



APPROPRIATION ACCOUNTS

1985-86

GOVERNMENT OF TAMIL NADU

APPROPRIATION ACCOUNTS

1985 - 86

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INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Tamil Nadu for the year 1985-86 presents the accounts of sums expended in the year ended 31st March 1986 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 1985-86

Number and name of grant or appropria- tion	Total grant or appropriation	Expenditure	Expenditure compared with total grant or appropriation	
			Saving	Excess
(1)	(2)	(3)	(4)	(5)
	Rs.	Rs.	Rs.	Rs.
1. Land Revenue Department				
Voted	18,17,19,000	18,13,17,928	4,01,072	..
2. State Excise Department				
Voted	5,33,61,000	5,40,94,191	..	7,33,191
3. Motor Vehicles Acts-Adminis- tration				
Voted	3,30,92,000	2,96,43,093	34,48,907	..
4. General Sales Tax and Other Taxes and Duties-Admi- nistration				
Charged	20,000	..	20,000	..
Voted	16,93,54,000	16,04,89,868	88,64,132	..
5. Stamps-Admi- nistration				
Voted	1,20,28,000	1,10,79,692	9,48,308	..
6. Registration				
Charged	1,000	..	1,000	..
Voted	6,69,14,000	6,68,37,577	76,423	..
Debt Charges				
Charged	1,84,89,13,000	1,82,56,26,954	2,32,86,046	..

Summary of Appropriation Accounts 1985-86 - contd.

Number and name of grant or appropriation	Total grant or appropriation	Expenditure	Expenditure compared with total grant or appropriation	
			Saving	Excess
(1)	(2)	(3)	(4)	(5)
	Rs.	Rs.	Rs.	Rs.
7. State Legislature				
Charged	6,02,000	5,85,805	16,195	..
Voted	1,85,24,000	1,70,30,502	14,93,498	..
8. Elections				
Voted	1,26,67,000	1,23,47,526	3,19,474	..
9. Head of State, Ministers and Headquarters Staff				
Charged	2,10,67,000	1,80,16,342	30,50,658	..
Voted	34,64,56,000	34,05,59,357	58,96,643	..
10. Milk Supply Schemes				
Voted	1,70,63,000	1,64,65,558	5,97,442	..
11. District Administration				
Charged	1,63,000	1,30,889	32,111	..
Voted	46,93,30,000	47,60,03,831	..	66,73,831
12. Administration of the Tamil Nadu Hindu Religious and Charitable Endowments Act, 1959				
Charged	30,000	19,937	10,063	..
Voted	3,72,45,000	3,72,20,200	24,800	..

Summary of Appropriation Accounts 1985-86 - contd.

Number and name of grant or appropriation	Total grant or appropriation	Expenditure	Expenditure compared with total grant or appropriation	
			Saving	Excess
(1)	(2)	(3)	(4)	(5)
	Rs.	Rs.	Rs.	Rs.
13. Administration of Justice				
Charged	2,03,65,000	1,74,58,837	29,06,163	..
Voted	14,97,44,000	15,68,05,109	..	70,61,109
14. Jails				
Charged	1,000	..	1,000	..
Voted	12,01,99,000	11,54,96,129	47,02,871	..
15. Police				
Charged	2,54,000	1,45,750	1,08,250	..
Voted	1,06,33,32,000	1,04,13,66,793	2,19,65,207	..
16. Fire Services				
Charged	1,000	..	1,000	..
Voted	7,72,35,000	6,87,40,502	84,94,498	..
17. Education				
Charged	6,000	..	6,000	..
Voted	5,78,60,80,000	5,61,76,33,123	16,84,46,877	..
18. Medical				
Charged	1,000	..	1,000	..
Voted	1,24,03,71,000	1,22,72,94,114	1,30,76,886	..
19. Public Health				
Voted	62,59,96,000	61,14,56,801	1,45,39,199	..

Summary of Appropriation Accounts 1985-86 - contd.

Number and name of grant or appropriation	Total grant or appropriation	Expenditure	Expenditure compared with total grant or appropriation	
			Saving	Excess
			(4)	(5)
(1)	(2)	(3)	(4)	(5)
	Rs.	Rs.	Rs.	Rs.
20. Agriculture				
Charged	6,000	..	6,000	..
Voted	1,23,64,43,000	1,24,28,52,146	..	64,09,146
21. Fisheries				
Charged	10,000	..	10,000	..
Voted	5,83,06,000	5,15,65,582	67,40,418	..
22. Animal Husbandry				
Charged	1,000	..	1,000	..
Voted	27,56,15,000	27,74,27,130	..	18,12,130
23. Co-operation				
Voted	16,64,19,000	15,08,14,644	1,56,04,356	..
24. Industries				
Voted	14,70,80,000	14,64,07,886	6,72,114	..
25. Cinchona				
Voted	3,90,08,000	3,90,04,038	3,962	..
26. Handlooms and Textiles				
Voted	34,86,50,000	33,37,49,849	1,49,00,151	..
27. Khadi				
Voted	3,33,45,000	3,04,41,840	29,03,160	..
28. Community Development Projects and Municipal Administration				
Charged	1,000	..	1,000	..
Voted	2,33,20,14,000	1,99,19,79,349	34,00,34,651	..

Summary of Appropriation Accounts 1985-86 -contd.

Number and name of grant or appropriation	Total grant or appropriation	Expenditure	Expenditure compared with total grant or appropriation	
			Saving	Excess
			(4)	(5)
(1)	(2)	(3)	(4)	(5)
	Rs.	Rs.	Rs.	Rs.
29. Labour including Factories				
Voted	13,39,84,000	13,21,46,873	18,37,127	..
30. Social Welfare				
Voted	78,86,49,000	77,97,27,698	89,21,302	..
31. Welfare of the Scheduled Tribes and Castes, etc.				
Charged	34,13,000	5,51,891	28,61,109	..
Voted	50,95,48,000	52,53,21,806	..	1,57,73,806
32. Welfare of the Backward Classes, etc.				
Charged	1,000	..	1,000	..
Voted	11,87,93,000	11,73,37,114	14,55,886	..
33. Housing				
Voted	15,56,81,000	16,15,75,021	..	58,94,021
34. Urban Development				
Voted	58,62,86,000	58,67,43,968	..	4,57,968
35. Civil Supplies				
Charged	11,000	..	11,000	..
Voted	1,02,17,56,000	94,96,05,874	7,21,50,126	..

Summary of Appropriation Accounts 1985-86 - contd.

Number and name of grant or appropriation	Total grant or appropriation	Expenditure	Expenditure compared with total grant or appropriation	
			Saving	Excess
(1)	(2)	(3)	(4)	(5)
	Rs.	Rs.	Rs.	Rs.
36. Irrigation				
Charged	12,000	..	12,000	..
Voted	62,83,73,000	60,86,12,187	1,97,60,813	..
37. Public Works - Buildings				
Charged	28,35,000	25,14,431	3,20,569	..
Voted	6,43,85,000	6,12,90,015	30,94,985	..
38. Public Works - Establish - ment and Tools and Plant				
Voted	21,62,40,000	21,43,04,507	19,35,493	..
39. Roads and Bridges				
Voted	77,87,12,000	78,35,04,517	..	47,92,517
40. Road Transport Services and Shipping				
Charged	62,000	..	62,000	..
Voted	5,55,38,000	5,63,08,665	..	7,70,665
41. Relief on account of Natural Calamities				
Charged	8,75,00,000	8,75,00,000	..	..
Voted	45,81,10,000	44,88,66,740	92,43,260	..

Summary of Appropriation Accounts 1985-86 - contd.

Number and name of grant or appropriation	Total grant or appropriation	Expenditure	Expenditure compared with total grant or appropriation	
			Saving	Excess
(1)	(2)	(3)	(4)	(5)
	Rs.	Rs.	Rs.	Rs.
42. Pensions and Other Retirement Benefits				
Charged	1,48,98,000	89,96,560	59,01,440	..
Voted	79,34,72,000	86,95,44,185	..	7,60,72,185
43. Miscellaneous				
Charged	28,35,000	18,97,307	9,37,693	..
Voted	2,22,45,25,000	48,29,89,364	1,74,15,35,636	..
44. Stationery and Printing				
Charged	3,36,000	1,71,983	1,64,017	..
Voted	19,29,09,000	19,15,29,903	13,79,097	..
45. Forest Department				
Charged	1,000	..	1,000	..
Voted	13,55,13,000	13,05,69,468	49,43,532	..
46. Compensation and Assignments				
Charged	22,53,000	20,20,588	2,32,412	..
Voted	27,90,96,000	34,58,52,609	..	6,67,56,609
47. Information, Tourism and Film Technology				
Voted	3,30,86,000	3,08,26,291	22,59,709	..

Summary of Appropriation Accounts 1985-86 - contd.

Number and name of grant or appropriation (1)	Total grant or appropriation (2) Rs.	Expenditure (3) Rs.	Expenditure compared with total grant or appropriation	
			Saving (4) Rs.	Excess (5) Rs.
48. Rural Industries				
Voted	11,72,67,000	11,63,82,442	8,84,558	..
49. Water Supply				
Voted	1,28,51,87,000	81,22,83,210	47,29,03,790	..
50. Capital Outlay on Agriculture				
Charged	1,000	..	1,000	..
Voted	3,05,52,000	2,90,18,593	15,33,407	..
51. Capital Outlay on Industrial Development				
Charged	1,000	..	1,000	..
Voted	15,79,47,000	14,80,39,149	99,07,851	..
52. Capital Outlay on Irrigation				
Voted	66,61,26,000	57,24,08,948	9,37,17,052	..
53. Capital Outlay on Public Works - Buildings				
Charged	4,02,000	593	4,01,407	..
Voted	35,36,71,000	24,88,76,882	10,47,94,118	..
54. Capital Outlay on Roads and Bridges				
Charged	1,000	..	1,000	..
Voted	21,77,90,000	21,79,31,876	..	1,41,876

Summary of Appropriation Accounts 1985-86 - contd.

Number and name of grant or appropriation (1)	Total grant or appropriation (2) Rs.	Expenditure (3) Rs.	Expenditure compared with total grant or appropriation	
			Saving (4) Rs.	Excess (5) Rs.
55. Capital Outlay on Road Transport Services and Shipping				
Voted	5,53,02,000	6,32,93,273	..	79,91,273
56. Capital Outlay on Forests				
Voted	17,31,78,000	15,82,12,361	1,49,65,639	..
57. Capital Outlay on Rural Industries				
Charged	2,000	..	2,000	..
Voted	1,72,44,000	1,53,10,229	19,33,771	..
58. Miscellaneous Capital Outlay				
Charged	6,000	..	6,000	..
Voted	25,31,92,000	16,61,73,910	8,70,18,090	..
59. Loans and Advances by the State Government				
Voted	5,15,99,18,000	5,04,80,80,419	11,18,37,581	..
Public Debt - Repayment				
Charged	4,50,43,46,000	4,33,09,47,982	17,33,98,018	..
Appropriation to Contingency fund as per Tamil Nadu Contingency Fund (Amendment) Act, 1985				
	50,00,00,000	50,00,00,000	..	..
Total				
Charged	6,51,03,58,000	6,29,65,85,849	21,37,72,151	..
Voted	33,27,96,20,000	30,07,87,92,455	3,40,21,67,872	20,13,40,327

Summary of Appropriation Accounts - 1985-86 - contd.

The excesses over the following grants require regularisation.

Grants-

2. State Excise Department
11. District Administration
13. Administration of Justice
20. Agriculture
22. Animal Husbandry
31. Welfare of the Scheduled Tribes and Castes, etc.
33. Housing
34. Urban Development
39. Roads and Bridges
40. Road Transport Services and Shipping
42. Pensions and Other Retirement Benefits
46. Compensation and Assignments
54. Capital Outlay on Roads and Bridges
55. Capital Outlay on Road Transport Services and Shipping

Summary of Appropriation Accounts - 1985-86 - 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 52) 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 1985-86 and that shown in the Finance Accounts for the year is shown below:-

	Charged Rs.	Voted Rs.
Total expenditure according to Appropriation Accounts	6,29,65,85,849	30,07,87,92,455
Deduct - Total of recoveries shown in Appendix at page 215	..	47,40,45,471
Net total expenditure as shown in Statement No. 10 of Finance Accounts	6,29,65,85,849	29,60,47,46,984

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 1985-86.

NEW DELHI,
The 29 APR 1987

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

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

Major heads	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
220. Collection of Taxes on Income and Expenditure			
229. Land Revenue			
Original 14,26,70,000	18,17,19,000	18,13,17,928	- 4,01,072
Supplementary 3,90,49,000			
Amount surrendered during the year (March 1986)			80,16,000

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

Major head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
239. State Excise			
Voted			
Original 4,35,27,000	5,33,61,000	5,40,94,191	+ 7,33,191
Supplementary 98,34,000			
Amount surrendered during the year (March 1986)			2,36,000

Notes and comments -

1. The excess of Rs. 7,33,191 over the grant requires regularisation.
2. In view of the excess of Rs. 7.33 lakhs, the supplementary provision of Rs. 65.89 lakhs obtained in March 1986 proved inadequate and the surrender of Rs. 2.36 lakhs in March 1986 was injudicious.

3. Excess occurred mainly under -

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
239.AA.I.AD.			
District Establishment-			
Revenue Establishment-			
O.	2,94.08		
S.	45.11		
R.	12.65	3,51.84	3,67.53 + 15.69

Enhancement of provision by reappropriation in March 1986 was due to revision of scales of pay and allowances based on the recommendations of the Tamil Nadu Fourth Pay Commission. Reasons for the final excess have not been communicated (December 1986).

Grant No. 2 - State Excise Department (All voted) - conold.

4. Excess was partly offset by saving under -

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
239.AA.I.AA. Headquarters Establishment- Commissioner of Prohibition and Excise Department-			
O. 1,09.33			
S. 37.58			
R. - 16.59	1,30.32	1,31.58	+ 1.26

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

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 2,81,81,000	3,30,92,000	2,96,43,093	- 34,48,907
Supplementary 49,11,000			
Amount surrendered during the year (March 1986)			32,13,000

Notes and comments -

1. In view of the saving of Rs.34.49 lakhs, the supplementary grant of Rs. 31.72 lakhs obtained in March 1986 proved unnecessary.

2. Saving occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
		(in lakhs of rupees)	
(i) 241.AA.I.AC. Regional Transport Authority, Mufassil-			
O. 1,13.20			
S. 31.07			
R. - 19.13	1,25.14	1,23.31	- 1.83

Withdrawal of provision by reappropriation in March 1986 was mainly due to non-receipt of supply of brass badges for drivers and conductors in certain Regional Transport Offices.

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

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(ii) 241.AD.I.AA. Purchase of Machinery, Apparatus, Instruments and the like-			
O. 0.07			
S. 5.66			
R. - 5.06	0.67	..	- 0.67

Supplementary grant of Rs. 5.66 lakhs was obtained in March 1986 for synchronisation of signal lights. However, Rs. 5.06 lakhs were surrendered in March 1986 for want of orders of Government for incurring the expenditure.

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

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
235. Collection of Other Taxes on Property and Capital Transactions			
240. Sales Tax			
245. Other Taxes and Duties on Commodities and Services			
259. Public Works			
Voted			
Original 12,86,56,000	} 16,93,54,000	16,04,89,868	- 88,64,132
Supplementary 4,06,98,000			
Amount surrendered during the year (March 1986)			2,78,000
Charged			
Original 20,000	} 20,000	..	- 20,000
Supplementary ..			
Amount surrendered during the year (March 1986)			10,000

Notes and comments -

1. In view of the saving of Rs. 88.64 lakhs, the supplementary provision obtained in March 1986 proved excessive.

2. Against the saving of Rs. 88.64 lakhs in the voted grant, only Rs. 2.78 lakhs were surrendered in March 1986.

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

3. Saving occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
240. AB.I.AB. District Establishment-			
O.	10,44.51		
S.	3,42.57		
R.	0.25	13,87.33	13,13.56 - 73.77

The supplementary provision obtained in March 1986 was mainly to meet the increased expenditure on account of revision of scales of pay and allowances based on the recommendations of the Tamil Nadu Fourth Pay Commission, additional instalments of dearness allowance and ex gratia payment. Reasons for the final saving have not been communicated (December 1986).

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

Major head	Total grant	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
230. Stamps and Registration			
Original	1,12,95,000	1,10,79,692	- 9,48,308
Supplementary	7,33,000		
Amount surrendered during the year (March 1986)			8,02,000

Notes and comments -

1. In view of the saving of Rs. 9.48 lakhs, the supplementary grant of Rs. 7.33 lakhs obtained in March 1986 proved unnecessary.

2. Saving occurred mainly under -

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
230.C.AB.I.AA. Supply from Central Stamp Stores -			
O.	30.00		
R.	- 8.90	21.10	21.09 - 0.01

Withdrawal of provision by reappropriation in March 1986 was attributed to short supply of stamps by India Security Printing Press, Nasik.

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	5,75,83,000		
Supplementary	93,31,000		
	6,69,14,000	6,68,37,577	- 76,423
Amount surrendered during the year			
			Nil
Charged			
Original	1,000		
Supplementary	..		
	1,000	..	- 1,000
Amount surrendered during the year (March 1986)			
			1,000

Debt Charges (All charged)

Major heads	Total appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
248. Appropriation for reduction or avoidance of debt			
249. Interest Payments			
Original	1,78,81,66,000		
Supplementary	6,07,47,000		
	1,84,89,13,000	1,82,56,26,954	- 2,32,86,046
Amount surrendered during the year (March 1986)			
			20,99,000
Notes and comments-			
1. In view of the saving of Rs. 2,32.86 lakhs, the supplementary appropriation of Rs. 6,07.45 lakhs obtained in March 1986 proved excessive.			
2. Rupees 20.99 lakhs were surrendered on 31st March 1986 but the ultimate saving worked out to Rs. 2,32.86 lakhs.			
3. The expenditure under this appropriation included Rs. 20,59.52 lakhs contributed from Revenue to the Sinking Fund created for amortisation of loans raised in the open market, at the rates prescribed by Government from time to time.			
The balance at the credit of the Sinking Fund on 31st March 1986 was Rs. 1,20,04.47 lakhs.			
4. Important savings and excess occurred under-			
Head	Total appropriation	Actual expenditure	Excess + Saving -
(In lakhs of rupees)			
(i) 249.D.AA. Interest on Loans for Non-Plan Schemes-			
O.	23,05.99		
R.	3,85.14	7,87.73	- 19,03.40
	26,91.13		

Debt Charges (All charged) - conold.

Head	Total appropriation	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(ii) 249.D.AC. Interest on Loans for Central Plan Schemes-			
O. 38.93			
R. - 3.27	35.66	12.92	- 22.74
(iii) 249.D.AG. Interest on Pre-1979-80 Loans-			
O. 27,56.69			
R. 45.55	28,02.24	..	- 28,02.24
(iv) 249.D.AH. Interest on Consolidated Loan 1979-84-			
S. 6,07.44			
R. 8,10.17	14,17.61	..	- 14,17.61
(v) 249.D. Interest on Pre-1984-85 Loans-	..	61,45.98	+ 61,45.98

Additional provision made by reappropriation in March 1986, under items (i), (iii) and (iv) was for payment of more interest than anticipated and withdrawal of provision by reappropriation in March 1986 under item (ii) was due to less payment of interest than anticipated.

Final savings and excess in the cases mentioned above occurred mainly due to non-transfer, by reappropriation, of provision relating to interest on Pre-1984-85 Loans from the heads shown at items (i) to (iii) and of the entire provision under the head (provisionally opened) at item (iv) to the new minor head "Interest on Pre-1984-85 Loans" at item (v) as orders of Government of India for opening the new minor head, though issued in February 1986, were received only after the close of the year.

Grant No. 7 - State Legislature

Major head	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
211. State Legislatures			
Voted			
Original 1,63,36,000	1,85,24,000	1,70,30,502	- 14,93,498
Supplementary 21,88,000			
Amount surrendered during the year (March 1986)			15,17,000
Charged			
Original 3,82,000	6,02,000	5,85,805	- 16,195
Supplementary 2,20,000			
Amount surrendered during the year (March 1986)			37,000

Notes and comments-

1. In view of the saving of Rs. 14.93 lakhs in the voted grant, the supplementary grant of Rs. 21.88 lakhs obtained in March 1986 proved excessive.

2. Significant saving in the grant occurred under-

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
211.B.AA.I.AB. Pay and Allowances of Members, other than Speaker, Deputy Speaker and Ministers-			
O. 69.27			
S. 6.22			
R. - 7.54	67.95	67.29	- 0.66

Grant No. 7 - State Legislature - conold.

Withdrawal of provision by reappropriation in March 1986 and the final saving was due to less number of Assembly meetings and non-prefering of claims by members of the Legislative Assembly for travelling and daily allowances and by the caterers for refreshments supplied to the members during the afternoon sessions of the Assembly before the close of the year, partly offset by excess due to purchase of a car for the Leader of the Opposition.

Grant No. 8 - Elections (All voted)

Major head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
215. Elections			
Original 50,87,000	1,26,67,000	1,23,47,526	- 3,19,474
Supplementary 75,80,000			
Amount surrendered during the year.			Nil

Notes and comments-

1. Saving in the original plus supplementary provision in the grant occurred mainly under-

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving -
215.AC.I.AA. Elections to Lok Sabha and Legislative Assembly when held simultaneously-			
O. 1.24	25.54	18.81	- 6.73
S. 24.30			

The supplementary grant obtained in March 1986 was mainly for meeting contingent expenditure and allowances at flat rates to the polling and counting personnel deployed during the General Elections, implementing the revised scales of pay and allowances and enhanced rates of travelling and daily allowances recommended by the Tamil Nadu Fourth Pay Commission and payment of additional instalments of dearness allowance and ex gratia to the staff. Final saving was attributed to non-receipt of detailed vouchers from the Corporation of Madras for reimbursement of expenditure, incurred from Corporation funds, on general elections.

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

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving -
215.AB.I.AC. Council Constituencies-			
O. 2.60	3.70	7.96	+ 4.26
S. 1.10			

Final excess was attributed to expenditure for printing Electoral rolls for elections to the Council Constituencies held at the fag end of the financial year.

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

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
212. Governor			
213. Council of Ministers			
229. Land Revenue			
251. Public Service Commission			
252. Secretariat - General Services			
254. Treasury and Accounts Administration			
259. Public Works			
265. Other Administrative Services			
276. Secretariat - Social and Community Services			
296. Secretariat - Economic Services			
304. Other General Economic Services			
305. Agriculture			
306. Minor Irrigation			
310. Animal Husbandry			
Voted			
Original	28,10,41,000		
Supplementary	6,54,15,000		
	34,64,56,000	34,05,59,357	- 58,96,643
Amount surrendered during the year (March 1986)			
			82,90,000

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

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
Charged			
Original	1,68,21,000		
Supplementary	42,46,000		
	2,10,67,000	1,80,16,342	- 30,50,658
Amount surrendered during the year (March 1986)			10,15,000

Notes and comments -

1. In view of the saving of Rs. 30.51 lakhs in the charged appropriation, the supplementary provision of Rs. 42.46 lakhs obtained in March 1986 proved excessive.

2. Saving in the charged appropriation occurred mainly under -

Head	Total appropriation	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
304.AA.I.AA.			
Cash Compensation paid under TamilNadu Land Ceiling Act-			
S. 27.70			
R. - 1.22	26.48	..	- 26.48

304.AA.I.AA.
Cash Compensation
paid under TamilNadu
Land Ceiling Act-

S. 27.70

R. - 1.22

The supplementary appropriation of Rs. 27.70 lakhs obtained in March 1986 was due to sanction of cash compensation under Tamil Nadu Land Reforms Act 1961. Reasons for non-utilisation of the entire provision have not been communicated (December 1986).

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

Major head	Total grant	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
311. Dairy Development			
Original 1,39,95,000	1,70,63,000	1,64,65,558	- 5,97,442
Supplementary 30,68,000			
Amount surrendered during the year (March 1986)			3,64,000

Notes and comments -

1. Significant saving in the original provision occurred mainly under -

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
311.AF.II.JA. Strengthening of Administrative Set up of the Department-			
O. 13.09			
R. - 4.61	8.48	5.01	- 3.47

Withdrawal of provision by reappropriation in March 1986 was mainly due to belated functioning of new offices, non-filling up of posts of Deputy Registrar and Office Manager and non-purchase of jeep. Reasons for the final saving have not been communicated (December 1986).

