



APPROPRIATION ACCOUNTS

1983-84

GOVERNMENT OF TAMIL NADU

APPROPRIATION ACCOUNTS

1983-84

GOVERNMENT OF TAMIL NADU

4-30—A

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INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Tamil Nadu for the year 1983-84 presents the accounts of sums expended in the year ended 31st March 1984 compared with the sums specified in the schedules appended to the Appropriation Acts passed under Articles 204 and 205 of the Constitution of India.

In these Accounts—

‘O’ Stands for original grant or appropriation.

‘S’ Stands for supplementary grant or appropriation.

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

Charged appropriations and expenditure are shown in italics.

Summary of Appropriation Accounts—1983-84

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 ..	13,43,95,000	12,74,89,437	69,05,563	..
2. State Excise Department				
Voted ..	29,82,84,000	29,04,93,319	77,90,681	..
3. Motor Vehicles Acts—Administration				
Voted ..	2,33,41,000	1,88,26,027	45,14,973	..
4. General Sales Tax and Other Taxes and Duties—Administration				
Charged ..	30,000	20,924	9,076	..
Voted ..	11,65,63,000	11,75,44,348	..	9,81,348
5. Stamps—Administration				
Voted ..	1,11,26,000	1,10,37,847	88,153	..
6. Registration				
Charged ..	1,000	..	1,000	..
Voted ..	4,96,79,000	4,87,55,180	9,23,820	..
Debt Charges				
Charged ..	1,52,12,58,000	1,50,61,55,617	1,51,02,383	..
7. State Legislature				
Charged ..	3,70,000	3,63,460	6,540	..
Voted ..	1,38,92,000	1,29,53,722	9,38,278	..
8. Elections				
Voted ..	2,39,60,000	2,08,94,115	30,65,885	..

Summary of Appropriation Accounts—1983-84—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.
9. Head of State, Ministers and Headquarters Staff				
Charged ..	1,54,63,000	1,50,69,803	3,93,197	..
Voted ..	25,44,63,000	24,56,46,542	88,16,458	.
10. Milk Supply Schemes				
Voted ..	1,34,70,000	1,21,57,701	13,12,299	..
11. District Administration				
Charged ..	5,94,000	6,06,345	..	12,345
Voted ..	28,40,79,000	24,89,73,744	3,51,05,256	..
12. Administration of Tamil Nadu Hindu Religious and Charitable Endowments Act, 1959				
Charged ..	40,000	21,294	18,706	..
Voted ..	2,80,45,000	2,72,95,407	7,49,593	..
13. Administration of Justice				
Charged ..	1,55,19,000	1,50,12,903	5,06,097	..
Voted ..	11,54,53,000	11,33,01,657	21,51,343	..
14. Jails				
Charged ..	1,000	..	1,000	..
Voted ..	7,26,25,000	6,95,32,546	30,92,454	..

Summary of Appropriation Accounts—1983-84—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)	(3)	(3)	(4)	(5)
	RS.	RS.	RS.	RS.
15. Police				
Charged ..	2,64,000	1,12,687	1,51,313	..
Voted ..	76,26,50,000	71,55,41,540	4,71,08,460	..
16. Fire Services				
Charged ..	1,13,000	..	1,13,000	..
Voted ..	6,02,80,000	4,73,64,632	1,29,15,368	..
17. Education				
Charged ..	1,72,000	..	1,72,000	..
Voted ..	3,94,62,12,000	3,79,27,05,360	15,35,06,640	..
18. Medical				
Charged ..	26,000	..	26,000	..
Voted ..	95,96,52,000	92,49,70,464	3,46,81,536	..
19. Public Health				
Charged ..	21,000	..	21,000	..
Voted ..	1,63,01,47,000	1,59,13,68,845	3,87,78,155	..
20. Agriculture				
Charged ..	6,000	..	6,000	..
Voted ..	99,51,80,000	91,78,95,098	7,82,84,902	..
21. Fisheries				
Charged ..	10,000	..	10,000	..
Voted ..	5,12,69,000	4,21,97,328	90,71,672	..
22. Animal Husbandry				
Charged ..	1,000	..	1,000	..
Voted ..	24,16,25,000	20,89,00,349	3,27,24,651	..

Summary of Appropriation Accounts—1983-84—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.
23. Co-operation				
Voted ..	27,25,16,000	26,96,18,168	28,97,832	..
24. Industries				
Charged ..	1,000	..	1,000	..
Voted ..	11,87,00,000	11,85,23,076	1,76,924	..
25. Cinchona				
Voted ..	2,78,25,000	2,76,85,294	1,39,706	..
26. Handlooms and Textiles				
Voted ..	21,22,11,000	19,79,53,321	1,42,57,679	..
27. Khadi				
Voted ..	2,19,76,000	2,11,86,263	7,89,737	..
28. Community Development Projects and Municipal Administration				
Charged ..	1,000	17,215	..	16,215
Voted ..	1,68,39,14,000	1,63,74,85,621	4,64,28,379	..
29. Labour including Factories				
Voted ..	10,52,96,000	9,92,92,550	60,03,450	..
30. Social Welfare				
Voted ..	62,09,66,000	53,99,44,671	8,10,21,329	..

Summary of Appropriation Accounts—1983-84—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.
31. Welfare of the Scheduled Tribes and Castes, etc.				
Charged ..	18,18,000	88,813	17,29,187	..
Voted ..	47,11,06,000	45,27,08,492	1,83,97,508	..
32. Welfare of the Backward Classes, etc.				
Charged ..	1,000	..	1,000	..
Voted ..	10,39,02,000	10,16,30,949	22,71,051	..
33. Housing				
Voted ..	16,34,48,000	13,88,52,476	2,45,95,524	..
34. Urban Development				
Voted ..	27,47,99,000	27,44,94,079	3,04,921	..
35. Civil Supplies				
Charged ..	50,000	..	50,000	..
Voted ..	1,03,00,08,000	97,29,58,746	5,70,49,254	..
36. Irrigation				
Charged ..	12,000	..	12,000	..
Voted ..	57,69,36,000	60,60,89,461	..	2,91,53,461
37. Public Works—Buildings				
Charged ..	17,35,000	15,88,693	1,46,307	..
Voted ..	5,21,19,000	7,19,90,869	..	1,98,71,869

Summary of Appropriation Accounts—1983-84—contd.

Number and name of grant or appropriation	Total grant or appropriation	Expenditure	Expenditure compared with total grant or appropriation	
			Less than granted / appropriated	More than granted / appropriated
(1)	(2)	(3)	(4)	(5)
	RS.	RS.	RS.	RS.
38. Public Works—Establishment and Tools and Plant				
Voted ..	16,15,59,000	15,69,44,765	46,14,235	..
39. Roads and Bridges				
Voted ..	84,22,04,000	84,79,66,942	..	57,62,942
40. Road Transport Services and Shipping				
Charged ..	2,000	..	2,000	..
Voted ..	6,20,61,000	6,00,38,075	20,22,925	..
41. Relief on account of Natural Calamities				
Charged ..	8,59,00,000	8,59,00,000	..	..
Voted ..	22,36,70,000	23,23,68,547	..	86,98,547
42. Pensions and Other Retirement Benefits				
Charged ..	1,73,26,000	1,16,93,881	56,32,119	..
Voted ..	51,71,84,000	54,49,74,563	..	2,77,90,563
43. Miscellaneous				
Charged ..	15,58,000	16,26,116	..	68,116
Voted ..	80,85,78,000	37,56,42,361	43,29,35,639	..

Summary of Appropriation Accounts—1983-84—contd.

Number and name of grant or appropriation	Total grant or appropriation	Expenditure	Expenditure compared with total grant or appropriation	
			Less than granted / appropriated	More than granted / appropriated
(1)	(2)	(3)	(4)	(5)
	RS.	RS.	RS.	RS.
44. Stationery and Printing				
Charged ..	3,60,000	3,02,854	57,146	..
Voted ..	11,25,25,000	10,03,01,911	1,22,23,089	..
45. Forest Department				
Charged ..	8,000	..	8,000	..
Voted ..	12,61,38,000	12,21,89,796	39,48,204	..
46. Compensation and Assignments				
Charged ..	22,53,000	19,62,688	2,90,312	..
Voted ..	24,69,96,000	25,55,88,971	..	85,92,971
47. Information, Tourism and Film Technology				
Voted ..	2,65,36,000	2,35,80,342	29,55,658	..
48. Rural Industries				
Voted ..	8,40,25,000	8,26,80,882	13,44,118	..
49. Capital Outlay on Agriculture				
Charged ..	1,000	..	1,000	..
Voted ..	6,77,20,000	6,00,35,259	76,84,741	..
50. Capital Outlay on Industrial Development				
Charged ..	1,000	11,501	..	10,501
Voted ..	30,10,52,000	27,62,73,038	2,47,78,962	..
51. Capital Outlay on Irrigation				
Voted ..	66,43,30,000	46,78,98,029	19,64,31,971	..

Summary of Appropriation Accounts—1983-84—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.
52. Capital Outlay on Public Works—Buildings				
Charged ..	4,03,000	..	4,03,000	..
Voted ..	42,18,98,000	35,41,02,610	6,77,95,390	..
53. Capital Outlay on Roads and Bridges				
Charged ..	1,000	..	1,000	..
Voted ..	27,65,97,000	23,91,53,019	3,74,43,981	..
54. Capital Outlay on Road Transport Services and Shipping				
Voted ..	10,68,58,000	10,21,52,521	47,05,479	..
55. Capital Outlay on Forests				
Voted ..	17,68,12,000	16,91,52,193	76,59,807	..
56. Capital Outlay on Rural Industries				
Charged ..	2,000	..	2,000	..
Voted ..	4,96,14,000	3,94,08,722	1,02,05,278	..
57. Miscellaneous Capital Outlay				
Charged ..	9,000	..	9,000	..
Voted ..	34,26,54,000	17,89,59,399	16,36,94,601	..
58. Loans and Advances by the State Government				
Voted ..	4,11,32,71,000	4,08,67,90,884	2,64,80,116	..

Summary of Appropriation Accounts—1983-84—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.
Public Debt—Repayment				
Charged ..	10,58,18,36,000	11,04,36,92,543	..	46,18,56,543
Appropriation to Contingency Fund as per Tamil Nadu Contingency Fund (Second Amendment) Act, 1983 and Tamil Nadu Contingency Fund (Amendment) Act, 1983				
..	1,00,00,00,000	1,00,00,00,000	..	..
Total				
Charged ..	12,24,71,67,000	12,68,42,47,337	2,48,83,383	46,19,63,720
Voted ..	26,55,53,94,000	24,91,24,62,073	1,74,37,83,628	10,08,51,701

Summary of Appropriation Accounts—1983-84—contd.

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

Grants—

- 4. General Sales Tax and Other Taxes and Duties—Administration
- 36. Irrigation
- 37. Public Works—Buildings
- 39. Roads and Bridges
- 41. Relief on account of Natural Calamities
- 42. Pensions and Other Retirement Benefits
- 46. Compensation and Assignments

Charged appropriations—

- 11. District Administration
- 28. Community Development Projects and Municipal Administration
- 43. Miscellaneous
- 50. Capital Outlay on Industrial Development

Public Debt—Repayment

The expenditure shown in column 3 of the above summary does not include Rs. 8,58,02,900 met from out of advances from the Contingency Fund sanctioned during March 1984 which were not recouped to the Fund till the close of the year.

Summary of Appropriation Accounts—1983-84—contd.

The details of expenditure are given below:—

Grants	Amount	Month of sanction	Month of recoupment
(1)	(2)	(3)	(4)
	RS.		
9. Head of State, Ministers and Headquarters Staff	2,83,000	March 1984	November 1984
19. Public Health	2,34,000	March 1984	November 1984
20. Agriculture	51,65,000	March 1984	November 1984
41. Relief on account of Natural Calamities	16,50,300	March 1984	November 1984
47. Information, Tourism and Film Technology	2,60,000	March 1984	November 1984
57. Miscellaneous Capital Outlay	7,50,00,000	March 1984	November 1984
58. Loans and Advances by the State Government	32,10,600	March 1984	November 1984
	8,58,02,900		

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 51) 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 Appropria-

Summary of Appropriation Accounts—1983-84—concl'd.

tion Accounts for 1983-84 and that shown in the Finance Accounts for the year is shown below:—

	<i>Charged</i>	<i>Voted</i>
	RS.	RS.
Total expenditure according to Appropriation Accounts	12,68,42,47,337	24,91,24,62,073
<i>Deduct</i> —Total of recoveries shown in Appendix at page 224	..	53,30,54,162
Net total expenditure as shown in Statement No. 10 of Finance Accounts	12,68,42,47,337	24,37,94,07,911

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 1983-84.

New Delhi,
The

T. N. Chaturvedi

(T. N. CHATURVEDI)

Comptroller and Auditor General of India

23 JUL 1985

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

<i>Major heads</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess+ Saving—</i>
	RS.	RS.	RS.
220. Collection of Taxes on Income and Expenditure			
229. Land Revenue			
Original 7,89,41,000	} 13,43,95,000	12,74,89,437	— 69,05,563
Supplementary 5,54,54,000			
Amount surrendered during the year (March 1984)			63,93,000

Notes and comments—

1. Saving in the grant is the net result of savings and excess under various heads. A case of significant saving is given in note 2.

2. Significant saving occurred mainly under—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess + Saving -</i>
	(in lakhs of rupees)		
229. AC. I.A.G. Mobile Investigation and Resurvey Work—			
O.	4,14.17		
R.	— 55.06	3,59.11	+ 2.91

Withdrawal of provision by reappropriation was due to diversion of staff for updating registry work on a crash programme. The final excess was attributed to larger drawal of surrender leave salary and leave travel concession than anticipated.

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

Major head	Total grant	Actual expenditure	Excess + Saving —
	RS.	RS.	RS.
239. State Excise			
Original 2,61,00,000	29,82,84,000	29,04,93,319	-77,90,681
Supplementary 27,21,84,000			
Amount surrendered during the year (March 1984)			69,74,000

Notes and comments—

The Supplementary provision of Rs. 27.22 crores was mainly due to Government taking over the wholesale supply of arrack and Indian made foreign spirits from 1st June 1983.

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 2,33,41,000	2,33,41,000	1,88,26,027	- 45,14,973
Supplementary ..			
Amount surrendered during the year (March 1984)			39,62,000

Notes and comments—

1. Saving in the grant occurred mainly under—

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

(in lakhs of rupees)

288. E.A.G.I.A.A. Contribution to Chief Minister's Accident Relief Fund—

O. 50.00

R. -50.00

Reasons for the withdrawal of the entire provision by reappropriation have not been communicated (January 1985).

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

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
241. AD. I. AA. Purchase of Machinery, Apparatus, Instruments and the like—			
O.	0.07		
R.	8.51	8.58	8.55 — 0.03

Additional provision by reappropriation was due to the purchase of equipment for synchronisation of signal lights.

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	10,38,57,000	11,75,44,348	+ 9,81,348
Supplementary	1,27,06,000		
Amount surrendered during the year (March 1984)			4,61,000
Charged			
Original	15,000	30,000	— 9,076
Supplementary	15,000		
Amount surrendered during the year			Nil

Note—

The excess of Rs. 9,81,348 over the voted grant requires regularisation.

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 98,48,000	1,11,26,000	1,10,37,847	— 88,153
Supplementary 12,78,000			
Amount surrendered during the year (March 1984)			1,26,000

Grant No. 6—Registration

<i>Major heads</i>	<i>Total grant or appropriation</i>	<i>Actual expenditure</i>	<i>Excess+ Saving—</i>
	RS.	RS.	RS.
230. Stamps and Registration			
259. Public Works			
304. Other General Economic Services			
Voted			
Original 4,93,40,000	4,96,79,000	4,87,55,180	— 9,23,820
Supplementary 3,39,000			
Amount surrendered during the year (March 1984)			24,59,000
Charged			
Original 1,000	1,000	..	— 1,000
Supplementary ..			
Amount surrendered during the year (March 1984)			1,000

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 1,36,51,74,000	1,52,12,58,000	1,50,61,55,617	-1,51,02,383
Supplementary 15,60,84,000			
Amount surrendered during the year (March 1984)			66,68,000

Notes and comments—

1. Rupees 66.68 lakhs were surrendered on 31st March 1984; but the ultimate saving worked out to Rs. 1,51.02 lakhs.

2. The expenditure under this appropriation included Rs. 23,46.00 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 1984 was Rs. 1,25,81.41 lakhs.

Grant No. 7— State Legislature

Major head	Total grant or appropriation	Actual expenditure	Excess + Saving—
	RS.	RS.	RS.
211. State Legislatures			
Voted			
Original 1,32,78,000	1,38,92,000	1,29,53,722	- 9,38,278
Supplementary 6,14,000			
Amount surrendered during the year (March 1984)			9,80,000
Charged			
Original 3,70,000	3,70,000	3,63,460	- 6,540
Supplementary ..			
Amount surrendered during the year (March 1984)			27,000

Notes and comments—

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. AC. I. AA. State Legislative Assembly Secretariat—			
O.	47.26		
S.	6.14		
R.	- 5.48	47.92	48.42 +0.50

The net saving of Rs. 4.98 lakhs was attributed mainly to non-filling up of vacant posts, less petrol consumption and cancellation of study tours to foreign countries.

Grant No. 8—Elections (All voted)

Major head	Total grant	Actual expenditure	Excess + Saving—
	RS.	RS.	RS.
215. Elections			
Original 36,15,000	2,39,60,000	2,08,94,115	— 30,65,885
Supplementary 2,03,45,000			
Amount surrendered during the year (March 1984)			4,14,000

Notes and comments—

1. In view of the saving of Rs.30.66 lakhs in the grant, the supplementary grant of Rs. 1,92.73 lakhs obtained in March 1984 proved excessive.

2. Against the saving of Rs. 30.66 lakhs in the grant, only Rs. 4.14 lakhs were surrendered in March 1984.

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

Head	Total grant	Actual expenditure	Excess + Saving—
			(in lakhs of rupees)
(i) 215. AA. I.AA. Assembly and Parliamentary Constituencies—			
O.	33.55		
S.	8.67		
R.	0.42	42.64	31.72 —10.92

The supplementary provision and the additional provision by re-appropriation obtained in March 1984 proved unnecessary in view of the final saving for which the reasons have not been communicated (January 1985).

Grant No. 8—Elections (All voted)—concl.

Head	Total grant	Actual expenditure	Excess + Saving—
			(in lakhs of rupees)
(ii) 215. AB.I.AA. Assembly Constituencies—			
O.		0.48	
S.		1,76.30	
R.	—	2.45	1,74.33 1,57.73 — 16.60

The supplementary provision (Rs. 1,65.58 lakhs) was obtained on 31st March 1984 mainly to meet expenditure on additional staff for revision of electoral rolls, payment of remuneration to the enumeration staff engaged for the revision work and on stationery and printing. Withdrawal of provision by Rs. 2.45 lakhs on 31st March 1984 was stated to be partly due to non-settlement of Bills. Reasons for the final saving have not been communicated (January 1985).

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

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving—
	RS.	RS.	RS.
212. Governor			
213. Council of Ministers			
229. Land Revenue			
251. Public Service Commission			
252. Secretariat—General Services			
254. Treasury and Accounts—Administration			
259. Public Works			
265. Other Administrative Services			
276. Secretariat—Social and Community Services			
296. Secretariat—Economic Services			
304. Other General Economic Services			
305. Agriculture			
306. Minor Irrigation			
310. Animal Husbandry			
Voted			
Original	22,14,91,000	25,44,63,000	24,56,46,542
Supplementary	3,29,72,000		
			-88,16,458

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

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Amount surrendered during the year (March 1984)			53,73,000
Charged			
Original	1,32,60,000	1,54,63,000	1,50,69,803
Supplementary	22,03,000		
Amount surrendered during the year (March 1984)			5,95,000

The expenditure in this grant does not include Rs. 2,83,000 met out of advances from the Contingency Fund sanctioned during March 1984 which remained unrecouped to the Fund till the close of the year.

Notes and comments—

1. In view of the saving of Rs. 88.16 lakhs in the voted grant, the supplementary grant of Rs. 3,07.36 lakhs obtained in March 1984 proved excessive and could have been restricted to token provision in respect of "New Service" schemes.

2. Rupees 53.73 lakhs only were surrendered in March 1984 in the voted grant, but the saving ultimately worked out to Rs. 88.16 lakhs.

3. Saving was the net result of savings and excess under various heads, the more important of which are mentioned below.

4. Significant saving occurred under—

Head	Total grant	Actual expenditure	Excess + Saving—
	(in lakhs of rupees)		
305. AO. III. SA. Agricultural Census—			
O.	16.11		
R.	— 12.62	3.49	3.47
			— 0.02

The total saving of Rs. 12.64 lakhs was mainly due to non-completion of tabulation and printing work in 1983-84.

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

5. Excess occurred under—

Head	Total grant	Actual expenditure	Excess + Saving—
(in lakhs of rupees)			
213. A. AB. I. AA. Tour Expenses—			
O.	4.00		
S.	1.00		
R.	-0.78	4.22	9.96 + 5.74

Reasons for the final excess have not been communicated (January 1985).

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

Major head	Total grant	Actual expenditure	Excess + Saving—
	RS.	RS.	RS.
311. Dairy Development			
Original	1,19,28,000		
Supplementary	15,42,000		
	1,34,70,000	1,21,57,701	— 13,12,299
Amount surrendered during the year (March 1984)			13,07,000

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 28,40,79,000	} 28,40,79,000	24,89,73,744	— 3,51,05,256
Supplementary ..			
Amount surrendered during the year (March 1984)			4,14,81,000
Charged			
Original 70,000	} 5,94,000	6,06,345	+ 12,345
Supplementary 5,24,000			
Amount surrendered during the year (March 1984)			15,000

Notes and comments—

1. The excess of Rs. 12,345 over the charged appropriation requires regularisation. The excess occurred under '253. AA. I. AA. District Establishment'.

2. In the voted grant, Rs. 4,14.81 lakhs were surrendered in March 1984; but the saving ultimately worked out to Rs. 3,51.05 lakhs only.

Grant No. 11—District Administration—contd.

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

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

253. AB. I. AD. Ryotwari Village Services—

O.	14,00.54		
R.	— 5,19.54	8,81.00	9,11.74 + 30.74

Provision of Rs. 7,84.76 lakhs was made in the original grant for payment of "Salaries" for 12,550 Village Administrative Officers sanctioned, although only 5,246 posts had been filled up according to the Commissioner of Revenue Administration. Reasons for non-filling up of the remaining posts resulting in excess provision and consequent withdrawal by reappropriation in March 1984 (Rs. 4,30.17 lakhs) have not been communicated (January 1985).

Provision of Rs. 5,62.00 lakhs was made in the original grant for payment of Honorarium to Village menials. Reasons for the surrender of Rs. 96.08 lakhs under this item by reappropriation in March 1984 have not been communicated (January 1985).

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

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

(i) 253. AA. I. AA. Collectors and Magistrates—

O.	3,13.97		
R.	40.47	3,54.44	3,68.28 + 13.84

Additional provision obtained by reappropriation in March 1984 was mainly due to payment of enhanced rates of dearness allowance, increase in trunk call charges in connection with the frequent visits of V.I.Ps and increase in the cost of stationery and postage.

Grant No. 11—District Administration—contd.

Provision was made by reappropriation in March 1984 for meeting an expenditure of Rs.5.60 lakhs sanctioned by Government in November 1983 to enable the Collectors of all districts to participate in the All India Tourist and Industrial Fair 1984 at Madras. As the expenditure was on a New Scheme for which no provision was made in the Budget Estimate for 1983-84 and as it exceeded Rs. 1.00 lakh non-recurring, it constituted a "New Instrument of Service". Failure to observe the procedure prescribed in the rules regarding "New Instrument of Service" resulted in the expenditure escaping the notice of the Legislature. Reasons for the final excess have not been communicated (January 1985).

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

(ii) 253. AB. I. AA.
Sub-Divisional
Establishments—

O.	1,24.60			
R.	21.11	1,45.71	1,47.83	+ 2.12

Enhancement of provision by reappropriation in March 1984 was attributed to payment at enhanced rates of dearness allowance and formation of two new Revenue Divisions. Reasons for the final excess have not been communicated (January 1985).

(iii) 253. AB. I. AC.
Taluk Establishments—

O.	8,75.96			
R.	— 4.58	8,71.38	8,92.52	+ 21.14

Withdrawal of provision by reappropriation in March 1984 was mainly due to non-deployment of the regular staff for the azmoish work. Provision of Rs. 1,50.00 lakhs was made in the original grant for payment of travelling allowance to Revenue Inspectors attached to taluk offices for azmoish work, although Village Administrative Officers had been appointed in August 1982 for the work. Omission to take into account this fact while framing Budget Estimates resulted in excess provision of Rs. 47.54 lakhs (actual saving Rs. 45.80 lakhs). Reasons for the final excess have not been communicated (January 1985).

Grant No. 11—District Administration—contd.

5. Token provisions—

In the following cases token provisions were made at Government level in the Budget Estimates for expenditure properly estimated by the departmental officers, necessitating augmentation by reappropriation at a later stage.

Head	Provision applied for by the Head of Department	Provision made by Government	Additional funds allotted by reappropriation
(in lakhs of rupees)			
(i) 253. AA. I. AA. Collectors and Magistrates—			
16. Motor Vehicles			
2. Maintenance	3.00	0.01	2.17
(ii) 253. AB. I. AA. Sub-Divisional Establishment—			
16. Motor Vehicles			
2. Maintenance	1.86	0.01	1.56
(iii) 253. AB. I. AC. Taluk Establishment—			
16. Motor Vehicles			
2. Maintenance	7.22	0.01	5.59

Government stated (January 1985) that token provisions were made as the estimates prepared by the Heads of Departments were not based on valid sanctions and proper reasons.

