

APPROPRIATION ACCOUNTS

1986 - 87

GOVERNMENT OF TAMIL NADU

TABLE OF CONTENTS

	Page
Introductory	V
Summary of Appropriation Accounts	1
Appropriation Accounts-	
1. Land Revenue Department	12
2. State Excise Department	13
3. Motor Vehicles Acts-Administration	14
4. General Sales Tax and Other Taxes and Duties-Administration	15
5. Stamps-Administration	17
6. Registration	19
Debt Charges	20
7. State Legislature	21
8. Elections	22
9. Head of State, Ministers and Headquarters Staff	23
10. Milk Supply Schemes	24
11. District Administration	25
12. Administration of the Tamil Nadu Hindu Religious and Charitable Endowments Act, 1959	29
13. Administration of Justice	31
14. Jails	33
15. Police	37
16. Fire Services	38
17. Education	41
18. Medical	42
19. Public Health	49
20. Agriculture	56
21. Fisheries	59
22. Animal Husbandry	60
23. Co-operation	61
24. Industries	66
25. Cinchona	69
26. Handlooms and Textiles	73
27. Khadi	74
28. Community Development Projects and Municipal Administration	76

		Page
29. Labour including Factories	.. ..	80
30. Social Welfare	.. ..	81
31. Welfare of the Scheduled Tribes and Castes, etc.	.. ..	85
32. Welfare of the Backward Classes, etc.	.. ..	91
33. Housing	.. ..	96
34. Urban Development	.. ..	98
35. Civil Supplies	.. ..	99
36. Irrigation	.. ..	104
37. Public Works-Buildings	.. ..	109
38. Public Works-Establishment and Tools and Plant	.. ..	117
39. Roads and Bridges	.. ..	118
40. Road Transport Services and Shipping	.. ..	124
41. Relief on account of Natural Calamities	.. ..	125
42. Pensions and other Retirement Benefits	.. ..	128
43. Miscellaneous	.. ..	130
44. Stationery and Printing	.. ..	137
45. Forest Department	.. ..	140
46. Compensation and Assignments	.. ..	143
47. Information, Tourism and Film Technology	.. ..	145
48. Rural Industries	.. ..	146
49. Water Supply	.. ..	148
50. Capital Outlay on Agriculture	.. ..	152
51. Capital Outlay on Industrial Development	.. ..	155
52. Capital Outlay on Irrigation	.. ..	158
53. Capital Outlay on Public Works-Buildings	.. ..	165
54. Capital Outlay on Roads and Bridges	.. ..	172
55. Capital Outlay on Road Transport Services and Shipping	.. ..	173
56. Capital Outlay on Forests	.. ..	177

		Page
57. Capital Outlay on Rural Industries	.. ..	182
58. Miscellaneous Capital Outlay	.. ..	185
59. Loans and Advances by the State Government	.. ..	191
Public Debt-Repayment	.. ..	199
Appendix	.. ..	202

INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Tamil Nadu for the year 1986-87 presents the accounts of sums expended in the year ended 31st March 1987 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 1986-87

Number and name of grant or appropriation	Total grant or appropriation	Expenditure	Saving	Excess
(1)	(2)	(3)	(4)	(5)
	Rs.	Rs.	Rs.	Rs.
1. Land Revenue Department				
Charged	1,000	..	1,000	..
Voted	19,12,56,000	18,90,68,621	21,87,379	..
2. State Excise Department				
Charged	92,000	91,449	551	..
Voted	5,63,60,000	5,61,06,566	2,53,434	..
3. Motor Vehicles Acts-Administration	3,48,87,000	3,24,43,723	24,43,277	..
4. General Sales Tax and Other Taxes and Duties-Administration				
Charged	26,000	..	26,000	..
Voted	18,11,10,000	17,08,45,722	1,02,64,278	..
5. Stamps - Administration				
Voted	1,41,05,000	1,32,08,397	8,96,603	..
6. Registration				
Charged	1,000	..	1,000	..
Voted	7,51,62,000	7,57,05,185	..	5,43,185
Debt Charges				
Charged	2,21,82,66,000	2,20,85,12,764	97,53,236	..
7. State Legislature				
Charged	4,34,000	3,86,312	47,688	..
Voted	1,81,27,000	1,80,17,861	1,09,139	..

Summary of Appropriation Accounts 1986-87 - contd.

Number and name of grant or appropriation (1)	Total grant or appropriation (2) Rs.	Expenditure (3) Rs.	Saving (4) Rs.	Excess (5) Rs.
8. Elections				
Voted	1,15,14,000	1,08,63,374	6,50,626	..
9. Head of State, Ministers and Headquarters Staff				
Charged	2,53,96,000	2,52,89,825	1,06,175	..
Voted	37,65,77,000	36,77,22,957	88,54,043	..
10. Milk Supply Schemes				
Voted	1,84,80,000	1,80,57,652	4,22,348	..
11. District Administration				
Charged	4,26,000	79,869	3,46,131	..
Voted	51,68,69,000	52,58,41,218	..	89,72,218
12. Administration of the Tamil Nadu Hindu Religious and Charitable Endowments Act, 1959				
Charged	25,000	12,627	12,373	..
Voted	4,17,78,000	4,14,69,660	3,08,340	..
13. Administration of Justice				
Charged	2,72,95,000	2,45,18,958	27,76,042	..
Voted	17,40,53,000	17,23,97,043	16,55,957	..
14. Jails				
Charged	1,000	..	1,000	..
Voted	13,50,85,000	13,81,70,400	..	30,85,400

Summary of Appropriation Accounts 1986-87 - contd.

Number and name of grant or appropriation (1)	Total grant or appropriation (2) Rs.	Expenditure (3) Rs.	Saving (4) Rs.	Excess (5) Rs.
15. Police				
Charged	7,02,000	2,04,484	4,97,516	..
Voted	1,19,04,15,000	1,18,49,47,181	54,67,819	..
16. Fire Services				
Charged	1,000	..	1,000	..
Voted	8,89,51,000	7,58,86,986	1,30,64,014	..
17. Education				
Charged	8,000	..	8,000	..
Voted	6,11,49,51,000	6,07,78,96,805	3,70,54,195	..
18. Medical				
Charged	17,000	..	17,000	..
Voted	1,34,43,31,000	1,35,19,74,043	..	76,43,043
19. Public Health				
Charged	27,000	..	27,000	..
Voted	70,17,26,000	72,28,12,338	..	2,10,86,338
20. Agriculture				
Charged	88,000	..	88,000	..
Voted	1,40,61,18,000	1,39,05,52,454	1,55,65,546	..
21. Fisheries				
Charged	10,000	..	10,000	..
Voted	6,15,81,000	6,12,62,434	3,18,566	..
22. Animal Husbandry				
Charged	1,000	..	1,000	..
Voted	29,81,88,000	29,73,24,728	8,63,272	..

Summary of Appropriation Accounts 1986-87 - contd.

Number and name of grant or appropriation (1)	Total grant or appropriation (2) Rs.	Expenditure (3) Rs.	Saving (4) Rs.	Excess (5) Rs.
23. Co-operation				
Charged	1,000	..	1,000	..
Voted	26,70,15,000	25,86,17,938	83,97,062	..
24. Industries				
Voted	6,09,08,000	5,27,29,254	81,78,746	..
25. Cinchona				
Voted	4,08,69,000	4,10,30,615	..	1,61,615
26. Handlooms and Textiles				
Voted	51,81,32,000	51,75,84,075	5,47,925	..
27. Khadi				
Voted	5,98,05,000	5,75,39,208	22,65,792	..
28. Community Development Projects and Municipal Administration				
Charged	1,55,000	1,54,226	774	..
Voted	1,98,68,62,000	1,89,41,70,798	9,26,91,202	..
29. Labour including Factories				
Charged	1,000	..	1,000	..
Voted	23,72,89,000	23,63,72,089	9,16,911	..
30. Social Welfare				
Voted	83,07,08,000	81,00,69,746	2,06,38,254	..
31. Welfare of the Scheduled Tribes and Castes, etc.				
Charged	65,02,000	14,98,877	50,03,123	..
Voted	59,09,31,000	60,59,37,815	..	1,50,06,815

Summary of Appropriation Accounts 1986-87 - contd.

Number and name of grant or appropriation (1)	Total grant or appropriation (2) Rs.	Expenditure (3) Rs.	Saving (4) Rs.	Excess (5) Rs.
32. Welfare of the Backward Classes, etc.				
Charged	2,000	..	2,000	..
Voted	12,91,04,000	13,28,94,509	..	37,90,509
33. Housing				
Charged	13,000	12,500	500	..
Voted	37,09,07,000	37,12,33,643	..	3,26,643
34. Urban Development				
Voted	40,59,00,000	40,05,53,872	53,46,128	..
35. Civil Supplies				
Charged	1,04,000	15,000	89,000	..
Voted	1,48,13,25,000	1,12,49,19,970	35,64,05,030	..
36. Irrigation				
Charged	63,000	..	63,000	..
Voted	80,79,40,000	79,10,67,882	1,68,72,118	..
37. Public Works - Buildings				
Charged	33,29,000	25,43,553	7,85,447	..
Voted	5,49,13,000	7,21,11,422	..	1,71,98,422
38. Public Works - Establishment and Tools and Plant				
Voted	24,03,24,000	24,00,97,692	2,26,308	..
39. Roads and Bridges				
Charged	88,000	..	88,000	..
Voted	97,01,37,000	97,53,61,475	..	52,24,475

Summary of Appropriation Accounts 1986-87 - contd.

Number and name of grant or appropriation	Total grant or appropriation	Expenditure	Saving	Excess
(1)	(2)	(3)	(4)	(5)
	Rs.	Rs.	Rs.	Rs.
40. Road Transport Services and Shipping				
Charged	2,95,000	2,89,858	5,142	..
Voted	15,25,77,000	15,13,96,824	11,80,176	..
41. Relief on account of Natural Calamities				
Charged	8,75,00,000	8,75,00,000	..	..
Voted	8,76,16,000	6,98,47,749	1,77,68,251	..
42. Pensions and Other Retirement Benefits				
Charged	1,38,09,000	57,78,625	80,30,375	..
Voted	1,24,38,72,000	1,23,32,73,838	1,05,98,162	..
43. Miscellaneous				
Charged	14,91,000	13,70,000	1,21,000	..
Voted	1,21,64,91,000	1,22,23,55,785	..	58,64,785
44. Stationery and Printing				
Charged	2,56,000	2,56,408	..	408
Voted	18,95,97,000	15,85,65,683	3,10,31,317	..
45. Forest Department				
Charged	1,000	..	1,000	..
Voted	15,01,36,000	14,49,52,645	51,83,355	..
46. Compensation and Assignments				
Charged	22,53,000	22,45,906	7,094	..
Voted	37,04,77,000	38,03,81,522	..	99,04,522

Summary of Appropriation Accounts 1986-87 - contd.

Number and name of grant or appropriation	Total grant or appropriation	Expenditure	Saving	Excess
(1)	(2)	(3)	(4)	(5)
	Rs.	Rs.	Rs.	Rs.
47. Information, Tourism and Film Technology				
Voted	4,21,37,000	4,00,51,934	20,85,066	..
48. Rural Industries				
Charged	2,000	..	2,000	..
Voted	14,50,95,000	13,88,43,582	62,51,418	..
49. Water Supply				
Voted	1,27,13,99,000	72,49,22,949	54,64,76,051	..
50. Capital Outlay on Agriculture				
Charged	1,000	..	1,000	..
Voted	3,37,00,000	3,17,37,590	19,62,410	..
51. Capital Outlay on Industrial Development				
Charged	27,55,000	28,34,006	..	79,006
Voted	14,96,64,000	14,02,69,282	93,94,718	..
52. Capital Outlay on Irrigation				
Charged	17,97,000	13,98,000	3,99,000	..
Voted	69,07,13,000	57,44,03,563	11,63,09,437	..

Summary of Appropriation Accounts 1986-87 - contd.

Number and name of grant or appropriation (1)	Total grant or appropriation (2) Rs.	Expenditure (3) Rs.	Saving (4) Rs.	Excess (5) Rs.
53. Capital Outlay on Public Works - Buildings				
Charged	4,02,000	..	4,02,000	..
Voted	46,96,28,000	35,17,99,733	11,78,28,267	..
54. Capital Outlay on Roads and Bridges				
Charged	1,000	..	1,000	..
Voted	27,22,27,000	26,68,09,093	54,17,907	..
55. Capital Outlay on Road Transport Services and Shipping				
Voted	2,95,36,000	1,15,33,875	1,80,02,125	..
56. Capital Outlay on Forests				
Voted	18,28,68,000	17,41,65,256	87,02,744	..
57. Capital Outlay on Rural Industries				
Charged	2,000	..	2,000	..
Voted	5,87,21,000	5,72,50,442	14,70,558	..
58. Miscellaneous Capital Outlay				
Charged	4,07,000	4,04,197	2,803	..
Voted	17,65,88,000	15,05,56,918	2,60,31,082	..

Summary of Appropriation Accounts 1986-87 - contd.

