukkottai and Madurai Districts.

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

(ii) 533. A. BO. II. JA. Reservoir—			
O.	0.12		
S.	46.46		
R.	88.43	1,35.01	1,34.68 — 0.33

Enhancement of provision by reappropriation in March 1983 was towards payment of enhanced compensation for lands already acquired for the scheme.

(iii) 533. A. CI. II. JC. Spillway—			
R.	76.00	76.00	82.54 + 6.54

Provision made by reappropriation in March 1983 was mainly for excavation and laying concrete for surplus regulator and construction of body wall.

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

Grant No. 50—Capital Outlay on Irrigation (All voted)—*contd.*

Head	Total grant	Actual expenditure	Excess+ Saving—
(iv) 533. A. CR. Noyyal Barrage Project—			
O.	90.00		
R.	76.83	1,66.83	1,71.58 + 4.75

Reasons for the additional funds provided by reappropriation in March 1983 and for the final excess have not been communicated (December 1983).

(v) 533. A. BP. II. JE. Suspense—			
O.	14.37		
R.	63.39	77.76	94.77 + 17.01

Additional provision made by reappropriation in March 1983 was for the purchase of cement in the open market by making advance payment to the Tamil Nadu Cements Corporation Limited (Rs. 77.76 lakhs), offset by saving (Rs. 14.37 lakhs) due to issue of more materials from stock to work than anticipated.

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

(vi) 533. A. CN. II. JA. Dams and Appurtenant Works—			
O.	37.42		
R.	51.08	88.50	78.85 — 9.65

Additional provision made by reappropriation in March 1983 was mainly to cover expenditure on acquisition of land (Rs. 16.35 lakhs), electrification, sanitary and water supply arrangements to the quarters, improvements to existing roads and grant of educational and medical facilities to the staff stationed at dam site and plantation under intensive free planting scheme (Rs. 34.28 lakhs).

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

Grant No. 50—Capital Outlay on Irrigation (All voted)—*contd.*

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess+ Saving—
(vii) 533. A. AW. II. JF. Canals—			
O.	1,29.43		
R.	26.79	1,56.22	+ 9.03

Additional provision made by reappropriation in March 1983 was mainly for payment of cost of repairs to the buildings at Uttamapalayam Colony of Parambikulam Aliyar Project ayacut, lining work of Thiruppur and Vellakoil branch canals and planting of Palmyrah and flower bearing trees along the canals, partly offset by saving on account of change in design of Nellakarai branch canal and non-receipt of approval from Railway authorities and Highways department for construction of superpassage at Railway cross and road culverts.

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

(viii) 533. DA. II. JF. Machinery and Equipment—			
R.	33.81	33.81	+ 1.67

Provision by reappropriation in March 1983 was for purchase of heavy machinery.

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

7. Provision made by reappropriation in March 1983 in the following case, mainly for maintenance expenditure of electrical installations, generator sets, pump sets and carrying out surveying and levelling operations, proved excessive in view of the final saving—

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess+ Saving—
533. A. CI. II. JB. Dam and Appurtenant Works—			
O.	1,11.20		
R.	77.15	1,88.35	—73.60

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

Grant No. 50—Capital Outlay on Irrigation (All voted)—*concl.*

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 during 1982-83 is given below together with the opening and closing balances under the different heads.

Head	Balance on 1st April 1982	Debits during 1982-83	Credits during 1982-83	Balance on 31st March 1983
(1)	(2)	(3)	(4)	(5)
(in lakhs of rupees)				
533. (i) Commercial—				
1. Purchases	0.02	..	..	0.02*
2. Stock	1,36.46	5,10.59	5,02.13	1,44.92
3. Miscellaneous Works Advances	1,33.67	1,64.79	1,24.75	1,73.71
4. Workshop Suspense	8.23	..	..	8.23
Total	2,78.38	6,75.38	6,26.88	3,26.88
(ii) Non-Commercial—				
1. Purchases	— 9.89	..	..	—9.89
2. Stock	18.51	..	..	18.51
3. Miscellaneous Works Advances	7.24	—0.09	3.99	3.16
4. Workshop Suspense	0.46	..	..	0.46
Total	16.32	— 0.09	3.99	12.24

*Plus balance is under examination.

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			
480. Capital Outlay on Medical			
481. Capital Outlay on Family Welfare			
482. Capital Outlay on Public Health			
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	37,20,54,000		
Supplementary	84,24,000		
	38,04,78,000	31,24,97,731	—6,79,80,269
Amount surrendered during the year (March 1983)			5,67,50,000
Charged			
Original	9,01,000		
Supplementary	1,000		
	9,02,000	..	—9,02,000
Amount surrendered during the year (March 1983)			6,23,000

Notes and comments—

1. Saving in the voted grant was 18 percent of the total provision—saving of Rs. 3,80.90 lakhs, Rs. 2,63.50 lakhs, Rs. 2,26.24 lakhs, Rs. 1,15.04 lakhs and Rs. 7,79.86 lakhs occurred in the voted portion of this grant during 1977-78, 1978-79, 1979-80, 1980-81 and 1981-82 respectively.

2. Bulk of the saving in the voted grant occurred under—

Head	Total grant	Actual expenditure	Excess+ Saving
	(in lakhs of rupees)		
80. A. AB. II. JA.			
Buildings—			
O.	5,32.30		
R.	— 2,91.02	2,41.28	— 33.49

Reduction in provision by reappropriation in March 1983 was mainly due to (i) non-availability of site, (ii) want of revised administrative sanction, (iii) shortage of cement and (iv) deferring of some works. Reasons for the final saving have not been communicated (December 1983).