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			
Voted			
Original 33,70,03,000	46,93,30,000	47,60,03,831	+ 66,73,831
Supplementary 13,23,27,000			
Amount surrendered during the year (March 1986)			72,58,000
Charged			
Original 66,000	1,63,000	1,30,889	-32,111
Supplementary 97,000			
Amount surrendered during the year (March 1986)			41,000

Notes and comments -

- The excess of Rs. 66,73,831 in the voted grant requires regularisation.
- In view of the excess of Rs. 66.74 lakhs in the voted grant, the supplementary grant of Rs. 12,40.21 lakhs obtained in March 1986 proved inadequate and surrender of Rs. 72.58 lakhs in March 1986 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.AB.I.AC. Taluk Establishments-			
O. 9,88.53			
S. 2,84.99			
R. - 13.00	12,60.52	13,13.00	+ 52.48

The supplementary provision obtained in February 1986 (Rs.2.08 lakhs) and March 1986 (Rs. 2,82.91 lakhs) was mainly towards increased expenditure on pay and allowances and enhanced rates of travelling allowance and daily allowance to the staff based on the recommendations of the Tamil Nadu Fourth Pay Commission, additional instalments of dearness allowance, ex gratia and purchase of motor vehicles for use of the Taluk Revenue officials. Specific reasons for the withdrawal of provision by reappropriation in March 1986 and for the final excess have not been communicated (December 1986).

(ii) 253.AA.I.AA.
Collectors and Magistrates -

O. 3,53.49			
S. 1,44.43			
R. - 7.36	4,90.56	5,25.22	+ 34.66

The supplementary provision (Rs. 36.50 lakhs) obtained in February 1986 was for meeting the expenditure towards trifurcation of Ramanathapuram district and bifurcation of Madurai district. The supplementary provision (Rs. 1,07.93 lakhs) obtained in March 1986 was mainly towards increased expenditure on pay and allowances and enhanced rates of travelling and daily allowance to the staff based on the recommendations of the

Grant No. 11 - District Administration - conold.

Tamil Nadu Fourth Pay Commission. Specific reasons for the withdrawal of provision by reappropriation in March 1986 and for the final excess have not been communicated (December 1986).

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(iii) 253.AB.I.AD. Ryotwari Village Services -			
O. 17,04.16			
S. 7,48.70			
R. - 29.75	24,23.11	24,77.14	+ 54.03

The supplementary provision obtained in February 1986 (Rs.26.84 lakhs) and March 1986 (Rs. 7,21.86 lakhs) was mainly towards enhancement of honorarium to village servants, increased expenditure on pay and allowances and enhanced rates of travelling and daily allowances based on the recommendations of the Tamil Nadu Fourth Pay Commission and additional instalments of dearness allowance and ex gratia to the staff. Specific reasons for the reduction of provision by reappropriation in March 1986 and for the final excess have not been communicated (December 1986).

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

Major head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
295. Other Social and Community Services			
Voted			
Original 3,13,02,000	3,72,45,000	3,72,20,200	- 24,800
Supple- mentary 59,43,000			
Amount surrendered during the year			Nil
Charged			
Original 25,000	30,000	19,937	- 10,063
Supple- mentary 5,000			
Amount surrendered during the year (March 1986)			12,000

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 the 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.

Rupees 1,93.58 lakhs from out of the net expenditure not recovered during previous years for want of sufficient balance in the Fund and Rs. 13.55 lakhs towards pension contribution in respect of employees

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

of Hindu Religious and Charitable Endowments department were recovered from the Fund during the year. The closing balance under the Fund at the end of the year was nil.

An expenditure of Rs. 3,30,64,300 recoverable from the Fund was debited to this grant during the year. No amount was, however, recovered from the Fund towards the expenditure incurred during the year for want of balance in the Fund.

An account of the transactions of the Fund is given in Statement No. 16 of Finance Accounts 1985-86.

Grant No. 13 - Administration of Justice

Major heads	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
214. Administration of Justice			
259. Public Works			
287. Labour and Employment			
Voted			
Original 12,80,74,000	14,97,44,000	15,68,05,109	+ 70,61,109
Supplementary 2,16,70,000			
Amount surrendered during the year (March 1986)			6,86,000
Charged			
Original 1,67,99,000	2,03,65,000	1,74,58,837	- 29,06,163
Supplementary 35,66,000			
Amount surrendered during the year (March 1986)			24,46,000
Notes and comments -			

1. The excess of Rs. 70,61,109 over the voted grant requires regularisation.

2. In view of the excess, the surrender of Rs. 6.86 lakhs under the voted grant on 31st March 1986 was injudicious.

3. Excess in the voted grant was the net result of excesses and savings under a number of heads, the more important of which are mentioned in note 4.

Grant No. 13 - Administration of Justice - contd.

4. Excess occurred mainly under -			
Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(i) 214.AB.I.AA. City Civil Court -			
O. 43.23			
R. 6.57	49.80	53.42	+ 3.62
(ii) 214.AD.I.AA. Regular Establishments-			
O. 41.77			
R. 3.20	44.97	47.32	+ 2.35
(iii) 214.AE.I.AA. Regular Establishments -			
O. 3,60.32			
S. 33.34			
R. 6.71	4,00.37	4,25.90	+ 25.53
(iv) 287.A.AB.I.AC. Labour Courts at Madras, Madurai and Coimbatore-			
O. 10.06			
R. 2.34	12.40	13.13	+ 0.73

Excess under items (i) to (iv) was mainly due to increased expenditure on pay and allowances of the staff consequent on implementation of the recommendations of the Tamil Nadu Fourth Pay Commission.

Grant No.13 - Administration of Justice - conold.

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

(v) 214.AB.I.AB.
Mofussil, Civil and
Sessions Courts-
Regular Establish-
ments-

O.	3,86.69		
S.	59.90		
R.	- 14.47	4,32.12	4,68.44 + 36.32

The net excess of Rs. 21.85 lakhs was mainly due to increased expenditure on pay and allowances of the staff consequent on implementation of the recommendations of the Tamil Nadu Fourth Pay Commission and reimbursement of medical charges (Rs. 2 lakhs) sanctioned by Government to a Government servant during March 1986 for which there was no provision.

(vi) 214.AH.I.AC.
Government
Pleaders-

O.	28.52		
R.	7.63	36.15	36.40 + 0.25

Additional provision made by reappropriation during March 1986 was mainly towards expenditure on filing charges incurred by Government pleaders in cases filed on behalf of various departments of Government and increased expenditure on pay and allowances of the staff consequent on implementation of the recommendations of the Tamil Nadu Fourth Pay Commission.

Grant No. 14 - Jails

Major heads	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
256. Jails			
259. Public Works			
288. Social Security and Welfare			
Voted			
Original 7,96,66,000	12,01,99,000	11,54,96,129	- 47,02,871
Supplementary 4,05,33,000			
Amount surrendered during the year (March 1986)			49,59,000
Charged			
Original 1,000	1,000	..	- 1,000
Supplementary ..			
Amount surrendered during the year (March 1986)			1,000

Grant No. 15 - Police

Major heads	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
255. Police			
259. Public Works			
265. Other Administrative Services			
288. Social Security and Welfare			
Voted			
Original 91,90,13,000	1,06,33,32,000	1,04,13,66,793	- 2,19,65,207
Supplementary 14,43,19,000			
Amount surrendered during the year (March 1986)			3,52,44,000
Charged			
Original 1,01,000	2,54,000	1,45,750	- 1,08,250
Supplementary 1,53,000			
Amount surrendered during the year			Nil
Notes and comments -			

1. In view of the saving of Rs. 2,19.65 lakhs in the voted grant, the supplementary grant of Rs. 12,77.20 lakhs obtained in March 1986 proved excessive. There was a saving of Rs. 2,75.09 lakhs (3.1 per cent) in the grant during 1984-85 also.

2. Rupees 3,52.44 lakhs were surrendered in March 1986; but the saving ultimately worked out to Rs. 2,19.65 lakhs only.

Grant No. 15 - Police - contd.

3. Bulk of the saving in the voted grant occurred under -			
Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(i) 255. A.AG.I.AD. Creation of Commissioner office at Madurai and Coimbatore -			
O. 1,50.00			
R. - 1,49.39	0.61	0.25	- 0.36
Withdrawal of provision by reappropriation in March 1986 was due to non-receipt of orders of Government, before the close of the year, on the proposals for introduction of Metropolitan Police System in Coimbatore and Madurai forwarded by the Director General of Police in May 1983. During 1982-83, 1983-84 and 1984-85 also, Rs. 1,49.70 lakhs, Rs. 1,49.00 lakhs and Rs. 1,48.68 lakhs respectively were surrendered on similar grounds.			
(ii) 255.A.AM.I.AN. Sanction of additional Posts, Police Stations, upgrading Outposts for Strengthening of Police Department -			
O. 75.00			
R. - 75.00	..	..	..
(iii) 255.A.AM.I.AA. Modernisation of Police with assistance from Government of India-			
O. 68.33			
R. - 44.67	23.66	23.66	..

Grant No. 15 - Police - conold.

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

(iv) 255.A.AM.I.AM.
Provision for
Other Welfare
Schemes for
Police -

O. 40.01

R. - 40.01

..

..

..

Specific reasons for the withdrawal of provision by reappropriation in March 1986 under items (ii) to (iv) have not been communicated (December 1986).

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

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

255.A.AM.I.AB.
Modernisation of
Police with assistance
from Government of
India-Micro-Wave
Project -

O. 0.01

R. 34.62

34.63

34.63

..

Enhancement of provision by reappropriation in March 1986 was attributed mainly to the purchase of micro-wave equipments.

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	7,35,47,000		
Supplementary	36,88,000		
	7,72,35,000	6,87,40,502	- 84,94,498
Amount surrendered during the year (March 1986)			3,26,000
Charged			
Original	1,000		
Supplementary	..		
	1,000	..	- 1,000
Amount surrendered during the year (March 1986)			1,000

Notes and comments -

1. In view of the saving of Rs. 84.94 lakhs in the voted grant, the supplementary grant of Rs. 15.93 lakhs obtained in February 1986 proved excessive and that of Rs. 20.95 lakhs obtained in March 1986 was unnecessary.

2. Against the saving of Rs. 84.94 lakhs in the voted grant, only Rs. 3.26 lakhs were surrendered in March 1986.

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

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(i) 260.AB.I.AB. Fire Appliances -			
O. 1,58.60			
S. 10.42			
R. - 42.87	1,26.15	1,13.94	- 12.21

Grant No. 16 - Fire Service -contd.

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

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(ii) 260.AB.I.AA. Fire Stations including Workshops and Mobile Repair Squads -			
O. 4,73.68			
S. 25.83			
R. 41.58	5,41.09	4,68.35	- 72.74

Enhancement of provision by reappropriation in March 1986 was mainly due to opening of a new division, payment of arrears consequent on implementation of the recommendations of the Tamil Nadu Fourth Pay Commission, ex gratia, dearness allowance and travelling allowance. Reasons for the final saving have not been communicated (December 1986).

4. Saving also occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
260. AA.I.AA. Headquarters Establishments -			
O. 49.00			
R. - 13.89	35.11	42.85	+ 7.74

Grant No. 16 - Fire Services - conold

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

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

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
260.AD.I.AE. Supply of Essential Commodities at Subsidised Rates -			
O. 19.00			
R. 8.26	27.26	27.26	..

Enhancement of provision by reappropriation in March 1986 was attributed to settlement of bills from Civil Supplies Department and increase in the number of personnel consequent on opening of new Fire Stations.

Grant No. 17 - Education

Major heads	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
259. Public Works			
265. Other Administrative Services			
277. Education			
278. Art and Culture			
279. Scientific Services and Research			
288. Social Security and Welfare			
Voted			
Original 4,67,99,53,000	5,78,60,80,000	5,61,76,33,123	-16,84,46,877
Supplementary 1,10,61,27,000			
Amount surrendered during the year (March 1986)			10,80,99,000
Charged			
Original 6,000	6,000	..	-6,000
Supplementary ..			
Amount surrendered during the year (March 1986)			1,000
Notes and comments -			

1. In view of the saving of Rs. 16,84.47 lakhs in the voted grant, the supplementary provision of Rs. 1,09,46.21 lakhs obtained in March 1986 proved excessive.

2. Against the saving of Rs. 16,84.47 lakhs in the voted grant, only Rs. 10,80.99 lakhs were surrendered in March 1986.

Grant No. 17 - Education - contd.

3. Saving in the voted grant was the net result of savings and excesses under various heads, the more important of which are mentioned in notes 4 to 6.

4. Bulk of the saving occurred under -

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving -
(i) 277.A.AE.II.JW. Supply of Text Books to Students -			
O. 11,54.05			
R. - 5,45.95	6,08.10	6,08.61	+ 0.51
Withdrawal of provision by reappropriation in March 1986 was due to non-settlement of claims for supply of text books.			
(ii) 277.B.AJ.I.AO. Physical Education -			
O. 30.82			
S. 2,42.01			
R. - 9.51	2,63.32	55.68	-2,07.64

The supplementary grant obtained in March 1986 was for increase in expenditure towards salaries and grants-in-aid consequent on implementation of the recommendations of the Tamil Nadu Fourth Pay Commission, ex-gratia payment and dearness allowance.

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

Grant No. 17 - Education - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(iii) 277.B.AJ.I.AP. Tamil Pandits for High Schools -			
O. 76.10			
S. 5,28.92			
R. 4.68	6,09.70	1,24.60	- 4,85.10

Supplementary grant and additional provision by reappropriation, obtained in March 1986, were for increase in expenditure towards salaries and grants-in-aid consequent on implementation of the recommendations of the Tamil Nadu Fourth Pay Commission, ex gratia payment and dearness allowance. Reasons for the final saving have not been communicated (December 1986).

5. Saving also occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(i) 277.A.AA.I.AA. General -			
O. 5,81.79			
R. - 69.67	5,12.12	5,33.06	+ 20.94

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

(ii) 277.A.AE.II.JR.
New Schemes for
Vocational Educa-
tion in Schools-

O. 1,00.00			
R. - 90.20	9.80	0.32	- 9.48

Grant No. 17 - Education - contd.

Withdrawal of provision by reappropriation in March 1986 was due to a post budget decision (November 1985) by Government to prepare a master plan for implementing 'the Chief Minister's scheme for Life Oriented Education in School system' after the outcome of the New Education Policy. During 1984-85 also, Rs. 9,98.25 lakhs were surrendered for want of Government sanction to the scheme. Reasons for the final saving have not been communicated (December 1986).

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

(iii) 277.A.AE.II.JT.
Feeding of Children
in Government and
Aided Schools under
Chief Minister's
Nutritious Noon
Meal Programme-

O. 4,53.12			
S. 1,59.19			
R. - 19.42	5,92.89	5,51.59	- 41.30

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

(iv) 277.A.AE.II.JU.
Feeding of Children
in Government and
Aided Schools under
Chief Minister's
Nutritious Noon Meal
Programme in the
Age-Group 5-9
Additional Enrolment-

O. 1,42.35	1,42.35	90.14	- 52.21
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Reasons for the final saving have not been communicated (December 1986).

Grant No. 17 - Education - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(v) 277.D.AC.I.AB. Assistance to Local Bodies Higher Secondary Schools -			
O. 82.07			
S. 1,26.54			
R. - 92.97	1,15.64	1,12.62	- 3.02

Withdrawal of provision by reappropriation in March 1986 was due to non-receipt of claims for final teaching grant from the Municipal Corporation and Municipalities. Reasons for the final saving have not been communicated (December 1986).

(vi) 277.D.AC.II.JA. Assistance to Aided Higher Secondary Schools -			
O. 85.15			
S. 31.40			
R. - 76.12	40.43	47.75	+ 7.32

Reduction of provision by reappropriation in March 1986 was due to belated utilisation of sanctioned posts (Rs. 70.07 lakhs) and non-sanction of advance grant (Rs. 6.05 lakhs). Reasons for the final excess have not been communicated (December 1986).

(vii) 277.F.AA.I.AA. Directorate of Technical Education-			
O. 43.19			
S. 55.86			
R. - 55.07	43.98	50.46	+ 6.48

Withdrawal of provision by reappropriation in March 1986 was mainly due to non-filling up of the sanctioned posts (Rs. 53.56 lakhs). Reasons for the final excess have not been communicated (December 1986).

Grant No. 17 - Education - contd.

6. Savings mentioned in notes 4 and 5 were partly offset by excess under -

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(i) 277.B.AE.I.AA. Assistance to Municipalities and Corporations-			
O. 2,00.01			
S. 50.00			
R. 81.24	3,31.25	3,07.95	- 23.30

Additional provision made by reappropriation in March 1986 was due to revision of scales of pay and claims for final teaching grant by more number of Municipalities. Reasons for final saving have not been communicated (December 1986).

(ii) 277.D.AB.I.AA. Government Higher Second- ary Schools-			
O. 15,56.59			
S. 1,03.13			
R. 72.83	17,32.55	18,02.25	+ 69.70

The supplementary grant obtained in March 1986 was for meeting the additional expenditure towards salaries consequent on implementation of the recommendations of the Tamil Nadu Fourth Pay Commission, ex gratia payment and dearness allowance. Specific reasons for the enhancement of provision by reappropriation in March 1986 and for the final excess have not been communicated (December 1986).

Grant No. 17 - Education - conclud.

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(iii) 278.AF.I.AH. Charges on account of the Tamil Nadu Public Libraries Act, 1948 -			
O. 4,16.87			
S. 22.48			
R. - 6.27	4,33.08	5,16.12	+ 83.04

Specific reasons for the net excess of Rs. 76.77 lakhs have not been communicated (December 1986).

(iv) 279.C.AA.II.JC.
Scheme for Remote
Sensing Technology-

O. 5.03			
S. 1.12			
R. 81.85	88.00	88.00	..

Specific reasons for the enhancement of provision by reappropriation in March 1986 are awaited (December 1986).

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 1,08,46,17,000	1,24,03,71,000	1,22,72,94,114	-1,30,76,886
Supplementary 15,57,54,000			
Amount surrendered during the year (March 1986)			3,21,98,000
Charged			
Original 1,000	1,000	..	-1,000
Supplementary ..			
Amount surrendered during the year			Nil

Notes -

1. In view of the saving of Rs. 1,30.77 lakhs in the voted grant, the supplementary grant of Rs. 15,47.71 lakhs obtained in March 1986 proved excessive.

2. Rupees 3,21.98 lakhs were surrendered in March 1986; but the saving ultimately worked out to Rs. 1,30.77 lakhs only.

Grant No. 19 - Public Health (All voted)

Major heads	Total grant	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
259. Public Works			
280. Medical			
281. Family Welfare			
282. Public Health, Sanitation and Water-Supply			
309. Food			
Original 60,74,28,000	62,59,96,000	61,14,56,801	- 1,45,39,199
Supplementary 1,85,68,000			
Amount surrendered during the year (March 1986)			2,09,72,000

Notes and comments -

1. In view of the saving of Rs. 1,45.39 lakhs, the supplementary provision of Rs. 1,76.03 lakhs obtained in March 1986 proved excessive.

2. Rupees 2,09.72 lakhs were surrendered in March 1986; but the ultimate saving worked out to Rs. 1,45.39 lakhs only.

3. Significant saving occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(i) 281.AF.II.JA. Expenditure met by the State Government over and above the rates prescribed by Government of India on Tubectomy -			
O. 63.00			
S. 1,00.00			
R. 26.83	1,89.83	62.61	- 1,27.22

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

Supplementary grant plus the additional provision made by reappropriation in March 1986 was towards expenditure on the increased number of tubectomy operations targeted. The final saving was attributed (November 1986) by the Director of Family Welfare mainly to non-achievement of anticipated performance in Government Hospitals and Rural Welfare Centres and non-recoupment of Family Welfare Permanent Advance and camp advances by the district drawing officers.

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(ii) 281.AF.III.SC. Assistance to Local Bodies and Voluntary Health Institutions -			
O. 2,34.65			
R. - 94.65	1,40.00	1,14.71	- 25.29

Withdrawal of provision by reappropriation in March 1986 was due to the low trend of physical performance. Reasons for the final saving have not been communicated (December 1986).

(iii) 280.AB.II.KX. Establishment of Subsidiary Health Centre -			
O. 44.60			
R. - 44.60			

Withdrawal of entire provision by reappropriation in March 1986 was due to change in classification.

(iv) 281.AB.III.SB. Rural Sub-Centres -			
O. 1,50.00			
R. - 90.00	60.00	89.98	+ 29.98

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

Withdrawal of provision by reappropriation in March 1986 was due to decrease in expenditure under 'Travel Expenses' consequent on the stoppage of payment, from January 1986, of allowance at flat rate per case (in lieu of travelling allowances) motivated by Government servants and staff of town panchayats and panchayat unions. Reasons for the final excess have not been communicated (December 1986).

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(v) 281.AF.III.SA. Compensation for Tubectomy -			
O. 9,38.60			
R. - 1,33.38	8,05.22	8,49.63	+ 44.41

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

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

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(i) 280.A.AB.I.BI. Primary Health Centres -			
O. 5,99.84			
R. 58.29	6,58.13	6,82.07	+ 23.94

Additional provision by reappropriation in March 1986 was due mainly to increase in expenditure towards salaries and travelling allowances consequent on implementation of the recommendations of the Tamil Nadu Fourth Pay Commission, ex gratia payment and additional dearness allowance to Government employees. Reasons for the final excess have not been communicated (December 1986).

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

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(ii) 280.A.AB.II.KO. Upgrading of Primary Health Centres -			
O. 2.50			
R. 40.37	42.87	45.35	+ 2.48
Additional provision by reappropriation in March 1986 was due mainly to purchase of X-Ray plant and essential equipments to various Primary Health Centres partly offset by withdrawal of provision under 'machinery and equipment' due to non-receipt of bills from companies. Reasons for the final excess have not been communicated (December 1986).			
(iii) 281.AF.III.SD. Compensation for Vasectomy -			
O. 32.15			
R. 30.65	62.80	82.75	+ 19.95
Additional provision by reappropriation in March 1986 was based on the anticipated performance of operations. Reasons for the final excess have not been communicated (December 1986).			
(iv) 281.AG.III.SA. Post-Partum - District Hospitals, Medical College Hospitals and Hospitals in Madras City -			
O. 74.90			
R. 18.01	92.91	1,33.42	+ 40.51

Grant No. 19 - Public Health (All voted) - *concl.*

Additional provision by reappropriation in March 1986 was due mainly to increase in expenditure towards salaries consequent on implementation of the recommendations of the Tamil Nadu Fourth Pay Commission, ex gratia payment and additional dearness allowance to Government employees. Reasons for the final excess have not been communicated (December 1986).

Grant No. 20 - Agriculture

Major heads	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
259. Public Works			
289. Relief on account of Natural Calamities			
305. Agriculture			
306. Minor Irrigation			
307. Soil and Water Conservation			
308. Area Development			
337. Roads and Bridges			
Voted			
Original 1,03,24,42,000	1,23,64,43,000	1,24,28,52,146	+ 64,09,146
Supplementary 20,40,01,000			
Amount surrendered during the year (March 1986)			1,39,74,000
Charged			
Original 6,000	6,000	..	- 6,000
Supplementary ..			
Amount surrendered during the year (March 1986)			6,000

Notes and comments-

1. The excess of Rs. 64,09,146 over the voted grant requires regularisation.
2. In view of the excess of Rs. 64.09 lakhs in the voted grant, the supplementary provision of Rs. 17,36.35 lakhs obtained in March 1986 proved inadequate and surrender of Rs. 1,39.74 lakhs in March 1986 injudicious.

Grant No. 20 - Agriculture - contd.

3. Excess is the net result of excesses and savings under various heads, the more important of which are detailed in the succeeding notes.

4. Excess occurred under-

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(i) 305.AC.II.JP. Establishment of Seed Centre for Procurement and Distribution of Seeds-			
O. 3.00			
R. 4.80	7.80	45.40	+ 37.60

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

(ii) 305.AH.II.JD. Increasing the Production of Oil Seeds-			
O. 5,62.72			
R. 61.51	6,24.23	6,10.88	- 13.35

Additional provision by reappropriation in March 1986 was due mainly to procurement of gingelly, castor, sunflower and soyabean seeds and freight charges therefor and purchase of gunny bags. Reasons for the final saving have not been communicated (December 1986).

(iii) 305.AH.III.SP. Intensive Cultivation of Groundnut under National Oil-seeds Development Project-			
O. 3,78.05			
R. 23.00	4,01.05	4,04.94	+ 3.89

Grant No. 20 - Agriculture - contd.