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

Head	Provision applied for by the Head of Department	Provision made by Government	Additional funds allotted by reappropriation	Actual expenditure
(in lakhs of rupees)				
(iv) 253.AB.I.AD. Ryotwari Village Services—				
26. Other Charges				
2. Panchayat Development Allowances to Village Officers doing Panchayat work	58.00	0.01	33.06	30.88

The provision of Rs. 58.00 lakhs applied for by the Head of Department was to meet the expenditure towards payment to be made to Village officials. While Rs. 58.00 lakhs were allotted for the revised estimate 1982-83, token provision of Rs. 1,000 only was made by Government in the Budget Estimates 1983-84.

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

Major head	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	RS.	RS.	RS.
295. Other Social and Community Services			
Voted			
Original 2,78,77,000	2,80,45,000	2,72,95,407	— 7,49,593
Supplementary 1,68,000			
Amount surrendered during the year (March 1984)			6,44,000
Charged			
Original 40,000	40,000	21,294	— 18,706
Supplementary ..			
Amount surrendered during the year (March 1984)			17,000

Notes and comments—

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

2. Bulk of the saving occurred under—

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
295. AE. I. AB. Repairs to Temples—			
O. 43.00			
R. — 20.00	23.00	23.00	

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

Withdrawal of Rs. 20.00 lakhs by reappropriation in March 1984 was attributed to non-construction of strong room to keep idols and non-purchase of holographic equipment from abroad due to administrative reasons.

3. Excess occurred under—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess+ Saving—</i>
(in lakhs of rupees)			
295. A.B.I.A.C. Audit Staff—			
O. 40.01			
R. 4.89	44.90	44.73	— 0.17

The net excess of Rs. 4.72 lakhs was due to payment of dearness allowance at enhanced rates.

4. Religious and Charitable Endowments Fund—

The Fund is fed through contributions payable by religious institutions for services rendered by Government in the management and audit of 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. 2,44,27,223 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 1983-84.

Grant No. 13—Administration of Justice

<i>Major heads</i>	<i>Total grant or appropriation</i>	<i>Actual expenditure</i>	<i>Excess+ Saving—</i>
	RS.	RS.	RS.
214. Administration of Justice			
259. Public Works			
287. Labour and Employment			
Voted			
Original 11,12,31,000	} 11,54,53,000	11,33,01,657	— 21,51,343
Supplementary 42,22,000			
Amount surrendered during the year (March 1984)			17,39,000
Charged			
Original 1,45,41,000	} 1,55,19,000	1,50,12,903	— 5,06,097
Supplementary 9,78,000			
Amount surrendered during the year (March 1984)			3,22,000

Note—

In view of the saving of Rs. 21.51 lakhs in the voted grant, the supplementary provision of Rs. 42.22 lakhs obtained in March 1984 proved excessive.

Grant No. 14—Jails

Major heads	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	RS.	RS.	RS.
256. Jails			
259. Public Works			
Voted			
Original 7,11,13,000 } Supplementary 15,12,000 }	7,26,25,000	6,95,32,546	—30,92,454
Amount surrendered during the year (March 1984)			42,56,000
Charged			
Original 1,000 } Supplementary .. }	1,000	..	— 1,000
Amount surrendered during the year (March 1984)			1,000

Notes and comments—

1. Rupees 42.56 lakhs were surrendered in March 1984; but the saving ultimately worked out to only Rs. 30.92 lakhs.

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

Grant No. 14—Jails—concl'd.

3. Significant saving over the original provision occurred under—

Head	Total grant	Actual expenditure	Excess+ Saving—
			(in lakhs of rupees)
256. AC: I. AA. Jails (other than approved schools)—			
O.	1,78.84		
R.	— 22.46	1,56.38	+ 1.65

Withdrawal of provision by reappropriation made in March 1984 was attributed mainly to less expenditure due to sizing of yarn being done at Central Prison, Coimbatore instead of at outside mills, non-receipt of bills for supply of raw materials from supplying agencies in time, non-supply of raw materials by contractors and less demand from consumer departments for jail made articles.

The final excess was mainly due to settlement of bills for supply of raw materials at the fag end of the year and omission to make provision for the cost of works done by the Public Works department at the Central Prison, Coimbatore during the year.

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 76,23,05,000	76,26,50,000	71,55,41,540	—4,71,08,460
Supplementary 3,45,000			
Amount surrendered during the year (March 1984)				4,76,87,000
Charged			
Original 60,000	2,64,000	1,12,687	— 1,51,313
Supplementary 2,04,000			
Amount surrendered during the year (March 1984)				14,000

Notes and comments—

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

Head	Total grant	Actual expenditure	Excess+ Saving—
		(in lakhs of rupees)	
(i) 255. AG.I.AA. District Police—			
O. 41,74.23	38,24.37	38,30.75	+ 6.38
S. 0.02			
R. — 3,49.88			

Grant No. 15—Police—contd.

Reduction of provision by reappropriation in March 1984 was due to (i) non-filling up of certain vacancies (Rs. 1,54.13 lakhs), (ii) non-purchase of walkie talkie sets (Rs. 40.01 lakhs), (iii) non-receipt of concurrence from the Government of India for the supply of revolvers to police stations (Rs. 51.86 lakhs) and (iv) less expenditure on motor vehicles (Rs. 1,17.00 lakhs) and clothing and equipment (Rs. 21.06 lakhs).

Head	Total grant	Actual expenditure	Excess+ Saving—
		(in lakhs of rupees)	
(ii) 255. AG. I. AD. Creation of Commissioner's Office at Madurai and Coimbatore—			
O. 1,50.00	1.00	0.74	—0.26
R. — 1,49.00			

Withdrawal of provision by reappropriation in March 1984 was due to non-creation of Commissioner's office at Madurai and Coimbatore.

2. Saving also occurred under—

Head	Total grant	Actual expenditure	Excess+ Saving—
		(in lakhs of rupees)	
(i) 255. AL. I. AE. Supply of some essential commodities to certain Police Personnel at subsidised rates—			
O. 2,65.82	1,96.35	1,96.30	—0.05
R. —69.47			

Withdrawal of provision by reappropriation in March 1984 was due to 40 per cent cut in quantity of rice in Public Distribution System and non-supply of rice to persons with an income of Rs. 1,000 and above.

Head	Total grant	Actual expenditure	Excess+ Saving—
		(in lakhs of rupees)	
(ii) 255. AF. I. AB. Law and Order —			
O. 6,31.39	6,28.91	6,10.64	—18.27
S. 0.01			
R. —2.49			

Grant No. 15—Police— contd.

Withdrawal of provision by reappropriation in March 1984 was mainly due to non-filling up of certain posts (Rs. 14.95 lakhs) and less expenditure on motor vehicles (Rs. 11.83 lakhs) offset by additional provision for supply of furniture to the officers appointed to newly created posts, purchase of stationery, etc. (Rs. 9.80 lakhs) and maintenance of buildings (Rs. 9.50 lakhs). Reasons for the final saving have not been communicated (January 1985).

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(i) 255. AE. I. AO. Tamil Nadu Special Police Battalion—Expenditure while on deputation—			
O.	1,37.00		
R.	33.60	1,70.60	1,70.58 —0.02

Additional provision made by reappropriation in March 1984 was mainly due to deputation of officers to Common Wealth Conference at New Delhi and deputation of staff for Computer Wing at Delhi.

(ii) 288. C. AK. I. AB. District Establishment Enforcement Wing—			
O.	2,08.24		
S.	0.01		
R.	30.56	2,38.81	2,38.18 —0.63

Enhanced provision made by reappropriation in March 1984 was due to sanction of additional staff for effective enforcement of prohibition in districts.

Grant No. 15—Police—concl'd.

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(iii) 255. AD. I. AA. Crime Branch, C.I.D.—			
O.	59.40		
R.	29.42	88.82	89.33 +0.51

Additional provision made by reappropriation in March 1984 was mainly due to (i) sanction of enhanced dearness allowance, additional staff and interim relief to All India Services Officers (Rs. 19.84 lakhs), (ii) deputation of officers to Common Wealth Conference at New Delhi, deputation of staff for Computer Wing at Delhi and more payments of travelling allowance due to frequent movement of ARS for Law and Order duties (Rs. 3.55 lakhs), (iii) purchase of new vehicles, increase in cost of spare parts and fuel charges (Rs. 3.40 lakhs) and (iv) purchase of TDC 316 Computer from the Electronic Corporation of India Limited, Hyderabad, chemical equipments, etc. (Rs. 2.96 lakhs).

(iv) 255. AF. I. AC. Crime—			
O.	96.22		
R.	18.83	1,15.05	1,16.34 +1.29

Additional provision made by reappropriation in March 1984 was mainly due to (i) sanction of enhanced dearness allowance, additional staff and interim relief to All India Service Officers (Rs. 18.69 lakhs) and (ii) increase in telephone and trunk call charges and cost of Pleaders' fees and remuneration charges (Rs. 1.29 lakhs).

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 5,64,79,000	6,02,80,000	4,73,64,632	—1,29,15,368
Supplementary 38,01,000			
Amount surrendered during the year (March 1984)			1,23,21,000
Charged			
Original 5,000	1,13,000	—	—1,13,000
Supplementary 1,08,000			
Amount surrendered during the year (March 1984)			50,000

Notes and comments—

1. In view of the saving of Rs. 1,29.15 lakhs in the voted grant, the supplementary provision of Rs. 38.01 lakhs obtained in March 1984 proved unnecessary.

Grant No. 16—Fire Services—contd.

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

Head	Total grant	Actual expenditure	Excess + Saving —
(in lakhs of rupees)			
260. A. AB. I. AB. Fire Appliances—			
O.	1,30.91		
S.	22.00		
R.	—97.29	55.62	53.41 —2.21

Provision of Rs. 1,03.50 lakhs was made in the original Budget Estimate against "16. Motor Vehicles—Purchase" under this sub-head for meeting the cost of construction of mobile tank units. The supplementary provision was obtained in March 1984 to meet expenditure towards maintenance of the departmental vehicles. Withdrawal of provision by reappropriation in March 1984 was attributed mainly to non-finalisation of tenders for the construction of 51 new mobile tank units.

3. Saving also occurred 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.	3,48.50		
R.	—12.04	3,36.46	3,33.10 —3.36

Withdrawal of provision by reappropriation in March 1984 was attributed to non-opening of certain new fire stations, non-availability of cement, etc.

Grant No. 16—Fire Services—concl'd.

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(ii) 260. A. AD. I. AE. Supply of Essential commodities at subsidised rates—			
O. 30.00			
R. —17.39	12.61	12.60	—0.01

The net saving of Rs.17.40 lakhs was mainly due to less expenditure on supply of essential commodities (Rs.10.00 lakhs) and non-receipt of bills from Civil Supplies authorities for the last quarter (Rs.7.39 lakhs).

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			
279. Other Scientific Services			
288. Social Security and Welfare			
Voted			
Original 3,55,76,40,000 } Supplementary 38,85,72,000 }	3,94,62,12,000	3,79,27,05,360	—15,35,06,640
Amount surrendered during the year (March 1984)			5,22,78,000
Charged			
Original 6,000 } Supplementary 1,66,000 }	1,72,000	--	—1,72,000
Amount surrendered during the year			Nil

Notes and comments—

1. Against the saving of Rs. 15,35.07 lakhs in the voted grant, only Rs. 5,22.78 lakhs were surrendered on 31st March 1984.

Grant No. 17—Education—contd.

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

3. Bulk of the saving occurred under—

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(i) 277. B. AB. I. AA. Inspection of General Schools—			
O.	7,51.91		
S.	2,24.98		
R.	— 5.88	9,71.01	8,38.84 — 1,32.17

Reasons for withdrawal of provision by reappropriation and for the final saving have not been communicated (January 1985).

(ii) 277. C. AA. II. JD. Post Literacy Scheme—			
O.	1,07.74		
R.	— 1,02.26	5.48	5.76 + 0.28

Specific reasons for the withdrawal of provision by reappropriation in March 1984 have not been communicated (January 1985).

(iii) 277. C. AF. II. JE. World Tamil Sangam—			
O.	1,05.00		
R.	— 1,05.00		

The entire provision was withdrawn by reappropriation in March 1984 pending finalisation of the proposal for constituting the committee for framing the rules for World Tamil Sangam,

Grant No. 17—Education—contd.

4. Saving also occurred under—

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(i) 277. A. AA. I. AA. General—			
O.	3,00.03		
S.	1,00.23		
R.	—8.33	3,91.93	3,48.72 —43.21

Reasons for withdrawal of provision by reappropriation and for the final saving have not been communicated (January 1985).

(ii) 277. A. AC. I. AC. Panchayat Union Councils—			
O.	2,00.00		
R.	—99.51	1,00.49	1,00.38 — 0.11

Reduction of provision was due to non-receipt of Entitlement Statement from the Director of Rural Development.

(iii) 277. D. AC. II. JA. Assistance to Aided Higher Secondary Schools—			
O.	5,62.77		
R.	—32.16	5,30.61	5,03.47 — 27.14

Reasons for withdrawal of provision by reappropriation and for the final saving have not been communicated (January 1985).

Grant No. 17—Education—contd.

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess+ Saving—
(iv) 277. E. AB. II. JF. Bharathidasan University, Tiruchirappalli—			
O. 1,54.00			
R. — 61.53	92.47	93.15	+ 0.68

Reduction of provision by reappropriation in March 1984 was due to pruning of grants for land acquisition.

(v) 277. E. AB. II. JH. Women's University at Kodaikanal—			
O. 50.00			
R. — 45.00	5.00	5.01	+ 0.01

The reduction of 90 per cent of the original provision by reappropriation in March 1984 was due to the establishment of the University in February 1984 only.

(vi) 278. AD. II. JB. Strengthening of Archaeological Department—			
O. 42.86			
R. — 31.21	11.65	2.47	— 9.18

Withdrawal of provision by reappropriation in March 1984 was due to (i) non-purchase of Electrical Differentiation Scanning Microscope (Rs. 5.00 lakhs) pending constitution of expert committee to advise on the purchase, (ii) non-purchase of photogrammetry equipment (Rs. 10.00 lakhs) due to non-availability of suitable building for its accommodation, (iii) non-setting up of chemical laboratories (Rs. 2.00 lakhs) due to unsuitability of the private buildings occupied by the department and (iv) non-production of colour films (Rs. 2.60 lakhs) on places of historical and archaeological importance for exhibition to school children. Reasons for the final saving have not been communicated (January 1985).

5. In the following cases, additional provision by reappropriation in March 1984 proved unnecessary in view of the final savings.

Grant No. 17—Education—contd.

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess+ Saving—
(i) 277. D. AB. II. JA. Government Higher Secondary Schools—			
O. 5,19.93			
R. 55.58	5,75.51	5,18.80	—56.71

Additional provision by reappropriation in March 1984 was mainly due to appointment of more teachers than anticipated. Reasons for the final saving have not been communicated (January 1985).

(ii) 277. D. AC. I. AA. Assistance to Aided Higher Secondary Schools—			
O. 7,47.38			
R. 51.68	7,99.06	7,20.81	—78.25

Enhanced provision by reappropriation in March 1984 was due to increased expenditure on "Salaries". Reasons for the final saving have not been communicated (January 1985).

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

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess+ Saving—
(i) 277. C. AA. II. JB. Adult Literacy Schemes—			
O. 92.58			
R. 68.96	1,61.54	1,62.34	+0.80

Additional provision by reappropriation in March 1984 was to meet the cost of additional projects sanctioned during the year (Rs. 17.41 lakhs); reasons for the balance provision have not been specified (January 1985).

Grant No. 17—Education—concl'd.

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(ii) 278. AF. I. AH. Charges on account of the Tamil Nadu Public Libraries Act, 1948—			
O.	2,20.77		
R.	1,08.06	3,28.83	+ 1.80

Enhanced provision by reappropriation was made to pay the arrears of matching grant. Reasons for the final excess have not been communicated (January 1985).

Grant No. 18—Medical

Major heads	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	RS.	RS.
259. Public Works			
280. Medical			
288. Social Security and Welfare			
Voted			
Original	91,03,90,000	95,96,52,000	92,49,70,464 — 3,46,81,536
Supplementary	4,92,62,000		
Amount surrendered during the year (March 1984)			2,51,35,000
Charged			
Original	..	26,000	.. —26,000
Supplementary	26,000		
Amount surrendered during the year			Nil

Notes and comments—

1. In view of the saving of Rs. 3,46.82 lakhs in the voted grant, the supplementary grant of Rs. 4,92.62 lakhs obtained in March 1984 proved excessive.

2. Rupees 2,51.35 lakhs were surrendered in March 1984; but the saving ultimately worked out to Rs. 3,46.82 lakhs.

Grant No. 18—Medical—contd.

3. Significant saving in the grant 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—			
O.	1,55.08		
R.	—49.39	88.06	—17.63

Reduction of provision by reappropriation in March 1984 was mainly due to a ban on purchase of vehicles and non-filling up of posts of driver, cleaner, etc. Reasons for the final saving have not been communicated (January 1985).

(ii) 259. AD. I. AU.
Buildings -
Medical -

O.	1,10.00		
S.	20.00	67.39	—62.61

The supplementary grant was obtained in March 1984 for maintenance of Medical Department buildings. Reasons for the final saving have not been communicated (January 1985).

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

O.	49.51		
S.	2.00		
R.	—33.88	10.71	—6.92

The supplementary grant was obtained in October 1983 for the establishment of units under the Centrally aided scheme of National Leprosy Control Programme with additional staff. Withdrawal of provision by reappropriation was attributed to non-completion of construction of buildings and non-appointment of staff due to delayed sanction of posts. Reasons for the final saving have not been communicated (January 1985).

Grant No. 18—Medical—contd.

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(iv) 280. B. AD. II. JO. Siddha Wings in Primary Health Centres—			
O.	70.75		
R.	—30.81	34.75	—5.19

Reduction of provision by reappropriation in March 1984 was partly due to non-availability of qualified Medical Officers and Pharmacists for appointment. Final saving was attributed to non-opening of Siddha Wings as anticipated.

4. Saving also occurred under—

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(i) 280. A. AB. I. AB. Leprosy Control—			
O.	3,23.35		
R.	—32.26	2,93.36	+2.27
(ii) (a) 280. A. AB. II. JJ. Improvement to Teaching Hospitals—			
O.	1,13.27		
S.	2,30.38		
R.	—45.67	2,97.56	—0.42

Reasons for the withdrawal of provision by reappropriation in March 1984 were not specified (January 1985).

Supplementary provision obtained in March 1984 was to meet the expenditure on the purchase of sophisticated equipments for the Thanjavur Medical College Hospital, Thanjavur and Government Rajaji Hospital, Madurai. Reduction of provision by reappropriation in March 1984 was on account of non-finalisation of tenders for the purchase of certain equipments.

Grant No. 18—Medical—contd.

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(b) 280. A. AB. I. AJ. Government General Hospital, Madras—			
O.	6,60.20		
R.	—68.11	5,92.09	6,25.58 +33.49

Withdrawal of provision by reappropriation in March 1984 was attributed to a provision of Rs. 75 lakhs having been made under "Plan". Reasons for the final excess have not been communicated (January 1985).

5. Savings mentioned under notes 3 and 4 were partly counter-balanced by excess under—

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(i) 280. A. AF. I. AG. Expenditure on E.S.I. Scheme Covering both Insured persons and their Families—			
O.	5,83.91		
S.	20.00		
R.	13.40	6,17.31	6,52.96 +35.65

The supplementary grant was obtained in March 1984 for settlement of pending bills. Additional provision was obtained in March 1984 by reappropriation to sanction additional instalments of dearness allowance, payment of enhanced rent for E. S. I. dispensaries and increase in the cost of medicines and hospital accessories. Final excess was attributed mainly to larger payments of dearness allowance and leave travel concession than anticipated besides salary of staff of newly opened dispensaries.

(ii) 280. A. AB. I. AP. Kilpauk Medical College Hospital, Madras—			
O.	1,22.75		
R.	15.55	1,38.30	1,42.70 +4.40

Grant No. 18—Medical—concl'd.

Enhancement of provision by reappropriation in March 1984 was mainly due to increase in the number of out-patients and in-patients. Final excess was mainly due to purchase of medicines.

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(iii) 280. A. AB. I. AV. Mofussil Teaching Hospitals—			
O.	9,50.71		
S.	40.53		
R.	33.64	10,24.88	10,05.41 —19.47

Enhancement of provision by reappropriation in March 1984 was mainly due to larger payments of electricity bills and water charges than anticipated, purchase of sophisticated equipments, increase in cost of medicines and hospital accessories and increase in the cost of diet articles. Final saving was mainly due to non-purchase of equipments for hospitals.

Grant No. 19—Public Health

Major heads	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	RS.	RS.	RS.
259. Public Works			
280. Medical			
281. Family Welfare			
282. Public Health, Sanitation and Water Supply			
289. Relief on account of Natural Calamities			
309. Food			
Voted			
Original	1,12,60,45,000		
Supplementary	50,41,02,000		
	1,63,01,47,000	1,59,13,68,845	—3,87,78,155
Amount surrendered during the year (March 1984)			5,71,68,000
Charged			
Original	..		
Supplementary	21,000	..	— 21,000
Amount surrendered during the year			Nil

The expenditure in this grant does not include Rs. 2,34,000 met out of advances from the Contingency Fund sanctioned during March 1984, which remained unrecouped to the Fund till the close of the year.

Grant No. 19—Public Health—contd.

Notes and comments—

1. A sum of Rs. 5,71.68 lakhs was surrendered in March 1984 though the ultimate saving in the voted grant was Rs. 3,87.78 lakhs only.

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

3. Bulk of the saving occurred under—

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
282. B.A.C. II. JF. Water Supply Schemes under Self Sufficiency Blocks—			
O.	42,00.00		
R.	—20,00.00	22,00.00	22,00.00 ..

Reduction of provision by reappropriation was based on allocation by Government of India.

4. Saving also occurred under—

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(i) 281. AG. III. SL. DANIDA Project—			
O.	2,23.11		
R.	— 1,68.62	54.49	54.66 +0.17

Withdrawal of provision by reappropriation in March 1984 was due to (i) discontinuance of scheme of construction of latrines and soak pits, (ii) approval of only a few proposals for utilisation of Community Welfare Fund, (iii) non-approval by DANIDA of proposals under Innovative Scheme, (iv) non-finalisation of overall communication strategy and action plan and (v) non-conduct of survey and studies.

Grant No. 19—Public Health—contd.

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

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

O.	1,59.53		
R.	— 60.44	99.09	99.96 +0.87

Withdrawal of provision by reappropriation in March 1984 was mainly due to non-purchase of equipments and materials.

(iii) 282. B. AA. II. JD.
Grants to Metropolitan Water Supply and Sewerage Board—

O.	2,70.99		
R.	— 1,55.00	1,15.99	1,15.99 ..

Reduction of provision by reappropriation was mainly on account of non-execution of some new sewer schemes in Madras City by MMWSB due to non-availability of the originally proposed site, non-finalisation of proposals due to drought conditions and delay in getting concurrence of Madras Corporation for road cuts.

(iv) 282. B. AB. II. JG.
Grants to Madras Metropolitan Water Supply and Sewerage Board—

O.	2,42.66		
R.	— 47.88	1,94.78	1,94.78 ..

Withdrawal of provision by reappropriation in March 1984 was due to non-execution of certain works because of drought conditions and non-release of foreign exchange by Government of India,

Grant No. 19—Public Health—contd.

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

(v) 282. B. AB. II. JI.
Madras Water Supply Project—

O.	5,00.00		
R.	— 5,00.00	..	.. ..

Withdrawal of entire provision by reappropriation in March 1984 was due to the works relating to transmission and distribution system under Krishna Water Supply Project not having been taken up by MMWSB during 1983-84.

5. Savings mentioned in notes 3 and 4 above were partly counter-balanced by excess under—

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

(i) 281. AB. III. SA.
Rural Family Welfare Centres at Primary Health Centres—

O.	3,53.08		
R.	1,36.72	4,89.80	4,72.38 — 17.42

Additional provision by reappropriation in March 1984 was mainly due to performance of large number of family planning operations (Rs. 1,57.12 lakhs) partly offset by reduction in expenditure due to the buildings for 15 Public Health Centres not being ready (Rs. 20.36 lakhs). Reasons for the final saving have not been communicated (January 1985).

(ii) 281. AF. III. SA.
Compensation for Tubectomy—

O.	3,50.00		
R.	3,95.40	7,45.40	8,34.54 + 89.14

Grant No. 19—Public Health—*contd.*

Additional provision was made by reappropriation in March 1984 based on the anticipated performance of operations. Reasons for the final excess have not been communicated (January 1985).

Head	Total grant	Actual expenditure	Excess + Saving —
(in lakhs of rupees)			
(iii) 282. B. AB. I. AL. Grants to Madras Metropolitan Water Supply and Sewerage Board for Special Work in view of Drought condition—			
S.	4,88.36		
R.	1,54.74	6,43.10	6,43.11 + 0.01

Additional provision by reappropriation in March 1984 was due to larger release of grants based on increased allocation from Government of India.

(iv) 282. B. AB. I. AM.
Assistance to Madras Metro Water Supply and Sewerage Board for provision of Water Supply and Waste Water Disposals for Chief Minister's Nutritious Noon-Meal Centres in Madras City—

R.	1,10.76	1,10.76	1,10.76	..
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Additional provision by reappropriation in March 1984 was due to conversion of ways and means advances as grant by the Government for the purpose of provision of water supply and waste water disposal.

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

S.	1,26.56			
R.	28.80	1,55.36	1,70.35	+ 14.99

Grant No. 19—Public Health—*contd.*

Reasons for the additional provision and for the final excess have not been communicated (January 1985).

