



APPROPRIATION ACCOUNTS

1984-85

GOVERNMENT OF TAMIL NADU

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INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Tamil Nadu for the year 1984-85 presents the accounts of sums expended in the year ended 31st March 1985 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—1984-85

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 ..	15,12,16,000	14,91,43,498	20,72,502	..
2. State Excise Department				
Voted ..	4,41,96,000	4,25,94,512	16,01,488	..
3. Motor Vehicles Acts—Administration				
Voted ..	2,95,82,000	2,24,05,796	71,76,204	..
4. General Sales Tax and Other Taxes and Duties—Administration				
Charged ..	25,000	14,520	10,480	..
Voted ..	13,77,94,000	13,49,20,510	28,73,490	..
5. Stamps-Administration				
Voted ..	1,12,51,000	1,15,29,565	..	2,78,565
6. Registration				
Charged ..	1,000	..	1,000	..
Voted ..	6,38,59,000	5,71,15,532	67,43,468	..
Debt Charges				
Charged ..	1,74,21,00,000	1,70,09,86,713	4,11,13,287	-
7. State Legislature				
Charged ..	4,74,000	4,18,185	55,815	..
Voted ..	1,45,27,000	1,23,11,930	22,15,070	..

Summary of Appropriation Accounts—1984-85—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.
8. Elections				
Voted ..	12,61,96,000	10,29,82,602	2,32,13,398	..
9. Head of State, Ministers and Headquarters Staff				
Charged ..	1,74,48,000	1,64,31,144	10,16,856	..
Voted ..	30,09,80,000	28,82,19,569	1,27,60,431	..
10. Milk Supply Schemes				
Voted ..	1,28,11,000	1,26,43,036	1,67,964	..
11. District Administration				
Charged ..	66,000	28,370	37,630	..
Voted ..	39,55,90,000	40,44,78,935	..	88,88,935
12. Administration of the Tamil Nadu Religious and Charitable Endowments Act, 1959				
Charged ..	40,000	24,057	15,943	..
Voted ..	3,21,35,000	3,06,46,237	14,88,763	..
13. Administration of Justice				
Charged ..	1,69,18,000	1,72,47,096	..	3,29,096
Voted ..	12,99,95,000	13,09,09,762	..	9,14,762

Summary of Appropriation Accounts—1984-85—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.
14. Jails				
Charged ..	1,000	..	1,000	..
Voted ..	8,58,50,000	8,44,87,802	13,62,198	..
15. Police				
Charged ..	1,01,000	..	1,01,000	..
Voted ..	87,59,59,000	84,84,50,205	2,75,08,795	..
16. Fire Services				
Charged ..	37,000	..	37,000	..
Voted ..	6,71,87,000	6,15,43,354	56,43,646	..
17. Education				
Charged ..	6,000	..	6,000	..
Voted ..	4,49,79,17,000	4,44,42,72,625	5,36,44,375	..
18. Medical				
Charged ..	17,000	..	17,000	..
Voted ..	1,07,15,00,000	1,04,03,14,818	3,11,85,182	..
19. Public Health				
Charged ..	47,000	..	47,000	..
Voted ..	1,65,77,57,000	1,13,16,52,589	52,61,04,411	..
20. Agriculture				
Charged ..	6,000	..	6,000	..
Voted ..	1,27,94,03,000	1,21,68,85,710	6,25,17,290	..

Summary of Appropriation Accounts—1984-85—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.
21. Fisheries				
Charged ..	10,000	..	10,000	..
Voted ..	5,80,87,000	5,06,55,215	74,31,785	..
22. Animal Husbandry				
Charged ..	1,000	..	1,000	..
Voted ..	24,32,16,000	23,69,11,544	63,04,456	..
23. Co-operation				
Voted ..	11,54,16,000	11,01,43,252	52,72,748	..
24. Industries				
Charged ..	1,000	..	1,000	..
Voted ..	9,93,61,000	9,24,34,561	69,26,439	..
25. Cinchona				
Voted ..	3,47,98,000	3,47,90,854	7,146	..
26. Handlooms and Textiles				
Voted ..	34,73,36,000	32,48,24,416	2,25,11,584	..
27. Khadi				
Voted ..	3,23,72,000	3,15,14,182	8,57,818	..
28. Community Development Projects and Municipal Administration				
Charged ..	1,000	..	1,000	..
Voted ..	2,25,25,65,000	2,06,44,75,534	18,80,89,466	..
29. Labour including Factories				
Voted ..	11,83,08,000	11,41,40,868	41,67,132	..
30. Social Welfare				
Voted ..	73,19,91,000	60,69,54,190	12,50,36,810	..

Summary of Appropriation Accounts—1984-85—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.
31. Welfare of the Scheduled Tribes and Castes, etc.				
Charged ..	21,91,000	2,73,227	19,17,773	..
Voted ..	48,03,25,000	46,83,84,517	1,19,40,483	..
32. Welfare of the Backward Classes, etc.				
Charged ..	1,000	..	1,000	..
Voted ..	11,22,36,000	11,47,97,026	..	25,61,026
33. Housing				
Voted ..	15,85,77,000	14,83,04,553	1,02,72,447	..
34. Urban Development				
Voted ..	49,82,03,000	49,66,53,290	15,49,710	..
35. Civil Supplies				
Charged ..	45,000	..	45,000	..
Voted ..	2,04,68,53,000	1,88,37,50,406	16,31,02,594	..
36. Irrigation				
Charged ..	12,000	..	12,000	..
Voted ..	52,31,68,000	51,90,98,482	40,69,518	..
37. Public Works—Buildings				
Charged ..	31,02,000	17,97,959	13,04,041	..
Voted ..	4,78,12,000	6,29,23,910	..	1,51,11,910

Summary of Appropriation Accounts—1984-85—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.
38. Public Works— Establishment and Tools and Plant				
Voted ..	18,30,47,000	17,80,94,924	49,52,076	..
39. Roads and Bridges				
Voted ..	72,24,69,000	70,06,04,742	2,18,67,258	..
40. Road Transport Services and Shipping				
Charged ..	2,000	..	2,000	..
Voted ..	4,57,75,000	4,78,88,763	..	21,13,763
41. Relief on account of Natural Calamities				
Charged ..	8,59,00,000	8,59,00,000	..	..
Voted ..	22,91,68,000	19,41,59,676	3,50,08,324	..
42. Pensions and Other Retirement Benefits				
Charged ..	1,49,91,000	1,47,34,571	2,56,429	..
Voted ..	61,81,30,000	66,96,69,789	..	5,15,39,789
43. Miscellaneous				
Charged ..	13,74,000	13,73,942	58	..
Voted ..	77,84,77,000	53,74,97,653	24,09,79,347	..
44. Stationery and Printing				
Charged ..	3,36,000	3,17,236	18,764	..
Voted ..	16,65,11,000	16,13,34,554	51,76,446	..

Summary of Appropriation Accounts—1984-85—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.
45. Forest Department				
Charged ..	8,000	..	8,000	..
Voted ..	12,96,97,000	12,58,74,167	38,22,833	..
46. Compensation and Assignments				
Charged ..	22,53,000	16,53,095	5,99,905	..
Voted ..	27,40,00,000	28,55,93,240	..	1,15,93,240
47. Information, Tourism and Film Technology				
Voted ..	3,04,96,000	3,22,13,078	..	17,17,078
48. Rural Industries				
Charged ..	4,000	..	4,000	..
Voted ..	9,93,33,000	9,71,83,084	21,49,916	..
49. Capital Outlay on Agriculture				
Charged ..	1,000	..	1,000	..
Voted ..	5,02,82,000	4,05,44,296	97,37,704	..
50. Capital Outlay on Industrial Develop- ment				
Charged ..	32,69,000	6,12,067	26,56,933	..
Voted ..	17,98,58,000	18,08,34,475	..	9,76,475

Summary of Appropriation Accounts—1984-85—contd.

Number and name of grant or appropriation	Total grant or appropriation	Expenditure	Expenditure compared with total grant or appropriation	
			Less than granted/ appropriated	More than granted/ appropriated
			(4)	(5)
(1)	(2) RS.	(3) RS.	RS.	RS.
51. Capital Outlay on Irrigation				
Charged ..	39,14,000	..	39,14,000	..
Voted ..	58,23,22,000	51,61,94,627	6,61,27,373	..
52. Capital Outlay on Public Works—Buildings				
Charged ..	4,03,000	..	4,03,000	..
Voted ..	48,84,83,000	34,01,91,763	14,82,91,237	..
53. Capital Outlay on Roads and Bridges				
Charged	1,000	..	1,000	..
Voted	27,81,40,000	23,29,55,289	4,51,84,711	..
54. Capital Outlay on Road Transport Services and Shipping				
Voted ..	1,37,66,000	90,60,566	47,05,434	..
55. Capital Outlay on Forests				
Voted ..	17,66,15,000	17,76,82,124	..	10,67,124
56. Capital Outlay on Rural Industries				
Charged ..	2,000	..	2,000	..
Voted ..	2,52,73,000	1,86,59,950	66,13,050	..

Summary of Appropriation Accounts—1984-85—contd.

Number and name of grant or appropriation	Total grant or appropriation	Expenditure	Expenditure compared with total grant or appropriation	
			Less than granted/ appropriated	More than granted/ appropriated
			(4)	(5)
(1)	(2) RS.	(3) RS.	RS.	RS.
57. Miscellaneous Capital Outlay				
Charged ..	6,000	..	6,000	..
Voted ..	28,45,79,000	27,06,94,086	1,38,84,914	..
58. Loans and Advances by the State Government				
Voted ..	4,34,90,42,000	4,29,13,80,870	5,76,61,130	..
Public Debt—Repayment				
Charged ..	9,76,79,20,000	8,04,30,04,542	1,72,49,15,458	..
Total				
Charged ..	11,66,30,35,000	9,88,48,16,724	1,77,85,47,372	3,29,096
Voted ..	28,59,17,92,000	26,69,65,74,103	1,99,19,80,564	9,67,62,667

Summary of Appropriation Accounts—1984-85— contd.

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

Grants—

- 5. Stamps— Administration
- 11. District Administration
- 13. Administration of Justice
- 32. Welfare of the Backward Classes, etc.
- 37. Public Works— Buildings
- 40. Road Transport Services and Shipping
- 42. Pensions and Other Retirement Benefits
- 46. Compensation and Assignments
- 47. Information, Tourism and Film Technology
- 50. Capital Outlay on Industrial Development
- 55. Capital Outlay on Forests

Charged Appropriation—

- 13. Administration of Justice.

The expenditure shown in column 3 of the above summary does not include Rs. 3,95,01,759 met from out of advances from the Contingency Fund sanctioned during March 1985 which were not recouped to the Fund till the close of the year.

The details of expenditure are given below :—

Grants	Amount	Month of sanction	Month of recoupment
(1)	(2) RS.	(3)	(4)
15. Police	13,31,759	March 1985	Jan. 1986
19. Public Health	18,37,000	March 1985	Jan. 1986
57. Miscellaneous Capital Outlay	3,63,15,000	March 1985	Jan. 1986
58. Loans and Advances by the State Government	18,000	March 1985	Jan. 1986
	----- 3,95,01,759 -----		

Summary of Appropriation Accounts—1984-85— conclud.

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 Appropriation Accounts for 1984-85 and that shown in the Finance Accounts for the year is shown below :—

	Charged	Voted
	RS.	RS.
Total expenditure according to Appropriation Accounts	9,88,48,16,724	26,69,65,74,103
<i>Deduct</i> — Total of recoveries shown in Appendix at page 225.	..	48,72,58,341
Net total expenditure as shown in Statement No. 10 of Finance Accounts	9,88,48,16,724	26,20,93,15,762

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 1984-85.

NEW DELHI,
The

(T. N. CHATURVEDI),
Comptroller and Auditor General of India.

17 JUL 1986

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

Major heads	Total grant	Actual expenditure	Excess + Saving -
	RS.	RS.	RS.
220. Collection of Taxes on Income and Expenditure			
229. Land Revenue			
Original 13,57,01,000	15,12,16,000	14,91,43,498	- 20,72,502
Supplementary 1,55,15,000			
Amount surrendered during the year (March 1985)			42,29,000

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

Major head	Total grant	Actual expenditure	Excess + Saving -
	RS.	RS.	RS.
239. State Excise			
Original 3,79,18,000	4,41,96,000	4,25,94,512	- 16,01,488
Supplementary 62,78,000			
Amount surrendered during the year (March 1985)			20,43,000

Notes and comments—

1. In view of the saving of Rs. 16.01 lakhs, the supplementary grant of Rs. 62.78 lakhs obtained in March 1985 proved excessive.

2. Saving occurred mainly under—

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

(in lakhs of rupees)

(i) AA. I. AA. Headquarters' Establishments—
Commissioner of Prohibition and Excise Department—

O.	1,03.82		
R.	- 28.90	74.92	74.98 + 0.06

Withdrawal of provision by reappropriation in March 1985 was due to low production of arrack in the blending units resulting in shortfall in bottled arrack and reduction in the payment of cost of Excise Labels.

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

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(ii) AB. I. AA. Cost of payment towards Stock of Arrack and I.M.F.S. Taken over from the Wholesale Licensees--			
S. 30.46			
R. - 9.79	20.67	20.77	+ 0.10

Withdrawal of provision by reappropriation in March 1985 was due to (i) non-approval of certain bills towards the cost of liquor for want of invoices/ vouchers and (ii) stay orders of the Court for making payment to the wholesale licensees.

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 2,59,81,000	2,95,82,000	2,24,05,796	- 71,76,204
Supplementary 36,01,000			
Amount surrendered during the year (March 1985)			79,83,000

Notes and comments—

1. In view of the saving of Rs. 71.76 lakhs, the supplementary grants obtained in October 1984 (Rs. 4.50 lakhs) and March 1985 (Rs. 31.51 lakhs) proved excessive.

2. A sum of Rs. 79.83 lakhs was surrendered in March 1985 ; but the saving worked out only to Rs. 71.76 lakhs.

3. Significant saving in the grant occurred under—

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

The entire provision was withdrawn by reappropriation in March 1985 due to non-utilisation on account of belated receipt of orders from Government on the administration of the Fund.

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

<i>Major heads</i>	<i>Total grant or appropriation</i>	<i>Actual expenditure</i>	<i>Excess + Saving—</i>
	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	11,40,81,000		
Supplementary	2,37,13,000		
	13,77,94,000	13,49,20,510	—28,73,490
Amount surrendered during the year (March 1985)			96,000
Charged			
Original	25,000		
Supplementary	—		
	25,000	14,520	— 10,480
Amount surrendered during the year (March 1985)			7,000

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	98,81,000		
Supplementary	13,70,000		
	1,12,51,000	1,15,29,565	+ 2,78,565
Amount surrendered during the year			Nil

Notes—

1. The excess of Rs. 2,78,565 over the grant requires regularisation.
2. In view of the excess of Rs. 2.79 lakhs, the supplementary provision of Rs. 13.70 lakhs obtained in March 1985 proved inadequate.

Grant No. 6—Registration

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving —
	RS.	RS.	RS.
230. Stamps and Registration			
259. Public Works			
304. Other General Economic Services			
Voted			
Original 5,31,40,000	6,38,59,000	5,71,15,532	-67,43,468
Supplementary 1,07,19,000			
Amount surrendered during the year (March 1985)			
Charged			72,73,000
Original 1,000	1,000	..	-1,000
Supplementary ..			
Amount surrendered during the year (March 1985)			1,000

Notes and comments—

1. In view of the saving of Rs. 67.43 lakhs in the voted grant, the supplementary provision of Rs. 1,07.19 lakhs obtained in March 1985 proved excessive.
2. Rupees 72.73 lakhs were surrendered in March 1985; but the saving ultimately worked out to Rs. 67.43 lakhs only.

Grant No. 6—Registration—concl.

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

Head	Total grant	Actual expenditure	Excess + Saving —
(in lakhs of rupees)			
230. D. AA. I. AB. District Establish- ment Charges—			
O.	4,90.46		
S.	1,03.57		
R.	-75.07	5,18.96	5,26.86 + 7.90

Supplementary grant obtained in March 1985 was to meet the expenditure towards (i) payment of additional instalments of dearness allowance and interim adhoc lumpsum to the staff and (ii) revision of pay of the part-time employees.

Withdrawal of provision by reappropriation in March 1985 was attributed mainly to non-payment of certain leave benefits, etc., of the retired Inspectors of Registration offices pending receipt of orders of Government. Reasons for the final excess have not been communicated (April 1986).

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 1,48,87,70,000	1,74,21,00,000	1,70,09,86,713	-4,11,13,287
Supplementary 25,33,30,000			
Amount surrendered during the year (March 1985)			1,37,82,000

Notes and comments—

- In view of the saving of Rs. 4,11.13 lakhs, the supplementary appropriation of Rs. 17,48.30 lakhs obtained in March 1985 proved excessive.
- Rupees 1,37.82 lakhs were surrendered on 31st March 1985; but the ultimate saving worked out to Rs. 4,11.13 lakhs.
- The expenditure under this appropriation included Rs. 24,25.00 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 1985 was Rs. 1,16,51.42 lakhs.
- Saving was the net result of savings and excess under various heads, the more important of which are dealt with in notes 5, 6 and 7.

Debt Charges (All charged)—contd.

5. Bulk of the saving occurred under—

Head	Total appropriation	Actual expenditure	Excess + Saving—
	(in lakhs of rupees)		
(i) (a) 249. A. AA. AP. Lumpsum provision for New Loan—			
O. 2,98.93			
R. — 2,98.93	..	—	..
(b) 249. A. AA. AY. Tamil Nadu Government 9 per cent Loan, 1999—			
S. 3,33.74	3,33.74	2,77.77	— 55.97
A lumpsum provision of Rs. 2,98.93 lakhs was made under item (a) in the original budget to cover the expenditure to be incurred under item (b) on payment of half-yearly interest on new loan proposed to be raised during the year. The lumpsum provision under item (a) was withdrawn by reappropriation in March 1985 but the provision, instead of being reappropriated to the new loan head (b), was partly or wholly utilised to augment provision under other heads within the appropriation. Based on the amount of loan of Rs. 74,16.28 lakhs actually raised during the year, the entire provision of Rs. 3,33.74 lakhs required under the new loan head (b) was obtained through Supplementary Estimates in March 1985. Final saving was due to non-drawal of interest by the holders of the scrips to the extent anticipated.			
(ii) 249. A. AD. AA. Interest on Ways and Means Advances from Reserve Bank of India—			
O. 7,92.00			
R. — 2,37.22	5,54.78	5,69.44	+ 14.66

Debt Charges (All charged)—contd.

Reduction of provision by reappropriation in March 1985 was due to less payment of interest on short term borrowings from Reserve Bank of India than anticipated.

Final excess was left uncovered due to belated receipt of intimation from Reserve Bank of India regarding an adjustment in March 1985 towards interest on overdraft (Rs. 14.66 lakhs).

6. Saving also occurred under—

Head	Total appropriation	Actual expenditure	Excess + Saving —
(in lakhs of rupees)			
(i) 249. A. AA. AS. Tamil Nadu Government 6 1/4 per cent Loan, 1988—			
O.	1,65.58	1,65.58	1,28.85 — 36.73
Saving was due to non-drawal of interest by the holders of the scrips.			
(ii) 249. F. AA. AV. Interest on Deposits of Tamil Nadu News Print and Papers Limited—			
O.	14.00		
R.	— 9.92	4.08	4.07 — 0.01

Withdrawal of provision made by reappropriation in March 1985 was due to less payment of interest on the deposits with Government than anticipated at the budget stage.

Debt Charges (All charged)—contd.

7. Significant excess occurred under—

Head	Total appropriation	Actual expenditure	Excess + Saving —
(in lakhs of rupees)			
(i) (a) 249. F. AA. BD. Interest on Deposits of Tamil Nadu Water Supply and Drainage Board—			
O.	3.00		
R.	56.31	59.31	59.30 — 0.01
(b) 249. F. AA. BE. Interest on Deposits of Madras Metropolitan Water Supply and Sewerage Board—			
O.	3.00		
R.	21.83	24.83	24.82 — 0.01
(c) 249. F. AA. BJ. Interest on Deposits of Tamil Nadu Housing Board (Revolving Fund)—			
R.	31.53	31.53	..

Additional provision made by reappropriation in March 1985 under items (a) and (b) was due to payment of more interest on the deposits with Government than anticipated at the budget stage. Provision required under item (c) for payment of interest on a new deposit account with Government was obtained by reappropriation in March 1985 as on provision was included in the Budget Estimates.

Debt Charges (All charged)—*concl'd.*

Head	Total appropriation	Actual expenditure	Excess + Saving —
(in lakhs of rupees)			
(ii) 249. C. AF. Incentive Bonus to Provident Fund Subscribers—			
AB. Other Officers—			
R.	70.04	70.04	46.42 — 23.62

The scheme in existence in respect of All India Service Officers for payment of incentive bonus in cases of non-withdrawals for three years from General Provident Fund accounts was extended by State Government to their Government servants also from the year 1982-83 based on non-withdrawals from 1980-81. After receipt of certain clarifications on the details of the scheme, provision was obtained by reappropriation in March 1985 to cover payment of such incentive bonus for 1982-83 and 1984-85.

Final saving occurred as the incentive bonus for 1982-83 could not be worked out and adjusted during the year as anticipated.

(iii) 249. A. AD. AD.
Loans from Life
Insurance Corpora-
tion of India—

O.	2,21.28			
R	40.20	2,61.48	2,61.48	..

Additional provision made by reappropriation in March 1985 was to cover payment of interest on fresh loans obtained from the Life Insurance Corporation of India during 1983-84 after the finalisation of Budget Estimates for 1984-85.

Grant No. 7—State Legislature

Major head	Total grant or appropriation	Actual expenditure	Excess + Saving —
	RS.	RS.	RS.
211. State Legislatures			
Voted			
Original	1,38,41,000	1,45,27,000	1,23,11,930 — 22,15,070
Supplementary	6,86,000		
			21,22,000
Amount surrendered during the year (March 1985)			
Charged			
Original	3,18,000	4,74,000	4,18,185 — 55,815
Supplementary	1,56,000		
Amount surrendered during the year (March 1985)			97,000

Notes and comments—

1. In view of the saving of Rs. 22.15 lakhs in the voted grant, the supplementary provision of Rs. 6.86 lakhs obtained in March 1985 proved unnecessary.

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

2. Saving in the voted grant occurred mainly under—

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(i) AA. I. AB. Pay and Allowances of Members other than Speaker, Deputy Speaker and Ministers—			
O. 63.46			
R. -16.69	46.77	53.53	+ 6.76

Reasons for the withdrawal and for the final excess have not been communicated (April 1986).

(ii) AC. I. AA. State Legislative Assembly Secretariat—

O. 48.05			
S. 6.86			
R. -3.05	51.86	44.22	- 7.64

Reasons for the total saving of Rs. 10.69 lakhs have not been communicated (April 1986).

Grant No. 8— Elections (All voted)

Major head	Total grant	Actual expenditure	Excess + Saving -
	RS.	RS.	RS.
215. Elections			
Original 2,99,00,000	} 12,61,96,000	10,29,82,602	-2,32,13,398
Supplementary 9,62,96,000			
Amount surrendered during the year (March 1985)			2,18,43,000

Notes and comments—

1. In view of the saving of Rs. 2,32.13 lakhs in the grant, the supplementary provision of Rs. 9,18.96 lakhs obtained in March 1985 proved excessive.

2. Against the saving of Rs. 2,32.13 lakhs in the grant, only Rs. 2,18.43 lakhs were surrendered in March 1985.

3. Bulk of the saving occurred under—

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

(i) 215. AD. I. AB. Election to Lok Sabha—

O. 2,55.33			
R. - 2,55.33			

Grant No. 8—Elections (All voted)—*contd.*

Withdrawal of entire provision by reappropriation in March 1985 was due to holding of elections to Lok Sabha and State Legislative Assembly simultaneously and consequent reclassification of expenditure under item (ii) below.

Head	Total grant	Actual expenditure	Excess + Saving —
(in lakhs of rupees)			
(ii) 215. AC. I. AA. Elections to Lok Sabha and State Legislative Assembly when held simultaneously—			
O.	3.61		
S.	9,62.96		
R.	— 24.88	9,41.69	— 12.24

The supplementary grant obtained in October 1984 (Rs. 44.00 lakhs) and March 1985 (Rs. 9,18.96 lakhs) were for (i) purchase of 55,000 new ballot boxes (Rs.44.00 lakhs paid as advance), (ii) meeting contingent expenditure relating to the General Elections, payment of allowances to polling personnel and charges for installation of telephones (Rs. 7,36.86 lakhs) and (iii) payment of charges for printing of ballot papers, posters, badges, etc. (Rs. 1,82.10 lakhs).