Additional provision by reappropriation in March 1986 was mainly towards subsidy to ryots to achieve financial and physical targets fixed by Government of India, partly offset, by saving due to non-procurement of expected quantity of 'certified' and 'truthfully labelled' seeds because of failure of seed farms. Reasons for the final excess have not been communicated (December 1986).

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(iv) 305.AK.II.JI. Agricultural Extension setup under the New Training and Visit System with the World Bank Assistance-			
O. 11,61.75			
R. 89.75	12,51.50	12,68.19	+ 16.69

Additional provision by reappropriation in March 1986 was due mainly to increase in expenditure towards salaries and travel expenses of staff consequent on implementation of the recommendations of the Tamil Nadu Fourth Pay Commission, ex gratia payment and additional dearness allowance (Rs. 87.42 lakhs), motor vehicles (Rs. 7.10 lakhs), deputation of officers for training in other states and Philipines (Rs. 3.86 lakhs), partly offset by saving due to non-filling of certain posts (Rs. 9.00 lakhs) and non-receipt of bill for cost of major repairs to motor vehicles and corresponding lesser expenditure on fuel (Rs. 2.96 lakhs). Reasons for the final excess have not been communicated (December 1986).

(v) 305.AM.I.AA. District Engineering Establishment-			
O. 1,71.74			
R. 29.11	2,00.85	2,01.20	+ 0.35

Grant No. 20 - Agriculture - contd.

Additional provision by reappropriation in March 1986 was due to increase in expenditure mainly towards salaries and travel expenses of staff (Rs. 27.70 lakhs) consequent on implementation of the recommendations of the Tamil Nadu Fourth Pay Commission, arrears of rent (Rs. 0.97 lakh) and supply of uniforms to operating staff (Rs. 0.43 lakh).

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(vi) 305.AM.I.AC. Tractor Hiring Scheme-			
O. 2,81.46			
R. 53.06	3,34.52	3,59.21	+ 24.69

Additional provision by reappropriation in March 1986 was due to increase in expenditure mainly on salaries and travel expenses of staff (Rs. 11.85 lakhs) consequent on implementation of the recommendations of the Tamil Nadu Fourth Pay Commission and machinery and equipment (Rs. 40.58 lakhs) on account of their extra use in flood relief works (Rs. 22.58 lakhs), repairs to sick bull-dozers and cost of HSD oil and spare parts (Rs. 18.00 lakhs). Reasons for the final excess have not been communicated (December 1986).

(vii) 306.AC.I.AA. Sinking of Private Tube-Wells-			
O. 57.93			
R. 36.09	94.02	1,04.39	+ 10.37

Additional provision by reappropriation in March 1986 was due to increase in expenditure mainly towards purchase of spare parts for resistivity meter and welding set by the Executive Engineer, Salem and payment of Government workshop bills (Rs. 26.14 lakhs), salaries and travel expenses of staff consequent on implementation of the recommendations of the Tamil Nadu Fourth Pay Commission (Rs. 9.33 lakhs) and office expenses (Rs. 0.67 lakh). Reasons for the final excess have not been communicated (December 1986).

Grant No. 20 - Agriculture - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(viii) 307.AE.II.JA. Execution of Soil Conservation Schemes-			
O. 3,91.41			
R. 40.68	4,32.09	4,50.02	+ 17.93

Additional provision by reappropriation in March 1986 was due to increase in expenditure mainly on salaries and travel expenses of staff consequent on implementation of the recommendations of the Tamil Nadu Fourth Pay Commission (Rs. 21.03 lakhs) and works for additional water sheds taken up for execution (Rs. 20.23 lakhs). Reasons for the final excess have not been communicated (December 1986).

(ix) 308.AA.VI.UC. Execution of Farm Development Works in Cauvery Command Areas-			
O. 2,36.14			
R. 47.37	2,83.51	3,04.20	+ 20.69

Additional provision by reappropriation in March 1986 was due to increase in expenditure mainly towards salaries and travel expenses of staff consequent on implementation of the recommendations of the Tamil Nadu Fourth Pay Commission (Rs. 23.61 lakhs), achievement of extra target (Rs. 15.83 lakhs), fuel for vehicles (Rs. 2.83 lakhs), revision of daily wages to labourers on nominal muster rolls (Rs. 2.29 lakhs) and payment of enhanced rates of rent (Rs. 1.48 lakhs). Reasons for the final excess have not been communicated (December 1986).

(x) 308.AA.VI.UE. Execution of On Farm Development Works in Kundah and Lower Bhavani in Command Area Development Programme-			
O. 79.57			
R. 54.78	1,34.35	1,69.16	+ 34.81

Grant No. 20 - Agriculture - contd.

Enhancement of provision by reappropriation in March 1986 was due to increase in expenditure mainly on salaries and travel expenses of staff consequent on implementation of the recommendations of the Tamil Nadu Fourth Pay Commission (Rs. 3.95 lakhs), stationery and dead stock (Rs. 0.83 lakh), rent due to enhancement of rates of rent (Rs. 0.72 lakh) and other charges, specific reasons for which were not mentioned (Rs. 49.73 lakhs). Reasons for the final excess have not been communicated (December 1986).

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(xi) 305.AV.VI.UT. Drought Prone Area Programme Schemes-			
O. 4,39.00			
R. 43.99	4,82.99	4,82.72	- 0.27

Specific reasons for the additional provision made by reappropriation in March 1986 have not been communicated (December 1986).

5. Additional provision by reappropriation proved excessive in view of the final saving under-

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(i) 305.AC.I.AN. Establishment of Seed Centres for Procurement and Distribution of Seeds-			
O. 3,63.42			
R. 25.86	3,89.28	3,63.57	- 25.71

Additional provision made by reappropriation in March 1986 was for increase in expenditure mainly towards salaries and travel expenses of staff consequent on implementation of the recommendations of the Tamil Nadu Fourth Pay Commission (Rs. 34.84 lakhs) (partly offset by Rs. 13.80 lakhs due to non-filling of certain posts), cost of fuel for motor vehicles (Rs. 1.13 lakhs) and arrears of rent (Rs. 1.37 lakhs). Reasons for the final saving have not been communicated (December 1986).

Grant No. 20 - Agriculture - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(ii) 307.AE.III.SH. Soil Conservation and Resources Development on Watershed Basis under Western Ghat Development Programme-			
O. 20.99			
R. 30.14	51.13	12.04	- 39.09

Additional provision made by reappropriation in March 1986 was due to increase in expenditure mainly towards salaries and travel expenses of staff consequent on implementation of the recommendations of the Tamil Nadu Fourth Pay Commission and cost of works for Uthamapalayam Sub-division. Reasons for the final saving have not been communicated (December 1986).

6. Excess mentioned in notes 4 and 5 was partly counter-balanced by saving under-

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(i) 305.AC.II.JB. Procurement and Distribution of Paddy Seeds-			
O. 6,88.00			
R. - 1,62.18	5,25.82	5,33.21	+ 7.39

Withdrawal of provision by reappropriation in March 1986 was due to lesser procurement of paddy seeds. Reasons for the final excess have not been communicated (December 1986).

(ii) 305.AG.II.JA. Crop and Plant Protection-			
O. 8,13.09			
R. - 61.18	7,51.91	7,56.55	+ 4.64

Grant No. 20 - Agriculture - contd.

Withdrawal of provision by reappropriation in March 1986 was mainly on account of meagre requirement of crop and plant protection chemicals due to failure of monsoon and poor crop coverage. Reasons for the final excess have not been communicated (December 1986).

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving -
(iii) 305.AJ.VI.UE. Scheme for Plantation of Fruit and Fuel Trees-			
O. 1,89.00			
R. - 1,35.12	53.88	39.83	- 14.05

The provision was for executing the scheme during 1985-86 under the 'Project for assisting small and marginal farmers for increasing agricultural production' implemented from 1983-84, the expenditure on which was shared equally by Central and State Governments. Withdrawal of provision by reappropriation in March 1986 was due to discontinuance of Central assistance for the scheme. Reasons for the final saving have not been communicated (December 1986).

(iv) 305.AL.II.JA. Assistance to Tamil Nadu Agri- cultural University-			
O. 2,58.30			
R. - 74.37	1,83.93	1,73.41	- 10.52

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

(v) 308.AA.VI.UB. Execution of Farm Development Works in Periyar Vaigai Command Area Develop- ment Programme-			
O. 1,76.87			
R. - 1,76.87	..	12.61	+ 12.61

Grant No. 20 - Agriculture - contd.

Withdrawal of the entire provision by reappropriation in March 1986 was due to a post budget decision (April 1985) to classify the expenditure on Modernisation of Periyar-Vaigai Irrigation System under the Major Head '533. Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects'. Reasons for the final excess have not been communicated (December 1986).

7. 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. 1,77.81 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. 50 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. 2,14.65 lakhs (Rs. 14.27 lakhs from "305. Agriculture", Rs. 50.11 lakhs from "337. Roads and Bridges" and Rs. 1,50.27 lakhs from "537. Capital Outlay on Roads and Bridges").

The balance at the credit of the Fund on 31st March 1986 was Rs. 1,84.06 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 1985-86.

Grant No. 20 - Agriculture - conold.

8. 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. 0.15 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 1986 was Rs. 9.70 lakhs.

The transactions of the Fund stand included under "815. Depreciation Renewal Reserve Funds - Depreciation Reserve Fund - Government Commercial Departments and Undertakings", an account of which is given in Statement No. 16 of Finance Accounts 1985-86.

Grant No. 21 - Fisheries

Grant No. 21 - Fisheries

Major heads	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
259. Public Works			
283. Housing			
289. Relief on account of Natural Calamities			
298. Co-operation			
308. Area Development			
312: Fisheries			
Voted			
Original 5,24,63,000	5,83,06,000	5,15,65,582	- 67,40,418
Supplementary 58,43,000			
Amount surrendered during the year (March 1986)			73,32,000
Charged			
Original 10,000	10,000	..	- 10,000
Supplementary ..			
Amount surrendered during the year (March 1986)			10,000

Notes and comments -

1. In view of the saving of Rs. 67.40 lakhs in the voted grant, the supplementary provision of Rs. 20.75 lakhs obtained in March 1986 proved excessive.

2. Rupees 73.32 lakhs were surrendered in March 1986; but the saving ultimately worked out to Rs. 67.40 lakhs.

Grant No. 21 - Fisheries - contd.

3. Significant saving occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(i) 283.B.AD.II.JB. Construction of Houses for Fishermen -			
O. 50.00			
R. - 33.39	16.61	15.85	- 0.76

Withdrawal of provision by reappropriation in March 1986 was due to slow progress of construction work, non-commencement of certain work and non-adjustment of cost of materials for construction of houses at Mookaiyar. Reasons for the final saving have not been communicated (December 1986).

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

O. 46.31			
R. - 18.11	28.20	28.20	..

Specific reasons for withdrawal of provision by reappropriation in March 1986 have not been communicated (December 1986).

(iii) 312.AF.I.AA.
Chank Fisheries -

O. 46.52			
R. - 27.07	19.45	19.46	+ 0.01

Withdrawal of provision by reappropriation in March 1986 was mainly due to belated commencement of chank fishery operations.

Grant No. 21 - Fisheries - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(iv) 312.AH.II.JA. Construction of Mechanised Fishing Boats -			
O. 23.52			
R. - 18.52	5.00	5.01	+ 0.01

Specific reasons for withdrawal of provision by reappropriation in March 1986 have not been communicated (December 1986).

(v) 298.AM.II.JC. Managerial subsidy to Fishermen Co-operatives -			
O. 7.00			
R. - 4.70	2.30	1.91	- 0.39

Withdrawal of provision by reappropriation in March 1986 was mainly due to less number of claims for subsidy by the societies.

4. Saving mentioned above was partly counterbalanced by excess 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. 7.64	7.65	7.65	..

Reasons for additional provision made by reappropriation in March 1986 have not been specified.

Grant No. 21 - Fisheries - conclud.

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(ii) 312.AD.I.AA. Conservation and Development -			
O. 66.22			
S. 0.04			
R. 9.28	75.54	77.35	+ 1.81

Additional provision made by reappropriation in March 1986 was for meeting increased expenditure on salaries and travelling allowances consequent on implementation of the recommendations of the Tamil Nadu Fourth Pay Commission, sanction of additional instalments of dearness allowance and exgratia payment and for purchase of fish feeding materials and carrying out repairs to the buildings in the fisheries complex at Cuddalore. Reasons for the final excess have not been communicated (December 1986).

(iii) 312.AJ.I.AX. Relief Scheme for Tamil Nadu Marine Fishermen during lean months -			
S. 21.12			
R. 21.09	42.21	42.21	..

Provision obtained through Supplementary Estimates (in February and March 1986) and made by reappropriation (in March 1986) was towards Government contribution to the Tamil Nadu Marine Fishermen Saving - cum - Relief Fund to provide financial support to fishermen in the lean season.

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 26,69,64,000	27,56,15,000	27,74,27,130	+ 18,12,130
Supplementary 86,51,000			
Amount surrendered during the year (March 1986)			4,02,000
Charged			
Original 1,000	1,000	..	-1,000
Supplementary ..			
Amount surrendered during the year			Nil

Notes and comments -

1. The excess of Rs. 18,12,130 over the voted grant requires regularisation.

2. In view of the excess of Rs. 18.12 lakhs over the voted grant, the supplementary grant of Rs. 30.07 lakhs obtained in March 1986 proved inadequate and surrender of Rs. 4.02 lakhs on 31st March 1986 injudicious.

Grant No. 22 - Animal Husbandry - contd.

3. Bulk of the excess occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
			(in lakhs of rupees)
310. AC.I.AA. Veterinary Hospitals and Dispensaries -			
O. 7,03.19			
R. 97.73	8,00.92	8,14.24	+ 13.32

Enhancement of provision by reappropriation in March 1986 was due to increase in expenditure mainly towards salaries and travel expenses as per the recommendations of the Tamil Nadu Fourth Pay Commission (Rs. 63.94 lakhs); arrears of rent from 1980 for Pudukottai Veterinary hospital building (Rs. 1.17 lakhs) and medicines consequent on increased ceiling fixed for each Veterinary hospital. Reasons for the final excess have not been communicated (December 1986).

4. Excess also occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
			(in lakhs of rupees)
(i) 310.AA.I.AC. Establishment of Assistant Directors of Animal Husbandry -			
O. 98.86			
R. 15.50	1,14.36	1,16.07	+ 1.71

Additional provision made by reappropriation in March 1986 was due to increase in expenditure mainly towards salaries and travel expenses of staff as per recommendations of the Tamil Nadu Fourth Pay Commission (Rs. 15.49 lakhs) and upward revision of rent of office buildings (Rs. 0.39 lakh). Reasons for the final excess have not been communicated (December 1986).

Grant No. 22 - Animal Husbandry - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(ii) 310.AF.II.JN. Establish- ment of Frozen Semen Bank at Eachankottai with DANIDA Assistance-			
O. 2.98			
R. 21.95	24.93	24.18	- 0.75

Enhancement of provision by reappropriation in March 1986 was due to increase in expenditure mainly towards cost of materials and supplies (Rs. 20.00 lakhs) received from Danish International Development Association and purchase from outside of liquid nitrogen (Rs. 1.39 lakhs), consequent on the closure of the Liquid Nitrogen Plant.

(iii) 310.AF.III.SD. Cross Breeding of Cattle with Exotic Dairy Breeds and Improvement of Buffaloes using with Frozen Semen Technique Outside Operation Flood Areas -			
O. 0.90			
R. 15.97	16.87	16.88	+ 0.01

Enhancement of provision by reappropriation in March 1986 was for increased expenditure mainly towards purchase of equipments (Rs. 16.36 lakhs) for cross breeding cattle with exotic dairy breeds using frozen semen technique.

Grant No. 22 - Animal Husbandry - contd.

5. Excess mentioned in notes 3 and 4 was partly counter-balanced by saving under -

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(i) 310.AC.VI.UE. Creation of Disease Free Zone -			
O. 38.36			
S. 1.72			
R. - 16.23	23.85	23.98	+ 0.13
(ii) 310.AF.VI.UA. Assistance to Tamil Nadu Co-oper- ative Milk Producers Federation Limited for Cross Breed Calf Rearing by Small/ Marginal Farmers and Agricultural Labourers-			
O. 91.52			
R. - 18.60	72.92	72.92	..
(iii) 310.AG.VI.UA. Assistance to T.N. P.D.C. for Poultry Development by small/marginal farmers and Agricultural Labourers-			
O. 37.91			
R. - 37.91	..	-0.20	- 0.20

Specific reasons for the withdrawal of provision by reappropriation in March 1986 under items (i) to (iii) have not been communicated (December 1986).

Grant No. 22 - Animal Husbandry - *concl'd.*

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(iv) 310.AM.II.JA. Grants to Tamil Nadu Agricultural University for Veterinary Education Research and Training -			
O. 1,37.88			
R. - 61.58	76.30	58.45	- 17.85

Specific reasons for the withdrawal of provision by reappropriation and for the final saving have not been communicated (December 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 11,77,98,000	} 16,64,19,000	15,08,14,644	- 1,56,04,356
Supplementary 4,86,21,000			
Amount surrendered during the year (March 1986)			1,56,90,000

Notes and comments -

1. In view of the saving of Rs. 1,56.04 lakhs in the voted grant, the supplementary grant of Rs. 4,36.59 lakhs obtained in March 1986 proved excessive.

2. Bulk of the saving occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(i) 298.AE.II.JV. Contribution to the State Agricultural Credit (Relief and Guarantee) Fund-			
O. 0.01			
S. 1,34.99			
R. - 1,35.00

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

The supplementary provision obtained in March 1986 was towards contribution to the State Agricultural Credit Relief and Guarantee Fund with reference to a scheme, involving matching Central contribution based on the recommendation of the Working Group on Agricultural Credit and Crop insurance for the Seventh Five Year Plan, forwarded to Government of India. Withdrawal of the entire provision by reappropriation in March 1986 was due to non-approval of the scheme by Government of India.

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(ii) 298.AE.I.AA. Registration Fees forgone on account of Concession to Co-operative Societies and Land Development Banks-			
O. 27.00			
R. - 11.31	15.69	15.65	- 0.04

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

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

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(i) 298.AE.II.JT. Assistance to Tamil Nadu Co-operative State Land Development Banks and Primary Land Development Banks for strengthening of Agricultural Credit Stabilisation Fund -			
O. 0.01			
R. 18.74	18.75	18.75	..

Grant No. 23 - Co-operation (All voted) - conclud.

Specific reasons for enhancement of provision by reappropriation in March 1986 are awaited (December 1986).

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(ii) 298.AB.I.AB. District Staff -			
O. 4,41.41			
S. 52.18			
R. 4.73	4,98.32	5,05.98	+ 7.66

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

4. State Agricultural Credit Relief and Guarantee Fund - The Fund has been constituted for recouping losses sustained by Co-operative institutions and Land Mortgage Banks on account of loans granted for agricultural purposes and for assisting co-operative institutions towards writing off arrears of loans, the recovery of which has proved to be difficult or impossible due to natural calamities. 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.

Expenditure is incurred by the Department directly from the Fund. No contribution was made by Government to the Fund during the year. Interest of Rs. 0.96 lakh on the balance of the Fund was credited to the Fund during the year. Expenditure of Rs. 1.15 lakhs was incurred during the year. The balance at the credit of the Fund on 31st March 1986 was Rs. 21.06 lakhs.

An account of the Fund is given in Statement No. 16 of the Finance Accounts 1985-86 under the head "821. General and other Reserve Funds - Development Fund for Agricultural Purposes".

Grant No. 24 - Industries (All voted)

Major heads	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
289. Relief on account of Natural Calamities			
298. Co-operation			
320. Industries			
328. Mines and Minerals			
Original 6,63,44,000	14,70,80,000	14,64,07,886	- 6,72,114
Supplementary 8,07,36,000			
Amount surrendered during the year (March 1986)			5,18,000

Grant No. 25 - Cinchona (All voted)

Major head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
320. Industries			
Original 3,35,59,000	3,90,08,000	3,90,04,038	- 3,962
Supplementary 54,49,000			
Amount surrendered during the year (March 1986)			6,000

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. 2.95 lakhs. Interest of Rs. 9.19 lakhs was also credited to the Fund 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. No expenditure was transferred to the Fund during the year.

The balance at the credit of the Fund on 31st March 1986 was Rs. 1,04.39 lakhs.

An account of the Fund is included in Statement No. 16 of Finance Accounts 1985-86 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 Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
298. Co-operation			
321. Village and Small Industries			
Original 19,27,07,000)	34,86,50,000	33,37,49,849	- 1,49,00,151
Supplementary 15,59,43,000)			
Amount surrendered during the year (March 1986)			1,46,94,000

Notes and comments -

1. In view of the saving of Rs. 1,49.00 lakhs in the grant, supplementary provision of Rs. 15,55.43 lakhs obtained in March 1986 proved excessive.

2. Saving in the original and the 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. 6,00.00	11,22.20	11,22.20	..
S. 6,63.00			
R. - 1,40.80			

Reduction of provision by reappropriation in March 1986 was attributed to non-release of grants by Government of India. Provision of Rs. 1,99.63 lakhs was surrendered similarly during 1984-85 also.

Grant No. 27 - Khadi (All voted)

Major head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
321. Village and Small Industries			
Original 2,27,81,000)	3,33,45,000	3,04,41,840	- 29,03,160
Supplementary 1,05,64,000)			
Amount surrendered during the year (March 1986)			20,88,000

Notes and comments -

1. In view of the saving of Rs. 29.03 lakhs, the supplementary provision of Rs. 1,05.64 lakhs obtained in March 1986 proved excessive.

2. Saving occurred mainly under -

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(i) 321.AF.I.AA. Grants to Tamil Nadu Khadi and Village Industries Board for the Development of Khadi -			
O. 51.84	42.22	42.25	+ 0.03
S. 0.04			
R. - 9.66			

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

Grant No. 27 - Khadi (All voted) - *concl'd.*

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(ii) 321.AF.I.AD. Grants to the Tamil Nadu Khadi and Village Industries Board towards the Village Industries Fund -			
O. 57.14			
R. - 7.92	49.22	49.22	..

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

(iii) 321.AF.II.JF. New Schemes for Khadi Development -			
O. 8.18	8.18	..	- 8.18

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

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			
337. Roads and Bridges			
Voted			
Original	2,32,70,52,000	1,99,19,79,349	- 34,00,34,651
Supplementary	49,62,000		
Amount surrendered during the year (March 1986)			35,49,31,000

Grant No. 23 - Community Development Projects
and Municipal Administration - contd.

Major heads	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving- Rs.
Charged			
Original	1,000		
Supple- mentary	..	..	-1,000
Amount surrendered during the year (March 1986)	1,000		1,000

Notes and comments -

1. In view of the saving of Rs. 34,00.35 lakhs in the voted grant, the supplementary provision of Rs. 49.61 lakhs obtained in February 1986 proved excessive.
2. Rupees 35,49.31 lakhs were surrendered in March 1986; but the saving ultimately worked out to Rs. 34,00.35 lakhs only.
3. Saving in the voted grant was the net result of savings and excesses under various heads, the more important of which are mentioned in the succeeding notes.
4. Bulk of the saving 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.	65,00.00		
R.	- 18,80.94		
	46,19.06	47,56.90	+ 1,37.84

Reduction of provision by reappropriation in March 1986 was based on actual release of funds by Government of India. Reasons for the final excess have not been communicated (December 1986).

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

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(ii) (a) 314.C.AB.VI.UA. National Rural Employment Programme-			
O.	53,48.00		
R.	- 14,68.30	38,79.70	- 38,79.70
(b) 314.C.AC.VI.UA. National Rural Employment Programme-	..	38,93.39	+ 38,93.39

The expenditure under the scheme, for which provision was made under item (a), was reclassified under item (b). Withdrawal of provision by reappropriation in March 1986 under item (a) was mainly due to restricted release of funds by Government of India. Reasons for the final excess of Rs. 13.69 lakhs (net) under item (b) have not been communicated (December 1986).

(iii) 314.B.AK.II.JB. Integrated Rural Development Programme -			
O.	29,52.00		
R.	- 14,39.92	15,12.08	15,12.08
			..

Reduction of provision by reappropriation in March 1986 was based on the funds released by Government of India.

5. Saving also occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(i) 305.A.AJ.VI.UC. Schemes for Minor Irrigation Wells and Pumps -			
O.	13,23.00		
R.	- 7,56.00	5,67.00	5,67.25
			+ 0.25

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

Withdrawal of provision by reappropriation in March 1986 was due to non-release of funds by Government of India for two quarters.