Grant No. 51—Capital Outlay on Public Works—Buildings—contd.

3. Significant saving also occurred under—

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess+ Saving—
(i) 459. AA. II. JN. Commercial Taxes—			
O. 1,23.48			
S. 51.70			
R. -75.56	99.62	1,03.99	+4.37
(ii) 459. AA. II. JC. Land Revenue—			
O. 2,63.72			
R. -57.33	2,06.39	1,95.14	-11.25
Withdrawal of provision by reappropriation in March 1983 in respect of items (i) and (ii) was due to (i) non-availability of site, (ii) want of revised administrative sanction, (iii) shortage of cement and (iv) deferring of some works. Reasons for the final excess in item (i) and for the final saving in item (ii) have not been communicated (December 1983).			
(iii) 459. AA. II. JM. Other Administrative Services—			
O. 91.59			
R. -65.74	25.85	23.68	-2.17
Reduction of provision by reappropriation in March 1983 was due to transfer of the expenditure to the relevant functional head of account. Reasons for the final saving have not been communicated (December 1983).			
(iv) 483. A. AD. I. AC. Upgradation of Standards of Administration recommended by Seventh Finance Commission—			
O. 1,05.41			
R. -5.50	99.91	45.41	-54.50

Grant No. 51—Capital Outlay on Public Works—Buildings—contd.

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

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess+ Saving—
(v) 459. AA. II. JG. Administration of Justice—			
O. 1,06.39			
S. 3.00			
R. -64.33	45.06	52.42	+7.36
Withdrawal of provision by reappropriation in March 1983 was mainly due to non-availability of cement and belated commencement of work (Rs. 24.70 lakhs), non-approval of revised plans and estimates and non-finalisation of the agency for executing the work (Rs. 34.83 lakhs).			
(vi) 459. AA. I. AX. Upgradation of Standards of administration recommended by Seventh Finance Commission—			
O. 81.20			
R. -22.72	58.48	33.57	-24.91
(vii) 477. AD. II. JA. Building—			
O. 74.36			
R. -36.81	37.55	33.00	-4.55

Reasons for the withdrawal of provision by reappropriation in March 1983 and for the final saving in respect of items (vi) and (vii) have not been communicated (December 1983).

Grant No. 51—Capital Outlay on Public Works—Buildings—contd.

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(viii) 481. A. AB. III. SA. Buildings— Integrated Nutrition Project with the assistance from DANIDA—			
O. 2,00.00			
R. —1,48.66	51.34	1,61.24	+1,09.90

Withdrawal of provision by reappropriation in March 1983 was due to transfer of some works originally executed by the Public Works Department to the overall control of collectors, making separate provision for them.

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

(ix) 459. AA. I. AG. Police—

O. 1,91.38			
R. —16.22	1,75.16	1,57.35	—17.81

Withdrawal of provision by reappropriation in March 1983 was mainly due to non-availability of site, want of revised administrative sanction, want of cement, scarcity of water, site not having been handed over and electrical works not taken up owing to buildings not fully ready. Reasons for the final saving have not been communicated (December 1983).

(x) 459. AB. II. JA.

Add—Percentage charges for Establishment transferred from Major head "259. Public Works"—

O. 99.53	99.53	69.53	—30.00
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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. Saving mentioned in notes 2 and 3 above was counterbalanced by excess under various heads, the more important of which are detailed below—

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(i) 483. A. AO. II. JA. Construction—			
O. 15.01			
R. 61.06	76.07	66.97	—9.10
(ii) 459. AA. I. AJ. Public Works—			
O. 10.01			
R. 21.64	31.65	42.51	+10.86
(iii) 483. AD. II. JA. Construction—			
R. 0.06	0.06	31.22	+31.16
(iv) 480. A. AC. II. JA. Buildings—Tamil Nadu Integrated Nutrition Project—			
O. 25.00			
R. 3.67	28.67	53.76	+25.09
(v) 480. A. AD. II. JD. Integrated Nutrition Project with assist- tance from DANIDA—			
		26.62	+26.62

Enhancement of provision by reappropriation in March 1983 in respect of items (i) to (iv) was due to finalisation of accounts, completion of new and spill over works, additional sanction for adjustment of cost of materials and land acquisition charges. Reasons for the final saving in item (i) and final excess in items (ii), (iii) and (iv) have not been communicated (December 1983).

Reasons for leaving the expenditure uncovered have not been communicated (December 1983).

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 20,20,35,000	21,78,41,000	20,76,31,279	-1,02,09,721
Supplementary 1,58,06,000			
Amount surrendered during the year			Nil
Charged			
Original 1,000	1,000	..	-1,000
Supplementary			
Amount surrendered during the year (March 1983)			1,000
Notes and comments—			

1. Against the available saving of Rs. 1,02.10 lakhs in the voted grant no amount was surrendered.

Grant No. 52—Capital Outlay on Roads and Bridges— contd.

2. 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.

3. Bulk of the saving occurred under—

Head	Total grant	Actual expenditure	Excess+ Saving—
	(in lakhs of rupees)		
480. A. AC. II. J E. Buildings—Tamil Nadu Integrated Nutrition Project (Highways and Rural Works)—			
O.	2,32.20		
R.	- 87.83	1,44.37	92.58 - 51.79

Withdrawal of provision by reappropriation in March 1983 was due to savings on the cost of construction of borewells and non-availability of cement. Reasons for the final saving have not been Communicated (December 1983).