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

(vi) 282. B. AC. II. JE.
Grants to Panchayat Unions for Water Supply in drought affected areas—

S.	2,75.40			
R.	4,99.82	7,75.22	9,27.33	+ 1,52.11

Additional provision by reappropriation in March 1984 was due to release of additional grants based on Government of India's allocation for providing water supply in drought affected areas. Reasons for the final excess have not been communicated (January 1985).

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

O.	5,00.00			
S.	0.01			
R.	2,69.30	7,69.31	7,69.31	..

(viii) 282. B. AC. III. SD.
Accelerated Rural Water Supply Programme—Additional grant under incentive Scheme—

S.	0.01			
R.	4,99.99	5,00.00	5,00.00	..

Additional provision by reappropriation in March 1984 under item (vii) and (viii) was due to release of additional funds based on Government of India's allocation.

Grant No. 19—Public Health—concl'd.

6. In the following cases, provision/withdrawal of provision by reappropriation in March 1984 was stated to be due to reclassification.

Head	Total grant	Actual expenditure	Excess + Saving —
(in lakhs of rupees)			
(a) 282. A. AF. II. JC.			
Establishment of Additional Sub-Centres up to 31st March 1981—			
O.	40.00		
R.	88.68	1,28.68	+ 20.53
(b) 282. A. AF. VI. UA.			
Training in Primary Health Centres under Multipurpose Workers Schemes—			
O.	1,44.47		
R.	— 1,26.04	18.43	+ 0.03

Additional provision in (a) and withdrawal of provision under (b) above were mainly due to reclassification. Reasons for the final excess under (a) have not been communicated (January 1985).

Grant No. 20—Agriculture

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving —
	RS.	RS.	RS.
259. Public Works			
298. Co-operation			
305. Agriculture			
306. Minor Irrigation			
307. Soil and Water Conservation			
308. Area Development			
337. Roads and Bridges			
Voted			
Original	74,75,93,000	99,61,80,000	91,78,95,098 — 7,82,84,902
Supplementary	24,85,87,000		
Amount surrendered during the year (March 1984)			2,68,03,000
Charged			
Original	6,000	6,000	— 6,000
Supplementary	..		
Amount surrendered during the year (March 1984)			6,000

The expenditure in this grant does not include Rs. 51,65,000 met out of advances from the Contingency Fund sanctioned during March 1984, which remained unrecouped to the Fund till the close of the year.

Grant No. 20—Agriculture—contd.

Notes and comments—

1. Out of the saving of Rs. 7,82.85 lakhs, only Rs. 2,68.03 lakhs were surrendered in March 1984.

2. In view of the saving of Rs. 7,82.85 lakhs in the voted grant, supplementary grant of Rs. 15,61.30 lakhs obtained in March 1984 proved excessive and could have been restricted to token provision in respect of 'New Service' schemes.

3. Saving occurred in the preceeding five years also as indicated below:—

Year	Saving (in crores of rupees)
1978-79	0.92
1979-80	6.43
1980-81	26.68
1981-82	12.60
1982-83	16.27

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

5. Significant saving occurred under—

Head	Total grant	Actual expenditure	Excess + Saving —
(in lakhs of rupees)			
(i) 305. AC. II. JB. Procurement and Distribution of Paddy Seeds—			
O.	3,85.05		
S.	4,20.93		
R.	— 63.47	7,42.51	7,13.16 — 29.35

Withdrawal of provision by reappropriation in March 1984 was mainly due to restriction of bulk purchase of paddy and millet seeds, fluctuation in market rate and delay in procurement of seeds due to unprecedented rains. Reasons for the final saving have not been communicated (January 1985).

Grant No. 20—Agriculture—contd.

Head	Total grant	Actual expenditure	Excess + Saving —
(in lakhs of rupees)			
(ii) 305. AL. I. AC. Grants to Tamil Nadu Agricultural University—			
O.	4,30.00		
R.	— 52.00	3,78.00	2,66.35 — 1,11.65

Specific reasons for the reduction in provision by reappropriation and for the final saving have not been communicated (January 1985).

Head	Total grant	Actual expenditure	Excess + Saving —
(iii) 305. AL. II. JA. Assistance to Tamil Nadu Agricultural University—			
O.	1,86.14		
R.	— 62.00	1,24.14	1,24.14 ..

Reasons for the withdrawal of provision by reappropriation in March 1984 have not been specified (January 1985).

Head	Total grant	Actual expenditure	Excess + Saving —
(iv) 305. AU. I. AA. Block Grant Transferred to Sugarcane Cess Fund—			
O.	1,05.00		
R.	— 1,05.00	..	1.68 + 1.68

Withdrawal of entire provision by reappropriation was due to merger of cane development scheme in 'Training and Visit System'.

Head	Total grant	Actual expenditure	Excess + Saving —
(v) 307. AE. II. JA. Execution of Soil Con- servation Schemes—			
O.	2,90.57		
S.	62.30		
R.	30.87	3,83.74	2,18.95 — 1,64.79

Grant No. 20—Agriculture—contd.

Additional provision by reappropriation was due to payment of additional instalments of dearness allowance. Reasons for the final saving have not been communicated (January 1985).

Head	Total grant	Actual expenditure	Excess + Saving —
(in lakhs of rupees)			
(vi) 308. AA. VI. UB. Execution of On Farm Development Works in Periyar Vaigai Command Area Development Programme—			
O.	92.13		
S.	47.12		
R.	8.57	1,47.82	98.00 — 49.82

Reasons for the net saving of Rs. 41.25 lakhs have not been communicated (January 1985).

Head	Total grant	Actual expenditure	Excess + Saving —
(in lakhs of rupees)			
(vii) 337. AN. I. AF. Transfer to Sugarcane Cess Fund—			
O.	2,50.00		
R.	— 1,46.00	1,04.00	1,70.00 + 66.00

Withdrawal of provision by reappropriation was due to non-collection of cess from all private sector sugar mills in view of stay obtained by writ petitioners. Reasons for the final excess have not been communicated (January 1985).

6. In the following cases, additional withdrawal of provision by reappropriation was due to reclassification.

Grant No. 20—Agriculture—contd.

Head	Total grant	Actual expenditure	Excess + Saving —
(in lakhs of rupees)			
(a) 307. AE. III. SE. Execution of Soil Conservation Works in Kundah and Lower Bhavani Catchments—			
R.	89.80	89.80	53.89 — 35.91
(b) 307. AE. VI. UA. Execution of Soil Conservation Schemes in Kundah and Lower Bhavani Catchments—			
O.	1,38.70		
R.	— 1,38.70	..	..

While the original provision for the scheme was Rs. 1,38.70 lakhs, the expenditure on the scheme was Rs. 53.89 lakhs. Reasons for the saving of Rs. 84.81 lakhs have not been communicated (January 1985).

7. Savings mentioned in notes 5 and 6 were partly counterbalanced by excess under—

Head	Total grant	Actual expenditure	Excess + Saving —
(in lakhs of rupees)			
(i) 305. AK. I. AB. Implementing Staff—			
O.	1,05.43		
R.	69.61	1,75.04	1,62.26 — 12.78
(ii) 305. AV. VI. UE. Irrigation—			
	..	46.79	+ 46.79

Reasons for the net excess of Rs. 56.83 lakhs have not been communicated (January 1985).

Reasons for the final excess have not been communicated (January 1985).

Grant No. 20—Agriculture—contd.

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(iii) 305. AV. VI. UT. Drought Prone Areas Programme Schemes—			
O.	4,39.00		
R.	88.20	5,27.20	4,82.91 — 44.29

Reasons for the additional provision of Rs. 88.20 lakhs by reappropriation and the final saving of Rs. 44.29 lakhs have not been communicated (January 1985).

8. In the following case, additional provision by reappropriation proved injudicious in view of the final saving—

Head	Total grant	Actual expenditure	Excess + Saving —
(in lakhs of rupees)			
308. AA. VI. UC. Execution of Farm Development Works in Cauvery Command Areas—			
O.	60.10		
R.	56.00	1,16.10	73.64 — 42.46

Specific reasons for the additional provision by reappropriation and for the final saving have not been communicated (January 1985).

9. *Sugarcane Cess Fund*—The Sugarcane Cess Fund was constituted out of the cess levied on sugarcane brought into factories and is utilised for sugarcane development and research schemes including road development in sugar factory areas. The cess is credited to the revenue head “045. Other Taxes and Duties on Commodities and Services” and a contribution is made to the Fund by debiting the head “Transfer to Sugarcane Cess Fund” under “305. Agriculture” and “337. Roads and Bridges” under this grant. The contribution during the year was Rs. 1,71.68 lakhs.

Grant No. 20—Agriculture—contd.

The expenditure on the approved schemes is initially recorded under the major heads “305. Agriculture”, “337. Roads and Bridges” in this grant and “537. Capital Outlay on Roads and Bridges” in Grant No. 49 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. 2,75.05 lakhs (Rs. 21.53 lakhs from “305. Agriculture”, Rs. 50.46 lakhs from “337. Roads and Bridges” and Rs. 2,03.06 lakhs from “537. Capital Outlay on Roads and Bridges”).

The balance at the credit of the Fund on 31st March 1984 was Rs. 3,57.20 lakhs.

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 1983-84.

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 1984 was Rs. 0.31 lakh.

An account of the Fund is given in Statement No. 16 of Finance Accounts 1983-84.

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. 0.12 lakh.

Grant No. 20—Agriculture—concl'd.

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 1984 was Rs. 9.39lakhs.

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 1983-84.

Grant No. 21—Fisheries

<i>Major heads</i>	<i>Total grant or appropriation</i> RS.	<i>Actual expenditure</i> RS.	<i>Excess+ Saving—</i> RS.
259. Public Works			
283. Housing			
298. Co-operation			
308. Area Development			
312. Fisheries			
<i>Voted</i>			
Original	5,12,68,000		
Supplementary	1,000		
	5,12,69,000	4,21,97,328	— 90,71,672
Amount surrendered during the year (February and March 1984)			86,79,000
<i>Charged</i>			
Original	10,000		
Supplementary	..		
	10,000	..	— 10,000
Amount surrendered during the year (February 1984)			10,000

Notes and comments—

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

Grant No. 21—Fisheries—*contd.*

2. Saving in the voted grant occurred mainly under—

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(i) 283. B.A.D.II.JB. Construction of Houses for Fishermen—			
O. 1,00.00			
R. — 81.39	18.61	16.25	— 2.36

The total saving of Rs. 83.75 lakhs was due to change of agency for execution of the scheme from Tamil Nadu Adi Dravidar Housing and Development Corporation to Fisheries Department (Special Engineering Wing) and delay in placing the officers of Special Engineering Wing in account for funds with the treasuries.

(ii) 312. AC. II. JF.
Assistance to Tamil Nadu Agricultural University for Fisheries College—

O. 44.45			
R. — 14.96	29.49	29.49	..

Withdrawal of provision by reappropriation in February 1984 was attributed to lesser payments of grants-in-aid due to belated starting of civil works.

3. The reappropriations in the following cases were attributed to reclassification of expenditure from (b) to (a)—

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(a) 312. AD. II. JD. Development of Inland Fish Culture through Fish Farmers' Development Agencies—			
R. 12.45	12.45	12.45	..

Grant No. 21—Fisheries—*concl.*

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

(b) 312. AD. VI. UA.
Establishment of Fish Farmers' Development Agency—

O. 43.16			
R. — 28.41	14.75	14.71	— 0.04

A provision of Rs. 12.45 lakhs only was made under item (a) by reappropriation; with withdrawal of the balance of Rs. 15.96 lakhs under (b) was due to non-release of assistance for establishment of certain fish farmers' development agencies during the year.

4. The reappropriation in the following cases was attributed to reclassification of expenditure from (a) to (b).

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

(a) 312. AE. II. JC.
Establishment of Fishing Harbours and Jetties, etc.—

O. 7.00			
R. — 7.00	..	..	..

(b) 312. AE. VI. UA.
Construction of Fishing Harbours, Jetties, etc.—

R. 16.42	16.42	16.56	+0.14
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While Rs. 7.00 lakhs were withdrawn from (a), additional provision made under item (b) was Rs. 16.42 lakhs. Reasons for the excess of Rs. 9.42 lakhs have not been communicated (January 1985).

Grant No. 22—Animal Husbandry

Major heads	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	RS.	RS.	RS.
259. Public Works			
308. Area Development			
310. Animal Husbandry			
Voted			
Original 21,16,16,000	24,16,25,000	20,89,00,349	—3,27,24,651
Supplementary 3,00,09,000			
Amount surrendered during the year (March 1984)			1,39,28,000
Charged			
Original 1,000	1,000	..	— 1,000
Supplementary ..			
Amount surrendered during the year			Nil

Notes and comments—

1. Against the saving of Rs. 3,27.25 lakhs in the voted grant, only Rs. 1,39.28 lakhs were surrendered in March 1984.

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

Grant No. 22— Animal Husbandry—contd.

3. Saving in the original/supplementary provision occurred 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 Labour- ers—			
O.	60.00		
R.	— 31.22	28.78	28.78 ..

Withdrawal of provision by reappropriation in March 1984 was due to less payments of grants-in-aid (Rs. 30.00 lakhs) and reduction of staff by the TAPCO (Rs. 1.22 lakhs).

(ii) 310. AM. I.AA.
Grants to Tamil Nadu
Agricultural Univer-
sity for Veterinary Edu-
cation Research and
Training—

O.	1,54.00		
R.	— 23.00	1,31.00	1,04.02 — 26.98

Reasons for the withdrawal of provision by reappropriation in March 1984 and for the final saving have not been communicated (January 1985).

Grant No. 22—Animal Husbandry—contd.

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

(iii) 310. AM.I.AE.

Vaccination of Cattle against Foot and Mouth Disease in Drought affected Areas—

S.	28.65		
R.	— 0.03	28.62	— 28.62

The supplementary grant was obtained in October 1983 towards the scheme for protecting cross breed and upgraded animals against Foot and Mouth Disease. The final saving was due to transfer of the expenditure to the major head "289. Relief on account of Natural Calamities" under Grant No. 41 (vide note 3 (i)).

(iv) 310. AM. I. AG.

Cost of Medicine to the Livestock in the Drought affected Areas—

S.	1,06.35		
R.	—0.01	1,06.34	— 1,06.34

The supplementary grant was obtained in October 1983 towards the scheme for purchase of curative medicines for treatment of cattle in drought affected areas.

The final saving was due to transfer of the expenditure to the major head "289. Relief on account of Natural Calamities" under Grant No. 41 (vide note 3 (i)).

(v) 310. AM. II. JA.

Grant to Tamil Nadu Agricultural University for Veterinary Education Research and Training—

O.	1,20.00		
R.	— 32.00	88.00	— 37.87

Grant No. 22—Animal Husbandry—contd.

Reasons for withdrawal of provision by reappropriation in March 1984 and for the final saving have not been communicated (January 1985).

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

(vi) 310. AM. II. JE.

Purchase of fodder for distribution in Drought affected areas—

S.	1,65.00		
R.	—1,26.05	38.95	— 0.42

Reasons for withdrawal of provision by reappropriation in March 1984 have not been specified (January 1985).

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

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

(i) 310. AF.I.AF.

Key Village Blocks—

O.	70.00		
R.	27.55	97.55	— 1.51

Additional provision made by reappropriation in March 1984 was mainly due to increase in rates of dearness allowance and larger reimbursement of Leave Travel Concessions than anticipated.

(ii) 310. AF.III.SD.

Cross Breeding of Cattle with Exotic Dairy Breeds and Improvement of Buffaloes using Frozen Semen Technique—Outside Operation Flood Areas—

R.	56.97	56.97	57.12	+0.15
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4—30—6A

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

Additional provision made by reappropriation in March 1984 was towards expenditure on machinery and equipment and motor vehicles for the scheme based on sanctions issued by Government.

Head	Total grant	Actual expenditure	Excess + Saving —
	(in lakhs of rupees)		
(iii) 310. AM. V.ZA. Grants to Tamil Nadu Agricultural University for Veterinary Educa- tion Research and Training—			
O.	3.44		
R.	-0.13	3.31	40.90 +37.59

Reasons for the net excess of Rs. 37.46 lakhs have not been communicated (January 1985).

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			
Original	10,03,14,000	26,96,18,168	— 28,97,832
Supplementary	17,22,02,000		
	27,25,16,000		
Amount surrendered during the year (March 1984)			12,12,000

Note—

State Agricultural Credit Relief and Guarantee Fund—

The Fund is intended to enable co-operative credit institutions to meet unforeseen losses arising under the scheme of Integrated Rural Credit and Marketing. It is credited with annual contribution by Government and interest on the balances of the Fund deposited with Government and such portion of dividend earned by Government on the shares held in co-operative institutions in the State after meeting the annual interest charges due on the loan assistance from the Reserve Bank of India. The balance at the credit of the Fund on 31st March 1984 was Rs. 19.36 lakhs. An account of the Fund is given in Statement No. 16 of the Finance Accounts 1983—84.

Grant No. 24—Industries

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving —
	RS.	RS.	RS.
298. Co-operation			
320. Industries			
328. Mines and Minerals			
Voted			
Original 2,37,73,000	11,87,00,000	11,85,23,076	— 1,76,924
Supplementary 9,49,27,000			
Amount surrendered during the year (March 1984)			1,71,000
Charged			
Original 1,000	1,000	..	— 1,000
Supplementary ..			
Amount surrendered during the year (March 1984)			1,000

Grant No. 25—Cinchona (All voted)

Major head	Total grant	Actual expenditure	Excess + Saving —
	RS.	RS.	RS.
320. Industries			
Original 2,75,76,000	2,78,25,000	2,76,85,294	— 1,39,706
Supplementary 2,49,000			
Amount surrendered during the year (March 1984)			1,47,000

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. 4.37 lakhs, besides interest of Rs. 6.62 lakhs by debit to "249. Interest Payments".

The expenditure on renewals of machinery etc., is initially accounted for under this grant and subsequently transferred to the Fund before the close of the accounts of the year. The amount so transferred to the debit of the Fund during the year was Rs. 0.31 lakh.

The balance at the credit of the Fund on 31st March 1984 was Rs. 84.94 lakhs.

An account of the Fund is given in Statement No. 16 of Finance Accounts 1983-84.

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

Major heads	Total grant RS.	Actual expenditure RS.	Excess+ Saving— RS.
298. Co-operation			
321. Village and Small Industries			
Original 7,06,32,000	21,22,11,000	19,79,53,321	— 1,42,57,679
Supplementary 14,15,79,000			
Amount surrendered during the year (March 1984)			1,42,10,000

Notes and comments—

1. In view of the saving of Rs. 1,42.58 lakhs in the grant, supplementary provision of Rs. 14,07.79 lakhs obtained in March 1984 proved excessive.

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

3. Saving in the grant occurred mainly under—

Head	Total grant	Actual expenditure	Excess+ Saving—
	(in lakhs of rupees)		
321. AD. I. AJ. Subsidy for Production of Controlled Dhotis and Sarees—			
O.	2,25.00		
S.	4,00.00		
R.	—1,42.90	4,82.10	4,82.10

Withdrawal of provision by reappropriation in March 1984 was attributed to restricted sanction of subsidy by the Government

Grant No. 27—Khadi (All voted)

Major head	Total grant RS.	Actual expenditure RS.	Excess+ Saving— RS.
321. Village and Small Industries			
Original 2,18,93,000	2,19,76,000	2,11,86,263	— 7,89,737
Supplementary 83,000			
Amount surrendered during the year (March 1984)			7,52,000

Notes and comments—

Saving in the grant occurred mainly under—

Head	Total grant	Actual expenditure	Excess+ Saving—
	(in lakhs of rupees)		
AF. II. JF. New Schemes for Khadi Development—			
O.	18.47		
R.	—9.87	8.60	8.65 + 0.05

Withdrawal of provision by reappropriation in March 1984 was mainly due to (i) non-purchase of cords and sutures for distribution to weavers under the Khadi Fold (Rs. 7.07 lakhs), (ii) non-sanction of staff for Research Centre for Cotton Khadi (Rs. 2.27 lakhs) and (iii) non-completion of work on establishment of saw mill (Rs. 0.53 lakh) during the year.

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

<i>Major heads</i>	<i>Total grant or appropriation</i>	<i>Actual expenditure</i>	<i>Excess + Saving -</i>
	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			
289. Relief on Account of Natural Calamities			
305. Agriculture			
306. Minor Irrigation			
310. Animal Husbandry			
312. Fisheries			
314. Community Development			
321. Village and Small Industries			
337. Roads and Bridges			
<i>Voted</i>			
Original	1,40,21,14,000	} 1,68,39,14,000	1,63,74,85,621
Supplementary	28,18,00,000			-4,64,28,379

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

<i>Major heads</i>	<i>Total grant or appropriation</i>	<i>Actual expenditure</i>	<i>Excess + Saving -</i>
	RS.	RS.	RS.
Amount surrendered during the year (March 1984)			2,45,51,000
Charged			
Original	1,000	} 1,000	17,215
Supplementary	..			+16,215
Amount surrendered during the year			Nil
<i>Notes and comments—</i>			

1. The excess of Rs. 16,215 over the charged appropriation requires regularisation.

2. In view of the saving of Rs. 4,64.28 lakhs in the voted grant, the supplementary grant of Rs. 21,51.78 lakhs obtained in March 1984 proved excessive and could have been restricted to token provision for "New Service" schemes.

3. Rupees 2,45.51 lakhs were surrendered on 31st March 1984; but the ultimate saving worked out to Rs. 4,64.28 lakhs.

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

5. Bulk of the saving occurred under—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess + Saving -</i>
	(in lakhs of rupees)		
(i) 287. B.AE. II. JE. Provision of one job for one family—			
O.	15,00.00		
R.	-14,94.50	5.50	2.17
			- 3.33

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

Withdrawal of provision by reappropriation in March 1984 was due to non-finalisation of programmes as only baseline survey of households below the poverty line was undertaken during 1983-84.

Head	Total grant	Actual expenditure	Excess+ Saving—
			(in lakhs of rupees)
(ii) 314. C. AB. II. JM. Self Sufficiency Scheme in Town Panchayats—			
O.	10,00.00		
S.	0.01		
R.	-3,98.68	6,01.33	6,01.32 — 0.01

Withdrawal of provision by reappropriation in March 1984 was due to diversion of funds to municipalities for Self Sufficiency Scheme.

(iii) 284. A. AB. II. JX. Assistance to Corporation of Madurai for Slum Improvement Scheme—			
S.	1,55.50	1,55.50	.. — 1,55.50

The supplementary provision was obtained in March 1984 for sanction of a grant of Rs. 1,55.50 lakhs to Madurai Corporation by converting the loan sanctioned earlier for Slum Improvement Scheme in connection with Fifth World Tamil Conference. Reasons for the final saving have not been communicated (January 1985).

6. Saving also occurred under—

Head	Total grant	Actual expenditure	Excess+ Saving—
			(in lakhs of rupees)
(i) 337. AF. II. KF. Assis- tance to Madurai Corporation for improvement of roads—			
S.	76.50	76.50	.. — 76.50

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

The supplementary provision obtained in March 1984 was for sanction of a grant of Rs. 76.50 lakhs to Madurai Corporation by converting the loan already sanctioned for improvement of roads in connection with Fifth World Tamil Conference. Reasons for the final saving have not been communicated (January 1985).

Head	Total grant	Actual expenditure	Excess+ Saving—
			(in lakhs of rupees)
(ii) 314. C. AB. II. JG. Self Sufficiency Scheme—			
O.	2,00.00		
R.	- 65.66	1,34.34	1,34.33 — 0.01

Reasons for the withdrawal of provision by reappropriation in March 1984 have not been communicated (January 1985).

(iii) 288. D. AK. I. AD. Chief Minister's Nutri- tious Noon Meal Pro- gramme for children of the age group 5 plus to 9 plus in the Corpo- ration and Municipal schools—			
O.	2,04.80		
R.	- 36.28	1,68.52	1,68.75 + 0.23

Reasons for the withdrawal of provision by reappropriation in March 1984 have not been communicated (January 1985).

7. Bulk of the excess occurred under—

Head	Total grant	Actual expenditure	Excess+ Saving—
			(in lakhs of rupees)
(i) 284. A. AB. II. JS. Grants to Municipali- ties for Self Sufficiency Scheme—			
S.	1.60		
R.	4,42.60	4,44.20	4,44.20 ..

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

The supplementary provision and its enhancement by reappropriation in March 1984 was for completion of spill over works in Municipalities under Self Sufficiency Scheme during the year.

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> (in lakhs of rupees)	<i>Excess+ Saving —</i>
(ii) (a) 314. C. AC. III. SA. National Rural Employment Programme—		25,65.93	+ 25,65.93
(b) 314. C. AB. VI. UA. National Rural Emp- loyment Programme—			
S.	11.51		
R.	36,69.41	36,80.92	11,19.11 — 25,61.81
(c) 314. C. AB. II. JE. Special Rural Employ- ment Programme—			
O.	16,53.24		
R.	— 16,53.24	..	..
(d) 314. C. AB. III. SA. National Rural Em- ployment Programme—			
O.	16,00.00		
R.	— 16,00.00	..	..

Withdrawal of the entire provision under items (c) and (d) by reappropriation in March 1984 was due to reclassification of expenditure under item (b). Reasons for the additional provision of Rs. 4,16.17 lakhs obtained by reappropriation in March 1984 under item (b) have not been communicated (January 1985).

Final excess under item (a) and final saving under item (b) was mainly due to reclassification of expenditure.