Number and name of grant or appropriation (1)	Total grant or appropriation (2) Rs.	Expenditure (3) Rs.	Saving (4) Rs.	Excess (5) Rs.
59. Loans and Advances by the State Government				
Charged	1,64,000	..	1,64,000	..
Voted	4,84,39,33,000	4,97,65,53,415	..	13,26,20,415
Public Debt - Repayment				
Charged	2,98,69,32,000	2,28,26,27,781	70,43,04,219	..
Appropriation to Contingency Fund as per Tamil Nadu Contingency Fund (Amendment) Acts, 1986 and 1987	50,00,00,000	50,00,00,000	..	..
Total				
Charged	5,38,11,43,000	4,64,80,25,225	73,31,97,189	79,414
Voted	34,38,16,68,000	33,07,45,39,029	1,53,85,57,356	23,14,28,385

Summary of Appropriation Accounts - 1986-87 - contd.

The excesses over the following grants/appropriations require regularisation.

Grants -

6. Registration
11. District Administration
14. Jails
18. Medical
19. Public Health
25. Cinchona
31. Welfare of the Scheduled Tribes and Castes, etc.
32. Welfare of the Backward Classes, etc.
33. Housing
37. Public Works - Buildings
39. Roads and Bridges
43. Miscellaneous
46. Compensation
59. Loans and Advances by the State Government

Charged Appropriations -

44. Stationery and Printing
51. Capital Outlay on Industrial Development

The expenditure shown in column 3 of the above summary does not include Rs. 2,65,00,000 met from out of advances from the Contingency Fund sanctioned during March 1987 which were not recouped to the Fund till the close of the year.

The details of this expenditure are given below:-

Grants (1)	Amount (2) Rs.	Month of sanction (3)	Month of recoupment (4)
10. Milk Supply Schemes	11,00,000	March 1987	November 1987
17. Education	69,00,000	March 1987	November 1987
24. Industries	1,75,00,000	March 1987	November 1987
59. Loans and Advances by the State Government	10,00,000	March 1987	November 1987

Summary of Appropriation Accounts - 1986-87 - 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 1986-87 and that shown in the Finance Accounts for the year is shown below:-

	Charged Rs.	Voted Rs.
Total expenditure according to Appropriation Accounts	4,64,80,25,225	33,07,45,39,029
Deduct - Total of recoveries shown in Appendix at Page 202	2,91,405	51,64,96,939
Net total expenditure as shown in Statement No. 10 of Finance Accounts	4,64,77,33,820	32,55,80,42,090

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 1986-87.

NEW DELHI,
The

28 JUN 1988

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

Grant No. 1 - Land Revenue Department

Major heads	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
220. Collection of Taxes on Income and Expenditure			
229. Land Revenue			
268. Miscellaneous General Services			
Voted			
Original 18,87,18,000	19,12,56,000	18,90,68,621	- 21,87,379
Supplementary 25,38,000			
Amount surrendered during the year (March 1987)			21,83,000
Charged			
Original ..	1,000	..	- 1,000
Supplementary 1,000			
Amount surrendered during the year (March 1987)			1,000

Grant No. 2 - State Excise Department

Major heads	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
239. State Excise			
268. Miscellaneous General Services			
Voted			
Original 5,26,43,000	5,63,60,000	5,61,06,566	- 2,53,434
Supplementary 37,17,000			
Amount surrendered during the year (March 1987)			7,05,000
Charged			
Original ..	92,000	91,449	- 551
Supplementary 92,000			
Amount surrendered during the year			Nil

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			
268. Miscellaneous General Services			
288. Social Security and Welfare			
Original 3,48,86,000	3,48,87,000	3,24,43,723	- 24,43,277
Supplementary 1,000			
Amount surrendered during the year (March 1987)			25,57,000

Notes and comments -

Significant saving occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
		(in lakhs of rupees)	
241. AA.I.AA. State Transport Authority -			
D. 37.11			
R. - 7.78	29.33	29.74	+ 0.41

Specific reasons for the withdrawal of provision by reappropriation in March 1987 and for the final excess have not been communicated (December 1987).

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			
268. Miscellaneous General Services			
Voted			
Original 16,99,20,000	18,11,10,000	17,08,45,722	- 1,02,64,278
Supplementary 1,11,90,000			
Amount surrendered during the year (March 1987)			1,27,000
Charged			
Original 10,000	26,000	..	- 26,000
Supplementary 16,000			
Amount surrendered during the year (March 1987)			1,000

Notes and comments -

1. In view of the saving of Rs. 1,02.64 lakhs, the supplementary grant of Rs. 1,10.26 lakhs obtained in March 1987 proved excessive.

2. Against the saving of Rs. 1,02.64 lakhs in the voted grant, only Rs. 1.27 lakhs were surrendered in March 1987.

3. In the following case, reappropriation made in March 1987 was unnecessary resulting in final saving -

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

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
240. AB.I.AB. District Establishment.			
O. 12,39.29			
S. 1,10.26			
R. 1,40.20	14,89.75	13,85.49	- 1,04.26

Supplementary provision of Rs. 1,10.25 lakhs was obtained in March 1987 towards increased expenditure on additional instalments of dearness allowance and ex-gratia payment. Enhancement of provision by reappropriation in March 1987, of Rs. 99.43 lakhs (out of Rs. 1,40.20 lakhs) for the same purpose was unnecessary, contributing to 95 per cent of the final saving.

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

Major head	Total grant	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
230. Stamps and Registration			
Original	1,19,60,000	1,41,05,000	1,32,08,397
Supplementary	21,45,000		
Amount surrendered during the year (March 1987)			- 8,96,603
			7,13,000

Notes and comments -

1. Significant saving in the grant occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
230. C.AA.I.AA. Superintendence -			
O. 15.67			
S. 21.45			
R. - 18.99	18.13	17.18	- 0.95

Supplementary provision obtained in December 1986 was for the work connected with revision of guidelines registers for fixation of market value of lands for the use of registering officers in the State. Specific reasons for the withdrawal of provision by reappropriation in March 1987 and for the final saving have not been communicated (December 1987).

Grant No. 5 - Stamps - Administration (All voted) - *concl'd.*

2. Saving mentioned in note 1 was partly counterbalanced by excess under -

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
230. C.AB.I.AA. Supply from Central Stamp Stores -			
O. 27.00			
R. 8.14	35.14	35.13	- 0.01

Enhancement of provision by reappropriation in March 1987 was due to increased receipt of stamps from the Security Press and increase in the manufacturing cost of non-judicial stamps.

Grant No. 6 - Registration

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
230. Stamps and Registration			
259. Public Works			
268. Miscellaneous General Services			
304. Other General Economic Services			
Voted			
Original 7,51,62,000	7,51,62,000	7,57,05,185	+ 5,43,185
Supplementary ..			
Amount surrendered during the year			Nil
Charged			
Original 1,000	1,000	..	- 1,000
Supplementary ..			
Amount surrendered during the year (March 1987)			1,000

Notes and comments -

1. The excess of Rs. 5,43,185 over the voted grant requires regularisation.
2. The excess in the voted grant occurred mainly under -

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
230. D.AA.I.AB. District Establishment Charges -			
O. 6,36.81			
R. 60.23	6,97.04	7,03.67	+ 6.63

Additional provision by reappropriation in March 1987 was due to increase in expenditure mainly towards salaries of staff consequent on implementation of the recommendations of the Tamil Nadu Fourth Pay Commission/One Man Commission, ex-gratia payment and additional dearness allowance (Rs. 39.10 lakhs), travel expenses due to increase in bus and train fares and intensive tours by officials (Rs. 10.37 lakhs), purchase of furniture for new offices and postal rates (Rs. 3.20 lakhs), rents, rates and taxes (Rs. 5.66 lakhs) and purchase of one Ambassador Car to Deputy Inspector General of Registration, Madurai (Rs. 0.89 lakh). Reasons for the final excess have not been communicated (December 1987).

Debt Charges (All charged)

Major heads	Total appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
248. Appropriation for reduction or avoidance of debt			
249. Interest Payments			
Original 1,85,25,15,000	2,21,82,66,000	2,20,85,12,764	- 97,53,236
Supplementary 36,57,51,000			
Amount surrendered during the year (March 1987)			10,11,000

Notes -

1. Rupees 10.11 lakhs were surrendered on 31st March 1987; but the ultimate saving worked out to Rs. 97.53 lakhs.

2. The expenditure under this appropriation included Rs. 21,92.93 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 1987 was Rs. 1,24,92.34 lakhs.

Grant No. 7 - State Legislature

Major heads	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
211. State Legislatures			
268. Miscellaneous General Services			
Voted			
Original 1,81,26,000	1,81,27,000	1,80,17,861	- 1,09,139
Supplementary 1,000			
Amount surrendered during the year (March 1987)			8,02,000
Charged			
Original 4,34,000	4,34,000	3,86,312	- 47,688
Supplementary ..			
Amount surrendered during the year (March 1987)			71,000

Grant No. 8 - Elections (All voted)

Major heads	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
215. Elections			
268. Miscellaneous General Services			
Voted			
Original 57,86,000	1,15,14,000	1,08,63,374	- 6,50,626
Supple- mentary 57,28,000			
Amount surrendered during the year			Nil

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

Major heads	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - 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			
268. Miscellaneous General 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 34,98,91,000	37,65,77,000	36,77,22,957	- 88,54,043
Supple- mentary 2,66,86,000			
Amount surrendered during the year (March 1987)			1,22,63,000
Charged			
Original 2,04,31,000	2,53,96,000	2,52,89,825	- 1,06,175
Supple- mentary 49,65,000			
Amount surrendered during the year (March 1987)			53,000

Notes -

1. In view of the saving of Rs. 88.54 lakhs in the voted grant, the supplementary grant of Rs. 2,52.20 lakhs obtained in March 1987 proved excessive.

2. Rupees 1,22.63 lakhs were surrendered in March 1987, but the saving ultimately worked out to Rs. 88.54 lakhs only.

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

Major heads	Total grant	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
268. Miscellaneous General Services			
311. Dairy Development			
Original 1,81,89,000	1,84,80,000	1,80,57,652	- 4,22,348
Supplementary 2,91,000			
Amount surrendered during the year			Nil

The expenditure in this grant does not include Rs. 11,00,000 met out of advance from the Contingency Fund sanctioned during March 1987, which remained unrecouped to the Fund till the close of the year.

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			
268. Miscellaneous General Services			
Voted			
Original 43,48,35,000	51,68,69,000	52,58,41,218	+ 89,72,218
Supplementary 8,20,34,000			
Amount surrendered during the year (March 1987)			63,34,000
Charged			
Original 66,000	4,26,000	79,869	- 3,46,131
Supplementary 3,60,000			
Amount surrendered during the year (March 1987)			36,000

Notes and comments -

1. The excess of Rs. 89,72,218 over the voted grant requires regularisation.
2. In view of the excess of Rs. 89.72 lakhs in the voted grant, the supplementary grant of Rs. 6,66.01 lakhs obtained in March 1987 proved inadequate and the surrender of Rs. 63.34 lakhs in March 1987 was injudicious.
3. Excess of Rs. 88.89 lakhs (2.2 per cent) and Rs. 66.74 lakhs (1.4 per cent) under this voted grant occurred also during 1984-85 and 1985-86 respectively.

Grant No. 11 - District Administration - contd.

4. Excess occurred mainly under -				
Head	Total grant	Actual expenditure	Excess + Saving -	(in lakhs of rupees)
(i) 253.AB.I.AD. Ryotwari Village Services -				
O.	21,57.75			
S.	2,53.21			
R.	1,28.82			
	25,39.78	26,57.13	+ 1,17.35	

Supplementary grants of Rs. 33.16 lakhs obtained in December 1986 and Rs. 2,20.05 lakhs obtained in March 1987 were for increased expenditure towards honorarium to village servants due to enhancements of the rates of honorarium and salaries on account of additional instalments of dearness allowance and ex-gratia payments. Additional provision made by reappropriation in March 1987 was due to increase in expenditure mainly towards salaries on account of additional dearness allowance and ex-gratia payment (Rs. 66.30 lakhs), travel expenses due to increase in bus and train fares and tours (Rs. 26.30 lakhs) and honorarium to Village Administrative Officers (Rs. 36.14 lakhs). Reasons for the final excess have not been communicated (December 1987).

(ii) 253.AB.I.AC.
Taluk Establishments-

O.	11,15.81			
S.	2,30.18			
R.	18.52			
	13,64.51	14,08.20	+ 43.69	

Supplementary grant obtained in December 1986 (Rs. 0.13 lakh) and March 1987 (Rs. 2,30.05 lakhs) was for employment of five Deputy Tahsildars for imparting training in Village administration to Village Administrative Officers (Rs. 0.13 lakh), payment of additional instalments of dearness allowance and ex-gratia to the staff (Rs. 1,53.14 lakhs) and increased expenditure on travels (Rs. 55.00 lakhs) and bifurcation of Tirunelveli district (Rs. 21.91 lakhs). Enhancement of provision by reappropriation in March 1987 was due to increase in expenditure mainly towards purchase of jeeps for Chengalpattu district

Grant No. 11 - District Administration - contd.

(Rs. 4.59 lakhs), dietary charges paid to the Naval officers at Rameswaram (Rs. 4.77 lakhs) and travel expenses on account of increase in bus and train fares and tours (Rs. 9.33 lakhs) and additional instalments of dearness allowance and ex-gratia payment (Rs. 3.69 lakhs). Reasons for the final excess have not been communicated (December 1987).