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(ii) 314.A.AC.I.AA. Local Cess Surcharge Matching grant -			
O. 15,00.00			
R. 11.94	15,11.94	13,86.35	- 1,25.59

Enhancement of provision by reappropriation in March 1986 was for increased payment based on actual requirements. Reasons for the final saving have not been communicated (December 1986).

(iii) 284.A.AB.III.SA.
Grants to Municipalities for Additional Coverage under Environmental Improvement in Slums -

O. 57.00			
R. - 57.00			

Withdrawal of provision by reappropriation in March 1986 was due to non-clearance of proposals by Government of India.

6. Bulk of the excess occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(i) 314.A.AA.I.AF. Elections to Panchayats -			
O. 0.01			
R. 5,33.22	5,33.23	6,09.67	+ 76.44

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

Additional provision made by reappropriation in March 1986 was mainly for expenditure towards elections to the Panchayats. Reasons for the final excess have not been communicated (December 1986).

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(ii) 314.C.AB.III.SB. Installation of Bio-gas Plants -			
O. 1,82.60			
R. 3,99.76	5,82.36	5,82.65	+ 0.29

Enhancement of provision by reappropriation in March 1986 was mainly towards increased payment of grants-in-aid based on additional funds released by Government of India.

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

O. 0.01			
R. 2,49.60	2,49.61	2,45.26	- 4.35

Enhancement of provision by reappropriation in March 1986 was for payment of additional grant to Town Panchayats for spill over works in II phase. Reasons for the final saving have not been communicated (December 1986).

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

O. 16,26.17			
R. 2,28.84	18,55.01	19,00.06	+ 45.05

Additional provision made by reappropriation in March 1986 was for increase in expenditure mainly towards salaries consequent on implementation of the recommendations of the Tamil Nadu Fourth Pay Commission, ex gratia payment, additional dearness allowance to the staff and travel expenses of staff deployed for election duties. Reasons for the final excess have not been communicated (December 1986).

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

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(v) 277.A.AE.II.JJ. Grants to Local Bodies for School Buildings -			
O. 0.01			
R. 1,45.37	1,45.38	1,45.17	- 0.21
Enhancement of provision by reappropriation in March 1986 was based on funds released by Government for the purpose.			
(vi) 287.B.AE.II.JE. Provision of one job for one family -			
O. 5,45.90			
R. 1,19.64	6,65.54	6,51.40	- 14.14
Enhancement of provision by reappropriation in March 1986 was towards increased expenditure due to extension of the scheme for relief of unemployed graduates, post-graduates, PUC, +2 and S.S.L.C. candidates, inclusion of provision towards TRYSEM scheme and increase in the number of beneficiaries. Reasons for the final saving have not been communicated (December 1986).			
(vii) 305.A.AJ.VI.UD. Schemes for Land Development -			
O. 1,88.15			
R. 99.13	2,87.28	3,05.33	+ 18.05
Enhancement of provision by reappropriation in March 1986 was for payment of grant-in-aid at rupees one lakh per year to each block. Reasons for the final excess have not been communicated (December 1986).			

Grant No. 28 - Community Development Projects
and Municipal Administration - conold.

7. Excess also occurred under -			
Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(i) 337.A.AF.II.JS. Assistance to Local Bodies for Link Roads -			
O. 0.01			
R. 75.37	75.38	75.19	- 0.19
(ii) 314.A.AA.II.JB. Purchase of community Television sets by Local Bodies -			
O. 0.01			
R. 57.87	57.88	57.80	- 0.08
(iii) 314.C.AA.II.JA. Water-Supply schemes implemented through Panchayat Unions -			
O. 50.00			
R. 50.00	1,00.00	1,02.10	+ 2.10
Specific reasons for enhancement of provision by reappropriation in March 1986 under items (i) to (iii) and for the final excess under item (iii) are awaited (December 1986).			
(iv) 314.C.AB.VI.UC. Strengthening of Block Administration - Implementation of anti-poverty programme -			
R. 67.35	67.35	67.90	+ 0.55

Provision made by reappropriation in March 1986 was for the creation of one additional post of Extension Officer (Industries) in all the blocks for effective implementation of the Integrated Rural Development Programme.

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

Major heads	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
259. Public Works			
287. Labour and Employment			
288. Social Security and Welfare			
Original 12,27,61,000	13,39,84,000	13,21,46,873	- 18,37,127
Supplementary 1,12,23,000			
Amount surrendered during the year (March 1986)			30,98,000

Notes -

1. In view of the saving of Rs. 18.37 lakhs, the supplementary grant of Rs. 1,09.35 lakhs obtained in March 1986 proved excessive.
2. Rupees 30.98 lakhs were surrendered in March 1986, but the saving ultimately worked out to Rs. 18.37 lakhs only.

Grant No. 30 - Social Welfare (All voted)

Major heads	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
259. Public Works			
282. Public Health, Sanitation and Water Supply			
288. Social Security and Welfare			
289. Relief on account of Natural Calamities			
309. Food			
Original 78,05,94,000	78,86,49,000	77,97,27,698	- 89,21,302
Supplementary 80,55,000			
Amount surrendered during the year (March 1986)			1,00,42,000

Notes -

In view of the saving of Rs. 89.21 lakhs in the grant, the supplementary grants obtained in February 1986 (Rs. 42.98 lakhs) and March 1986 (Rs. 37.57 lakhs) proved excessive.

2. Rupees 1,00.42 lakhs were surrendered in March 1986, but the saving ultimately worked out to Rs. 89.21 lakhs only.

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

Major head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
288. Social Security and Welfare			
Voted			
Original 44,09,60,000	50,95,48,000	52,53,21,806	+ 1,57,73,806
Supplementary 6,85,88,000			
Amount surrendered during the year (March 1986)			42,15,000
Charged			
Original 3,000	34,13,000	5,51,891	- 28,61,109
Supplementary 34,10,000			
Amount surrendered during the year			Nil

Notes and comments -

1. The excess of Rs. 1,57,73,806 over the voted grant requires regularisation.
2. In view of the excess of Rs. 1,57.74 lakhs over the voted grant, the supplementary grant of Rs. 6,77.61 lakhs obtained in March 1986 proved inadequate and surrender of Rs. 42.15 lakhs in March 1986 injudicious.
3. In view of the saving of Rs. 28.61 lakhs in the charged appropriation, the supplementary provision of Rs. 34.10 lakhs obtained in March 1986 proved excessive.

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

4. Bulk of the excess in the voted grant occurred under -			
Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving -
(i) 288.C.AB.III.SA. Educational Concessions -			
O. 3,39.23			
S. 60.86			
R. 39.25	4,39.34	4,62.90	+ 23.56
Enhancement of provision by reappropriation in March 1986 was towards increased expenditure on scholarships and stipends. Reasons for the final excess have not been communicated (December 1986).			
(ii) 288.C.AB.II.JP. House-sites for Adi-Dravidars-			
O. 99.99			
S. 32.14			
R. 15.40	1,47.53	1,82.62	+ 35.09
Specific reasons for the enhancement of provision by reappropriation in March 1986 and for the final excess have not been communicated (December 1986).			
(iii) 288.C.AA.I.AD. District Staff- Adi-Dravidars and Tribal Welfare Department-			
O. 1,83.68			
S. 8.27			
R. 25.16	2,17.11	2,32.14	+ 15.03
The supplementary provision obtained in February 1986 was towards expenditure on staff and purchase of furniture, jeep, typewriters, etc., consequent on bifurcation of Madurai and trifurcation of Ramanathapuram			

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

districts. Enhancement of provision by reappropriation in March 1986 was mainly towards increase in pay, allowances and wages based on the recommendations of the Tamil Nadu Fourth Pay Commission, payment of ex gratia and additional instalments of dearness allowance to the staff and purchase of jeeps for the newly formed districts. Reasons for the final excess have not been communicated (December 1986).

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(iv) 288.C.AB.II.JI. Scholarships and Stipends-			
O.	32.77		
S.	90.83		
R.	1.84	1,25.44	+ 19.40
		1,44.84	

The supplementary provision obtained in March 1986 was for payment for books, supplied by the Tamil Nadu Text Book Society in lieu of scholarships. Specific reasons for the enhancement of provision by reappropriation in March 1986 and for the final excess have not been communicated (December 1986).

5. Reduction of provision by reappropriation in March 1986 in the following cases proved injudicious in view of the final excess-

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(i) 288.C.AB.I.AA. School Education-			
O.	7,57.40		
S.	98.46		
R.	- 20.90	8,34.96	+ 48.72
		8,83.68	

The supplementary provision obtained in March 1986 was for increased expenditure towards increased pay and allowances as per the recommendations of the Tamil Nadu Fourth Pay Commission, ex gratia and additional instalments of dearness allowance to the staff. Specific reasons for the

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

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

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(ii) 288.C.AB.I.AB. Educational Concessions-			
O.	1,73.98		
S.	14.50		
R.	- 0.25	1,88.23	+ 22.13
		2,10.36	

The supplementary provision obtained in March 1986 was for payment for books, supplied by the Tamil Nadu Text Book Society in lieu of scholarships. Specific reasons for the withdrawal of provision by reappropriation in March 1986 and for the final excess have not been communicated (December 1986).

6. Excesses mentioned in notes 4 and 5 were partly counterbalanced by saving under -

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
288.C.AB.I.AF. Hostels-			
O.	4,85.16		
S.	28.87		
R.	- 55.81	4,58.22	+ 21.43
		4,79.65	

The supplementary provision obtained in March 1986 was for increased expenditure towards increased pay and allowances as per the recommendations of the Tamil Nadu Fourth Pay Commission, ex gratia and additional instalments of dearness allowance to the staff. Specific reasons for the withdrawal of provision by reappropriation in March 1986 and for the final excess have not been communicated (December 1986).

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

7. 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. 0.01			
S. 34.10			
R. 0.02	34.13	5.52	- 28.61

The supplementary provision obtained in March 1986 was for payment of enhanced compensation for lands acquired. Reasons for the final saving have not been communicated (December 1986).

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

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
288. Social Security and Welfare			
289. Relief on account of Natural Calamities			
Voted.			
Original 11,54,12,000	11,87,93,000	11,73,37,114	- 14,55,886
Supplementary 33,81,000			
Amount surrendered during the year (March 1986)			26,22,000
Charged			
Original 1,000	1,000	..	- 1,000
Supplementary ..			
Amount surrendered during the year			Nil

Notes -

1. In view of the saving of Rs. 14.56 lakhs in the voted grant, the supplementary provision of Rs. 25.81 lakhs obtained in March 1986 proved excessive.

2. Rupees 26.22 lakhs were surrendered in the voted grant in March 1986; but the saving ultimately worked out to Rs. 14.56 lakhs only.

Grant No. 33 - Housing (All voted)

Major heads	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
283. Housing			
284. Urban Development			
289. Relief on account of Natural Calamities			
298. Co-operation			
Original 13,16,46,000	15,56,81,000	16,15,75,021	+ 58,94,021
Supplementary 2,40,35,000			
Amount surrendered during the year			Nil

Notes and comments -

1. The excess of Rs. 58,94,021 over the grant requires regularisation.
2. In view of the excess of Rs. 58.94 lakhs, the supplementary provision of Rs. 2,04.35 lakhs obtained in March 1986 proved inadequate.
3. Significant excess over the original/supplementary grant occurred under -

Head	Total grant (in lakhs of rupees)	Actual expenditure (in lakhs of rupees)	Excess + Saving -
(i) 283.A.AC.I.AC. Contribution for Maintenance of Government Colonies -			
O. 0.40	1,02.54	1,15.96	+ 13.42
R. 1,02.14			
Enhancement of provision by reappropriation in March 1986 was towards grant-in-aid to the Tamil Nadu Housing Board (TNHB) for maintenance of Government Colonies for the period 1961-62 to 1982-83 (arrears: Rs. 99.60 lakhs) and special repairs to Housing Board Colonies			

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

(Rs. 2.54 lakhs). Reasons for the final excess have not been communicated (December 1986).

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(ii) 289.B.AN.I.AA. Repairs and Restoration of damaged Public Building due to Floods -			
S. 1,80.00	1,80.00	2,25.20	+ 45.20

The supplementary provision obtained in March 1986 was for carrying out repairs to buildings of the Tamil Nadu Slum Clearance Board (Rs. 80.00 lakhs) and the Tamil Nadu Housing Board (including its Cellular Concrete Plant) (Rs. 1,00.00 lakhs). Reasons for the final excess have not been communicated (December 1986).

(iii) 283.A.AC.II.JM. Sites and Services under Madras Urban Development Project II-			
O. 3,50.00			
S. 24.35			
R. 25.65	4,00.00	4,00.00	..

Specific reasons for the enhancement of provision by reappropriation in March 1986 have not been communicated (December 1986).

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

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
284.D.AC.II.JB. Slum Improvement Schemes under MUDP II -			
O. 5,00.00			
R. - 1,30.00	3,70.00	3,70.00	..

Grant No. 33 - Housing (All voted) - conold.

Withdrawal of provision by reappropriation in March 1986 was due to non-disbursement of Home Improvement Loans (under Madras Urban Development Project II) on account of practical difficulties experienced by the Tamil Nadu Slum Clearance Board in identifying the beneficiaries and processing the loan applications.

Grant No. 34 - Urban Development (All voted)

Major heads	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
284. Urban Development			
337. Roads and Bridges			
363. Compensation and Assignments to Local Bodies and Panchayati Raj Institutions			
Original 30,06,43,000	58,62,86,000	58,67,43,968	+ 4,57,968
Supplementary 28,56,43,000			
Amount surrendered during the year (March 1986)			1,28,000

Notes and comments -

1. The excess of Rs. 4,57,968 requires regularisation.
2. Excess was the net result of excesses and savings under various heads, the more important of which are mentioned in notes 3 and 4.

3. Bulk of the excess occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
284.D.AB.II.JC. Assistance for Implementation of Metropolitan Plan-			
C. 25.00			
R. 7.00	32.00	32.00	..

The original provision was augmented by reappropriation in March 1986 to meet additional grant to the Madras Metropolitan Development Authority for implementing schemes under Madras Urban Development Project-II during the year.

Grant No. 34 - Urban Development (All voted) - conold.

Head	Total grant	Actual expenditure	Excess + Saving -
4. Saving occurred mainly under -			
(in lakhs of rupees)			

284.A.AD.II.JB.
Town Planning
Research Cell -

O. 5.32

R. -5.32

Withdrawal of the entire provision by reappropriation in March 1986 was due to non-purchase of Micro Film Camera and Processor (Rs.5.06 lakhs) and non-incurring of expenditure under office expenses and other charges (Rs. 0.26 lakh).

5. 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. 55,36.98 lakhs. The expenditure on the objects of the Fund 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 1986 was Rs. 1,54,64.06 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 1985-86.

Grant No. 35 - Civil Supplies

Major heads	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
288. Social Security and Welfare			
298. Co-operation			
309. Food			
Voted			
Original 98,30,18,000	1,02,17,56,000	94,96,05,874	- 7,21,50,126
Supplementary 3,87,38,000			
Amount surrendered during the year (March 1986)			6,86,18,000
Charged			
Original 10,000	11,000	..	- 11,000
Supplementary 1,000			
Amount surrendered during the year (March 1986)			1,000

Notes and comments -

1. In view of the saving of Rs.7,21.50 lakhs in the voted grant, the supplementary grants obtained in February 1986 (Rs. 97.39 lakhs) and March 1986 (Rs. 2,89.99 lakhs) proved excessive.

2. A sum of Rs. 6,86.18 lakhs was surrendered in March 1986; but the saving worked out to Rs. 7,21.50 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)			
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.	40,00.00		
S.	0.01		
R.	- 6,43.63	33,56.38	33,56.37 - 0.01

Withdrawal of provision by reappropriation in March 1986 was due to less number of children fed and shortfall in attendance.

4. Saving also occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(i) 288.A.AC.I.AC. Assistance to Tamil Nadu Civil Supplies Corporation for opening of Fair Price Shops in Rural Areas -			
O.	1,21.98		
R.	- 71.98	50.00	50.00 ..

Provision was withdrawn by reappropriation, in March 1986, as subsidy was not sanctioned pending decision of Government on the Report of the Committee (appointed in September 1984), which conducted a random survey of the shops to assess their economic viability. The Report, due to Government by 30th November 1984 but received only in February 1986, was pending (September 1986) for want of comments from the Commissioner of Civil Supplies.

Grant No. 35 - Civil Supplies - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(ii) 309.A.AA.II.JJ. Feeding of Children in the age group of 10-15 Payment of cost to the Tamil Nadu Civil Supplies Corporation for supply of Food Articles under Chief Minister's Noon Meal Programme -			
O.	10,11.01		
R.	- 2,35.31	7,75.70	7,50.79 - 24.91

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

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

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(i) 288.A.AA.I.AB. District Establishment -			
O.	3,42.90		
S.	22.91		
R.	98.86	4,64.67	4,70.33 + 5.66

Additional provision by reappropriation in March 1986 was mainly for increase in expenditure towards arrears of salary and enhanced rates of travelling allowance consequent on implementation of the recommendations of the Tamil Nadu Fourth Pay Commission, ex gratia, dearness allowance and travelling allowance to additional staff of procurement check posts. Reasons for the final excess have not been communicated (December 1986).

Grant No. 35 - Civil Supplies - conold.

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving -
(ii) 309.A.AA.II.JK. Feeding Charges for additional enrolment of Children in age group 5-9. Payment of Cost to Tamil Nadu Civil Supplies Corporation for supply of food articles under Chief Minister's Noon Meal Programme -			
C. 3,21.79			
S. 2,89.96			
R. 2,52.75	8,64.50	8,49.38	- 15.12

Specific reasons for the additional provision by reappropriation and for the final saving have not been communicated (December 1986).

(iii) 298.AO.II.JP.
Assistance to Co-operatives for opening of Additional Fair Price Shops -

R. 41.22	41.22	46.32	+ 5.10
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Provision was made by reappropriation in March 1986 mainly for increase in expenditure towards arrears of salary on account of implementation of the recommendations of the Tamil Nadu Fourth Pay Commission, ex gratia, dearness and travelling allowances and motor vehicles. Reasons for the final excess have not been communicated (December 1986).

Grant No. 36 - Irrigation

Major heads	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - 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 56,51,54,000	62,83,73,000	60,86,12,187	- 1,97,60,813
Supplementary 6,32,19,000			
Amount surrendered during the year (March 1986)			77,54,000
Charged			
Original 12,000	12,000	..	- 12,000
Supplementary ..			
Amount surrendered during the year (March 1986)			12,000

Notes and comments-

1. In view of the saving of Rs. 1,97.61 lakhs in the voted grant, the supplementary grant of Rs. 6,32.18 lakhs obtained in March 1986 proved excessive.

2. Rupees 77.54 lakhs were surrendered in March 1986; but the saving ultimately worked out to Rs. 1,97.61 lakhs.

Grant No. 36 - Irrigation - contd.

3. Bulk of the saving occurred under-

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(i) 333.A.AD.II. JE.Modernisation of Tanks having Ayacuts less than 200 Hectares-			
O. - 6,47.36			
R. - 2,93.37	3,53.99	3,16.34	- 37.65

Withdrawal of provision by reappropriation in March 1986 was due mainly to non-execution of works on account of cyclone and heavy rains and reduction of staff. Reasons for the final saving have not been communicated (December 1986).

(ii) 289.B.AM.I.AA.
Repairs to Irrigation Sources-

S. 5,00.02	5,00.02	3,79.22	-1,20.80
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The supplementary grant obtained in February/March 1986 was mainly to carry out repair and restoration works to the damages caused by floods. Reasons for the final saving have not been communicated (December 1986).

4. Saving also occurred under-

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(i) 306.A.AA.VI.UA. Purchase of Equipment for strengthening the Ground Water Organisation in the State of Tamil Nadu-			
S. 61.32			
R. - 60.00	1.32	1.33	+ 0.01

Grant No. 36 - Irrigation - contd.

The supplementary grant obtained in March 1986 was for incurring expenditure on the basis of funds to be released by the Government of India. Withdrawal of provision by reappropriation in March 1986 was due to non-approval of the scheme by the Government of India.

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(ii) 306.A.AD.II.JI. Reclamation of Ex-Zamin Tanks executed by the Chief Engineer (Irrigation)-			
O. 81.34			
R. - 6.59	74.75	53.13	- 21.62

Withdrawal of provision by reappropriation in March 1986 was due to non-execution of major works on account of cyclone and heavy rains. Reasons for the final saving have not been communicated (December 1986).

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

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(i) 259.A.AG.I.AD. Workshop Establishment-			
O. 1,39.16			
S. 68.49			
R. 1,16.25	3,23.90	3,60.43	+ 36.53

Enhancement of provision by reappropriation in March 1986 was mainly towards transactions relating to Miscellaneous Public Works Advance and stores (Rs. 91.09 lakhs) and increased expenditure on salaries of the staff consequent on implementation of the recommendations of the Tamil Nadu Fourth Pay Commission, ex gratia payment and Leave Travel Concession extended to workers (Rs. 24.49 lakhs). Reasons for the final excess

Grant No. 36 - Irrigation - contd.

have not been communicated (December 1986).

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving -
(ii) 333.B.AD.I.AB. Maintenance and Repairs by Irrigation Department-			
O. 1,80.00	1,80.00	2,41.65	+ 61.65

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

(iii) 331.A.AA.I.AA.
Irrigation Research Experiments - Direction and Administration-

O. 41.86			
R. 25.08	66.94	72.01	+ 5.07

Additional provision obtained by reappropriation in March 1986 was mainly towards the recurring expenditure on Indian Council of Agricultural Research works, printing of Research Manual, increased expenditure on salaries consequent on implementation of the recommendations of the Tamil Nadu Fourth Pay Commission and travel expenses of the staff and maintenance of motor vehicles. Reasons for the final excess have not been communicated (December 1986).

(iv) 306.A.AA.I.AC.
Executive Establishment-

O. 1,52.98			
R. 21.57	1,74.55	1,75.84	+ 1.29

Enhancement of provision by reappropriation in March 1986 was mainly towards increased expenditure on pay and allowances of the staff consequent on implementation of the recommendations of the Tamil Nadu Fourth Pay Commission, travel expenses and rent at enhanced rates.

Grant No. 36 - Irrigation - conold.

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving -
(v) 333.A.BS.I.AA. Parambikulam-Aliyar Project-			
O. 62.20			
R. 22.00	84.20	84.56	+ 0.36

Additional provision obtained by reappropriation in March 1986 was towards expenditure on electrical installations, canal telephone charges, maintenance of Inspection Bungalows, wages, hire charges for machinery and proper maintenance of canal systems.

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

An analysis of suspense transactions during 1985-86 is given below with opening and closing balances.

Head	Balance on 1st April 1985	Debits during 1985-86	Credits during 1985-86	Balance on 31st March 1986
(in lakhs of rupees)				
(i) 306. Minor Irrigation-Suspense	8.77	11.89	9.56	11.10
(ii) 331. Water and Power Development Services - Suspense	0.13	..	..	0.13
(iii) 333. Irrigation, etc.- A. Irrigation Projects (Commercial) Suspense-Purchases	0.03	..	..	0.03
(iv) 333. Irrigation, etc.- B. Irrigation Projects (Non-Commercial) Suspense-Miscellaneous Works Advances	7.10	..	..	7.10
Total	15.97	11.89	9.56	18.30

Grant No. 37 - Public Works - Buildings

Major heads	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
259. Public Works			
277. Education			
278. Art and Culture			
280. Medical			
281. Family Welfare			
282. Public Health, Sanitation and Water Supply			
283. Housing			
284. Urban Development			
285. Information and Publicity			
287. Labour and Employment			
288. Social Security and Welfare			
289. Relief on account of Natural Calamities			
305. Agriculture			
310. Animal Husbandry			
312. Fisheries			
313. Forest			
320. Industries			
Voted-			
Original	5,49,27,000		
Supplementary	94,58,000		
	6,43,85,000	6,12,90,015	- 30,94,985
Amount surrendered during the year (March 1986)			7,43,000

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

Major heads	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
Charged -			
Original	51,000		
Supplementary	27,84,000		
	28,35,000	25,14,431	- 3,20,569
Amount surrendered during the year			Nil

Notes and comments -

1. In view of the saving of Rs. 30.95 lakhs in the voted grant, the supplementary grant of Rs. 94.55 lakhs obtained in March 1986 proved excessive.

2. Rupees 7.43 lakhs were surrendered in March 1986 under voted grant; but the ultimate saving worked out to Rs. 30.95 lakhs.