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

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess+ Saving —</i>
(in lakhs of rupees)			
(iii) 314. A. AC. I. AA. Local Cess surcharge matching grant—			
O.	12,75.00		
R.	1,97.16	14,72.16	14,71.04 — 1.12
Additional provision made by reappropriation in March 1984 was due to sanction of statutory grants to panchayats and panchayat unions.			
(iv) 314. A. AA. I. AE. Block Headquarters—			
O.	13,34.50		
R.	1,47.72	14,82.22	14,93.88 +11.66
Additional provision made by reappropriation in March 1984 was mainly due to sanction of additional staff, additional instalments of dearness allowance, more expenditure on travel expenses and engagement of staff on Election preparatory works.			
Reasons for the final excess have not been communicated (January 1985).			
(v) 280. A. AB. I. BR. Maintenance grant for maternity centres of local bodies—			
O.	1,20.00		
R.	1,06.14	2,26.14	2,22.25 — 3.89

Enhanced provision made by reappropriation in March 1984 was for reimbursement of expenditure already incurred from Panchayat Union General Funds.

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

8. Excess also occurred mainly under—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess+ Saving—</i>
(in lakhs of rupees)			
(i) 314. C. AB. III. SB. Installation of Bio-gas plants—			
O.	5.17		
S.	60.00		
R.	86.13	1,51.30	1,51.23 — 0.07

The supplementary provision obtained in March 1984 was for sanction of subsidy for implementation of National Project on Bio-gas programme. The additional provision obtained by reappropriation in March 1984 was for sanction of additional subsidy for installation of Bio-gas Plant in rural areas.

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

O.	0.01		
R.	61.45	61.46	63.19 +1.73

Enhancement of provision by reappropriation in March 1984 was to meet expenditure on staff sanctioned to conduct panchayat elections and for expenditure on printing of electoral rolls (Rs. 79.99 lakhs) partly offset by saving due to stay order on election to panchayats by the High Court (Rs. 18.54 lakhs).

(iii) 288. D. AE. I. AV.
Staff for implementing
Nutritious Noon Meal
Programme in rural areas—

O.	50.03		
S.	1.00		
R.	27.03	78.06	1,05.92 +27.86

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

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> (in lakhs of rupees)	<i>Excess+ Saving—</i>
(iv) 314. C. AB. II. JJ. Strengthening of staff in Self Sufficiency Blocks—			
O.	0.05		
R.	49.36	49.41	51.93 +2.52

Additional provision made by reappropriation in March 1984 under items(iii) and (iv) was mainly due to sanction of additional staff and additional instalments of dearness allowance and more expenditure on travel expenses. Reasons for the final excess under these items have not been communicated (January 1985).

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 9,88,25,000	10,52,96,000	9,92,92,550	— 60,03,450
Supplementary 64,71,000			
Amount surrendered during the year (March 1984)			54,39,000

Notes and comments—

1. In view of the saving of Rs. 60.03 lakhs, the supplementary provision of Rs. 64.71 lakhs obtained in March 1984 proved excessive and could have been restricted to token provision for "New Service" schemes.

2. Saving occurred mainly under—

Head	Total grant	Actual expenditure	Excess+ Saving—
	(in lakhs of rupees)		
(i) 287. B. AE. I. AD. Schemes for Relief to Unemployed Graduates—			
O. 88.00			
R. —17.35	70.65	70.45	—0.20

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

Reduction of provision made by reappropriation in March 1984 was due to issue of less sanctions than anticipated.

Head	Total grant	Actual expenditure	Excess+ Saving—
	(in lakhs of rupees)		
(ii) 287. B. AD. II. JD. Strengthening of Industrial Training Institutes—			
O. 42.06			
R. —14.12	27.94	27.59	—0.35

Reduction of provision by reappropriation in March 1984 was attributed mainly to less expenditure on salaries owing to belated sanction of ministerial staff for the third shift started in Industrial Training Institutes, non-receipt of materials indented (Rs. 4.86 lakhs) and transfer to the capital head of expenditure on machinery and equipment relating to the third shift in three Industrial Training Institutes (Rs. 9.26 lakhs).

(iii) 287. B. AD. II. JE. Modernisation of Existing Industrial Institutes—			
O. 16.69			
R. —11.63	5.06	5.11	+0.05

Withdrawal of provision made by reappropriation in March 1984 was mainly due to capitalisation of expenditure on the purchase of tools and equipments (Rs. 10.00 lakhs) and non-receipt of machinery and equipment from the suppliers (Rs. 1.63 lakhs).

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			
Original 59,38,83,000	62,09,66,000	53,99,44,671	-8,10,21,329
Supplementary 2,70,83,000			
Amount surrendered during the year (March 1984)			7,78,52,000

Notes and comments—

1. Substantial saving occurred under—

Head	Total grant	Actual expenditure	Excess+ Saving—
	(in lakhs of rupees)		
(i) 288. D. AE. I. AU. Feeding of poor children in the age group of 2 plus to 4 plus in Tamil Nadu—			
O. 21,04.25			
S. 6.88			
R. -6,62.08	14,49.05	13,49.80	-99.25

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

Withdrawal of provision by reappropriation in March 1984 was due to transfer of a portion of expenditure relating to 5,000 child welfare centres to the head "288. D. AE. II. JO.". (vide note 3(i) below). Reasons for the final saving have not been communicated (January 1985).

Head	Total grant	Actual expenditure	Excess+ Saving—
	(in lakhs of rupees)		
(ii) 288. E. AE. I. BA. Feeding of old age pensioners under Chief Minister's Nutritious Meal Programme—			
O. 6,10.00			
S. 0.05			
R. - 5,57.75	52.30	51.55	-0.75

The surrender of Rs. 5,57.75 lakhs was due to erroneous provision under this head instead of under Demand "35-Civil Supplies" towards the cost at 80 paise for provision, etc., per meal for old age pensioners.

(iii) 288. D. AE. II. JF. Supplementary Nutrition in Intergrated Child Development Service Scheme—			
O. 2,28.97			
S. 7.02			
R. -1,10.23	1,25.76	1,21.08	-4.68

The original provision was towards supplementary nutrition to 160 beneficiaries in each child welfare centre including 30 each of lactating mothers and children. The withdrawal of provision by reappropriation was due to non-implementation of the scheme of feeding lactating women and their children and lesser number of beneficiaries taking advantage of the scheme.

(iv) 288. D. AD. III.SB. Functional Literacy to Adult Women—			
O. 68.62			
R. -64.92	3.70	3.65	-0.05

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

The total saving of Rs.64.97 lakhs was due to non-sanction of the extension of the scheme to all districts.

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess+ Saving—
(v) 309. A. AA. II. JE. Nutrition Delivery Service—			
O.	5,39.81		
R.	-86.90	4,52.91	4,52.98 +0.07

Reduction of provision by reappropriation in March 1984 was mainly due to (i) late commencement of feeding programme in Ramanathapuram and Pudukkottai districts (Rs. 73.85 lakhs), (ii) non-supply of machinery and equipment (Rs.14.75 lakhs) and (iii) non-printing of weight cards and polythene covers and non-receipt of feeding bills (Rs. 16.32 lakhs); the reduction was partly offset by increased provision for motor vehicles (Rs. 19.16 lakhs) due to purchase of 21 additional vehicles for Phase V of the Project.

(vi) 288. E. AE. I. AG.
Supply of dhoties/
sarees to old age
pensioners —

O.	1,00.00		
S.	0.18		
R.	-26.79	73.39	73.39 ..

The surrender was mainly due to adopting a higher adhoc rate of Rs. 30 per pensioner while making the provision without ascertaining the rates from the Tamil Nadu Handloom Weavers Co-operative Society, Madras which were Rs. 13.50 per dhoti and Rs. 20.95/22.60 per saree.

2. In the following case, reasons for the reduction of provision and for the final saving have not been communicated (January 1985).

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
288. E. AA. I. AD. Old Age pension to destitute Agricultural Labourers—			
O.	1,49.90		
R.	-3.48	1,46.42	1,29.17 -17.25

3. The savings mentioned in notes 1 and 2 were partly counter-balanced by excess under—

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(i) 288. D. AE. II. JO. Opening of pre-pri- mary schools in Tamil Nadu—			
O.	65.75		
R.	7,49.68	8,15.43	8,13.38 -2.05

Additional provision made by reappropriation in March 1984 was mainly due to transfer of a portion of expenditure relating to 5,000 child welfare centres from the heads "288. D. AE. I. AU." (vide note 1 (i) above) and "309. AA. I. AB." (vide note 3 (iii) under Grant No. 35).

(ii) 288. D. AE. II. JN. Feeding of Poor children—			
	..	40.78	+40.78

Reasons for omission to provide funds have not been communicated (January 1985).

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

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving—
(iii) 288. D. AG. VI. UA. Programme for care of destitute children—Assistance to private institutions—			
O.	40.00		
R.	24.29	64.29	61.29 —3.00

Additional provision made by reappropriation in March 1984 was due to grant of assistance to fourteen new institutions.

4. General—

It was observed during the test check of the records in the Directorates of Social Welfare and of Approved Schools that the reconciliation of the departmental figures had not been done with reference to the computerised statements received from the Government Data Centre. The Departmental figures had not been reconciled with those of the Accountant General as required in the Tamil Nadu Budget Manual. A number of District Welfare Officers had not furnished the monthly statements of expenditure and the Control Registers in the Directorate remained unposted.

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

Major head	Total grant or appropriation	Actual expenditure	Excess + Saving—
	RS.	RS.	RS.
288. Social Security and Welfare			
Voted			
Original	44,45,68,000	45,27,08,492	—1,83,97,508
Supplementary	2,65,38,000		
Amount surrendered during the year (March 1984)			1,57,55,000
Charged			
Original	2,02,000	88,813	—17,29,187
Supplementary	16,16,000		
Amount surrendered during the year			Nil

Notes and comments—

1. In view of the saving of Rs. 1,83.98 lakhs in the voted grant, the supplementary provision of Rs. 2,65.38 lakhs obtained in March 1984 proved excessive.

2. Rupees 1,57.55 lakhs were surrendered in March 1984; but the saving ultimately worked out to Rs. 1,83.98 lakhs.

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

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

Head	Total grant	Actual expenditure	Excess + Saving —
(in lakhs of rupees)			
(i) 288. C. AB. I. AF.			
Hostels—			
O.	4,15.80		
S.	19.57		
R.	—47.96	3,87.41	3,76.60 — 10.81

Supplementary provision obtained in March 1984 was for payment of additional dearness allowance.

Withdrawal of provision by reappropriation in March 1984 was mainly due to non-incurring of expenditure towards materials and supplies. Reasons for the final saving have not been communicated (January 1985).

(ii) 288. C. AB. II. KJ.			
School Education—			
O.	94.78		
S.	25.94		
R.	—30.80	89.92	86.75 — 3.17

Supplementary provision obtained in March 1984 was towards the increased expenditure on the supply of text books, note books, slates, clothes and equipments to students.

Specific reasons for the reduction of provision by reappropriation in March 1984 and for the final saving have not been communicated (January 1985).

(iii) 288. C. AB. III.			
SA. Educational Concessions—			
O.	2,70.64		
S.	69.78		
R.	43.01	3,83.43	3,34.91 — 48.52

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

The supplementary grant was obtained in March 1984 to meet the expenditure due to receipt of more applications from the eligible students for post-matric scholarship and due to implementation of Book Banks for Scheduled Castes and Scheduled Tribes students in Medical and Engineering courses. The additional provision obtained in March 1984 for the same reason proved injudicious in view of the final saving, reasons for which have not been communicated (January 1985).

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

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

(i) 288. C. AB. II. JP.			
House-sites for Adi-Dravidars—			
O.	1,26.05		
R.	26.45	1,52.50	1,71.72 + 19.22

Enhancement of provision by reappropriation in March 1984 was attributed to large number of awards for payment of compensation in respect of lands acquired. Reasons for final excess have not been communicated (January 1985).

(ii) 288. C. AB. I. AB.			
Educational Concessions—			
O.	1,23.05		
R.	5.50	1,28.55	1,50.03 + 21.48

Additional provision obtained by reappropriation in March 1984 was mainly due to sanction of additional instalments of dearness allowance and settlement of arrears towards cost of text books supplied to Scheduled Caste and Scheduled Tribe students.

5. In view of the saving of Rs. 17.29 lakhs in the charged appropriation, the supplementary provision of Rs. 16.16 lakhs obtained in March 1984 proved unnecessary.

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	10,22,26,000	10,16,30,949	— 22,71,051
Supplementary	16,76,000		
Amount surrendered during the year (March 1984)			41,41,000
Charged			
Original	1,000	..	— 1,000
Supplementary	..		
Amount surrendered during the year (March 1984)			1,000

Notes and comments—

1. Rupees 41.41 lakhs were surrendered in the voted grant on 31st March 1984 ; but the final saving worked out to only Rs. 22.71 lakhs.

2. Significant saving in the original provision occurred mainly under—

Head	Total grant	Actual expenditure	Excess + Saving —
(in lakhs of rupees)			
(i) 288. C. AE. II. JA. Backward Classes Hostels—			
O.	1,39.10	1,07.37	+ 1.09
R.	— 32.82		

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

Withdrawal of provision by reappropriation in March 1984 was mainly due to nonfilling up of some posts and belated opening of hostels.

Head	Total grant	Actual expenditure	Excess + Saving —
(in lakhs of rupees)			
(ii) 288. C. AE. I. AS. Post-Matric Scholarships to Backward Classes—			
O.	2,89.42	2,72.73	— 13.98
R.	— 2.71		

Withdrawal of provision by reappropriation in March 1984 (Rs. 5.71 lakhs) was due to non-receipt of applications from eligible beneficiaries for the scholarship. Reasons for the final saving of Rs. 13.98 lakhs have not been communicated (January 1985).

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

Head	Total grant	Actual expenditure	Excess + Saving —
(in lakhs of rupees)			
288. C. AD. I. AI. Post-Matric Scholarships to Denotified Tribes—			
O.	21.87	45.12	+ 24.20
R.	— 0.95		

Reasons for the net excess of Rs. 23.25 lakhs have not been communicated (January 1985).

Grant No. 33—Housing (All voted)

Major heads	Total grant	Actual expenditure	Excess+ Saving—
	RS.	RS.	RS.
283. Housing			
284. Urban Development			
298. Co-operation			
Original 16,34,47,000	16,34,48,000	13,88,52,476	— 2,45,95,524
Supplementary 1,000			
Amount surrendered during the year (March 1984)			2,45,94,000

Notes and comments—

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

2. Substantial saving in the original provision occurred under—

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(i) 283. A. AC. II. JM. Sites and Services under Madras Urban Development Project II—			
O. 4,00.00			
R. —2,75.00	1,25.00	1,25.00	..

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(ii) 283. A. AC. II. JA. Grants to Tamil Nadu Housing Board for Slum Clearance—			
O. 1,50.00			
R. —75.00	75.00	75.00	..

Withdrawal of provision by reappropriation in March 1984 was mainly due to non-availability of land for speedy implementation of the scheme under item (i) and non-receipt of sanction of Government for the grant under item (ii).

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(i) 283. A. AC. I. AC. Contribution for main- tenance of Government Colonies—			
O. 25.00			
R. 59.70	84.70	84.70	..
(ii) 283. B. AB. I. AB. Maintenance of Hous- ing Colonies—			
O. 0.01			
R. 24.99	25.00	25.00	..

Additional provision by reappropriation in March 1984 in the above cases was due to release by Government of part amount of arrear grant to the Tamil Nadu Housing Board.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(iii) 283. A. AC. III. SA. Grants to Slum Clearance Board for additional coverage of Environmental Improvement in Slums—			
S.	0.01		
R.	18.94	18.95	18.94 —0.01

The token supplementary grant of Rs. 1,000 and its enhancement by reappropriation in March 1984 were for taking up of improvement works in the new areas under the scheme of Environmental Improvement in Slums.

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	27,47,99,000	27,47,99,000	27,44,94,079 — 3,04,921
Supplementary			
Amount surrendered during the year (March 1984)			4,23,000

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. The amount of contribution credited to the Fund during the year was Rs. 24,84.00 lakhs. The expenditure of Rs. 17,15.00 lakhs on the objects mentioned above was initially accounted for during the year under the major heads "283. Housing" in Grant No. 33 (Rs. 6,15.00 lakhs) and "284. Urban Development" in Grant No. 28 (Rs. 6,50.00 lakhs) and Grant No. 33 (Rs. 4,50.00 lakhs). This expenditure was transferred to the Fund before the close of the accounts of the year.

The balance at the credit of the Fund as on 31st March 1984 was Rs. 52,35.16 lakhs and is included in the closing balance shown under "829. Development and Welfare Funds—Other Development and Welfare Funds" in Statement No. 16 of Finance Accounts 1983-84.

Grant No. 35—Civil Supplies

Major heads	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	RS.	RS.	RS.
288. Social Security and Welfare			
298. Co-operation			
309. Food			
Voted			
Original 80,80,55,000	1,03,00,08,000	97,29,58,746	— 5,70,49,254
Supplementary 22,19,53,000			
Amount surrendered during the year (March 1984)			5,85,91,000
Charged			
Original 50,000	50,000	..	— 50,000
Supplementary ..			
Amount surrendered during the year (March 1984)			41,000

Notes and comments —

1. In view of the saving of Rs. 5,70.49 lakhs, the supplementary provision of Rs. 22,14.13 lakhs obtained in March 1984 proved excessive.

Grant No. 35—Civil Supplies—contd.

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

3. Saving occurred mainly under—

Head	Total grant	Actual expenditure	Excess + Saving—
	(in lakhs of rupees)		
(i) 288. A. AC. I. AC. Assistance to Tamil Nadu Civil Supplies Corporation for opening of Fair Price Shops in Rural Areas—			
O.	1,05.55		
R.	— 1,03.71	1.84	1.85 + 0.01
(ii) 298. AO. II. JK. Assistance to Co-operative Societies for opening Fair Price Shops in Rural Areas—			
O.	2,19.22		
R.	— 24.66	1,94.56	1,94.56 ..
Withdrawal of provisions by reappropriation under items (i) and (ii) was mainly due to want of Government sanction.			
(iii) 309. AA. I. AB. Payment of cost to Tamil Nadu Civil Supplies Corporation for Supply of Food Articles for New Mid-day Meals Programme—			
O.	73,86.13		
S.	0.01		
R.	— 13,41.63	60,44.51	60,40.95 — 3.56

Grant No. 35—Civil Supplies—concd.

Withdrawal of provision by reappropriation in March 1984 was due to transfer of a portion of expenditure relating to 5,000 child welfare centres to the head "288. D. AE. II. JO." (vide note 3 (i) under Grant No. 30).

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(i) 288. A. AA. I. AB. District Establishment—			
O.	2,27.56		
S.	5.40		
R.	86.20	3,19.16	3,40.00 + 20.84

Increased provision by reappropriation was mainly due to (i) sanction of additional staff for procurement operations and levy collection (Rs. 93.56 lakhs), (ii) constitution of flying squads (Rs. 12.00 lakhs) and (iii) increase in telephone rates (Rs. 4.56 lakhs) partly offset by saving due to non-filling up of certain posts (Rs. 23.07 lakhs). Final excess was due to incurring of more expenditure on procurement operations, levy collection and payment of remuneration to the enumerators and card distributors than anticipated.

(ii) 309. AA. II. JI. Payment to Tamil Nadu Civil Supplies Corporation towards difference in cost of rice supplied under Chief Minister's Noon Meal Programme—

S.	22,14.12		
R.	7,85.88	30,00.00	30,00.00 ...

Enhanced provision by reappropriation was for payment to Tamil Nadu Civil Supplies Corporation towards difference in cost of rice supplied under Chief Minister's Noon Meal Programme.

Grant No. 36—Irrigation

Major heads	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	RS.	RS.	RS.
259. Public Works			
289. Relief on account of Natural Calamities			
306. Minor Irrigation			
308. Area Development			
331. Water and Power Development Services			
333. Irrigation, Navigation, Drainage and Flood Control Projects			
Voted			
Original	41,15,74,000	57,69,36,000	60,60,89,461 +2,91,53,461
Supplementary	16,53,62,000		
Amount surrendered during the year			Nil
Charged			
Original	12,000	12,000	— 12,000
Supplementary	..		
Amount surrendered during the year (March 1984)			12,000

Grant No. 36—Irrigation—contd.

Notes and comments—

1. The excess of Rs. 2,91,53,461 over the voted grant requires regularisation.

2. In view of the excess, the supplementary grant of Rs. 2,52.12 lakhs obtained in March 1984 proved inadequate.

3. Significant excess in the supplementary provision occurred under—

Head	Total grant	Actual expenditure	Excess + Saving —
(in lakhs of rupees)			
333. A. AD. II. JC. Deepening and Repairs of Tanks in Drought affected Areas—			
S.	10,27.01		
R.	1,55.34	11,82.35	15,99.15 +4,16.80

The supplementary grant of Rs. 10,27.00 lakhs was obtained in October 1983 for deepening and repairs of tanks in the drought affected areas (Rs. 1,50.00 lakhs), improvement to irrigation sources each having an ayacut of more than 50 acres and formation of percolation ponds under "Drought Relief Programme", 1983 (Rs. 6,27.00 lakhs) and for improvements to irrigation sources each having an ayacut of less than 50 acres (Rs. 2,50.00 lakhs). Enhancement of provision by reappropriation in March 1984 was for drought relief works such as improvements to major irrigation tanks having an ayacut of more than 50 acres by Public Works Department and for drought relief works by Highways and Rural Works Department. Reasons for the final excess have not been communicated (January 1985).

4. In the following cases the enhancement/withdrawal of provisions by reappropriation was attributed to reclassification of expenditure from item (b) to item (a). While the supplementary grant obtained was Rs. 1,90.00 lakhs under item (b) the expenditure under item (a) was Rs. 2,38.08 lakhs resulting in an excess of Rs. 48.08 lakhs over the provision.

Grant No. 36—Irrigation—contd.

Head	Total grant	Actual expenditure	Excess + Saving —
(in lakhs of rupees)			
(a) 289. B. AM. I. AA. Repairs to Irrigation Sources—			
R.	3,15.00	3,15.00	2,38.08 —76.92
(b) 333. B. AD. I. AL. Flood Relief repairs to Irrigation Sources affected by Floods and Cyclone—			
S.	1,90.00		
R.	— 1,90.00	..	..

Reasons for the final saving under item (a) have not been communicated (January 1985).

5. Excess also occurred under—

Head	Total grant	Actual expenditure	Excess + Saving —
(in lakhs of rupees)			
(i) 333. A. BS. I. AA. Parambikulam-Aliyar Project—			
O.	55.75		
R.	16.00	71.75	75.19 +3.44

Additional provision made by reappropriation in March 1984 was to meet expenditure on telephone charges, payment of property tax, NMR wages, outstanding bills and for carrying out work of closing breaches at various reaches in Parambikulam main canal.

(ii) 333. A. BF. I. AA. Sathanur project—			
O.	11.50		
R.	2.00	13.50	19.69 + 6.19

Reasons for the additional provision obtained by reappropriation in March 1984 and for the final excess have not been communicated (January 1985).

Grant No. 36—Irrigation—contd.

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

Head	Total grant	Actual expenditure	Excess + Saving —
(in lakhs of rupees)			
(i) 306. A. AD. I. AG. Reclamation of Ex- Zamin Tanks executed by the Chief Engineer (Irrigation)—			
O.	2,50.00		
R.	— 91.76	1,58.24	1,40.48 — 17.76

Withdrawal of provision by reappropriation in March 1984 was due to non-execution of works due to rains. Reasons for the final saving have not been communicated (January 1985).

(ii) 259. A. AG. I. AD. Workshop Establishment—			
O.	1,25.60		
R.	8.94	1,34.54	84.43 — 50.11

Reasons for the additional provision made by reappropriation and for the final saving have not been communicated (January 1985).

(iii) 333. B. AD. I. AG. Standardisation and improvement to Irrig- ation Sources having an ayacut of more than 100 acres executed by the Chief Engineer (Irrigation) under Accelerated Minor Irrigation Programme—			
O.	75.00		
R.	— 25.00	50.00	39.35 — 10.65

Reasons for the withdrawal of provision by reappropriation in March 1984 and for the final saving have not been communicated (January 1985).

Grant No. 36—Irrigation—contd.

Head	Total grant	Actual expenditure	Excess + Saving —
(in lakhs of rupees)			
(iv) (a) 333. A. AD. I. AA. Interest Charges—			
O.	21,80.50	21,80.50	21,05.04 — 75.46
(b) 333. A. AD. I. AB. Pension Charges—			
O.	2.98	2.98	3.30 + 0.32
(c) 333. A. AD. I. AC. Add Establishment Charges transferred from Major head "259 Public Works" on pro rata basis—			
O.	1,15.51	1,15.51	1,69.81 + 54.30
(d) 333. A. AD. I. AD. Add—Machinery and Equipment Charges Transferred from Major head "259. Public Works" on pro rata basis—			
O.	3.19	3.19	7.73 + 4.54
(e) 333. C. AD. I. AA. Interest Charges—			
O.	45.54	45.54	43.79 — 1.75
(f) 333. E. AD. I. AA Interest Charges—			
O.	26.80	26.80	19.58 — 7.22
(g) 333. G. AA. I. AB. Anti-Sea Erosion Works— Interest—			
O.	12.49	12.49	4.09 — 8.40
Total	23,87.01	23,53.34	— 33.67

Grant No. 36—Irrigation—contd.

The net saving of Rs. 33.67 lakhs under the above mentioned heads was due to adjustments having been carried out to the extent of Rs. 23,53.34 lakhs against the provision of Rs. 23,87.01 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 project minor heads.

7. Withdrawal of provision by reappropriation in March 1984 proved injudicious in the following case, in view of the final excess.

Head	Total grant	Actual expenditure	Excess + Saving —
(in lakhs of rupees)			
333. B. AD. I. AB.			
Maintenance and Repairs by Irrigation Department—			
O. 1,70.00			
R. — 60.00	1,10.00	1,64.98	+ 54.98

Reasons for the withdrawal of provision by reappropriation in March 1984 and for the final excess have not been communicated (January 1985).