4. Saving also occurred under—

Head	Total grant	Actual expenditure	Excess+ Saving—
	(in lakhs of rupees)		
(i) 506. AC. I. AA. Add—Percentage charges for Establishment transferred from Major Head "337. Roads and Bridges"—			
O.	5.93	5.93	.. - 5.93

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

(ii) 506. AC. III. SD. Formation of Roads under Western Ghat Development Programme—			
O.	57.00		
R.	- 19.00	38.00	38.35 + 0.35

Withdrawal of provision by reappropriation in March 1983 was due to non-sanction of new works.

Grant No. 52—Capital Outlay on Roads and Bridges—contd.

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(iii) 537. AC. II. JE. Construction of Roads under Hill Area Development—			
O.	30.00		
R.	— 8.76	21.24	21.23 —0.01

Withdrawal of provision by reappropriation in March 1983 was due to non-sanction of new works.

(iv) 537. AE. II. JJ. Construction of Over and Under Bridges in lieu of Existing Level Crossings—			
O	23.84		
R.	— 6.57	17.27	17.20 — 0.07

Withdrawal of provision by reappropriation in March 1983 was due to the postponement of the construction of two over bridges at Thiruvarur.

(v) 537. AE. II. JL. Add—Percentage charges for Establishment transferred from Major head "337. Roads and Bridges"—			
O.	1,58.24	1,58.24	1,38.93 — 19.31

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

Grant No. 52—Capital Outlay on Roads and Bridges—contd.

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

(vi) 537. AE. II. JN. Road Works Under the World Bank Project—I.—			
O.	51.96		
R.	— 4.78	47.18	43.66 — 3.52

Withdrawal of provision by reappropriation in March 1983 was due to non-finalisation of land acquisition. Reasons for the final saving have not been communicated (December 1983).

(vii) 537. AE. II. JV. Hill Area Development Programme in the Nilgiris district—			
O.	99.50		
R.	— 11.72	87.78	80.12 —7.66

Withdrawal of provision by reappropriation in March 1983 was due to restriction of the outlay by the Planning Commission. Reasons for the final saving have not been communicated (December 1983).

5. Saving mentioned in Notes 3 and 4 above was counter balanced by excess under various other heads, the more important of which are detailed below:—

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(i) 537. AB. II. JA. Original Works—			
O.	1,43.68		
S.	1.79		
R.	21.83	1,67.30	1,74.01 +6.71

Grant No. 52—Capital Outlay on Roads and Bridges—contd.

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(ii) 537. AE. II. JS. Integrated City Development Project (ICDP)—			
O.	34.91		
R.	14.24	49.15	48.14 — 1.01
(iii) 537. AF. II. JA. Formation of Roads in Tribal Areas—			
O.	1,12.07		
S.	1.00		
R.	53.32	1,66.39	1,50.76 — 15.63

Additional provision made by reappropriation in March 1983, in respect of items (i) to (iii) was to meet expenditure on works which were in good progress and newly sanctioned works. Reasons for the final excess under item (i) final saving under items (ii) and (iii) have not been communicated (December 1983).

(iv) 537. AE. II. JB. Other District Roads—			
O.	1,65.85		
S.	5.01		
R.	2.29	1,73.15	1,92.74 + 19.59

Additional provision made by reappropriation in March 1983 was to meet expenditure on spillover works and also newly sanctioned works. Reasons for the final excess have not been communicated (December 1983).

Grant No. 52—Capital Outlay on Roads and Bridges—contd.

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(v) 537. AE. II. JH. Other Roads—			
O.	2,17.36		
S.	33.75		
R.	29.56	2,80.67	2,70.65 — 10.02
(vi) 537. AE. II. JM. Add—Percentage Charges for Machinery and Equipment transferred from Major head "332. Roads Bridges"—			
O.	47.12	47.12	64.92 + 17.80

Additional provision made by reappropriation in March 1983 was for providing additional funds for the works sanctioned. Reasons for the final saving have not been communicated (December 1983).

Reasons for the final excess have not been communicated (December 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 6,87,64,000	6,87,65,000	74,78,388	—6,12,86,612
Supplementary 1,000			
Amount surrendered during the year (March 1983)			6,12,03,000

Notes and comments—

1. Saving in the grant was 89 per cent of the provision.
2. Substantial saving over the original provision occurred under—

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(i) 535. C. AA.II.JA. Investment in Public and Other Undertakings—			
O. 6,00.00			
R. —6,00.00			

Withdrawal of the entire provision by reappropriation in March 1983 was due to non-receipt of approval of Government of India for the proposal to purchase ships by the Poompuhar Shipping Corporation Limited. A saving of Rs. 2,00.00 lakhs occurred during 1981-82 also.

Grant No. 53—Capital Outlay on Road Transport Services and Shipping (All voted).—concl'd.

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(ii) 535. A. AA. II. JC. Development of Cuddalore Port—			
O. 23.00			
R. —12.55	10.45	9.60	—0.85

Reduction of provision made by reappropriation in March 1983 was due to non-receipt of technical sanction from the Superintending Engineer and non-availability of Cement. Reasons for the final saving have not been communicated (December 1983).

(iii) 535. A. AA. II.JA. Development of Rameswaram Port—			
O. 10.01			
R. —10.01	..	..	—

Withdrawal of the entire provision by reappropriation in March 1983 was due to non-receipt of administrative and technical sanction.