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

4. Saving occurred mainly under -

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(i) 277.B.AC.II.JU. Buildings -			
O. 1,40.84			
R. - 28.71	1,12.13	44.74	- 67.39

Withdrawal of provision by reappropriation in March 1986 was attributed to non-commencement of certain works, non-availability of cement, non-settlement of agency for execution and non-sanction of revised estimate at current rates. Reasons for the final saving have not been communicated (December 1986).

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

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(ii) 259.A.AA.I. AP.Add - Establishment Charges transferred from Major Head "259.Public Works" on <i>Pro rata</i> basis -			
O. 92.04	92.04	..	- 92.04
Saving was due to non-transfer of establishment charges relating to "Public Works - Buildings" from Grant No. 38. Public Works - Establishment and Tools and Plant.			
(iii) 289.B.AQ.I.AL. Construction of Cyclone Relief Shelter -			
O. 50.29			
R. - 35.49	14.80	10.97	- 3.83

Withdrawal of provision by reappropriation in March 1986 was due mainly to want of revised administrative sanction, non-settlement of tender, want of cement and slow progress of work. Reasons for the final saving have not been communicated (December 1986).

5. Excess occurred mainly under -

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(i) 283.C.AB.I.AS. Add - Establishment Charges transferred from Major Head "259.Public Works" on <i>pro rata</i> basis -			
O. 19.14	19.14	62.26	+ 43.12

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

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

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(ii) 259.A.AD.I.AC. Buildings - Other Office Buildings and Court Buildings (Other than Technical Education Department)-			
O. 43.75			
S. 12.58			
R. 1.67	58.00	95.25	+ 37.25
The supplementary provision obtained in March 1986 was for maintenance of office buildings. Reasons for the final excess have not been communicated (December 1986).			
(iii) 289.B.AN.I.AA. Repairs and Restoration of damaged Public Buildings due to Floods in December 1983 -			
O. 0.01			
S. 79.72	79.73	1,03.62	+ 23.89

The supplementary provision (Rs. 79.71 lakhs) obtained in March 1986 was to meet expenditure towards repairs and restoration of public buildings damaged due to floods. Reasons for the final excess have not been communicated (December 1986).

(iv) 277.B.AC.I.AU. Buildings -			
O. 3.00			
R. - 1.00	2.00	24.96	+ 22.96

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

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

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

(ii) *Stock* - The head is charged with all expenditure connected with the acquisition of stock materials and all 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.

An analysis of the suspense transactions accounted for under this grant during 1985-86 is given below, with opening and closing balances under the different suspense heads-

Grant No. 37 - Public Works - Buildings - *concl.*

Head	Balance on 1st April 1985	Debits during 1985-86	Credits during 1985-86	Balance on 31st March 1986
(in lakhs of rupees)				
259. Public Works -				
1. Purchases	10.60	..	0.02	10.58 @
2. Stock	89.66	43.29	45.27	87.68
3. Miscellaneous Works Advances	3,78.15	1,59.81	1,36.73	4,01.23
4. Workshop Suspense	- 1,88.81	..	..	- 1,88.81 *
Total	2,89.60	2,03.10	1,82.02	3,10.68

@ Plus balance is under examination.

* Minus balance is under examination.

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

Major heads	Total grant Rs.	Actual expenditure* Rs.	Excess + Saving - Rs.
259. Public Works			
339. Tourism			
Original 17,84,24,000	21,62,40,000	21,43,04,507	- 19,35,493
Supplementary 3,78,16,000			
Amount surrendered during the year (March 1986)			15.52 000

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

Major heads	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
259. Public Works			
289. Relief on account of Natural Calamities			
337. Roads and Bridges			
Original 73,01,92,000	77,87,12,000	78,35,04,517	+ 47,92,517
Supple- mentary 4,85,20,000			
Amount surrendered during the year (March 1986)			6,65,000

Notes and comments -

- The excess of Rs. 47,92,517 over the grant requires regularisation.
- In view of the excess of Rs.47.93 lakhs in the grant, the supplementary provision of Rs. 4,45.20 lakhs obtained in March 1986 proved inadequate and the surrender of Rs. 6.65 lakhs in March 1986 injudicious.
- Excess in the grant was the net result of excess and savings under various heads, the more important of which are detailed below.
- Excess occurred mainly under -

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving -
(i) 337.A.AA.I. AE.Executive Establishment (Highways and Rural Works) -			
O. 4,03.16			
S. 75.84			
R. 27.91	5,06.91	5,10.54	+ 3.63

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

Additional provision obtained by reappropriation in March 1986 was mainly due to increased expenditure on salaries and travelling allowance consequent on implementation of the recommendations of the Tamil Nadu Fourth Pay Commission and payment of ex gratia allowance (Rs. 13.31 lakhs), more expenditure on the maintenance of telephones and day-to-day contingencies in the Circle/Division Offices (Rs. 9.00 lakhs) and payment of arrears of rent and rent at increased rates on the buildings occupied by the Circle and Division Offices (Rs. 4.56 lakhs). Reasons for the final excess have not been communicated (December 1986).

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(ii) 337.A.AK.I. AC. Miscellaneous Public Works Advances -			
R. 5.33	5.33	28.11	+ 22.78

Specific reasons for the provision obtained by reappropriation in March 1986 and for the final excess have not been communicated (December 1986).

(iii) 337.A.AJ.I. AB. Repairs and Carriages -			
O. 3,25.00			
S. 75.00	4,00.00	4,21.84	+ 21.84

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

(iv) 337.A.AN.I. AA. Transfer of Grants from Central Road Fund (Road Development) to the Major Head "848.Other Deposits" -			
O. 82.15	82.15	1,00.00	+ 17.85

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

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

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving -
(v) 259.A.AD.I. AE. Buildings and Tourist Bungalows of Highways and Rural Works Department -			
O. 61.01			
R. 12.07	73.08	72.88	- 0.20

Additional provision obtained by reappropriation in March 1986 was mainly due to increase in cost of materials, pay and allowances, taxes, etc.

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving -
(vi) 259.A.AA.II. JD. Special Staff for Execution of Tamil Nadu Inte- grated Nutrition Project (Highways Department) -			
O. 31.23			
S. 35.57			
R. 11.36	78.16	77.51	- 0.65

Enhancement of provision by reappropriation in March 1986 was partly due to increase in rent of buildings (Rs. 1.31 lakhs). Specific reasons for the balance additional provision of Rs. 10.05 lakhs have not been communicated (December 1986).

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving -
(vii) 337.A.AA.I. AD. Superintending Engineers (National Highways) -			
O. 33.62			
R. 8.98	42.60	43.32	+ 0.72

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

Additional provision obtained by reappropriation in March 1986 was mainly due to enhancement of pay and allowances consequent on implementation of the recommendations of the Tamil Nadu Fourth Pay Commission, payment of ex gratia allowance and increase in cost of stationery articles.

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving -
(viii) 337.A.AC.I. AA. Maintenance and Repairs-			
O. 19.92			
R. 20.08	40.00	28.89	- 11.11

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

5. Saving occurred mainly under -

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving -
(i) 337.A.AF.I. AX. Maintenance of Bus Routes -			
O. 10,00.00			
R. -1,00.00	9,00.00	9,01.51	+ 1.51

Withdrawal of provision by reappropriation in March 1986 was due to non-receipt of Government Orders sanctioning the works. Reasons for the final excess have not been communicated (December 1986).

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving -
(ii) 337.A.AD.III. SA. Construction-			
O. 1,16.93			
R. - 32.45	84.48	84.68	+ 0.20

Withdrawal of provision by reappropriation in March 1986 was due to non-sanction of estimates for certain works and non-settlement of tenders.

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

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

Head	Balance on 1st April 1985	Debits during 1985-86	Credits during 1985-86	Balance on 31st March 1986
(in lakhs of rupees)				
337. Roads and Bridges -				
Purchases	1.74	0.80	2.55	- 0.01
Stock	1,43.94	1,73.91	1,78.67	1,39.18
Miscellaneous Works Advances	2,29.34	93.75	65.64	2,57.45
Workshop Suspense	9.92	67.18	60.82	16.28
Total	3,84.94	3,35.64	3,07.68	4,12.90

7. *Subventions from the Central Road Fund* - The additional revenue realised from the increase in excise and import duties on motor spirits is credited to a Fund constituted by Government of India. From this Fund subventions are made to States for expenditure on schemes of road development approved by Government of India. The amount received as subvention is credited in the accounts of the State Government as grant received from Government of India and an equivalent amount is credited to the deposit account "848. Other Deposits - Subventions from Central Road Fund" by debit to this grant. The actual expenditure on schemes of road development is initially booked under this grant and is later transferred to the deposit account to the extent balance is available.

Rupees 1,00.00 lakhs were received as subventions during the year and an equivalent amount was credited to the deposit head. Expenditure of Rs. 9.94 lakhs was incurred during 1985-86, but only Rs. 7.88

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

lakhs were transferred to the deposit head and the balance amount of Rs. 2.06 lakhs has not been adjusted for want of sanction or due to excess over sanction. In addition, expenditure of Rs. 77.51 lakhs incurred in the years 1982-83 to 1984-85 but pending to be transferred to the deposit head in those years was also debited to the deposit head during the year. The balance at the credit of the Deposit account on 31st March 1986 was Rs. 1,16.84 lakhs.

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

A sum of Rs. 7,26.38 lakhs was credited to the Fund in the accounts for 1985-86. Expenditure transferred to the Fund during the year was Rs. 7,26.38 lakhs. There was no balance in the Fund as on 31st March 1986.

The transactions of the Fund stand included under "829. Development and Welfare Funds - Other Development and Welfare Funds", an account of which is given in Statement No. 16 of Finance Accounts 1985-86.

Grant No. 40 - Road Transport Services and Shipping

Major heads	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
265. Other Administrative Services			
335. Ports, Light houses and Shipping			
338. Road and Water Transport Services			
Voted			
Original 4,55,61,000	5,55,38,000	5,63,08,665	+ 7,70,665
Supplementary 99,77,000			
Amount surrendered during the year			Nil
Charged			
Original 2,000	62,000	..	- 62,000
Supplementary 60,000			
Amount surrendered during the year (March 1986)			1,000
Notes and comments -			
1. The excess of Rs. 7,70,665 over the voted grant requires regularisation.			
2. In view of the excess of Rs. 7.71 lakhs, the supplementary provision of Rs. 99.77 lakhs obtained in March 1986 proved inadequate.			
3. Excess occurred mainly under -			
Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving -
265.AM.I.AA. Motor Vehicles Maintenance Organisation-			
O. 3,90.61	4,73.35	4,80.41	+ 7.06
S. 78.60			
R. 4.14			

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

Supplementary grant obtained in March 1986 was mainly for increase in expenditure towards salaries for implementing the recommendations of the Tamil Nadu Fourth Pay Commission (Rs. 9.73 lakhs) and purchase of spare parts, fuels, tyres, tubes and batteries for Government vehicles (Rs. 66.50 lakhs). Enhancement of provision by reappropriation in March 1986 was mainly due to hike in price of petroleum products (Rs.12.93 lakhs), partly offset by reduction in expenditure (Rs. 8.64 lakhs) on salaries due to non-filling up of ministerial and technical posts. Reasons for the final excess have not been communicated (December 1986).

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

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving -
(i) 335.A.AC.II.JA. Cuddalore Port-			
O. 1.32	0.32	0.30	- 0.02
R. - 1.00			
(ii) 335.A.AA.I.AA. Marine Investigation Division in Tamil Nadu Port Department-			
O. 4.59	5.23	4.56	- 0.67
S. 0.97			
R. - 0.33			

Withdrawal of provision by reappropriation in March 1986 was due mainly to saving under 'salaries' on account of non-sanction of posts.

(ii) 335.A.AA.I.AA.
Marine Investigation
Division in Tamil Nadu
Port Department-

Supplementary grant obtained in March 1986 was for increased expenditure towards salaries consequent on implementation of the recommendations of the Tamil Nadu Fourth Pay Commission (Rs. 0.60 lakh), travelling expenses (Rs. 0.20 lakh) and advertising, sales and publicity expenses (Rs. 0.17 lakh). Specific reasons for the withdrawal of provision by reappropriation in March 1986 and for the final saving have not been communicated (December 1986).

Grant No. 40 - Road Transport Services and Shipping - conclud.

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(iii) 335.A.AC.I.AA. Headquarters Staff-			
O. 9.34			
S. 2.56			
R. - 0.80	11.10	11.08	- 0.02
Supplementary grant obtained in March 1986 was for increased expenditure on the salaries consequent on implementation of the recommendations of the Tamil Nadu Fourth Pay Commission, ex gratia and additional instalments of dearness allowance to staff (Rs. 1.58 lakhs) and rents, rates and taxes (Rs. 0.98 lakh). Withdrawal of provision by reappropriation in March 1986 was mainly due to less expenditure towards property tax and post charges.			
(iv) 335.A.AC.II.JB. Nagapattinam Port-			
O. 0.71			
R. - 0.71	..	..	..
Withdrawal of provision by reappropriation in March 1986 was attributed to non-sanction and non-filling up of 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 40,38,000	45,81,10,000	44,88,66,740	- 92,43,260
Supplementary 45,40,72,000			
Amount surrendered during the year			Nil
Charged			
Original 8,75,00,000	8,75,00,000	8,75,00,000	..
Supplementary ..			
Amount surrendered during the year			Nil
Notes and comments -			
1. In view of the saving of Rs. 92.43 lakhs in the voted grant, the supplementary grant of Rs. 47.24 lakhs obtained in March 1986 proved unnecessary.			
2. Though saving in the voted grant amounted to Rs. 92.43 lakhs, no portion of it was surrendered.			
3. Bulk of the saving occurred under -			
Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(i) 289.B.AH.I.AA. (Items eligible for assistance from the Union Government) Reconstruction of Houses-			
O. 0.01			
S. 10,25.00			
R. - 10,25.01	..	..	..

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

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving -
(ii) 289.B.AE.I.AC. (Items eligible for assistance from the Union Government) Assistance for Repair Reconstruction of Damaged Houses, Huts in the Flood affected areas-			
O. 0.01			
R. 9,79.28	9,79.29	3,76.38	- 6,02.91

The original token grant of Rs. 0.01 lakh plus the supplementary provision of Rs. 10.25 lakhs (obtained in February 1986) had been appropriately made under the head of account in item (i) towards assistance for repairs and reconstruction of houses damaged due to floods. Withdrawal of provision by reappropriation in March 1986 under item (i) was for transferring to item (ii) under which the expenditure was stated to have been incurred by the Collectors. However, reasons for the net surrender of the balance provision (Rs. 45.73 lakhs) and for the final saving (Rs. 6,02.91 lakhs) have not been communicated (December 1986).

(iii) 289.B.AK.I.AB. Repairs and restoration of damaged roads under local bodies-			
S. 13,97.37	13,97.37	12,38.02	- 1,59.35

The supplementary provision obtained in February 1986 was to meet expenditure towards repairs and restoration of roads and bridges of local bodies, damaged by floods in November 1985. Reasons for the final saving have not been communicated (December 1986).

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

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving -
(iv) 289.B.AC.I.AI. (Items not eligible for assistance from the Union Government) Cash doles to persons affected in fire accident-			
O. 40.16			..
R. -40.16			..
Specific reasons for the withdrawal of the entire provision by reappropriation in March 1986 have not been communicated (December 1986).			
4. Saving mentioned in note 3 was partly counterbalanced by excess mainly under-			
Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving -
(i) 289.B.AC.I.AE. (Items eligible for assistance from the Union Government) Cash doles to persons affected in Flood-			
O. 0.01		4,82.22	+ 4,81.63
R. 0.58	0.59		
(ii) 289.B.AC.I.AF. (Items eligible for assistance from the Union Government) Food and clothing in Flood affected areas-			
O. 0.02		1,19.67	+ 1,17.24
R. 2.41	2.43		

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

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

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

(iii) 289.B.AE.I.AB.
(Items eligible for assistance from the Union Government) Evaluation, free supply of rice, cloth, food, kerosene, etc. in Flood affected areas-

O.	0.01		
S.	5,55.49		
R.	8.40	5,63.90	6,21.05 + 57.15

Specific reasons for the additional provision obtained by reappropriation in March 1986 and for the final excess have not been communicated (December 1986).

(iv) 289.B.AK.I.AA.
Repairs and restoration of damaged Government roads due to flood-

O.	0.01		
S.	8,98.31		
R.	34.28	9,32.60	9,71.03 + 38.43

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

Grant No. 41 - Relief on account of Natural Calamities - conclud.

5. Famine Relief Fund - The Fund is to be utilised for relief of famine and distress caused by serious drought, flood or other natural calamities. With effect from 1985-86, a sum of Rs. 8,75.00 lakhs is credited to the Fund annually by debit to this grant in accordance with the recommendations of the Eighth Finance Commission. A sum of Rs. 1.03 lakhs was also credited to the Fund during the year towards interest on the investments made from the Fund.

The expenditure incurred on the objects of the Fund is initially debited to the relevant heads in this grant and transferred to the Fund at the end of the year. The expenditure so transferred to the Fund during the year was Rs. 8,76.03 lakhs. The balance at the credit of the Fund on 31st March 1986 was Rs. 20 lakhs.

An account of the Fund is given in Statement No. 16 of Finance Accounts 1985-86.

**Grant No. 42 - Pensions and other
Retirement Benefits**

Major heads	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
266. Pensions and Other Retirement Benefits			
288. Social Security -and Welfare			
Voted			
Original 56,45,00,000	79,34,72,000	86,95,44,185	+ 7,60,72,185
Supple- mentary 22,89,72,000			
Amount surrendered during the year (March 1986)			1,07,000
Charged			
Original 1,15,97,000	1,48,98,000	89,96,560	- 59,01,440
Supple- mentary 33,01,000			
Amount surrendered during the year			Nil

Notes and comments-

1. The excess of Rs. 7,60,72,185 in the voted grant requires regularisation.

2. In view of the excess, the supplementary provision of Rs.22,89.72 lakhs in the voted grant obtained in March 1986 proved inadequate.

3. In view of the saving of Rs. 59.01 lakhs in the charged appropriation, the supplementary appropriation of Rs.33.01 lakhs obtained in March 1986 proved unnecessary.

4. No amount was surrendered during the year though a saving of Rs. 59.01 lakhs was available in the charged appropriation.

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

5. Excess in the voted grant was the net result of excesses and savings under various heads, the more important of which are mentioned in notes 6 and 7.

6. Excess occurred mainly under -

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving -
(i) 266.AA.I.AA. Payment to Tamil Nadu Government Pensioners-			
O. 13,01.22			
S. 5,99.63	19,00.85	21,66.25	+ 2,65.40
(ii) 266.AK.I.AB. Pensions to Teachers of Aided Schools, Schools of Local Bodies, Aided Colleges and to Non-Teaching staff of Aided Schools-			
O. 5,00.00			
S. 3,51.13	8,51.13	10,78.67	+ 2,27.54
Excess under items (i) and (ii) was on account of increased expenditure on pension due mainly to enhancement of rates of monthly pension based on revised scales of pay and enhancement of monthly minimum pension as recommended by the Tamil Nadu Fourth Pay Commission, removal of ceiling on maximum pension from October 1984 and increase in the number of pensioners.			
(iii) 266.AF.I.AB. Death-cum-Retire- ment Gratuities to Tamil Nadu Government Pensioners-			
O. 4,50.00			
S. 2,76.57	7,26.57	8,81.08	+ 1,54.51

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

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(iv) 266.AK.I.AC. Gratuities-			
O. 2,27.00			
S. 73.49	3,00.49	3,27.73	+ 27.24
Excess under items (iii) and (iv) was on account of increased expenditure on gratuity due mainly to revised scales of pay based on the recommendations of the Tamil Nadu Fourth Pay Commission, increase in the maximum limit for death-cum-retirement gratuity from October 1984 and increase in the number of pensioners.			
(v) 266.AG.I.AA. Family Pensions to Tamil Nadu Govern- ment Pensioners-			
O. 6,45.00			
S. 1,82.52	8,27.52	11,00.61	+ 2,73.09
(vi) 266.AK.I.AD. Family Pensions-			
O. 3,12.00			
S. 87.31	3,99.31	5,09.80	+ 1,10.49

Excess under items (v) and (vi) was on account of increased expenditure towards family pension due mainly to revised scales of pay, enhancement of minimum family pension and increase in the maximum ceiling on family pension from October 1984 on the basis of the recommendations of the Tamil Nadu Fourth Pay Commission, sanction of family pension to employees of the composite State of Madras based on judgement of the Supreme Court and increase in the number of family pensioners.

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

7. Saving occurred mainly under -			
Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(i) 266.AA.I.AC. Dearness Allowance to Pensioners-			
O. 4,52.30			
S. 2,20.32	6,72.62	5,76.40	- 96.22
(ii) 266.AK.I.AA. Dearness Allowance to Teacher - Pensioners of Aided Schools, Colleges and Local Bodies-			
O. 2,41.21			
S. 1,25.35	3,66.56	3,19.09	- 47.47
(iii) 266.AK.I.AE. Dearness Allowance to Teacher Family Pensioners of Aided Schools, Colleges and Local Bodies-			
O. 1,36.73			
S. 59.88	1,96.61	1,69.48	- 27.13
Saving was due mainly to merger of dearness allowance with the revised pension from October 1984 as recommended by the Tamil Nadu Fourth Pay Commission.			
(iv) 266.AK.I.AF. Commutated Value of Pensions to Teachers of Aided Schools and Schools of Local Bodies-			
O. 2,14.00			
S. 31.91	2,45.91	2,05.24	- 40.67

Grant No. 42 - Pensions and other
Retirement Benefits - *concl.*

Saving was due to less expenditure than anticipated towards commuted value of pension to teachers of aided schools and schools of local bodies.

8. Saving in the charged appropriation occurred mainly under-

Head	Total appropriation	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
266.AA.I.AB. Payments to other Governments-			
O. 1,08.18			
S. 31.00			
R. 0.66	1,39.84	80.92	- 58.92

The net saving of Rs. 58.26 lakhs was due to less payment of pensions than anticipated to other States under the provisions of the Andhra State Act, 1953 and the States Reorganisation Act, 1956.

Grant No. 43 - Miscellaneous

Major heads	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - 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 2,22,39,07,000	} 2,22,45,25,000	48,29,89,364	- 1,74,15,35,636
Supplementary 6,18,000			
Amount surrendered during the year (March 1986)			1,72,79,08,000
Charged			
Original 13,73,000	} 28,35,000	18,97,307	- 9,37,693
Supplementary 14,62,000			
Amount surrendered during the year (March 1986)			9,23,000

Grant No. 43 - Miscellaneous - contd.

Notes and comments-

1. In view of the saving of Rs. 1,74,15.36 lakhs in the voted grant, the supplementary grant of Rs. 6.17 lakhs obtained in February 1986 proved excessive.

2. Substantial saving in the voted grant occurred under-

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(i) 268.A.AE.I.AN. Lumpsum provision for unforeseen expenditure-			
O. 1,70,00.00			
R. -1,70,00.00	..	0.65	+ 0.65

Lumpsum provision made in the Budget Estimates was mainly to cover unforeseen expenditure towards increase in salaries and allowances of Government staff. The entire provision was withdrawn by reappropriation in March 1986 since the increased expenditure on salaries and allowances consequent on implementation of the recommendations of the Tamil Nadu Fourth Pay Commission was accounted for under the respective grants. The purpose for which lumpsum provision was made was not indicated in the Appendices to the Budget Memorandum, despite the recommendation of the Committee on Public Accounts (1980-82) in its sixteenth report presented to the Legislature on 31st March 1982.

(ii) 288.E.AE.I.BE.
Tamil Nadu
Government
Employees'
Special Provident
Fund-cum-
Gratuity Scheme-

O. 5,46.00			
R. - 2,21.00	3,25.00	3,18.10	- 6.90

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

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. 2,22.33	2,22.33	..	- 2,22.33
Specific reasons for the final saving have not been communicated (December 1986).			
(iv) 268.A.AD.I.AA. Amount transferred to Tamil Nadu Special Welfare Fund-			
O. 2,26.52		..	- 2,59.86
R. 33.34	2,59.86		
Specific reasons for the additional provision obtained by reappropriation in March 1986 and for the final saving have not been communicated (December 1986).			
(v) 268.A.AA.I.AC. Payment of Raffle Prize Money-			
O. 3,35.00		2,19.53	+ 19.53
R. -1,35.00	2,00.00		
Withdrawal of provision by reappropriation in March 1986 was due to retention of the prizes on unsold tickets in Government account. Reasons for the final excess have not been communicated (December 1986).			
3. Saving also occurred under-			
Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
268.A.AA.I.AA. Printing charges of Raffle Tickets -			
O. 60.00		30.38	- 2.37
R. - 27.25	32.75		

Grant No. 43 - Miscellaneous - contd.