8. *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 1983-84 is given below with opening and closing balances.

Head	Balance on 1st April 1983	Debits during 1983-84	Credits during 1983-84	Balance on 31st March 1984
(in lakhs of rupees)				
(i) 306. Minor Irrigation—Suspense	12.62	11.87	13.26	11.23
(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—	6.46	3.03	2.66	6.83
Total	19.18	14.90	15.92	18.16

Grant No. 37—Public Works—Buildings

Major heads	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	RS.	RS.	RS.
259. Public Works			
277. Education			
278. Art and Culture			
280. Medical			
281. Family Welfare			
282. Public Health, Sani- tation 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			

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

Major heads	Total grant or appropriation	Actual expenditure	Excess+ Saving—	
	RS.	RS.	RS.	
<i>Voted</i>				
Original	5,15,38,000	5,21,19,000	7,19,90,869	+1,98,71,869
Supplementary	5,81,000			
Amount surrendered during the year (March 1984)				16,02,000
<i>Charged</i>				
Original	51,000	17,35,000	15,88,693	— 1,46,307
Supplementary	16,84,000			
Amount surrendered during the year				Nil
<i>Notes and comments—</i>				
1. Excess of Rs. 1,98,71,869 over the voted grant requires regularisation.				
2. In view of the excess of Rs.1,98.72 lakhs, the supplementary grant of Rs. 5.81 lakhs obtained in March 1984 proved inadequate and surrender of Rs. 16.02 lakhs made on 31st March 1984 proved injudicious.				
3. Bulk of the excess occurred under—				
Head	Total grant	Actual expenditure	Excess + Saving —	
(in lakhs of rupees)				
259. A. A. D. I. AC.				
Buildings — Other				
Office Buildings and				
Court Buildings				
(Other than Techni- cal Education De- partment)—				
O.	41.52			
R.	3.55	45.07	1,69.04	+ 1,23.97

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

Enhancement of provision by reappropriation in March 1984 was for payment of rent and property taxes and for special repairs to several inspection bungalows and circuit houses. Reasons for the final excess have not been communicated (January 1985).

4. In the following cases, the provision/withdrawal of provision by reappropriation in March 1984 was attributed to (i) reclassification of expenditure from (b) to (a) (Rs. 5.81 lakhs) and (ii) special restoration works on account of floods (Rs. 19.24 lakhs). While the supplementary grant obtained was Rs. 5.81 lakhs under (b), the expenditure under item (a) was Rs. 1,11.46 lakhs resulting in excess of Rs. 1,05.65 lakhs over the provision, reasons for which have not been communicated (January 1985).

Head	Total grant	Actual expenditure	Excess + Saving—
(in lakhs of rupees)			
(a) 289. B. AM.I. AB. Repairs to Minor Irrigation Tanks, Damage to Public Buildings due to Flood—	R. 25.05	25.05	1,11.46 + 86.41
(b) 259. A. AC. I. AV. Special Restoration Works on account of Floods and Cyclone—	S. 5.81	..	..
R. — 5.81	..	..	..

5. Excess in the following cases was due to omission to make provision—

Head	Total grant	Actual expenditure	Excess + Saving —
(in lakhs of rupees)			
(i) 259. A.AJ.I. AA. Stock—	..	73.96	+ 73.96

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

Head	Total grant	Actual expenditure	Excess + Saving—
(in lakhs of rupees)			
(ii) 259. A. AJ.I. AE. Workshop Suspense—	..	15.49	+15.49
(iii) 259. A. AD.I. AB. High Court Buildings—	..	3.25	+3.25
(iv) 277. B.AC. I. AW. Special Repairs to School Buildings affected by Cyclone and Floods—	..	3.20	+3.20

Reasons for the excess under items (i) to (iv) above have not been communicated (January 1985).

6. Excess also occurred under—

Head	Total grant	Actual expenditure	Excess + Saving —
(in lakhs of rupees)			
(i) 283. C. AB.I. AS. Add - Establishment charges transferred from Major head "259. Public Works" on pro rata basis—	O. 13.06	13.06	34.43 +21.37

Reasons for the excess have not been communicated (January 1985).

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

Head	Total grant	Actual expenditure	Excess + Saving —
(in lakhs of rupees)			
(ii) 289. D. AA.I. AW. Construction of Cyclone Relief Shelter—			
R.	25.96	25.96	— 6.16
Provision obtained by reappropriation in March 1984 was for construction of cyclone shelters. Reasons for the final saving have not been communicated (January 1985).			
(iii) 283. C.AC.I. AB. Special Repairs—			
O.	34.50		
R.	4.00	38.50	+11.52
Enhancement of provision by reappropriation in March 1984 was for carrying out special repairs to the residence of Ministers. Reasons for the final excess have not been communicated (January 1985).			
(iv) 277. B.AC.II. JU. Buildings—			
O.	1.00		
R.	3.47	4.47	+5.52
Enhancement of provision by reappropriation in March 1984 was attributed to taking up of new minor works for various schools all over the State. Reasons for the final excess have not been communicated (January 1985).			

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

Head	Total grant	Actual expenditure	Excess + Saving —
(in lakhs of rupees)			
(v) 259. A.AC.I. AA. Land Revenue—			
O.	2.00		
R.	2.40	4.40	8.74 + 4.34
Additional provision by reappropriation in March 1984 was due to the taking up of new works. Reasons for the final excess have not been communicated (January 1985).			
(vi) 259. A. AK.I. AA. Maintenance of Parks and Lawns—			
O.	13.40		
R.	1.20	14.60	18.78 +4.18
Reasons for the increase in provision by reappropriation in March 1984 and for the final excess have not been communicated (January 1985).			
7. Excess mentioned in notes 3, 4, 5 and 6 was partly offset by saving mainly under—			
Head	Total grant	Actual expenditure	Excess + Saving —
(in lakhs of rupees)			
(i) 277. B.AC.I. AU. Buildings—			
O.	1,78.00		
R.	— 73.96	1,04.04	76.90 — 27.14
Withdrawal of provision by reappropriation in March 1984 was due to non-settlement of tenders and new agencies and non-availability of materials (Rs. 11.62 lakhs).			

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

Reasons for the withdrawal of the balance provision of Rs. 62.34 lakhs and for the final saving have not been communicated (January 1985).

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(ii) 259. A.A.A.J. AP. Add—Establishment Charges transferred from Major head "259 Public Works" on prorata basis—			
O.	88.21	88.21	—88.21
Saving was due to non-transfer of establishment charges relating to Public Works Buildings from Grant No.38.			
(iii) 259. A. AC. II. JA. Land Revenue—			
O.	25.00		
R.	— 20.81	4.19	1.57 —2.62

Withdrawal of provision by reappropriation in March 1984 was partly due to non-settlement of tenders (Rs. 1.59 lakhs). Reasons for the withdrawal of balance provision of Rs. 19.22 lakhs and for the final saving have not been communicated (January 1985).

8. *Suspense*—The minor head "Suspense" is not a final head of account. It accommodates interim transactions for which further operations (generally of payment or adjustment of value) are necessary before the transactions can be considered complete and finally accounted for. The suspense head has 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—

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

(i) *Purchases*—When materials are received from supplier or from another division or department for a specific work or for stock, their value is credited to "Purchases" so that *per contra* the cost may be included at once in the accounts of the work or stock. When payment is made, the head "Purchases" is debited. The head "Purchases" therefore shows a negative (credit) balance which represents the value of stores received but not paid for.

(ii) *Stock*—The head is charged with all expenditure connected with the acquisition of stock materials and all manufacture operations. It is credited with the value of materials issued to works or sold or otherwise disposed of. The debit balance under this head represents the book value of materials held in stock plus unadjusted charges connected with manufacture operations, if any.

(iii) *Miscellaneous Works Advances*—These are classified under four categories—

(a) Sales on credit;

(b) Expenditure incurred on deposit works in excess of deposits received ;

(c) Losses, retrenchments, errors, etc; and

(d) Other items.

Broadly speaking the head is debited with all sums which are eventually to be recovered. The balance under this head thus represents recoverable amounts.

(iv) *Workshop Suspense*—All charges for jobs executed or other operations in the departmental workshop are initially debited to this head pending recovery or adjustment.

From 1961-62, the State Government has been following the system of net budgeting for "Suspense" heads of account. Whereas under the system of gross budgeting followed for all other heads, funds are obtained for gross expenditure (ignoring credits and recoveries), funds under suspense heads are provided only for net debits, i.e. after taking into account credits.

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

An analysis of the suspense transactions accounted for under this grant during 1983-84 is given below, with opening and closing balances under the different suspense heads -

Head	Balance on 1st April 1983	Debits during 1983-84	Credits during 1983-84	Balance on 31st March 1984
(in lakhs of rupees)				
1. Purchases	11.18	0.34	0.88	10.64 (a)
2. Stock	15.58	2,73.75	1,99.79	89.54
3. Miscellaneous Works Advances	3,98.90	1,64.69	1,51.86	4,11.73
4. Workshop Sus- pense	-2,04.30	15.49	..	-1,88.81 (b)
Total	2,21.36	4,54.27	3,52.53	3,23.10

(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	15,14,04,000	15,69,44,765	-46,14,235
Supple- mentary	1,01,55,000		
Amount surrendered during the year (March 1984)			96,000

Notes and comments—

1. In view of the final saving of Rs. 46.14 lakhs in the grant, the supplementary grant of Rs. 98.25 lakhs obtained in March 1984 proved excessive and could have been restricted to token provision in respect of "New Service" schemes.

2. Against the saving of Rs. 46.14 lakhs in the grant, only Rs. 0.96 lakh was surrendered in March 1984.

3. Substantial saving occurred under—

Head	Total grant	Actual expenditure	Excess + Saving—
(in lakhs of rupees)			
259. AA. I. AD. Execu- tive Establishment—			
O.	12,64.70		
S.	52.21		
R.	-0.13	13,16.78	12,62.55
			-54.23

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

The supplementary provision of Rs. 48.91 lakhs was obtained in March 1984 for payment of salaries, additional instalments of dearness allowance and travelling allowance, purchase of stationery articles and payment of rent. Reasons for the final saving of Rs. 54.23 lakhs have not been communicated (January 1985).

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(i) 259. AA. I. AQ. Training—			
S.	13.58		
R.	0.19	13.77	30.45 +16.68

The supplementary grant obtained in March 1984 was for payment of salaries, travelling allowance, advertisement charges and to meet the expenses in connection with the training offered to Public Works Department staff. Reasons for the final excess of Rs. 16.68 lakhs have not been communicated (January 1985).

(ii) 259. AH. I. AB. Repairs and carriages—			
O.	38.82		
S.	12.08		
R.	-0.30	50.60	56.22 +5.62

The supplementary grant obtained in March 1984 was for purchase of motor vehicles and for cost of fuel charges to the vehicles used for Drought and Flood Relief Works. Reasons for the final excess have not been communicated (January 1985).

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

Major heads	Total grant	Actual expenditure	Excess+ Saving—
	RS.	RS.	RS.
259. Public Works			
289. Relief on account of Natural Calamities			
337. Roads and Bridges			
Original	67,54,80,000	84,22,04,000	84,79,66,942 +57,62,942
Supplementary	16,67,24,000		
Amount surrendered during the year (March 1984)			32,80,000

Notes and comments—

- The excess of Rs. 57,62,942 over the grant requires regularisation.
- In view of the final excess of Rs. 57.63 lakhs, the surrender of Rs. 32.80 lakhs in March 1984 proved injudicious.
- Bulk of the excess occurred under—

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(i) (a) 289. B. AK. I. AA. Repairs and restoration of damaged Government Roads due to floods—			
R.	14,46.00	14,46.00	14,68.32 +22.32

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

Head	Total grant	Actual expenditure	Excess + Saving—
(in lakhs of rupees)			
(b) 337. A. AF. I. AU. Special Restoration works of Other District Roads in connection with Floods and cyclone—			
O.	10.00		
S.	13,47.72		
R.	—13,47.92	9.80	9.89 +0.09

The supplementary grant of Rs. 13,47.72 lakhs was obtained in March 1984 to meet expenditure on the immediate relief and restoration to the damages caused to the roads and structures due to the heavy rains in December 1983 and additional provision of Rs. 98.08 lakhs was made by reappropriation in March 1984 to meet expenditure on the immediate relief and restoration to the damages caused by heavy rain in Thanjavur and Tiruchirappalli Districts under item (b). The entire provision with an additional sum of Rs. 0.20 lakh was withdrawn and included under item (a) by reappropriation in March 1984 due to reclassification of expenditure. Reasons for the final excess under item (a) have not been communicated (January 1985).

(ii) 337. A. AJ. I. AE. Repairs and Carriages (i) under the control of Chief Engineer, Highways and Rural works—

O.	2,95.00		
R.	55.00	3,50.00	3,69.14 + 19.14

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

Enhancement of provision by reappropriation in March 1984 was to meet the cost of maintenance of tractors and rollers and their crew (drivers and cleaners) deployed on drought and flood relief work. Reasons for the final excess have not been communicated (January 1985).

4. Excess also occurred under—

Head	Total grant	Actual expenditure	Excess + Saving—
(in lakhs of rupees)			
(i) 337. A. AD. III. SA. Construction—			
O.	0.01		
S.	20.00		
R.	39.99	60.00	60.40 + 0.40

The supplementary grant of Rs. 20.00 lakhs was obtained in October 1983 for improvements to the East Coast Road under Central Loan Assistance for State Roads of Inter-State Project of Economic Importance. Additional provision made by reappropriation in March 1984 was to meet the cost of new works sanctioned in February 1983.

(ii) 337. A. AM. II.

JH. Central Road Fund Schemes—

State Allocation—

Development—

O.	42.44		
R.	40.99	83.43	82.77 — 0.66

Reasons for the additional provision by reappropriation made in March 1984 have not been communicated (January 1985).

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

Head	Total grant	Actual expenditure	Excess + Saving—
(in lakhs of rupees)			
(iii) 337. A. AA. I. AE. Executive Establishment (Highways and Rural Works)—			
O.	3,04.95		
S.	3.54		
R.	48.29	3,56.78	3,48.43 — 8.35

The supplementary grant was obtained for creation of (i) one division for executing road works for the establishment of Tamil Nadu News-print and Papers Limited at Pugalur (Rs. 1.30 lakhs in October 1983) and (ii) one division, two sub-divisions and six sections for the speedy implementation of the road works under Integrated Tribal Development Programme (Rs. 2.24 lakhs in March 1984). Additional provision made by reappropriation in March 1984 was to meet increase in dearness allowance, travelling allowance of staff executing drought and flood affected works, etc. Reasons for the final saving of Rs. 8.35 lakhs have not been communicated (January 1985).

(iv) 337. A.AK.I. AC.
Miscellaneous Public Works Advances—

R.	2.38	2.38	25.86 + 23.48
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Specific reasons for the provision obtained by reappropriation in March 1984 and for the excess have not been communicated (January 1985).

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

Head	Total grant	Actual expenditure	Excess + Saving—
(in lakhs of rupees)			
(v) 337. A. AN. I. AA. Transfer of Grants from Central Road Fund (Road Development) to the Major Head "848. Other Deposits"—			
O.	50.00		
R.	32.82	82.82	79.40 — 3.42

Reasons for the enhancement of provision made by reappropriation in March 1984 have not been communicated (January 1985).

(vi) 337. A. AM. II. JN.
Special Staff for Implementation of Self Sufficiency Scheme—

O.	3.39		
R.	20.26	23.65	28.78 + 5.13

Enhancement of provision by reappropriation in March 1984 was to meet expenditure on establishment employed under Self Sufficiency Scheme upto May 1983. Reasons for the final excess have not been communicated (January 1985).

(vii) 259. A. AA. II.
JD. Special Staff for Execution of Tamil Nadu Integrated Nutrition Project (Highways Department)—

O.	6.68		
R.	24.78	31.46	27.61 — 3.85

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

Additional provision was made in March 1984 by reappropriation to meet cost of new divisions.

Head	Total grant	Actual expenditure	Excess + Saving—
(in lakhs of rupees)			
(viii) 337. A. AA. II.			
JH. Special Staff for Drought Relief works—			
O.	2.34		
S.	19.00		
R.	14.98	36.32	40.55 + 4.23

The supplementary grant was obtained in October 1983 for employment of special staff for the execution of drought relief works by the Highways Department. Enhancement of provision by reappropriation in March 1984 was due to sanction of special staff for attending to the works for providing employment opportunities in drought affected areas.

(ix) 337. A. AK. I.

AA. Stock—		16.96	+ 16.96
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Reasons for leaving the expenditure uncovered by provision have not been communicated (January 1985).

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

Head	Total grant	Actual expenditure	Excess + Saving—
(in lakhs of rupees)			
337. A.A.F.I. AX.			
Maintenance of Bus Routes—			
O.	11,00.00		
R.	— 5,00.00	6,00.00	6,03.06 + 3.06

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

Specific reasons for the withdrawal of provision by reappropriation in March 1984 have not been communicated (January 1985).

6. *Suspense*—The nature of suspense transactions has been explained below the Appropriation Accounts of Grant No. 37—Public Works—Buildings. An analysis of the Suspense transactions accounted for in this grant in 1983–84 is given below together with opening and closing balances under different suspense heads :—

Head	Balance on 1st April 1983	Debits during 1983–84	Credits during 1983–84	Balance on 31st March 1984
(in lakhs of rupees)				
Purchases	1.74			1.74(a)
Stock	1,28.17	1,81.54	1,64.58	1,45.13
Miscellaneous Works Advances	1,92.53	1,12.47	86.61	2,18.39
Workshop Suspense	3.91	66.67	65.04	5.54
Total	3,26.35	3,60.68	3,16.23	3,70.80

(a) Plus balance is under examination.

7. *Subventions 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 79.40 lakhs were received as subventions during the year and an equivalent amount was credited to the deposit head. Expenditure of Rs. 82.77 lakhs was incurred during 1983–84, but only Rs. 62.80 lakhs were transferred to the deposit head and the balance amount of Rs. 19.97

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

lakhs has not been adjusted for want of sanction or due to excess over sanction. The balance at the credit of the Deposit account on 31st March 1984 was Rs. 34.54 lakhs.

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

A sum of Rs. 6,10.65 lakhs was transferred to the credit of the account of the Fund in the accounts for 1983-84. Expenditure of Rs. 6,10.65 lakhs was incurred during the year. The closing balance under the Fund Account as on 31st March 1984 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 1983-84.

Grant No. 40—Road Transport Services and Shipping

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving —
	RS.	RS.	RS.
265. Other Administrative Services			
335. Ports, Light houses and Shipping			
338. Road and Water Transport Services			
Voted			
Original 4,17,27,000	6,20,61,000	6,00,38,075	— 20,22,925
Supplementary 2,03,34,000			
Amount surrendered during the year (March 1984)			61,000
Charged			
Original 2,000	2,000	..	— 2,000
Supplementary ..			
Amount surrendered during the year (March 1984)			2,000

Grant No. 41—Relief on account of Natural Calamities

Major head	Total grant or appropriation	Actual expenditure	Excess + Saving —
	RS.	RS.	RS.
289. Relief on account of Natural Calamities			
Voted			
Original 17,20,000	22,36,70,000	23,23,68,547	+ 86,98,547
Supplementary 22,19,50,000			
Amount surrendered during the year (March 1984)			44,34,000
Charged			
Original 8,59,00,000	8,59,00,000	8,59,00,000	..
Supplementary ..			
Amount surrendered during the year			Nil

The expenditure in this grant does not include Rs. 16,50,300 met out of advances from the Contingency Fund sanctioned during March 1984, which remained unrecouped to the Fund till the close of the year.

Notes and comments—

1. The excess of Rs. 86,98,547 over the voted grant requires regularisation.
2. In view of the final excess, the supplementary grant of Rs. 22,09.30 lakhs obtained in March 1984 proved inadequate and the surrender of Rs. 44.34 lakhs in March 1984 proved injudicious.
3. Excess occurred mainly under—

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving —
(i) 289. A. AF. II. JA. Relief Measures to Live-Stock in Drought affected Areas—	..	1,34.97	+ 1,34.97

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

Provision for this expenditure was made under Grant No. 22 under "310. Animal Husbandry". The expenditure was transferred to this grant at the instance of Government.

Head	Total grant	Actual expenditure	Excess + Saving —
	(in lakhs of rupees)		
(ii) 289. B. AC. I. (Items not eligible for assistance from the Union Government)—			
AH. Cash Doles to persons affected in flood—			
S. 83.91			
R. —2.34	81.57	1,90.76	+ 1,09.19
(iii) 289. B. AH. I. (Items eligible for assistance from the Union Government)—			
AA. Reconstruction of Houses—			
S. 5.87			
R. 43.99	49.86	55.92	+ 6.06
(iv) 289. B. AC. I. (Items not eligible for assistance from the Union Government)—			
AJ. Flood Relief— Other items—			
S. 11.70			
R. 3.16	14.86	23.94	+9.08

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(v) 289. B. AI. I. AA. Assistance to small/ marginal farmers for replacement of lost animals in Flood affec- ted areas—	..	5.00	+ 5.00
<p>The supplementary grants were obtained in March 1984 under items (ii) to (iv) for the various items of expenditure connected with flood and cyclone.</p> <p>Reasons for the enhancement of provision under items (iii) and (iv) by reappropriation in March 1984 and for the excess under items (i) to (v) have not been communicated (January 1985).</p>			
(vi) 289. B.A.C.I. (Items not eligible for assis- tance from the Union Government)—			
AI. Cash Doles to per- sons affected in fire accident—			
S.	7.53		
R.	20.87	28.40	+ 0.56

The supplementary grant obtained in March 1984 was for meeting expenditure connected with flood and cyclone. Specific reasons for the additional provision of Rs. 20.87 lakhs made by reappropriation in March 1984 have not been communicated (January 1985).

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

Head	Total grant	Actual expenditure	Excess + Saving—
(in lakhs of rupees)			
4. Excess mentioned in note 3 was partly offset by saving under—			
(i) 289. B.A.C.I. (Items eligible for assistance from the Union Govern- ment)—			
AE. Cash Doles to per- sons affected in flood—			
S.	8,87.90		
R.	— 78.77	8,09.13	7,60.57 —48.56
<p>The supplementary grant obtained in March 1984 was for meeting expenditure connected with flood and cyclone. Specific reasons for the withdrawal of provision by reappropriation in March 1984 (Rs. 78.77 lakhs) and for the final saving of Rs. 48.56 lakhs have not been communi- cated (January 1985).</p>			
(ii) 289. B. AC. I. (Items eligible for assistance from the Union Govern- ment)—			
AF. Food and Clothing in flood affected areas—			
S.	6,59.78		
R.	0.10	6,59.88	5,76.00 — 83.88

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

The supplementary grant obtained in March 1984 was for meeting expenditure connected with flood and cyclone. Reasons for the final saving have not been communicated (January 1985).

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. 8,59.00 lakhs 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 and transferred to the Fund at the end of the year.

The expenditure incurred on the objects of the Fund and transferred to the Fund during the year was Rs. 8,60.05 lakhs. The balance at the credit of the Fund on 31st March 1984 was Rs. 20.75 lakhs.

An account of the Fund is given in Statement No. 16 of the Finance Accounts 1983-84.

Grant No. 42—Pensions and Other Retirement Benefits

<i>Major heads</i>	<i>Total grant or appropriation</i>	<i>Actual expenditure</i>	<i>Excess+ Saving—</i>
	RS.	RS.	RS.
266. Pensions and Other Retirement Benefits			
288. Social Security and Welfare			
<i>Voted</i>			
Original 35,85,85,000	} 51,71,84,000	54,49,74,563	+ 2,77,90,563
Supplementary 15,85,99,000			
Amount surrendered during the year (March 1984)			10,81,000
<i>Charged</i>			
Original 1,46,99,000	} 1,73,26,000	1,16,93,881	—56,32,119
Supplementary 26,27,000			
Amount surrendered during the year			Nil

Notes and comments—

1. The excess of Rs. 2,77,90,563 over the voted grant requires regularisation.

2. In view of the excess, the supplementary provision of Rs. 15,85.99 lakhs obtained in the voted grant in March 1984 proved inadequate and the surrender of Rs. 10.81 lakhs in March 1984 proved injudicious.

3. Excess in the voted grant was the net result of excess and savings, the more important of which are dealt with in note 4.

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

4. Significant excess occurred mainly under—

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(i) 266. AB.I.AA. Commutated Value of Pensions—			
O.	1,65.41		
S.	2,66.50	4,31.91	5,26.81 + 94.90
(ii) 266. AK.I.AF. Commutated Value of Pensions to Teachers of Aided Schools and Schools of Local Bodies—			
O.	1,14.00		
S.	69.07	1,83.07	2,13.15 + 30.08
Excess under items (i) and (ii) 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.			
(iii) 266. AA.I.AC. Dearness Allowance to Pensioners—			
O.	1,90.00		
S.	1,42.99	3,32.99	3,68.64 + 35.65
(iv) 266. AG.I.AC. Dearness Allowance to Family Pensioners of Tamil Nadu Government—			
O.	1,25.00		
S.	99.11	2,24.11	2,50.18 + 26.07

Excess under items (iii) and (iv) was mainly due to sanction of additional instalments of dearness allowance from time to time.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(v) 266. AA.I.AA. Payment to Tamil Nadu Government Pensioners—			
O.	9,14.44		
S.	1,51.24	10,65.68	11,03.53 +37.85
Excess 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.			
(vi) 266. AA.I.AG. Pensions granted under Rule 18 of the All India Services (Death-cum-Retirement Benefits) Rules, 1958—			
O.	10.83		
R.	9.09	19.92	16.18 — 3.74
(vii) 266. AA.I.AE. Medical Reimbursement Charges—			
O.	6.10		
R.	2.31	8.41	8.76 + 0.35
Excess under items (vi) and (vii) was due to more payment of pension and medical reimbursement charges than anticipated at the budget stage.			
5. Saving in the charged appropriation occurred mainly under—			
Head	Total appropriation	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
266. AA.I.AB. Payments to Other Governments—			
O.	1,40.00		
S.	22.25	1,62.25	1,08.18 — 54.07
Saving was due to less payment of pensions to other States under the provisions of the Andhra State Act, 1953 and the States Reorganisation Act, 1956.			