The final saving of Rs. 12.24 lakhs was attributed mainly to non-settlement of bills relating to commercial undertakings on account of hire charges and non-payment before March 1985 of allowances to polling and counting personnel. Specific reasons for the withdrawal of provision by reappropriation in March 1985 have not been communicated (April 1986).

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

Head	Total grant	Actual expenditure	Excess + Saving —
(in lakhs of rupees)			
(i) 215. AB. I. AA. Assembly Constituencies—			
O.	0.32		
R.	28.75	29.07	— 2.84

Grant No. 8—Elections (All voted)—*concl'd.*

Enhancement of provision by reappropriation in March 1985 was mainly for (i) payment to private printers for printing electoral rolls, (ii) appointment of temporary staff for revision of electoral rolls and (iii) payment of remuneration to enumerators. Final saving (Rs. 2.84 lakhs) was attributed to non-settlement of bills of private printers before March 1985.

Head	Total grant	Actual expenditure	Excess + Saving —
(in lakhs of rupees)			
(ii) 215. AA. I. AA. Assembly and Parliamentary Constituencies—			
O.	39.15		+1.45
R.	14.85	54.00	

Additional provision by reappropriation in March 1985 was mainly for the payment of additional dearness allowance to staff and tour expenses of the regular election officials. Final excess was attributed to increased tour expenses of the staff on election duty.

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— Adminis- tration			
259. Public Works			
265. Other Adminis- trative Services			
276. Secretariat— Social and Community Services			
296. Secretariat— Econo- mic Services			
304. Other General Eco- nomic Services			
305. Agriculture			
306. Minor Irrigation			
310. Animal Husbandry			

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

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving —
	RS.	RS.	RS.
Voted			
Original	25,50,49,000	30,09,80,000	28,82,19,569
Supple- mentary	4,59,31,000		
			— 1,27,60,431
Amount surrendered during the year (March 1985)			1,11,52,000
Charged			
Original	1,42,97,000	1,74,48,000	1,64,31,144
Supple- mentary	31,51,000		
			— 10,16,856
Amount surrendered during the year (March 1985)			10,00,000

Notes and comments—

1. In view of the saving of Rs. 1,27.60 lakhs in the voted grant, the supplementary provision of Rs. 4,17.55 lakhs obtained in March 1985 proved excessive.

2. Rupees 1,11.52 lakhs were surrendered in March 1985 in the voted grant, but the saving ultimately worked out to Rs. 1,27.60 lakhs.

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

3. Significant saving occurred in the voted grant under—

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(i) 304. AA. I. AB. Payment against Compensation Bonds issued under Land Ceiling Act (Amount transferred from Capital Account 504. Capital Outlay on Other General Economic Services)—			
O. 34.42			
R. — 15.43	18.99	17.93	— 1.06

The net saving was due to non-drawal of principal by the holders of the scrips to the extent anticipated.

(ii) 252. AA. I. AK.
Law Department—

O. 25.51			
S. 18.97			
R. 1.89	46.37	30.10	— 16.27

The supplementary provision obtained in March 1985 was towards payment of additional instalments of dearness allowance and interim adhoc lumpsum to the staff. Reasons for the enhancement of provision by reappropriation in March 1985 and for the final saving have not been communicated (April 1986).

(iii) 296. AB. I. AE.
Rural Development and Local Administration Department—

O. 51.83			
R. — 9.84	41.99	37.46	— 4.53

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

Withdrawal of provision by reappropriation in March 1985 was mainly attributed to bifurcation of the Rural Development and Local Administration Department and formation of Municipal Administration and Water Supply Department. Reasons for the final saving have not been communicated (April 1986).

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

(iv) 305. AO. III. SA.
Agricultural Census—

O. 15.45			
R. — 13.60	1.85	1.68	— 0.17

Withdrawal of provision by reappropriation in March 1985 was attributed to (i) provision for tabulation staff having been made separately under "305. AO. III. SC." in this grant and (ii) non completion of printing work by the Government press within the year.

(v) 254. AC. I. AA.
District and Sub-Treasuries—

O. 4,25.82			
S. 59.61			
R. — 9.98	4,75.45	4,72.00	— 3.45

The supplementary provision obtained in March 1985 was mainly to meet the expenditure towards the trifurcation of the composite District Treasury Ramanathapuram at Madurai into three new Treasuries. Reasons for the withdrawal of provision by reappropriation in March 1985 and for the final saving have not been communicated (April 1986).

(vi) 296. AB. I. AB.
Agriculture Department—

O. 51.07			
S. 7.50			
R. 0.25	58.82	46.04	— 12.78

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

The supplementary provision obtained in March 1985 was for the payment of additional instalments of dearness allowance and interim adhoc lumpsum to the staff. Reasons for the final saving have not been communicated (April 1986).

Head	Total grant	Actual expenditure	Excess + Saving —
(in lakhs of rupees)			
(vii) 265. AE. I. AA. Government Data Centre—			
O.	38.07		
S.	5.84		
R.	0.54	44.45	32.59 — 11.86

Reasons for the final saving have not been communicated (April 1986).

(viii) 213. AA. I. AA.
Salary of Ministers and Deputy Ministers—

O.	4.38		
S.	76.25		
R.	— 37.05	43.58	69.02 +25.44

The supplementary provision obtained in March 1985 was for meeting the expenditure towards the medical treatment of the Chief Minister including items such as chartering of plane, entourage etc. Reduction of provision by reappropriation in March 1985 was attributed to non-receipt of bills relating to Chief Minister's medical treatment at New York/Madras, before March 1985. Reasons for the final excess have not been communicated (April 1986).

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

Major head	Total grant	Actual expenditure	Excess + Saving —
	RS.	RS.	RS.
311. Dairy Development			
Original	1,28,10,000		
Supplementary	1,000		
	1,28,11,000	1,26,43,036	— 1,67,964
Amount surrendered during the year (March 1985)			1,97,000

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 28,59,53,000	39,55,90,000	40,44,78,935	+88,88,935
Supplementary 10,96,37,000			
Amount surrendered during the year (March 1985)			
Charged		10,20,000	
Original 66,000	66,000	28,370	- 37,630
Supplementary ..			
Amount surrendered during the year (March 1985)			
Notes and comments—		32,000	

1. The excess of Rs. 88,88,935 over the voted grant requires regularisation.
2. In view of the excess of Rs. 88.89 lakhs in the voted grant, the supplementary provision of Rs. 3,71.59 lakhs obtained in March 1985 proved inadequate and the surrender of Rs. 10.20 lakhs in March 1985 proved injudicious.

Grant No. 11—District Administration—contd.

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

Head	Total grant	Actual expenditure	Excess + Saving—
(in lakhs of rupees)			
(i) 253. A. AB. I. AD. Ryotwari Village Services—			
O.	13,53.85		
S.	8,33.02		
R.	5.74	21,92.61	22,32.37 +39.76
The supplementary provision obtained in March 1985 was to meet the expenditure towards (i) enhancement of honorarium for all village servants, (ii) payment of additional instalments of dearness allowance and adhoc lumpsum to the staff and (iii) payment of travelling allowance to the village Administrative Officers. Additional provision by reappropriation in March 1985 was to meet the increased expenditure towards the payment of enhanced honorarium and travelling allowance to village servants. Reasons for the final excess have not been communicated (April 1986).			
(ii) 253. A. AA. I. AA. Collectors and Magistrates (Voted)—			
O.	3,27.43		
S.	48.55		
R.	10.61	3,86.59	4,13.72 +27.13

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

The supplementary provision obtained in March 1985 was to meet the expenditure on account of (i) seating additional staff consequent upon the trifurcation of the existing Ramanathapuram district into three districts, (ii) payment of additional instalments of dearness allowance and interim adhoc lumpsum to the staff, (iii) payment of increased telephone charges, cost of stationery articles and service postage stamps, (iv) purchase of motor vehicles, (v) extensive tours undertaken by officials in connection with the General Elections and (vi) participation in all India Tourist and Industrial Trade Fair 1985. Additional provision by reappropriation in March 1985 was mainly due to (i) increase in telephone charges in connection with the election, (ii) increased rates of stationery articles and (iii) provision of tele. facilities in the newly formed Collectorates. Reasons for the final excess have not been communicated (April 1986).

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

Major head	Total grant or appropria- tion	Actual expenditure	Excess + Saving —
	RS.	RS.	RS.
295. Other Social and Community Services			
Voted			
Original	2,80,13,000	3,21,35,000	3,06,46,237
Supple- mentary	41,22,000		
Amount surrendered during the year (March 1985)			14,94,000
Charged			
Original	40,000	40,000	24,057
Supple- mentary	...		
Amount surrendered during the year (March 1985)			17,000

Note—

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. 2,78,82,592 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 1984-85.

Grant No. 13—Administration of Justice

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving—
	RS.	RS.	RS.
214. Administration of Justice			
259. Public Works			
287. Labour and Employment			
Voted			
Original	12,05,40,000	13,09,09,762	+ 9,14,762
Supplementary	94,55,000		
	12,99,95,000		
Amount surrendered during the year (March 1985)			20,68,000
Charged			
Original	1,62,72,000	1,72,47,096	+ 3,29,096
Supplementary	6,46,000		
	1,69,18,000		
Amount surrendered during the year (March 1985)			1,23,000

Notes—

1. The excess of Rs. 9,14,762 over the voted grant and Rs. 3,29,096 over the charged appropriation require regularisation.

2. In view of the excess of Rs. 9.15 lakhs in the voted grant, the surrender of Rs. 20.68 lakhs in March 1985 proved injudicious.

Grant No. 14—Jails

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving—
	RS.	RS.	RS.
256. Jails			
259. Public Works			
Voted			
Original	7,22,56,000	8,44,87,802	— 13,62,198
Supplementary	1,35,94,000		
	8,58,50,000		
Amount surrendered during the year (March 1985)			15,30,000
Charged			
Original	1,000	1,000	— 1,000
Supplementary	..		
	1,000		
Amount surrendered during the year (March 1985)			1,000

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 86,35,48,000	87,59,59,000	84,84,50,205	—2,75,08,795
Supplementary 1,24,11,000			
Amount surrendered during the year (March 1985)			2,86,28,000
Charged			
Original 1,01,000	1,01,000	..	— 1,01,000
Supplementary ..			
Amount surrendered during the year (March 1985)			36,000

The expenditure in this grant does not include Rs. 13,31,795 met out of advances from the Contingency Fund sanctioned during March 1985, which remained unrecouped to the Fund till the close of the year.

Grant No. 15—Police—contd.

Notes and comments—

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

Head	Total grant	Actual expenditure	Excess + Saving—
	(in lakhs of rupees)		
(i) 255. AG. I AD. Creation of Commissioner Office at Madurai and Coimbatore—			
O.	1,50.00		
R.	— 1,48.68	1.32	1.21 —0.11
Withdrawal of provision by reappropriation in March 1985 was due to non-introduction of Commissioner of Police system in Coimbatore and Madurai as the proposals forwarded by the Director General of Police in May 1983 were pending with Government. Similar surrenders were also made during the years 1982—83 (Rs. 1,49.70 lakhs) and 1983—84 (Rs. 1,49.00 lakhs).			
(ii) 255. AM. I. AK. Food Subsidy Scheme for Police Personnel—			
O.	1,00.00		
R.	— 1,00.00	..	.. ..
(iii) 255. AM. I. AL. Sanction of Terelene Uniform, Rain Coat and Gum Boots for Police—			
O.	62.50		
R.	—62.50	..	.. ..

Grant No. 15—Police—contd.

Head	Total grant	Actual expenditure	Excess + Saving—
(in lakhs of rupees)			
(iv) 255. AM. I. AN. Sanction of additional Posts, Police Stations, Upgrading Outpost for strengthening of Police Department—			
O.	43.00		
R.	-43.00		
(v) 255. AM. I. AQ. Modernisation of Police Force—	..	..	..
O.	30.00		
R.	-30.00		
	..	0.11	+ 0.11

Specific reasons for the withdrawal of provision by reappropriation in March 1985 under (ii) to (v) have not been communicated (April 1986).

2. Saving also occurred under—

Head	Total grant	Actual expenditure	Excess + Saving—
(in lakhs of rupees)			
(i) 255. AM. I. AA. Modernisation of Police with Assistance from Government of India—			
O.	69.00		
R.	-62.60		
	6.40	6.40	..

Withdrawal of provision by reappropriation in March 1985 was due to non-receipt of sanction from the Government of India for the purchase of motor vehicles (Rs. 19.00 lakhs) and reclassification of expenditure on machinery and equipment under "255. AM. I. AB."

Grant No. 15—Police—contd.

Head	Total grant	Actual expenditure	Excess + Saving—
(in lakhs of rupees)			
(ii) 255. AM. I. AO. Strengthening of Armed Reserve Police—			
O.	39.77		
R.	-39.77	7.27	+7.27
(iii) 255. AF. I. AD. Traffic—			
O.	1,29.08		
R.	-21.53	1,07.55	1,08.18 +0.63

Specific reasons for the withdrawal of provision by reappropriation in March 1985 and for the final excess under (ii) and (iii) have not been communicated (April 1986)

(iv) 255. AE. I. AP. Tamil Nadu Special Police Battalion VI—Expenditure when stationed in the State—

O.	92.67		
R.	-29.75	62.92	63.06 +0.14

Withdrawal of provision by reappropriation in March 1985 was due to repatriation of Tamil Nadu Special Police II Battalion from Delhi to Tamil Nadu and movement of Tamil Nadu Special Police VI Battalion for duty outside the state.

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

Head	Total grant	Actual expenditure	Excess + Saving—
(in lakhs of rupees)			
(i) 255. AG. I. AA. District Police—			
O.	43,45.76		
S.	45.40		
R.	1,31.55	45,22.71	45,18.81 -3.90

Grant No. 15 —Police—concl.

The supplementary provision was obtained for (i) purchase of sophisticated equipments for crime surveillance, detection and improvement of communication (Rs. 2.61 lakhs), (ii) employment of staff and purchase of jeep, arms and ammunition and installation of a telephone for the opening of a new Police Station at Thirumangalam in Anna Nagar West area (Rs. 2.81 lakhs), (iii) additional staff and equipment for the formation of Highway patrolling scheme in Madras - Dindigul sector of National Highway No. 45 (Rs. 18.49 lakhs) and (iv) hiring of private vehicles in connection with the bandobust arrangements made during the general elections in 1984 (Rs. 21.49 lakhs). Additional provision was obtained by reappropriation in March 1985 mainly for (i) payment of additional instalments of dearness allowance, adhoc interim relief and travel concession to staff (Rs. 9.07 lakhs), (ii) payment of feeding charges and expenditure towards printing of bandobust schemes for general elections (Rs. 75.34 lakhs) and (iii) purchase of motor vehicles, maintenance, cost of fuel and hire charges (Rs. 46.15 lakhs). Reasons for the final saving have not been communicated (April 1986).

Head	Total grant	Actual expenditure	Excess + Saving -
(ii) 255. AF. I. AG. City Traffic Improvement Works—			
O.	0.01		
R.	59.81	59.82	59.82 ..
Enhancement of provision by reappropriation in March 1985 was for execution of traffic improvement works.			
(iii) 255. AE. I. AE. Tamil Nadu Special Police Battalion II— Expenditure when stationed in the State—			
O.	28.57		
R.	46.62	75.19	74.37 —0.82

Enhancement of provision by reappropriation in March 1985 was mainly for employment of additional staff, payment of additional instalments of dearness allowance, adhoc interim relief and travel concession to staff (Rs. 35.89 lakhs), repatriation of T.S.P. II Battalion from Delhi, deployment of police personnel on law and order duties at Delhi and bandobust duties for general elections (Rs. 4.97 lakhs) and purchase of motor vehicles, maintenance, cost of fuel and hire charges (Rs. 0.94 lakh).

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	6,48,99,000	6,71,87,000	6,15,43,354 —56,43,646
Supplementary	22,88,000		
Amount surrendered during the year (March 1985)			55,55,000
Charged			
Original	5,000	37,000	.. — 37,000
Supplementary	32,000		
Amount surrendered during the year			Nil

Notes and comments—

1. In view of the saving of Rs. 56.44 lakhs in the voted grant, the supplementary provision of Rs. 22.88 lakhs obtained in March 1985 proved unnecessary as the expenditure was less than the original provision.

Grant No. 16—Fire Services—*contd.*

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

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving—
(i) 260. AB . I. AA. Fire Stations including Workshops and Mobile Repair Squads—			
O.	4,01.45		
S.	11.14		
R.	— 23.94	3,88.65	3,89.46 + 0.81

The supplementary provision obtained in March 1985 was to meet the expenditure towards (i) payment of additional instalments of dearness allowance and Interim Relief, (ii) deputation of Fire Service personnel for election duty and officers to Fire Service College, Nagpur, (iii) provision of telephone and furniture for the newly opened fire stations and (iv) payment of arrears of rent to the Corporation of Madras. Withdrawal of provision by reappropriation in March 1985 was attributed mainly to non-opening of newly formed fire stations.

(ii) 260. AB. I. AB. Fire Appliances—

O.	1,50.50		
S.	9.50		
R.	— 13.00	1,47.00	1,45.83 — 1.17

Grant No. 16—Fire Services—*concl.*

The supplementary provision obtained in March 1985 was to meet the expenditure towards (i) cost of construction of 51 chassis, (ii) purchase of two jeeps and (iii) maintenance of the vehicles.

Withdrawal of provision by reappropriation in March 1985 was attributed to non-receipt of technical sanction in time for making advance payment for 3 chassis and non-payment to the supplier for 2 pumps found defective. Reasons for the final saving have not been communicated (April 1986).

3. Saving also occurred under—

Head	Total grant	Actual expenditure	Excess + Saving—
(i) 260. AA. I. AA. Headquarters Establishments—			
O.	47.11		
S.	0.57		
R.	— 8.32	39.36	39.35 — 0.01

The supplementary grant obtained in March 1985 was to meet the expenditure for taking part in the Trade Fair Exhibition. Withdrawal of provision by reappropriation in March 1985 was mainly due to non-supply of some fire fighting equipments by the suppliers and boot polish, uniform items, etc., by the Jail Department.

(ii) 260. AD. I. AE. Supply of Essential Commodities at Subsidised Rates—

O.	22.50		
R.	— 8.00	14.50	14.49 — 0.01

Reduction of provision by reappropriation in March 1985 was due to non-receipt of bill from Civil Supplies Department.

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 4,02,34,02,000	4,49,79,17,000	4,44,42,72,625	—5,36,44,375
Supplementary 47,45,15,000			
Amount surrendered during the year (March 1985)			1,000
Charged			
Original 6,000	6,000	..	—6,000
Supplementary ..			
Amount surrendered during the year (March 1985)			6,000
Note—			

Against the saving of Rs. 5,36.44 lakhs in the voted grant, only Rs. 1,000 were surrendered in March 1985.

Grant No. 18—Medical

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving—
	RS.	RS.	RS.
255. Police			
259. Public Works			
280. Medical			
288. Social Security and Welfare			
Voted			
Original 99,31,08,000	1,07,15,00,000	1,04,03,14,818	—3,11,85,182
Supplementary 7,83,92,000			
Amount surrendered during the year (March 1985)			4,23,38,000
Charged			
Original 1,000	17,000	..	—17,000
Supplementary 16,000			
Amount surrendered during the year			Nil

Notes and comments—

1. In view of the saving of Rs. 3,11.85 lakhs in the voted grant, the supplementary provision of Rs. 7,78.91 lakhs obtained in March 1985 proved excessive.

2. Rupees 4,23.38 lakhs were surrendered in March 1985; but the saving ultimately worked out to Rs. 3,11.85 lakhs only in the voted grant.

Grant No. 18—Medical—contd.

3. Significant saving in the voted grant occurred under—

Head	Total grant	Actual expenditure	Excess + Saving—
(in lakhs of rupees)			
(i) 259. A. AD. I. AU. Buildings—			
Medical—			
O.	1,40.00	1,40.00	83.68 — 56.32
Reasons for the final saving have not been communicated (April 1986).			
(ii) 280. A. AB. II. JJ. Improvements to Teaching Hospitals—			
O.	1,91.61		
S.	18.00		
R.	— 30.64	1,78.97	1,71.01 — 7.96

The supplementary provision obtained in March 1985 was for the purchase of sophisticated equipments to various hospitals. Withdrawal of provision by reappropriation in March 1985 was attributed mainly to (i) non-finalisation of tenders and (ii) non-filling up of posts sanctioned under Part II Scheme. Reasons for the final saving have not been communicated (April 1986).

Grant No. 18—Medical—contd.

Head	Total grant	Actual expenditure	Excess + Saving—
(in lakhs of rupees)			
(iii) 280. A. AB. III. SC. Leprosy Control—			
O.	72.05		
R.	— 39.37	32.68	37.43 + 4.75
Reduction of provision by reappropriation in March 1985 was attributed mainly to non-establishment of rehabilitation homes unit at Dindigul as per instructions issued by Government of India. Final excess was attributed to increase in travel expenses on account of supervision of the control units by the staff attached to Sample Survey and Assessment Unit.			
(iv) 280. A. AF. I. AG. Expenditure on E.S.I. scheme covering both insured persons and their families—			
O.	6,29.37		
S.	1,19.00		
R.	9.53	7,57.90	7,17.23 — 40.67
The supplementary provision obtained in March 1985 was for (i) payment of additional insalments of dearness allowance and interim adhoc lumpsum to the staff, (ii) setting up of a Static Dispensary in Tiruchengode and (iii) meeting expenditure on account of increase in the number of out-patients and in-patients. Specific reasons for the enhancement of provision by reappropriation in March 1985 and for the final saving have not been communicated (April 1986).			
(v) 280. A. AB. I. AV. Mofussil Teaching Hospitals—			
O.	10,43.07		
S.	1,28.00		
R.	— 27.29	11,43.78	11,44.21 + 0.43

Grant No. 18—Medical—contd.

The supplementary provision obtained in March 1985 was for (i) payment of additional instalments of dearness allowance, interim adhoc lumpsum and leave travel concession to the staff and (ii) meeting expenditure on account of increase in the number of out-patients and in-patients. Specific reasons for the withdrawal of provision by re-appropriation in March 1985 have not been communicated (April 1986).

Head	Total grant.	Actual expenditure	Excess + Saving—
(in lakhs of rupees)			
(vi) 280. B. AD. II. JO. Siddha Wings in Primary Health Centres—			
O.	72.62		
R.	— 25.43	47.19	47.60 + 0.41

Reduction of provision by reappropriation in March 1985 was attributed mainly to non-filling up of posts.

(vii) 280. A. AB. II. JC. Opening of Special Departments in the District and Taluk Headquarters Hospitals—			
O.	96.29		
R.	—25.94	70.35	72.32 (+) 1.97

Withdrawal of provision by reappropriation in March 1985 was due to reclassification of provision relating to accident and emergency services under separate sub-head. Reasons for the final excess have not been communicated (April 1986).

(viii) 280. A. AB. I. AB. Leprosy Control—			
O.	3,51.53		
R.	—23.78	3,27.75	3,31.48 + 3.73

Grant No. 18—Medical—contd.

Reduction of provision by reappropriation in March 1985 was attributed mainly to (i) non-settlement of claims such as leave salary etc., (ii) non-filling up of vacant posts and (iii) non-settlement of bills for the medicines supplied. Reasons for the final excess have not been communicated (April 1986).

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

Head	Total grant	Actual expenditure	Excess + Saving—
(in lakhs of rupees)			
(i) 280. A. AB. I. AA. Hospitals and Dispensaries—			
O.	25,65.78		
S.	93.00		
R.	—15.52	24,43.26	25,72.36 +1,29.10
(ii) 280. A. AB. I. AK. Government Stanley Hospital, Madras—			
O.	3,43.49		
S.	25.00		
R.	12.71	3,81.20	3,96.24 +15.04

The supplementary provision obtained in March 1985 was for (i) payment of additional instalments of dearness allowance, interim adhoc lumpsum and settlement of leave travel concession bills of the staff and (ii) purchase of essential equipments for various District Hospitals. Withdrawal of provision by reappropriation in March 1985 was attributed mainly to non-settlement of arrears of leave salary claims and non-filling up of certain vacant posts. Final excess was due to increase in the number of in-patients.