3. Excess also occurred under—

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(i) 535. A. AA. I. AA. Construction of foot Bridge from Mainland to Vivekananda Rock Memorial—			
S. 0.01			
R. 10.00	10.01	10.00	—0.01

Additional provision made by reappropriation in March 1983 was to meet expenditure on construction of the foot bridge.

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 14,89,68,000	14,89,69,000	13,60,87,287	—1,28,81,713
Supplementary 1,000			
Amount surrendered during the year (March 1983)			62,96,000

Notes and comments—

1. Against saving of Rs. 1,28.82 lakhs in the voted grant, only Rs. 62.96 lakhs were surrendered in March 1983.

2. Bulk of the saving occurred under—

Head	Total grant	Actual expenditure	Excess+ Saving—
		(in lakhs of rupees)	
(i) 513. AE. II. JE. Establishment of a crumb rubber factory—			
O. 10,00.00			
R. —10,00.00			

Withdrawal of entire provision in March 1983 was attributed to the dropping in July 1982 of the proposal for the construction of crumb rubber factory in Mylar Rubber Division.

Grant No. 54—Capital Outlay on Forests (All voted)—contd.

Head	Total grant	Actual expenditure	Excess+ Saving—
			(in lakhs of rupees)
(ii) 513. AC. II. JT. SIDA Aided Social Forestry—			
O. 6,80.00			
R. —1,08.48	5,71.52	5,50.26	—21.26

Withdrawal of provision by reappropriation in March 1983 was due to failure of monsoon, non-taking up of works owing to non-availability of cement and other building materials and delay in the selection of sites and non-purchase of polythene bags.

Final saving was due to severe drought and non-purchase of equipment such as Tractor, Tanker, tri-cycle, etc.

3. Saving also occurred under—

Head	Total grant	Actual expenditure	Excess+ Saving—
			(in lakhs of rupees)
(i) 506. A B. II. JB. Soil Conservation in Vaigai catchment—			
O. 30.41			
R. —13.26	17.15	17.17	+0.02
(ii) 513. AC. VI. UA. Scheme for Rural Fuel Wood Plantations—			
O. 1,00.76			
R. —18.26	82.50	55.08	—27.42

Withdrawal of provision by reappropriation in March 1983 under (i) and (ii) above was mainly due to taking up of preparatory works in a lesser area and also due to failure of South-West monsoon. Reasons for the final saving under item (ii) above have not been communicated (December 1983).

Grant No. 54—Capital Outlay on Forests (All voted)—*contd.*

4. Saving mentioned in notes 2 and 3 above was partly counterbalanced by excess mainly under—

Head		Total grant	Actual expenditure	Excess + Saving—
(in lakhs of rupees)				
(i) 513. AC. II. JI.	Raising Fuel Wood plantations—			
O.	60.00			
R.	—6.73	53.27	82.14	+28.87

Withdrawal of provision by reappropriation in March 1983 was mainly due to adoption of lesser rate for raising and maintenance of older plantations in Tirunelveli Circle. Reasons for the final excess have not been communicated (December 1983).

(ii) 513. AA. II. JF.	Shifting of zoo to Vandalur—			
O.	50.00			
R.	14.50	64.50	64.36	—0.14

Additional provision by reappropriation in March 1983 was mainly due to taking up improvement of road works from Perunkalathur to Kelapakkam (via) Sadanandapuram, Alapakkam and Nedunkundram Road.

Grant No. 54—Capital Outlay on Forests (All voted)—*contd.*

Head	Total grant	Actual expenditure	Excess + Saving—
(in lakhs of rupees)			
(iii) 513. AE. II. JA.			
Forest Protection—			
O.	3.00		
R.	11.63	14.63	14.56
			—0.07

Additional provision obtained by reappropriation in March 1983 was mainly due to employment of sandalwood protection watchers in Coimbatore Circle and execution of fire protection works and employment of Fire Watchers in Dindugal and Kodaikanal Divisions.

(iv) 506. AC. III. SG.	Plantation Village Forests and Communication Schemes under Hill Area Development Programme—			
		10.97		+10.97

Reasons for the expenditure uncovered by provision have not been communicated (December 1983).

(v) 513. AB. II. JB.	Timber Operations—			
O.	1.00			
R.	9.23	10.23	11.73	+1.50

Additional provision made by reappropriation in March 1983 was for installation of weigh bridge and meeting the expenditure on spill over works. Final excess was due to installation of a new weigh bridge in Salem Division.

Grant No. 54—Capital Outlay on Forests (All voted)—concl'd.

Head	Total grant	Actual expenditure	Excess+ Saving.—
(in lakhs of rupees)			
(vi) 513. AA. VI. UD. Scheme for Development of Mudumalai Wild life Sanctuary—			
O.	0.01		
R.	7.33	7.34	10.15 +2.81

Reasons for the increase in provision by reappropriation in March 1983 and for the final excess have not been communicated (December 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, Sanitation and Water Supply			
483. Capital Outlay on Housing			
485. Capital Outlay on Information and Publicity			
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			
509. Capital Outlay on Food			
510. Capital Outlay on Animal Husbandry			

Grant No. 55—Miscellaneous Capital Outlay—contd.