Head	Total grant	Actual expenditure	Excess + Saving -	(in lakhs of rupees)
(iii) 253.AB.I.AM. Open Railway Line Patrols by Village Officers -				
O.	1.20			
R.	20.90	22.10	21.05	- 1.05

Enhancement of provision by reappropriation in March 1987 was due to increase in expenditure on wages of more menials engaged for patrolling consequent on bomb scare. Reasons for the final saving have not been communicated (December 1987).

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

O.	23.92			
S.	2.81			
R.	18.87	45.60	46.18	+ 0.58

Enhancement of provision by reappropriation in March 1987 was due to increase in expenditure mainly towards payment of additional instalments of dearness allowance and ex-gratia (Rs. 13.40 lakhs) and travel expenses consequent on increase in bus and train fares and tours (Rs. 5.28 lakhs). Reasons for the final excess have not been communicated (December 1987).

(v) 265.AK.I.AD.
Office of the Reception Officer, Tamil Nadu House, New Delhi-

O.	27.69			
S.	2.00			
R.	13.96	43.65	44.66	+ 1.01

Grant No. 11 - District Administration - conclud.

Supplementary grant of Rs. 2.00 lakhs obtained in March 1987 was for the purchase of an imported car. Enhancement of provision by reappropriation in March 1987 was partly due to provision of ceiling in the new building, purchase of additional geysers and other electrical equipments (Rs. 2.00 lakhs). Specific reasons for the additional provision of Rs. 10.60 lakhs under 'Office expenses' made by reappropriation in March 1987 and for the final excess have not been communicated (December 1987).

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving -
(vi) 253.AA.I.AA. Collectors and Magistrates -			
O. 3,94.58			
S. 1,87.16			
R. - 6.92	5,74.82	5,93.42	+ 18.60

Supplementary grant obtained in December 1986 (Rs.11.67 lakhs) and March 1987 (Rs. 1,75.49 lakhs) was for meeting the expenditure towards payment of additional instalments of dearness allowance and ex-gratia (Rs. 1,10.16 lakhs), bifurcation of Tirunelveli and formation of Chidambaranar Districts (Rs. 37.96 lakhs), property tax at revised rates for offices at Madurai (Rs. 19.17 lakhs), travel expenses of officers on inspection of subordinate offices (Rs. 10.50 lakhs) and cost of fuel for frequent visits of V.I.Ps in connection with drought and flood conditions in the State (Rs. 9.37 lakhs). Specific reasons for the withdrawal of provision by reappropriation in March 1987 and for the final excess have not been communicated (December 1987).

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

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving -
253. AB.I.CC. Land Acquisition for Madras Oil Refinery Project -			
S. 86.62			
R. - 35.37	51.25	51.25	..

Supplementary grant of Rs. 86.62 lakhs obtained in December 1986 was towards the cost of land acquired for the Project. Specific reasons for the reduction of provision by reappropriation in March 1987 have not been communicated (December 1987).

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

Major heads	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
268. Miscellaneous General Services			
295. Other Social and Community Services			
Voted			
Original 3,92,21,000	4,17,78,000	4,14,69,660	- 3,08,340
Supple- mentary 25,57,000			
Amount surrendered during the year (March 1987)			3,81,000
Charged			
Original 25,000	25,000	12,627	- 12,373
Supple- mentary ..			
Amount surrendered during the year (March 1987)			13,000

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 accounts of the year are closed.

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

Rupees 2,17.51 lakhs from out of the net expenditure not recovered during the previous years for want of sufficient balance in the Fund and Rs. 20.84 lakhs towards pension contribution in respect of employees of the Hindu Religious and Charitable Endowments Department were recovered from the Fund during the year. The closing balance in the Fund at the end of the year was Rs. 2.43 lakhs. The net expenditure and pension contribution still remaining unrecovered from the Fund to end of the year for want of balance worked out to Rs. 6,82.16 lakhs which includes an expenditure of Rs. 3,64.28 lakhs debited to this grant during the year.

An account of the transactions of the Fund is given in Statement No. 16 of the Finance Accounts 1986-87.

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			
268. Miscellaneous General Services			
287. Labour and Employment			
Voted			
Original 16,26,55,000	17,40,53,000	17,23,97,043	- 16,55,957
Supplementary 1,13,98,000			
Amount surrendered during the year (March 1987)			31,76,000
Charged			
Original 1,88,81,000	2,72,95,000	2,45,18,958	- 27,76,042
Supplementary 84,14,000			
Amount surrendered during the year (March 1987)			28,96,000

Notes and comments -

1. A sum of Rs. 31.76 lakhs was surrendered in March 1987 under voted grant, whereas the ultimate saving worked out to Rs. 16.56 lakhs only.

2. In view of the saving of Rs. 27.76 lakhs in the charged appropriation, the supplementary appropriation of Rs. 84.14 lakhs obtained in March 1987 proved excessive.

Grant No. 13 - Administration of Justice - conold.

3. Saving in the charged appropriation occurred mainly under -

Head	Total appropriation	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
214. AA.I.AA. Judges and Registrar -			
O. 1,58.42			
S. 72.63			
R. - 26.51	2,04.54	2,07.57	+ 3.03

Supplementary appropriation of Rs. 72.63 lakhs obtained in March 1987 included Rs.26.81 lakhs towards purchase of staff cars for the Judges of the High Court. Reduction of provision by reappropriation in March 1987 of Rs. 23.18 lakhs was due to non-issue of authorisation for purchase of the staff cars. Specific reasons for surrender of the balance provision of Rs. 3.33 lakhs and for the final excess of Rs. 3.03 lakhs have not been communicated (December 1987).

Grant No. 14 - Jails

Major heads	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
256. Jails			
259. Public Works			
268. Miscellaneous General Services			
288. Social Security and Welfare			
Voted			
Original	10,59,97,000	13,50,85,000	13,81,70,400 + 30,85,400
Supplementary	2,90,88,000		
Amount surrendered during the year			Nil
Charged			
Original	1,000	1,000	- 1,000
Supplementary	..		
Amount surrendered during the year (March 1987)			1,000

Notes and comments -

1. The excess of Rs. 30,85,400 over the voted grant requires regularisation.
2. In view of the excess of Rs.30.85 lakhs, the supplementary grant of Rs. 2,90.88 lakhs obtained in March 1987 proved inadequate.

Grant No. 14 - Jails - contd.

3. Significant excess occurred under -			
Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(i) 256. AB.I.AF. Upgradation of standards of Administration recommended by Seventh Finance Commission -			
O. 3,10.77			
S. 77.56			
R. 21.85	4,10.18	4,29.31	+ 19.13

Excess of Rs. 40.98 lakhs was due to increased expenditure mainly on (i) feeding an unexpectedly large number of persons remanded to custody in prisons for three months during the political agitation on language issue in November 1986, (ii) wages to prisoners due to increased production activities in the weaving and dyeing sections of Central Prison, Coimbatore, (iii) additional instalments of dearness allowance and (iv) ex-gratia payment.

(ii) 256.AB.I.AA.Jails (Other than Sub Jails)-			
O. 2,19.16			
S. 1,18.17			
R. - 1.46	3,35.87	3,55.81	+ 19.94

Net excess of Rs. 18.48 lakhs was due to increased expenditure mainly towards (i) provision of clothes and bed sheets, medicines, good sanitary arrangements, news papers and magazines, service post cards, vessels for cooking and eating and transport to the large number of persons remanded to jail custody during the political agitation in November 1986 on language issue, (ii) telephone charges for reporting daily of the position in the prisons to Chief Office, (iii) additional instalments of dearness allowance and ex-gratia payment to staff and (iv) arrears of pay and allowances to the transferred Warders.

Grant No. 14 - Jails - contd.

4. Excess also occurred under -				
Head	Total grant	Actual expenditure	Excess + Saving -	
	(in lakhs of rupees)			
(i) 256.AA.I.AA. Inspector General of Prisons -				
O. 16.06				
R. 3.02	19.08	18.83	- 0.25	

Enhancement of provision made by reappropriation in March 1987 was towards increase in expenditure due to employment of additional staff, payment of ex-gratia amounts and additional instalments of dearness allowance and increase in travel and publicity expenses.

(ii) 256.AD.I.AF. Starting of Regional Training School for Jail Officers in Southern Zone at Vellore -				
O. 0.01				
R. 2.03	2.04	2.04	..	

Additional provision made by reappropriation in March 1987 was for payment of the share of Government towards working expenses of the Regional Institute of Correctional Administration, Vellore, sanctioned in August 1986.

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) 259.AD.I.AO. Buildings-Jail Department -				
O. 21.03	21.03	15.06	- 5.97	

Grant No. 14 - Jails - conold.

Reasons for the saving have not been communicated (December 1987).

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(ii) 288.D.AG.I.AL. Care Camp at Melpakkam and Special Home at Kancheepuram -			
D. 12.18			
R. - 3.71	8.47	7.39	- 1.08

Reasons for withdrawal of provision by reappropriation in March 1987 and for the final saving have not been communicated (December 1987).

Grant No. 15 - Police

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
255. Police			
259. Public Works			
265. Other Administrative Services			
268. Miscellaneous General Services			
288. Social Security and Welfare			
Voted			
Original 1,06,23,53,000	1,19,04,15,000	1,18,49,47,181	- 54,67,819
Supplementary 12,80,62,000			
Amount surrendered during the year (March 1987)			1,02,39,000
Charged			
Original 1,01,000	7,02,000	2,04,484	- 4,97,516
Supplementary 6,01,000			
Amount surrendered during the year			Nil

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			
268. Miscellaneous General Services			
Voted			
Original 8,34,06,000	8,89,51,000	7,58,86,986	- 1,30,64,014
Supplementary 55,45,000			
Amount surrendered during the year (March 1987)			1,45,84,000
Charged			
Original 1,000	1,000	..	- 1,000
Supplementary ..			
Amount surrendered during the year (March 1987)			1,000

Notes and comments -

1. In view of the saving of Rs. 1,30.64 lakhs in the voted grant, the supplementary grant of Rs. 55.45 lakhs obtained in March 1987 proved unnecessary.

2. Rupees 1,45.84 lakhs were surrendered in March 1987; but the saving ultimately worked out to Rs. 1,30.64 lakhs only.

3. Saving occurred in this grant also during the preceding three years as indicated below:-

Year	Saving (in lakhs of rupees)
1983-84	1,29.15 (21 per cent)
1984-85	56.44 (8 per cent)
1985-86	84.94 (11 per cent)

Grant No. 16 - Fire Services - contd.

4. Bulk of the saving in the voted grant occurred under -			
Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
260. AB.I.AA. Fire Stations including Workshops and Mobile Repair Squads -			
O. 5,95.49			
R. - 95.74	4,99.75	5,12.98	+ 13.23
Withdrawal of provision by reappropriation in March 1987 was mainly due to non-opening of new fire stations already sanctioned. Specific reasons for the final excess have not been communicated (December 1987).			
5. Saving also occurred under -			
Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(i) 260.AA.I.AB. Regional and District Establishment-			
O. 39.99			
R. - 5.62	34.37	34.23	- 0.14
Withdrawal of provision by reappropriation in March 1987 was due to reduction in expenditure on salaries consequent on non-opening of Thirumayam Fire Station and non-filling up of certain posts and on office expenses due to non-installation of telephones.			
(ii) 260.AB.I.AB. Fire Appliances-			
O. 72.60			
S. 55.45			
R. 0.40	1,28.45	1,14.37	- 14.08

The final saving was due to non-receipt in time of technical sanction for repairs and replacements and non-payment of balance ten per cent cost for vehicles to be received duly constructed.

Grant No. 16 - Fire Services - conclud.

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

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving -
(1) 260.AA.I.AA. Headquarters Establishments-			
O. 54.71			
R. - 7.17	47.54	62.50	+ 14.96

Withdrawal of provision by reappropriation in March 1987 was mainly due to non-purchase of delivery hoses, brass seal, steel punches, aluminium ladders, petrol cans and torch lights. Final excess was attributed to increase in expenditure on salaries consequent on the opening of new divisional and regional offices.

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

O. 19.00			
R. 12.54	31.54	31.54	..

Enhancement of provision by reappropriation in March 1987 was for payment of arrear bill for 1985-86 to Tamil Nadu Civil Supplies Corporation.

Grant No. 17 - Education

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
259. Public Works			
265. Other Administra- tive Services			
268. Miscellaneous General Services			
277. Education			
278. Art and Culture			
279. Scientific Services and Research			
288. Social Security and Welfare			
Voted			
Original 5,50,66,38,000	6,11,49,51,000	6,07,78,96,805	- 3,70,54,195
Supple- mentary 60,83,13,000			
Amount surrendered during the year (March 1987)			94,70,000
Charged			
Original 6,000	8,000	..	- 8,000
Supple- mentary 2,000			
Amount surrendered during the year (March 1987)			8,000

The expenditure in this grant does not include Rs. 69,00,000 met out of advance from the Contingency Fund sanctioned during March 1987, which remained unrecouped to the Fund till the close of the year.