Grant No. 18—Medical—concl.

The supplementary provision obtained in March 1985 was for (i) payment of additional instalments of dearness allowance, interim adhoc lumpsum and leave travel concession to the staff, (ii) meeting the cost towards increase in the number of out-patients and in-patients and (iii) purchase of various sophisticated equipments.

Enhancement of provision by reappropriation in March 1985 was mainly attributed to (i) escalation in the cost of mutton and butter, (ii) increase in the attendance of out-patients, (iii) periodical replacement of condemned linen and supply of uniforms to Last Grade Government Servants and (iv) purchase of furniture to Dermatology and Statistics Department. Reasons for the final excess have not been communicated (April 1986).

Head	Total grant	Actual expenditure	Excess + Saving—
(in lakhs of rupees)			
(iii) 280. A. AB. I. A.J. Government General Hospital, Madras—			
O.	6,18.36		
S.	61.00		
R.	— 24.02	6,55.34	7,00.17 + 44.83

The supplementary provision obtained in March 1985 was for (i) payment of additional instalments of dearness allowance, interim adhoc lumpsum and leave travel concession to the staff and (ii) meeting the cost towards increase in the number of out-patients and in-patients. Reasons for the withdrawal of provision by reappropriation in March 1985 and for the final excess have not been communicated (April 1986).

Grant No. 19—Public Health

Major heads	Total grant or appropriation	Actual expenditure	Excess + Savings—
	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	1,64,33,88,000	1,65,77,57,000	1,13,16,52,589 —52,61,04,411
Supplementary	1,43,69,000		
			48,54,01,000
Amount surrendered during the year (March 1985)			
Charged			
Original	..	47,000	.. —47,000
Supplementary	47,000		
			Nil
Amount surrendered during the year			

The expenditure in this grant does not include Rs. 18,57,000 met out of advances from the Contingency Fund sanctioned during March 1985 which remained unrecouped to the Fund till the close of the year.

Grant No. 19—Public Health—contd.

Notes and comments—

1. Saving in the voted grant amounted to Rs. 52,61.04 lakhs ; but only Rs. 48,54.01 lakhs were surrendered in March 1985.

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. Significant saving occurred under—

Head	Total grant	Actual expenditure	Excess + Saving—
(in lakhs of rupees)			
(i) (a) 282.B.AB.II.			
JG. Grants to Madras Metropolitan Water Supply and Sewerage Board—			
O.	2,52.01		
S.	0.01		
R.	— 68.39	1,83.63	+ 21.30
(b) 282. B. AB. II.			
JI. Madras Water Supply Project—			
O.	2,50.00		
R.	—2,19.70	30.30	—21.30

Withdrawal of provision by reappropriation under item (a) was due to delay in construction of culvert by Railways for the crossing work and acquisition of land (Rs. 47.09 lakhs). Withdrawal of the balance provision of Rs. 21.30 lakhs under item (a) and additional provision of Rs. 21.30 lakhs under item (b) was stated to be due to reclassification. Withdrawal of provision of Rs. 2,41.00 lakhs during March 1985 under item (b) was due to the works relating to transmission and distribution system under Krishna Water Supply Project for Madras city being postponed to 1985-86. Provision of Rs. 5,00.00 lakhs was similarly surrendered during 1983-84.

Grant No. 19—Public Health—contd.

Specific reasons for the final excess under item (a) and final saving under item (b) have not been communicated (April 1986).

Head	Total grant	Actual expenditure	Excess + Saving—
(in lakhs of rupees)			
(ii) 282. B. AB. II.			
JN. Capital Grants to Andhra Pradesh for Tamil Nadu Krishna Water Supply Project—			
O.	60,00.00		
R.	— 50,00.00	10,00.00	5,00.12 — 4,99.88

Withdrawal of provision by reappropriation in March 1985 was due to the slow progress of work in the State of Andhra Pradesh not warranting further release of funds. Reasons for the final saving have not been communicated (April 1986).

(iii) 282. B. AB. II.			
JR. Grants to TWAD Board for execution of world bank assisted Water Supply Scheme for Small Towns—			
O.	4,64.00		
R.	— 4,64.00		

Withdrawal of the entire provision by reappropriation in March 1985 was due to not taking up of water supply and sanitation projects as the agreement with the World Bank could be effected only in late February 1985.

(iv) (a) 282. B. AC. II.			
JF. Water Supply Schemes under Self Sufficiency Blocks—			
O.	24,00.00		
R.	— 8,44.00	15,56.00	15,56.00

Grant No. 19—Public Health—contd.

Head	Total grant	Actual expenditure	Excess + Saving—
(in lakhs of rupees)			
(b) 282. B. AC. II.			
JC. Minimum Needs Programme—			
O.	8,00.00		
R.	7,00.00	15,00.00	15,00.00 ...

Withdrawal of provision by reappropriation in March 1985 under (a) was due to reallocation of funds under (b) (Rs. 7,00.00 lakhs) and under "282. B. AC. III. SB." (Rs. 1,44.00 lakhs) by Government of India.

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

Head	Total grant	Actual expenditure	Excess + Saving—
(in lakhs of rupees)			
(i) 280. A. AB. I. BK.			
Basic Health Staff in Primary Health Centres—			
O.	5,55.60		
R.	69.57	6,25.17	6,14.89 — 10.28

Additional provision by reappropriation was due to sanction of additional instalments of dearness allowance and lumpsum interim payment. Reasons for the final saving have not been communicated (April 1986).

(ii) 281. AB. III. SB.
Rural Sub-Centres—

O.	0.01		
R.	99.99	1,00.00	1,29.81 +29.81

Additional provision by reappropriation in March 1985 was due to payment of allowance at flat rate to more number of Government employees for bringing cases for sterilisation. Reasons for the final excess have not been communicated (April 1986).

Grant No. 19—Public Health—contd.

Head	Total grant	Actual expenditure	Excess + Saving—
(in lakhs of rupees)			
(iii) 281. AF. III.			
SA. Compensation for Tubectomy—			
O.	6,65.00		
S.	3.15		
R.	82.35	7,50.00	8,22.78 +72.28

Additional provision by reappropriation was due to increase in the number of cases than anticipated. Reasons for the final excess have not been communicated (April 1986).

(iv) 281. AF. III.
SD. Compensation for Vasectomy—

O.	16.05		
R.	23.20	39.25	81.18 +41.93

Additional provision by reappropriation in March 1985 was based on the anticipated performance of operations. Reasons for the final excess have not been communicated (April 1986).

(v) 282. B. AC. II.
JQ. European Economic Community Assisted Water Supply Scheme—

S.	0.01		
R.	99.99	1,00.00	1,00.00 ..

Additional provision by reappropriation in March 1985 was for the implementation of the European Economic Community Water Supply Project.

Grant No. 19—Public Health—concl'd.

Head	Total grant	Actual expenditure	Excess + Saving —
(in lakhs of rupees)			
(vi) 282. B. AC. III. SB. Accelerated Rural Water Supply Programme—			
O. 8,00.00			
R. 1,99.53	9,99.53	9,99.53	—
(vii) 282. B. AC. III. SD. Accelerated Rural Water Supply Programme— Additional Incentive Schemes—			
S. 0.01			
R. 3,47.99	3,48.00	3,48.00	—

Additional provision by reappropriation in March 1985 under (vi) and (vii) was on account of increased allocation of funds by Government of India for the schemes.

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 91,02,38,000	1,27,94,03,000	1,21,68,85,710	—6,25,17,290
Supplementary 36,91,65,000			
Amount surrendered during the year (March 1985)			6,93,58,000
Charged			
Original 6,000	6,000	—	—6,000
Supplementary ..			
Amount surrendered during the year (March 1985)			6,000

Notes and comments—

1. In view of the saving of Rs. 6,25.17 lakhs in the voted grant, the supplementary provision of Rs. 29,32.18 lakhs obtained in March 1985 proved excessive.

Grant No. 20—Agriculture—contd.

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

Year	Saving (in crores of rupees)
1979-80	6.43
1980-81	26.68
1981-82	12.60
1982-83	16.27
1983-84	7.83

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. Significant saving occurred under—

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(i) 305. AE. I. AE. Production incentive to farmers in Cauvery Delta for supply of Paddy to the Civil Supplies Corporation—			
S.	6,00.00		
R.	— 6,00.00		

Grant No. 20—Agriculture—contd.

Supplementary provision obtained in October 1984 was towards payment of production incentive to the individual farmers for the supply of paddy to Tamil Nadu Civil Supplies Corporation Limited at direct purchase centres for public distribution system. Withdrawal of the entire provision by reappropriation in March 1985 was due to reclassification of expenditure under "305. AE. II. JH."

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(ii) 305. AH. VI. UA. Intensive Oil Seeds Development Programmes—			
O.	1,80.20		
R.	— 1,80.20	27.31	+ 27.31

Withdrawal of the entire provision by reappropriation in March 1985 was stated to be due to reclassification of expenditure under "305. AH. III. SB." Reasons for the final excess have not been communicated (April 1986).

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(iii) 305. AJ. VI. UB. Scheme for free Distribution of Mini-kits, Fertilizers and Seeds—			
O.	3,77.00		
R.	— 2,40.94	1,36.06	+ 13.42

Withdrawal of provision by reappropriation in March 1985 was due to (i) late sanction of funds by Government in March 1985 when 'rabi' season was over (Rs. 90.74 lakhs) and (ii) erroneous provision for land development and cost of staff (Rs. 1,50.20 lakhs). Reasons for the final excess have not been communicated (April 1986).

Grant No. 20—Agriculture—contd.

5. Saving also occurred under—

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
(i) 305. AG. VI. UC. Controlling of Green Jassids on Crops—			
S.	43.66		
R.	— 7.90		
	35.76	0.83	— 34.93
(ii) 337. AN. I. AF. Transfer to Sugarcane Cess Fund—			
O.	1,77.99		
R.	— 57.99		
	1,20.00	1,16.66	— 3.34

Specific reasons for the withdrawal of provision by reappropriation in March 1985 and for the final saving under items (i) and (ii) have not been communicated (April 1986).

(iii) 305. AL. I. AC. Grants to Tamil Nadu Agricultural University—

O.	4,30.00		
S.	58.21		
R.	5.57		
	4,93.78	4,39.51	— 54.27

Specific reasons for the additional provision by reappropriation in March 1985 and for the final saving have not been communicated (April 1986).

Grant No. 20—Agriculture—contd.

6. Withdrawal of provision by reappropriation proved injudicious in view of the final excess under—

Head	Total grant	Actual expenditure	Excess + Saving —
(in lakhs of rupees)			
307. AE. III. SG. Soil and Moisture Conservation of Manjalar Watershed under Western Ghat Development Programme—			
O.	56.66		
S.	49.70		
R.	— 92.27		
	14.09	77.78	+ 63.69

Withdrawal of provision by reappropriation in March 1985 was due to (i) vacancies in posts and commencement of the scheme at the lag end of the year (Rs. 42.57 lakhs) and (ii) incorrect surrender of provision obtained through supplementary grant for recouping the expenditure incurred out of an advance from the Contingency Fund drawn in March 1984 (Rs. 49.70 lakhs). Final excess of Rs. 49.70 lakhs was due to the incorrect surrender of the supplementary provision referred to at (ii) above; reasons for the balance excess of Rs. 13.99 lakhs have not been communicated (April 1986).

7. Saving mentioned in notes 4,5 and 6 above was partly offset by excess under—

Head	Total grant	Actual expenditure	Excess + Saving —
(in lakhs of rupees)			
(i) 305. AC. II. JA. State Seed Farms—			
O.	26.59		
R.	3.22		
	29.81	79.91	+ 50.10

Additional provision by reappropriation in March 1985 was mainly due to undertaking summer cropping in the State Seed Farm, Thiyagarajapuram. Reasons for the final excess have not been communicated (April 1986).

Grant No. 20—Agriculture—contd.

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(ii) 305. AG. II. JA. Crop and Plant Protection—			
O.	4,14.45		
S.	4,34.62		
R.	89.85	9,34.31	— 4.61

Additional provision by reappropriation in March 1985 was made for the supply of chemicals to sister concerns to protect plants from pests and diseases noticed widely after heavy rains. Reasons for the final saving have not been communicated (April 1986).

(iii) 305. AM. I. AC. Tractor Hiring Scheme—

O.	2,55.28		
S.	2.27		
R.	16.30	2,73.85	+ 52.96

Additional provision by reappropriation in March 1985 was mainly due to overhauling of vehicles and also towards purchase of spares. Reasons for the final excess have not been communicated (April 1986).

(iv) 305. AV. VI. UT. Drought Prone Area Programme Schemes—

O.	4,39.00		
R.	98.74	5,37.74	— 20.48

Additional provision by reappropriation in March 1985 was mainly due to inclusion of unspent balances of previous years for carrying out spill over works. Reasons for the final saving have not been communicated (April 1986).

Grant No. 20—Agriculture—contd.

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(v) 308. AA. VI. UE. Execution of On Farm Development Works in Kundah and Lower Bhavani in Command Area Development Programme—			
O.	64.89		
S.	0.01		
R.	61.46	1,26.36	— 2.61

Additional provision by reappropriation in March 1985 was stated to be due to coverage of 5,000 hectares. Reasons for the final saving have not been communicated (April 1986).

8. *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 "337. Roads and Bridges" under this grant. The contribution during the year was Rs. 1,16.66 lakhs.

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. 2,52.96 lakhs (Rs. 27.50 lakhs from "305. Agriculture", Rs. 50.15 lakhs from "337. Roads and Bridges" and Rs. 1,75.31 lakhs from "537. Capital Outlay on Roads and Bridges").

The balance at the credit of the Fund on 31st March 1985 was Rs. 2,20.90 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 1984-85.

Grant No. 20—Agriculture—concl'd.

9. *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. 0.16 lakh.

The expenditure on renewals of machinery, etc., is initially accounted for under this grant and subsequently transferred to the Fund before the close of the accounts of the year. No expenditure was incurred from the Fund during the year.

The balance at the credit of the Fund on 31st March 1985 was Rs. 9.55 lakhs.

The transactions of the Fund stand included under "815. Depreciation Renewal Reserve Funds—Depreciation Reserve Fund—Government Commercial Department and Undertakings", an account of which is given in Statement No. 16 of Finance Accounts 1984-85.

Grant No. 21—Fisheries

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving—
	RS.	RS.	RS.
259. Public Works			
283. Housing			
298. Co-operation			
308. Area Development			
312. Fisheries			
Voted			
Original	5,80,85,000	5,80,87,000	5,06,55,215
Supplementary	2,000		
Amount surrendered during the year (March 1985)			68,92,000
Charged			
Original	10,000	10,000	..
Supplementary	..		
Amount surrendered during the year (March 1985)			10,000

Notes and comments—

1. Rupees 68.92 lakhs were surrendered in March 1985, but the saving ultimately worked out to Rs. 74.32 lakhs.

2. 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.

3. Saving in the voted grant occurred mainly under—

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(i) 283. B. AD. II. JB. Construction of Houses for Fishermen—			
O.	1,00.00		
R.	— 40.48	59.52	16.15

Reasons for the withdrawal of provision by reappropriation in March 1985 and for the final excess have not been communicated (April 1986).

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

O.	41.41		
R.	—15.77	25.64	25.64

Withdrawal of provision by reappropriation made in March 1985 was attributed mainly to not taking up capital works.

(iii) 312. AD. II. JD. Development of Inland Fish Culture through Fish Farmers' Development Agency—

O.	26.32		
R.	— 16.68	9.64	2.13

Grant No. 21—Fisheries—contd.

Reasons for the withdrawal of provision by reappropriation in March 1985 and for the final saving have not been communicated (April 1986).

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(iv) 312. AD. VI. UA. Establishment of Fish Farmers' Development Agency—			
O.	45.53		
R.	— 22.29	23.24	2.06

Specific reasons for the withdrawal of provision by reappropriation in March 1985 and for the final excess have not been communicated (April 1986).

(v) 312. AF. I. AA. Chank Fisheries—

O.	45.60		
R.	— 2.75	42.85	13.20

Specific reasons for the withdrawal of provision by reappropriation in March 1985 and for the final saving have not been communicated (April 1986).

(vi) 312. AH. II. JA. Construction of Mechanised Fishing Boats—

O.	41.51		
R.	— 28.51	13.00	0.01

Withdrawal of provision by reappropriation in March 1985 was mainly due to non-utilisation of the subsidy on the supply of fibre glass boats to marine fishermen.

Grant No. 21—Fisheries—concl'd.

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

Head	Total grant	Actual expenditure	Excess + Saving—
(in lakhs of rupees)			
(i) 298. AM. V. ZA. Assistance to Fishermen Co-operative Federation and Societies—			
O.	0.01		
R.	31.02	31.03	30.13
			--0.90

Reasons for the additional provision made by reappropriation in March 1985 have not been specified.

(ii) 312. AD. I. AA. Conservation and Development—				
O.	60.81			
R.	13.83	74.64	70.85	— 3.79

Additional provision made by reappropriation in March 1985 was mainly due to increase in dearness allowance and adhoc interim relief and to deployment of all the departmental vehicles for inland fisheries development work. Reasons for the final saving have not been communicated (April 1986).

Grant No. 22—Animal Husbandry

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving—
	RS.	RS.	RS.
259. Public Works			
289. Relief on account of Natural Calamities			
308. Area Development			
310. Animal Husbandry voted			
Original 23,97,66,000 } Supplementary 34,50,000 |	24,32,16,000	23,69,11,544	—63,04,456
Amount surrendered during the year (March 1985)			58,20,000
<i>Charged</i>			
Original 1,000 } Supplementary - |	1,000	..	— 1,000
Amount surrendered during the year (March 1985)			1,000

Notes and comments—

1. Against the saving of Rs. 63.04 lakhs in the voted grant, only Rs. 58.20 lakhs were surrendered in March 1985.

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 provision occurred under—

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(i) 310. AF. I. AA. Livestock Farms—			
O.	1,56.42		
R.	— 17.51	1,38.91	1,38.84 — 0.07

Withdrawal of provision by reappropriation in March 1985 was mainly due to non-finalisation of tenders partly offset by increase in salary of additional vaccinators and dearness allowance.

(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—			
O.	28.73		
R.	— 16.54	12.19	11.92 — 0.27

Withdrawal of provision by reappropriation in March 1985 was mainly due to non-receipt of clearance for purchase of machinery and equipment.

(iii) 310. AG. I. AA. Poultry Farms and Poultry Extension Centres—			
O.	41.96		
R.	— 12.63	29.33	30.03 + 0.70

Withdrawal of provision by reappropriation in March 1985 was mainly due to reduction in strength of birds.

Grant No. 22—Animal Husbandry contd.

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
iv) 310. AG. VI. UA. Assistance to T.N.P.D.C. for Poultry Development by small/marginal farmers and Agricultural Labourers—			
O.	37.00		
R.	— 37.00	..	.. ..

Reasons for the withdrawal of entire provision by reappropriation have not been specified.

(v) 310. AM. I. AA. Grants to Tamil Nadu Agricultural University for Veterinary Education, Research and Training—			
O.	1,54.00		
R.	6.96	1,60.96	1,18.01 — 42.95

Additional provision made by reappropriation in March 1985 was due to increase in grants. Reasons for the final saving have not been communicated (April 1986).

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(i) 310. AC. VI.UE. Creation of Disease Free Zone—			

S.	0.01		
R.	20.88	20.89	19.87 — 1.02

Reasons for the additional provision made by reappropriation in March 1985 and for the final saving have not been communicated (April 1986).

Grant No. 22—Animal Husbandry—contd.

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(ii) 3 10. AF. II. JD. Revival of Intensive Cattle Development Project— Outside Operation Flood Area—			
O.	99.80		
S.	0.01		
R.	27.21	1,27.02	1,30.84 + 3.82

Additional provision made by reappropriation in March 1985 was due to increase in additional posts, increase in dearness allowance and purchase of machinery and medicines and sanction of adhoc interim relief. Reasons for the final excess have not been communicated (April 1986).

(iii) 310. AF. VI. UA. Assistance to Tamil Nadu Co-operative Milk Producers Federation Limited for Cross Breed Calf Rearing by Small/Marginal Farmers and Agricultural Labourers—

O.	77.00		
R.	11.78	88.78	88.78 ..

Additional provision made by reappropriation in March 1985 was due to increase in grants.

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

Grant No. 22—Animal Husbandry—concl.

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
310. AM. II. JA. Grants to Tamil Nadu Agricultura University for Veterinary Education, Research and Training—			
O.	1,22.16		
R.	— 21.12	1,01.04	1,28.66 + 27.62

Specific reasons for the withdrawal of provision by reappropriation in March 1985 and for the final excess have not been communicated (April 1986).

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 11,11,22,000	} 11,54,16,000	11,01,43,252	—52,72,748
Supplementary 42,94,000			
Amount surrendered during the year (March 1985)			55,14,000

Notes and comments—

1. In view of the saving of Rs. 52.73 lakhs in the grant, the supplementary provision of Rs. 42.94 lakhs obtained in March 1985 proved unnecessary.

2. Rupees 55.14 lakhs were surrendered in March 1985 ; but the saving ultimately worked out to Rs. 52.73 lakhs only.

3. Bulk of the saving occurred under—

Head	Total grant	Actual expenditure	Excess + Saving —
(i) 298. A. AA. I.A.C. District Staff—	(in lakhs of rupees)		
O.	3,68.38		
R.	—28.63	3,39.75	3,36.58 —3.17

Grant No. 23—Co-operation (All voted)—contd.

Reduction of provision by reappropriation in March 1985 was partly attributed to non-filling up of vacant posts and lesser number of trainees deputed (Rs. 12.44 lakhs). Reasons for the withdrawal of the balance provision (Rs. 16.19 lakhs) and for the final saving have not been communicated (April 1986).

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

(ii) 298. A. AE. II. KE.
Assistance to Co-operative Credit Societies towards adoption of differential rate of interest—

O.	3.00		
S.	8.55		
R.	—11.55		

The supplementary provision obtained in March 1985 was for payment of increased subsidy to Co-operative Credit Societies. Withdrawal of entire provision by reappropriation in March 1985 was due to non-receipt of sanction from Government.

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

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

298. A. AB. I. AB. District Staff—

O.	4,08.25		
R.	6.99	4,15.24	4,23.46 + 8.22

Reasons for the enhancement of provision by reappropriation in March 1985 and for the final excess have not been communicated (April 1986).

Grant No. 23—Co-operation (All voted)—concl'd.

5. *State Agricultural Credit Relief and Guarantee Fund*—The Fund is intended to enable co-operative credit institutions to meet unforeseen losses arising under the scheme of Integrated Rural Credit and Marketing. It is credited with annual contribution by Government 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 1985 was Rs. 21.25 lakhs. An account of the Fund is given in Statement No. 16 of the Finance Accounts 1984-85 under the head "821, General and other Reserve Funds—Development Fund for Agricultural purposes".

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			
<i>Voted</i>			
Original	2,30,12,000	9,93,61,000	9,24,34,561
Supplementary	7,63,49,000		
			— 69,26,439
Amount surrendered during the year (March 1985)			68,11,000
<i>Charged</i>			
Original	..	1,000	..
Supplementary	1,000		
			—1,000
Amount surrendered during the year			Nil

Notes and comments—

1. In view of the saving of Rs. 69.26 lakhs in the voted grant, the supplementary provision of Rs. 7,63.49 lakhs obtained in March 1985 proved excessive.

Grant No. 24—Industries—concl'd.

2. Bulk of the saving occurred under—

Head	Total grant	Actual expenditure	Excess + Saving —
(in lakhs of rupees)			
320. B. AE. II. JE. Assistance to Sugar Mills towards payment of production incentive to cane growers—			
S. 7,00.00			
R. — 62.50	6,37.50	6,37.50	..

The supplementary provision obtained in March 1985 was towards subsidy for enhanced sugarcane price to cane growers. Withdrawal of provision by reappropriation in March 1985 was attributed to non-payment of subsidy to Joint Stock Sugar Mills due to their non-compliance with the prescribed stipulations.

Grant No. 25—Cinchona (All voted)

Major head	Total grant	Actual expenditure	Excess + Saving —
	RS.	RS.	Rs.
320. Industries			
Original 3,07,90,000	3,47,98,000	3,47,90,854	— 7,146
Supplementary 40,08,000			
Amount surrendered during the year (March 1985)			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. 2.65 lakhs besides interest of Rs. 8.62 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. 3.96 lakhs.