Major heads	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	RS.	RS.	RS.
511. Capital Outlay on Dairy Developments			
512. Capital Outlay on Fisheries			
526. Capital Outlay on Consumer Industries			
534. Capital Outlay on Power Projects			
544. Capital Outlay on Other Transport and Communication Services			
Voted			
Original 16,61,31,000	26,39,02,000	25,51,95,083	—87,06,917
Supplementary 9,77,71,000			
Amount surrendered during the year (March 1983)			79,96,000
Charged			
Original 6,000	6,000	..	—6,000
Supplementary ..			
Amount surrendered during the year (March 1983)			3,000

Grant No. 55—Miscellaneous Capital Outlay—contd.

Notes and comments—

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

2. Substantial saving occurred under—

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(i) 488. D. AB. II. JB. Assistance to Share Capital of Co-operative Spinning Mills—			
O.		1,00.00	
R.	—69.30	30.70	30.70 ..

Reduction in provision by reappropriation in March 1983 was due to lesser investment by Government in four other Co-operative Spinning Mills for providing employment to 166 repatriates from Sri Lanka as against provision of employment to 675 repatriates by three new Co-operative Spinning Mills as contemplated in the Budget estimates 1982-83.

(ii) 488. D. AB. III. SC. Share Capital Assistance to Tamil Nadu Textile Corporation for setting up of Power Loom Complex—			
O.		75.00	
R.	—75.00	..	..

Withdrawal of the entire provision by reappropriation in March 1983 was due to non-absorption of repatriates in the Power Loom Complex set up by Tamil Nadu Textile Corporation owing to non-receipt of proposals from the Corporation.

Grant No. 55—Miscellaneous Capital Outlay—contd.

3. Saving also occurred under—				
Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess+	Saving—
(i) 498. AM. III. SI. Share Capital Assistance to Tamil Nadu Consumers Co-operative Federation for Expansion and Diversification of Business—				
S.	30.00			
R.	—18.00	12.00	12.00	..
Reasons for the withdrawal of provision by reappropriation in March 1983 have not been specified.				
(ii) 544. AA. II. JR. Construction of Youth Hostel at Trichy—				
O.	10.00			
R.	—10.00	..	..	..
(iii) 544. AA. II. JU. Construction of Janata Tourist Hostel—				
O.	12.50			
R.	—12.50	..	..	..
Reasons for the withdrawal of the entire provision by reappropriation in March 1983 in respect of items (ii) and (iii) were stated to be due to non-finalisation of suitable site for the hostels.				
(iv) 544. AA. VI. UA. Development of Mamallapuram—				
O.	10.00			
R.	—10.00	..	..	..

Withdrawal of the entire provision by reappropriation in March 1983 was due to non-receipt of clearance from the Archaeological Department of Government of India, for installation of sound and light spectacle at Mamallapuram.

Grant No. 55—Miscellaneous Capital Outlay—contd.

4. Savings mentioned in notes 2 and 3 above were partly offset by excess under—

Head	Total grant	Actual expenditure	Excess+	Saving—
(in lakhs of rupees)				
(i) 498. AA. II. JE. Assistance to Tamil Nadu State Co-operative Banks, Central Co-operative Banks and Village Credit Societies for Strengthening the Share Capital Structure—				
O.	0.01			
S.	15.40			
R.	10.40	25.81	25.81	..
Additional provision by reappropriation in March 1983 was due to receipt of assistance from the National Bank for Agriculture and Rural Development for investment in Co-operative Banks and Village Credit Societies for strengthening their share capital structure.				
(ii) 498. AE. V. ZL. Margin Money Assistance to Co-operative rice mill for fuller utilisation of their installed Milling capacities—				
O.	0.01			
R.	13.49	13.50	13.50	..

Additional provision by reappropriation was due to investment in the Seven Co-operative Marketing Societies towards Margin Money assistance for Procurement and hulling of paddy.

Grant No. 55—Miscellaneous Capital Outlay—concl'd.

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(iii) 498. AH. V. ZA. Assistance towards the Share Capital of Fishermen's Co-operatives—			
O. 0.01			
R. 17.57	17.58	16.61	—0.97

Additional provision by reappropriation in March 1983 was due to share capital assistance to Fishermen's Co-operatives under National Co-operative Development Scheme from N.C.D.C.

(iv) 498. AM. V. ZA. Assistance towards Share Capital of Consumer Co-operative Wholesale Stores and District Co-operative Supply and Marketing Societies for Distribution of Consumer Articles in Rural Areas—			
O. 0.01			
R. 19.94	19.95	19.95	..

Additional provision by reappropriation in March 1983 was due to margin money assistance for 9 Village Societies in Periar District, 7 Village Societies in Coimbatore District and 433 Village Societies in Seven Districts.

(v) 512. AC. VI. UA. Development of Landing Facilities—			
O. 0.01			
R. 29.99	30.00	30.52	+0.52

Additional provision by reappropriation in March 1983 was due to construction of fishing harbours at Chinnamuthur and Vallinokkan.