Reduction of provision by reappropriation in March 1986 was due to fall in the number of tickets, forms and posters printed and shelving of the proposal for monthly bumper draws and weekly super bumper draws in view of the poor progress in the sale of tickets. Reasons for the final saving have not been communicated (December 1986).

4. Savings mentioned in notes 2 and 3 were partly counterbalanced by excess under -

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(i) 288.B.AC.I.AA. Relief Measures-			
O. 1,66.19			
R. 2,03.24	3,69.43	3,60.15	- 9.28

Additional provision obtained by reappropriation in March 1986 was mainly on account of heavy arrivals of refugees from Sri Lanka. Reasons for the final saving have not been communicated (December 1986).

(ii) 288.E.AE.I.AY. Tamil Nadu Benefit Fund Scheme - Ex-Gratia Payment to the Family of the Deceased Government Employees-			
O. 3,60.00			
R. -2,09.00	1,51.00	3,96.22	+ 2,45.22

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

(iii) 268.A.AE.I.AC. Charges in connection with the visit of High Personages-			
O. 14.00			
R. 23.19	37.19	49.57	+ 12.38

Grant No. 43 - Miscellaneous - contd.

Enhancement of provision by reappropriation in March 1986 was to meet expenditure on the arrangements made for the visits of the President, Vice-President and the Prime Minister. Reasons for the final excess have not been communicated (December 1986).

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(iv) 247.A.AA.I.AD. Publicity-			
O. 15.79			
R. 27.15	42.94	51.08	+ 8.14

Enhancement of provision by reappropriation in March 1986 was mainly for settlement of pending bills relating to advertisement. Reasons for the final excess have not been communicated (December 1986).

(v) 268.A.AA.I.AD. Bonus to Raffle Agents-			
O. 20.00	20.00	55.09	+ 35.09

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

(vi) 288.E.AE.II.JA. Rehabilitation of Bonded Labourers-			
O. 0.01			
R. 13.71	13.72	26.79	+ 13.07

Enhancement of provision by reappropriation in March 1986 was based on sanctions to schemes for rehabilitation of bonded labourers, accorded by Government. Reasons for the final excess have not been communicated (December 1986).

(vii) 268.A.AA.I.AB. Payment of Commission to Raffle Agents-			
O. 1,00.00			
R. - 15.00	85.00	1,26.37	+ 41.37

Grant No. 43 - Miscellaneous - contd.

Withdrawal of provision by reappropriation in March 1986 was due to release of less number of tickets and conduct of only three bumper draws. Reasons for the final excess have not been communicated (December 1986).

5. Saving in the charged appropriation occurred under-

Head	Total appropriation	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
249.F.AB.I.AB. Cash compensation under Tamil Nadu Land Ceiling Act, 1961-			

S. 14.50

R. - 9.23 5.27 5.27 ..

Specific reasons for withdrawal, by reappropriation in March 1986, of a bulk of the supplementary provision obtained in March 1986 for payment of enhanced compensation have not been communicated (December 1986).

6. *The Tamil Nadu Special Welfare Fund.* - The Fund is fed out of the net proceeds of sale of Tamil Nadu raffle tickets and is utilised for contribution to Tamil Nadu Ex-Service Personnel Benevolent Fund and also for implementing special welfare programmes in rural areas such as water supply scheme, acquisition of house-sites for Adi-Dravidars, etc. The receipts by sale of raffle tickets are credited to the receipt major head "068. Miscellaneous General Services". The entire net proceeds of the first draw held in the month of December and seventy five per cent of the net proceeds of other draws during the year are transferred annually to the Fund by debit to the major head "268. Miscellaneous General Services" in this grant. No amount was transferred to the credit of the Fund during the year.

The contribution to the Ex-Service Personnel Benevolent fund is initially debited to the major head "288. Social Security and Welfare" under this grant and the expenditure on the approved schemes under different major heads in the grants concerned; these are transferred to the Fund before the close of the accounts of the year. No expenditure was transferred to the Fund during the year.

Grant No. 43 - Miscellaneous - conold.

The balance at the credit of the Fund on 31st March 1986 was Rs.22.45 lakhs.

The transactions of the Fund stand included under "829. Development and Welfare Funds - Other Development and Welfare Funds", an account of which is given in Statement No. 16 of Finance Accounts 1985-86.

Grant No. 44 - Stationery and Printing

Major heads	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
258. Stationery and Printing			
259. Public Works			
Voted			
Original 16,99,21,000	19,29,09,000	19,15,29,903	- 13,79,097
Supple- mentary 2,29,88,000			
Amount surrendered during the year (March 1986)			10,44,000
Charged			
Original 3,36,000	3,36,000	1,71,983	- 1,64,017
Supple- mentary ..			
Amount surrendered during the year (March 1986)			1,35,000

Note -

Depreciation Reserve Fund - Government Presses -

The expenditure under the grant includes Rs. 24.28 lakhs transferred to the Depreciation Reserve Fund of Government Presses. The Fund is intended for meeting expenditure on renewals and replacements of machinery of the Government Presses. It is credited (by debit to this grant) with an allowance for depreciation calculated on the depreciated value of the plant, machinery, etc., in the presses as also the residual book value of the plant, machinery, etc., disposed of during the year.

The expenditure on the objects of the Fund is initially accounted for in this grant and Grant No. 58 - Miscellaneous Capital Outlay and subsequently transferred to the Fund before the close of the accounts of the

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

year. The amount so transferred to the Fund during the year was Rs.0.25 lakh.

The balance at the credit of the Fund as on 31st March 1986 was Rs. 1,46.79 lakhs.

An account of the transactions of the Fund is included in Statement No. 16 of Finance Accounts 1985-86 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 Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
259. Public Works			
288. Social Security and Welfare			
307. Soil and Water Conservation			
308. Area Development			
313. Forest			
320. Industries			
Voted			
Original 12,34,43,000	13,55,13,000	13,05,69,468	- 49,43,532
Supplementary 1,20,70,000			
Amount surrendered during the year (March 1986)			31,18,000
Charged			
Original 1,000	1,000	..	- 1,000
Supplementary ..			
Amount surrendered during the year (March 1986)			1,000
Notes and comments-			

1. In view of the saving of Rs. 49.44 lakhs in the voted grant, the supplementary grant of Rs. 1,20.70 lakhs obtained in March 1986 proved excessive.

2. Rupees 31.18 lakhs were surrendered in March 1986; but the saving ultimately worked out to Rs. 49.44 lakhs.

Grant No. 45 - Forest Department - conclud.

3. Bulk of the saving occurred under-

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving -
313.AH.I.AC. Removal of Sandal-wood by Government Agency -			
O. 51.42			
R. -22.16	29.26	27.52	- 1.74

Withdrawal of provision by reappropriation in March 1986 was due to non-transport of sandalwood to Depot for want of space in the final clearing Depot (Rs. 15.80 lakhs) and observing strict economy in expenditure (Rs.6.36 lakhs). Specific reasons for the final saving have not been communicated (December 1986).

Grant No. 46 - Compensation and Assignments

Major head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
363. Compensation and Assignments to Local Bodies and Panchayati Raj Institutions			
Voted			
Original 27,31,22,000	27,90,96,000	34,58,52,609	+ 6,67,56,609
Supplementary 59,74,000			
Amount surrendered during the year (March 1986)			3,04,000
Charged			
Original 22,53,000	22,53,000	20,20,588	- 2,32,412
Supplementary ..			
Amount surrendered during the year			Nil

Notes and comments -

1. The excess of Rs. 6,67,56,609 over the voted grant requires regularisation.

2. In view of the excess of Rs. 6,67.57 lakhs in the voted grant, the supplementary provision of Rs. 59.74 lakhs obtained in March 1986 proved inadequate and surrender of Rs. 3.04 lakhs in March 1986 injudicious.

3. Against the available saving of Rs. 2.32 lakhs in the charged appropriation, no amount was surrendered during the year.

Grant No. 46 - Compensation and Assignments - conold.

4. Excess in the voted grant occurred mainly under -				
Head	Total grant	Actual expenditure	Excess + Saving -	
(in lakhs of rupees)				
(i) 363. AA.I.AA. Entertainment Tax-				
O.	26,83.68			
S.	47.50			
R.	0.04	27,31.22	34,04.93	+ 6,73.71
The supplementary grant obtained in March 1986 was for making additional payments to local bodies based on collections.				
Additional provision of Rs. 0.04 lakh made by reappropriation in March 1986 based on the latest assessment proved inadequate, as the actual excess was Rs. 6,73.71 lakhs. Reasons for the final excess have not been communicated (December 1986).				
Excess of Rs. 94.38 lakhs and Rs. 1,22.58 lakhs also occurred under this head during 1983-84 and 1984-85 respectively.				
(ii) 363.AD.I.AE. Other Compensations to Educational Institutions-				
O.	0.09			
R.	- 0.01	0.08	3.65	+ 3.57

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

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

Major heads	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
259. Public Works			
285. Information and Publicity			
339. Tourism			
Original 2,49,65,000	3,30,86,000	3,08,26,291	- 22,59,709
Supple- mentary 81,21,000			
Amount surrendered during the year (March 1986)			27,14,000

Notes and comments-

1. In view of the saving of Rs. 22.60 lakhs, the supplementary grant of Rs. 81.21 lakhs obtained in March 1986 proved excessive.
2. Saving occurred mainly under-

Head	Total grant	Actual expenditure	Excess + Saving -
285. AC.I.AD. Incentive Scheme for promoting low Budget Tamil Film of High Quality with a Social Content-			(in lakhs of rupees)
O. 5.00			
R. - 5.00			

Withdrawal of the entire provision by reappropriation in March 1986 was attributed to non-appointment of the Committee for selection of the best films.

Grant No. 48 - Rural Industries (All voted)

Major heads	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
259. Public Works			
289. Relief on account of Natural Calamities			
298. Co-operation			
320. Industries			
321. Village and Small Industries			
Original 10,30,27,000	11,72,67,000	11,63,82,442	- 8,84,558
Supple- mentary 1,42,40,000			
Amount surrendered during the year (March 1986)			16,09,000

Note-

Rupees 16.09 lakhs were surrendered in March 1986; but the saving ultimately worked out to Rs.8.85 lakhs only.

Grant No.49 - Water Supply (All voted)

Major heads	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
282. Public Health, Sanitation and Water Supply			
289. Relief on account of Natural Calamities			
Original 1,28,51,78,000	1,28,51,87,000	81,22,83,210	- 47,29,03,790
Supplementary 9,000			
Amount surrendered during the year (March 1986)			29,93,00,000

Notes and comments -

1. Rupees 29,93.00 lakhs were surrendered in March 1986; but the ultimate saving worked out to Rs. 47,29.04 lakhs.
2. Saving was the net result of savings and excesses under various heads, more important of which are detailed in the succeeding notes.
3. Significant saving occurred under-

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving -
282.B.AB.II.JN. Capital Grants to Andhra Pradesh for Tamil Nadu Krishna Water-Supply Project-			
O. 60,00.00			
R. - 30,00.00	30,00.00	12,03.54	- 17,96.46

Due to slow progress of work in Andhra Pradesh, only Rs.12 crores were released by Government during the year. Out of the unutilised provision of Rs. 48 crores, only Rs. 30 crores were withdrawn by reappropriation in March 1986.

Grant No. 49 - Water Supply (All voted) - contd.

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

4. Saving also occurred under -

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving -
(i) 282.B.AB.II.JI. Madras Water Supply Project -			
O. 2,50.00			
R. - 2,45.70	4.30	4.30	..

The provision was for payment of grant-in-aid to Madras Metropolitan Water Supply and Sewerage Board for execution of works under Madras Transmission and Distribution System for treatment, transmission, distribution and waste water management of water from Krishna river proposed to be stored in Chembarambakkam tank and Poondy Reservoir under the Krishna Water Supply Project to Madras City. Rs. 2,45.70 lakhs (98 per cent) were surrendered in March 1986 as administrative sanction to the Krishna Water Supply Project was awaited from Government. Rs. 5,00 lakhs during 1983-84 and Rs. 2,19.70 lakhs during 1984-85, provided for the Project under Grant No. 19 - Public Health were also similarly surrendered.

(ii) 282.B.AB.II.JR.
Grants to TWAD Board for execution of world bank assisted Water-Supply Scheme for Small Towns -

O. 10,00.00			
R. - 5,00.00	5,00.00	5,00.00	..

Withdrawal of provision by reappropriation in March 1986 was due to the Tamil Nadu Water Supply and Drainage Board having spent only Rs. 1.69 crores, out of Rs. 5 crores already released during the year and approval of the specification for materials and tender schedules for the water supply and sanitation projects by the World Bank only in February 1986 and thereafter. During 1984-85 also, Rs. 4,64 lakhs provided for the Project

Grant No. 49 - Water Supply (All voted) - contd.

under Grant No. 19 - Public Health were similarly surrendered due to execution of agreement with the World Bank late in February 1985.

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

(iii) 282.B.AC.II.JQ.
European Economic Community assisted Water Supply Scheme-

O.	6,51.71		
R.	- 3,51.71	3,00.00	3,00.00 ..

Provision was for reimbursement of expenditure, incurred by the Tamil Nadu Water Supply and Drainage Board (TWAD), in implementing the water supply schemes to provide safe fluoride free water from distant sources to certain habitations in Coimbatore and Periyar districts. Out of Rs.4,00 lakhs (Rs. 1,00 lakhs in 1984-85 and Rs. 3,00 lakhs in 1985-86) released by Government and kept in the Personal Deposit account of TWAD, only Rs. 2,30.88 lakhs had been spent till March 1986, leaving Rs. 1,69.12 lakhs unutilised with the Board on account of poor progress in execution due to delays in formulation of schemes and according technical sanctions, resulting in surrender of the balance provision of Rs. 3,51.71 lakhs.

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

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

(i) 289.B.AR.I.AA.
Storm water drains and water supply Schemes under Corporations, Local Bodies and Autonomous bodies -

S.	0.01		
R.	5,03.38	5,03.39	4,86.92 - 16.47

Grant No. 49 - Water Supply (All voted) - contd.

Additional provision by reappropriation made in March 1986 was towards expenditure on removal of garbage and debris, baling of water, repairs/restoration of drains of town panchayats, storm water drains and damaged water supply systems etc., on account of floods. Reasons for the final saving have not been communicated (December 1986).

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

(ii) 282.A.AL.II.JA.
Grants to Corporation of Madras for the Maintenance of Public Convenience constructed under Accelerated Slum Improvement Programme -

O.	5.76		
S.	0.01		
R.	94.23	1,00.00	84.16 - 15.84

Additional provision by reappropriation made in March 1986 was for payment of grant of Rs. 1 crore to the Corporation of Madras for improvements to existing public conveniences and constructing new ones. Reasons for the final saving have not been communicated (December 1986).

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

O.	1800.00		
R.	2,07.15	20,07.15	20,07.15 ..

Additional provision by reappropriation in March 1986 was on account of increased allocation of funds by Government of India for the scheme.

(iv) 282.B.AC.II.JE.
Grant to Panchayat Union for Water-Supply in Drought affected Areas-

R.	15.86	15.86	35.93 + 20.07
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Grant No. 49 - Water Supply (All voted) - conclud.

Provision made by reappropriation in March 1986 for payment of grant-in-aid to Panchayat Union for Water Supply in drought affected areas was for adjustment towards the cost of rigs purchased by Tamil Nadu Water Supply and Drainage Board, the executing agency. Reasons for the final excess have not been communicated (December 1986).

As the non-recurring grant exceeded Rs. 1.5 lakhs and as there was no provision in the Budget, it constituted a "New Service". Failure to observe the procedure prescribed in the rules regarding New Service resulted in the expenditure escaping the notice of the Legislature.

Grant No. 50 - Capital Outlay on Agriculture

Major heads	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - 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 2,23,55,000	3,05,52,000	2,90,18,593	- 15,33,407
Supplementary 81,97,000			
Amount surrendered during the year (March 1986)			23,16,000
Charged			
Original 1,000	1,000	..	- 1,000
Supplementary ..			
Amount surrendered during the year (March 1986)			1,000

Notes and comments -

1. Rupees 23.16 lakhs were surrendered in March 1986; but the saving ultimately worked out to Rs. 15.33 lakhs only.
2. Saving is the net result of savings and excesses under various heads, more important of which are mentioned in the succeeding notes.

Grant No. 50 - Capital Outlay on Agriculture - contd.

3. Saving occurred under -			
Head	Total grant	Actual expenditure	Excess + Saving -
		(in lakhs of rupees)	
(i) 505.AA.II.JC. Seed Processing Units -			
O.	19.87		
R.	0.84	13.55	- 7.16
	20.71		

Additional provision by reappropriation made in March 1986 was for increased expenditure towards purchase of air compressors and Bradma machines for 3 offices (Rs. 1.39 lakhs) and major works (Rs. 5.61 lakhs), specific reasons for which were not mentioned, partly offset by reduction in expenditure due to non-purchase of machineries (Rs. 6.16 lakhs). Reasons for the final saving have not been communicated (December 1986).

(ii) 505.AA.II.JH. Opening of Oil Seed Farms -			
O.	5.43		
R.	- 4.43	1.00	- 0.62
			- 1.62

Withdrawal of provision by reappropriation made in March 1986 was on account of decrease in expenditure on major works (Rs. 0.43 lakh) due to non-receipt of plans and estimate from Regional Offices and other charges (Rs. 4.00 lakhs) specific reasons for which were not mentioned. Reasons for the final saving have not been communicated (December 1986).

(iii) 505.AB.II.JL. Infrastructural Facilities to Foundation Seed Farms -			
O.	10.00		
R.	- 9.98	0.02	- 0.02

Withdrawal of provision by reappropriation in March 1986 under major works was due to non-rectification of old bore-wells and non-purchase of sprinklers (Rs. 5.13 lakhs); specific reasons for the balance surrender (Rs. 4.85 lakhs) were not mentioned.

Grant No. 50 - Capital Outlay on Agriculture - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
		(in lakhs of rupees)	
(iv) 505.AM.VI.UB. Construction of 62 Rural Godowns under National Grid of Rural Godowns for Storage of Agricultural Produce-			
O.	0.01		
S.	33.99		
R.	- 15.00	19.00	19.00

Specific reasons for the withdrawal of provision by reappropriation in March 1986 are awaited (December 1986).

(v) 505.AB.II.JI. Coconut Development-			
O.	8.50		
R.	- 8.47	0.03	0.25 + 0.22

Withdrawal of provision by reappropriation in March 1986 was due mainly to land acquisition work not having been taken up by the Tahsildar, Tirunelveli (Rs. 8.50 lakhs). Reasons for the final excess have not been communicated (December 1986).

4. Saving mentioned in note 3 was partly offset by excess under -

Head	Total grant	Actual expenditure	Excess + Saving -
		(in lakhs of rupees)	
(i) 505.AA.II.JA. Establishment of State Seed Farms-			
O.	3.10		
R.	4.87	7.97	10.28 + 2.31

Grant No. 50 - Capital Outlay on Agriculture - conold.

Enhancement of provision by reappropriation in March 1986 was due to increase in expenditure on laying PVC pipes in Pudukottai division and civil work at Farm Management at Sakkottai. Reasons for the final excess have not been communicated. (December 1986).

Head	Total grant	Actual Expenditure	Excess + Saving -
(in lakhs of rupees)			
(ii) 506.AC.II.JX. Infrastructural facilities under Horticultural Schemes in the Nilgiris District under Hill Area Development Programme-			
R. 5.00	5.00	5.00	..

Provision by reappropriation was made in March 1986 to meet expenditure on major works sanctioned by Government in November 1985.

(iii) 537.AC.II.JF. Formation of Roads in Sugar Factory Areas-			
O. 1,00.00			
S. 43.98			
R. 6.02	1,50.00	1,50.27	+ 0.27

Specific reasons for enhancement of provision by reappropriation under 'major works' made in March 1986 and for the final excess have not been communicated (December 1986).

Grant No. 51 - Capital Outlay on Industrial Development

Major heads	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
498. Capital Outlay on Co-operation			
520. Capital Outlay on Industrial Research and Development			
521. Capital Outlay on Village and Small Industries			
522. Capital Outlay on Machinery and Engineering Industries			
525. Capital Outlay on Telecommunication and Electronics Industries			
526. Capital Outlay on Consumer Industries			
528. Capital Outlay on Mining and Metallurgical Industries			
530. Capital Outlay on Industrial Financial Institutions			
Voted			
Original 13,35,43,000	} 15,79,47,000	14,80,39,149	- 99,07,851
Supplementary 2,44,04,000			
Amount surrendered during the year (March 1986)			99,08,000
Charged			
Original 1,000	} 1,000	..	- 1,000
Supplementary ..			
Amount surrendered during the year (March 1986)			1,000

**Grant No. 51 - Capital Outlay on
Industrial Development - contd.**

Notes and comments -

1. In view of the saving of Rs. 99.08 lakhs, the supplementary provision of Rs. 69.67 lakhs obtained in March 1986 proved unnecessary.

2. Saving occurred under -

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving -
(i) 528.AA.II.JE. Share Capital assistance to the Tamil Nadu Magnesite Limited -			
O. 2,25.00			
R. - 2,25.00	..	..	..
(ii) 528.AE.II.JE. Share Capital assistance to the Tamil Nadu Magnesite Limited -			
R. 1,50.00	1,50.00	1,50.00	..

Transfer of provision from item (i) to item (ii) by reappropriation in March 1986 was due to reclassification of expenditure. However, reasons for the net surrender of Rs. 75 lakhs have not been communicated (December 1986).

(iii) 498.AJ.II.JC. Assistance towards the Share Capital for Co-operative Sugar Mills -			
O. 2,50.00			
R. - 46.00	2,04.00	2,04.00	..

Specific reasons for withdrawal of provision by reappropriation in March 1986 have not been communicated (December 1986).

(iv) 520.AB.II.JN. Acquisition of Lands for Setting up of Free Trade Zone near Meenambakkam Airport-			
O. 1,00.00			
R. - 97.50	2.50	2.50	..

**Grant No. 51 - Capital Outlay on
Industrial Development - contd.**

Withdrawal of provision by reappropriation in March 1986 was due to non-receipt of approval of Government of the draft declaration for acquisition of lands.

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving -
(v) 528.AA.II.JB. Share Capital Assistance to the Mineral Develop- ment Corporation in Tamil Nadu -			
O. 25.00			
R. - 25.00

Specific reasons for withdrawal of the entire provision by reappropriation in March 1986 have not been communicated (December 1986).

3. Savings mentioned above were partly counterbalanced by excess under-

Head	Total grant	Actual expenditure	Excess + Saving -
(i) 521.AD.II.JC. Setting up of an Integrated Handloom Project -			
O. 0.01			
S. 69.67			
R. 1,09.10	1,78.78	1,78.77	- 0.01

Provision obtained in the supplementary grant and by reappropriation in March 1986 was towards conversion of 50 per cent of loans given to four Co-operative Handloom Development Projects and two Co-operative Handloom Export Promotion Projects and interest thereon into share capital to enable them to raise working capital finance.

(ii) 528.AE.II.JF. Share Capital Assistance to Tamil Nadu Minerals Limited -			
R. 35.00	35.00	35.00	..

**Grant No. 51 - Capital Outlay on
Industrial Development - conclud.**

Provision made by reappropriation in March 1986 was towards share capital assistance to the corporation.

Grant No. 52 - Capital Outlay on Irrigation (All voted)

Major heads	Total grant	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
482. Capital Outlay on Public Health, Sanitation and Water Supply			
506. Capital Outlay on Minor Irrigation, Soil Conservation and Area Development			
533. Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects			
Original 62,45,21,000	66,61,26,000	57,24,08,948	- 9,37,17,052
Supplementary 4,16,05,000			
Amount surrendered during the year (March 1986)			25,000

Notes and comments -

1. Rupees 0.25 lakh were surrendered in the grant on 31st March 1986; but the saving ultimately worked out to Rs. 9,37.17 lakhs.

2. In view of the saving of Rs. 9,37.17 lakhs in the grant, the supplementary grants obtained in February 1986 (Rs. 19.00 lakhs) and March 1986 (Rs. 3,97.05 lakhs) proved excessive.

3. Saving occurred in the grant in the preceding six 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)
1984-85	6,61.27 (11 per cent)

Grant No. 52 - Capital Outlay on Irrigation (All voted) - contd.