The balance at the credit of the Fund on 31st March 1985 was Rs. 92.25 lakhs.

An account of the Fund is included in Statement No. 16 of Finance Accounts 1984-85 under the head "815. Depreciation/Renewal Reserve Funds—Depreciation Reserve Funds—Government Commercial Departments and undertakings".

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

Major heads	Total grant	Actual expenditure	Excess + Saving—
	RS.	RS.	RS.
298. Co-operation			
321. Village and Small Industries			
Original 12,48,00,000	34,73,36,000	32,48,24,416	— 2,25,11,584
Supplementary 22,25,36,000			
Amount surrendered during the year (March 1985)			2,19,50,000

Notes and comments—

1. In view of the saving of Rs. 2,25.12 lakhs in the grant, supplementary provision of Rs. 22,25.36 lakhs obtained in March 1985 proved excessive.

2. Rupees 2,19.50 lakhs were surrendered in March 1985; but the ultimate saving worked out to Rs. 2,25.12 lakhs.

3. Saving in the original plus supplementary provision 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.	4,00.00		
S.	2,67.00		
R.	—1,99.63	4,67.37	4,67.38 + 0.01

The supplementary provision of Rs. 2,67.00 lakhs obtained in March 1985 was towards the subsidy payable to weavers co-operative societies for production of dhotis and sarees to be sold at controlled rates. Reduction of provision by reappropriation in March 1985 was attributed to non-release of grants by Government of India.

Grant No. 27—Khadi (All voted)

Major head	Total grant	Actual expenditure	Excess + Saving—
	RS.	RS.	RS.
321. Village and Small Industries			
Original 2,29,00,000	3,23,72,000	3,15,14,182	— 8,57,818
Supplementary 94,72,000			
Amount surrendered during the year (March 1985)			9,07,000

Notes and comments—

Significant saving in the original provision occurred mainly under—

Head	Total grant	Actual expenditure	Excess + Saving—
	(in lakhs of rupees)		
AF. II. JF. New Schemes for Khadi Development—			
O.	13.34		
R.	—7.68	5.66	6.16 + 0.50

Withdrawal of provision by reappropriation in March 1985 was mainly due to poor response from weavers for the scheme of construction of houses and non-sanction of expenditure on Research Centre for Cotton Kh. during the year.

Grant No. 28—Community Development Projects and Municipal Administration

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving —
	RS.	RS.	RS.
277. Education			
280. Medical			
282. Public Health, Sanitation and Water Supply			
284. Urban Development			
287. Labour and Employment			
288. Social Security and Welfare			
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			

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

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving —
	RS.	RS.	RS.
Voted			
Original 2,08,95,63,000	} 2,25,25,65,000	2,06,44,75,534	— 18,80,89,466
Supplementary 16,30,02,000			
Amount surrendered during the year (March 1985)			19,33,12,000
Charged			
Original 1,000	} 1,000	..	1,000
Supplementary			
Amount surrendered during the year (March 1985)			1,000

Notes and comments—

1. In view of the saving of Rs. 18,80.89 lakhs in the voted grant, the supplementary grant of Rs. 16,30.02 lakhs Rs. 272.68 lakhs obtained in October 1984 and Rs. 13,57.34 lakhs obtained in March 1985) proved excessive.

2. Rupees 19,33.12 lakhs were surrendered on 31st March 1985, but the ultimate saving worked out to Rs. 18,80.89 lakhs only.

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

3. Substantial saving in the original/supplementary provision occurred under—

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(i) 314. C. AB. III. SD. Prime Minister's Employment Guarantee scheme for Rural landless labourers—			
O.	44,50.00		
S.	8,26.35		
R.	-7,34.61	45,41.74	45,27.62 - 14.12

Supplementary provision obtained in March 1985 was towards expenditure to be incurred on the basis of funds expected to be released by the Government of India. Reduction of provision by reappropriation in March 1985 was due to non-receipt of higher assistance anticipated from the Government of India. Reasons for the final saving have not been communicated (April 1986).

(ii) 284. A. AB. III. SA. Grants to Municipalities for additional coverage under environmental improvement in slums—			
S.	57.00		
R.	5.00	62.00	5.00 - 57.00

Supplementary provision obtained in October 1984 was for allocation to the Director of Municipal Administration from the second instalment of the grant released by the Government of India. Reasons for the final saving have not been communicated (April 1986).

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

4. Significant saving also occurred under—

Head	Total grant	Actual expenditure	Excess + Saving —
(in lakhs of rupees)			
(i) 287. B. AE. II. JE. Provision of one job for one family—			
O.	15,00.00		
R.	-13,22.56	1,77.44	1,74.33 - 3.11
Withdrawal of provision by reappropriation in March 1985 was due to implementation of only a few employment generating schemes as approved by the Empowered Committee. Rupees 14,94.50 lakhs were similarly surrendered under the scheme during 1983-84 also.			
(ii) 282. A. AL. II. JC. Assistance for construction of Public latrines—			
O.	6,56.00		
R.	-6,49.02	6.98	6.98 ..
Withdrawal of provision by reappropriation in March 1985 was due to a post-budget decision in December 1984 to complete the pending works of previous year and improve the utilisation of latrines already constructed and to defer construction of new latrines in 1985-86.			
(iii) 305. A. AJ. VI. UC. Schemes for minor irrigation wells and pumps—			
O.	12,50.84		
R.	-3,50.34	9,00.50	9,00.76 + 0.26

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

Head	Total grant	Actual expenditure	Excess + Saving —
(in lakhs of rupees)			
(iv) 314. B. AK. II. JB. Integrated rural development pro- gramme—			
O.	16,27.60		
R.	-1,16.60	15,11.00	15,11.02 + 0.02

Specific reasons for the withdrawal of provision by reappropriation in March 1985 under items (iii) and (iv) have not been communicated (April 1986).

(v) 284. A.AB. II. JS.
Grants to Municipalities for self-sufficiency scheme—

O.	4,20.00		
R.	-1,29.39	2,90.61	2,90.61 ..

Reduction of provision by reappropriation in March 1985 was mainly due to sanction of additional amount under "Loan" head of account.

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

Head	Total grant	Actual expenditure	Excess + Saving —
(in lakhs of rupees)			
(i) 314. C. AB. VI. UA. National Rural Employment Programme—			
O.	42.60.00		
R.	8,47.72	51,07.72	51,15.05 + 7.93

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

Enhancement of provision by reappropriation in March 1985 was mainly due to (i) sanction of additional staff, additional instalments of dearness allowance and ad hoc interim relief (Rs. 1,00.02 lakhs) and (ii) fixation of additional man-days of employment and increase in the cost of labour after 1st October 1984 (Rs. 7,30.63 lakhs). Reasons for the final excess have not been communicated (April 1986).

Head	Total grant	Actual expenditure	Excess + Saving —
(in lakhs of rupees)			
(ii) 314. A.AA. I.AE, Block Headquarters—			
O.	14,80.79		
R.	1,60.80	16,41.59	16,74.97 + 33.38

Enhancement of provision by reappropriation in March 1985 was mainly due to (i) sanction of additional staff, additional instalments of dearness allowance and ad hoc interim relief (Rs. 91.62 lakhs), (ii) increase in travel expenses due to frequent tours of officers and staff (Rs. 66.13 lakhs) and (iii) increased expenditure on maintenance and cost of fuel for motor vehicles (Rs. 3.58 lakhs). Reasons for the final excess have not been communicated (April 1986).

(iii) 314. C. AB. II. JM.
Self-sufficiency scheme
in Town Panchayats—

O.	5,00.00		
S.	8.77		
R.	1,89.84	6,98.61	6,99.16 + 0.55

Supplementary provision and additional provision obtained by reappropriation in March 1985 were for implementation of Self-sufficiency Scheme, Phase III in the remaining 274 newly created Town Panchayats during 1984-85.

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

Head	Total grant	Actual expenditure	Excess + Saving —
(in lakhs of rupees)			
(iv) 314. C. AB. III. SB. Installation of Bio-gas plants—			
O.	1,57.85		
R.	1,44.70	3,02.55	3,03.63 +1.08

Enhancement of provision by reappropriation in March 1985 was mainly to achieve the target fixed for 1984-85. Reasons for the final excess have not been communicated (April 1986).

(v) 288. D. AE. I. AV. Staff for implementing Nutritious noon meal programme in rural areas—			
O.	71.11		
R.	19.66	90.77	1,35.32 +44.55

Enhancement of provision by reappropriation in March 1985 was mainly due to (i) sanction of additional staff, additional instalments of dearness allowance and adhoc interim relief (Rs. 13.86 lakhs) and (ii) increase in travel expenses due to frequent tours of officers and staff (Rs. 5.02 lakhs). Reasons for the final excess have not been communicated (April 1986).

(vi) 314. A. AC. I. AB. House Tax Matching grant—			
O.	2,07.84		
R.	56.93	2,64.77	2,65.21 +0.44

Additional provision obtained by reappropriation in March 1985 was towards sanction of House Tax Matching grant to the Village Panchayats/Town Panchayats based on house tax collected during 1984-85.

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

Head	Total grant	Actual expenditure	Excess + Saving —
(in lakhs of rupees)			
(vii) 284. A. AB. II. JC. Grants to Municipalities for Environmental improvement in slums—			
O.	1,00.00	1,00.00	1,57.00 +57.00

Reasons for the final excess have not been communicated (April 1986).

(viii) 305. A. AJ. VI. UD. Schemes for land development—			
O.	73.66		
R.	48.51	1,22.17	1,18.03 —4.14

Additional provision obtained by reappropriation in March 1985 was mainly to accommodate the expenditure towards grant-in-aid of Rs. 10,000 per year for which each block is eligible. Reasons for the final saving have not been communicated (April 1986).

(ix) 314. A. AC. I. AA. Local Cess Surcharge Matching grant—			
O.	15,00.00		
R.	40.73	15,40.73	15,37.98 —2.75

Additional provision obtained by reappropriation in March 1985 was for release of the grant to panchayat unions based on the collection of Local Cess Surcharge by the Revenue Department. Reasons for the final saving have not been communicated (April 1986).

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

Head	Total grant	Actual expenditure	Excess + Saving —
(in lakhs of rupees)			
(x) 280. A. AB. I. BR. Maintenance grant for maternity centres of local bodies—			
O. 1,30.00			
R. 38.95	1,68.95	1,59.07	— 9.88

Additional provision obtained by reappropriation in March 1985 was for reimbursement of 2/3 Maternity grant to the panchayat unions. Reasons for the final saving have not been communicated (April 1986).

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 11,17,86,000	11,83,08,000	11,41,40,868	— 41,67,132
Supplementary 65,22,000			
Amount surrendered during the year (March 1985)			42,04,000

Notes and comments—

1. In view of the saving of Rs. 41.67 lakhs, the supplementary provision of Rs. 62.65 lakhs obtained in March 1985 proved excessive.

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. — 69.10	18.90	23.17	+ 4.27

Specific reasons for the withdrawal of provision by reappropriation in March 1985 and for the final excess have not been communicated (April 1986).

(ii) 287. A. AD. I. AC. Labour Welfare Fund—			
O. 32.87			
S. 46.88			
R. — 17.42	62.33	62.82	+ 0.49

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

The supplementary provision was obtained for transfer of the fine collected by the Chief Judicial Magistrates of various Courts from the employers in Tamil Nadu for violation of the provisions of the labour laws during the period from 1st January 1973 to 31st March 1981 to the Tamil Nadu Labour Welfare Board as grant. Withdrawal of provision by reappropriation in March 1985 was based on the actual amount released to the Board.

3. The savings mentioned in note 2 were partly counterbalanced by excess under—

Head	Total grant	Actual expenditure	Excess + Saving —
(in lakhs of rupees)			
287. A. AF. I. AA. Institute of Labour Studies—			
O. 9.20			
R. 11.07	20.27	18.12	—2.15

Enhancement of provision by reappropriation in March 1985 was mainly for payment of rent at enhanced rates. Reasons for the final saving have not been communicated (April 1986).

Grant No. 30—Social Welfare (All voted)

Major heads	Total grant	Actual expenditure	Excess + Saving —
	RS.	RS.	RS.
259. Public Works			
282. Public Health, Sanitation and Water-supply			
288. Social Security and Welfare			
309. Food			
Original 68,66,90,000	} 73,19,91,000	60,69,54,190	—12,50,36,810
Supplementary 4,53,01,000			
Amount surrendered during the year (March 1985)			10,93,05,000

Notes and comments —

1. Rupees 10,93.05 lakhs were surrendered on 31st March 1985 ; but the ultimate saving worked out to Rs. 12,50.37 lakhs.

2. Bulk of the saving occurred under—

Head	Total grant	Actual expenditure	Excess + Saving —
(in lakhs of rupees)			
(i) 288. D. AE. II. JO. Opening of pre-primary schools in Tamil Nadu—			
O. 20,86.75			
R. —5,33.02	15,53.73	14,76.40	—77.33

Specific reasons for the reduction of provision by reappropriation in March 1985 and for the final saving have not been communicated (April 1986).

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

Head	Total grant	Actual expenditure	Excess + Saving —
(in lakhs of rupees)			
(ii) 288. D. AE. I. AU. Feeding of poor children in the age group of 2 plus to 4 plus in Tamil Nadu—			
O.	10,51.67		
S.	0.01		
R.	—1,24.68	9,27.00	8,24.69 —1,02.31

Reduction of provision by reappropriation in March 1985 was partly due to non-receipt of proposals for payment of rent from certain Collectors (Rs. 5.46 lakhs), adjustment of excess grant paid to municipalities (Rs. 2.00 lakhs) and non-settlement of bills for want of stock entry certificates (Rs. 7.51 lakhs). Specific reasons for the reduction of provision for the balance amount of Rs. 1,09.71 lakhs and for the final saving have not been communicated (April 1986).

(iii) 288. D. AE. II. JF.
Supplementary Nutrition in Integrated Child Development Service Scheme—

O.	1,86.03		
S.	0.01		
R.	—97.54	88.50	85.47 —3.03

Withdrawal of provision by reappropriation in March 1985 was mainly due to reduction of feeding charges on account of reduced number of beneficiaries under the scheme (Rs. 78.99 lakhs), non-receipt of claims from Civil Supplies Corporation for payment of transport and handling charges of CARE commodities and non-settlement of administrative cost for supply of CARE commodities.

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

3. In the following cases, reduction of provision proved excessive in view of the final excess—

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

(i) 309. A. AA. II. JE.
Nutrition Delivery Services—

O.	8,82.78		
R.	—2,33.41	6,49.37	6,75.48 + 26.11

(ii) 288. D. AE. III. SA.
Integrated Child development services scheme—

O.	2,63.07		
S.	0.01		
R.	—35.69	2,27.39	2,32.42 +5.03

Specific reasons for the withdrawal of provision by reappropriation in March 1985 and for the final excess in the above cases have not been communicated (April 1986).

(iii) 288. D. AG. II. JD.
Orphanage for the age group 5—18 years—

O.	10.87		
S.	44.28		
R.	— 31.34	23.81	32.87 + 9.06

Supplementary grant obtained in October 1984 was for the opening of 15 new orphanages in the districts and one in Madras city. Specific reasons for the withdrawal of provision by reappropriation in March 1985 and for the final excess have not been communicated (April 1986).

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

Head	Total grant	Actual expenditure	Excess + Saving —
(in lakhs of rupees)			
(iv) 288. E.AE.I. BB. Supply of dhoties and sarees to the landless agricultural labourers in drought affected areas—			
S.	3,50.00		
R.	— 3,50.00	1,46.56	+ 1,46.56

Supplementary grant obtained in October 1984 was for payment to Tamil Nadu Handloom Weavers' Co-operative Society Limited under Drought Relief Scheme for the supply of dhoties and sarees to the landless agricultural labourers through purchase from Co-optex. Withdrawal of entire provision by reappropriation in March 1985 was due to reclassification of expenditure under Grant No. 26. Reasons for the final excess have not been communicated (April 1986).

4. In the following cases, enhancement of provision proved unnecessary in view of the final saving.

Head	Total grant	Actual expenditure	Excess + Saving —
(in lakhs of rupees)			
(i) 288. E.AA.I. AG Supply of dhoties/sarees to old age pensioners—			
O.	1,00.00		
S.	0.01		
R.	53.83	1,53.84	7.37 — 1,46.47
(ii) 288. E.AA.I. AD. Old Age pension to destitute Agricultural Labourers—			
O.	1,48.29		
R.	22.99	1,71.28	1,23.18 — 48.10

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

Additional provision obtained by reappropriation in March 1985 under items (i) and (ii) was due to extension of old age pension scheme with all benefits to all the pending cases. Reasons for the final saving under these items have not been communicated (April 1986).

5. Saving also occurred under—

Head	Total grant	Actual expenditure	Excess + Saving —
(in lakhs of rupees)			
(i) 288. E.AE. I.AS. Widows, Handicapped and Old Age Pensioners Free Ration Scheme—			
O.	1,05.00		
S.	0.01		
R.	— 11.72	93.29	81.05 — 12.24
(ii) 288. D.AE.II. JD. Social Support Scheme under World Bank Project—			
O.	44.43		
R.	— 11.79	32.64	24.14 — 8.50

Specific reasons for the withdrawal of provision by reappropriation in March 1985 and for the final saving under items (i) and (ii) have not been communicated (April 1986).

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

6. Savings mentioned in notes 2 to 5 were partly counterbalanced by excess under—

Head	Total grant	Actual expenditure	Excess + Saving —
(in lakhs of rupees)			
(i) 288. E.AA.IAA. Old Age Pensions—			
O.	4,60.00		
S.	0.01		
R.	47.38	5,07.39	+ 13.35
(ii) 288. E.AA.I. AC. Old Age Pensions to physically handicapped destitutes and destitute widows—			
O.	2,46.26		
R.	68.53	3,14.79	— 43.65

Enhancement of provision by reappropriation in March 1985 in the above cases was due to extension of Old Age Pension scheme with all benefits to all the pending cases. Reasons for the final excess under item (i) and for the final saving under item (ii) have not been communicated (April 1986).

(iii) 288. D.AC. I.AC. Assistance to Schools for the Defective—			
O.	28.79		
R.	11.60	40.39	+ 38.77

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

Enhancement of provision by reappropriation in March 1985 was for payment of additional instalments of dearness allowance and ad-hoc lump sum to staff. Reasons for the final excess have not been communicated (April 1986).

Head	Total grant	Actual expenditure	Excess + Saving—
(in lakhs of rupees)			
(iv) 288. D.AC. II. JQ. Unemployment Allowance to Unemployed Blind Registered in Employment Exchanges—			
O.	1.00		
R.	— 0.58	0.42	+ 35.81
(v) 288. D. AD. I. AO. Mahalir Mandrams—			
O.	15.04		
R.	0.06	15.10	+ 22.79

Reasons for the final excess under items (iv) and (v) have not been communicated (April 1986).

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 48,03,21,000	48,03,25,000	46,83,84,517	— 1,19,40,483
Supplementary 4,000			
Amount surrendered during the year (March 1985)			1,63,09,000
Charged			
Original 15,02,000	21,91,000	2,73,227	— 19,17,773
Supplementary 6,89,000			
Amount surrendered during the year			Nil

Notes and comments—

1. In the voted grant, Rs. 1,63.09 lakhs were surrendered in March 1985, but the saving ultimately worked out to Rs. 1,19.40 lakhs only.

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

Head	Total grant	Actual expenditure	Excess + Saving —
		(in lakhs of rupees)	
288. C. AB. II. LS.			
Subsidy to Scheduled Castes for the construction of Houses under Rural Housing Schemes—			
O.	6,00.00		
R.	— 2,49.81	3,50.19	3,50.19

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

Withdrawal of provision by reappropriation in March 1985 was stated to be due to non-receipt of assistance in time from HUDCO or Nationalised Banks for implementation of Rural Housing Scheme.

3. Saving also occurred under—

Head	Total grant	Actual expenditure	Excess + Saving —
			(in J. khs of rupees)

(i) 288. C. AB. II. LT.

Special Welfare Schemes for Scheduled Castes in Integrated Rural Development Programme Blocks under Special Component Plan—

O.	11,00.00			
R.	— 55.91	10,44.09	10,44.09	..

(ii) 288. C. AB. I. AF.

Hostels—

O.	4,51.39			
R.	— 22.88	4,28.51	4,07.83	— 20.6

(iii) 288. C. AB. II. KM.

New Hostels—

O.	61.18			
R.	— 16.24	44.94	38.95	— 5.99

Specific reasons for the withdrawal of provision by reappropriation in March 1985 for items (i) to (iii) and for the final saving under items (ii) and (iii) have not been communicated (April 1986).

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

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

(iv) 288. C.AB. I. AA.

School Education—

O.	6,23.51		
R.	20.31	6,43.82	5,87.83 —55.99

Enhancement of provision by reappropriation in March 1985 was mainly due to (i) payment of additional instalment of dearness allowance and interim adhoc lumpsum to the staff, (ii) increase in the price of cloth and stitching charges and (iii) repairs to school buildings. Reasons for the final saving have not been communicated (April 1986).

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) 288. C. AB. I. AT.

Stipend to Scheduled Castes and Scheduled Tribes Trainees in Industrial Training Institutes—

O.	10.38		
R.	2.01	8.37	1,15.03 +1,06.66

Withdrawal of provision by reappropriation in March 1985 was due to admission of lesser number of trainees than anticipated and non-payment of stipends for absentees. Reasons for the final excess have not been communicated (April 1986).

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

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

(ii) 288. C. AB. II. LM.

Stipends to Scheduled Caste Trainees in Industrial Training Institutes—

O.	2.62		
R.	0.40	2.22	86.26 + 84.04

Specific reasons for the withdrawal of provision by reappropriation in March 1985 and for the final excess have not been communicated (April 1986).

(iii) 288. C. AB. II. JI.

Scholarships and Stipends—

O.	47.50		
R.	53.18	1,00.68	99.99 —0.69

Enhancement of provision by reappropriation in March 1985 was for settlement of arrear claims (Rs. 35.87 lakhs). Specific reasons for the additional provision of the balance of Rs. 17.31 lakhs have not been communicated (April 1986).

(iv) 288. C. AB. III. SA.

Educational Concessions—

	3,25.01		
	47.38	3,72.39	3,70.28 — 2.11

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

Enhancement of provision by reappropriation in March 1985 was for sanction of scholarships to eligible students and for the establishment of book banks (Rs. 40.49 lakhs). Specific reasons for the additional provision of the balance of Rs. 6.89 lakhs and for the final saving have not been communicated (April 1986).

Head	Total grant	Actual expenditure	Excess + Saving —
(in lakhs of rupees)			
(v) 288. C.AA.IAD. District staff— Adi-Dravidars and Tribal Welfare Department—			
O.	1,54.81		
R.	27.19	1,82.00	1,90.36 + 8.36

Enhancement of provision by reappropriation in March 1985 was mainly for payment of (i) additional instalments of dearness allowance and interim adhoc lumpsum to the staff and (ii) travel expenses to the special Tahsildars and staff in connection with the land acquisition cases. Reasons for the final excess have not been communicated (April 1986).

(vi) 288. C.AB.I.AE.
Administration of
Post-Matric
Scholarships to
Scheduled Castes
and Scheduled
Tribes—

O.	1,74.43		
R.	28.62	2,03.05	1,98.23 — 4.82

Enhancement of provision by reappropriation in March 1985 was partly for payment of additional instalments of dearness allowance and interim adhoc lumpsum to the staff (Rs. 2.59 lakhs). Specific reasons for the additional provision of the balance of Rs. 26.03 lakhs and for the final saving have not been communicated (April 1986).

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

5. In view of the saving of Rs. 19.18 lakhs in the charged appropriation, the supplementary provision of Rs. 6.89 lakhs obtained in March 1985 proved unnecessary.

6. Saving in the charged appropriation occurred under—

Head	Total appropriation	Actual expenditure	Excess + Saving —
(in lakhs of rupees)			
288. C. AB. II. JP. House sites for Adi-Dravidars—			
O.	15.00		
S.	6.89		
R.	0.02	21.91	2.73 — 19.18

Supplementary provision obtained in March 1985 was for payment of enhanced compensation awarded by courts in land acquisition cases. Reasons for the final saving have not been communicated (April 1986).