Grant No. 56—Loans and Advances by the State Government (All voted)

Major heads	Total grant	Actual expenditure	Excess+ Saving—
	RS.	RS.	RS.
677. Loans for Education, Art and Culture			
680. Loans for Medical,			
682. Loans for Public Health, Sanitation and Water Supply			
683. Loans for Housing			
684. Loans for Urban Development			
685. Loans for Information and Publicity			
688. Loans for Social Security and Welfare			
695. Loans for Other Social and Community Services			
698. Loans for Co-operation			
704. Loans for Other General Economic Services			
705. Loans for Agriculture			
706. Loans for Minor Irrigation, Soil Conservation and Area Development			
709. Loans for Food			

Grant No. 56—Loans and Advances by the State Government
(All voted)—*contd.*

Major heads	Total grant	Actual expenditure	Excess+ Saving—
	RS.	RS.	RS.
710. Loans for Animal Husbandry			
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			
737. Loans for Roads and Bridges			
738. Loans for Road and Water Transport Services			

Grant No. 56—Loans and Advances by the State Government
(All voted)—*contd.*

Major heads	Total grant	Actual expenditure	Excess+ Saving—
	RS.	RS.	RS.
744. Loans for Other Transport and Communication Services			
766. Loans to Government Servants, etc.			
767. Miscellaneous Loans			
Original	3,65,54,24,000	3,81,03,02,000	3,83,78,85,724
Supplementary	15,48,78,000			+2,75,83,724
Amount surrendered during the year (March 1983)			6,18,71,000

The expenditure in this grant does not include Rs. 40,00,000 met out of advances from the Contingency Fund sanctioned during March 1983, which remained unrecouped to the Fund till the close of the year.

Notes and comments—

1. The excess of Rs. 2,75,83,724 over the grant requires regularisation.
2. In view of the excess of Rs. 2,75.84 lakhs, the supplementary grant of Rs. 14,03.24 lakhs obtained in March 1983 proved inadequate and the surrender of Rs. 6,18.71 lakhs in March 1983 proved injudicious.
3. Excess was the net result of excesses and savings under various heads, the more important of which are dealt with in notes 4, 5, 6 and 7.

**Grant No. 56—Loans and Advances by the State Government
(All voted)—contd.**

4. Bulk of the excess occurred under—

Head	Total grant	Actual expenditure	Excess + Saving—
(in lakhs of rupees)			
(i) 709. AA. I. AA. Corporations, Boards, Loans to statutory and Government Companies—			
S.	3,50.00		
R.	26,50.00	30,00.00	30,00.00 ..

Provision of Rs. 30 crores made in supplementary estimates in March 1983 (Rs. 3.50 crores) and by reappropriation in March 1983 (Rs. 26.50 crores) was for sanction of ways and means advance to Tamil Nadu Civil Supplies Corporation towards procurement of rations and purchase of rice on open market for Nutritious Noon Meal Programme and Public Distribution System.

(ii) 698. AA. I. AB. Loans to Co-operative Institutions and Banks controlled by the Registrar of Co- operative Societies—			
S.	1,78.02		
R.	11,35.03	13,13.05	13,13.05 ..

Supplementary grant obtained in March 1983 and provision made by reappropriation in March 1983 were mainly for sanction of ways and means advance to Tamil Nadu Co-operative State Land Development Bank towards the short fall in recovery under the II Blocked Account.

**Grant No. 56—Loans and Advances by the State Government
(All voted)—contd.**

Head	Total grant	Actual expenditure	Excess + Saving—
(in lakhs of rupees)			
(iii) 698. AN. I. AF. Miscellaneous Loans and Advances— controlled by the Director of Handlooms and Textiles—			
O.	0.01		
R.	10,99.99	11,00.00	11,00.00 ..

Token provision made in Budget Estimates, augmented by provision by reappropriation in March 1983 was for sanction of ways and means advance to Tamil Nadu Handloom Weavers' Co-operative Society Limited.

iv) 698. AE. III. SB.
Loans for the purchase
and distribution of
Agricultural Inputs—
controlled by the
Registrar of Co-
operative Societies—

S.	0.02		
R.	9,99.98	10,00.00	10,00.00 ..

Provision made in supplementary estimates in March 1983, augmented by provision by reappropriation in March 1983 was for sanction of short-term loans to Tamil Nadu Co-operative Marketing Federation, Madras (Rs. 8,50 lakhs) and Thanjavur Co-operative Marketing Federation, Thiruvarur (Rs. 1,50 lakhs) for the purchase and distribution of agricultural inputs for Rabi programme during the year under the Centrally sponsored Scheme.

Grant No. 56—Loans and Advances by the
State Government (All voted)—contd.

5. Excess also occurred under—

	Head	Total grant	Actual expenditure	Excess+ Saving—
				(in lakhs of rupees)
(i) 726. AA. I. AA.				
Loans to Statutory Corporations, Boards and Government Companies under the control of Director of Sugar—				
O.	0.01			
R.	4,94.99	4,95.00	4,96.80	+1.80
Additional provision made by reappropriation in March 1983 was due to sanction of loan and ways and means advance to Tamil Nadu Sugar Corporation Limited.				
Final excess occurred as provision for loan of Rs. 1.80 lakhs to the Tamil Nadu Civil Sugarcane Farm corporation sanctioned under this head was inadvertently obtained by the department under the sub head 720.AC.II.JD.				
(ii) 766. AD. Festival Advances—				
O.	20,00.00			
R.	3,50.00	23,50.00	24,23.76	+73.76
Additional provision made by reappropriation in March 1983 was stated to be based on actual requirements.				
Final excess was due to sanction of more advances during the year than anticipated.				

Grant No. 56 Loans and Advances by the State Government
(All voted)—contd.