Grant No. 18 - Medical

Major heads	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
255. Police			
259. Public Works			
268. Miscellaneous General Services			
280. Medical			
288. Social Security and Welfare			
Voted			
Original 1,29,98,72,000	1,34,43,31,000	1,35,19,74,043	+ 76,43,043
Supplementary 4,44,59,000			
Amount surrendered during the year (March 1987)			2,35,29,000
Charged			
Original ..	17,000	..	- 17,000
Supplementary 17,000			
Amount surrendered during the year			Nil

Notes and comments-

1. The excess of Rs. 76,43,043 over the voted grant requires regularisation.

2. In view of the excess of Rs. 76.43 lakhs in the voted grant, the supplementary grant of Rs. 3,39.92 lakhs obtained in March 1987 proved inadequate and the surrender of Rs.2,35.29 lakhs in March 1987 was injudicious.

Grant No. 18 - Medical - contd.

3. Bulk of the excess in the voted grant occurred under-			
Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving -
(i) 280.A.AB.I.AA. Hospitals and Dispensaries-			
O. 29,68.95			
R. 1,33.50	31,02.45	32,04.35	+ 1,01.90
Enhancement of provision by reappropriation in March 1987 was mainly for payment of ex-gratia and additional dearness allowance to the staff, purchase of new and additional equipments and meeting the additional expenditure due to increase in the cost of medicines. Reasons for the final excess have not been communicated (December 1987).			
(ii) 280.A.AB.I.AJ. Government General Hospital, Madras-			
O. 7,82.46			
S. 76.50			
R. 80.64	9,39.60	10,08.07	+ 68.47
Supplementary grant obtained in March 1987 was towards establishment and other expenditure of the newly set up Renal Transplantation Unit in Government General Hospital, Madras. Enhancement of provision by reappropriation in March 1987 was mainly due to increase in the cost of medicines and purchase of furniture. Reasons for the final excess have not been communicated (December 1987).			
(iii) 280.A.AF.I.AG. Expenditure on E.S.I. Scheme covering both Insured persons and their families-			
O. 7,64.50			
R. 1,17.21	8,81.71	8,54.03	- 27.68

Grant No. 18 - Medical - contd.

Enhancement of provision by reappropriation in March 1987 was mainly due to increase in the cost of medicines and payment of ex-gratia and additional dearness allowance to the staff. Reasons for the final saving have not been communicated (December 1987).

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(iv) 280.A.AB.VI.UC. National T.B. Control Programme-			
O. 20.00			
R. 48.59	68.59	68.59	..

Additional provision made by reappropriation in March 1987 was due to increase in the cost of medicines.

(v) 280.A.AB.II.KW. Government Stanley Hospital, Madras-			
R. 42.00	42.00	43.11	+ 1.11

Provision obtained by reappropriation in March 1987 was for the purchase of new and additional equipments. Reasons for the final excess have not been communicated (December 1987).

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.

4. Excess also occurred under-

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(i) 280.A.AB.I.AV. Mafussil Teaching Hospitals-			
O. 13,60.51			
S. 50.00			
R. 56.35	14,66.86	14,50.67	- 16.19

Grant No. 18 - Medical - contd.

Supplementary provision obtained in March 1987 was to meet additional expenditure on medicines due to increase in the cost of drugs and the number of in-patients and out-patients. Enhancement of provision by reappropriation in March 1987 was mainly for payment of ex-gratia and additional dearness allowance to the staff and purchase of new and additional equipments. Reasons for the final saving have not been communicated (December 1987).

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(ii) 280.A.AB.I.AW. Improvements to Teaching Hospitals-			
O. 3,23.42			
R. 32.34	3,55.76	3,64.38	+ 8.62
(iii) 280.A.AB.I.AM. Government Hospital for Women and Children, Madras-			
O. 1,37.99			
R. 35.93	1,73.92	1,74.93	+ 1.01
(iv) 280.A.AB.I.AN. Government Royapettah Hospital, Madras-			
O. 2,16.84			
R. 45.39	2,62.23	2,53.65	- 8.58
(v) 280.A.AB.I.A.P. Kilpauk Medical College Hospital, Madras-			
O. 1,73.07			
R. 24.53	1,97.60	2,00.11	+ 2.51

Enhancement of provision by reappropriation in March 1987 under items (ii) to (v) was mainly for payment of ex-gratia and additional dearness allowance to the staff, purchase of new and additional equipments and meeting the additional expenditure due to increase in the cost of medicines. Reasons for the final excess under items (ii), (iii) and

Grant No. 18 - Medical - contd.

(v) and final saving under item (iv) have not been communicated (December 1987).

Head	Total grant	Actual expenditure	Excess + Saving -
(vi) 280.A.AB.I.AH. Provincialisation of Municipal and Panchayat Union Dispensaries-			(in lakhs of rupees)
O. 1,70.77			
R. - 1.53	1,69.24	2,10.69	+ 41.45

Specific reasons for the withdrawal of provision by reappropriation in March 1987 and for the final excess have not been communicated (December 1987).

(vii) 280.A.AB.I.AK. Government Stanley Hospital, Madras-			
O. 4,15.06			
R. 20.45	4,35.51	4,37.89	+ 2.38

Enhancement of provision by reappropriation in March 1987 was mainly for payment of ex-gratia and additional dearness allowance to the staff and meeting the additional expenditure due to increase in the cost of medicines. Reasons for the final excess have not been communicated (December 1987).

(viii) 280.B.AD.II.JB. Medical Relief- Siddha Wing in Taluk and Non-Taluk Headquarters Hospitals-			
		13.71	+ 13.71

Reasons for incurring the expenditure without provision have not been communicated (December 1987). As the expenditure was on a 'New Scheme', for which there was no provision in the Budget for 1986-87, 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.

Grant No. 18 - Medical - contd.

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

Head	Total grant	Actual expenditure	Excess + Saving -
(i) 280.A.AB.I.CA. Supply of Tooth Powder to Rural Children-			(in lakhs of rupees)
O. 2,45.68			
R. - 1,17.67	1,28.01	1,28.00	- 0.01

Withdrawal of provision by reappropriation in March 1987 was on account of reduction in expenditure due to non-supply of tooth powder to Pre-School children and non-receipt of indents for tooth powder from certain districts.

(ii) 280.A.AB.II.JA, Improvements to District Headquarters Hospitals-			
O. 6.40			
S. 68.25			
R. - 70.03	4.62	5.49	+ 0.87

Supplementary grant obtained in December 1986 was towards matching provision for procurement of ODELCA cameras along with 200 MA X-Ray units free of cost under Dutch Aid Programme through Government of India for supply to 15 headquarters hospitals in the State. Specific reasons for the withdrawal of provision by reappropriation in March 1987 and for the final excess have not been communicated (December 1987).

(iii) 280.A.AB.II.JC. Opening of Special Departments in the District and Taluk Headquarters Hospitals-			
O. 59.20			
R. - 23.10	36.10	31.53	- 4.57

Grant No. 18 - Medical - *concl'd.*

Withdrawal of provision by reappropriation in March 1987 was partly due to non-filling up of certain posts (Rs. 6.18 lakhs) and non-purchase of equipments (Rs. 4.17 lakhs). Specific reasons for the withdrawal of the balance provision (Rs. 12.75 lakhs) and for the final saving have not been communicated (December 1987).

Grant No. 19 - Public Health

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
259. Public Works			
268. Miscellaneous General Services			
280. Medical			
281. Family Welfare			
282. Public Health, Sanitation and Water Supply			
309. Food			
Voted			
Original	68,50,36,000	70,17,26,000	72,28,12,338 + 2,10,86,338
Supple- mentary	1,66,90,000		
Amount surrendered during the year			Nil
Charged			
Original	..	27,000	.. - 27,000
Supple- mentary	27,000		
Amount surrendered during the year (March 1987)			1,000

Notes and comments-

1. The excess of Rs. 2,10,86,338 over the voted grant requires regularisation.
2. In view of the excess of Rs. 2,10.86 lakhs, the supplementary provision of Rs. 1,17.12 lakhs obtained in March 1987 proved inadequate.

Grant No. 19 - Public Health - contd.

3. Bulk of the excess occurred under-			
Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(i) 281.AD.III.SA. Immunisation Programmes-			
O. 20.00			
R. - 17.00	3.00	1,28.03	+ 1,25.03
(ii) 281.AG.III.SE. Conventional Contraceptives-			
O. 35.00			
R. - 15.00	20.00	1,73.16	+ 1,53.16

Reasons for the withdrawal of provision by reappropriation in March 1987 and for the final excess under (i) and (ii) above have not been communicated (December 1987).

(iii) 281.AG.III.SO. Additional Health Sub-Centres Under DANIDA Project-			
O. 34.41			
R. 81.62	1,16.03	1,64.62	+ 48.59

Enhancement of provision by reappropriation in March 1987 was due to increase in expenditure mainly towards purchase of motor vehicles and increase in cost of medicines. Reasons for the final excess have not been communicated (December 1987).

4. Excess also occurred under-

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(i) 280.A.AB.I.BI. Primary Health Centres-			
O. 6,52.04			
R. 44.34	6,96.38	7,27.15	+ 30.77

Grant No. 19 - Public Health - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(ii) 280.A.AB.I.BK. Basic Health Staff in Primary Health Centres-			
O. 7,04.67			
R. 78.02	7,82.69	7,87.96	+ 5.27
(iii) 281.AB.III.SA. Rural Family Welfare Centres at Primary Health Centres-			
O. 5,66.14			
R. 32.67	5,98.81	6,24.03	+ 25.22
Additional provision by reappropriation in March 1987 under items (i) to (iii) was mainly due to increase in expenditure towards ex-gratia payment and additional dearness allowance. Reasons for the final excess have not been communicated (December 1987).			
(iv) 281.AB.III.SC. Opening of Additional Sub-Centres after 1.4.1981-			
O. 78.17			
R. 75.94	1,54.11	1,59.96	+ 5.85
Additional provision by reappropriation in March 1987 was mainly due to increase in expenditure towards establishment of additional health sub-centres. Reasons for the final excess have not been communicated (December 1987).			
(v) 281.AF.III.SD. Compensation for Vasectomy-			
O. 54.95			
R. 30.77	85.72	1,26.32	+ 40.60

Grant No. 19 - Public Health - contd.

Additional provision by reappropriation in March 1987 was due to increase in expenditure towards honorarium to promoters and other additional incentives with effect from January 1986. Reasons for the final excess have not been communicated (December 1987).

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(vi) 281.AG.III.SQ. Inservice Training and Manpower Development Under DANIDA Project-			
O. 36.38			
R. 22.23	58.61	96.71	+ 38.10

Additional provision by reappropriation in March 1987 was due to increase in expenditure mainly towards payment of ex-gratia, additional dearness allowance, purchase of motor vehicles, machinery, equipments and furniture. Reasons for the final excess have not been communicated (December 1987).

(vii) 281.AL.III.SA. Amount Transferred to Tamil Nadu Family Welfare Miscellaneous Purpose Fund-			
O. 55.00			
R. 45.00	1,00.00	1,12.83	+ 12.83

Reasons for additional provision made by reappropriation in March 1987 and for the final excess have not been specified (December 1987).

(viii) 282.A.AF.I.AF. Panchayat Union Sub-Centres Taken over by Government-			
O. 3,21.18			
R. 52.00	3,73.18	3,78.88	+ 5.70

Grant No. 19 - Public Health - contd.

Additional provision by reappropriation in March 1987 was due to increase in expenditure mainly towards ex-gratia payment, additional dearness allowance and travels. Reasons for the final excess have not been communicated (December 1987).

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(ix) 282.A.AD.III.SA. Release of Water cess reimbursed by the Government of India to the Tamil Nadu Pollution Control Board-			
R. 23.49	23.49	49.28	+ 25.79

The expenditure, incurred without obtaining the approval of the Legislature, was towards payment of grant-in-aid to the Tamil Nadu Pollution Control Board. As the grant exceeded Rs. 2 lakhs, the expenditure constituted a 'New Service'. Non-observance of the rules regarding 'New Service' had resulted in the expenditure escaping the notice of the Legislature.

5. Excess mentioned in notes 3 and 4 were partly offset by saving mainly under-

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(1) 281.AB.III.SB. Rural Sub-Centres-			
O. 1,50.00			
R. - 1,39.90	10.10	17.09	+ 6.99

Grant No. 19 - Public Health - contd.

Withdrawal of provision by reappropriation in March 1987 was due to decrease in expenditure under 'Travel Expenses' consequent on the discontinuance of payment at flat rate per case of sterilisation (in lieu of travelling allowances) from January 1986, motivated by Government servants and staff of town panchayats and panchayat unions. Reasons for the final excess have not been communicated (December 1987).

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(ii) 281.AF.II.JA. Expenditure met by the State Government over and above the rates prescribed by Government of India on Tubectomy-			
O. 1,35.00			
S. 82.70			
R. 35.59	2,53.29	87.08	- 1,66.21

Supplementary grant of Rs. 82.70 lakhs obtained in March 1987 was towards increase in expenditure for achieving a target of 3,62,300 cases of Tubectomy and honorarium to promoters (as additional incentive) from January 1986. Additional provision by reappropriation in March 1987 was due to increase in expenditure towards payment of honorarium and additional incentives to promoters. Reasons for the final saving have not been communicated (December 1987).

(iii) 281.AF.III.SA. Compensation for Tubectomy-			
O. 8,55.00			
R. - 1,67.50	6,87.50	6,25.96	- 61.54

Grant No. 19 - Public Health - conclud.

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(iv) 281.AF.III.SC. Assistance to Local Bodies and Voluntary Health Institutions-			
O. 2,75.00			
R. - 70.61	2,04.39	1,49.35	- 55.04

Withdrawal of provision by reappropriation in March 1987 under items (iii) and (iv) was due to reduced expenditure on account of reduction in targets. Reasons for the final saving have not been communicated (December 1987).