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 10,98,64,000	11,22,36,000	11,47,97,026	+ 25,61,025
Supplementary 23,72,000			
Amount surrendered during the year (March 1985)			2,32,000
Charged			
Original 1,000	1,000	..	— 1,000
Supplementary ..			
Amount surrendered during the year (March 1985)			1,000
Notes and comments—			

1. The excess of Rs. 25,61,026 over the voted grant requires regularisation.

2. In view of the excess of Rs. 25.61 lakhs, the supplementary grant of Rs. 0.19 lakh obtained in March 1985 proved inadequate and the surrender of Rs. 2.32 lakhs on 31st March 1985 proved injudicious.

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

3. Bulk of the excess occurred under—

Head	Total grant	Actual expenditure	Excess + Saving —
(in lakhs of rupees)			
288. C. AE. I. AR.			
Pre-Matric Scholarship to Backward Classes—			
O.	23.18		
R.	7.08	30.26	+ 44.70

Enhancement of provision by reappropriation in March 1985 was due to increase in the number of eligible beneficiaries for the scholarship. Reasons for the final excess have not been communicated (April 1986).

4. Excess also occurred under—

Head	Total grant	Actual expenditure	Excess + Saving —
(in lakhs of rupees)			
(i) 288. C. AE. I. AZ.			
Second Backward Classes Commission—			
O.	1.88		
S.	21.25		
R.	12.44	35.57	+ 9.80

Supplementary provision obtained in October 1984 was for (i) purchase of additional computer accessories and materials (Rs. 18.70 lakhs) and (ii) expenditure towards advertisement in the dailies of the availability of questionnaire to the public, the sittings of the Commission, conduct of Social Economic Survey etc., (Rs. 2.55 lakhs). Enhancement of provision by reappropriation in March 1985 was due to extension of the period of the Commission upto 28th February 1985 and for the purchase of additional computer accessories and materials. Reasons for the final excess have not been communicated (April 1986).

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(ii) 288. C. AD. I. AA.			
Denotified Tribes Schools—			
O.	1,56.27		
R.	11.97	1,68.24	1,70.21 +1.97
Enhancement of provision by reappropriation in March 1985 was mainly for payment of additional instalments of dearness allowance and interim relief to staff (Rs. 11.52 lakhs) and for repairs to school buildings. Reasons for the final excess have not been communicated (April 1986).			
(iii) 288. C. AE. II. JN.			
Post-Matric Scholarship to Backward Classes—			
O.	11.77		
R.	0.81	12.58	38.58 +26.00
(iv) 288. C. AE. II. JM.			
Pre-Matric Scholarship to Backward Classes—			
O.	1.37		
R.	1.98	3.35	20.20 +16.85

Enhancement of provision by reappropriation in March 1985 under item (iv) was due to increase in the number of eligible beneficiaries for the scholarship. Reasons for the final excess under items (iii) and (iv) have not been communicated (April 1986).

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

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(i) 288. C. AE. II. JA			
Backward Classes Hostels—			
O.	1,73.15		
R.	— 41.44	1,31.71	1,21.50 — 10.21
(ii) 288. C. AE. I. AS.			
Post-Matric Scholarship to Backward Classes—			
O.	2,89.42		
R.	— 0.24	2,89.18	2,47.52 — 41.66

Reduction of provision by reappropriation in March 1985 under item (i) was mainly due to non-filling up of vacant posts (Rs. 5.14 lakhs) and closure of hostels due to strike etc., (Rs. 36.96 lakhs). Reasons for the final saving under items (i) and (ii) have not been communicated (April 1986).

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 15,66,77,000	15,85,77,000	14,83,04,553	— 1,02,72,443
Supplementary 19,00,000			
Amount surrendered during the year (March 1985)			87,44,000

Notes and comments—

1. Rupees 87.44 lakhs were surrendered in March 1985, but the saving ultimately worked out to Rs. 1,02.72 lakhs.

2. Substantial saving in the original provision occurred under—

Head	Total grant	Actual expenditure	Excess + Saving—
		(in lakhs of rupees)	
283. A. AC. II.			
JM. Sites and Services under Madras Urban Development Project II—			
O.	4,00.00		
R.	— 1,30.00	2,70.00	2,70.00

Withdrawal of provision by reappropriation in March 1985 was due to delay in acquisition of lands for the scheme.

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

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)	
283. A. AC. I. AC.			
Contribution for maintenance of Government Colonies—			
O.	25.00		
R.	22.79	47.79	47.79 ..

Enhancement of provision by reappropriation in March 1985 was due to sanction of arrear grant for the period from 1961-62 to 31st March 1983 to the Tamil Nadu Housing Board for maintenance of Government Colonies.

4. Enhancement of provision by reappropriation in March 1985 proved injudicious in the following case, in view of the final saving.

Head	Total grant	Actual expenditure	Excess+ Saving—
		(in lakhs of rupees)	
283. A. AC. III.SA.			
Grants to Tamil Nadu Slum Clearance Board for additional coverage of Environmental Improvement in Slums—			
S.	19.00		
R.	16.00	35.00	19.00 — 16.00

The supplementary provision obtained in October 1984 was towards the incentive grants announced by the Government of India for environmental improvements of slums under 20 point programme. Reasons for enhancement of the provision by reappropriation in March 1985 and for the final saving have not been communicated (April 1986).

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 27,21,77,000	49,82,03,000	49,66,53,290	- 15,49,710
Supple- mentary 22,60,26,000			
Amount surrendered during the year (March 1985)			17,21,000

Note—

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. 46,91.92 lakhs. The expenditure on the objects mentioned above is initially accounted for under different grants and subsequently transferred to the Fund before the close of the accounts of the year. No expenditure was transferred to the Fund during the year.

The balance at the credit of the Fund as on 31st March 1985 was Rs. 99,27.08 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 1984-85.

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 98,04,89,000	2,04,68,53,000	1,88,37,50,406	- 16,31,02,594
Supple- mentary 1,06,63,64,000			
Amount surrendered during the year (March 1985)			13,59,00,000
Charged			
Original 45,000	45,000	..	-45,000
Supple- mentary ..			
Amount surrendered during the year (March 1985)			45,000

Notes and comments —

1. In view of the saving of Rs. 16,31,03 lakhs in the voted grant, the supplementary provision of Rs. 98,63.64 lakhs obtained in March 1985 proved excessive.

2. Rupees 13,59.00 lakhs were surrendered in March 1985 ; but the saving ultimately worked out to Rs. 16,31.03 lakhs.

Grant No. 35—Civil Supplies—*contd.*

3. Bulk of the saving occurred under —

Head	Total grant	Actual expenditure	Excess + Saving —
(in lakhs of rupees)			
(i) 309. AA. I. AB. Payment to Tamil Nadu Civil Supplies Corporation for Supply of Food Articles for New Mid-day Meals Programme—			
O.	59,65.12		
S.	2,47.77		
R.	— 5,20.07	56,92.82	55,89.12 — 1,03.70
Specific reasons for the withdrawal of provision by reappropriation in March 1985 and for the final saving have not been communicated (April 1986).			
(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 —			
O.	30,00.00		
S.	9,94.89		
R.	— 6,04.89	33,90.00	33,90.00

The supplementary provision obtained in March 1985 was for the extension of the Noon Meal Scheme to children of 10+to 15 group. Withdrawal of provision by reappropriation was due to lesser supply of rice.

Grant No. 35—Civil Supplies—*concl.*

Head	Total grant	Actual expenditure	Excess + Saving —
(in lakhs of rupees)			
(iii) 309. AA. II. JJ. Feeding of Children in the age group of 10 to 15— Payment of Cost to Tamil Nadu Civil Supplies Corporation for supply of food articles supplied under CMNMP—			
S.	8,00.00		
R.	— 2,36.33	5,63.67	3,90.54 — 1,73.13

The supplementary provision obtained in October 1984 was for the extension of the Chief Minister's Nutritious Meal Programme to children in the age group 10 to 15 years. Reasons for the withdrawal of provision and for the final saving have not been communicated (April 1986).

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

Head	Total grant	Actual expenditure	Excess + Saving —
(in lakhs of rupees)			
288. A. AA. I. A.B District Establishment—			
O.	3,45.43		
S.	5.97		
R.	31.76	3,83.16	3,89.07 + 5.91

Additional provision by reappropriation was mainly due to (i) sanction of additional instalments of dearness allowance and interim relief, (ii) employment of special staff for flying squads for procurement of levy inspection works and (iii) payment of fixed travelling allowance to the staff working for procurement levy, intensive verification of check posts and deputation of staff for training and election bandobust duty partly offset by saving due to non-filling up of certain posts and also less claim. Reasons for the final excess have not been communicated (April 1986).

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			
331. Water and Power Development Services			
333. Irrigation, Navigation, Drainage and Flood Control Projects			
Voted			
Original 52,27,66,000	52,31,68,000	51,90,98,482	— 40,69,518
Supplementary 4,02,000			
Amount surrendered during the year			Nil
Charged—			
Original 12,000	12,000	..	— 12,000
Supplementary ..			
Amount surrendered during the year (March 1985)			12,000

Grant No. 36—Irrigation—concl'd.

Note—

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

An analysis of suspense transactions during 1984-85 is given below with opening and closing balances.

Heads	Balance on 1st April 1984	Debits during 1984-85	Credits during 1984-85	Balance on 31st March 1985
(in lakhs of rupees)				
(i) 306. Minor Irrigation-Suspense	11.23	5.08	7.54	8.77
(ii) 331. Water and Power Development Services—Suspense	0.13	..	..	0.13
(ii) 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	6.83	0.39	0.12	7.10
Total	18.16	5.47	7.66	15.97

Grant No. 37—Public Works—Buildings

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving—
	RS.	RS.	RS.
259. Public Works			
277. Education			
278. Art and Culture			
280. Medical			
281. Family Welfare			
282. Public Health, Sanitation and Water Supply			
283. Housing			
284. Urban Development			
285. Information and Publicity			
287. Labour and Employment			
288. Social Security and Welfare			
289. Relief on account of Natural Calamities			
305. Agriculture			
310. Animal Husbandry			
312. Fisheries			
313. Forest			

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

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
320. Industries			
Voted			
Original	3,73,84,000	4,78,12,000	6,29,23,910 + 1,51,11,910
Supplementary	1,04,28,000		
Amount surrendered during the year			Nil
Charged			
Original	51,000	31,02,000	17,97,959 - 13,04,041
Supplementary	30,51,000		
Amount surrendered during the year			Nil
Notes and comments—			
1. Excess of Rs. 1,51,11,910 over the voted grant requires regularisation.			
2. In view of the excess of Rs. 1,51.12 lakhs over the voted grant, the supplementary grant of Rs. 1,04.28 lakhs obtained in March 1985 proved inadequate.			

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

3. Bulk of the excess occurred under —				
Head	Total grant	Actual expenditure	Excess+ Saving—	
(in lakhs of rupees)				
259. A. AD. I. AC. Buildings—				
Other Office Buildings and Court Buildings —(Other than Technical Education Department)—				
O.	42.80			
R.	3.77	46.57	1,28.82	+82.25

Enhancement of provision by reappropriation in March 1985 was for the payment of property taxes and for maintenance of buildings. Reasons for the final excess have not been communicated (April 1986).

4. Excess also occurred under —

Head	Total grant	Actual expenditure	Excess+ Saving—	
(in lakhs of rupees)				
(i) 259. A. AJ. I. AD. Miscellaneous Works Advances (Technical Education Department)—				
	..	21.51		+21.51
(ii) 289. B. AN. I. AA. Repairs and restoration of damaged Public Buildings due to flood—				
S.	85.00	85.00	1,03.33	+18.33

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

Head	Total grant	Actual expenditure	Excess+ Saving—	
(in lakhs of rupees)				
(iii) 289. D. AA. I. AW. Construction of Cyclone Shelter—				
O.	23.75			
S.	3.61	27.36	44.56	+17.50
(iv) 280. A. AB. I. BU. Buildings—				
O.	5.01			
S.	6.89	11.90	26.60	+14.70
(v) 283. C. AB. I. AS. Add— Establishment Charges transferred from Major Head "259. Public Works" on Pro rata basis—				
O.	13.29	13.29	27.93	+14.64
(vi) 288. D. AG. II. JU. Buildings—				
	..	6.24		+6.24
The supplementary provisions obtained in March 1985 under items (ii) and (iii) were for the repairs and restoration of damaged Government buildings due to cyclone and flood during November 1984 and under item (iv) for completing the construction works in progress. Reasons for the final excess under items (i) to (vi) have not been communicated (April 1986).				
(vii) 283. C. AD. I. AA. Furniture to the residence of Ministers—				
	4.62	4.62	5.74	+1.12

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

Provision made by reappropriation in March 1985 was mainly for the purchase by furniture for the residence of Ministers. Reasons for the final excess have not been communicated (April 1986).

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

Head	Total grant	Actual expenditure ¹	Excess+ Saving—
(in lakhs of rupees)			
259. A. AA. I. AP. Add— Establishment Charges transferred from Major Head “259. Public Works” on <i>Pro rata</i> basis—			
O.	32.21	32.21	.. —32.21

Saving was due to non-transfer of establishment charges relating to Public Works—Buildings from Grant No. 38.

6. In view of the saving of Rs. 13.04 lakhs in the charged appropriation, the supplementary provision of Rs. 30.51 lakhs obtained in March 1985 proved excessive.

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

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

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

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

(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 1984-85 is given below, with opening and closing balances under the different suspense heads—

Head	Balance on 1st April 1984	Debits during 1984-85	Credits during 1984-85	Balance on 31st March 1985
		(in lakhs of rupees)		
1 Purchases	10.64	—0.04	..	10.50 (a)
2 Stock	89.54	51.05	50.93	89.65
3 Miscellaneous Advances	4,11.73	91.68	1,25.26	3,78.15
4 Workshop Suspense	—1,88.81	..	..	—1,88.81 (b)
Total	3,23.10	1,42.69	1,76.19	2,89.60

(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 16,18,45,000	18,30,47,000	17,80,94,924	—49,52,076
Supplementary 2,12,02,000			
Amount surrendered during the year (March 1985)			5,13,000

Notes—

1. In view of the saving of Rs. 49.52 lakhs in the grant, the supplementary provision of Rs. 2,06.31 lakhs obtained in March 1985 proved excessive.

2. Rupees 5.13 lakhs were surrendered in March 1985, but the saving ultimately worked out to Rs. 49.52 lakhs.

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			
Origin 1 71,70,64,000	72,24,69,000	70,06,01,742	— 2,18,67.258
Spplment ry 54,05,000			
Amount surrendered during the year (March 1985)			2,39,99,000

Notes and comments—

1. Rupees 2,39.99 lakhs were surrendered in March 1985, but the saving ultimately worked out to only Rs. 2,18.67 lakhs.

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. Significant saving occurred under—

Head	Total grant	Actual expenditure	Excess + Saving —
(in lakhs of rupees)			
(i) 337. A. AF. II. JG. Rural Roads Programme—			
O. 10,00.00			
R. — 3,21.67	6,78.33	6,80.25	+ 1.92

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

Withdrawal of provision by reappropriation in March 1985 was due to non-receipt of sanction for the VII phase works under Rural Roads Scheme.

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

(ii) 337. A. AD. III.

SA. Construction—

O.	1,20.01			
R.	— 44.97	75.04	75.13	+ 0.09

Withdrawal of provision by reappropriation in March 1985 was attributed to non-preparation of estimates for a number of works.

4. Excess occurred under—

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

(i) 337. A. AA. I.

AE. Executive Establishment (Highways and Rural Works)—

O.	3,30.03			
S.	27.57			
R.	74.97	4,32.57	4,25.22	— 7.35

Additional provision by reappropriation in March 1985 was mainly due to (i) enhancement of dearness allowance, payment of interim relief and increased travelling allowance (Rs. 67.13 lakhs) and (ii) purchase of furniture for the newly formed sub-division and increase in the cost of chemicals, stationery articles, etc., towards office expenses (Rs. 4.40 lakhs). Reasons for the final saving have not been communicated (April 1986).

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(ii) 337. A. AA. I. AO. Special Staff for restoration of Roads affected by floods and cyclone—			
R.	45.01	45.01	+ 1.19

Provision made by reappropriation in March 1985 was mainly for the creation of special staff for attending to the restoration of damages to Government roads caused by heavy floods. As the expenditure was on a New Scheme for which no provision was made in the Budget Estimate for 1984-85 and as it exceeded Rs. 2 lakhs/Rs. 3 lakhs recurring/non-recurring per annum, 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 (April 1986).

(iii) 337. A. AB. I. AC. Investigation (Highways and Rural Works)—			
O.	26.63		
R.	26.48	54.11	51.73 — 1.38

Enhancement of provision by reappropriation in March 1985 was attributed mainly to (i) payment of additional dearness allowance and interim relief (Rs. 22.54 lakhs) and (ii) increase in the cost of stationery articles (Rs. 2.16 lakhs). Reasons for the final saving have not been communicated (April 1986).

(iv) 337. A. AG. II. JA. Construction—			
O.	1.00		
R.	9.00	10.00	24.29 + 14.29

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

Additional provision made by reappropriation in March 1985 was to meet the increase in the pay and allowances of Survey Assistants and field staff on account of increase in the number of works requiring investigation for the preparation of detailed estimates and plans. Reasons for the final excess have not been communicated (April 1986).

5. *Suspense.*—The nature of suspense transactions has been explained below the Appropriation Accounts of Grant No. 37—Public Works—Buildings. An analysis of the Suspense transactions accounted for in this grant in 1984-85 is given below together with opening and closing balances under different suspense heads :—

Head	Balance on 1st April 1984	Debits during 1984-85	Credits during 1984-85	Balance on 31st March 1985
(in lakhs of rupees)				
Purchases	1.74	..	..	1.74 (a)
Stock	1,45.13	1,88.70	1,89.89	1,43.94
Miscellaneous Works Advances	2,18.39	1,12.17	1,01.22	2,29.34
Workshop Suspense	5.54	66.74	62.36	9.92
Total	3,70.80	3,67.61	3,53.47	3,84.94

(a) Plus balance is under examination.

6. *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

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

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 78.00 lakhs were received as subventions during the year and an equivalent amount was credited to the deposit head. Expenditure of Rs. 68.82 lakhs was incurred during 1984-85, but only Rs. 10.31 lakhs were transferred to the deposit head and the balance amount of Rs. 58.51 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 1985 was Rs. 1,02.23 lakhs.

7. *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. 6,07.50 lakhs was transferred to the credit of the account of the Fund in the accounts for 1984-85. Expenditure of Rs. 6,07.50 lakhs was incurred during the year. The closing balance under the Fund Account as on 31st March 1985 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 1984-85.

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, Lighthouses and Shipping			
338. Road and Water Transport Services			
Voted			
Original	4,33,33,000	4,57,75,000	4,78,88,763 + 21,13,763
Supplementary	24,42,000		
Amount surrendered during the year			Nil
Charged			
Original	2,000	2,000	— 2,000
Supplementary	..		
Amount surrendered during the year (March 1985)			2,000

Notes and comments—

1. The excess of Rs. 21,13,763 over the voted grant requires regularisation.
2. In view of the excess, the supplementary grant of Rs. 24.42 lakhs obtained in March 1985 proved inadequate.

Grant No. 40—Road Transport Services and Shipping—contd.

3. Excess occurred mainly under—

Head	Total grant	Actual expenditure	Excess + Saving—
(in lakhs of rupees)			
(i) 265. AM. I. AA. Motor Vehicles Maintenance Organisation—			
O.	3,45.50		
S.	24.42		
R.	14.60	3,84.52	4,06.00 +21.48

Additional provision by reappropriation in March 1985 was mainly due to (i) increase in pay, additional dearness allowance and adhoc lumpsum payment and (ii) increase in number of departmental officers drawing fuel from new consumer petrol pumps opened, partly offset by saving due to non-filling up of certain sanctioned posts. Reasons for the final excess have not been communicated (April 1986).

(ii) 335. AA. I. AA. Marine Investigation Division in the Tamil Nadu Port Department—			
O.	3.10		
R.	2.32	5.42	6.29 +0.87

Additional provision by reappropriation in March 1985 was mainly due to (i) payment of enhanced pay, dearness allowance and adhoc lumpsum payment, (ii) payment of enhanced rate of stipend and construction and repairs of port buildings and (iii) purchase of motor vehicles.

4. Excess was partly offset by saving under—

Head	Total grant	Actual expenditure	Excess + Saving—
(in lakhs of rupees)			
(i) 335. AD. I. AF. Kanyakumari Port—			
O.	11.38		
R.	—8.56	2.82	2.82 ..

Grant No. 40—Road Transport Services and Shipping—contd.

Withdrawal of provision by reappropriation was due to (i) disbandment of the Residuary Works Transport Department, retrenchment of some staff in the Port Department (Rs. 2.12 lakhs) and (ii) handing over of ferry services to Poompuhar Shipping Corporation (Rs. 6.44 lakhs).

Head	Total grant	Actual Expenditure	Excess + Saving—
(in lakhs of rupees)			
(ii) 338. AA. I. AA. Directorate of State Transport—			
O.		8.46	
R.	4.21	—4.25	3.97 —0.24

Withdrawal of provision by reappropriation in March 1985 was due to non-receipt of adequate number of terminal benefit proposals from various transport corporations and consequent non-filling up of a few sanctioned posts.

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	10,000		
Supplementary	22,91,58,000		
	22,91,68,000	19,41,59,676	—3,50,08,324
Amount surrendered during the year (March 1985)			2,98,99,000
Charged			
Original	8,59,00,000		
Supplementary	..		
	8,59,00,000	8,59,00,000	—
Amount surrendered during the year			Nil

Notes and comments—

1. In view of the saving of Rs. 3,50.08 lakhs in the voted grant, the supplementary grant of Rs. 21,61,07 lakhs obtained in March 1985 proved excessive.

2. Rupees 2,98.99 lakhs were surrendered in March 1985, but the saving ultimately worked out to Rs. 3,50.08 lakhs.

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

3. Bulk of the saving occurred under—				
Head	Total grant	Actual expenditure	Excess + Saving—	
	(in lakhs of rupees)			
(i) 289. B. AE. I. AB. Evacuation, free supply of rice, food, clothing, kerosene, etc., in flood affected areas—				
S.	5,51.69			
R.	20.40	5,72.09	90.91	—4,81.18
(ii) 289. B. AC. I. AE. (Items eligible for assistance from the Union Government)				
Cash doles to persons affected in flood—				
O.	0.01			
S.	1,84.87			
R.	—1,84.12	0.76	0.26	—0.50

The supplementary grant of Rs. 99.24 lakhs and Rs. 4,52.45 lakhs obtained in October 1984 and March 1985 respectively and additional provision of Rs. 20.40 lakhs by reappropriation in March 1985 under item (i) were towards expenditure on cash doles, feeding centres, evacuation, free supply of food packets, rice, kerosene, supply of dhoties, sarees and supply of text-books to the school children in flood affected areas.

Withdrawal of provision by reappropriation in March 1985 under item (ii) was due to provision for disbursement of cash doles having been made both under the heads (i) and (ii).

Reasons for the final saving under item (i) have not been communicated (April 1986).

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

4. Saving also occurred under—

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
289. B. AM. I. AB. (Items eligible for assistance from Union Government)			
Repairs to Minor irrigation tanks—			
S.	18.35	18.35	—0.47 —18.82

The supplementary provision obtained in March 1985 was towards repairs to Minor Irrigation tanks damaged by floods. Reasons for the final saving have not been communicated (April 1986).

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(i) 289. B. AC. I. AF. Food and clothing in flood affected areas—			
O.	0.02		
S.	9.16		
R.	—5.61	3.57	1,69.01 +1,65.44

The supplementary provision obtained in March 1985 was based on the expenditure on distribution of food and clothing in flood affected areas. Withdrawal of provision by reappropriation in March 1985 was stated to be due to less expenditure based on actual sanctions during the year. Reasons for the final excess have not been communicated (April 1986).

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(ii) 289. B. AC. I. AH. (Items not eligible for assistance from the Union Government) Cash doles to persons affected in flood—			
O.	0.01		
S.	21.92		
R.	—4.36	17.57	1,14.39 +96.82

The supplementary provision obtained in March 1985 was towards additional amount required for cash doles to persons affected by floods. Reasons for the withdrawal of provision by reappropriation in March 1985 and for the final excess have not been communicated (April 1986).