Head	Total grant	Actual expenditure	Excess+ Saving—
			(in lakhs of rupees)
(iii) 688. AE. I. AJ. Ways and Means Advance for Construc- tion of cooking sheds for implementing the Nutritious Noon Meal Programme of feeding poor children in schools of Municipali- ties and Townships— controlled by Director of Municipal Adminis- tration—	..	4,13.00	+4,13.00
(iv) 688. AE. I. AI. Ways and Means Advance for construc- tion of cooking sheds for implementing the Nutritious Noon Meal Programme of feeding poor children in Schools of Corporations controlled by Director of Municipal Adminis- tration—	..	3,65.50	+3,65.50
Reasons for not providing funds to cover the expenditure during the year under items (iii) and (iv) have not been communicated (December 1983)			
(v) 767. AA. I. BO. Advances to Celebrate Festivals—controlled by the Director of School Education—			
O.	10.00		
R.	3,60.00	3,70.00	3,76.18 +6.18

**Grant No. 56—Loans and Advances by the State Government
(All voted)—contd.**

Augmentation of provision by reappropriation in March 1983 was towards sanction of festival advances to the staff of aided schools based on actual expenditure.

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

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess+ Saving—</i>
(in lakhs of rupees)			
(vi) 722. AD. I. AA. Loans to Other Parties controlled by the Director of Industries and Commerce—			
O. 0.02			
R. 2,99.98	3,00.00	3,00.00	..

Enhanced provision by reappropriation made in March 1983 was due to sanction of ways and means advance to Southern Structurals Limited.

(vii) 766. AE. Advances for the purchase of Handloom Cloth—			
O. 2,60.00			
R. 1,70.00	4,30.00	4,81.02	+ 51.02

Enhancement of provision by reappropriation in March 1983 was stated to be based on actual requirements.

Final excess was due to sanction of more advances during the year than anticipated.

**Grant No. 56—Loans and Advances by the State Government
(All voted)—contd.**

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess+ Saving—</i>
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(in lakhs of rupees)

(viii) 698. AB. I. AD. Loans to Co-operative Institutions and Banks-controlled by the Registrar of Co-operative Societies (Housing)—			
R. 2,00.00	2,00.00	2,03.99	+ 3.99

Provision by reappropriation in March 1983 was for sanction of ways and means advance to Tamil Nadu Co-operative Housing Society Limited.

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

(ix) 682. AC. I. AD. Loans to Statutory Corporations, Boards and Government companies-controlled by Secretary to Government, Rural Development and Local Administration Department—			
R. 1,10.76	1,10.76	1,10.76	..

Provision made by reappropriation in March 1983 was for sanction of ways and means advance to Madras Metropolitan Water Supply and Sewerage Board for water supply and waste water disposal under Nutritious Noon Meal Programme.

Grant No. 56—Loans and Advances by the State Government
(All voted)—*contd.*

6. Bulk of the saving occurred under—

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
734. AE. I. AA. Loans to Statutory Corporations, Boards and Government Companies—controlled by the Secretary to Government, Public Works Department—			
O.	2,41,00.00		
R.	— 71,00.00	1,70,00.00	1,70,00.00 ..

Withdrawal of provision by reappropriation in March 1983 was due to non-sanction of ways and means advance to Tamil Nadu Electricity Board during the year.

7. Saving occurred also under—

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(i) 682. AC. I. JI. Small Town projects with World Bank Assistance—			
O.	5,00.00		
R.	— 5,00.00		..

Withdrawal of the entire provision by reappropriation in March 1983 was due to non-implementation of the scheme during the year.

Grant No. 56—Loans and Advances by the State Government
(All voted)—*concl.*

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(ii) 684. AA. II. JP. Loans for Town Panchayats under Self sufficiency Schemes—controlled by Director of Town Panchayats—			
O.	5,00.00		
R.	— 5,00.00		..

Withdrawal of the entire provision by reappropriation in March 1983 was due to a post-budget decision to sanction grant instead of loan.

(iii) 684. AA. II. JO. Loans for Development of weak Municipalities under Self Sufficiency Scheme—			
O.	5,00.00		
S.	0.01		
R.	— 4,20.01	80.00	80.00 ..

Provision made in Budget Estimates and the supplementary grant obtained in March 1983 were for extending self sufficiency scheme aimed at providing basic amenities to financially weak municipalities.

Withdrawal of provision by reappropriation in March 1983 was due to treatment of expenditure partially as grant.

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 1,81,09,60,000	4,86,70,28,000	4,12,79,07,887	—73,91,20,113
Supplementary 3,05,60,68,000			
Amount surrendered during the year (March 1983)			73,39,93,000

Notes and comments—

1. In view of the final saving of Rs. 73,91.20 lakhs, the supplementary appropriation of Rs. 3,05,60.68 lakhs obtained in March 1983 proved excessive.

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

Year	Saving (in crores of rupees)
1977-78	1,09.52
1978-79	53.94
1979-80	51.04
1980-81	85.52
1981-82	25.66

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.	2,72,60.68		
R.	—70,88.68	3,01,72.00	3,01,72.00

Rupees 70,88.68 lakhs were withdrawn by reappropriation in March 1983 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—

	(in crores of rupees)
1977-78	95.25
1978-79	31.40
1979-80	60.69
1980-81	82.16
1981-82	23.76

Public Debt—Repayment (All charged)—contd.

4. Saving also occurred under—

Head	Total appropriation	Actual expenditure	Excess + Saving —
(in lakhs of rupees)			
(i) (a) 604. A.AA. Loan for Manures and Fertilisers—			
O.	40.00		
R.	— 40.00		—
(b) 604. A. AB. Loans for Pesticides— Plant Protection—			
O.	1,40.00		
R.	— 1,40.00		—
(c) 604. A. AC. Loans for Seeds—			
O.	1,25.00		
R.	— 1,25.00		—

In these cases, the entire provision made for repayment of short-term loans (repayable within a period of six months) anticipated to be taken from Government of India during 1982-83 was withdrawn by reappropriation in March 1983, as no short-term loans were availed of during that year.