Grant No. 20 - Agriculture

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
259. Public Works			
268. Miscellaneous General Services			
289. Relief on account of Natural Calamities			
298. Co-operation			
305. Agriculture			
306. Minor Irrigation			
307. Soil and Water Conservation			
308. Area Development			
337. Roads and Bridges			
Voted			
Original	1,15,56,79,000		
Supple- mentary	25,04,39,000		
	1,40,61,18,000	1,39,05,52,454,-	1,55,65,546
Amount surrendered during the year (March 1987)			2,15,48,000
Charged			
Original	6,000		
Supple- mentary	82,000	88,000	88,000
Amount surrendered during the year (March 1987)			6,000

Notes-

1. *Sugar Cane Cess Fund* - The Sugar Cane 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

Grant No. 20 - Agriculture - contd.

revenue head "045. Other Taxes and Duties on Commodities and Services" and a contribution is made to the Fund by debiting the head "Transfer to Sugar Cane Cess Fund" under "337. Roads and Bridges" under this grant. The contribution during the year was Rs. 2,46.95 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. 2,15.31 lakhs (Rs. 14.59 lakhs from "305. Agriculture", Rs. 50.18 lakhs from "337. Roads and Bridges" and Rs. 1,50.54 lakhs from "537. Capital Outlay on Roads and Bridges").

The balance at the credit of the Fund on 31st March 1987 was Rs. 2,15.70 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 1986-87.

2. *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. 1.71 lakhs.

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 during the year.

Grant No. 20 - Agriculture - *concl'd.*

The balance at the credit of the Fund on 31st March 1987 was Rs. 11.41 lakhs.

The transactions of the Fund stand included under "815. Depreciation Renewal Reserve Fund - Depreciation Reserve Fund - Government Commercial Departments and Undertakings", an account of which is given in Statement No. 16 of Finance Accounts 1986-87.

Grant No. 21 - Fisheries

Major heads	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.	
259. Public Works				
268. Miscellaneous General Services				
283. Housing				
289. Relief on account of Natural Calamities				
298. Co-operation				
308. Area Development				
312. Fisheries				
333. Irrigation, Navigation, Drainage and Flood Control Projects				
Voted				
Original	6,12,13,000	6,15,81,000	6,12,62,434	- 3,18,566
Supple- mentary	3,68,000			
Amount surrendered during the year (March 1987)				18,03,000
Charged				
Original	10,000	10,000	..	- 10,000
Supple- mentary	..			
Amount surrendered during the year (March 1987)				2,000

Grant No. 22 - Animal Husbandry

Major heads	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
259. Public Works			
268. Miscellaneous General Services			
289. Relief on account of Natural Calamities			
308. Area Development			
310. Animal Husbandry			
Voted			
Original 29,62,68,000	29,81,88,000	29,73,24,728	- 8,63,272
Supplementary 19,20,000			
Amount surrendered during the year (March 1987)			6,37,000
Charged			
Original 1,000	1,000	..	- 1,000
Supplementary ..			
Amount surrendered during the year			Nil

Grant No. 23 - Co-operation

Major heads	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
259. Public Works			
268. Miscellaneous General Services			
288. Social Security and Welfare			
298. Co-operation			
305. Agriculture			
Voted			
Original 14,93,72,000	26,70,15,000	25,86,17,938	- 83,97,062
Supplementary 11,76,43,000			
Amount surrendered during the year (March 1987)			72,23,000
Charged			
Original ..	1,000	..	- 1,000
Supplementary 1,000			
Amount surrendered during the year			Nil
Notes and comments-			

1. In view of the saving of Rs. 83.97 lakhs in the voted grant, the supplementary grant of Rs.11,41.05 lakhs obtained in March 1987 proved excessive
2. Rupees 72.23 lakhs were surrendered in March 1987; but the saving ultimately worked out to Rs. 83.97 lakhs.

Grant No. 23 - Co-operation - contd.

3. Saving occurred under-			
Head	Total grant	Actual expenditure	Excess + Saving -
		(in lakhs of rupees)	
(i) 268.A.AE.I.CM. Lumpsum Provision for Dearness Allowances-			
O. 1,10.00			
R. - 1,10.00

Withdrawal of the entire provision by reappropriation in March 1987 was attributed to provision for dearness allowances having been made under the appropriate sub-heads based on assessment of requirements. The enhancement of provision by reappropriation in March 1987 towards additional dearness allowances, ex-gratia payments, etc., under the head "salaries" was only Rs. 14.65 lakhs, resulting in a saving of Rs. 95.35 lakhs under this head, which had contributed to the overall saving of Rs. 83.97 lakhs under the grant as a whole.

(ii) 298.AE.I.AA. Registration Fees forgone on Account of Concession to Co-op- erative Societies and Land Development Banks-			
O. 25.00			
R. - 14.28	10.72	11.44	+ 0.72

Specific reasons for the withdrawal of provision by reappropriation in March 1987 and for the final excess have not been communicated (December 1987).

Grant No. 23 - Co-operation - contd.

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

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(i) 298.AE.II.JF. Construction of Godowns by Co-op- erative Societies-			
O. 16.54			
R. 24.34	40.88	40.15	- 0.73

Enhancement of provision by reappropriation in March 1987 was for payment of first/second/additional instalments of grants to Co-operative Societies for construction of godowns. Reasons for final saving have not been communicated (December 1987).

(ii) 298.AO.V.ZA. Assistance to Consumers' Co-operative Wholesale Stores and District Co-operative Supply and Marketing Societies for Distribution of Consumer Articles in Rural Areas-			
O. 0.01			
R. 11.71	11.72	11.72	..

Enhancement of provision by reappropriation in March 1987 was for payment of subsidy under National Co-operative Development Schemes.

5. 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 had proved to be difficult or impossible due to natural calamities. It is credited with

Grant No. 23 - Co-operation - contd.

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. 0.95 lakh on the balance of the Fund was credited to the Fund during the year. No expenditure was incurred during the year. The balance at the credit of the Fund on 31st March 1987 was Rs. 22.01 lakhs.

An account of the Fund is given in Statement No. 16 of the Finance Accounts 1986-87 under the head "821. General and other Reserve Funds - Development Fund for Agricultural Purposes".

6. *Tamil Nadu Crop Insurance Fund* - The Fund is set up for the purpose of undertaking Insurance business by the State Government under the Crop Insurance Scheme formulated by the General Insurance Corporation of India and is intended to meet payments towards (i) fees for registration or renewal of registration of Crop Insurance business, (ii) indemnity to the Central Co-operative Banks as and when the yield, in respect of any particular crop, falls below the average indemnifiable limit on account of natural calamities, (iii) the percentage to be ceded to the business as per provisions of the Insurance Act, 1938 and (iv) purchase of books and forms, postage, establishment, etc. The Fund is credited with such portion of the premium transferred by the General Insurance Corporation of India and the contributions made from time to time by Government by contra debit to the head "305. Agriculture" in this grant. The payments are made directly from the Fund.

Grant No. 23 - Co-operation - conclud.

A sum of Rs. 0.46 lakh being the share of premium receipts relating to the year 1984 - 85 was credited to the Fund during the year. No contribution was made by Government to the Fund during the year. The expenditure incurred from the Fund during the year was Rs. 18.85 lakhs. The balance at the credit of the Fund on 31st March 1987 was Rs. 1,85.34 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 the Finance Accounts 1986-87.

Grant No. 24 - Industries (All voted)

Major heads	Total grant	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
268. Miscellaneous General Services			
279. Scientific Services and Research			
298. Co-operation			
320. Industries			
328. Mines and Minerals			
Original 3,43,76,000	6,09,08,000	5,27,29,254	- 81,78,746
Supplementary 2,65,32,000			
Amount surrendered during the year (March 1987)			83,21,000

The expenditure in this grant does not include Rs. 1,75,00,000 met out of advance from the Contingency Fund sanctioned during March 1987, which remained unrecouped to the Fund till the close of the year.

Notes and comments -

1. In view of the saving of Rs. 81.79 lakhs in the grant, the supplementary grant of Rs. 2,65.32 lakhs obtained in March 1987 proved excessive.

2. Saving in the grant is the net result of savings and excess under various heads, the more important of which are mentioned in the succeeding notes.

3. Saving occurred mainly under -

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(i) 320.A.AF.II.JA. Assistance to SIPCOT towards Capital Subsidy for setting up of Industries in Backward Areas -			
O. 1,00.00			
R. - 75.00	25.00	25.00	..

Grant No. 24 - Industries (All voted) - contd.

Withdrawal of provision by reappropriation in March 1987 was due to sanction of reduced quantum of assistance by Government.

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(ii) 328.B.AE.II.JD. Expansion of Department of Geology and Mining-Scheme for detailed exploration of Lignite Deposits inputs of South Arcot District-			
D. 3.12			
S. 16.63			
R. - 2.70	17.05	0.50	- 16.55

Supplementary provision obtained in March 1987 was for the purchase of Drill Big Accessories, Survey Equipments, Chemical Equipments, etc. Specific reasons for the withdrawal of provision by reappropriation in March 1987 and for the final saving have not been communicated (December 1987).

4. Excess occurred mainly under -

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
328.B.AB.II.JD. Expansion of State Geological Department-District Administration-			
O. 17.87			
R. 7.49	25.36	37.11	+ 11.75

Grant No. 24 - Industries (All voted) - *concl'd.*

Enhancement of provision by reappropriation in March 1987 was mainly due to increase in expenditure towards additional instalments of dearness allowance, ex-gratia payment and travel expenses. Reasons for the final excess have not been communicated (December 1987).

Grant No. 25 - Cinchona (All voted)

Major heads	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
268. Miscellaneous General Services			
320. Industries			
Original 3,88,27,000	4,08,69,000	4,10,30,615	+ 1,61,615
Supplementary 20,42,000			
Amount surrendered during the year (March 1987)			9,000

Notes and comments -

1. The excess of Rs. 1,61,615 over the grant requires regularisation.

2. Excess occurred mainly under -

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(i) 320.C.AF.I.AF. Interest on Capital-			
O. 1,50.00			
S. 19.87			
R. 21.53	1,91.40	1,91.39	- 0.01

Enhancement of provision by reappropriation in March 1987 was due to increase in rate of interest and adjustment of arrears relating to 1985-86.

Grant No. 25 - Cinchona (All voted) - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(ii) 320.C.AF.II.JA. Scheme for Expansion of Cultivation of Aromatic Plants- Cultivation of Medicinal and Essential Oil Plants -			
O. 6.75			
R. 5.32	12.07	12.10	+ 0.03

Additional provision made by reappropriation in March 1987 was for increase in expenditure towards wages for the maintenance of areas planted in previous year and new planting operations taken up during the year and payment for the diesel pump purchased at Dodabetta Division.

(iii) 320.C.AF.II.JH. Scheme for Cultivation of Geranium in Perumalmalai area of Kodai-kanal Taluk -			
O. 7.19			
R. 4.82	12.01	11.99	- 0.02

Additional provision made by reappropriation in March 1987 was mainly due to employment of more casual workers for increased production, payment of ex-gratia to workers and purchase of more firewood and pesticides in view of the increase in the production of Geranium Oil.

Grant No. 25 - Cinchona (All voted) - contd.

3. Excess mentioned in note 2 was partly counterbalanced by saving under -

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(i) 320.C.AF.I.AB Medicinal and Essential Oil Factory -			
O. 23.27			
R. - 7.05	16.22	16.29	+ 0.07

Withdrawal of provision by reappropriation in March 1987 was due mainly to curtailment of production of tooth powder and less purchase of raw materials.

(ii) 320.C.AF.I.AE. Quinine Factory -			
O. 43.00			
R. - 15.61	27.39	27.40	+ 0.01

Withdrawal of provision by reappropriation in March 1987 was mainly due to reduction in the manufacture of tooth powder for lack of demand and stoppage of quinine production.

4. Depreciation Reserve Fund, Cinchona Plantations -

The Depreciation Reserve Fund is intended to meet the expenditure on replacements and renewals of machinery, special repairs to buildings, etc. The Fund is credited by debit to this grant with contribution made annually at the percentage prescribed by Government. The amount of contribution so credited to the Fund during the year was Rs. 4.33 lakhs. Interest of Rs. 11.72 lakhs was also credited to the Fund by debit to "249. Interest Payments".

Grant No. 25 - Cinchona (All voted) - conclud.

The expenditure on renewals of machinery, etc., is initially accounted for under this grant and subsequently transferred to the Fund before the close of the accounts of the year. The amount so transferred to the debit of the Fund during the year was Rs. 0.06 lakh.

The balance at the credit of the Fund on 31st March 1987 was Rs. 1,22.22 lakhs.

An account of the Fund is included in Statement No. 16 of Finance Accounts 1986-87 under the head "815. Depreciation/Renewal Reserve Funds - Depreciation Reserve Funds - Government Commercial Departments and Undertakings".