Head	Total grant	Actual expenditure	Excess+ Saving—
(iii) 289. B. AE. I. AA. (Items eligible for assistance from the Union Government) Ex-gratia payment to bereaved family in flood affected areas—			
S.	1.02		
R.	—0.10	0.92	30.32 +29.40

The supplementary provision obtained in March 1985 was for additional amount required towards ex-gratia payment to bereaved families in flood affected areas. Specific reasons for the withdrawal of provision by reappropriation in March 1985 and for the final excess have not been communicated (April 1986).

Head	Total grant	Actual expenditure	Excess+ Saving—
(iv) 289. B. AF. I. AA. Medical and Public Health Measures in flood affected areas—			
S.	17.02		
R.	10.00	27.02	38.56 + 11.54

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

The supplementary provision obtained in October 1984 was for provision of Medical and Public Health Relief to the victims of floods in February and March 1984 in four districts. Enhancement of provision by reappropriation in March 1985 was stated to be based on the sanctions accorded during the end of the year. Reasons for the final excess have not been communicated (April 1986).

6. In the following cases withdrawal/enhancement of provision by reappropriation in March 1985 proved unnecessary in view of the final excess/saving respectively:

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess+</i> <i>Saving—</i>
(in lakhs of rupees)			
(a) 289. B. AH. I. AA.			
(Items eligible for assistance from the Union Government)			
Reconstruction of Houses—			
O.	0.01		
S.	1,99.99		
R.	— 1,73.68	26.32	2,02.82 + 1,76.50
(b) 289. B. AK. I. AA.			
Repairs and restoration of damaged Government roads due to floods—			
S.	6,51.00		
R.	36.73	6,87.73	6,49.81 — 37.92

The supplementary provision obtained in March 1985 under item (a) was towards additional amount required for reconstruction of houses. Reasons for the withdrawal of provision by reappropriation in March 1985 and for the final excess have not been communicated (April 1986).

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

The supplementary provision obtained in March 1985 under item (b) was towards the additional amount required for repairs to Government roads damaged in floods. Enhancement of provision by reappropriation in March 1985 was stated to be due to sanction accorded during the end of the year. The final saving of Rs. 37.92 lakhs was mainly due to the letter of credit for the amount of Rs. 36.73 lakhs not having been authorised by the Government till 31st March 1985.

7. *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. 8,60.79 lakhs. The balance at the credit of the Fund on 31st March 1985 was Rs. 20 lakhs.

An account of the Fund is given in Statement No. 16 of the Finance Accounts 1984-85.

Grant No. 42--Pensions and Other Retirement Benefits

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	RS.	RS.	RS.
266. Pensions and Retirement Benefits			
Other			
288. Social Security and Welfare			
Voted			
Original 45,18,23,000	61,81,30,000	66,96,69,789	+ 5,15,39,789
Supplementary 16,63,07,000			
Amount surrendered during the year (March 1985)			18,34,000
Charged			
Original 1,49,91,000	1,49,91,000	1,47,34,571	- 2,56,429
Supplementary ..			
Amount surrendered during the year (March 1985)			34,47,000

Notes and comments—

1. The excess of Rs. 5,15,39,789 over the voted grant requires regularisation.

2. In view of the excess, the supplementary provision of Rs. 16,63.06 lakhs obtained in the voted grant in March 1985 proved inadequate.

3. Rupees 34.47 lakhs were surrendered in March 1985 in the charged appropriation; but the ultimate saving worked out to Rs. 2.56 lakhs only.

4. Excess in the voted grant was the net result of excess and savings under various heads, the more important of which are dealt with in notes 5 and 6 respectively.

Grant No. 42--Pensions and other Retirement Benefits—contd.

5. Excess occurred mainly under—

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(i) 266. AA. I. AA. Payment to Tamil Nadu Government Pensioners—			
O.	10,03.26		
S.	4,60.81		
R.	0.14	14,64.21	16,41.29 + 11,77.08
Excess was mainly due to increase in the number of pensioners, enhancement of minimum pension from Rs. 100 to Rs. 125 with effect from 1st April 1982 and payment of arrears in regard to liberalised pension formula from 1st October 1979 to 31st May 1984 consequent on the Supreme Court judgement.			
(ii) 266. AA. I. AC. Dearness Allowance to Pensioners—			
O.	3,06.38		
S.	1,70.91	4,77.29	5,57.29 + 80.00
(iii) 266. AG. I. AC. Dearness Allowance to Family Pensioners of Tamil Nadu Government—			
O.	2,07.26		
S.	1,03.35	3,10.6	3,50.12 + 39.51

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

Head	Total grant	Actual expenditure	Excess + Saving—
	(in lakhs of rupees)		
(iv) 266. AK. I. AA. Dearness Allowance to Teacher-Pensioners of Aided Schools, Colleges and Local Bodies—			
O.	1,84.44		
S.	86.01	2,70.45	3,03.59 +33.14
(v) 266. AK. I. AE. Dearness Allowance to Teacher Family Pensioners of Aided Schools, Colleges and Local Bodies—			
O.	89.34		
S.	55.38	1,44.72	1,68.22 +23.50
(vi) 266. AA. I. AJ. Relief to All India Service Pensioners—			
O.	6.54		
S.	1.57	8.11	12.31 +4.20
Excess under items (ii) to (vi) was mainly due to sanction of additional instalments of dearness allowance from time to time.			
(vii) 266. AF. I. AB. Death-cum-Retirement Gratuities to Tamil Nadu Government Pensioners—			
O.	4,50.00		
S.	1,37.42	5,87.42	6,44.18 +56.76

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

Head	Total grant	Actual expenditure	Excess + Saving—
	(in lakhs of rupees)		
(viii) 266. AB. I. AA. Computed Value of Pensions—			
O.	3,00.00		
S.	2,46.49	5,46.49	5,94.23 +47.74
(ix) 266. AK. I. AC. Gratuities—			
O.	2,10.37		
R.	1.84	2,12.21	2,48.98 +36.77
Excess under items (vii) to (ix) was mainly due to increase in the number of pensioners and sanction of commutation without medical examination for pensioners who apply within one year of date of sanction of pension.			
(x) 266. AJ. I. AC. Government Contributions under Government Industrial Employees' Contributory Provident Fund—			
O.	0.28		
S.	3.96	4.24	10.24 +6.00
Reasons for the excess have not been communicated (April 1986).			

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

6. Saving occurred mainly under—

Head	Total grant	Actual expenditure	Excess + Saving —
	(in lakhs of rupees)		
288. E. AC. I. AA. Pensions to Freedom Fighters, their Dependents etc.—			
O.	1,90.60		
R.	— 8.79	1,81.81	1,62.48 — 19.33

Reasons for the net saving of Rs. 28.12 lakhs have not been communicated (April 1986).

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 76,87,76,000	77,84,77,000	53,74,97,653	—24,09,79,347
Supplementary 97,01,000			
Amount surrendered during the year (March 1985)			24,19,74,000

Grant No. 43—Miscellaneous—contd.

Major Heads	Total grant or appropriation RS.	Actual expenditure RS.	Excess + Saving— RS.
Charged			
Original 13,73,000	13,74,000	13,73,942	— 58
Supplementary 1,000			
Amount surrendered during the year			Nil

Notes and comments—

1. Substantial saving in the original provision occurred under—

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving—
(i) 268. A.AE. I. AN. Lumpsum provision for unforeseen expenditure—			
O. 34,00.00			
R. — 34,00.00

Lumpsum provision made in the Budget Estimates was to cover unforeseen expenditure like sanction of additional instalments of dearness allowance and implementation of the recommendations of the Fourth Pay Commission, etc. The entire provision was withdrawn by re-appropriation in March 1985 since no expenditure was incurred directly under this head of account. 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) 268. A.AA. I. AC.

Payment of Raffle
prize money—

O. 3,65.00			
R. — 1,69.53	1,95.47	1,60.08	— 35.39

Withdrawal of provision by reappropriation in March 1985 and the final saving were due to (i) retention of the prizes on unsold tickets in Government account, (ii) non-settlement of claims for prize money dispute, (iii) time-barred claims and (iv) certain prize amounts remaining unclaimed.

Grant No. 43—Miscellaneous—contd.

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

(iii) 268. A.AD. I. AB.
Amount transferred to
Family Benefit Fund—

O. 1,22.33	1,22.33	..	— 1,22.33
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Reasons for the final saving have not been communicated (April 1986).

(iv) 268. A.AD. I. AA.
Amount transferred to
Tamil Nadu Special
Welfare Fund—

O. 76.96			
R. 4.67	81.63	29.03	— 52.60

Final saving was due to transfer of less funds consequent on (i) shortfall in receipts on account of large number of unsold tickets in all the ordinary and bumper draws and (ii) increase in expenditure on publicity to boost sale of tickets.

2. Withdrawal of provision in the following case proved excessive in view of the final excess :—

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving—
268. A.AA. I. AB. Payment of Commission to raffle agents—			
O. 1,05.00			
R. — 68.56	36.44	70.44	+ 34.00

Reduction of provision by reappropriation in March 1985 was due to increase in the number of unsold raffle tickets on account of heavy competition. Final excess was due to payment of commission at the fag end of the financial year.

Grant No. 43—Miscellaneous—contd.

3. 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) 334. F.AA. II. JB. Compensation to Electricity Board— Supply of power at concessional rates— Production Incentives—			
S.	0.01		
R.	10,00.00	10,00.01	— 0.01

The token supplementary provision and its enhancement by reappropriation in March 1985 was due to sanction of subsidy of Rs. 10 crores to the Tamil Nadu Electricity Board towards the loss incurred on account of the supply of power at concessional rates/free of cost to the agriculturists and for h.t. lights.

(ii) 288. E. A.E. I. BE.

Tamil Nadu Government Employees' Special Provident Fund—cum—Gratuity Scheme—

S.	95.00		
R.	1,62.00	2,57.00	3,06.19 + 49.19

The supplementary provision obtained in October 1984 and its augmentation by reappropriation in March 1985 was due to the formulation of the Tamil Nadu Government Employees' Special Provident Fund—cum—Gratuity Scheme with effect from 1st April 1984. Reasons for the final excess have not been communicated (April 1986).

Grant No. 43—Miscellaneous—concl'd.

Head	Total grant	Actual expenditure	Excess + Saving—
(in lakhs of rupees)			
(iii) 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.	— 42.00	1,65.00	3,00.84 + 1,35.84

Specific reasons for the reduction of provision by reappropriation in March 1985 and for the final excess have not been communicated (April 1986).

(iv) 288. B. AC. I. AA.
Relief Measures—

O.	1,06.80		
S.	0.01		
R.	70.06	1,76.87	1,72.72 — 4.15

The token supplementary provision obtained in March 1985 was towards an expenditure of Rs. 8.00 lakhs for the repairs of 18 abandoned blocks in the transit camp at Mandapam in Ramanathapuram district. Enhancement of provision by reappropriation in March 1985 was due to the sudden increase in the arrival of refugees from Sri Lanka. Reasons for the final saving have not been communicated (April 1986).

(v) 268. A.AE. I. AC.
Charges in connection with the visit of high personages—

O.	10.00		
R.	25.14	35.14	30.85 — 4.29

Enhancement of provision by reappropriation in March 1985 was stated to be due to the arrangements made in connection with the Prime Minister's visit. Reasons for the final saving have not been communicated (April 1986).

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 15,16,30,000	16,65,11,000	16,13,34,554	- 51,76,446
Supplementary 1,48,81,000			
Amount surrendered during the year (March 1985)			71,41,000
Charged			
Original 3,36,000	3,36,000	3,17,236	- 18,764
Supplementary ..			
Amount surrendered during the year (March 1985)			20,000

Notes and comments—

1. In view of the saving of Rs. 51.76 lakhs in the voted grant, the supplementary provision of Rs. 1,48.81 lakhs obtained in March 1985 proved excessive.

2. Rupees 71.41 lakhs were surrendered in the voted grant in March 1985; but the saving ultimately worked out to only Rs. 51.76 lakhs.

Grant No. 44—Stationery and Printing—contd.

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

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

258. AB. I. AA. Stationery Office and Stores—

O.	7,79.28		
S.	1,17.16		
R.	- 53.97	8,42.47	8,62.64 + 20.17

The Supplementary grant obtained in March 1985 was for the purchase of materials for the general election 1984. Withdrawal of provision by reappropriation in March 1985 was mainly due to non-supply of paper by Tvl. Seshasayee Paper and Boards Limited, Erode, due to power cut. The final excess was attributed to adjustment made in the accounts for 1984-85 of the cost of supply of paper varieties, orders for which were placed during the previous years.

4. Saving also occurred under—

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

(i) 258. AG. I. AA.

Amount met from Reserve Fund and Deposit Accounts—

O.	30.00		
R.	- 7.39	22.61	22.60 - 0.01

Reduction of provision by reappropriation in March 1985 was mainly due to non-purchase of programme cutting machine.

(ii) 258. AD.I. AG.

Government Regional Press, Madurai—

O.	30.94		
R.	- 6.18	24.76	24.68 - 0.08

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

Withdrawal of provision by reappropriation in March 1985 was attributed mainly to non-filling up of certain posts.

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess + Saving—</i>
(in lakhs of rupees)			
(iii) 258. AD.I. AA. Central Press, Madras—			
O.	4,01.56		
S.	26.44		
R.	— 7.64	4,20.36	4,21.93 + 1.57

The supplementary grant obtained in March 1985 was to meet the expenditure towards (i) additional posts to operate 3 mini-key boards and 6 mono-casters for use in the Government Central Press, Madras

(Rs.3.38 lakhs) (ii) payment of ex-gratia allowance to employees engaged in the printing of ballot papers for general election (Rs. 9.71 lakhs) and (iii) the purchase of spare parts for the new machines and for the repairs and maintenance of old machines (Rs. 13.35 lakhs).

Withdrawal of provision by reappropriation in March 1985 was attributed to sanction for the purchase of only one deluxe Off-set machine having been accorded by Government as against two machines sought for, non-receipt of spare parts and non-completion of repair work. The final excess was due to settlement of certain bills on the supply of stores and spare parts which were not taken into account while finalising proposals for reappropriation of funds.

5. *Depreciation Reserve Fund—Government Presses*—The expenditure under the grant includes Rs. 21.87 lakhs transferred to the Depreciation Reserve Fund—Government Presses. The Fund is intended for meeting expenditure on renewals and replacements of machinery of the Government Presses. It is credited (by debit to this grant) with an allowance for depreciation calculated on the depreciated value of the plant, machinery, etc. in the presses as also the residual book value of the plant, machinery, etc., disposed of during the year.

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

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. 22.60 lakhs.

The balance at the credit of the Fund as on 31st March 1985 was Rs. 1,22.76 lakhs.

An account of the transactions of the Fund is included in Statement No. 16 of the Finance Accounts 1984–85 under the head “826. Depreciation/Renewal Reserve Funds—Depreciation Reserve Funds of Government Non-commercial Departments”.

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	12,11,58,000	12,96,97,000	12,58,74,167
Supplementary	85,39,000		
Amount surrendered during the year (March 1985)			23,12,000
Charged			
Original	8,000	8,000	..
Supplementary	..		
Amount surrendered during the year (March 1985)			8,000

Notes and comments—

1. In view of the saving of Rs. 38.23 lakhs in the voted grant, the supplementary provision of Rs. 75.81 lakhs obtained in March 1985 proved excessive.

2. Rupees 23.12 lakhs were surrendered in March 1985, but the saving ultimately worked out to Rs. 38.23 lakhs in the voted grant.

Grant No. 45—Forest Department—contd.

3. Significant saving occurred in the voted grant under—

Head	Total grant	Actual expenditure	Excess+ Saving—
	(in lakhs of rupees)		
(i) 313. A. AH. I. AC. Removal of Sandalwood by Government Agency—			
O.	60.00		
R.	— 15.11	44.89	37.89
			— 7.00

Withdrawal of provision by reappropriation in March 1985 was mainly due to non-clearance of sandalwood trees to the depot and extraction of lesser number of sandalwood trees. Reasons for the final saving have not been communicated (April 1986).

(ii) 313. A. AM. I. AC. Rubber Factory— Working expenses—

O.	61.75		
S.	3.00		
R.	—19.74	45.01	44.81
			—0.20

The supplementary provision obtained in October 1984 was for payment of increased rates of dearness allowance to the workers in the Government Rubber Plantations and Factory in Kanyakumari District. Withdrawal of provision by reappropriation in March 1985 was attributed to the formation of Government Rubber Corporation with effect from 1st October 1984.

(iii) 313. A. AF. I. AJ. Tea Plantations in the Nilgiris District—

O.	20.00		
R.	—15.66	4.34	4.34

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

Withdrawal of provision by reappropriation in March 1985 was attributed to transfer of the scheme to the Tamil Nadu Tea Plantation Corporation for implementation with effect from 1st July 1984.

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

(iv) 313. A. AF. III. S.E. Lumpsum provision for new schemes for plantations under Western Ghat Development Programme—

O.	15.00		
R.	—15.00		

Withdrawal of entire provision by reappropriation in March 1985 was due to exhibition of expenditure under two different new schemes.

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

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

313. A. AF. II. JY. SIDA aided social forestry—

O.	1,59.48		
R.	29.32	1,88.80	1,86.26 —2.54

Enhancement of provision by reappropriation in March 1985 was for payment of additional instalments of dearness allowance and interim adhoc lumpsum to the staff. Reasons for the final saving have not been communicated (April 1986).

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	24,50,31,000	27,40,00,000	28,55,93,240 + 1,15,93,240
Supplementary	2,89,69,000		
Amount surrendered during the year (March 1985)			3,41,000
Charged			
Original	22,53,000	22,53,000	16,53,095 —5,99,905
Supplementary			
Amount surrendered during the year			Nil

Notes and comments—

1. The excess of Rs. 1,15,93,240 over the voted grant requires regularisation.

2. In view of the excess of Rs. 1,15.93 lakhs in the voted grant, the supplementary provision of Rs. 2,89.69 lakhs obtained in March 1985 proved inadequate and the surrender of Rs. 3.41 lakhs in March 1985 proved injudicious.

3. Against the available saving of Rs. 6.00 lakhs in the charged appropriation, no amount was surrendered during the year.

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

4. Excess in the voted grant occurred mainly under—

Head	Total grant	Actual expenditure	Excess + Saving—
(in lakhs of rupees)			
363. AA. I. AA. Entertainment Tax—			
O.	24,06.68		
S	2,77.00		
R.	0.10	26,83.78	28,06.36 + 1,22.58

The supplementary grant obtained in March 1985 was for making additional payments to local bodies based on actual collections.

Additional provision made by reappropriation in February 1985 was stated to be based on the amount assignable to the local bodies on the anticipated receipts for the year. Reasons for the final excess have not been communicated (April 1986).

Excess of Rs. 94.38 lakhs occurred under this head during 1983–84 also.

5. Bulk of the saving in the charged appropriation occurred under—

Head	Total appropriation	Actual expenditure	Excess + Saving—
(in lakhs of rupees)			
363. AC. I. AB. Compensation for the loss of Income from Tolls and Taxation of Motor Vehicles—			
O.	20.33	20.33	14.67 — 5.66

Reasons for the saving have not been communicated (April 1986).

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	2,37,13,000	3,04,96,000	3,22,13,078 + 17,17,078
Supplementary	67,83,000		
Amount surrendered during the year			Nil

Notes and comments—

1. The excess of Rs. 17,17,078 over the grant requires regularisation.
2. In view of the excess of Rs. 17.17 lakhs, the supplementary provision of Rs. 57.23 lakhs obtained in March 1985 proved inadequate.
3. Bulk of the excess in the original plus supplementary provision occurred under—

Head	Total grant	Actual expenditure	Excess + Saving+
(in lakhs of rupees)			
285. A. AB. I. AA. Integrated Field Publicity Schemes—			
O.	86.05		
S.	26.76		
R.	5.52	1,18.33	1,25.49 + 7.16

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

Supplementary provision was obtained (March 1985) to meet the expenditure towards (i) payment of enhanced rates of dearness allowance and interim adhoc lumpsum to the staff and (ii) conduct of Government functions, purchase of photo materials, press tours and advertisement charges.

Enhancement of provision by reappropriation in March 1985 was attributed mainly to participation in Government Exhibition 1985 held at Coimbatore and Vellore. Reasons for the final excess have not been communicated (April 1986).

Grant No. 48—Rural Industries

Major Heads	Total grant or appropriation	Actual expenditure	Excess Saving—
	RS.	RS.	RS.
259. Public Works			
298. Co-operation			
320. Industries			
321. Village and Small Industries			
Voted			
Original	9,43,82,000	9,93,33,000	9,71,83,084 - 21,49,916
Supplementary	49,51,000		
Amount surrendered during the year (March 1985)			4,67,000
Charged			
Original		4,000	- 4,000
Supplementary	4,000		
Amount surrendered during the year			Nil

Notes and comments—

1. In view of the saving of Rs. 21.50 lakhs in the voted grant, the supplementary grant of Rs. 47.18 lakhs obtained in March 1985 proved excessive.

2. Rupees 4.67 lakhs were surrendered in March 1985 in the voted grant ; but the saving ultimately worked out to Rs. 21.50 lakhs.

Grant No. 48—Rural Industries—*contd.*

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

Head	Total grant	Actual expenditure	Excess— Saving—
(in lakhs of rupees)			
321. A. AM. II. JB. Sericulture Developments under Integrated Tribal Development Programme—			
O.	31.00		
R.	— 14.71	16.29	13.91 — 2.38

Withdrawal of provision by reappropriation in March 1985 was attributed mainly to non-expansion of schemes. Final saving was attributed to (i) non-acquisition of land for the implementation of the scheme for establishment of certain chawkie rearing centres and (ii) non-incuring of the anticipated expenditure as the funds allotted for construction work were not properly utilised.

4 Saving also occurred under—

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
321. A. AC. II. JU. Setting up of a Data Bank Chemical Industries—			
O.	6.80		
R.	— 5.33	1.47	1.40 — 0.07

Withdrawal of provision by reappropriation in March 1985 was due to non-filling up of posts (Rs. 0.33 lakh) and less purchase of materials (Rs. 5.00 lakhs) than anticipated.

Grant No. 48—Rural Industries—*concl.*

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
321. A. AC. II. KA. Assistance to SIDCO for the Development of Small Scale Industries—			
O.	0.01		
R.	19.99	20.00	20.00 ..

Enhancement of provision by reappropriation in March 1985 was for payment of subsidy sanctioned by Government.

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	5,02,80,000		
Supplementary	2,000		
	5,02,82,000	4,05,44,296	-97,37,704
Amount surrendered during the year (March 1985)			95,44,000
Charged			
Original	1,000		
Supplementary	..	1,000	-1,000
Amount surrendered during the year (March 1985)			1,000

Notes and comments—

1. Out of the saving of Rs. 97.38 lakhs in the voted grant, Rs. 95.44 lakhs have been surrendered in March 1985.

2. 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. 49—Capital Outlay on Agriculture—contd.

3. Significant saving occurred under—

Head	Total grant	Actual expenditure	Excess + Saving—
	(in lakhs of rupees)		
(i) 505. AA. II. JA. Establishment of State Seed Farms—			
O.	77.00		
R.	— 55.99	21.01	18.05 — 2.96

Withdrawal of provision by reappropriation in March 1985 was mainly due to transfer of lands to Tamil Nadu Agricultural University, Coimbatore to start a third Agricultural College (Rs. 51.53 lakhs). Reasons for the final saving have not been communicated (April 1986).

(ii) 505. AC. I. AA. Purchase and Distribution of Chemical Fertilisers—

O.	1,01.70		
R.	— 1,01.11	0.59	0.58 — 0.01

Specific reasons for the withdrawal of provision by reappropriation have not been communicated (April 1986).

4. Saving also occurred under—

Head	Total grant	Actual expenditure	Excess + Saving—
	(in lakhs of rupees)		
(i) 505. AA. II. JI. Production of Cotton Breeder Seeds—			
O.	5.89		
R.	— 0.76	5.13	0.63 — 4.50

Reasons for the withdrawal of provision by reappropriation and for the final saving have not been communicated (April 1986).

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

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

(ii) 506. AA. VI. UA. Scheme for strengthening of Ground Water Organisation—

O.	19.87		
R.	1.55	21.42	.. —21.42

Reasons for the net saving of Rs. 19.87 lakhs have not been communicated (April 1986).

(iii) 537. AC. II. JF. Formation of Roads in Sugar Factory Areas—

O.	2,00.00		
R.	— 25.00	1,75.00	1,75.31 + 0.31

Reasons for the net saving of Rs. 24.69 lakhs have not been communicated (April 1986).