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	80,85,77,000	37,56,42,361	-43,29,35,639
Supplementary	1,000		
Amount surrendered during the year (March 1984)			
Charged			
Original	13,73,000	16,26,116	+68,116
Supplementary	1,85,000		
Amount surrendered during the year			
Nil			

Grant No. 43—Miscellaneous—contd.

Notes and comments—

1. The excess of Rs. 68,116 over the charged appropriation requires regularisation.

2. Saving in the voted grant was 53.5 per cent of the original plus supplementary provision.

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.	36,16.06		
R.	— 36,16.06		

Lumpsum provision made in the budget estimates was to cover unforeseen expenditure like sanction of additional instalments of dearness allowance and expenditure for natural calamities, etc., The entire provision was withdrawn by reappropriation in March 1984. The purpose for which lumpsum provision was made was not indicated in the appendices to the Budget Memorandum as recommended by the Committee on Public Accounts in its Sixteenth Report 1980-82.

(ii) (a) 334. F.AA. I.AA.
Assistance to Tamil Nadu Electricity Board for Tuticerin Thermal Project—

O.	30,00.00
R.	— 30,00.00

(b) 334. F. AA. I. AB.
Assistance to Tamil Nadu Electricity Board to meet its Capital Programme—

R.	26,00.00	26,00.00	26,00.00
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Grant No. 43—Miscellaneous—contd.

Withdrawal of the entire provision of Rs. 30,00.00 lakhs under item (a) by reappropriation in March 1984 was due to reclassification of expenditure under item (b). The assistance of Rs. 26 crores to the Board for Capital programme is a New Instrument of Service not contemplated in the Budget. The expenditure was incurred without drawing an advance from the Contingency Fund resulting in its escaping the notice of the Legislature.

Head	Total grant	Actual expenditure	Excess + Saving—
(in lakhs of rupees)			
(iii) 268. AD.I.AA.			
Amount transferred to Tamil Nadu Special Welfare Fund—			
O.	3,27.21		
R.	—2,84.19	43.02	87.68 +44.66

Reduction of provision by reappropriation in March 1984 was due to lesser sale of raffle tickets resulting in decrease in the amount transferable to the Fund. Reasons for the final excess have not been communicated (January 1985).

4. Saving also occurred under—

Head	Total grant	Actual expenditure	Excess + Saving—
(in lakhs of rupees)			
(i) 268. AA.I.AC.			
Payment of Raffle Prize Money—			
O.	3,65.00		
R.	— 1,11.25	2,53.75	2,67.68 + 13.93

Grant No. 43—Miscellaneous—contd.

Withdrawal of provision by reappropriation in March 1984 was due to crediting of the prizes on unsold tickets to the Government and non-payment of prize money claims under dispute.

Head	Total grant	Actual expenditure	Excess + Saving—
(in lakhs of rupees)			
(ii) 268. AD.I.AB.			
Amount transferred to the Family Benefit Fund—			
O.	50.28		
R.	—3.30	46.98	.. —46.98

Withdrawal of provision made by reappropriation in March 1984 was due to lesser payment of premium to Life Insurance Corporation of India during the year pending final decision regarding revision of premium payable. The reasons for the final saving have not been communicated (January 1985).

(iii) 268. AA. I. AB.
Payment of commission to raffle agents—

O.	1,19.14		
R.	—43.00	76.14	84.43 +8.29

Withdrawal of provision by reappropriation in March 1984 was mainly due to lesser sale of raffle tickets. Reasons for the final excess have not been communicated (January 1985).

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

Grant No. 43—Miscellaneous—concl'd.

Head	Total grant	Actual expenditure	Excess + Saving —
(in lakhs of rupees)			
(i) 288. E. AE. I. AY. Tamil Nadu Benefit Fund Scheme—Ex-gratia payment to the family of the deceased Government employees—			
O.	2,07.00		
R.	53.00	2,60.00	2,67.34 +7.34

Excess was attributed to increase in the number of death cases and inability of the department to make a precise assessment of the mortality rate.

(ii) 268. AA. I. AA. Printing charges of Raffle Tickets—			
O.	48.00		
R.	24.48	72.48	72.47 —0.01

Enhanced provision made by reappropriation in March 1984 was due to payment of arrears and increased rates of printing charges of raffle tickets and pre-payment of printing charges of raffle tickets for future draws by the Stationery and Printing Department.

(iii) 331. B.AB.II. JA. Investigation of Micro/Mini Hydel Power Station in Hill regions—			
R.	10.00	10.00	10.00 ...

Provision made by reappropriation in March 1984 was due to payment of grant to Tamil Nadu Electricity Board for investigation of micro hydel projects in hill areas for which grant-in-aid was received from Government of India only on 31st March 1984. The scheme constituted a "New Service"; but the amount was paid to Tamil Nadu Electricity Board without obtaining an advance from the Contingency Fund. Failure to observe the 'New Service' procedure resulted in the scheme escaping the notice of the Legislature.

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 11,22,92,000	11,25,25,000	10,03,01,911	—1,22,23,089
Supplementary 2,33,000			
Amount surrendered during the year (February and March 1984)			1,10,77,000
Charged			
Original 3,60,000	3,60,000	3,02,854	—57,146
Supplementary ..			
Amount surrendered during the year (February and March 1984)			57,000

Notes and comments—

1. Significant saving in the original provision in the voted grant occurred under—

Head	Total grant	Actual expenditure	Excess + Saving —
(in lakhs of rupees)			
258. AB. I. AA. Stationery office and Stores—			
O.	4,75.61		
R.	— 1,05.84	3,69.77	3,61.60 —8.17

Grant No. 44—Stationery and Printing—*contd.*

Withdrawal of provision made by reappropriation in February and March 1984 was attributed to non-allocation of paper varieties by Director-General of Supplies and Disposals, New Delhi, non-receipt of paper varieties from the Mills and non-receipt of Impression and Wrapper Paper from Khadi Board (Rs. 39.44 lakhs) and non-materialisation of the purchase of Halda Tamil Typewriters (Rs. 68.18 lakhs).

The final saving of Rs. 8.17 lakhs was due to non-purchase of Halda Tamil Typewriters.

2. Saving also occurred in the voted grant under—

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

258. AG.I.AA. Amount met from Reserve Fund and Deposit Account—

O.	30.00		
R.	— 18.25	11.75	11.75

Reduction of provision made by reappropriation in March 1984 was due to non-purchase of three cutting machines and seven automatic cylinder printing machines.

3. Saving mentioned above was partly counterbalanced by excess over the original provision in the voted grant under—

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

258. AH.I.AA. Transfers to the Depreciation Reserve Fund of Government Presses—

O.	15.89		
R.	8.55	24.44	24.45

Grant No. 44—Stationery and Printing—*concl.*

Additional provision of Rs. 8.55 lakhs made by reappropriation in February 1984 was due to more contribution to Depreciation Reserve Fund of Government Presses on plant and machineries worth Rs. 45.34 lakhs purchased during 1982-83 after finalisation of the Budget Estimates for 1983-84.

4. Depreciation Reserve Fund—Government Presses—

The expenditure under the grant includes Rs. 24.45 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. 57 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. 11.75 lakhs.

The balance at the credit of the Fund as on 31st March 1984 was Rs. 1,59.86 lakhs.

An account of the transactions of the Fund is given in Statement No. 16 of the Finance Accounts 1983-84.

Grant No. 45—Forest Department

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving—
	RS.	RS.	RS.
259. Public Works			
288. Social Security and Welfare			
307. Soil and Water Conservation			
308. Area Development			
313. Forest			
320. Industries			
Voted			
Original	10,19,57,000	12,21,89,796	— 39,48,204
Supplementary	2,41,81,000		
Amount surrendered during the year (March 1984)			55,20,000
Charged			
Original	8,000	..	— 8,000
Supplementary	..		
Amount surrendered during the year (March 1984)			8,000

Notes and comments—

1. In view of the final saving of Rs. 39.48 lakhs in the voted grant, the supplementary provision of Rs. 2,21.84 lakhs obtained in March 1984 proved excessive.

Grant No. 45—Forest Department—contd.

2. Rupees 55.20 lakhs in the voted grant were surrendered in March 1984; but the saving ultimately worked out to only Rs. 39.48 lakhs.

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

Head	Total grant	Actual expenditure	Excess + Saving—
(in lakhs of rupees)			
288. B.A.C.I.A.F. Grants To Tamil Nadu Tea Plantation Corporation Limited—			
S.	14.27	14.27	0.75 — 13.52

Supplementary provisions of Rs. 13.52 lakhs and Rs. 0.75 lakh were obtained in October 1983 and March 1984 respectively towards payment of interest subsidy to the Tamil Nadu Tea Plantation Corporation Limited, Coonoor for providing employment to Sri Lanka Repatriates and payment of E. P. F. Contribution of the Management. Reasons for the final saving have not been communicated (January 1985).

4. Saving also occurred in the voted grant under—

Head	Total grant	Actual expenditure	Excess + Saving—
(in lakhs of rupees)			
(i) 313. AF. II. JY. SIDA Aided Social Forestry—			
O.	1,31.58		
S.	30.93		
R.	— 5.83	1,56.68	1,56.38 — 0.30

The supplementary provision was obtained in March 1984 mainly for employment of additional staff. Withdrawal of provision by reappropriation in March 1984 was due to non-filling up of certain posts and non-payment of arrears of rent for the Office of the Additional Chief Conservator of Forests.

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

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess+ Saving—
(ii) 313. AA. I. AD. District Establishment—			
O.	4,12.08		
S.	45.40		
R.	— 14.73	4,42.75	4,52.00 + 9.25

The supplementary provision obtained in March 1984 (Rs. 38.95 lakhs) was mainly for formation of a Forest Vigilance Cell to deal with the Forest offences in Tamil Nadu. Withdrawal of provision by re-appropriation in March 1984 was mainly due to non-filling up of certain posts. Final excess was attributed mainly to (i) payment of arrears of salaries, enhanced rates of dearness allowance and travel expenses to the staff, (ii) cost of body building of lorry in Tirupathur Division and (iii) increase in the cost of fuel, spare parts and repair charges to motor vehicles.

(iii) 313. AK. II. JD. Setting up of a Permanent Indoor Exhibition on Wild Life in Guindy—			
O.	5.65		
R.	— 5.26	0.39	0.33 — 0.06

Withdrawal of provision by reappropriation in March 1984 was partly due to less expenditure on advertising, sales and publicity (Rs. 2.97 lakhs) and non-commencement of the building work for want of approved type design (Rs 1.90 lakhs).

5. Savings mentioned in notes 3 and 4 were partly counterbalanced by excess under—

Head	Total grant	Actual expenditure	Excess + Saving—
(i) 313. AH. I. AC. Removal of Sandalwood by Government Agency—			
O.	27.00		
S.	44.33	71.33	86.28 + 14.95

(in lakhs of rupees)

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

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess+ Saving—
(ii) 313. AM. I. AC. Rubber Factory— Working Expenses—			
O.	45.00		
S.	15.00	60.00	71.80 + 11.80

The supplementary provision under items (i) and (ii) was obtained in March 1984 for participation in the 11th All India Tourist and Industrial Fair 1984 and for extraction of Timber, Sandalwood trees, for payment of collection charges for minor forest produce and for carrying out tapping of trees and purchase of tapping materials.

Final excess under item (i) was due to extraction of more number of sandalwood trees than anticipated in Salem Division and under item (ii) to increased latex production than anticipated.

Grant No. 46—Compensation and Assignments

Major head	Total grant or appropriation	Actual expenditure	Excess Saving	+ —
	RS.	RS.	RS.	
363. Compensation and Assignments to Local Bodies and Panchayati Raj Institutions				
Voted				
Original 22,38,03,000	24,69,96,000	25,55,88,971	+85,92,971	
Supplementary 2,31,93,000				
Amount surrendered during the year (March 1984)			8,72,000	
Charged				
Original 22,53,000	22,53,000	19,62,688	— 2,90,312	
Supplementary ..				
Amount surrendered during the year			Nil	

Notes and comments—

1. The excess of Rs. 85,92,971 over the voted grant requires regularisation.

2. In view of the excess of Rs. 85.93 lakhs in the voted grant, the supplementary provision of Rs. 2,31.93 lakhs obtained in March 1984 proved inadequate and the surrender of Rs. 8.72 lakhs in March 1984 proved injudicious.

Grant No. 46—Compensation and Assignments—contd.

3. Excess in the voted grant occurred mainly under—

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

(i) 363. AA.I.AA. Entertainment Tax—

O.	21,83.87		
S.	2,22.81	24,06.68	25,01.06 + 94.38

The supplementary grant obtained in March 1984 was for making additional payments to local bodies based on actual collections. Reasons for the excess have not been communicated (January 1985).

(ii) 363. AD.I.AD. Other Compensations to Charitable Institutions—

O.	7.00		
S.	0.31		
R.	— 0.17	7.14	9.98 + 2.84

Reasons for the excess have not been communicated (January 1985).

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

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

363. AD.I.AC. Other Compensations to Religious Institutions—

O.	26.00		
S.	6.89		
R.	— 3.67	29.22	27.85 — 1.37

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

The additional provision obtained in March 1984 by supplementary grant was towards payment of arrears of Tasdic Allowance to religious institutions. Reasons for the withdrawal of provision made in March 1984 and for the final saving have not been communicated (January 1985).

5. Against the available saving of Rs. 2.90 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			
285. Information and Publicity			
339. Tourism			
Original 2,48,86,000	2,65,36,000	2,35,80,342	—29,55,658
Supplementary 16,50,000			
Amount surrendered during the year (March 1984)			29,05,000

The expenditure in this grant does not include Rs. 2,60,000 met out of advance from the Contingency Fund sanctioned during March 1984, which remained unrecouped to the Fund till the close of the year.

Notes and comments—

1. In view of the final saving of Rs. 29.56 lakhs in the grant, the supplementary provision of Rs. 16.50 lakhs obtained in March 1984 proved unnecessary and could have been restricted to token provision in respect of "New Service" schemes.

2. Saving in the grant occurred mainly under—

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

(i) 285.AC.II.JA. Institute of Film Technology—

O.	19.86		
S.	3.87		
R.	— 13.62	10.11	10.11

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

Withdrawal of provision by reappropriation in March 1984 was mainly due to (i) non-finalisation of tenders by the Public Works Department for the purchase of two generators (Rs. 3.00 lakhs), (ii) non-settlement of bills for purchase of equipments (Rs. 0.39 lakh) and (iii) re-classification of expenditure on the salaries of the staff of the Institute sanctioned prior to 1st April 1980 under "285. AC. I. AB." (Rs. 8.62 lakhs).

Head	Total grant	Actual expenditure	Excess + Saving—
(in lakhs of rupees)			
(ii) 285. AB.I.AA. Integrated Field Publicity Schemes—			
O.	92.23		
S.	0.85		
R.	—10.25	82.83	83.56 +0.73

Withdrawal of provision by reappropriation in March 1984 was mainly due to non-receipt of bills in time.

Head	Total grant	Actual expenditure	Excess + Saving—
(iii) 339. AA.I.AA. Tourist Bureau—			
O.	29.50		
R.	—8.86	20.64	20.81 +0.17

Withdrawal of funds by reappropriation in March 1984 was stated to be due to lesser expenditure on advertisement and display of hoardings and posters (Rs.5.01 lakhs) and other charges (Rs. 3.85 lakhs).

Grant No. 48—Rural Industries (All voted)

Major heads	Total grant	Actual expenditure	Excess + Saving—
	RS.	RS.	RS.
259. Public Works			
298. Co-operation			
320. Industries			
321. Village and Small Industries			
Original	7,86,21,000	8,40,25,000	8,26,80,882 — 13,44,118
Supplementary	54,04,000		
Amount surrendered during the year (March 1984)			20,70,000

Grant No. 49—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			
537. Capital Outlay on Roads and Bridges			
Voted			
Original 5,56,48,000	6,77,20,000	6,00,35,259	— 76,84,741
Supplementary 1,20,72,000			
Amount surrendered during the year (March 1984)			71,24,000
Charged			
Original 1,000	1,000	..	— 1,000
Supplementary ..			
Amount surrendered during the year (March 1984)			1,000

Notes and comments—

1. Out of the saving of Rs. 76.84 lakhs in the voted grant, Rs. 71.24 lakhs have been surrendered in March 1984.

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

Grant No. 49—Capital Outlay on Agriculture—contd.

3. Savings occurred under—

Head	Total grant	Actual expenditure	Excess + Saving—
(in lakhs of rupees)			
(i) 505. AA.II.JA. Establishment of State Seed Farms—			
O.	34.84		
R.	— 32.83	2.01	5.62 + 3.61

Withdrawal of provision by reappropriation in March 1984 was mainly due to non-starting of two State Seed Farms at Omanallur and Killikulam. Reasons for the final excess have not been communicated (January 1985).

(ii) 505. AA.II. JC. Seed Processing Units—

O.	43.98		
R.	—11.50	32.48	20.64 —11.84

Withdrawal of provision by reappropriation was mainly due to (i) non-settlement of bills for want of performance certificate and non-supply of generators to seed processing units at Sholavandan and Killikulam (Rs. 3.50 lakhs) and (ii) less expenditure on machinery and equipment (Rs. 18.60 lakhs) partly offset by additional provision for construction of machine hall, thrashing floor, ginning room and staff quarters (Rs. 10.87 lakhs). Reasons for the final saving have not been communicated (January 1985).

(iii) 505. AA.II.JH. Opening of Oil Seeds Centre—

O.	80.01		
R.	— 80.01	88.08	—0.14 —0.14

Grant No. 49—Capital Outlay on Agriculture—*contd.*

Withdrawal of provision by reappropriation in March 1984 was due to non-construction of godowns.

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess + Saving —</i>
(in lakhs of rupees)			
(iv) 505. AC. I. AA. Purchase and Distribution of Chemical Fertilisers—			
O. 1,01.78			
R. — 1,01.67	0.11	0.37	†0.26

The net saving of Rs. 1,01.41 lakhs was mainly due to less expenditure on materials and supplies (Rs. 1,00.00 lakhs), less expenditure on advertising, sales and publicity (Rs. 0.29 lakh) and on other charges (Rs. 1.38 lakhs).

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

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess + Saving —</i>
(in lakhs of rupees)			
(i) 505. AE. II. JB. Tractor Hiring Scheme—			
O. 35.60			
R. 20.24	55.84	63.08	+7.24

The additional provision by reappropriation was mainly for larger expenditure on machinery and equipment; reasons for the final excess have not been communicated (January 1985).

(ii) 506. AA. VI. UA. Strengthening of Ground Water Organisation—

O. 0.01			
S. 2.72			
R. 78.13	80.86	80.86	—

Grant No. 49—Capital Outlay on Agriculture—*concl.*

Additional provision by reappropriation was due to larger expenditure on machinery and equipment.

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess + Saving —</i>
(in lakhs of rupees)			
(iii) 506. AB. II. JA. Construction of Percolation Ponds in drought affected areas—			
S. 1,00.00			
R. 46.42	1,46.42	1,45.95	—0.47

Additional provision by reappropriation in March 1984 was for drought relief work.

Grant No. 50—Capital Outlay on Industrial Development

Major heads	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	RS.	RS.	RS.
498. Capital Outlay on Co-operation			
520. Capital Outlay on Industrial Research and Development			
521. Capital Outlay on Village and Small Industries			
522. Capital Outlay on Machinery and Engineering Industries			
525. Capital Outlay on Telecommunication and Electronics Industries			
526. Capital Outlay on Consumer Industries			
528. Capital Outlay on Mining and Metallurgical Industries			
530. Capital Outlay on Industrial Financial Institutions			
Voted			
Original	19,92,11,000	30,10,52,000	27,62,73,038 —2,47,78,962
Supplementary	10,18,41,000		

Grant No. 50—Capital Outlay on Industrial Development—contd.

Major heads	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	RS.	RS.	RS.
Amount surrendered during the year (March 1984)			2,50,22,000
Charged			
Original	1,000	11,501	+ 10,501
Supplementary	..		
Amount surrendered during the year (March 1984)			1,000
Notes and comments—			
1. The excess of Rs. 10,501 in the charged appropriation requires regularisation.			
2. Saving in the grant was the net result of savings and excess under various heads, the more important of which are indicated below.			
3. Saving occurred under—			
Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(i) 520. AB.II.JA. Share Capital Assistance to Tamil Nadu Industrial Development Corporation—			
O.	7,75.00		
R.	— 75.00	7,00.00	7,00.00

Grant No. 50—Capital Outlay on Industrial Development—contd.

Head	Total grant	Actual expenditure	Excess + Saving—
(in lakhs of rupees)			
(ii) 520. AB. II. JB. Share Capital Assistance to State Industries Promotion Corporation of Tamil Nadu Limited—			
O.	5,50.00		
R.	— 1,00.00	4,50.00	..
(iii) 530. AA. II. JA. State Participation in the Share Capital of Tamil Nadu Industrial Investment Corporation—			
O.	4,50.00		
R.	— 3,00.00	1,50.00	..

The withdrawal of provision under items (i) to (iii) above was attributed to less sanctions than anticipated.

(iv) 521. AD. II. JC. Setting up of an Integrated Handloom Project—			
O.	66.00		
R.	— 66.00	..	..

The withdrawal of the entire provision under this head was attributed to non-receipt of concurrence from National Bank for Agriculture and Rural Development for the project.

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

Grant No. 50—Capital Outlay on Industrial Development—contd.

Head	Total grant	Actual expenditure	Excess + Saving—
(in lakhs of rupees)			
(i) 522. AA.II. JB. Assistance towards Share to Thiruvallur Southern Structural Limited—			
S.	10,18.41		
R.	51.21	10,69.62	10,69.62 ..
Supplementary provision and additional provision by reappropriation were obtained in March 1984 for conversion of past loans and ways and means advances and interest accrued thereon into share capital assistance.			
(ii) 498. AJ. II. JC. Assistance towards the Share Capital of Co-operative Sugar Mills—			
O.	0.02		
R.	74.98	75.00	75.00 ..
(iii) 526. AD. II. JA. Assistance towards Share Capital to the Tamil Nadu News-Print and Papers Limited—			
O.	0.01		
R.	29.99	30.00	30.00 ..
The enhanced provision under items (ii) and (iii) by reappropriation was attributed to larger sanctions than anticipated.			
(iv) 528. AA.II.JB. Share Capital Assistance to the Mineral Development Corporation in Tamil Nadu—			
O.	30.00		
R.	20.00	50.00	50.00 ..

Grant No. 50—Capital Outlay on Industrial Development—concl.

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess+ Saving—
(v) 528. AA. II. JE. Share Capital Assistance to the Tamil Nadu Magnesite Limited—			
O. 30.00			
R. 1,20.00	1,50.00	1,50.00	..

Specific reasons for the enhanced provision by reappropriation under items (iv) and (v) above have not been communicated (January 1985).

Grant No. 51—Capital Outlay on Irrigation (All voted)

Major heads	Total grant	Actual expenditure	Excess+ Saving—
	RS.	RS.	RS.
482. Capital Outlay on Public Health, Sanita- tion and Water Supply			
506. Capital Outlay on Minor Irrigation, Soil Conservation and Area Develop- ment			
533. Capital Outlay on Irrigation, Naviga- tion, Drainage and Flood Control Pro- jects			
Original 63,99,71,000	} 66,43,30,000	46,78,98,029	— 19,64,31,971
Supplemen- 2,43,59,000				tary
Amount surrendered during the year (March 1984)			10,93,54,000

Notes and comments—

1. Rupees 10,93.54 lakhs were surrendered on 31st March 1984; but the saving ultimately worked out to Rs. 19,64.32 lakhs.

2. Saving occurred in this grant in the preceding five years also as indicated below =

Grant No. 51—Capital Outlay on Irrigation (All voted)—*contd.*

Year	Saving (in lakhs of rupees)
1978-79	10,04.00 (34 per cent)
1979-80	11,68.52 (37 per cent)
1980-81	17,13.79 (45 per cent)
1981-82	10,32.75 (31 per cent)
1982-83	7,48.30 (16 per cent)

3. (a) The surrender of Rs. 10,93.54 lakhs at the end of the year constitutes 16 per cent of the original Budget provision. The reasons for the heavy surrender are mainly (i) non-execution of works due to heavy rains (Rs. 4,08.04 lakhs), (ii) labour problems (Rs. 1,84.07 lakhs), (iii) non-receipt of orders of the Government of India (Rs. 40.00 lakhs), (iv) non-receipt of orders of State Government for resuming works (Rs. 26.50 lakhs), (v) non-receipt of debits from the Corporation of Madras and non-receipt of materials from firms (Rs. 33.62 lakhs) and (vi) non-carrying out of works as anticipated (Rs. 4.05 lakhs).

(b) The surrender of Rs. 2,99.58 lakhs by reappropriation on 31st March 1984 included items of excess and savings of over 25 and 60 per cent respectively of the original Budget provision. The reasons given such as "work to be done in a phased manner, carrying out special repairs (for excess) and non-receipt of materials, restricted supply of cement (for saving)" could have been foreseen by the department and such large excess/surrender at the fag end of the year avoided.