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

5. Bulk of the saving occurred under -

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

(i) 533.A.AD.II.JD.
Add- Percentage Charges for Establishment transferred from Major Head "259. Public Works"-

O.	8,59.57	8,59.57	...	- 8,59.57
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Saving was partly due to adjustment of percentage charges for establishment (Rs. 53.35 lakhs) under the respective project minor heads. Reasons for the balance saving of Rs. 8,06.22 lakhs have not been communicated (December 1986).

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

O.	3,85.56			
R.	- 2,53.05	1,32.51	1,48.85	+ 16.34

Withdrawal of provision by reappropriation in March 1986 was mainly due to non-finalisation of estimates for the formation of link canal, non-settlement of final bill relating to the work of extension of IX Distributory and reclassification of part of the expenditure under the sub-head "JC. Distributories". Reasons for the final excess have not been communicated (December 1986).

(iii) 533.A.DD.II.JJ.
Agricultural Engineering-

O.	3,76.21			
R.	- 1,99.31	1,76.90	1,58.68	- 18.22

Withdrawal of provision by reappropriation in March 1986 was mainly due to non-approval of plans for construction of quarters for the staff of Agricultural Engineering Department by the Director of Agriculture, non-purchase of jeeps and reclassification of expenditure on staff and other

Grant No. 52 - Capital Outlay on Irrigation (All voted) - contd.

establishment under the sub-head "JD. Direction and Administration". Reasons for the final saving have not been communicated (December 1986).

Head	Total grant	Actual expenditure	Excess + Saving -
		(in lakhs of rupees)	
(iv) 533.G.AU.II.JA. Embankments -			
O.	1,00.00		
S.	0.01		
R.	- 50.00	50.01	14.53 - 35.48

Withdrawal of provision by reappropriation in March 1986 was due to non-finalisation of tenders for the major works for providing flood banks to Vaigai river and restoring flood, damaged Vaigai channels. Reasons for the final saving have not been communicated (December 1986).

6. Excess occurred mainly under-

Head	Total grant	Actual expenditure	Excess + Saving -
		(in lakhs of rupees)	
(i) 533.A.DD.II.JD. Direction and Administration-			
O.	2,14.71		
S.	65.92		
R.	89.80	3,70.43	3,69.03 - 1.40

Additional provision obtained by reappropriation in March 1986 was due to increased expenditure mainly towards salaries of the staff consequent on implementation of the recommendations of the Tamil Nadu Fourth Pay Commission (Rs.56.39 lakhs) and travel expenses (Rs.13.38 lakhs) due to enhanced rates of travelling allowance and formation of new offices under 'Improvements to Periyar System Phase II'.

(ii) 533.A.DD.II.JC.
Distributories-

O.	2,92.51		
S.	3,31.10		
R.	76.92	7,00.53	6,97.16 - 3.37

The supplementary grant obtained in March 1986 was towards expenditure on earth work for distributory, lining up channels and package and sluice of Periyar Main Canal. Additional provision obtained by reappropriation in March 1986 was for increased expenditure on additional earth work (Rs.40.29 lakhs) and construction of road culvert and additional bridge (Rs.17.42 lakhs).

Grant No. 52 - Capital Outlay on Irrigation (All voted) - conold.

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving -
(iii) 533.A.DD.II.JH. Machinery and Equipment-			
O. 33.84			
R. 52.22	86.06	92.00	+ 5.94
(iv) 533.A.DF.II.JD. Canals-			
O. 20.32			
R. 52.24	72.56	71.63	- 0.93

Enhancement of provision by reappropriation in March 1986 was due to charging to this sub head the value of materials transferred from completed works (Rs. 48.25 lakhs) and purchase of jeep for the newly formed O & M division. Reasons for the final excess have not been communicated (December 1986).

Enhancement of provision by reappropriation in March 1986 was for excavation of earth for main canal, acquisition of land, manufacture of pre-cast slabs, taking up major portion of the cross masonry and bridge works and tunnels in main canal.

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

An analysis of the suspense transactions accounted for in this grant during 1985-86 is given below together with opening and closing balances under the different heads.

Head	Balance on 1st April 1985	Debits during 1985-86 (in lakhs of rupees)	Credits during 1985-86	Balance on 31st March 1986
533. (i) Commercial -				
1. Purchases	0.02			0.02 (a)
2. Stock	2,03.33	13,12.06	14,09.96	1,05.43
3. Miscellaneous Works Advances	1,10.44	- 74.48	- 1,16.71	1,52.67
4. Workshop Suspense	8.23			8.23
Total	3,22.02	12,37.58	12,93.25	2,66.35
(ii) Non-Commercial-				
1. Purchases	- 9.89			- 9.89
2. Stock	17.61	11.39	4.09	24.91
3. Miscellaneous Works Advances	2.79	0.07		2.86
4. Workshop Suspense	0.46			0.46
Total	10.97	11.46	4.09	18.34

(a) Plus balance is under examination.

Grant No. 53 - Capital Outlay on Public Works - Buildings

Major heads	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
459. Capital Outlay on Public Works			
477. Capital Outlay on Education, Art and Culture			
480. Capital Outlay on Medical			
481. Capital Outlay on Family Welfare			
482. Capital Outlay on Public Health, Sanitation and Water Supply			
483. Capital Outlay on Housing			
484. Capital Outlay on Urban Development			
485. Capital Outlay on Information and Publicity			
488. Capital Outlay on Social Security and Welfare			
505. Capital Outlay on Agriculture			
506. Capital Outlay on Minor Irrigation, Soil Conservation and Area Development			
510. Capital Outlay on Animal Husbandry			
514. Capital Outlay on Community Development			

Grant No. 53 - Capital Outlay on Public Works - Buildings - contd.

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
Voted			
Original 34,78,10,000	35,36,71,000	24,88,76,882	- 10,47,94,118
Supplementary 58,61,000			
Amount surrendered during the year (March 1986)			7,94,33,000
Charged			
Original 4,02,000	4,02,000	593	- 4,01,407
Supplementary ..			
Amount surrendered during the year (March 1986)			3,98,000

Notes and comments -

1. Saving in the voted grant was 30 per cent of the total provision. Saving of Rs. 7,79.86 lakhs, Rs. 6,79.80 lakhs, Rs. 6,77.95 lakhs and Rs. 14,82.91 lakhs occurred in the voted portion of this grant during 1981-82, 1982-83, 1983-84 and 1984-85 respectively.

2. In view of the saving of Rs. 10,47.94 lakhs in the voted grant, the supplementary grant of Rs. 58.58 lakhs obtained in February 1986 proved excessive.

3. Rupees 7,94.33 lakhs were surrendered in March 1986; but the saving ultimately worked out to Rs. 10,47.94 lakhs.

4. 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. 4,78.42			
S. 0.01			
R. - 2,75.49	2,02.94	1,73.34	- 29.60

Grant No. 53 - Capital Outlay on Public Works - Buildings - contd.

Withdrawal of provision by reappropriation in March 1986 was due to slow progress of work, non-completion of Lift pit and non-payment of final bill for Lift, non-completion of certain works and non-finalisation of tenders. Reasons for the final saving have not been communicated (December 1986).

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(ii) 483.A.AD.I. AC. Upgradation of Standards of Administration recommended by Seventh Finance Commission -			
O. 2,55.84			
R. - 1,28.59	1,27.25	73.47	- 53.78

Reduction of provision by reappropriation in March 1986 was partly due to withdrawal of materials, slow progress of work, change of site and building not being made ready (Rs. 2.78 lakhs). Specific reasons for withdrawal of the balance provision of Rs. 1,25.81 lakhs and for the final saving have not been communicated (December 1986).

5. Saving also occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(i) 480.A.AA.VI.UA. Buildings -			
O. 1,33.56			
R. - 98.24	35.32	30.55	- 4.77

Withdrawal of provision by reappropriation in March 1986 was mainly due to non-handing over of site, non-receipt of revised administrative sanction and suspension of work under Court orders. Reasons for the final saving have not been communicated (December 1986).

Grant No. 53 - Capital Outlay on Public Works - Buildings - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(ii) 480.A.AA.II. JA. Buildings -			
O. 2,33.62			
R. - 82.43	1,51.19	1,39.90	- 11.29
Withdrawal of provision by reappropriation in March 1986 was attributed to non-receipt of administrative sanction, non-commencement of work due to a case in the Court, delay in receipt of materials, delay in settlement of agency for execution of work, non-receipt of licence from Central Excise Department and non-taking up of work for want of cement. Reasons for the final saving have not been communicated (December 1986).			
(iii) 459.A.AA.I. AG. Police -			
O. 2,31.03			
R. - 69.10	1,61.93	1,45.04	- 16.89
Reduction of provision by reappropriation in March 1986 was due to non-receipt of revised administrative sanction, non-availability of site, building not being made ready for electrical works and slow progress of work. Reasons for the final saving have not been communicated (December 1986).			
(iv) 477.A.AE.II. JA. Buildings -			
O. 2,17.64			
R. - 81.80	1,35.84	1,35.58	- 0.26
Withdrawal of provision by reappropriation in March 1986 was due to non-taking up of work on account of bad weather conditions (Rs. 46.29 lakhs) and non-receipt of levy cement (Rs. 35.51 lakhs).			
(v) 459.A.AA.II.JJ. Public Works -			
O. 1,06.08			
R. - 59.74	46.34	38.02	- 8.32

Grant No. 53 - Capital Outlay on Public Works - Buildings - contd.

Withdrawal of provision by reappropriation in March 1986 was due to non-handing over/non-selection of sites, stoppage of work on account of stay ordered by Court, non-receipt of materials, non-availability of Lift machine and non-settlement of agency. Reasons for the final saving have not been communicated (December 1986).

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(vi) 477.A.AB.II.JA. Buildings -			
O. 1,58.93			
S. 20.00			
R. - 50.28	1,28.65	1,14.72	- 13.93

Withdrawal of provision by reappropriation in March 1986 was due to non-receipt of revised administrative sanction, non-settlement of agency/tenders, non-availability of cement, non-availability of building and litigation over the site. Reasons for the final saving have not been communicated (December 1986).

(vii) 459.A.AA.II.JF. Police -			
O. 59.86			
R. - 57.57	2.29	2.99	+ 0.70

Withdrawal of provision by reappropriation in March 1986 was due to non-receipt of administrative sanction.

(viii) 480.A.AC.II.JB. Add - Percentage Charges for Establish- ment transferred from Major Head "259.Public Works" -			
O. 1,55.17	1,55.17	1,00.10	- 55.07

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

Grant No. 53 - Capital Outlay on Public Works - Buildings - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(ix) 480.B.AC.II.JA. Buildings -			
O. 69.35			
R. - 52.30	17.05	14.84	- 2.21

Withdrawal of provision by reappropriation in March 1986 was due to non-receipt of administrative sanction, slow progress of work and non-settlement of agency. Reasons for the final saving have not been communicated (December 1986).

(x) 459.A.AA.II.JG. Administration of Justice -			
O. 74.22			
R. - 32.48	41.74	28.60	- 13.14

Withdrawal of provision by reappropriation in March 1986 was due to non-receipt of administrative sanction. Reasons for the final saving have not been communicated (December 1986).

6. 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) 459.A.AA.II.JC. Land Revenue -			
O. 1,13.92			
S. 29.75			
R. 1,38.66	2,82.33	3,27.91	+ 45.58

Enhancement of provision by reappropriation in March 1986 was mainly for payment of final bills. Reasons for the final excess have not been communicated (December 1986).

Grant No. 53 - Capital Outlay on Public Works - Buildings - conold.

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(ii) 505.A.AB.II.JV. Buildings -			
O. 2,03.11			
R. 81.81	2,84.92	2,26.01	- 58.91
Additional provision made by reappropriation in March 1986 was for taking up of new works. Reasons for the final saving have not been communicated (December 1986).			
(iii) 483.A.AD.I.AA. Construction -			
S. 0.01			
R. 16.05	16.06	35.14	+ 19.08
Additional provision made by reappropriation in March 1986 was for payment of land acquisition charges and compensation at enhanced rates. Reasons for the final excess have not been communicated (December 1986).			
(iv) 505.A.AK.II.JU. Add - Percentage Charges for Establishment transferred from Major Head "259.Public Works" -			
O. 40.60	40.60	71.39	+ 30.79

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

Grant No. 54 - Capital Outlay on Roads and Bridges

Major heads	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - 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 21,74,20,000	21,77,90,000	21,79,31,876	+ 1,41,876
Supplementary 3,70,000			
Amount surrendered during the year (March 1986)			
Charged			44,11,000
Original 1,000	1,000	..	- 1,000
Supplementary ..			
Amount surrendered during the year (March 1986)			
Notes and comments -			1,000

1. The excess of Rs. 1,41,876 over the voted grant requires regularisation.

Grant No. 54 - Capital Outlay on Roads and Bridges - contd.

2. In view of the excess of Rs. 1.42 lakhs in the voted grant, the surrender of Rs. 44.11 lakhs in March 1986 proved injudicious.

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

4. Excess occurred mainly under -

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(i) 480.A.AC.II. JE. Buildings - Tamil Nadu Integrated Nutrition Project (Highways and Rural Works) -			
O.	1,00.00		
R.	1,00.00	2,00.00	2,02.88 + 2.88
(ii) 537.A.AE.II. JV. Hill Area Development Programme Schemes in the Nilgiris District-			
O.	47.62		
S.	3.69		
R.	77.69	1,29.00	1,29.04 + 0.04

Enhancement of provision by reappropriation in March 1986 was for completion of a large number of spillover building works before 31st March 1986. Reasons for the final excess have not been communicated (December 1986).

Additional provision obtained by reappropriation in March 1986 was for execution of road works in the Nilgiris district under Hill Area Development Programme.

Grant No. 54 - Capital Outlay on Roads and Bridges - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(iii) 537.A.AE.II. JL. Add -Percentage Charges for Establishment transferred from Major Head "337.Roads and Bridges"-			
O. 2,09.16	2,09.16	2,68.30	+ 59.14
Reasons for the final excess have not been communicated (December 1986).			
(iv) 537.A.AD.II. JA. Tools and Plant-			
O. 36.81			
R. 48.16	84.97	85.34	+ 0.37
Enhancement of provision by reappropriation in March 1986 was for the purchase of roller, lorries etc., sanctioned as new Schemes for 1985-86.			
(v) 481.A.AB.III. SB. Construction of Buildings by Collectors under DANIDA Project -			
O. 1.00			
R. 55.82	56.82	48.26	- 8.56
Additional provision obtained by reappropriation in March 1986 was for completion of spillover works taken up during 1984-85. Reasons for the final saving have not been communicated (December 1986).			
(vi) 506.A.AC.III. SD. Formation of Roads under Western Ghat Development Programme-			
O. 19.54			
S. 0.01			
R. 40.19	59.74	61.04	+ 1.30

Grant No. 54 - Capital Outlay on Roads and Bridges - contd.

Enhancement of provision by reappropriation in March 1986 was for taking up additional works. Reasons for the final excess have not been communicated (December 1986).

5. Saving occurred mainly under-

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakh of rupees)		
(i) (a) 537.A.AC.II. JA. Major District Roads -			
O. 3,85.94			
R. - 1,49.14	2,36.80	2,37.08	+ 0.28
(b) 537.A.AB.II. JA. Original Works-			
O. 1,40.85			
R. - 39.80	1,01.05	99.71	- 1.34
Withdrawal of provision by reappropriation in March 1986 under items (a) and (b) was due to non-taking up of works sanctioned as new schemes for 1985-86, for want of detailed estimates and technical sanction. Reasons for the final saving under item (b) have not been communicated (December 1986).			
(ii) 537.A.AE.II. JB. Other District Roads-			
O. 2,38.77			
R. - 63.91	1,74.86	1,72.15	- 2.71

Withdrawal of provision by reappropriation in March 1986 was due to non-preparation of detailed estimates. Reasons for the final saving have not been communicated (December 1986).

Grant No. 54 - Capital Outlay on Roads and Bridges - conold.

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(iii) 537.A.AE.II. JN. Road Works under the World Bank Project-I-			
O. 60.66			
R. - 52.07	8.59	8.58	- 0.01

Specific reasons for withdrawal of provision by reappropriation in March 1986 have not been communicated (December 1986).

(iv) 537.A.AE.II. JH. Other Roads-			
O. 3,02.01			
R. - 41.81	2,60.20	2,62.05	+ 1.85

Withdrawal of provision by reappropriation in March 1986 was mainly due to non-commencement of certain works on account of non-finalisation of tender and for want of technical sanction. Reasons for the final excess have not been communicated (December 1986).

Grant No. 55 - 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 1,71,77,000	5,53,02,000	6,32,93,273	+ 79,91,273
Supplementary 3,81,25,000			
Amount surrendered during the year (March 1986)			18,20,000

Notes and comments -

- The excess of Rs. 79,91,273 over the grant requires regularisation.
- In view of the excess of Rs. 79.91 lakhs, the supplementary provision of Rs. 2,74.25 lakhs obtained in March 1986 proved inadequate and surrender of Rs. 18.20 lakhs in March 1986 injudicious.
- Excess occurred mainly under -

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(i) 535.A.AA.II.JC. Development of Cuddalore Port -			
O. 33.04			
R. 17.42	50.46	50.45	- 0.01

Grant No. 55 - Capital Outlay on Road Transport
Services and Shipping (All voted) - contd.

Additional provision made by reappropriation in March 1986 was due mainly to construction of transit sheds and wharf.

Head	Total grant	Actual expenditure	Excess + Saving -
		(in lakhs of rupees)	
(ii) 538.A.AE.II.JN. Assistance towards the Share Capital of Pattukkottai Alagiri Transport Corporation -			
R. 1.00	1.00	1,00.00	+ 99.00

Provision made by reappropriation in March 1986 was for additional investment in the share capital of Pattukkottai Alagiri Transport Corporation (a State Government Company), whose paid up capital was below Rs. 1 crore. As the expenditure was on a "New Scheme", for which there was no provision in the Budget for 1985-86, and exceeded Rs. 5 lakhs, 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. The final excess was reported (October 1986) to be due to an error in indicating the amount of additional provision as Rs. 1.00 lakh, instead of Rs. 1,00 lakhs.

4. Excess mentioned in note 3 was partly counterbalanced by saving under -

Head	Total grant	Actual expenditure	Excess + Saving -
		(in lakhs of rupees)	
(i) 535.A.AA.II.JB. Development of Nagapattinam Port -			
O. 45.50			
R. - 10.75	34.75	32.68	- 2.07

Withdrawal of provision by reappropriation in March 1986 was due mainly to non-incurring of expenditure on procurement of steel water barge (Rs. 3.04 lakhs) due to non-receipt of approval of drawing for its construction and purchase of ALMU engine (Rs. 1.05 lakhs) for constructing a shallow

Grant No. 55 - Capital Outlay on Road Transport
Services and Shipping (All voted) - conclud.

draft launch, VHF equipment (Rs. 0.50 lakh), and a dredge pump casing (Rs.5.00 lakhs) due to late receipt of orders of Government. The final saving was attributed to non-incurring of expenditure on the work of dredging the channel of backwater at the Port, as Government orders dated 31st December 1985, accepting the tender for the work, were received by the State Port Officer only on 23rd February 1986.

Head	Total grant	Actual expenditure	Excess + Saving -
		(in lakhs of rupees)	
(ii) 535.A.AA.II.JH. Development of Vallinokkam as Minor Port -			
O. 25.00			
R. - 22.16	2.84	2.23	- 0.61

Withdrawal of provision by reappropriation in March 1986 was for want of Government sanction to the construction of RCC jetty at Vallinokkam.

(iii) 535.A.AA.II.JI. Development of Colachel Port -			
O. 17.80			
R. - 16.17	1.63	1.66	+ 0.03

Withdrawal of provision by reappropriation in March 1986 was for want of administrative sanction of Government.

Grant No. 56 - 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 17,31,76,000	17,31,78,000	15,82,12,361	- 1,49,65,639
Supplementary 2,000			
Amount surrendered during the year (March 1986)			1,78,35,000

Notes and comments -

1. Rupees 1,78.35 lakhs were surrendered in March 1986; but the saving ultimately worked out to Rs. 1,49.66 lakhs only.
2. Bulk of the saving occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
(i) 513.AC.II.JT. SIDA aided Social Forestry-			(in lakhs of rupees)
O. 8,01.00			
R. -1,75.41	6,25.59	6,26.12	+ 0.53

Reduction of provision by reappropriation in March 1986 was on account of reduced expenditure towards major works due to non-taking

Grant No. 56 - Capital Outlay on Forests (All voted) - contd.

up of planting and soil works (Rs. 1,53.27 lakhs) and non-transfer of sites for setting up Extension Centres by the Panchayat Unions (Rs. 22.14 lakhs). Reasons for the final excess have not been communicated (December 1986).

Head	Total grant	Actual expenditure	Excess + Saving -
			(in lakhs of rupees)
(ii) 513.AD.II.JA. Communications-			
O. 1,43.17			
R. - 77.17	66.00	68.39	+ 2.39
Withdrawal of provision by reappropriation under 'major works' in March 1986 was attributed mainly to non-settlement of tender for the construction work of a bridge and non-execution of some works by the Public Works Department. Specific reasons for the final excess have not been communicated (December 1986).			
(iii) 526.AR.III.SC. Scheme for Cultivation of Geranium in Perumalmalai area of Kodaikanal Taluk under Western Ghat Development Programme -			
O. 19.00			
R. - 19.00			

Withdrawal of provision by reappropriation in March 1986 was due to non-completion of work by the Public Works Department as repairs to the approach road to the Project had not been completed by the Forest Department.

Grant No. 56 - Capital Outlay on Forests (All voted) - conclud.

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

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving -
(i) 513.AA.II.JF. Shifting of Zoo to Vandalur-			
O. 1,00.00			
R. 1,00.00	2,00.00	2,02.44	+ 2.44

Enhancement of provision by reappropriation in March 1986 was on account of increase in expenditure due mainly towards major works for water supply, drainage, sewerage, electric installations, compound wall, fencing of Safari Park, roads, plantations and buildings. Reasons for the final excess have not been communicated (December 1986).

(ii) 506.AC.III.SG. Plantation Village Forests and Communi- cation schemes under Hill Area Development Programme -	..	20.56	+ 20.56
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Reasons for leaving the entire expenditure uncovered by provision have not been communicated (December 1986).

As the expenditure was on a scheme for which there was no provision in the Budget or Supplementary Estimates and as it exceeded Rs. 5 lakhs, 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.

(iii) 513.AC.I.AA. Farm Forestry-			
O. 4.00			
R. - 0.27	3.73	14.23	+ 10.50

Withdrawal of provision by reappropriation in March 1986 was due to non-taking up of certain minor works. Specific reasons for the final excess have not been communicated (December 1986).

Grant No. 57 - Capital Outlay on Rural Industries

Major heads	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - 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 1,37,52,000	1,72,44,000	1,53,10,229	- 19,33,771
Supple- mentary 34,92,000			
Amount surrendered during the year (March 1986)			1,31,000
Charged			
Original 2,000	2,000	..	- 2,000
Supple- mentary ..			
Amount surrendered during the year (March 1986)			2,000

Notes and comments -

1. In view of the saving of Rs. 19.34 lakhs in the voted grant, the supplementary provision of Rs. 34.92 lakhs obtained in March 1986 proved excessive.

2. Rupees 1.31 lakhs were surrendered in March 1986, but the saving ultimately worked out to Rs. 19.34 lakhs.

Grant No. 57 - Capital Outlay on Rural Industries - contd.

3. Saving occurred mainly under-

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving -
(i) 521.A.AB.II.KC. Establishment of Common Facility Centre at Industrial Estate in Coimbatore-			
O. 8.50			
R. - 7.50	1.00	1.18	+ 0.18

Withdrawal of provision by reappropriation in March 1986 was partly due to non-supply of machinery and equipment (Rs.0.35 lakh). Specific reasons for withdrawal of the balance provision of Rs. 7.15 lakhs have not been communicated (December 1986).

(ii) 521.A.AG.III.
SB, Mulberry Expansion-Modern Nursery
Government Silk
Farms, Deinfection
Squad and Seed Farm
under Western Ghat
Development Programme-

S. 7.25			
R. -7.25	..	..	..

The supplementary grant obtained in March 1986 was for the expansion of sericulture scheme in Kamarajar, Tirunelveli and Kanyakumari districts under Western Ghat Development Programme. Withdrawal of the entire provision by reappropriation in March 1986 was due to non-selection of land required for the expansion scheme.

Grant No. 57 - Capital Outlay on Rural Industries - Contd.