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

Head	Total grant	Actual expenditure	Excess + Saving—
(in lakhs of rupees)			
(i) 505. AE. II. JB. Tractor and Bulldozers Hiring Scheme—			
O.	20.01		
R.	5.08	25.09	31.21 + 6.12
(ii) 505. AM. VI. UA. Construction of Rural Godowns—			
O.	0.01		
S.	0.01		
R.	25.98	26.00	26.00 ..

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

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

(iii) 505. AM. VI. UB. Construction of 62 Rural Godowns under National Grid of Rural Godowns for Storage of Agricultural Produce—

S.	0.01		
R.	42.99	43.00	43.00 ..

(iv) 506. AA. II. JA. Equipments for Tube-Wells—

O.	0.01		
R.	7.36	7.37	29.49 +22.12

Reasons for the enhanced provisions by reappropriation under the above items and for the final excess under items (i) and (iv) have not been communicated (April 1986).

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			
525. Capital Outlay on Telecommunication and Electronics Industries			
526. Capital Outlay on Consumer Industries			
528. Capital Outlay on Mining and Metallurgical Industries			
530. Investments in Industrial Financial Institutions			
Voted			
Original	16,11,30,000		
Supplementary	1,87,28,000		
	17,98,58,000	18,08,34,475	+9,76,475
Amount surrendered during the year			Nil

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

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
Charged—			
Original	..		
Supplementary	32,69,000		
Amount surrendered during the year (March 1985)			
	32,69,000	6,12,067	-26,56,933
			26,61,000
Notes and comments			
1. The excess of Rs. 9,76,475 over the voted grant requires regularisation.			
2. Excess occurred mainly under—			
	Head	Total grant	Actual expenditure
			Excess + Saving —
			(in lakhs of rupees)
(i) 526.. AA. II. JA. Tamil Nadu Sugar Corporation Limited—			
S.		0.01	
R.		1,99.99	2,00.00
		2,00.00	2,00.00
			..
Additional provision by reappropriation was made for the investment of Government Share Capital in the Corporation.			
(ii) 530.AA.II.JB. Backward Classes Economic Development Corporation—			
		..	10.00
			+ 10.00
Reasons for the final excess have not been communicated (April 1986).			

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

3. Excess was partly counterbalanced by saving under—

Head	Total grant	Actual expenditure	Excess + Saving—
(in lakhs of rupees)			
530. AA.II.JA. State Participation in the Share Capital of Tamil Nadu Industrial Investment Corporation—			
O.	2,00.00	..	..
R.	—2,00.00	..	..

Withdrawal of the entire provision by reappropriation in March 1985 was due to non-receipt of Government orders sanctioning expenditure.

4. Saving in the charged appropriation occurred mainly under—

Head	Total appropriation	Actual expenditure	Excess + Saving—
(in lakhs of rupees)			
520. AB.I.AA. Improvement of water facilities for Industries Land Acquisition near Red-Hills and Sholavaram—			
S.	26.61	..	..
R.	—26.61	..	..

Supplementary provision was obtained in March 1985 for payment of enhanced compensation awarded by the Sub-Court, Tiruvallur to the land owner whose lands had earlier been acquired for the augmentation of water supply to Madras city. The entire provision was withdrawn by reappropriation due to non-receipt of sanction.

Grant No. 51—Capital Outlay on Irrigation

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving—
	RS.	RS.	RS.
482. Capital Outlay on Public Health, Sanitation and Water Supply			
506. Capital Outlay on Minor Irrigation, Soil Conservation and Area Development			
533. Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects			
Voted			
Original 57,62,94,000	} 58,23,22,000	51,61,94,627	—6,61,27,373
Supplementary 60,28,000			
Amount surrendered during the year (March 1985)			32,72,000
Charged			
Original ..	} 39,14,000	-	—39,14,000
Supplementary 39,14,000			
Amount surrendered during the year (March 1985)			9,99,000

Notes and comments—

1. Rupees 32.72 lakhs were surrendered in the voted grant on 31st March 1985; but the saving ultimately worked out to Rs. 6,61.27 lakhs.

Grant No. 51—Capital Outlay on Irrigation—contd.

2. In view of the saving of Rs. 6,61.27 lakhs in the voted grant, the supplementary provision of Rs. 4.12 lakhs obtained in October 1984 and Rs. 56.16 lakhs obtained in March 1985 proved excessive.

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

Year	Saving (in lakhs of rupees)
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)
1983-84	19,64.32 (30 per cent)

4. Bulk of the saving occurred under—

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(i) 533. A. AD. II. J. Aaa—Percentage charges for Establishment transferred from Major Head "259. Public Works"—			
O.	6,42.84	6,42.84	.. —6,42.84

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

(ii) 533. A. DD. II. JA.

Canals—

O.	5,54.00			
S.	31.99			
R.	—3,93.88	1,92.11	2,17.72	+25.61

Grant No. 51—Capital Outlay on Irrigation—contd.

Withdrawal of provision by reappropriation in March 1985 was mainly due to (i) reclassification of expenditure on new schemes under other sub-heads (Rs. 5,54.00 lakhs) and (ii) rejection of tenders, non-execution of works of residential quarters and non-finalisation of tenders (Rs. 80.55 lakhs) offset by enhancement of provision for carrying out spillover works of Stage I and new works under Phase II (Rs. 2,36.17 lakhs). Reasons for the final excess have not been communicated (April 1986).

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(iii) 533. A. AU. II. JA. Canals—			
O.	3,98.31		
R.	—1,78.66	2,19.65	2,17.57 —2.08

Withdrawal of provision by reappropriation in March 1985 was due to short supply of base plates and consequent stoppage of patching of blocks in channels.

5. Saving also occurred under—

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(i) 533. A. BP. II. JD. Direction and Administration—			
O.	1,96.42		
R.	—97.45	98.97	98.29 —0.68

Withdrawal of provision by reappropriation in March 1985 was due to postponement of execution of some of the works in Phase II of the project.

(ii) 482. A. AC. II. JB.
Construction of Dam for storage of Krishna River Water—

O.	1,00.00			
R.	—99.82	0.18	2.26	+2.08

Grant No. 51—Capital Outlay on Irrigation—contd.

Withdrawal of provision by reappropriation in March 1985 was attributed to not taking up of the work due to wet season.

Head	Total grant	Actual expenditure	Excess + Saving—
(in lakhs of rupees)			
(iii) 533. A. AD. II. JA. Lumpsum provision for New Schemes—			
O.	50.00		
S.	3.00		
R.	-53.00	0.22	+ 0.22

Withdrawal of the entire provision by reappropriation in March 1985 was attributed to reclassification of expenditure on new schemes under separate sub-heads.

Head	Total grant	Actual expenditure	Excess + Saving—
(in lakhs of rupees)			
(iv) 533. G. AI. II. JC. Improvements to Adayar river from Jaffer Khanpet Causeway to Adayar Bridge—			
O.	50.00		
R.	-50.00		

Withdrawal of provision by reappropriation in March 1985 was attributed to non-finalisation of agency (Rs. 5.00 lakhs). Specific reasons for the withdrawal of the balance provision (Rs. 45.00 lakhs) have not been communicated (April 1986).

61 Saving mentioned in notes 4 and 5 was partly counterbalanced by excess under—

Head	Total grant	Actual expenditure	Excess + Saving—
(in lakhs of rupees)			
(i) 533. A. DD. II. JC. Distributaries—			
R.	2,44.56	2,31.69	-12.87

Grant No. 51—Capital Outlay on Irrigation—contd.

Head	Total grant	Actual expenditure	Excess + Saving—
(in lakhs of rupees)			
(ii) 533. A. DD. II. JD. Direction and Administration—			
R.	1,15.78	1,16.23	+0.45
(iii) 533. A. DD. II. JE. Suspense—			
R.	82.40	62.11	-20.29
(iv) 533. A. DD. II. JH. Machinery and Equipment—			
R.	87.83	76.92	-10.91

Provision made by reappropriation in March 1985 under items (i) to (iv) was for carrying out spillover works of Stage-I and for taking up of new works under phase II. Reasons for the final saving under items (i), (iii) and (iv) have not been communicated (April 1986).

Head	Total grant	Actual expenditure	Excess + Saving—
(in lakhs of rupees)			
(v) 533. A. CR. II. JB. Dam and Appurtenant Works—			
O.	34.53		
R.	94.95	1,33.20	+3.72

Enhancement of provision by reappropriation in March 1985 was mainly for (i) formation of a diversion road and providing 3-phase electric connection to the barrage, etc., (ii) meeting the cost of feeder canal works in various reaches and (iii) completion of the major portion of the road culverts and bridges and silt passage works as per accelerated programme. Reasons for the final excess have not been communicated (April 1986).

Grant No. 51—Capital Outlay on Irrigation—*contd.*

Head	Total grant	Actual expenditure	Excess + Saving —
(in lakhs of rupees)			
(vi) 533. A. AU. II. JB. Direction and Administration—			
O.	9.42		
R.	78.08	87.50	94.39 +6.89

Additional provision made by reappropriation in March 1985 was mainly due to sanction of additional dearness allowance and interim relief (Rs. 67.96 lakhs). Reasons for the final excess have not been communicated (April 1986).

(vii) 482. A. AC. II. JC. Formation of Canals for bringing Water from Krishna River—			
O.	1,06.00		
R.	83.76	1,89.76	1,69.12 —20.64

Enhancement of provision by reappropriation in March 1985 was mainly due to excavation and lining of canals. Reasons for the final saving have not been communicated (April 1986).

(viii) 482. A. AC. II. JA. Water Supply to Madras City from Krishna River—			
O.	23.03		
R.	45.90	68.93	80.24 +11.31

Grant No. 51—Capital Outlay on Irrigation—*contd.*

Enhancement of provision by reappropriation in March 1985 was mainly due to (i) payment of additional dearness allowance and interim relief and (ii) purchase of machinery. Reasons for the final excess have not been communicated (April 1986).

7. Rupees 9.99 lakhs were surrendered in the charged appropriation on 31st March 1985, but the saving ultimately worked out to Rs. 39.14 lakhs.

8. In view of the saving of Rs. 39.14 lakhs in the charged appropriation, the supplementary provision of Rs. 28.00 lakhs obtained in March 1985 proved unnecessary.

9. Saving in the charged appropriation occurred mainly under—

Head	Total appropriation	Actual expenditure	Excess + Saving —
(in lakhs of rupees)			
533. A. AW. II. JA. Dam and Appurtenant Works—			
S.	28.00	28.00	.. — 28.00

The supplementary provision obtained in March 1985 was for payment of sums awarded by the court to Messrs. Hindustan Construction Company Limited towards the additional expenditure incurred on the construction of Upper Nirar Tunnel under Parambikulam-Aliyar Project. Reasons for the final saving have not been communicated (April 1986).

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

Grant No. 51—Capital Outlay on Irrigation—concl'd.

An analysis of the suspense transactions accounted for in this grant during 1984-85 is given below together with opening and closing balances under the different heads.

Head	Balance on 1st April 1984	Debits during 1984-85	Credits during 1984-85	Balance on 31st March 1985
(in lakhs of rupees)				
533. (i) Commercial—				
1. Purchase	0.02	..	..	0.02(*)
2. Stock	2,64.20	8,79.60	9,40.47	2,03.33
3. Miscellaneous Works Advances	1,73.02	1,66.97	2,29.55	1,10.44
4. Workshop Suspense	8.23	..	..	8.23
Total	4,45.47	10,46.57	11,70.02	3,22.02
(ii) Non-Commercial—				
1. Purchases	— 9.89	..	..	— 9.89
2. Stock	17.61	..	..	17.61
3. Miscellaneous Works Advances	1.29	1.80	0.30	2.79
4. Workshop Suspense	0.46	..	..	0.46
Total	9.47	1.80	0.30	10.97

(*) 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, Sanitation and Water Supply			
483. Capital Outlay on Housing			
484. Capital Outlay on Urban Development			
485. Capital Outlay on Information and Publicity			
488. Capital Outlay on Social Security and Welfare			
505. Capital Outlay on Agriculture			
506. Capital Outlay on Minor Irrigation, Soil Conservation and Area Development			

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			
Voted			
Original 48,84,75,000	48,84,83,000	34,01,91,763	-14,82,91,237
Supplementary 8,000			
Amount surrendered during the year (March 1985)			12,98,97,000
Charged			
Original 4,03,000	4,03,000	..	- 4,03,000
Supplementary —			
Amount surrendered during the year (March 1985)			3,51,000

Notes and comments—

1. Saving in the voted grant was 30 per cent of the total provision. Saving of Rs. 2,26.24 lakhs, Rs. 1,15.04 lakhs, Rs. 7,79.86 lakhs, Rs. 6,79.80 lakhs and Rs. 6,77.95 lakhs occurred in the voted portion of this grant during 1979-80, 1980-81, 1981-82, 1982-83 and 1983-84 respectively.

2. Rupees 12,98.97 lakhs were surrendered on 31st March 1985 but the saving ultimately worked out to Rs. 14,82.91 lakhs.

Grant No. 52—Capital Outlay on Public Works—Buildings—contd.

3. Bulk of the saving occurred under—

Head	Total grant	Actual expenditure	Excess + Saving—
(in lakhs of rupees)			
(i) 480. A. AB. II. JA. Buildings—			
O.	7,54.44		
R.	— 4,59.86	2,94.58	2,39.72 —54.86
Withdrawal of provision by reappropriation in March 1985 was mainly due to non-completion of building works on account of slow progress, changes in design and delayed finalisation of agreement with Tamil Nadu Construction Corporation.			
(ii) 483. A. AD. I. AC. Upgradation of Standards of Administration recommended by Seventh Finance Commission—			
O.	5,69.90		
R.	— 2,34.84	3,35.06	2,73.45 —61.61
Withdrawal of provision by reappropriation in March 1985 was due to (i) termination of contract and non-settlement of fresh contract, (ii) non-receipt of revised administrative sanction and (iii) non-payment of land acquisition charges.			
(iii) 505. AB. II. JV. Buildings—			
O.	4,95.19		
R.	—1,44.64	3,50.55	2,78.10 —72.45
(iv) 480. A. AA. VI. UA. Buildings—			
O.	1,64.26		
R.	—1,01.99	62.27	48.87 —13.40

Grant No. 52-Capital Outlay on Public Works—Buildings—contd.

Withdrawal of provision by reappropriation in March 1985 was due to non-completion of preliminary formalities like acquisition (5 cases) and handing over (6 cases) of sites.

Specific reasons for the withdrawal of provision by reappropriation in March 1985 under item (iii) and for the final saving under items (i) to (iv) have not been communicated (April 1986).

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

(v) 459. A. AB. II. JA.

Add—Percentage Charges for Establishment transferred from Major Head "259. Public Works"—

O.	2,28.37	2,28.37	72.99	— 1,55.3
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Savings was due to adjustment of percentage charges for establishment under the respective scheme sub-heads.

4. Saving also occurred under—

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

(i) 477.A.AE.II.JA.
Buildings—

O.	3,02.25			
R.	— 78.52	2,23.73	2,07.68	— 16.05

Withdrawal of provision by reappropriation in March 1985 was due to (i) non-receipt of administrative sanction for construction of Engineering College at Tirunelveli, (ii) deletion of certain items of work from execution, (iii) non-selection of site and (iv) delay in settlement of agency for subsidiary works. Reasons for the final saving have not been communicated (April 1986).

Grant No. 52-Capital outlay on Public Works—Buildings—contd

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

(ii) 459. A.AA.II.JC.

Land Revenue—

O.	2,15.86			
S.	0.01			
R.	— 56.15	1,59.72	1,36.69	— 23.03

Withdrawal of provision by reappropriation in March 1985 was attributed to (i) non-receipt of bills from Tamil Nadu Small Industries Corporation Limited as anticipated, (ii) non-selection of site, (iii) non-settlement of contract and (iv) non-payment of land acquisition charges to the Tamil Nadu Housing Board. Reasons for the final saving have not been communicated (April 1986).

(iii) 459.A.AA.II.JG.

Administration of Justice—

O.	93.02			
R.	— 46.50	46.52	37.68	— 8.84

Withdrawal of provision by reappropriation in March 1985 was due to non-payment of land acquisition charges and non-taking up of some of the works relating to water supply. Reasons for the final saving have not been communicated (April 1986).

(iv) 483.A.AE.II.JB.

Construction—

O.	1,26.02			
R.	— 31.47	94.55	76.97	— 17.58

Withdrawal of provision by reappropriation in March 1985 was due to non-handing over of sites and slow progress of works. Reasons for the final saving have not been communicated (April 1986).

Grant No. 52-Capital Outlay on Public Works—Buildings—contd.

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(v) 480.A.AA.II.JA. Buildings—			
O.	2,37.15		
R.	— 51.81	1,85.34	1,94.67 + 9.33

Withdrawal of provision by reappropriation in March 1985 was due to (i) site being not made ready, (ii) non-finalisation of tenders and (iii) non receipt of letter of credit. Reasons for the final excess have not been communicated (April 1986).

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

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(i) 480. A. AC. II. JB. Add—Percentage Charges for Establish- ment transferred from Major Head “259. Public Works”—			
O	9.72	9.72	2,00.96 + 1,91.24

Reasons for the final excess have not been communicated (April 1986).

(ii) 481. AB. III. SA.
Buildings—For Inte-
grated Nutrition Pro-
ject with Assistance
from DANIDA—

O.	38.82		
R.	15.60	54.42	1,43.80 + 89.38

Grant No. 52J Capital Outlay on Public Works—Buildings—concl..

The additional provision obtained by reappropriation in March 1985 was for payment of bills and finalisation of accounts relating to construction of buildings sanctioned by Government in 1982. Reasons for the final excess have not been communicated (April 1986).

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(iii) 459. A. AA. I. AG. Police—			
O.	66.75		
S.	0.02		
R.	1,15.03	1,81.80	1,62.81 - 18.99

Enhancement of provision by reappropriation in March 1985 was for taking up during the current year the work relating to construction of buildings for housing policemen sanctioned by Government in 1981. Reasons for the final saving have not been communicated (April 1986).

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			
481. Capital Outlay on Family Welfare			
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 27,73,72,000	} 27,81,40,000	23,29,55,289	— 4,51,84,711
Supplementary 7,68,000			
Amount surrendered during the year (March 1985)			2,15,27,000
Charged			
Original 1,000	} 1,000	—	— 1,000
Supplementary ..			
Amount surrendered during the year (March 1985)			1,000

Grant No. 53—Capital Outlay on Roads and Bridges—contd.

Notes and comments—

1. Rupees 2,15.27 lakhs were surrendered in March 1985 in the voted grant, but the saving ultimately worked out to Rs. 4,51.85 lakhs.

2. Saving in the voted 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) 537. A.AB. II. JA. Original Works—			
O. 2,37.54			
R. — 90.55	1,46.99	1,47.07	+ 0.08
Withdrawal of provision by reappropriation in March 1985 was due to non-execution of works for want of sanctioned estimates.			
(ii) 480. A. AC. II. JE. Buildings—Tamil Nadu Integrated Nutrition Project (Highways and Rural Works)—			
O. 5,01.90			
R. —73.89	4,28.01	4,16.37	— 11.64
Reduction of provision by reappropriation in March 1985 was attributed to the building works not having been fully completed. Reasons for the final saving have not been communicated (April 1986).			
(iii) 537. A. AD. II. JA. Tools and Plant—			
O. 1,50.60			
R. — 26.80	1,23.80	76.08	— 47.72

Grant No. 53—Capital Outlay on Roads and Bridges—contd.

Reduction of provision by reappropriation in March 1985 was attributed to (i) non-purchase of diesel jeep for use in the Tamil Nadu News Print Division at Karur due to non-receipt of orders of Government lifting the ban imposed on the purchase of jeeps and (ii) non-supply of rollers by the company. Reasons for the final saving have not been communicated (April 1986).

Head	Total grant	Actual expenditure	Excess + Saving —
(in lakhs of rupees)			
(iv) 537. A. AC. II. JA. Major District Roads—			
O.	3,24.59		
S.	7.68		
R.	— 58.97	2,73.30	2,74.53 + 1.23

Withdrawal of provision by reappropriation in March 1985 was stated to be due to non-execution of works. Reasons for the final excess have not been communicated (April 1986).

(v) 480. A. AC. II. JF. Add—Percentage Charges for Establish- ment transferred from Major Head “337. Roads and Bridges”—			
O.	57.72	57.72	.. — 57.72

Reasons for the final saving have not been communicated (April 1986).

(vi) 480. A. AC. II. JG. Add—Percentage Charges for Machinery and Equipment trans- ferred from Major Head “337. Roads and Bridges”—			
O.	21.03	21.03	.. — 21.03

Grant No. 53—Capital Outlay on Roads and Bridges—contd.

Reasons for the final saving have not been communicated (April 1986).

Head	Total grant	Actual expenditure	Excess + Saving —
(in lakhs of rupees)			
(vii) 537. A. AE. II. JH. Other Roads—			
O.	2,93.73		
R.	— 45.29	2,48.44	2,48.67 + 0.23

Withdrawal of provision by reappropriation in March 1985 was attributed to non-taking up of works for want of technical sanction.

(viii) 537. A. AE. II. JU. Road Work under the World Bank Project-II—			
O.	1,20.00		
R.	— 41.82	78.18	78.20 + 0.02

Withdrawal of provision by reappropriation in March 1985 was attributed to non-completion of works due to heavy rains.

(ix) 537. A. AA .II. JA. Original Works—			
O.	55.90		
R.	— 24.63	31.27	16.05 — 15.22

Withdrawal of provision by reappropriation in March 1985 was mainly due to non-execution of works on account of land acquisition problems, etc. Reasons for the final saving have not been communicated (April 1986).

(x) 537. A. AE. II. JW. Wayside Amenities—			
O.	30.00		
R.	— 30.00	..	— 3.47 — 3.47

Grant No. 53—Capital Outlay on Roads and Bridges—*contd.*

Withdrawal of entire provision by reappropriation in March 1985 was stated to be due to entrustment of the work of construction of motels to Thiruvalluvar Transport Corporation out of its own funds.

Head	Total grant	Actual expenditure	Excess + Saving —
(in lakhs of rupees)			
(xi) 537. A. AE. II. JN. Road Works under the World Bank Project-I—			
O.	46.33		
R.	— 24.13	22.20	22.23 + 0.03

Reduction of provision by reappropriation in March 1985 was due to non-commencement of work on account of land not having been made available completely

(xii) 537. A. AC. II. JE. Construction of Roads under Hill Area Development—			
O	55.00		
R.	— 19.15	35.85	37.03 + 1.18

Reasons for the withdrawal of provision by reappropriation in March 1985 and for the final excess have not been communicated (April 1986).

Grant No. 53—Capital Outlay on Roads and Bridges—*contd.*

4. Excess occurred mainly under—

Head	Total grant	Actual expenditure	Excess + Saving —
(in lakhs of rupees)			
(i) 537. A. AE. II. JV. Hill Area Development Programme Schemes in the Nilgiris District—			
O.	1,03.00		
R.	61.15	1,64.15	1,62.19 — 1.96
Reasons for the enhancement of provision by reappropriation in March 1985 and for the final saving have not been communicated (April 1986).			
(ii) 481. AB. III. SB. Construction of Building for DANIDA Project by Collectors and Highways—			
R.	1,60.53	1,60.53	52.19 — 1,08.34
Provision by reappropriation in March 1985 was obtained for meeting expenditure on spillover works of 1983-84 consequent on the post budget decision to transfer the expenditure on the scheme to this grant from Grant No. 52—Capital Outlay on Public Works—Buildings. Reasons for the final saving have not been communicated (April 1986).			
(iii) 537. A. AE. II. JL. Add—Percentage Charges for Establishment transferred from Major Head "337. Roads and Bridges"—			
O.	1,58.15	1,58.15	1,94.37 + 36.22

Grant No. 53—Capital outlay on Roads and Bridges—concl'd.

Reasons for the final excess have not been communicated (April 1986).

Head	Total grant	Actual expenditure	Excess + Saving—
(in lakhs of rupees)			
(iv) 537. A. AC. II. JB. Construction of Feeder Road to Fishing Hamlets—			
O.	28.00		
R.	4.00	32.00	38.78 + 6.78

Enhancement of provision by reappropriation in March 1985 was for completion of works involving prior commitments. Reasons for the final excess have not been communicated (April 1986).