(c) Substantial surrender of funds at the end of the year was made by reappropriation in the case of the following schemes—

Scheme	Original Budget provision	Surrender	Final grant	Actual expenditure
(in lakhs of rupees)				
(i) 533. A. AV. Kodaganar Scheme	36.21	34.86	1.35	1.16
(ii) 533. A. AW. Parambikulam-Aliyar Project	24.72	16.82	7.90	9.76

Grant No. 51—Capital Outlay on Irrigation (All voted)—*contd.*

The reasons for the surrender of funds were (i) non-receipt of Government orders for resuming the works (Kodaganar Scheme) and (ii) non-payment of land charges to the Forest department and non-receipt of claims in respect of arbitration charges for lower Nirar Tunnel from Government before 31st March 1984 (Parambikulam Aliyar Project).

The department could have restricted the original Budget provision to the barest minimum and such large surrenders at the end of the year avoided.

4. Bulk of the saving occurred under—

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(i) (a) 533. A. AD. II. JD. Add—Percentage Charges for Establishment transferred from Major head "259. Public Works"—			
O.	7,61.49	7,61.49	.. —7,61.49
(b) 533. A. AD. II. JE. Add—Percentage Charges for Machinery and Equipment transferred from Major head "259. Public Works"—			
O.	21.06	21.06	.. —21.06
Saving in the above cases was due to adjustment of percentage charges for establishment and tools and plant transferred from Major head "259. Public Works" under the respective project heads.			
(ii) 533. A. DD. II. JA. Canals—			
O.	5,00.00		
R.	—4,69.08	30.92	21.03 —9.89

Grant No. 51—Capital Outlay on Irrigation (All voted)—*contd.*

Withdrawal of provision by reappropriation was due to (i) reclassification of expenditure under other sub heads (Rs. 73.52 lakhs) and non-execution of works on account of heavy rains (Rs. 41.10 lakhs). Surrender of the balance provision was attributed to non-taking up of preliminary works such as surveying and levelling, acquisition of lands etc., before actual execution of Stage II of the project work. When even preliminary works were not taken up, the department should not have made such huge provision in the original Budget estimate.

Reasons for the final saving of Rs. 9.89 lakhs have not been communicated (January 1985).

Head	Total grant	Actual expenditure	Excess+ Saving—
	(in lakhs of rupees)		
(iii) 533. A. AG. II. JB Dam and Appurtenant Works—			
O.	2,26.33		
R.	—1,84.07	42.26	42.30 +0.04
Withdrawal of provision by reappropriation in March 1984 was attributed to non-commencement of work due to labour problems.			
(iv) (a) 482. A. AC. II. JA. Water Supply to Madras City from Krishna River—			
S.	2,09.55		
R.	—1,81.69	27.86	29.01 +1.15
(b) 482. A. AC. II. JC. Formation of Canals for bringing water from Krishna River—			
R.	95.08	95.08	90.06 — 5.02

Grant No. 51—Capital Outlay on Irrigation (All voted)—*contd.*

Supplementary provision of Rs. 2,09.55 lakhs was obtained in October 1983 to meet expenditure for the execution of works for the Krishna Water Supply Project in Tamil Nadu limits and also for the formation of new divisions and circle offices to attend to this project work. Withdrawal of provision by reappropriation in March 1984 under item (a) was partly due to reclassification of expenditure under item (b) (Rs. 95.08 lakhs). Reasons for the withdrawal of the balance provision under item (a) and for the final saving under item (b) have not been communicated (January 1985).

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess+ Saving—
(v) 533. A. AU. II. JA. Canals—			
O.	3,58.08		
R.	—1,46.39	2,11.69	2,03.44 — 8.25
Withdrawal of provision by reappropriation in March 1984 was due to non-execution of works partly on account of drought conditions (Rs. 1,00.75 lakhs) and partly on account of heavy rains (Rs. 45.64 lakhs). Reasons for the final saving have not been communicated (January 1985).			
(vi) 533. B. AD. II. JA. Irrigation Reserve Stock, Tiruchirappalli Area—			
O.	1,01.36		
R.	—1,01.36	..	.. ..
Withdrawal of entire provision by reappropriation in March 1984 was due to reclassification of expenditure under various sub heads.			
(vii) (a) 533. A. AD. II. JA. Lumpsum provision for New Schemes—			
O.	1,00.00		
R.	—1,00.00	..	.. ..

Grant No. 51—Capital Outlay on Irrigation (All voted)—*contd.*

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(b) 533. G. AH. II. JE. Lumpsum provision for New Anti-Sea Erosion Scheme—			
O. 50.00			
R. —50.00	..	28.53	+28.53
(c) 533. G. AI. II. JB. Lumpsum provision for new Flood Control Schemes—			
O. 50.00			
R. —50.00	..	0.04	+0.04

Out of the lumpsum original provision of Rs. 2,00.00 lakhs under items (a) to (c), Rs. 4.00 lakhs were withdrawn by reappropriation in March 1984 for one new scheme under a separate head. Surrender of the balance provision of Rs. 1,96.00 lakhs was attributed to non-receipt of sanction of new works from Government.

Reasons for the final excess under item (b) have not been communicated (January 1985).

5. Saving also occurred under—

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(i) 533. A. BD. II. JF. Canals—			
O. 75.92			
R. —74.72	1.20	1.28	+0.08

Grant No. 51—Capital Outlay on Irrigation (All voted)—*contd.*

Withdrawal of provision by reappropriation was due to non-execution of changes in design originally proposed in works.

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(ii) 533. E. AE. II. JA. Drainage Works—			
O. 99.20			
R. — 70.49	28.71	28.67	—0.04
(iii) 533. A. BP. II. JI. Branches—			
O. 1,62.57			
R. — 57.43	1,05.14	95.57	—9.57
(iv) 533. A. BP. II. JJ. Distributaries—			
O. 5,67.08			
R. — 79.01	4,88.07	5,12.90	+24.83

Withdrawal of provision by reappropriation in March 1984 in the above cases was mainly due to not taking up works on account of heavy rains and floods partly offset by enhanced provision for additional work in lining the field bothies. Reasons for the final saving under item (iii) and for the final excess under item (iv) have not been communicated (January 1985).

(v) 533. A. CX. II. JA. Direction and Administration—			
O. 43.86			
R. —33.46	10.40	9.72	—0.68

Grant No. 51—Capital Outlay on Irrigation (All voted)—*contd.*

Withdrawal of provision by reappropriation in March 1984 was due to vacancies in office and field posts for most of the year.

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

(vi) 533. A. DC. II. JF.

Reservoir—

O.	40.00		
R.	—30.11	9.89	7.92 — 1.97

Withdrawal of provision by reappropriation was due to non-execution of works for want of clearance of project site from Forest Department under Central Forest Act, 1980.

(vii) 533. A. BP. II. JB.

Machinery and Equipment—

O.	33.85		
R.	—7.30	26.55	13.05 —13.50

Withdrawal of provision by reappropriation in March 1984 was mainly due to non-execution of works on account of heavy rains. Reasons for the final saving have not been communicated (January 1985).

(viii) 533. A. CV. II. JE.

Canals—

O.	25.60		
R.	—21.08	4.52	4.86 +0.34

Withdrawal of provision by reappropriation in March 1984 was mainly due to (i) postponement of spill-over works to next year and (ii) non-execution of works on account of heavy rains.

Grant No. 51—Capital Outlay on Irrigation (All voted)—*contd.*

6. Saving mentioned in notes 4 and 5 was partly counter balanced by excess under—

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

(i) 533. A. AD. I. AC.
Public Works—

O.	97.57		
R.	59.35	1,56.92	1,78.82 + 21.90

Enhancement of provision by reappropriation in March 1984 was mainly due to sanction of additional dearness allowance, purchase of hydraulic jack, spare parts for stock and post for tripod stand, carrying out major repairs to heavy earth moving machinery, lorries, old jeeps, etc., and payment of "Employer's contribution" to the E.S.I., L.W.F., etc., authorities on the salaries of the employees. Reasons for the final excess have not been communicated (January 1985).

(ii) 533. A. CR. II. JD.

Canals—

O.	38.36		
R.	79.29	1,17.65	1,15.47 — 2.18

Additional provision made by reappropriation was for excavation of canals, taking up of new works such as construction of staff quarters, etc., construction of culverts, miscellaneous works and streamlining of projects.

(iii) 533. A. CR. II. JB.
Dam and Appurtenant Works—

O.	34.14		
R.	49.71	83.85	88.05 + 4.20

Grant No. 51—Capital Outlay on Irrigation (All voted)—*contd.*

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess+ Saving—
(iv) 533. A. CT. II. JB. Dam and Appurtenant Works—			
O.	0.01		
R.	32.04	31.51	— 0.54
(v) 533. A. CV. II. JB. Dam and Appurtenant Works—			
O.	23.00		
R.	27.08	46.39	— 3.69
(vi) 533. A. CX. II. JB. Dam and Appurtenant Works—			
O.	5.89		
R.	33.17	36.32	— 2.74

Enhancement of provision by reappropriation in the above cases was for taking up new works such as construction of staff quarters, stores shed, buildings, culverts and under tunnels, excavation of canals, planting of trees, payment of N.M.R. wages and payment of compensation towards land acquisition.

Reasons for the final excess under item (iii) and for the final saving under items (v) and (vi) have not been communicated (January 1985).

(vii) 533. B. AD. II. JG. Establishment charges on Percentage basis —S.M.I.P—	..	27.46	+ 27.46
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Reasons for the final excess have not been communicated (January 1985).

Grant No. 51—Capital Outlay on Irrigation (All voted)—*contd.*

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess+ Saving—
(viii) 533. A. CI. II. JG. Spillway—			
O.	23.00		
R.	24.72	47.72	48.01 + 0.29
(ix) 533. A. AW. II. JF. Canals—			
O.	1,18.26		
R.	18.39	1,36.65	1,42.14 + 5.49

Additional provision made by reappropriation in March 1984 was for construction of 2M drops at various points.

(x) 533. B. AD. II. JD. Special Minor Irriga- tion Programme—			
O.	2,47.00		
S.	6.00		
R.	76.55	3,29.55	2,73.28 — 56.27

Additional provision made by reappropriation in March 1984 was for making payment to the contractors in settlement of their bills. Reasons for the final saving have not been communicated (January 1985).

7. General—

It was observed that prompt follow up action regarding settlement of discrepancies noticed during reconciliation of departmental figures with those of the Accountant General had not been taken. The annual certificate of completion of reconciliation work for 1983-84 due to Government in July 1984 has not been sent (September 1984).

Grant No. 51—Capital Outlay on Irrigation (All voted)—concl'd.

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 1983-84 is given below together with opening and closing balances under the different heads.

Head	Balance on 1st April 1983	Debits during 1983-84	Credits during 1983-84	Balance on 31st March 1984
(in lakhs of rupees)				
533. (i) Commercial—				
1. Purchases	0.02	..	..	0.02*
2. Stock	1,44.92	9,53.37	8,34.09	2,64.20
3. Miscellaneous Works Advances	1,73.71	93.17	93.86	1,73.02
4. Workshop Suspense	8.23	..	..	8.23
Total	<u>3,26.88</u>	<u>10,46.54</u>	<u>9,27.95</u>	<u>4,45.47</u>
(ii) Non-Commercial—				
1. Purchases	— 9.89	..	..	— 9.89
2. Stock	18.51	0.01	0.91	17.61
3. Miscellaneous Works Advances	3.16	0.63	2.50	1.29
4. Workshop Suspense	0.46	..	..	0.46
Total	<u>12.24</u>	<u>0.64</u>	<u>3.41</u>	<u>9.47</u>

* Plus balance is under examination.

Grant No. 52—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			

Grant No. 52—Capital Outlay on Public Works—Buildings—contd.

Major heads	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	RS.	RS.	RS.
510. Capital Outlay on Animal Husbandry			
514. Capital Outlay on Community Development			
544. Capital Outlay on Other Transport and Communication Services			
Voted			
Original 40,46,39,000	42,18,98,000	35,41,02,610	— 6,77,95,390
Supplementary 1,72,59,000			
Amount surrendered during the year (March 1984)			4,91,91,000
Charged			
Original 4,03,000	4,03,000	..	— 4,03,000
Supplementary ..			
Amount surrendered during the year (March 1984)			4,03,000

Notes and comments—

1. Saving in the voted grant was 16 per cent of the total provision. Saving of Rs. 2,63.50 lakhs, Rs. 2,26.24 lakhs, Rs. 1,15.04 lakhs, Rs. 7,79.86 lakhs and Rs. 6,79.80 lakhs occurred in the voted portion of this grant during 1978-79, 1979-80, 1980-81, 1981-82 and 1982-83 respectively.

Grant No. 52—Capital Outlay on Public Works—Buildings—contd.

2. Rupees 4,91.91 lakhs were surrendered on 31st March 1984 ; but the saving ultimately worked out to Rs. 6,77.95 lakhs.

3. The surrender of Rs. 4,91.91 lakhs in the voted grant at the end of the year constitutes 12 per cent of the provision made in the Budget Estimate. The reasons for the heavy surrender are mainly due to economy measures imposed by Government, non-receipt of administrative sanction to works and works not taken up due to unseasonal rains, etc.

4. Bulk of the saving occurred under—

Head	Total grant	Actual expenditure	Excess+ Saving—
	(in lakhs of rupees)		
(i) (a) 505. A. AB. II. JU. Buildings—			
O.	4,47.19		
R.	— 4,46.47	0.72	— 0.72
(b) 505. A. AB. II. JV. Buildings—			
R.	2,31.98	2,31.98	2,26.94 — 5.04

Out of the original provision of Rs. 4,47.19 lakhs under item (a), only lumpsum provision was made without furnishing details thereof for the two works (i) Construction—Training and Visit System Project Buildings (Rs. 16.86 lakhs) and (ii) Construction of Agricultural Extension Buildings (Rs. 4,30.24 lakhs) set up under Training and Visit System with World Bank Assistance.

Withdrawal of provision of Rs. 4,46.47 lakhs by reappropriation in March 1984 under item (a) was due to reclassification of expenditure under item (b) (Rs. 2,31.98 lakhs); reasons for the withdrawal of the balance provision of Rs. 2,14.49 lakhs have not been communicated (January 1985).

(ii) 480. A. AB. II. JA. Buildings—				
O.	5,11.70			
S.	6.00			
R.	— 3,14.64	2,03.06	1,77.26	— 25.80

Grant No. 52—Capital Outlay on Public Works—Buildings—contd.

Withdrawal of provision by reappropriation in March 1984 was due to (i) expenditure cut imposed by Government (Rs. 3,13.38 lakhs) and (ii) non-completion of works due to slow progress and unseasonal heavy rains (Rs. 1.26 lakhs). Reasons for the final saving of Rs. 25.80 lakhs have not been communicated (January 1985).

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(iii) 477. A. AE. II. JA. Buildings—			
O.	2,80.51		
R.	— 1,11.82	1,68.69	1,64.39 — 4.30

Withdrawal of provision by reappropriation in March 1984 was due to economy measures adopted by Government for construction of buildings and also due to conversion of Tamil Nadu Science and Technology Centre into an autonomous body.

(iv) 480. A. AA. VI. UA. Buildings—			
O.	1,47.50		
R.	— 94.02	53.48	45.04 — 8.44

Withdrawal of provision by reappropriation in March 1984 was due to non-execution of works. Reasons for the final saving have not been communicated (January 1985).

(v) 483. A. AE. II. JB. Construction—			
O.	1,78.11		
R.	— 88.38	89.73	86.20 — 3.53

Withdrawal of provision by reappropriation in March 1984 was due to (i) non-selection of site (Rs. 71.52 lakhs) and (ii) non-completion of works on account of unseasonal heavy rains (Rs. 16.86 lakhs).

Grant No. 52—Capital Outlay on Public Works—Buildings—contd.

5. Saving also occurred under—

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(i) 459. A. AA. II. JC. Land Revenue—			
O.	1,82.52		
R.	—97.18	85.34	97.08 +11.74
(ii) 459. A. AA. II. JJ. Public Works—			
O.	98.04		
S.	1.01		
R.	—57.93	41.12	34.98 —6.14
(iii) 477. A. AB, II. JA. Buildings—			
O.	1,70.30		
R.	—52.01	1,18.29	1,06.74 —11.55
(iv) 459. A. AA. II. JG. Administration of Justice—			
O.	1,29.41		
R.	—54.60	74.81	72.42 —2.39
(v) 459. A. AA. II. JN. Commercial Taxes—			
O.	1,02.43		
R.	—46.80	55.63	49.06 — 6.57

Grant No. 52—Capital Outlay on Public Works—Buildings—contd.

Withdrawal of provision by reappropriation in March 1984 under items (i) to (v) above was due to taking up of lesser construction works as a result of economy adopted by Government. Reasons for the final excess under item (i) and for the savings under items (ii) to (v) have not been communicated (January 1985).

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess+ Saving—
(vi) 505. A. AK. II. JU. Add—Percentage charges for Establishment transferred from Major head "259. Public Works"— O. 71.69	71.69	25.54	—46.15
(vii) 459. A. AB. II. JA. Add—Percentage charges for Establishment transferred from Major head "259. Public Works"— O. 95.95	95.95	55.93	—40.02
(viii) 480. A. AC. I. AA. Add—Percentage charges for Establishment transferred from Major head "259. Public Works"— O. 24.20	24.20	0.30	—23.90
Saving under items (vi) to (viii) was due to adjustment of percentage charges for establishment under the respective scheme sub-heads.			
(ix) 481. A. AB. III. 5B. Buildings for Integrated Nutrition Project with Assistance from DANIDA executed by the Collectors— O. 1,69.32 R. 36.56	2,05.88	1,25.30	—80.58

Grant No. 52—Capital Outlay on Public Works—Buildings—contd.

Enhancement of provision by reappropriation in March 1984 was due to construction of buildings for Integrated Nutrition Project with assistance from DANIDA Project. Reasons for the final saving have not been communicated (January 1985).

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(x) 459. A. AA. I.A G. Police— O. 90.99 S. 2.50 R. —25.17	68.32	56.04	—12.28

The original provision of Rs. 90.99 lakhs included Rs. 25.00 lakhs for construction in 50 places of annexe to buildings in the existing Police stations for accommodating Women Police Wing. Funds for the construction of annexe in 9 places only during the year were actually required.

Withdrawal of provision by reappropriation in March 1984 was attributed to non-payment of land acquisition charges and want of administrative sanction. Reasons for the final saving have not been communicated (January 1985).

(xi) 482. AE. II. JU. Buildings— O. 55.60 R. —32.97	22.63	21.19	—1.44
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Withdrawal of provision by reappropriation in March 1984 was due to non-handing/taking over of site (Rs. 3.15 lakhs). Reasons for the withdrawal of the balance provision (Rs. 29.82 lakhs) have not been communicated (January 1985).

(xii) 477. A. AD. II. JA. Buildings— O. 61.08 R. —26.91	34.17	28.18	—5.99
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Grant No. 52—Capital Outlay on Public Works—Buildings—contd.

Withdrawal of provision by reappropriation in March 1984 was due to economy measures adopted by Government in construction of buildings. Reasons for the final saving have not been communicated (January 1985).

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving—
(xiii) 477. A. AF. II. JA. Buildings—			
O. 35.03			
R. —28.94	6.09	5.80	—0.29

Withdrawal of provision by reappropriation in March 1984 was due to cut in expenditure imposed by Government.

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving—
(xiv) 459. A. AA. II. JE. Treasuries and Accounts Adminis- tration—			
O. 41.98			
R. —22.25	19.73	15.41	—4.32

Withdrawal of provision by reappropriation in March 1984 was due to non-receipt of administrative sanction. Reasons for the final saving have not been communicated (January 1985).

6. Saving mentioned in notes 4 and 5 was partly counterbalanced by excess under—

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving—
(i) 483. A. AD. I. AC. Upgradation of Standards of Adminis- tration recommended by Seventh Finance Commission—			
O. 1,23.24			
S. 0.01			
R. 5,20.85	6,44.10	5,55.54	—88.56

Grant No. 52—Capital Outlay on Public Works—Buildings—contd.

Enhancement of provision by reappropriation in March 1984 was for taking up of new works of quarters for police personnel (Rs. 5,13.59 lakhs) and for payment of advance to Tamil Nadu State Construction Corporation Limited for release to the Tamil Nadu Housing Board (Rs. 7.26 lakhs). Reasons for the final saving have not been communicated (January 1985).

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving—
(ii) 459. A. AA. I. AX. Upgradation of Standards of Adminis- tration recommended by Seventh Finance Commission—			
O. 33.07			
S. 1,56.01			
R. 2,53.10	4,42.18	3,90.76	—51.42

Additional provision made by reappropriation in March 1984 was due to increase in cost of materials. Reasons for the final saving have not been communicated (January 1985).

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving—
(iii) 481. A. AB. III. SA. Buildings for Integrated Nutrition Project with Assistance from DANIDA—			
O. 88.02			
R. —18.05	69.97	1,37.66	+67.69

Withdrawal of provision by reappropriation in March 1984 was due to non-completion of works on account of unseasonal heavy rains (Rs. 1.74 lakhs); reasons for the withdrawal of balance provision of Rs. 16.31 lakhs and for the final excess have not been communicated (January 1985).

Grant No. 52—Capital Outlay on Public Works—Buildings—*contd.*

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(iv) 483. A. AJ. I. AA. Add-Percentage charges for Establishment transferred from Major head "259. Public Works" ¹ —			
O.	22.30	22.30	+43.92
Reasons for the final excess have not been communicated (January 1985).			
(v) 514. A. AA. II. JA. Buildings—			
O.	8.18		
R.	39.01	47.19	—3.06
Additional provision made by reappropriation in March 1984 was for taking up new works under Community Development Programme.			
(vi) 483. A. AD. I. AA. Construction—			
O.	0.01		
R.	0.44	0.45	+33.46
Reasons for the enhancement of provision by reappropriation in March 1984 and for the final excess have not been communicated (January 1985).			
(vii) 459. A. AA. II. JM. Other Administrative Services—			
O.	1.69		
S.	0.01		
R.	35.95	37.65	— 2.25

Grant No. 52—Capital Outlay on Public Works—Buildings—*concl'd.*

Enhancement of provision by reappropriation in March 1984 was for construction of new buildings for offices, provision of Inter-Com facilities in the Secretariat and for construction of buildings for Regional Deputy Director of Municipalities at Salem and Madurai.

7. Issue of letter of credit—Excess over allotment—

The system of issue of letter of credit by the Finance Department was introduced to ensure that the budgetary limits are not exceeded. In the following cases the letter of credits issued to the disbursing officers of the Chief Engineer (Buildings) during 1983-84 was in excess of the provision made in some heads of accounts as noted below :—

	(in lakhs of rupees)
259. Public Works	9.02
288. Social Security and Welfare	6.65
310. Animal Husbandry	2.80
477. Capital Outlay on Education	2.32
480. Capital Outlay on Medical	57.33
505. Capital Outlay on Agriculture	1,46.37

Reply from the Government (Finance Department) is awaited (January 1985).

8. General—It was observed during the test check of the records in the Office of the Chief Engineer (Buildings), P.W.D. that the reconciliation of departmental figures had not been done with reference to the monthly progress reports received from the Superintending Engineers. The departmental figures had not been reconciled with those of the Accountant General as required in the Tamil Nadu Budget Manual. There was delay ranging from 3 to 4 months in the receipt of progress reports from the Superintending Engineers and the Control Register was not maintained in the Office of the Chief Engineer, P.W.D.

Grant No. 53—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 27,62,77,000	27,65,97,000	23,91,53,019	—3,74,43,981
Supplementary 3,20,000			
Amount surrendered during the year (March 1984)			4,21,44,000
Charged			
Original 1,000	1,000	..	—1,000
Supplementary ..			
Amount surrendered during the year (March 1984)			1,000

Grant No. 53—Capital Outlay on Roads and Bridges—contd.

Notes and comments—

1. Rupees 4,21.44 lakhs were surrendered in March 1984, but the saving ultimately worked out to only Rs. 3,74.44 lakhs.

2. 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)		
(i) 537. A. AC. II. JA. Major District Roads—			
O.	3,99.21		
S.	1.10		
R.	—1,67.34	2,32.97	2,32.58 —0.39
(ii) 537. A. AE. II. JH. Other Roads—			
O.	4,26.75		
S.	1.00		
R.	—1,31.97	2,95.78	2,95.52 —0.26
(iii) 537. A. AD. II. JA. Tools and Plant—			
O.	3,10.29		
R.	—1,18.50	1,91.79	1,92.57 +0.78

Supplementary provision obtained in October 1983 under items (i) and (ii) was to meet expenditure on certain road works connected with the establishment of Tamil Nadu Newsprint and Papers Limited at Pugalur. Withdrawal of provision by reappropriation in March 1984 under items (i) and (ii) was due to non-sanction of certain new works.

Reasons for the withdrawal of provision by reappropriation in March 1984 have not been communicated (January 1985).

Grant No. 53—Capital Outlay on Roads and Bridges—contd.

3. Saving also occurred under—

Head	Total grant	Actual expenditure	Excess + Saving —
(in lakhs of rupees)			
(i) 537. A. AB. II. JA. Original Works—			
O.	2,10.51		
S.	0.10		
R.	—48.68	1,61.93	1,59.51 —2.42
(ii) 537. A. AE. II. JB. Other District Roads—			
O.	2,45.37		
S.	1.00		
R.	—24.75	2,21.62	2,22.03 +0.41

Supplementary provision obtained in October 1983 under items (i) and (ii) was to meet expenditure on certain road works connected with the establishment of Tamil Nadu Newsprint and Papers Limited at Pugalur. Withdrawal of provision by reappropriation in March 1984 in these two items was due to non-sanction of certain new works and non-finalisation of tenders due to stay ordered by Court.

(iii) 506. A.AC. III. SD. Formation of Roads under Wes- tern Ghat Develop- ment Programme—			
O.	55.74		
R.	—37.95	17.79	32.02 +14.23

Withdrawal of provision by reappropriation in March 1984 was attributed to non-sanction of certain new works. Reasons for the final excess of Rs. 14.23 lakhs have not been communicated (January 1985).