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving -
(iii) 521.A.AB.II. KB. Establishment of Raw Materials Depot at Instronic Estate, Madras-			
O. 5.50	
R. - 5.50

Specific reasons for withdrawal of the entire provision by reappropriation in March 1986 have not been communicated (December 1986).

(iv) 521.A.AB.II.
JZ. Establishment
of Electronic
Product Develop-
ment and Training
Centre-

O. 6.20	2.10	..	- 2.10
R. - 4.10	..	..	..

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

(v) 521.A.AG.II.
JY. Expansion of
Grainage Activities
and Seed Centres-

O. 9.10	3.20	..	- 4.59
R. - 1.31	7.79	..	..

Withdrawal of provision by reappropriation in March 1986 was due to non-purchase of generators for the grainages at Salem and Talavadi. Reasons for the final saving have not been communicated (December 1986).

Grant No. 57 - Capital Outlay on Rural Industries - *concl.*

4. The saving mentioned in note 3 was partly counterbalanced by excess mainly under-

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

(i) 498.A.AL.II.
JA. State Participation in the Share Capital Structure of New Industrial Co-operative Tea Factories in Gudalore Area of the Nilgiris District-

O.	0.01		
R.	8.65	8.66	7.37 - 1.29

Enhancement of provision by reappropriation in March 1986 was towards share capital participation in New Industrial Co-operative Tea Factories in Gudalore Area of the Nilgiris district. Reasons for the final saving have not been communicated (December 1986).

(ii) 521.A.AG.II.
KA. Modernisation and Expansion of Silk Reeling Units-

O.	0.06		
S.	0.30		
R.	7.24	7.60	7.56 - 0.04

Enhancement of provision by reappropriation in March 1986 was for providing 24 additional modern type silk reeling basins in the silk reeling units at Hosur and Coimbatore.

Grant No. 58 - Miscellaneous Capital Outlay

Major heads	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
465. Capital Outlay on Other Administrative Services			
477. Capital Outlay on Education, Art and Culture			
482. Capital Outlay on Public Health, Sanitation and Water Supply			
483. Capital Outlay on Housing			
485. Capital Outlay on Information and Publicity			
488. Capital Outlay on Social Security and Welfare			
495. Capital Outlay on Other Social and Community Services			
498. Capital Outlay on Co-operation			
504. Capital Outlay on Other General Economic Services			
509. Capital Outlay on Food			
510. Capital Outlay on Animal Husbandry			
511. Capital Outlay on Dairy Development			
512. Capital Outlay on Fisheries			

Grant No. 58 - Miscellaneous Capital Outlay - contd.

Major heads	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
526. Capital Outlay on Consumer Industries			
534. Capital Outlay on Power Projects			
544. Capital Outlay on Other Transport and Communication Services			
Voted			
Original 7,90,16,000	25,31,92,000	16,61,73,910	- 8,70,18,090
Supplementary 17,41,76,000			
Amount surrendered during the year (March 1986)			8,38,93,000
Charged			
Original 6,000	6,000	..	- 6,000
Supplementary ..			
Amount surrendered during the year (March 1986)			3,000
Notes and comments -			

1. In view of the saving of Rs. 8,70.18 lakhs in the voted grant, the supplementary provision of Rs. 13,56.06 lakhs obtained in March 1986 proved excessive.

2. Against the saving of Rs. 8,70.18 lakhs in the voted grant, only Rs. 8,38.93 lakhs were surrendered on 31st March 1986.

Grant No. 58 - Miscellaneous Capital Outlay - contd.

3. Bulk of the saving occurred under -			
Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving -
(i) 498.AE.V.ZK. Assistance to Marketing Federations towards Margin Money requirements for Marketing and Distribution activities-			
O.	0.01		
S.	5,48.99		
R.	- 5,49.00		
(ii) 488.E.AA.VI.UC. Share Capital Investment in the Tamil Nadu Adi-Dravidar Housing and Development Corporation-			
O.	2,00.00		
S.	19.60	1,02.00	- 19.60
R.	- 98.00	1,21.60	

Supplementary provision obtained in February 1986 was towards Centre's matching assistance for staff and promotional activities of Tamil Nadu Adi Dravidar Housing and Development Corporation (Economic Development Wing). Specific reasons for the withdrawal of provision by reappropriation in March 1986 and for the final saving have not been communicated (December 1986).

Grant No. 58 - Miscellaneous Capital Outlay - contd.

4. Saving also occurred under -			
Head	Total grant	Actual expenditure	Excess + Saving -
		(in lakhs of rupees)	
(i) 465.AA.II.JA. Government Central Press, Madras -			
O.	13.01		
R.	- 13.01	..	..
Withdrawal of entire provision by reappropriation in March 1986 was due to non-release of foreign exchange for procurement of machines.			
(ii) 465.AA.II.JB. Government Regional Press, Madurai -			
O.	12.00		
R.	- 12.00	..	..
Withdrawal of entire provision by reappropriation in March 1986 was due to non-procurement of sheet fed single colour offset printing machine.			
(iii) 488.D.AB.II.JC. Assistance towards Share Capital of Co-operative Spinning Mills -			
O.	0.01		
S.	19.99		
R.	- 20.00	..	..
Supplementary provision obtained in March 1986 was to meet the expenditure on the absorption of Sri Lanka repatriates by Srivilliputhur and Misercor Co-operative Spinning Mills. Withdrawal of the entire provision by reappropriation in March 1986 was due to non-approval by Government of absorption of the repatriates in the Spinning Mills.			

Grant No. 58 - Miscellaneous Capital Outlay - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
		(in lakhs of rupees)	
(iv) 498.AA.II.JE. Assistance to Tamil Nadu State Co-operative Banks, Central Co-operative Banks and Village Credit Societies for strengthening the share capital structure -			
O.	0.01		
S.	40.97		
R.	- 33.62	7.36	7.36
Reduction of provision by reappropriation in March 1986 was due to non-approval of certain schemes by National Bank for Agriculture and Rural Development.			
(v) 498.AE.V.ZM. Margin Money Assistance to Co-operative Marketing Societies for their Processing Units -			
S.	56.00		
R.	- 56.00	..	..
Reasons for the withdrawal of entire provision by reappropriation in March 1986 have not been communicated (December 1986).			
(vi) 498.AE.V.ZP. Assistance to Co-operative Marketing Societies for Rehabilitation and Improvement -			
S.	54.95		
R.	- 15.00	39.95	39.95
Reasons for the reduction of provision by reappropriation in March 1986 have not been communicated (December 1986).			

Grant No. 58 - Miscellaneous Capital Outlay - contd.

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving -
(vii) 509.AA.II.JB. Share Capital Contribution to Tamil Nadu Civil Supplies Corporation Limited -			
O. 20.01			
R. - 15.01	5.00	5.00	..

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

(viii) 512.AA.II.JF.
Special Projects for
Production of Fish
Seed Farms -

O. 7.58			
S. 46.12			
R. - 22.06	31.64	31.48	- 0.16

Supplementary provision obtained in March 1986 was towards expenditure on construction and special repairs to fish seed farms and construction of nurseries. Withdrawal of provision by reappropriation in March 1986 was due to non-supply of cement, non-settlement of bills and non-approval and non-execution of certain supplemental items of work.

(ix) 512.AC.VI.UA.
Development of Landing
Facilities -

O. 1,14.04			
R. - 16.62	97.42	97.56	+ 0.14

Withdrawal of provision by reappropriation in March 1986 was on account of decrease in expenditure on major works due to non-sanction of estimate for earth filling and fencing and non-taking up of parking platforms work at Valinokkam and stoppage of work at Thondi.

Reasons for the withdrawal of provision by reappropriation in March 1986 have not been communicated (December 1986).

Grant No. 58 - Miscellaneous Capital Outlay - conold.

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

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving -
(i) 483.A.AD.I.AB. Police Housing Scheme as per the recommendation of the Seventh Finance Commission - Payment to Tamil Nadu Housing Board -			
O. 0.01			
S. 23.25			
R. 18.23	41.49	41.49	..

Supplementary provision and additional provision by reappropriation, made in March 1986, were due to release of funds by Government to Tamil Nadu Housing Board for meeting the expenditure on Police Housing Scheme.

(ii) 495.AB.II.JE.
Diversification of Trades -
Land and Buildings -

O. 0.18			
R. 11.71	11.89	11.23	- 0.66

Specific reasons for the additional provision by reappropriation in March 1986 have not been communicated (December 1986).

(iii) 498.AM.III.SN.
Assistance towards the
Share Capital of Consumer
Co-operative Wholesale Stores
Primary Stores for Setting
up of Retail Outlets -

O. 0.01			
R. 20.04	20.05	20.05	..

Enhancement of provision by reappropriation in March 1986 was due to release of additional funds by Government of India.

Grant No. 59 - Loans and Advances by the
State Government (All voted)

Major heads	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
677. Loans for Education, Art and Culture			
680. Loans for Medical			
682. Loans for Public Health, Sanitation and Water Supply			
683. Loans for Housing			
684. Loans for Urban Development			
685. Loans for Information and Publicity			
688. Loans for Social Security and Welfare			
695. Loans for Other Social and Community Services			
698. Loans for Co-operation			
700. Loans to General and Financial Trading Institutions			
704. Loans for Other General Economic Services			
705. Loans for Agriculture			
706. Loans for Minor Irrigation, Soil Conservation and Area Development			
709. Loans for Food			
712. Loans for Fisheries			
714. Loans for Community Development			

Grant No. 59 - Loans and Advances by the
State Government (All voted) - contd.

Major heads	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
720. Loans for Industrial Research and Development			
721. Loans for Village and Small Industries			
722. Loans for Machinery and Engineering Industries			
725. Loans for Tele-communication and Electronics Industries			
726. Loans for Consumer Industries			
734. Loans for Power Projects			
735. Loans for Ports, Lighthouses and Shipping			
737. Loans for Roads and Bridges			
738. Loans for Road and Water Transport Services			
744. Loans for Other Transport and Communication Services			
766. Loans to Government Servants, etc.			
767. Miscellaneous Loans			
Original	4,10,21,15,000		
Supplementary	1,05,78,03,000		
Amount surrendered during the year (March 1986)			
	5,15,99,18,000	5,04,80,80,419	- 11,18,37,581
			17,50,52,000

Grant No. 59 - Loans and Advances by the
State Government (All voted) - contd.

Notes and comments -

1. In view of the saving of Rs. 11,18.38 lakhs, the supplementary grant of Rs. 97,30.45 lakhs obtained in March 1986 proved excessive.

2. Rupees 17,50.52 lakhs were surrendered on 31st March 1986; but the saving worked out ultimately to Rs. 11,18.38 lakhs only.

3. Saving occurred mainly under-

Head	Total grant	Actual expenditure	Excess + Saving -
		(in lakhs of rupees)	
(i) 682.AC.II.JC. Loans to Municipal Corporations and Municipalities- Municipalities- O. 9,80.11			
S. 86.41			
R. - 7,49.03	3,17.49	3,17.49	..
Withdrawal of provision by reappropriation in March 1986 was due to surrender of entire original provision of Rs. 8,00 lakhs for implementing the World Bank Assisted Water Supply Schemes due to non-execution of the schemes during the year, offset by enhancement of provision towards ways and means advances (Rs. 30.76 lakhs) and additional loans (Rs.20.21 lakhs) to municipalities for implementation of water supply schemes.			
(ii) 682.AC.II.JD. Loans to Statutory Corporations, Boards and Government Companies - controlled by Secretary to Government, Rural Development and Local Administration Department - O. 5,64.70			
R. - 5,41.41	23.29	23.29	..

Grant No. 59 - Loans and Advances by the
State Government (All voted) - contd.

Reduction of provision by reappropriation in March 1986 was due mainly to non-release of matching share of Government to Tamil Nadu Water Supply and Drainage Board (Rs. 5,64.67 lakhs) consequent on the non-implementation of Minimum Needs Programme under loan assistance, partly offset by enhancement of provision towards additional share of Government for implementing water supply schemes in municipalities and panchayats (Rs. 23.28 lakhs).

Head	Total grant	Actual expenditure	Excess + Saving -
		(in lakhs of rupees)	
(iii) 682.AC.II.JH. Loans to Madras Metropolitan Water Supply and Sewerage Board- O. 2,50.00			
R. - 2,45.70	4.30	4.30	..
Original provision was towards loan portion of the assistance from Government for execution of works under Madras Transmission and Distribution System under the Krishna Water Supply Project for Madras city. Withdrawal of provision by reappropriation in March 1986 was for want of administrative sanction of Government to the Project. Rs.2,50.00 lakhs provided for the purpose during 1984-85 were also similarly surrendered.			
(iv) 698.AA.I.AB. Loans to Co-operative Institutions and Banks - controlled by the Registrar of Co-operative Societies- O. 3,00.00			
R. - 2,00.00	1,00.00	1,00.00	..

Withdrawal of provision by reappropriation made in March 1986 was due to restricting the expenditure towards ways and means advance to the Tamil Nadu Co-operative State Land Development Bank to the amount administratively approved by Government.

Grant No. 59 - Loans and Advances by the
State Government (All voted) - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(v) 684.AA.III.SA. Loans for the Integrated Development Programme for Small and Medium Towns under the control of Secretary to Government, Housing and Urban Development Department-			
O. 3,50.00			
R. - 1,93.28	1,56.72	1,56.72	..

Original provision was towards Central share of loans to Tamil Nadu Town and Country Planning Board. Specific reasons for withdrawal of provision by reappropriation in March 1986 have not been communicated (December 1986).

(vi) (a) 682.AB.II.JE.
Loans to Municipal Corporations and Municipalities-
Municipalities-

O. 1,92.00

R. - 1,87.71

4.29

4.29

..

(b) 682.AC.II.JJ.
Loans to Municipal Corporations and Municipalities-
Municipal Corporation (Coimbatore)-

O. 1,36.08

R. - 1,36.08

..

..

..

Withdrawal of provision by reappropriation in March 1986 under item (a) was due to decrease in expenditure on drainage schemes implemented by the Tamil Nadu Water Supply and Drainage Board in municipalities and that under item (b) due to non-execution of water supply scheme in Coimbatore municipal corporation.

Grant No. 59 - Loans and Advances by the
State Government (All voted) - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(vii) 682.AC.II.JE. Loans for Augmentation of Water Supply-			
O. 1,73.00			
S. 2,50.00			
R. - 1,53.48	2,69.52	2,69.52	..

Withdrawal of provision by reappropriation in March 1986 was due to lesser expenditure on ongoing schemes for augmenting water supply under Integrated Urban Development Project (Rs.52.74 lakhs) and Immediate Work Programme (Rs.0.75 lakh) and delay in procurement of pipes, pumps and machinery and acquisition of lands for new water supply schemes (Rs. 99.99 lakhs).

4. Saving was partly counterbalanced by excess under -

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

(i) 726.AE.II.JA.
Loans to Statutory Corporations, Boards and Government Companies - controlled by the Director of Industries and Commerce-

O. 0.01

R. 1,99.99

2,00.00

2,00.00

..

Additional provision made by reappropriation in March 1986 was towards ways and means advance to the Tamil Nadu Newsprint and Papers Limited, sanctioned by Government.

Grant No. 59 - Loans and Advances by the
State Government (All voted) - contd.

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving -
(ii) 766.AA.II.JA. Loans to Government Servants for construc- tion of Houses - 02. Advances to other Government Servants-			
O. 9,00.00			
S. 3,00.00	12,00.00	14,22.02	+ 2,22.02
(iii) 766.AD.I.AA. Festival Advances-			
O. 25,00.00	25,00.00	26,11.71	+ 1,11.71
(iv) 766.AE.I.AA. Other Advances - 13. Advances for the purchase of Handloom Cloth-			
O. 4,40.00			
R. 2,25.00	6,65.00	7,17.69	+ 52.69
(v) 766.AE.I.AA. Other Advances - 24. Advances for Relief of Distress caused by Natural Calamities -			
S. 6,82.00			
R. 34.00	7,16.00	9,60.83	+ 2,44.83

Excess under items (ii) to (v) was mainly due to increase in expenditure towards advances to Government Servants.

5. Withdrawal of the entire provision towards loans under Low Income Group Housing Schemes by reappropriation in March 1986 reportedly based on the latest assessment of actual requirements, was not in order, in the case mentioned below, as the expenditure had been incurred in October

Grant No. 59 - Loans and Advances by the
State Government (All voted) - conclud.

1985 itself and resulted in the final excess :-

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving -
683. AD.II.JA. Loans controlled by the Tamil Nadu Housing Board-			
O. 75.00			
R. - 75.00	..	75.00	+ 75.00

Public Debt - Repayment (All charged)

Major heads	Total appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
603. Internal Debt of the State Government			
604. Loans and Advances from the Central Government			
Original 4,50,43,46,000	4,50,43,46,000	4,33,09,47,982	- 17,33,98,018
Supplementary ..			
Amount surrendered during the year (March 1986)			15,10,68,000

Notes and comments -

1. Rupees 15,10.68 lakhs were surrendered on 31st March 1986; but the saving ultimately worked out to Rs. 17,33.98 lakhs.

2. Saving was the net result of savings and excesses under various heads, the more important of which are mentioned in the succeeding notes.

3. Significant saving occurred under-

Head	Total appropriation	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(a) 603.AD.AA. Ways and Means Advances from Reserve Bank of India-			
O. 2,00,00.00			
R. - 48,57.00	1,51,43.00	1,51,43.00	..
(b) 603.AD.AB. Overdrafts from Reserve Bank of India-			
O. 1,00,00.00			
R. - 20,42.06	79,57.94	79,57.94	..

Public Debt - Repayment (All charged) - contd.

Withdrawal of provision by reappropriation was made under items (a) and (b) in March 1986 as the need for resorting to short term borrowings from Reserve Bank of India was less than anticipated due to increased receipts, release of Central assistance at the end of the year and a medium term loan of Rs. 38.98 crores by Government of India to wipe out the overdrafts from Reserve Bank of India.

4. Saving occurred also under-

Head	Total appropriation	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(i) 603.AG. Loans from Life Insurance Corporation of India-			
O. 2,02.40			
R. - 25.00	1,77.40	1,77.40	..

Withdrawal of provision by reappropriation was made in March 1986 as repayment of loans received at the end of the previous year did not materialise during the year to the anticipated extent.

(ii) 603.AB.AA. 4 per cent Tamil Nadu Land Ceiling Compensation Bonds-			
O. 25.00			
R. - 13.00	12.00	5.27	- 6.73

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

(iii) 603.AC.BA. Tamil Nadu Government 5 3/4 per cent Loan, 1983-			
O. 15.75			
R. - 15.75	..	..	..

Public Debt - Repayment (All charged) - contd.

Entire provision was withdrawn by reappropriation in March 1986 as no repayment of the loan was made during the year.

5. Excess and saving indicated below resulted in a substantial net excess of Rs. 49,37.11 lakhs.

Head	Total appropriation	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(i) 604.A.AD. Share of Small Savings Collections-			
O. 1,81.00	1,81.00	..	- 1,81.00
(ii) 604.A.AI. Loans to cover Gap in Resources-			
O. 11,15.60	11,15.60	..	- 11,15.60
(iii) 604.B.AA. Block Loans-			
O. 32,35.72			
R. - 23,46.81	8,88.91	8,88.90	- 0.01
(iv) 604.B.AC. Loans as Advance Plan Assistance for Relief on account of Natural Calamities-Drought Relief-			
O. 4,40.22			
R. - 4,38.35	1.87	1.87	..
(v) 604.C. Loans for Central Plan Schemes -			
O. 37.72			
R. 19,43.40	19,81.12	19,63.57	- 17.55

Public Debt - Repayment (All charged) - contd.

Head	Total appropriation	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(vi) 604.D. Loans for Centrally Sponsored Plan Schemes-			
O. 1,22.89			
R. - 1,03.59	19.30	19.30	..
(vii) 604.F.AA. Loans against share of Small Savings-			
O. 7,83.20	7,83.20	..	- 7,83.20
(viii) 604.F.AB. Rehabilitation of Displaced Persons, Repatriates, etc.-			
R. 27,03.57	27,03.57	..	- 27,03.57
(ix) 604.F.AD. Rehabilitation of Goldsmiths-			
R. 21.28	21.28	..	- 21.28
(x) 604.F.AE,AA. Loans for Productive purposes repayable over 15 years-			
O. 29,56.86	29,56.86	..	- 29,56.86
(xi) 604.F.AE,AB. Loans for Semi Productive purposes repayable over 30 years-			
O. 4,92.84	4,92.84	..	- 4,92.84
(xii) 604.F.Pre-1984-85 Loans-			
	..	1,14,29.52	+ 1,14,29.52
(xiii) 604.I.AA. Consolidated Loan - 1979-84-			
R. 31,50.25	31,50.25	..	- 31,50.25

Public Debt - Repayment (All charged) - conclud.

Increase of provision under item (v) and provision under items (viii) and (ix) by reappropriation in March 1986 (Rs. 46,68.25 lakhs) were towards write off of certain Central loans under orders of Government of India.

Provision relating to 1979-84 loans included under items (iii), (iv) and (vi) was withdrawn by reappropriation in March 1986, as the provision for repayment of all 1979-84 loans, consolidated into a single loan, was made by reappropriation in March 1986, under the head shown at item (xiii) opened provisionally pending receipt of orders of Government of India, prescribing a new sub-major head for the purpose.

Final savings and excess in the cases mentioned above were due mainly to non-transfer, by reappropriation, of provision relating to Pre-1984-85 loans from items (i) to (iii), (v), (vii) to (xi) and (xiii) to the new sub-major head shown at item (xii), as the orders for opening it, though issued by Government of India in February 1986, were received only after the close of the year.

6. Excess occurred also under-

Head	Total appropriation	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
604.A.AA. Agriculture-Manures and Fertilisers-			
O. 10,00.00			
R. 4,35.00	14,35.00	14,35.00	..

Additional provision obtained by reappropriation in March 1986 was towards repayment of short term loans availed of from Government of India during first half of the year.

APPENDIX

STATEMENT SHOWING GRANTWISE DETAILS OF RECOVERIES ADJUSTED IN REDUCTION OF EXPENDITURE IN THE ACCOUNTS FOR 1985-86

(Referred to in the Summary of Appropriation Accounts at page 11)

Number and name of grant/appropriation	Budget estimates	Actuals	Actuals compared with budget estimates	
			more + less -	
(1)	(2) Rs.	(3) Rs.	(4) Rs.	
Debt Charges	6,000	..	-	6,000
12. Administration of the Tamil Nadu Hindu Religious and Charitable Endowments Act, 1959	2,48,39,000	..	-	2,48,39,000
14. Jails	3,20,000	5,01,832	+	1,81,832
18. Medical	16,50,000	27,19,240	+	10,69,240
20. Agriculture	5,43,30,000	5,16,98,174	-	26,31,826
25. Cinchona	27,000	..	-	27,000
30. Social Welfare	1,000	..	-	1,000
31. Welfare of the Scheduled Tribes and Castes, etc.	1,19,82,000	..	-	1,19,82,000
34. Urban Development	27,47,33,000	..	-	27,47,33,000
36. Irrigation	73,40,000	1,65,99,949	+	92,59,949
37. Public Works - Buildings	21,32,000	1,99,815	-	19,32,185
38. Public Works - Establishment and Tools and Plant	17,83,17,000	9,31,80,330	-	8,51,36,670
39. Roads and Bridges	11,26,47,000	11,93,51,934	+	67,04,934
40. Road Transport Services and Shipping	24,000	..	-	24,000

APPENDIX - *concl.*STATEMENT SHOWING GRANTWISE DETAILS OF RECOVERIES
ADJUSTED IN REDUCTION OF EXPENDITURE IN THE
ACCOUNTS FOR 1985-86

(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.	
41. Relief on account of Natural Calamities	8,75,00,000	8,76,03,438	+	1,03,438
43. Miscellaneous	6,71,000	..	-	6,71,000
44. Stationery and Printing	1,28,35,000	77,61,369	-	50,73,631
49. Water Supply	1,00,00,000	..	-	1,00,00,000
50. Capital Outlay on Agriculture	1,50,50,000	1,56,80,765	+	6,30,765
51. Capital Outlay on Industrial Development	..	30,00,306	+	30,00,306
52. Capital Outlay on Irrigation	3,06,88,000	5,69,24,903	+	2,62,36,903
55. Capital Outlay on Road Trans- port Services and Shipping	..	57,75,000	+	57,75,000
57. Capital Outlay on Rural Industries	..	38,708	+	38,708
58. Miscellaneous Capital Outlay	1,39,27,000	1,30,09,708	-	9,17,292
Total {	Charged	6,000	..	- 6,000
	Voted	83,90,13,000	47,40,45,471	- 36,49,67,529