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	1,35,66,000		
Supplementary	2,00,000		
	1,37,66,000	90,60,566	— 47,05,434
Amount surrendered during the year (March 1985)			46,84,000

Notes and comments—

1. Saving in the grant was 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. II. JI. Development of Colachel Port—			
O.	22.80		
R.	—17.80	5.00	5.01 + 0.01

Grant No. 54—Capital outlay on Road Transport Services and Shipping (All voted)—concl'd.

Withdrawal of provision by reappropriation in March 1985 was due to non-receipt of Government sanction.

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

(ii) 535. A. AA. I. AA.
Construction of Foot Bridge from Main Land to Vivekananda Rock Memorial—

O.	20.00		
R.	—20.00	..	..

Withdrawal of the entire provision by reappropriation was due to the work not being taken up.

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

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

465. AB. I. AA. Motor Vehicles Maintenance Organisation—

O.	0.02		
R.	2.05	2.07	6.36 + 4.29

Additional provision by reappropriation was made due to purchase of certain machinery and equipments. Reasons for the final excess have not been communicated (April 1986).

Grant No. 55—Capital Outlay on Forests (All voted)

Major heads	Total grant RS.	Actual expenditure RS.	Excess + Saving— 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	17,37,50,000		
Supplementary	28,65,000		
	17,66,15,000	17,76,82,124	+ 10,67,124
Amount surrendered during the year			Nil

Notes and comments —

1. The excess of Rs. 10,67,124 over the grant requires regularisation.
2. In view of the excess of Rs. 10.67 lakhs, the supplementary grant of Rs. 11.59 lakhs obtained in March 1985 proved inadequate.
3. Bulk of the excess over the original grant occurred under—

Head	Total grant	Actual expenditure	Excess + Saving—
(in lakhs of rupees)			
(i) 513. A. AA. II. JF. Shifting of Zoo to Vandalur—			
O.	60.00		
R.	40.00	1,00.00	99.28 —0.72

Grant No. 55—Capital Outlay on Forests (All voted)—*contd.*

Reasons for the enhancement of provision by reappropriation in March 1985 have not been communicated (April 1986).

Head	Total grant	Actual expenditure	Excess + Saving —
(ii) 513. A. AD.II JA. Communications—			
O.	11.00		
R.	39.00	50.00	49.45 — 0.55

Additional provision by reappropriation in March 1985 was for the formation of a road from Kodamalaigundu to Vallimalai.

Head	Total grant	Actual expenditure	Excess + Saving —
(iii) 526. AE. II. JA. Payment to TANSI for setting up a sandalwood oil distillation unit near Tirupattur, North Arcot District—			
O.	0.01		
R.	30.99	31.00	31.00 ..

Additional provision by reappropriation in March 1985 was for payment of balance amount to TANSI for the setting up of the unit.

4. Excess also occurred under—

Head	Total grant	Actual expenditure	Excess + Saving —
488.D.AB.II.JB.Share Capital Assistance to Tamil Nadu Tea Plantation Corporation (TANTEA)—			
O.	0.01		
R.	18.60	18.61	18.61 ..

Additional provision by reappropriation in March 1985 was attributed to sanction by Government towards share capital assistance to Tamil Nadu Tea Plantation Corporation.

Grant No. 55—Capital outlay on Forests (All voted)—*contd.*

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

Head	Total grant	Actual expenditure	Excess + Saving —
(i) 513. A.AC. II. JT. SIDA Aided Social Forestry—			
O.	8,24.00		
R.	— 74.84	7,49.16	7,42.64 — 6.52

Reduction of provision by reappropriation in March 1985 was attributed to (i) non-availability of suitable site for construction of buildings in Tirunelveli, Tiruchirappalli and Madurai Social Forestry Circles (Rs. 60.00 lakhs) and (ii) non-employment of Village Social Forestry Workers and Nursery Watchers (Rs. 11.84 lakhs). Reasons for the final saving have not been communicated (April 1986).

Head	Total grant	Actual expenditure	Excess + Saving —
(ii) 488. D. AB. I. AB. Rubber Plantations in Kanyakumari District—			
O.	32.00		
R.	— 3.88	28.12	14.35 — 13.77
(iii) 513. A. AC. II. JG. Rubber Plantations—			
O.	16.00		
S.	9.16		
R.	— 16.92	8.24	11.28 + 3.04

Grant No. 55—Capital outlay on Forests (All voted)—concl'd.

The supplementary provision under item (iii) was obtained in October 1984 to meet the expenditure towards payment of enhanced rates of dearness allowance to the plantation workers. Withdrawal of provision by reappropriation in March 1985 under items (ii) and (iii) was due to formation of Arasu Rubber Corporation Ltd. by Government. Reasons for the final saving under (ii) and excess under (iii) have not been communicated (April 1986).

Head	Total grant	Actual expenditure	Excess+ Saving-
(iv) 513. A. AC. III. SG. Pulpwood Plantation in Madurai District—			
O.	29.94		
R.	-7.92	22.02	16.78 - 5.24

Withdrawal of provision by reappropriation in March 1985 was attributed to non-availability of area for regeneration in Kodaikanal Division. Reasons for the final saving have not been communicated (April 1986).

Grant No. 56—Capital Outlay on Rural Industries:

Major heads	Total grant or appropriation	Actual expenditure	Excess+ Saving-
	RS.	RS.	RS.
483. Capital Outlay on Housing			
498. Capital Outlay on Co-operation			
520. Capital Outlay on Industrial Research and Development			
521. Capital Outlay on Village and Small Industries			
Voted			
Original	1,29,34,000	2,52,73,000	1,86,59,950
Supplementary	1,23,39,000		
Amount surrendered during the year (March 1985)			53,47,000
Charged			
Original	2,000	2,000	-2,000
Supplementary	..		
Amount surrendered during the year (March 1985)			2,000

Grant No. 56—Capital Outlay on Rural Industries—contd.

Notes and comments—

1. In view of the saving of Rs. 66.13 lakhs in the voted grant, the supplementary provision of Rs. 1,23.37 lakhs obtained in March 1985 proved excessive.

2. Rupees 53.47 lakhs were surrendered in March 1985, but the saving ultimately worked out to Rs. 66.13 lakhs.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(i) 521. A. AF. I. AA. Share Capital Assistance to Tamil Nadu Handicraft Development Corporation—			
S	46.65		
R.	—31.65	15.00	—15.00

The supplementary grant of Rs. 46.65 lakhs was obtained in March 1985 towards (i) adjustment of share capital certificates issued to Government for the value of part cost of assets taken over by the Tamil Nadu Handicrafts Development Corporation Limited from the Directorate of Industries and Commerce (Rs. 15.00 lakhs) and (ii) conversion of outstanding loans into equity (Rs. 31.65 lakhs). Withdrawal of provision by reappropriation in March 1985 was attributed to non-receipt of sanction for item (ii) mentioned above. Reasons for the final saving have not been communicated (April 1986).

Grant No. 56—Capital Outlay on Rural Industries—contd.

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(ii) 521. A.AB. II. JT. State Participation in the Share Capital Structure of TANSI Limited—			
O.	25.00		
R.	—25.00	..	..
Withdrawal of the entire provision by reappropriation in March 1985 was attributed to dropping of schemes proposed to be implemented by TANSI during the year 1984-85,			
(iii) 498. A.AL. III. SB. Lumpsum Provision for New Schemes under "HADP"—			
O.	12.00		
R.	—12.00	..	..
(iv) 521. A.AJ. I. AA. Suspense—			
O.	5.10		
R.	—5.10	..	..
Specific reasons for the withdrawal of entire provision by reappropriation in March 1985 in the above cases have not been communicated (April 1986).			
(v) 521. A. AG. II. JT. Intensive Development of Sericulture in the Districts— Buildings—			
O.	10.60		
R.	—9.76	0.84	0.11
			—0.73

Grant No. 56—Capital Outlay on Rural Industries—concl'd.

Withdrawal of provision by reappropriation in March 1985 was stated to be due to non-execution of works on account of rain (Rs. 6.89 lakhs). Specific reasons for withdrawal of the balance provision of Rs. 2.87 lakhs have not been communicated (April 1986).

5. Excess occurred mainly under—

Head	Total grant	Actual expenditure	Excess + Saving—
(in lakhs of rupees)			
(i) 521. A. AB. II. JS. Share Capital Assistance to Small Industries Development Corporation Limited—			
O.	0.01		
S.	76.73		
R.	18.26	95.00	95.00 ..

The supplementary provision and its enhancement by reappropriation in March 1985 was for conversion of outstanding loan into share capital contribution to the Tamil Nadu Small Industries Development Corporation Limited.

(ii) 498. A. AL. II. KA.
Financial Assistance to Tamil Nadu Co-operative Marketing Federation for Investment in the Shares in Krishak Bharathi Co-operative Limited—

O.	5.00		
R.	5.00	10.00	10.00 ..

Enhancement of provision by reappropriation in March 1985 was for additional investment in Krishak Bharathi Co-operative Limited.

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			
480. Capital Outlay on Medical			
482. Capital Outlay on Public Health, Sanitation and Water Supply			
483. Capital Outlay on Housing			
484. Capital Outlay on Urban Development			
485. Capital Outlay on Information and Publicity			
488. Capital Outlay on Social Security and Welfare			
495. Capital Outlay on Other Social and Community Services			
498. Capital Outlay on Co-operation			

Grant No. 57—Miscellaneous Capital Outlay—*contd.*

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving —
	RS.	RS.	RS.
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			
509. Capital Outlay on Food			
510. Capital Outlay on Animal Husbandry			
511. Capital Outlay on Dairy Development.			
512. Capital Outlay on Fisheries			
526. Capital Outlay on Consumer Industries			
534. Capital Outlay on Power Projects			
544. Capital Outlay on Other Transport and Communication Services			

Grant No. 57—Miscellaneous Capital Outlay—*contd.*

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving —
	RS.	RS.	RS.
Voted			
Original	13,30,91,000		
Supplementary	15,14,88,000		
	28,45,79,000	27,06,94,086	-1,38,84,914
Amount surrendered during the year (March 1985)			1,21,40,000
Charged			
Original	6,000		
Supplementary	..	6,000	-6,000
Amount surrendered during the year (March 1985)			6,000

The expenditure in this grant does not include Rs. 3,63,15,000 met out of advances from the Contingency Fund sanctioned during March 1985, which remained unrecovered to the Fund till the close of the year.

Notes and comments—

1. In view of the saving of 1,38.85 lakhs in the voted grant, the supplementary provision of Rs. 7,31.29 lakhs obtained in March 1985 proved excessive.
2. Against the saving of Rs. 1,38.85 lakhs in the voted grant, only Rs. 1,21.40 lakhs were surrendered on 31st March 1985.
3. 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. 57—Miscellaneous Capital Outlay—contd.

4. Bulk of the saving occurred under—

Head	Total grant	Actual expenditure	Excess + Saving—
(in lakhs of rupees)			
(i) 512. AC. VI. UA. Development of Landing Facilities—			
O. 3,01.00			
R. — 1,72.79	1,28.21	1,00.04	—28.17

Withdrawal of provision by reappropriation in March 1985 was mainly due to (i) non-selection of agency for the construction of jetty at Valinokkam, (ii) non-construction of jetty at Kottaipattinam due to non-selection of site and (iii) slow progress of works on account of delay in completion of dredging in four fishing harbours. Reasons for the final saving have not been communicated (April 1986).

(ii) 498. AK. II. JA.
Assistance towards
Share Capital of Co-
operative Spinning
Mills Limited—

O. 0.01			
S. 1,24.99	1,25.00	..	— 1,25.00

The supplementary provision obtained in March 1985 was towards share capital assistance to Ramanathapuram District Co-operative Spinning Mills at Kamuthi. Reasons for the saving have not been communicated (April 1986).

Grant No. 57—Miscellaneous Capital Outlay—contd.

5. Saving also occurred under—

Head	Total grant	Actual expenditure	Excess + Saving—
(in lakhs of rupees)			
(i) 483. A. AD. I. AB. Police Housing Scheme as per the recommenda- tion of the Seventh Finance Commission— Payment to Tamil Nadu Housing Board—			
O. 1,00.00			
S. 47.32			
R. — 47.32	1,00.00	1,00.0	..

Withdrawal of Rs. 47.32 lakhs by reappropriation in March 1985 was due to non-payment of the amount due to belated receipt of proposals from the Tamil Nadu Housing Board.

(ii) 512. AA. II. JF.
Special Projects for
Production of Fish
Seed Farms—

O. 19.34			
S. 12.19			
R. — 14.31	17.22	5.99	— 11.23

Reduction of provision by reappropriation in March 1985 was mainly due to non-construction of fish farm at Bhavanisagar owing to non-selection of site and non-construction of fish farm at Sathanur dam due to administrative reasons. Reasons for the final saving have not been communicated (April 1986).

Grant No. 57—Miscellaneous Capital Outlay—contd.

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess+ Saving—
(iii) 498. AM. III. SN. Assistance towards the Share Capital of Con- sumer Co-operative Wholesale Stores, Primary Stores for Setting up of Retail Outlets—			
O.	0.02		
S.	26.58		
R.	—23.80	2.80	2.30 —0.50

Withdrawal of provision by reappropriation in March 1985 was due to non-receipt of sanction from Government of India towards assistance for three departmental stores (Rs. 17.50 lakhs), eight large sized retail outlets (Rs. 4.50 lakhs) and six small sized retail outlets (Rs. 1.80 lakhs),

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) 498. AK. V. ZA. Assistance towards the Share Capital of Co- operative Spinning Mills—			
O.	0.01		
R.	6.99	7.00	1,32.00 +1,25.00

Reasons for the additional provision by reappropriation in March 1985 and for the final excess have not been communicated (April 1986).

Grant No. 57—Miscellaneous Capital Outlay—conid.

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess+ Saving—
(ii) 498. AM. V. ZA. Assistance towards Share Capital of Con- sumer Co-operative Wholesale Stores and District Co-operative Supply and Marketing Societies for Distribu- tion of Consumer Articles in Rural Areas			
O.	0.01		
R.	36.29	36.30	36.25 (—) 0.05

Additional provision by reappropriation in March 1985 was obtained based on the assistance received under the scheme from National Co-operative Development Corporation during March 1984.

(iii) 498. AA. II. JE. Assistance to Tamil Nadu State Co- operative Banks, Cen- tral Co-operative Banks and Village Credit Societies for strength- ning the share capital structure—			
O.	0.01		
R.	33.42	33.43	33.43 ..

Enhancement of provision by reappropriation in March 1985 was towards share capital assistance to 171 village credit societies (Rs. 26.02 lakhs) and Periyar District Central Co-operative Bank (Rs. 7.40 lakhs) under long term operation fund.

Grant No. 57—Miscellaneous Capital Outlay—concl'd,

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(iv) 512. AE. II. JE. Development of Infrastructural facilities in Fishing Villages—			
O.	7.73		
R.	—4.21	3.52	29.81 +26.29

Reasons for withdrawal of provision by reappropriation in March 1985 and for the final excess have not been communicated (April 1986).

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			
704. Loans for Other General Economic Services			
705. Loans for Agriculture			

Grant No. 58—Loans and Advances by the State Government
(All voted)—*contd.*

Major Heads	Total grant RS.	Actual expenditure RS.	Excess + Saving— RS.
706. Loans for Minor Irrigation, Soil Conservation and Area Development			
709. Loans for Food			
710. Loans for Animal Husbandry			
712. Loans for Fisheries			
713. Loans for Forest			
714. Loans for Community Development			
720. Loans for Industrial Research and Development			
721. Loans for Village and Small Industries			
725. Loans for Telecommunication and Electronics Industries			
726. Loans for Consumer Industries			
734. Loans for Power Projects			
735. Loans for Ports, Lighthouses and Shipping			
737. Loans for Roads and Bridges			

Grant No. 58—Loans and Advances by the State Government
(All voted)—*concl'd.*

Major heads	Total grant RS.	Actual expenditure RS.	Excess + Saving— RS.	
738. Loans for Road and Water Transport Services				
744. Loans for Other Transport and Communication Services				
766. Loans to Government Servants, etc.				
767. Miscellaneous Loans				
Original	3,45,39,93,000	4,34,90,42,000	4,29,13,80,870	-5,76,61,130
Supplementary	89,50,49,000			
Amount surrendered during the year (March 1985)				7,82,35,000

The expenditure in this grant does not include Rs. 18,000 met out of advances from the Contingency Fund sanctioned during March 1985, which remained unrecouped to the Fund till the close of the year.

Note—

Rupees 7,82.35 lakhs were surrendered on 31st March 1985; but the ultimate saving worked out to Rs. 5,76.61 lakhs only.

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 4,32,21,72,000	9,76,79,20,000	8,04,30,04,542	—1,72,49,15,458
Supplementary 5,44,57,48,000			
Amount surrendered during the year (March 1985)			1,71,97,20,000

Notes and comments—

1. In view of the saving of Rs. 1,72,49.15 lakhs, the supplementary appropriation of Rs. 5,44,57.48 lakhs obtained in March 1985 proved excessive.

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

3. Bulk of the saving occurred under—

Head	Total appropriation	Actual expenditure	Excess + Saving —
	(in lakhs of rupees)		
(i) (a) 603. AD.AA.Ways and Means Advances from Reserve Bank of India—			
O.	2,00,00.00		
S.	2,43,26.00		
R.	— 26,97.00	4,16,29.00	4,16,29.00

Public Debt—Repayment (All charged)—contd.

Head	Total appropriation	Actual expenditure	Excess + Saving —
	(in lakhs of rupees)		
(b) 603. AD.AB. Overdrafts from Reserve Bank of India—			
O.	1,00,00.00		
S.	2,86,66.48		
R.	— 1,43,58.43	2,43,08.05	2,43,08.05

Withdrawal of provision by reappropriation was made under items (a) and (b) in March 1985 as the need for resorting to short-term borrowings from Reserve Bank of India was less than anticipated due to receipt of collections and release of Central assistance at the end of the year. The supplementary provision of Rs. 2,86,66.48 lakhs obtained in March 1985 under item (b) was far in excess of actual requirement.

(ii) 604. B.AA. Block Loans—

O.	36,35.09		
R.	— 3,99.37	32,35.72	32,35.72

Reduction of provision was made by reappropriation in March 1985 as the repayment during the year was less than that anticipated at the Budget stage based on the annual Plan discussion under 'Block Loan'.

4. Saving occurred also under—

Head	Total appropriation	Actual expenditure	Excess + Saving —
	(in lakhs of rupees)		
(i) (a) 603. AC.AQ. Madras Government 4 per cent Loan, 1971—			
O.	7.87		
R.	— 7.87		

Public Debt—Repayment (All charged)—*contd.*

Head	Total appropriation	Actual expenditure	Excess + Saving —
(in lakhs of rupees)			
b) 603. AC.AT. Madras Government 4½ per cent Loan, 1976—			
O. 8.91			
R. — 7.75	1.16	0.42	— 0.74
(c) 603. AC.AU. Madras Government 5 1/2 per cent Loan, 1977—			
O. 19.38			
R. — 19.00	0.88	0.92	+ 0.04
(d) 603. AC.AW. Madras Government 5¾ per cent Loan, 1979—			
O. 15.88			
R. — 14.29	1.09	1.26	+ 0.17
(e) 603. AC.AX. Madras Government 5¾ per cent Loan, 1980—			
O. 7.76			
R. — 5.98	1.78	1.54	— 0.24
(f) 603. AC. AZ. Tamil Nadu Government 5¾ per cent Loan, 1982—			
O. 45.34			
R. — 41.13	4.21	1.51	— 2.70

Public Debt—Repayment (All charged)—*contd.*

Entire provision under item (a) was withdrawn by reappropriation in March 1985 as no repayment of principal on Government Promissory Notes was made during the year.

Savings under item (b) to (f) were due to non-drawal of principal by the holders of the scrips to the extent anticipated.

Head	Total appropriation	Actual expenditure	Excess + Saving —
(in lakhs of rupees)			
(ii) 603. AB.AA. 4 per cent Tamil Nadu Land Ceiling Compensation Bonds—			
O. 34.42			
R. — 14.42	20.00	17.93	— 2.07

The net saving of Rs. 16.49 lakhs was due to non-encashment of compensation bonds by their holders to the extent anticipated.

5. Significant excess occurred under—

Head	Total appropriation	Actual expenditure	Excess + Saving —
(i) 604. B.A.C. Loans as Advance Plan Assistance for Relief on account of Natural Calamities—Drought Relief—			
O. 2,20.58			
R. 2,19.64	4,40.22	4,40.22	—

Additional provision by reappropriation in March 1985 was to cover increased repayment due to receipt of fresh loans from Government of India during 1983-84 subsequent to finalisation of Budget Estimates for 1984-85.

Public Debt—Repayment (All charged)—concl'd.

Head	Total appropriation	Actual expenditure	Excess + Saving —
(in lakhs of rupees)			
(ii) 604. F. AD.			
Rehabilitation of Goldsmiths	..	1,00.00	+ 1,00.00
<p>The excess was left uncovered during the year due to belated receipt of orders from the Ministry of Finance regarding write off of loans for rehabilitation of goldsmiths given by the Government of India.</p>			
(iii) 603. AC. BA. Tamil Nadu Government 5½ per cent loan, 1983—			
R.	94.94	94.94	32.77 — 62.17

The net excess of Rs. 32.77 lakhs was due to repayment of the balance of loan which matured for repayment in previous year.

APPENDIX

STATEMENT SHOWING GRANTWISE DETAILS OF RECOVERIES ADJUSTED IN REDUCTION OF EXPENDITURE IN THE ACCOUNTS FOR 1984-85

(Referred to in the Summary of Appropriation Accounts at Page 11)

Number and name of grant/ appropriation	Budget estimates	Actuals	Actuals compared with budget estimates more + less —
(1)	(2)	(3)	(4)
	RS.	RS.	RS.
Debt Charges	6 000	..	—6,000
12. Administration of the Tamil Nadu Religious and Charitable Endowments Act, 1959	2,39,15,000	..	—2,39,15,000
14. Jails	4,00,000	2,30,768	—1,69,232
17. Education	2,00,000	..	—2,00,000
18. Medical	16,00,000	35,12,319	+19,12,319
19. Public Health	80,26,000	16,86,868	—63,39,132
20. Agriculture	4,69,17,000	5,32,20,145	+63,03,145
25. Cinchona	15,000	1,80,586	+1,65,586
28. Community Development Projects and Municipal Administration.	..	4,28,555	+4,28,555
30. Social Welfare	1,000	..	—1,000
31. Welfare of the Scheduled Tribes and Castes, etc.	..	8,10,224	+8,10,224
34. Urban Development	24,02,09,000	..	—24,02,09,000
36. Irrigation	62,05,000	94,74,693	+32,69,693
37. Public Works—Buildings	39,75,000	55,12,037	+15,37,037
38. Public Works—Establishment and Tools and Plant	16,17,97,000	9,11,56,887	—7,06,40,113
39. Roads and Bridges	10,20,12,000	9,12,08,002	—1,08,03,998
40. Road Transport Services and Shipping	22,000	..	—22,000
41. Relief on account of Natural Calamities	8,59,00,000	8,60,78,737	+1,78,737
43. Miscellaneous	6,71,000	93,091	—5,77,909

APPENDIX—concl'd.

STATEMENT SHOWING GRANTWISE DETAILS OF RECOVERIES
ADJUSTED IN REDUCTION OF EXPENDITURE IN THE
ACCOUNTS FOR 1984-85

(Referred to in the Summary of Appropriation Accounts at Page 11)

Number and name of grant/ appropriation	Budget estimates	Actuals	Actuals compared with budget estimates more + less —
(1)	(2)	(3)	(4)
	RS.	RS.	RS.
44. Stationery and Printing	1,13,35,000	1,26,34,956	+12,99,956
49. Capital Outlay on Agriculture	3,00,51,000	1,89,57,311	— 1,10,93,689
50. Capital Outlay on Industrial Develop- ment	..	1,27,78,404	+1,27,78,404
51. Capital Outlay on Irrigation	2,46,52,000	6,19,30,097	+3,72,78,097
54. Capital Outlay on Road Transport Services and Shipping	..	29,09,000	+29,09,000
56. Capital Outlay on Rural Industries	..	10,66,277	+10,66,277
57. Miscellaneous Capital Outlay	4,82,63,000	3,33,89,384	—1,48,73,616
Public Debt—Repayment	8,07,000	..	—8,07,000
Total { Charged Voted	8,13,000	..	—8,13,000
	79,61,66,000	48,72,58,341	—30,89,07,659