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

Major heads	Total grant	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
268. Miscellaneous General Services			
298. Co-operation			
321. Village and Small Industries			
Original	19,36,45,000	51,81,32,000	51,75,84,075
Supplementary	32,44,87,000			- 5,47,925
Amount surrendered during the year (March 1987)			7,18,000

Grant No. 27 - Khadi (All voted)

Major head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
321. Village and Small Industries			
Original 3,30,71,000	5,98,05,000	5,75,39,208	- 22,65,792
Supplementary 2,67,34,000			
Amount surrendered during the year (March 1987)			22,65,000

Notes and comments -

1. Saving occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(i) 321.AF.I.AD. Grants to the Tamil Nadu Khadi and Village Industries Board towards the Village Industries Fund -			
O. 57.00	30.48	30.48	..
R. - 26.52			

Withdrawal of provision by reappropriation in March 1987 was due to less requirement towards payment of net cost grant to Tamil Nadu Khadi and Village Industries Board, based on the formula approved by Government in May 1986.

(ii) 321.AF.II.JF.
New Schemes for Khadi Development-

O. 11.19	1.00	1.00	..
R. - 10.19			

Withdrawal of provision by reappropriation in March 1987 was due mainly to the inclusion of the claim for rebate on sale of Polyvastra in the total claim for rebate on sale of khadi.

Grant No. 27 - Khadi (All voted) - conclud.

2. Saving mentioned in note 1 was partly counterbalanced by excess under -

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
321. AM.II.JA. Supply of Beehives to Scheduled Tribes-			
O. 10.00	39.22	39.22	..
S. 11.22			
R. 18.00			

Specific reasons for the additional requirement of funds provided through reappropriation in March 1987 have not been communicated by Government (December 1987).

Grant No. 28 - Community Development Projects and
Municipal Administration

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
268. Miscellaneous General Services			
277. Education			
280. Medical			
282. Public Health, Sanitation and Water Supply			
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			
306. Minor Irrigation			
310. Animal Husbandry			
312. Fisheries			
314. Community Development			
337. Roads and Bridges			
Voted			
Original 1,77,32,61,000	1,98,68,62,000	1,89,41,70,798	- 9,26,91,202
Supplementary 21,36,01,000			
Amount surrendered during the year (March 1987)			9,84,00,000
Charged			
Original 1,000	1,55,000	1,54,226	- 774
Supplementary 1,54,000			
Amount surrendered during the year (March 1987)			1,000

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

Notes and comments -

1. In view of the saving of Rs. 9,26.91 lakhs in the voted grant, the supplementary grant of Rs. 21,00.04 lakhs obtained in March 1987 proved excessive.

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

3. Significant saving occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(i) 305.AJ.VI.UC. Schemes for Minor Irrigation Wells and Pumps -			
O. 8,96.00			
R. - 6,09.08	2,86.92	2,86.92	..
Withdrawal of provision by reappropriation in March 1987 was attributed to restriction of expenditure with reference to funds released by Government of India.			
(ii) 282.A.AL.II.JC. Assistance for Construction of Public Latrines -			
O. 85.00			
R. - 85.00	..	..	..
Withdrawal of provision by reappropriation in March 1987 was due to non-implementation of the scheme during the year.			
(iii) 284.A.AF.III.SA. Grants to Municipalities for Additional Coverage under Environmental Improvement in Slums -			
O. 57.00			
R. - 57.00	..	..	..

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

Withdrawal of provision by reappropriation in March 1987 was due to discontinuance of the scheme of Environmental Improvement of Urban Slums as the Government of India would not be in a position to provide any additional funds for the scheme. Rupees 57.00 lakhs were similarly surrendered during 1985-86 also.

4. Excess occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(i) 314.B.AK.II.JB. Integrated Rural Development Programme-			
O. 14,61.00			
S. 2,14.55			
R. 4,22.01	20,97.56	21,12.56	+ 15.00

Supplementary grant obtained in March 1987 and additional provision made by reappropriation in March 1987 were based on the allocations made by Government of India. Reasons for the final excess have not been communicated (December 1987).

(ii) 314.A.AA.I.AE. Block Headquarters-			
O. 17,92.72			
R. 2,89.25	20,81.97	21,17.43	+ 35.46

Enhancement of provision by reappropriation in March 1987 was partly due to increased expenditure towards grant-in-aid to repair 20 panchayat union schools in coastal areas of Pudukkottai District to house people during cyclone (Rs.1.50 lakhs) and travels during special drives for anti-poverty schemes and drought relief works (Rs. 35.00 lakhs). Specific reasons for the additional provision for the balance of Rs. 2,52.75 lakhs and for the final excess have not been communicated (December 1987).

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

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(iii) 314.C.AB.III.SB. Installation of Bio-Gas Plants -			
O. 3,09.48			
R. 1,06.77	4,16.25	4,17.71	+ 1.46
Enhancement of provision by reappropriation in March 1987			
was due to increased expenditure mainly towards grants-in-aid based on the allocations made by Government of India and scholarships, stipends, etc., consequent on organisation of 37 construction and maintenance Training Centres. Reasons for the final excess have not been communicated (December 1987).			
(iv) 314.A.AA.I.AF. Elections to Panchayats -			
O. 0.01			
R. 91.22	91.23	87.07	- 4.16
Specific reasons for the enhancement of provision by reappropriation in March 1987 and for the final saving have not been communicated (December 1987).			
(v) 280.A.AB.I.BR. Maintenance Grant for Maternity Centres of Local Bodies -			
O. 1,60.00			
R. 60.10	2,20.10	2,20.46	+ 0.36
Specific reasons for the enhancement of provision by reappropriation in March 1987 and for the final excess have not been communicated (December 1987).			
(vi) 314.A.AC.I.AB. House-Tax Matching grant -			
O. 2,45.00			
R. 55.00	3,00.00	2,98.87	- 1.13

Enhancement of provision by reappropriation in March 1987 was due to payment of matching grant based on actual collection of house tax in Village Panchayats.

Grant No. 29 - Labour including factories

Major heads	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
259. Public Works			
268. Miscellaneous General Services			
287. Labour and Employment			
288. Social Security and Welfare			
Voted			
Original 14,50,07,000	23,72,89,000	23,63,72,089	- 9,16,911
Supplementary 9,22,82,000			
Amount surrendered during the year (March 1987)			15,73,000
Charged			
Original ..	1,000	..	- 1,000
Supplementary 1,000			
Amount surrendered during the year (March 1987)			1,000

Grant No. 30 - Social Welfare (All voted)

Major heads	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
259. Public Works			
268. Miscellaneous General Services			
282. Public Health, Sanitation and Water Supply			
288. Social Security and Welfare			
289. Relief on account of Natural Calamities			
309. Food			
Original 76,04,25,000	83,07,08,000	81,00,69,746	- 2,06,38,254
Supplementary 7,02,83,000			
Amount surrendered during the year (March 1987)			1,74,19,000

Notes and comments -

1. In view of the saving of Rs. 2,06.38 lakhs in the grant, the supplementary grant of Rs. 4,19.36 lakhs obtained in March 1987 proved excessive.

2. Rupees 1,74.19 lakhs were surrendered in March 1987, but the saving ultimately worked out to Rs. 2,06.38 lakhs.

3. Bulk of the saving occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(i) 309.A.AA.II.JE. Nutrition Delivery Services -			
O. 8,40.83	7,40.43	7,25.98	- 14.45
R. - 1,00.40			

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

Withdrawal of provision by reappropriation in March 1987 was mainly due to less expenditure consequent on conversion of Tamil Nadu Integrated Nutrition Project centres in Pudukkottai District into Integrated Child Development Service Projects, non-receipt of Government orders for payment of cost of food and non-receipt of bills from suppliers partly off-set by increased expenditure on payment of Additional Dearness Allowance and ex-gratia. Specific reasons for the final saving have not been communicated (December 1987).

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(ii) 88.D.AE.II.JF. Supplementary Nutrition in Integrated Child Development Service Schemes -			
O. 99.10			
S. 1,15.85			
R. - 1,04.47	1,10.48	1,07.44	- 3.04

Supplementary grant of Rs. 1,15.84 lakhs obtained in December 1986 was mainly for starting of 13 Rural Projects in Pudukkottai District during 1985-86 by converting existing Tamil Nadu Integrated Nutrition Project Centres into Integrated Child Development Service Projects and supplementary feeding for Children below 2 years of age and pregnant women and lactating mothers. Specific reasons for the withdrawal of provision by reappropriation in March 1987 and for the final saving have not been communicated (December 1987).

(iii) 288.D.AE.III.SC. New Supplementary Nutrition Programme-			
S. 31.95			
R. - 21.18	10.77	9.74	- 1.03

Supplementary grant obtained in December 1986 (Rs. 17.25 lakhs) and March 1987 (Rs. 14.70 lakhs) was towards supplementary feeding of Children below 2 years of age, pregnant women and lactating mothers in Integrated Child Development Service Projects. Specific reasons for the withdrawal of provision by reappropriation in March 1987 have not been communicated (December 1987).

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

4. Saving mentioned above was partly counterbalanced by excess mainly under -

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(i) 288.D.AE.II.JO. Opening of Pre-Primary Schools in Tamil Nadu -			
O. 35,35.89			
S. 1,39.19			
R. 74.46	37,49.54	37,49.34	- 0.20

Supplementary grant obtained in March 1987 was for payment of ex-gratia to the staff and settlement of bills received from the Tamil Nadu Civil Supplies Corporation Limited and the suppliers of educational equipment. Enhancement of provision by reappropriation in March 1987 was mainly towards payment of dearness allowance, ex-gratia and honorarium to the staff.

(ii) 282.A.AH.II.JC. Tamil Nadu Nutrition Project-Public Health Component-			
O. 1,91.27			
S. 12.35			
R. 64.65	2,68.27	2,74.71	+ 6.44

Supplementary grant obtained in March 1987 was for settlement of pending bills towards purchase of machinery and equipment. Enhancement of provision by reappropriation in March 1987 was mainly towards payment of dearness allowance and ex-gratia to the staff and purchase of plastic wares. Reasons for the final excess have not been communicated (December 1987).

Grant No. 30 - Social Welfare (All voted) - conclud.

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving -
(iii) 288.D.AE.III.SA. Integrated Child Development Services Scheme -			
D. 2,64.46			
S. 72.38			
R. 21.45	3,58.29	3,63.57	+ 5.28

Enhancement by reappropriation in March 1987 was mainly towards payment of ex-gratia to all the child welfare organisers and ayahs in Integrated Child Development Service Centres. Reasons for the final excess have not been communicated (December 1987).

(iv) 288.E.AE.I.BA.
Feeding of Old Age
Pensioners under
the Chief Minister's
Nutritious Meal
Programme -

O. 74.00			
R. 16.24	90.24	96.28	+ 6.04

Enhancement of provision by reappropriation in March 1987 was mainly due to payment of grant for the period from 1982-83 to 1985-86 in Madurai District. Reasons for the final excess have not been communicated (December 1987).

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

Major heads	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
268. Miscellaneous General Services			
288. Social Security and Welfare			
Voted			
Original 47,89,44,000	} 59,09,31,000	60,59,37,815	+ 1,50,06,815
Supple- mentary 11,19,87,000			
Amount surrendered during the year (March 1987)			20,42,000
Charged			
Original 3,000	} 65,02,000	14,98,877	- 50,03,123
Supple- mentary 64,99,000			
Amount surrendered during the year (March 1987)			5,44,000

Notes and comments-

1. The excess of Rs. 1,50,06,815 over the voted grant requires regularisation.

2. In view of the excess of Rs. 1,50.07 lakhs over the voted grant, the supplementary grant of Rs. 11,18.87 lakhs obtained in March 1987 proved inadequate and surrender of Rs. 20.42 lakhs in March 1987 was injudicious.

3. There was excess of Rs. 1.58 crores (3 per cent) over the voted grant during 1985-86 also.

4. In view of the saving of Rs. 50.03 lakhs in charged appropriation, the supplementary provision of Rs. 64.99 lakhs obtained in March 1987 proved excessive.

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

5. Rupees 5.44 lakhs were surrendered in March 1987 in the charged appropriation, but the saving ultimately worked out to Rs. 50.03 lakhs.

6. The excess under the voted grant was the net result of excess and savings under various heads, the more important of which are mentioned in notes 7 to 9.

7. Bulk of the excess occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(i) 288.C.AB.I.AE. Administration of Post-Matric Scholarships to Scheduled Castes and Scheduled Tribes-			
O.	1,77.93		
S.	6.71		
R.	6.24		
	1,90.88	2,68.98	+ 78.10

Supplementary grant obtained in March 1987 was towards payment of scholarships and stipends to all eligible cases under the State and the Central Government Scholarships. Specific reasons for the enhancement of provision by reappropriation in March 1987 and for the final excess have not been communicated (December 1987).

(ii) 288.C.AB.I.AA. School Education-			
O.	8,99.73		
S.	7.65		
R.	32.92		
	9,40.30	9,80.92	+ 40.62

Supplementary grant obtained in March 1987 was towards additional expenditure due to increase in the cost of cloth and stitching charges. Enhancement of provision by reappropriation in March 1987 was mainly for payment of ex-gratia and dearness allowance to the staff. Specific reasons for the final excess have not been communicated (December 1987).

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

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(iii) 288.C.AB.I.AF. Hostels-			
O.	4,80.37		
S.	54.87		
R.	34.79		
	5,70.03	6,07.00	+ 36.97

Supplementary grant obtained in March 1987 was mainly towards payment of ex-gratia and dearness allowance to the staff and increased rates of food charges from December 1986 to the inmates of the Hostels. Enhancement of provision by reappropriation in March 1987 was due to increase in expenditure mainly towards ex-gratia and dearness allowance to staff, food charges to inmates and travels. Reasons for the final excess have not been communicated (December 1987).