Grant No. 53—Capital Outlay on Roads and Bridges—contd.

Head	Total grant	Actual expenditure	Excess + Saving —
(in lakhs of rupees)			
(iv) 537. A. AE. II. JN. Road Works under the World Bank Project-I—			
O.	53.00		
R.	—22.98	30.02	30.02 —
(v) 537. A. AE. II. JU. Road Works under the World Bank Project-II —			
O.	1,00.00		
R.	—20.76	79.24	79.27 +0.03

Reasons for withdrawal of provision made by reappropriation in March 1984 under items (iv) and (v) have not been communicated (January 1985).

(vi) 537. A. AC. II. JE. Construction of Roads under Hill Area Development—			
O.	55.00		
R.	—16.00	39.00	39.19 +0.19

The net saving of Rs. 15.81 lakhs was attributed to non-commencement of certain works.

(vii) 537. A. AE. II. JW. Wayside Amenities—			
O.	30.00		
R.	—15.60	14.40	14.41 +0.01

The reduction of provision by reappropriation in March 1984 was due to non-sanction of certain new works.

Grant No. 53—Capital Outlay on Roads and Bridges—*contd.*

4. Saving mentioned in notes 2 and 3 above was partly counter-balanced by excess under—

Head	Total grant	Actual expenditure	Excess + Saving —
(in lakhs of rupees)			
(i) 480. A. AC. II. JE. Buildings - Tamil Nadu Integrated Nutrition Project (Highways and Rural Works)—			
O. 2,00.00			
R. 1,00.00	3,00.00	3,00.09	+0.09

Enhancement of provision by reappropriation in March 1984 was due to formation of 3 more additional divisions in the Tamil Nadu Integrated Nutrition Project Scheme.

(ii) 537. A. AE. II. JL. Add — Percentage Charges for Establishment transferred from Major head "337. Roads and Bridges"—			
O. 1,88.79	1,88.79	2,29.34	+40.55

Reasons for the final excess have not been communicated (January 1985).

(iii) 537. A. AF. II. JA. Formation of Roads in Tribal Areas—			
O. 1,37.29			
R. 40.00	1,77.29	1,77.25	-0.04

Enhancement of provision by reappropriation in March 1984 was to meet increased expenditure on formation of roads in Tribal Areas.

Grant No. 53—Capital Outlay on Roads and Bridges—*concl.*

Head	Total grant	Actual expenditure	Excess + Saving —
(in lakhs of rupees)			
(iv) 537. A. AE. II JV. Hill Area Development Programme Schemes in the Nilgiris District—			
O. 99.28			
R. 39.22	1,38.50	1,38.76	+ 0.26

Additional provision made by reappropriation in March 1984 was for the approved road works under "Milk Route Scheme" (Rs. 25.72 lakhs) and to meet expenditure on new sanctions (Rs. 13.50 lakhs).

Grant No. 54—Capital Outlay on Road Transport Services and Shipping
(All voted)

Major heads	Total grant	Actual expenditure	Excess + Saving —
	RS.	RS.	RS.
465. Capital Outlay on Other Administrative Services			
483. Capital Outlay on Housing			
535. Capital Outlay on Ports, Lighthouses and Shipping			
538. Capital Outlay on Road and Water Transport Services			
Original 1,59,24,000	10,68,58,000	10,21,52,521	-47,05,479
Supplementary 9,09,34,000			
Amount surrendered during the year (March 1984)			47,01,000

Notes and comments—

1. Saving in the grant is the net result of savings and excess 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)
(i) 535. A. AA. I. AA. Construction of Foot Bridge from Main Land to Vivekananda Rock Memorial—			
O. 40.00			
R. -40.00

Grant No. 54—Capital Outlay on Road Transport Services and Shipping (All voted)—concl'd.

The entire provision was withdrawn by reappropriation in March 1984 as the work could not be started during the year on account of technical consultations not having been completed by the Constructing agency viz. the Tamil Nadu State Construction Corporation Limited.

Head	Total grant	Actual expenditure	Excess + Saving —
			(in lakhs of rupees)
(ii) 538. A. AE. II JH. Assistance towards Share Capital of Tamil Nadu Transport Development Finance Corporation—			
O. 50.00			
R. -50.00

The withdrawal of entire provision by reappropriation was attributed to non-sanction of the investment by Government during the year.

3. Saving mentioned above was counterbalanced by excess under—

Head	Total grant	Actual expenditure	Excess + Saving —
			(in lakhs of rupees)
535. C.AA. II. JA. Investment in Public and other undertakings—			
O. 20.00			
S. 66.35			
R. 43.65	1,30.00	1,30.00	..

Additional provision by reappropriation was made for augmenting the capital of Poompuhar Shipping Corporation.

Grant No. 55—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 16,04,24,000	17,68,12,000	16,91,52,193	—76,59,807
Supplementary 1,63,88,000			
Amount surrendered during the year (March 1984)			50,21,000

Notes and comments—

1. In view of the saving of Rs. 76.60 lakhs in the grant, the supplementary grant of Rs. 1,63.88 lakhs obtained in March 1984 proved excessive.

2. Against the available saving of Rs. 76.60 lakhs, only Rs. 50.21 lakhs were surrendered in March 1984.

3. Bulk of the saving occurred mainly under—

Head	Total grant	Actual expenditure	Excess+ Saving—
	(in lakhs of rupees)		
(i) 513. AC. II. JT. SIDA Aided Social Forestry—			
O.	7,15.28		
R.	—28.33	6,86.95	6,81.76 — 5.19

Grant No. 55—Capital Outlay on Forests (All voted)—contd.

Head	Total grant	Actual expenditure	Excess+ Saving—
	(in lakhs of rupees)		
(ii) 513. AC. VI. UA. Schemes for Rural Fuel Wood Plantations—			
O.	1,10.00		
R.	— 2.96	1,07.04	97.44 — 9.60

Withdrawal of provision by reappropriation in March 1984 under items (i) and (ii) was attributed to non-execution of the earthwork for foundation due to continuous rains and less expenditure on watering the plantations. Reasons for the final savings under these items have not been communicated (January 1985).

(iii) 526. AR. III. SC. Cultivation of Geranium in Perumalmalai Area of Kodaikanal taluk under Western Ghats Development Programme—			
O.	19.00		
R.	— 19.00	..	.. ..

Withdrawal of the entire provision by reappropriation in March 1984 was attributed to non-completion of certain building works.

(iv) 513. AA. VI. UF. Development of Guindy National Park—			
O.	14.50		
R.	— 9.46	5.04	2.74 — 2.30

Reduction of provision by reappropriation in March 1984 was due to non-construction of compound wall around the National Park due to continuous rains. Reasons for the final saving have not been communicated (January 1985).

Grant No. 55—Capital Outlay on Forests (All voted)—*concl'd.*

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

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess + Saving —</i>
(in lakhs of rupees)			
(j) 513. AC. II. JM. Pulpwood Plantations—			
O.	42.00		
R.	15.63	57.63	57.64 + 0.01

Enhanced provision by reappropriation in March 1984 was due to soil conservation works and maintenance of older plantations in Vellore Circle, purchase of bamboo Rhyzons privately, maintenance of bamboo plantations of 100 hectares raised under Drought Relief and taking up of the construction of stone wall in all the bamboo plantations in Salem Division.

(ii) 513. AB. II. JC.
Minor Forest Produce—

O.	12.50		
R.	10.46	22.96	22.72 — 0.24

Additional provision obtained by reappropriation in March 1984 was mainly due to intensive cultural operations in older regeneration areas and large number of maintenance works in Vellore Circle.

Grant No. 56—Capital Outlay on Rural Industries

<i>Major heads</i>	<i>Total grant or appropriation</i>	<i>Actual expenditure</i>	<i>Excess + Saving —</i>
	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			
Voted			
Original 4,10,20,000	} 4,96,14,000	3,94,08,722	— 1,02,05,278
Supplementary 85,94,000			
Amount surrendered during the year (March 1984)			1,13,12,000
Charged			
Original 2,000	} 2,000	—	— 2,000
Supplementary ..			
Amount surrendered during the year (March 1984)			2,000

Notes and comments—

1. In view of the final saving of Rs. 1,02.05 lakhs, the supplementary provision of Rs. 85.94 lakhs obtained in the voted grant on 31st March 1984 proved unnecessary and could have been restricted to token provision in respect of "New Service" schemes.

Grant No. 56—Capital Outlay on Rural Industries—*contd.*

2. Substantial saving in the original provision occurred under—

Head	Total grant	Actual expenditure	Excess + Saving —
(in lakhs of rupees)			
521. AB. II. JS. Share Capital Assistance to Small Industries Development Corporation Limited—			
O.	2,00.00		
R.	— 2,00.00	..	..

Reasons for the withdrawal of the entire provision in March 1984 have not been communicated (January 1985).

3. Saving also occurred under—

Head	Total grant	Actual expenditure	Excess + Saving —
(in lakhs of rupees)			
(i) 521. AG. II. KA Modernisation and Expansion of Silk Reeling Units—			
O.	13.50		
R.	— 12.15	1.35	+ 0.16

The scheme "Modernisation and Expansion of Silk Reeling Units" was approved as a Part II Scheme for the year 1983-84 for a total cost of Rs. 13.50 lakhs. Financial sanction was accorded by Government only in December 1983 leading to delay in finalisation of contracts and consequential surrender of Rs. 12.15 lakhs.

Grant No. 56—Capital Outlay on Rural Industries—*contd.*

Head	Total grant	Actual expenditure	Excess + Saving —
(in lakhs of rupees)			
(ii) 521. AA. II. JH. Construction of additional sheds in the Industrial Estate, Vridhachalam—			
O.	13.73		
R.	— 11.03	2.70	2.70 ..

Reasons for the withdrawal of provision of Rs. 11.03 lakhs by re-appropriation in March 1984 have not been communicated (January 1985).

(iii) 521. AB. II. JP. Laboratory for Testing, Certification and Product Development facilities for Electronic Industry in Madras—

O.	7.41		
R.	— 7.03	0.38	0.99 + 0.61

Withdrawal of provision by reappropriation in March 1984 was attributed to delay in supply of equipments.

(iv) 521. AG. II. JW. Demonstration-cum-Training Centres—

O.	10.00		
R.	— 5.67	4.33	3.74 — 0.59

Reasons for the withdrawal of provision by reappropriation in March 1984 have not been communicated (January 1985).

Grant No.56—Capital Outlay on Rural Industries—contd.

Head	Total grant	Actual expenditure	Excess + Saving —
(in lakhs of rupees)			
(v) 521. AK. II. JA. Coir Development and Training Sub-Centres—			
O. 5.00			
R. — 5.00			

Reasons for the withdrawal of provision by reappropriation in March 1984 have not been communicated (January 1985).

4. Saving mentioned in notes 2 and 3 was partly counterbalanced by excess under—

Head	Total grant	Actual expenditure	Excess + Saving —
(in lakhs of rupees)			
(i) 521. AB. II. JT. State Participation in the Share Capital Structure of TANSI Limited—			
O. 25.00			
S. 74.14			
R. 1,00.86	2,00.00	2,00.00	

The supplementary and additional provision by reappropriation were obtained in March 1984 to meet expenditure towards share capital participation in TANSI, by converting the ways and means advance.

(ii) 498. AL. III. SA. State Participation in the Share Capital Structure of existing Industrial Co-operative Tea Factories in The Nilgiris district under Hill Area Development Programme—			
R. 15.00	15.00	15.00	

Grant No. 56—Capital Outlay on Rural Industries—concl'd.

Provision made by reappropriation in March 1984 was for the purchase of 5 generators for the 5 Industrial Co-operative Tea Factories in The Nilgiris district. According to rules, investment exceeding Rs. 10.00 lakhs in private institutions constitutes an item of "New Service" and an advance from the Contingency Fund should have been obtained before incurring the expenditure. Failure to observe this procedure has resulted in the expenditure escaping the notice of the Legislature.

Head	Total grant	Actual expenditure	Excess + Saving —
(in lakhs of rupees)			
(iii) 498. AL. II. JA. State Participation in the Share Capital Structure of New Industrial Co-operative Tea Factories in Gudalore Area of The Nilgiris district—			
O. 0.01			
S. 11.80			
R. 7.24	19.05	19.05	

The supplementary and additional provision by reappropriation in March 1984 were obtained to meet expenditure on share capital to the Frontier Industrial Co-operative Tea Factory Limited, The Nilgiris district.

(iv) 521. AJ. I. AA. Suspense—			
O. 3.70			
R. —3.70		16.36	+ 16.36

Reasons for the withdrawal of provision by reappropriation in March 1984 and for the final excess have not been communicated (January 1985).

Grant No. 57—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			
500. Investments in General Financial and Trading Institutions			
504. Capital Outlay on Other General Economic Services			
506. Capital Outlay on Minor Irrigation, Soil Conservation and Area Development			

Grant No. 57—Miscellaneous Capital Outlay—contd.

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving —
	RS.	RS.	RS.
509. Capital Outlay on Food			
510. Capital Outlay on Animal Husbandry			
511. Capital Outlay on Dairy Development			
512. Capital Outlay on Fisheries			
522. Capital Outlay on Machinery and Engineering Industries			
526. Capital Outlay on Consumer Industries			
534. Capital Outlay on Power Projects			
544. Capital Outlay on Other Transport and Communication Services			
Voted			
Original 13,11,31,000	34,26,54,000	17,89,59,399	— 16,36,94,601
Supplementary 21,15,23,000			
Amount surrendered during the year (March 1984)			2,83,93,000
Charged			
Original 6,000	9,000	..	— 9,000
Supplementary 3,000			
Amount surrendered during the year			Nil
4—30—15A			

Grant No. 57—Miscellaneous Capital Outlay—contd.

The expenditure in this grant does not include Rs. 7,50,00,000 met out of advances from the Contingency Fund sanctioned during March 1984, which remained unrecouped to the Fund till the close of the year.

Notes and comments—

1. In view of the final saving of Rs. 16,36.95 lakhs in the voted grant, the supplementary provision of Rs. 19,51.26 lakhs obtained in March 1984 proved excessive and could have been restricted to token provision in respect of "New Service" schemes.

2. Against the saving of Rs. 16,36.95 lakhs in the voted grant, only Rs. 2,83.93 lakhs were surrendered on 31st March 1984.

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

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

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess+ Saving—
(i) 465. AB. II. JH. Purchase of Computer for Government Data Centre—			
O.	1,00.00		
R.	—1,00.00		

Reasons for the withdrawal of entire provision by reappropriation in March 1984 have not been specified.

(ii) 483. B. AW. II. JA. Tamil Nadu, Govern- ment Servants Rental Housing Schemes—			
S.	12,74.87	12,74.87	—12,74.87

The supplementary grant was obtained in March 1984 to meet the expenditure to wipe out the outstanding loan with the State Housing Board and vest the houses constructed under the scheme with the Government. Reasons for the final saving have not been communicated (January 1985).

Grant No. 57—Miscellaneous Capital Outlay—Contd.

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess+ Saving—
(iii) 498. AE. V. ZN. Assistance to Co- operative Marketing Societies to Implement the Scheme of Mar- keting of Vegetables under 20 Point Pro- gramme—			
S.	25.00		
R.	—25.00		

The entire provision was withdrawn by reappropriation in March 1984 mainly due to non-receipt of Government sanction.

(iv) 506. AA. II. JE. Assistance towards share capital contri- bution to the Tamil Nadu State Tube Wells Corporation—			
S.	30.00	30.00	—30.00

Reasons for the final saving have not been communicated (January 1985).

(v) 512. AA. II. JF. Special Projects for Production of Fish Seed Farms—			
O.	41.24		
R.	—18.06	23.18	17.02
			—6.16

Withdrawal of provision by reappropriation in March 1984 was based on the revised estimates given by the executive engineers. Reasons for the final saving have not been communicated (January 1985).

Grant No. 57—Miscellaneous Capital Outlay—concl'd.

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(vi) 512. AC. VI. UA. Development of Landing Facilities—			
O.	1,00.01		
S.	68.50		
R.	—33.84	1,34.67	1,16.85 —17.82

Reduction of provision by reappropriation in March 1984 was mainly due to (i) non-approval by Government of tender for break water and (ii) non-execution of work due to heavy rain. Reasons for the final saving have not been communicated (January 1985).

(vii) 522. AA. I. AB. Assistance towards Share Capital of Tvl. Southern Structurals Limited—			
S.	36.97		
R.	—36.97	..	..

Supplementary provision was obtained in October 1983 towards further subscription to share capital. Withdrawal of provision by reappropriation in March 1984 was due to decision of Government to convert past loans and ways and means advances and interest accrued thereon into share capital assistance.

(viii) 544. AA. II. JK. Development of Rameswaram—			
O.	20.00		
R.	—20.00	..	—0.13 —0.13

Reduction of provision was mainly due to not taking up the construction of boat jetty, cottages, etc., at Rameswaram due to water scarcity.

Grant No. 58—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			
700. Loans to General and Financial Trading Institutions			
704. Loans for Other General Economic Services			
705. Loans for Agriculture			
706. Loans for Minor Irrigation, Soil Conservation and Area Development			

Grant No. 58—Loans and Advances by the State Government
(All voted)—*contd.*

<i>Major heads</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess+ Saving—</i>
	RS.	RS.	RS.
709. Loans for Food			
710. Loans for Animal Husbandry			
712. Loans for Fisheries			
720. Loans for Industrial Research and Development			
721. Loans for Village and Small Industries			
722. Loans for Machinery and Engineering Industries			
725. Loans for Tele-Communication and Electronics Industries			
726. Loans for Consumer Industries			
734. Loans for Power Projects			
735. Loans for Ports, Light houses and Shipping			
737. Loans for Roads and Bridges			
738. Loans for Road and Water Transport Services			

Grant No. 58—Loans and Advances by the State Government
(All voted)—*concl.*

<i>Major heads</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess+ Saving—</i>
	RS.	RS.	RS.
744. Loans for Other Transport and Communication Services			
766. Loans to Government Servants, etc.			
767. Miscellaneous Loans			
Original 2,96,54,73,000	} 4,11,32,71,000	4,08,67,90,884	-2,64,80,116
Supplementary 1,14,77,98,000			
Amount surrendered during the year (March 1984)			3,17,44,000

The expenditure in this grant does not include Rs. 32,10,600 met out of advances from the Contingency Fund sanctioned during March 1984, which remained unrecouped to the Fund till the close of the year.

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 2,89,18,14,000 } Supplementary 7,69,00,22,000 }	10,58,18,36,000	11,04,36,92,543	+46,18,56,543
Amount surrendered during the year			Nil

Notes and comments—

- The excess of Rs. 46,18,56,543 over the charged appropriation requires regularisation.
- In view of the final excess, the supplementary appropriation of Rs. 7,69,00.22 lakhs obtained in March 1984 proved inadequate.
- Excess was the net result of excess and savings under various heads the more important of which are dealt with in notes 4, 5 and 6.
- Bulk of the excess occurred under —

Head	Total appropriation	Actual expenditure	Excess + Saving—
(in lakhs of rupees)			
(i) 603. AD. AA. Ways and Means Advances from Reserve Bank of India—			
O.	2,00,00.00		
S.	1,76.00		
R.	1,25.79	2,03,01.79	2,15,34.00 + 12,32.21

Public Debt—Repayment (All charged)—contd.

Head	Total appropriation	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(ii) 603. AD. AB. Overdrafts from Reserve Bank of India—			
S.	7,20,54.72	7,20,54.72	7,38,92.12 + 18,37.40

Excess under items (i) and (ii) was due to more repayments of ways and means advances and wiping out of overdrafts from Reserve Bank of India consequent on the sanction of a special medium term non-Plan loan by Government of India on 31st March 1984.

(iii) 604. E. AB. Other Ways and Means Advances—	Total appropriation	Actual expenditure	Excess+ Saving—
S.	20,00.00	20,00.00	38,35.00 + 18,35.00

Excess was left uncovered due to belated receipt of orders from the Ministry of Finance regarding the adjustment of ways and means advances given by the Government of India during the year.

5. Excess also occurred under—

Head	Total appropriation	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(i) 603. AF. AA. Loans from National Co-operative Development Corporation—			
O.	1,78.33		
R.	37.15	2,15.48	2,15.13 — 0.35

Public Debt—Repayment (All charged)—*contd.*

Head	Total appropriation	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(ii) 603. AF. AF. Loans from General Insurance Corporation—			
O.	27.08		
R.	18.88	45.96	45.96 ..
(iii) 604. F. AC. AA. Loans advanced upto 1973-74 in respect of which one half of the Principal amount actually recovered by the State Government is repayable to the Centre—			
R.	15.14	15.14	12.04 —3.10
(iv) 604. C. Loans for Central Plan Schemes—			
O.	13.07		
R.	5.13	18.20	18.19 —0.01
Excess under items (i), (ii), (iii) and (iv) was due to more repayments of loans than anticipated at the budget stage.			
(v) 603. AC. AW. Madras Government 5½ per cent Loan, 1979—			
O.	17.35		
R.	13.41	30.76	25.44 —5.32

The net excess of Rs. 8.09 lakhs was due to larger repayments on Government Promissory Notes than anticipated.

Public Debt—Repayment (All charged)—*concl.*

6. Saving occurred under —				
Head	Total appropriation	Actual expenditure	Excess+ Saving—	
(in lakhs of rupees)				
(i) 604. A. AB. Agriculture—Plant Protection—				
O.	1,40.00	1,40.00	.. —1,40.00	
(ii) 604. A. AC. Agriculture—Multiplication and Distribution of Seeds—				
O.	1,45.00	1,45.00	.. —1,45.00	
The entire provision under items (i) and (ii) remained unutilised as no short term loans were availed of as anticipated from Government of India during 1983-84.				
(iii) 604. F. AD. Rehabilitation of Goldsmiths—				
S.	1,21.29			
R.	—1,21.29	..	.. ..

Withdrawal of entire provision by reappropriation made in March 1984 was due to non-receipt of clearance for write off of the balance of Central loan relating to rehabilitation of goldsmiths from Government of India.

APPENDIX

STATEMENT SHOWING GRANTWISE DETAILS OF RECOVERIES ADJUSTED
IN REDUCTION OF EXPENDITURE IN THE ACCOUNTS FOR 1983-84

(Referred to in the Summary of Appropriation Accounts at Page 12)

Number and name of grant/appropriation	Budget estimates	Actuals	Actuals com- pared with Budget esti- mates more+ less—
(1)	(2)	(3)	(4)
	RS.	RS.	RS.
Debt Charges	6,000	..	-6,000
12. Administration ^{of} the Tamil Nadu ^{of} Religious and Charitable Endowments Act, 1959	2,09,77,000	..	-2,09,77,000
14. Jails	4,00,000	3,20,587	-79,413
17. Education	2,00,000	..	-2,00,000
18. Medical	16,00,000	15,02,878	-97,122
19. Public Health	1,10,00,000	16,41,740	-93,58,260
20. Agriculture	3,49,03,000	71,98,700	-2,77,04,300
25. Cinchona	39,000	9,746	-29,254
28. Community Deve- lopment Projects and Municipal Administra- tion	1,000	6,50,00,000	+6,49,99,000
30. Social Welfare	1,000	..	-1,000

APPENDIX—contd.

STATEMENT SHOWING GRANTWISE DETAILS OF RECOVERIES ADJUSTED
IN REDUCTION OF EXPENDITURE IN THE ACCOUNTS FOR 1983-84

(Referred to in the Summary of Appropriation Accounts at page 12)

Number and name of grant/appropriation	Budget estimates	Actuals	Actuals compared with budget estimates more+ less—
(1)	(2)	(3)	(4)
	RS.	RS.	RS.
31. Welfare of the Sched- uled Tribes and Castes, etc.	2,20,51,000	9,81,795	-2,10,69,205
33. Housing	..	10,65,00,000	+10,65,00,000
34. Urban Development	24,84,00,000	..	-24,84,00,000
36. Irrigation	1,52,000	1,45,58,670	+1,44,06,670
37. Public Works— Buildings	5,00,000	54,267	-4,45,733
38. Public Works— Establishment and Tools and Plant	15,09,39,000	7,38,48,579	-7,70,90,421
39. Roads and Bridges	9,57,83,000	10,12,04,234	+54,21,234
40. Road Transport Services and Shipping	30,000	..	-30,000
41. Relief on account of Natural Calamities	..	8,60,05,320	+8,60,05,320
43. Miscellaneous	6,71,000	87,972	-5,83,028
44. Stationery and Prin- ting	63,50,000	1,21,35,630	+57,85,630
49. Capital Outlay on Agriculture	3,00,51,000	2,09,99,182	-90,51,818
50. Capital Outlay on Industrial Develop- ment	..	20,000	+20,000

APPENDIX—concl'd.

STATEMENT SHOWING GRANTWISE DETAILS OF RECOVERIES ADJUSTED
IN REDUCTION OF EXPENDITURE IN THE ACCOUNTS FOR 1983-84

(Referred to in the Summary of Appropriation Accounts at Page 12)

Number and name of grant/appropriation	Budget estimates	Actuals	Actuals com- pared with budget esti- mates more+ less—
(1)	(2)	(3)	(4)
	RS.	RS.	RS.
51. Capital Outlay on Irrigation	1,62,46,000	2,09,96,555	+47,50,555
52. Capital Outlay on Public Works-Buil- dings	..	1,00,000	+1,00,000
54. Capital Outlay on Road Transport Services and Shipping	3,000	..	-3,000
57. Miscellaneous Capi- tal Outlay	2,30,41,000	1,98,88,307	-31,52,693
TOTAL	Charged	6,000	..
	Voted	66,33,38,000	53,30,54,162	-13,02,83,838