Saving of entire provision under items (a) to (c) occurred in 1980-81 and 1981-82 also for similar reasons.

Public Debt—Repayment (All charged)—contd.

Head	Total appropriation	Actual expenditure	Excess + Saving —
(in lakhs of rupees)			
(ii) 603. AF. AG. Loans from Life Insurance Corporation of India—			
O.	1,63.92		
R.	— 36.38	1,27.54	1,27.59 +0.05

Withdrawal of provision by reappropriation in March 1983 was mainly due to non-repayment of principle in respect of fresh loans allotted during the year.

(iii) (a) 603. AC. AX. Madras Government 5½ per cent Loan, 1980—			
O.	25.00		
R.	— 15.23	9.77	5.82 — 3.95

(b) 603. AC. AW. Madras Government 5½ per cent loan, 1979—			
O.	15.00		
R.	— 10.75	4.25	3.95 — 0.03

Savings under items (a) and (b) were due to less repayment of principal on Government Promissory Notes than anticipated.

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) 604. B. AC. Loans as Advance Plan Assistance for Relief on account of Natural Calamities—Drought Relief—			
R.	1,39.52	1,39.52	1,59.52 ..

Provision by reappropriation in March 1983 was based on actual requirements.

Public Dept—Repayment (All charged)—concl'd.

Head	Total appropriation	Actual expenditure	Excess + Saving—
(in lakhs of rupees)			
(ii) 603. AF. AA. Loans from National Co-operative Development Corporation—			
O.	1,45.78		
R.	29.41	1,75.19	1,74.25 —0.94

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

(iii) 603. AF. AF. Loans from General Insurance Corporation—			
O.	19.20		
R.	7.88	27.08	36.48 +9.40

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

(iv) 604. D. Loans for Centrally Sponsored Plan Schemes—			
O.	60.52		
R.	10.88	71.38	71.38 ..

Additional provision made by reappropriation in March 1983 was based on actual requirements.

(v) 603. AC. AY. Madras Government 5½ per cent Loan, 1981—			
R.	17.00	17.00	9.60 —7.40

The net excess of Rs. 9.60 lakhs was due to repayment of the balance of loan that matured for repayment in previous year.

APPENDIX

STATEMENT SHOWING GRANTWISE DETAILS OF RECOVERIES ADJUSTED IN REDUCTION OF EXPENDITURE IN THE ACCOUNTS FOR 1982—83

(Referred to in the Summary of Appropriation Accounts at page 11)

Number and name of grant/ appropriation	Budget estimates	Actuals	Actuals compared with budget estimates more + less—
(1)	(2)	(3)	(4)
	RS.	RS.	RS.
Debt Charges	6,000	..	—6,000
12. Administration of the Tamil Nadu Religious and Charitable Endowments Act, 1959	1,82,28,000	..	—1,82,28,000
14. Jails	4,00,000	2,24,880	—1,75,120
18. Medical	8,00,000	26,47,064	+18,47,064
19. Public Health	1,00,00,000	5,29,12,520	+4,29,12,520
20. Agriculture	4,16,67,000	1,46,29,323	—2,70,37,677
23. Co-operation	..	4,956	+4,956
25. Cinchona	49,000	36,870	—12,130
28. Community Development projects and Municipal Administration	..	8,15,18,161	+8,15,18,161
30. Social Welfare	1 000	..	—1,000
31. Welfare of the Scheduled Tribes and Castes, etc.	38,69,000	1,03,15,467	+64,46,467
34. Urban Development	21,80,72,000	..	—21,80,72,000
36. Irrigations	2,14,000	1,67,97,816	+1,65,83,816
37. Public Works—Buildings	5,15,000	1,81,06,705	+1,75,91,705
38. Public Works—Establishment and Tools and Plant	13,22,45,000	8,53,93,184	—4,68,51,816
39. Roads and Bridges	8,60,21,000	11,58,14,906	+2,97,93,906
41. Relief on account of Natural Calamities	..	2,45,43,000	+2,45,43,000

APPENDIX—concl'd.

STATEMENT SHOWING GRANTWISE DETAILS OF RECOVERIES
ADJUSTED IN REDUCTION OF EXPENDITURE IN THE
ACCOUNTS FOR 1982-83.

(Referred to in the Summary of Appropriation Accounts at page 11)

Number and name of grant/ appropriation	Budget estimates	Actuals	Actuals compared with budget estimates more + less —
(1)	(2) RS.	(3) RS.	(4) RS.
43. Miscellaneous	6,24,000	..	-6,24,000
44. Stationery and Printing	59,41,000	1,52,20,667	+92,79,667
48. Capital Outlay on Agriculture	1,00,51,000	1,97,07,483	+96,56,483
49. Capital Outlay on Industrial Development	..	6,06,726	+6,06,726
50. Capital Outlay on Irrigation	1,26,21,000	1,61,11,860	+34,90,860
52. Capital Outlay on Roads and Bridges	1,000	..	-1,000
53. Capital Outlay on Road Transport Services and Shipping	3,000	22,400	+19,400
55. Miscellaneous Capital Outlay	2,56,47,000	7,88,52,553	+5,32,05,553
Total			
{ Charged	6,000	..	-6,000
{ Voted	56,69,69,000	55,34,66,541	-1,35,02,459