(iv) 288.C.AB.II.JP. House-sites for Adi-Dravidars-			
O.	1,11.12		
S.	37.80		
R.	9.46		
	1,58.38	2,07.73	+ 49.35

Supplementary grant obtained in March 1987 was to meet increased expenditure for advertising and compensation for lands acquired. Specific reasons for the enhancement of provision by reappropriation in March 1987 and for the final excess have not been communicated (December 1987).

(v) 288.C.AB.III.SA. Educational Concessions-			
O.	3,69.47		
S.	91.61		
R.	70.32		
	5,31.40	5,18.58	- 12.82

Supplementary grant obtained in March 1987 was to cover all eligible cases under the State and the Central Government Scholarships. Specific reasons for the enhancement of provision by reappropriation in

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

March 1987 and for the final saving have not been communicated (December 1987).

8. Excess also occurred under-

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(i) 288.C.AA.I.AD. District staff- Adi-Dravidars and Tribal Welfare Department -			
O. 2,04.69			
S. 5.73			
R. 39.90	2,50.32	2,55.94	+ 5.62

Supplementary grant obtained in March 1987 was for expenditure towards the creation of District Adi-Dravidar Welfare Office in Chidambaranar district and property tax payable to Madurai Corporation. Enhancement of provision by reappropriation in March 1987 was mainly for payment of ex-gratia and dearness allowance to staff, purchase of jeeps for Anna and Chidambaranar districts and travel expenses. Reasons for the final excess have not been communicated (December 1987).

(ii) 288.C.AC.I.AA.
Schools-

O. 77.13			
S. 4.38			
R. 18.95	1,00.46	97.90	- 2.56

Supplementary grant obtained in March 1987 was towards additional expenditure due to increase in the cost of cloth and stitching charges. Enhancement of provision by reappropriation in March 1987 was mainly towards payment of ex-gratia and dearness allowance to staff. Reasons for the final saving have not been communicated (December 1987).

(iii) 288.C.AF.II.JK.
Opening and Maintenance
of Tribal Residential
Schools-

O. 73.49			
S. 18.61			
R. 9.95	1,02.05	1,07.10	+ 5.05

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

Supplementary grant obtained in March 1987 was for the increase in expenditure on minor works and food charges to the inmates of the hostels. Enhancement of provision by reappropriation in March 1987 was mainly for payment of ex-gratia and dearness allowance to the staff. Reasons for the final excess have not been communicated (December 1987).

9. Significant saving occurred under-

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(i) 288.C.AB.I.AB. Educational Concessions-			
O. 1,20.03			
S. 11.37			
R. - 7.45	1,23.95	91.37	- 32.58

Supplementary grant obtained in March 1987 was for payment of scholarships and stipends to all eligible cases under the State and the Central Government Scholarships. Specific reasons for the withdrawal of provision by reappropriation in March 1987 and for the final saving have not been communicated (December 1987).

(ii) 288.C.AB.II.LS.
Subsidy to Scheduled
Castes for the Construc-
tion of Houses under
Rural Housing Schemes-

O. 3,00.00			
R. - 38.85	2,61.15	2,61.15	..

Specific reasons for the withdrawal of provision by reappropriation in March 1987 have not been communicated (December 1987).

(iii) 288.C.AF.II.JL.
Water-Supply Schemes
under Tribal Areas
Sub-Plan -

O. 40.00			
R. - 13.00	27.00	27.00	..

Withdrawal of provision by reappropriation in March 1987 was due to sanction of reduced amount by Government towards provision of drinking water supply in the Integrated Tribal Development Programme areas in four districts.

(iv) 288.C.AB.II.KM.
New Hostels-

O. 42.88			
S. 3.58			
R. - 13.01	33.45	35.14	+ 1.69

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

Specific reasons for the withdrawal of provision by reappropriation in March 1987 and for the final excess have not been communicated (December 1987).

Head	Total grant	Actual expenditure	Excess + Saving -
		(in lakhs of rupees)	
(v) 288.C.AH.I.AA. Payment for Funeral Rites-			
O. 46.47			
S. 20.95			
R. - 10.75	56.67	56.40	- 0.27

Supplementary grant obtained in March 1987 was due to enhancement of assistance for funeral rites from Rs.50 to Rs.100. Specific reasons for the withdrawal of provision by reappropriation in March 1987 and for the final saving have not been communicated (December 1987).

10. 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. 64.99			
R. - 5.42	59.58	14.99	- 44.59

Supplementary provision obtained in March 1987 was for payment of compensation for the lands acquired. Specific reasons for the withdrawal of provision by reappropriation in March 1987 and for the final saving have not been communicated (December 1987).

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

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
268. Miscellaneous General Services			
288. Social Security and Welfare			
289. Relief on account of Natural Calamities			
Voted			
Original 12,89,61,000	12,91,04,000	13,28,94,509	+ 37,90,509
Supplementary 1,43,000			
Amount surrendered during the year (March 1987)			92,000
Charged			
Original 1,000	2,000	..	- 2,000
Supplementary 1,000			
Amount surrendered during the year			Nil

Notes and comments-

1. The excess of Rs. 37,90,509 over the voted grant requires regularisation.

2. In view of the excess of Rs. 37.91 lakhs over the voted grant, the supplementary grants of Rs. 1.42 lakhs and Rs. 1,000 obtained in December 1986 and March 1987 respectively proved inadequate and the surrender of Rs. 0.92 lakh in March 1987 was injudicious.

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

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

Head	Total grant	Actual expenditure	Excess + Saving -
(i) 288.C.AE.I.AD. Backward Classes Hostels-			
O. 2,37.77			
R. 24.44	2,62.21	2,73.19	+ 10.98

Additional provision made by reappropriation in March 1987 was mainly for payment of dearness allowance and ex-gratia to staff, rent at higher rates for the hostel buildings, food charges at enhanced rates to boarders and purchase of vessels in hostels. Reasons for the final excess have not been communicated (December 1987).

(ii) 288.C.AD.I.AA. Denotified Tribes Schools-			
O. 2,07.94			
R. 28.09	2,36.03	2,42.27	+ 6.24

Enhancement of provision by reappropriation in March 1987 was mainly for payment of dearness allowance and ex-gratia to staff. Reasons for the final excess have not been communicated (December 1987).

(iii) 288.C.AE.I.AR. Pre-Matric Scholarship to Backward Classes-			
O. 26.77			
R. 23.04	49.81	54.23	+ 4.42

Additional provision made by reappropriation in March 1987 was due to reimbursement of examination fees to the Director of Government Examinations and increase in the cost of books reimbursed to the students. Reasons for the final excess have not been communicated (December 1987).

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

Head	Total grant	Actual expenditure	Excess + Saving -
(iv) 288.C.AE.I.AS. Post-Matric Scholarship to Backward Classes-			
O. 2,99.40			
R. - 4.77	2,94.63	3,19.18	+ 24.55

Withdrawal of provision by reappropriation in March 1987 was due to lesser number of applications received from students. Reasons for the final excess have not been communicated (December 1987).

4. Excess also occurred under-

Head	Total grant	Actual expenditure	Excess + Saving -
(i) 288.C.AD.I.AB. Denotified Tribe Hostels and Boarding Homes-			
O. 69.40			
R. 8.65	78.05	77.60	- 0.45

Enhancement of provision by reappropriation in March 1987 was due to increase in expenditure mainly towards dearness allowance and ex-gratia payment to staff, food charges to boarders and purchase of vessels for the Hostels.

(ii) 288.C.AA.I.AB. District Staff- Backward Classes Department-			
O. 69.35			
S. 1.42			
R. 8.35	79.12	78.83	- 0.29

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

Supplementary grant of Rs. 1.42 lakhs obtained in December 1986 was towards recurring and non-recurring expenditure for the new Backward Classes Welfare office in Chidambaranar district. Additional provision made by reappropriation in March 1987 was due to increased expenditure mainly towards dearness allowance to staff, travel expenses and purchase of new jeeps.

Head	Total grant	Actual expenditure	Excess + Saving -
			(in lakhs of rupees)
(iii) 288.C.AE.II.JN. Post-Matric Scholarship to Backward Classes-			
O. 1.38			
R. 4.90	6.28	6.37	+ 0.09
Enhancement of provision by reappropriation in March 1987 was due mainly to more applications for scholarship and opening of new educational institutions.			
(iv) 288.C.AD.II.JD. Clothing to Students in Denotified Tribes Schools-			
O. 18.10			
R. 2.24	20.34	20.44	+ 0.10
Enhancement of provision by reappropriation in March 1987 was due to increase in expenditure towards purchase of cloth and stitching and transport charges.			
(v) 288.C.AE.II.KB. House-sites for Narikuravars, Oddars, Navidars and Vannans-			
O. 10.00			
R. 2.14	12.14	12.29	+ 0.15

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

Enhancement of provision by reappropriation in March 1987 was towards enhanced compensation charges on land acquisition.

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

Head	Total grant	Actual expenditure	Excess + Saving -
			(in lakhs of rupees)
(i) 288.C.AE.II.JA. Backward Classes Hostels-			
O. 1,06.46			
R. - 31.59	74.87	73.64	- 1.23
Specific reasons for the withdrawal of provision by reappropriation in March 1987 and for the final saving have not been communicated (December 1987).			
(ii) 288.C.AD.I.AH. Pre-Matric Scholarships to Denotified Tribes-			
O. 22.67			
R. - 13.08	9.59	9.54	- 0.05

Withdrawal of provision by reappropriation in March 1987 was due to less number of applications for scholarships received from the students.

Grant No. 33 - Housing

Major heads	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
268. Miscellaneous General Services			
283. Housing			
284. Urban Development			
298. Co-operation			
Voted			
Original 31,91,74,000	37,09,07,000	37,12,33,643	+ 3,26,643
Supplementary 5,17,33,000			
Amount surrendered during the year (March 1987)			3,55,000
Charged			
Original ..	13,000	12,500	- 500
Supplementary 13,000			
Amount surrendered during the year			Nil

Notes and comments-

1. The excess of Rs. 3,26,643 over the voted grant requires regularisation.
2. In view of the excess of Rs. 3.27 lakhs in the voted grant, the surrender of Rs. 3.55 lakhs in March 1987 was injudicious.
3. There was excess of Rs. 58.94 lakhs over the voted grant during 1985-86 also.

Grant No. 33 - Housing - conclud.

4. Bulk of the excess in the voted grant occurred under-				
Head	Total grant	Actual expenditure in lakhs of rupees)	Excess + Saving -	
298. A.AF.I.AB. District Staff-				
O. 70.16	72.49	78.70	+ 6.21	
R. 2.33				

Specific reasons for the enhancement of provision by reappropriation in March 1987 and for the final excess have not been communicated (December 1987).

Grant No. 34 - Urban Development (All voted)

Major heads	Total grant	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
268. Miscellaneous General Services			
284. Urban Development			
337. Roads and Bridges			
363. Compensation and Assignments to Local Bodies and Panchayati Raj Institutions			
Original 40,02,82,000	40,59,00,000	40,05,53,872	- 53,46,128
Supplementary 56,18,000			
Amount surrendered during the year			Nil

Note-

Urban Development Fund - The Fund is constituted for the proper planning and organisation of urban development programme and to provide basic economic and social infrastructure in certain specified urban areas. The Fund is credited by debit to this grant with 90 per cent of the proceeds of Urban Land Tax, Surcharge on General Sales Tax and the Motor Spirit Tax collected in these areas, after allowing 10 per cent as share of the Government. The amount of contribution credited to the Fund during the year was Rs. 36,09.25 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 1987 was Rs. 1,90,73.31 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 1986-87.

Grant No. 35 - Civil Supplies

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
268. Miscellaneous General Services			
288. Social Security and Welfare			
298. Co-operation			
309. Food			
Voted			
Original 1,45,23,45,000	1,48,13,25,000	1,12,49,19,970	- 35,64,05,030
Supplementary 2,89,80,000			
Amount surrendered during the year (March 1987)			35,78,95,000
Charged			
Original 2,000	1,04,000	15,000	- 89,000
Supplementary 1,02,000			
Amount surrendered during the year (March 1987)			1,000

Notes and comments-

1. In view of the saving of Rs. 35,64.05 lakhs in the voted grant, the supplementary grant of Rs.2,89.76 lakhs obtained in December 1986 proved excessive.

Grant No. 35 - Civil Supplies - contd.

2. Bulk of the saving occurred under-

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving -
(i) 309.AA.I.AB. Payment of cost to Tamil Nadu Civil Supplies Corporation for Supply of Food Articles for New Mid-day Meals Programme-			
O. 41,79.76			
S. 1,18.55			
R. - 12,42.52	30,55.79	30,56.27	+ 0.48
(ii) 309.AA.II.JI. Payment to Tamil Nadu Civil Supplies Corporation towards difference in cost of rice supplied under Chief Minister's Noon Meal Programme-			
O. 40,00.00			
R. - 14,99.19	25,00.81	25,00.80	- 0.01
Withdrawal of provision by reappropriation in March 1987 under items (i) and (ii) was due to less number of children fed than anticipated.			
(iii) 309.AB.I.AA. Reimbursement of losses incurred by Tamil Nadu Civil Supplies Corporation for Procurement and Supply of Food articles under Public Distribution System-			
O. 40,00.00			
R. - 15,00.00	25,00.00	25,00.00	..

Grant No. 35 - Civil Supplies - contd.

Specific reasons for the withdrawal of provision by reappropriation in March 1987 have not been communicated (December 1987).

3. Saving also occurred under-

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving -
(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. - 1,21.98	..	..	..
Withdrawal of entire provision by reappropriation in March 1987 was due to non-release of subsidy to Tamil Nadu Civil Supplies Corporation (TNCSC), pending a decision on the economic viability of the fair price shops for want of certain particulars from TNCSC. Rupees 71.98 lakhs were similarly surrendered during 1985-86 also.			
(ii) 288.A.AD.I.AC. Subsidy for the Distribution of 1 Kg. free rice under P.D. System-			
O. 80.00			
R. - 80.00	..	..	..
Withdrawal of entire provision by reappropriation in March 1987 was due to non-release of subsidy pending verification, of the claims of TNCSC preferred in October 1986, by the Commissioner for Civil Supplies and Consumer Protection. A supplementary grant of Rs. 70 lakhs obtained during 1985-86 for the purpose was also not utilised.			
(iii) 298.AO.II.JK. Assistance to Co-operative Societies for opening Fair Price Shops in Rural Areas-			
O. 2,55.00			
R. - 40.00	2,15.00	2,15.00	..

Grant No. 35 - Civil Supplies - contd.

Specific reasons for the withdrawal of provision by reappropriation in March 1987 have not been communicated (December 1987).

4. Savings mentioned in notes 2 and 3 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. 3,69.87			
S. 0.03			
R. 1,69.35	5,39.25	5,54.42	+ 15.17

Additional provision made by reappropriation in March 1987 and the final excess were due to increase in expenditure on salaries (including dearness allowance and ex-gratia payment) of additional staff employed for the newly formed Chidambaranar District, monopoly procurement and checkposts, travel expenses of checkpost staff, telephone charges, purchase of furniture and jeep and increased payment of rent.

(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 Supplied
under Chief Minister's
Noon Meal Programme-

O. 8,74.91			
R. 82.47	9,57.38	9,60.08	+ 2.70

Enhancement of provision by reappropriation in March 1987 and the final excess were due to increase in number of beneficiaries, increase in cost of prices and settlement of bills relating to previous year.

Grant No. 35 - Civil Supplies - conclud.

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(iii) 309.A.AA.II.JK. Feeding Charges for additional enrolment of Children in the age group 5-9. Payment of Cost to Tamil Nadu Civil Supplies Corpo- ration for supply of food articles under Chief Minister's Noon Meal Programme-			
O. 3,20.58			
S. 39.52			
R. 6,90.41	10,50.51	10,46.65	- 3.86

Specific reasons for the additional provision made by reappropriation in March 1987 have not been communicated (December 1987). The final saving was attributed to non-receipt of claims from Tamil Nadu Civil Supplies Corporation during the year.

Grant No. 36 - Irrigation

Major heads	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
259. Public Works			
268. Miscellaneous General Services			
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 64,86,31,000	80,79,40,000	79,10,67,882	-1,68,72,118
Supple- mentary 15,93,09,000			
Amount surrendered during the year (March 1987)			1,76,53,000
Charged			
Original 12,000	63,000	..	- 63,000
Supple- mentary 51,000			
Amount surrendered during the year			Nil

Notes and comments -

1. In view of the saving of Rs. 1,68.72 lakhs in the voted grant, the supplementary grant of Rs. 14,77.23 lakhs obtained in March 1987 proved excessive.

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

Grant No. 36 - Irrigation - contd.

3. Saving occurred mainly under -			
Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(i) 333.A.AD.I.AC. Add - Establishment Charges transferred from Major Head "259. Public Works" on prorata basis-	0. 3,10.29	3,10.29	.. - 3,10.29
Saving was partly due to adjustment of percentage charges for Establishment (Rs. 2,47.32 lakhs) under the respective project minor heads. Reasons for the balance saving of Rs. 62.97 lakhs have not been communicated (December 1987).			
(ii) 333.B.AD.II.JF. Employment Generation Schemes - Improvements to Irrigation Systems in Drought affected Areas -	S. 1,50.00 R. - 1,00.00	50.00	51.29 + 1.29
The supplementary grant was obtained in March 1987. Withdrawal of provision by reappropriation in March 1987 was due to the inability of the department to spend the amount before the close of the financial year pending finalisation of preliminary works. Reasons for the final excess have not been communicated (December 1987).			
(iii) 306.A.AA.VI.UA. Purchase of Equipment for Strengthening the Ground Water Organisa- tion in the State of Tamil Nadu -	S. 75.00 R. - 73.00	2.00	2.22 + 0.22

Grant No. 36 - Irrigation - contd.

Withdrawal of provision by reappropriation in March 1987 was attributed to non-purchase of equipments due to non-finalisation of tenders. Reasons for the final excess have not been communicated (December 1987).

Head	Total grant	Actual expenditure	Excess + Saving -
(iv) 333.G.AA.I.AB. Anti-Sea Erosion Works -			(in lakhs of rupees)
O. 83.57			
R. - 16.50			
	67.07	..	- 67.07

Withdrawal of provision by reappropriation in March 1987 was due to reclassification of expenditure. Reasons for final saving have not been communicated (December 1987).

4. Excess occurred mainly under -

Head	Total grant	Actual expenditure	Excess + Saving -
(1) 289.B.AM.I.AA. Repairs to Irrigation Sources (Items eligible for assistance from the Union Government) -			(in lakhs of rupees)
S. 2,96.15			
R. 3.85			
	3,00.00	4,69.47	+ 1,69.47

Additional provision made by reappropriation in March 1987 was mainly for completion of all spill over works. Reasons for final excess have not been communicated (December 1987).

(11) 333.B.AD.I.AB. Maintenance and Repairs by Irrigation Department-			
O. 2,40.00			
S. 1,10.00			
R. 5.00			
	3,55.00	3,99.83	+ 44.83

Grant No. 36 - Irrigation - contd.

Supplementary grant obtained in March 1987 was for meeting the expenditure on drought relief works. Enhancement of provision by reappropriation in March 1987 was towards expenditure on cutting open the mouth of Adyar river for eradicating mosquito menace. Reasons for final excess have not been communicated (December 1987).

Head	Total grant	Actual expenditure	Excess + Saving -
(iii) 259. AG.I.AD. Workshop Establishment-			(in lakhs of rupees)
O. 1,53.07			
S. 94.17			
R. 8.70	2,55.94	2,79.34	+ 23.40

Supplementary grant obtained in March 1987 was for payment of dearness allowance and ex-gratia to the staff (Rs. 14.17 lakhs) and excise duty for the manufacture and sale of goods for the years from 1982-83 to 1986-87 (Rs. 80.00 lakhs). Enhancement of provision by reappropriation in March 1987 was mainly for the purchase of a lorry and payment of ex-gratia to the staff. Reasons for the final excess have not been communicated (December 1987).

(iv) 333.G.AA.I.AF. Other Flood Control Works -		28.82	+ 28.82
--	--	-------	---------

Reasons for incurring the expenditure without provision have not been communicated (December 1987).

5. *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 1986-87 is given below with opening and closing balances.

Grant No. 36 - Irrigation - conold.

Head	Balance on 1st April 1986	Debits during 1986-87	Credits during 1986-87	Balance on 31st March 1987
(in lakhs of rupees)				
(i) 259.Public Works - Suspense	4,05.07	14,48.82	13,64.33	4,89.56
(ii) 306.Minor Irrigation- Suspense	11.10	10.11	11.27	9.94
(iii) 331.Water and Power Develop- ment Services- Suspense	0.13	6.44	4.34	2.23
(iv) 333.Irriga- tion, etc.- A. Irrigation Projects (Commercial) Suspense - Purchases	- 0.03	30.58	29.11	1.44(a)
(v) 333.Irriga- tion- B.Irrigation Projects (Non- Commercial) Suspense - Miscellaneous Works Advances	7.10	..	..	7.10
Total	4,23.37*	14,95.95	14,09.05	5,10.27

* Differs from the closing balance shown in the table below note 6 under Grant No. 36 - Irrigation of Appropriation Accounts - 1985-86 due to inclusion of item (i) for the first time now.

(a) Plus balance is under examination.

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			
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	4,04,53,000		
Supple- mentary	1,44,60,000		
	5,49,13,000	7,21,11,422 + 1,71,98,422	
Amount surrendered during the year (March 1987)			6,02,000

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

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
Charged			
Original	51,000		
Supplementary	32,78,000		
	33,29,000	25,43,553	- 7,85,447
Amount surrendered during the year			Nil

Notes and comments-

1. The excess of Rs. 1,71,98,422 over the voted grant requires regularisation.

2. In view of the excess of Rs. 1,71.98 lakhs in the voted grant, the supplementary grant of Rs. 1,39.48 lakhs obtained in March 1987 proved inadequate and the surrender of Rs. 6.02 lakhs in March 1987 injudicious.

3. Significant excess in the voted grant occurred under-

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(i) 259. AJ.I.AC. Miscellaneous Works Advances (Public Works Department)-			
R. 4.51	4.51	89.35	+ 84.84

Specific reasons for the provision made by reappropriation in March 1987 and for the final excess have not been communicated (December 1987).

(ii) 259. AD.I.AC.
Buildings - Other
Office Buildings and
Court Buildings (other
than Technical
Education Department)-

O. 69.90			
S. 19.35	89.25	1,56.65	+ 67.40

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

Supplementary grant obtained in March 1987 was for additional expenditure towards maintenance of office buildings. Reasons for the final excess have not been communicated (December 1987).

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(iii) 259. AJ.I.AD. Miscellaneous Works Advance (Technical Education Department)-	..	38.56	+ 38.56

Reasons for incurring the expenditure without provision have not been communicated (December 1987).

4. Excess also occurred under-

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(i) 283.C.AB.I.AS. Add - Establishment Charges Transferred from Major Head "259. Public Works" on Prorata basis-			
O. 31.05	31.05	45.66	+ 14.61

Reasons for the final excess have not been communicated (December 1987).

(ii) 277.B.AC.I.AU.
Buildings -

O. 3.00			
R. - 0.16	2.84	13.41	+ 10.57

Reduction of provision by reappropriation in March 1987 was attributed to dropping a minor work as it was taken up by Highways Department. Reasons for the final excess have not been communicated (December 1987).

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

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(iii) 259. AC.I.AE. Administration of Justice- High Court -			
O. 0.06			
S. 4.49			
R. 0.40	4.95	13.61	+ 8.66

Supplementary grant obtained in March 1987 was for additional expenditure on minor works. Specific reasons for the enhancement of provision by reappropriation in March 1987 and for the final excess have not been communicated (December 1987).

(iv) 289.B.AN.I.AA. Repairs and restoration of damaged Public Buildings due to flood in December 1983-			
O. 0.01			
R. 4.95	4.96	7.18	+ 2.22

Enhancement of provision by reappropriation in March 1987 was for increased expenditure on repairs to public buildings. Reasons for the final excess have not been communicated (December 1987).

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

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(1) 277.B.AC.II.JU. Buildings-			
O. 52.78			
S. 67.81			
R. - 3.24	1,17.35	83.20	- 34.15

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

Supplementary grant obtained in March 1987 was for construction of toilet blocks for High Schools/Higher Secondary Schools. Reduction of provision by reappropriation in March 1987 was due to non-finalisation of tenders for execution of work. Reasons for the final saving have not been communicated (December 1987).

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(ii) 289.B.AQ.I.AL. Construction of Cyclone Relief Shelter-			
O. 17.51		9.01	- 4.34
R. - 4.16	13.35		

Withdrawal of provision by reappropriation in March 1987 was due to non-receipt of demand from the Electrical Engineer, Salem. Reasons for the final saving have not been communicated (December 1987).

(iii) 259. AC.I.AH. Police-			
O. 13.08			
S. 11.75		18.53	- 5.26
R. - 1.04	23.79		

Withdrawal of provision by reappropriation in March 1987 was partly due to non-receipt of estimate with the revised plan from the Police Department (Rs. 0.14 lakh). Specific reasons for the withdrawal of the balance provision of Rs. 0.90 lakh by reappropriation in March 1987 and for the final saving have not been communicated (December 1987).

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

6. Saving in the charged appropriation occurred under-

Head	Total appropriation	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
259. AD.I.AA. Residence of the Governor-			
O. 0.01			
S. 24.09	24.10	14.87	- 9.23

Supplementary provision obtained in March 1987 was to meet expenditure on maintenance and repairs of Raj Bhavan Buildings. Reasons for the final saving have not been communicated (December 1987).

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

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

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

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

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

- Sales on credit;
- Expenditure incurred on deposit works in excess of deposits received;
- Losses, retrenchments, errors, etc., and
- 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 or 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 1986-87 is given below, with opening and closing balances under the different suspense heads-

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

Head	Balance on 1st April 1986	Debits during 1986-87	Credits during 1986-87	Balance on 31st March 1987
(in lakhs of rupees)				
259. Public Works -				
1. Purchases	10.58	..	..	10.58 (a)
2. Stock	87.68	23.37	21.78	89.27
3. Miscellaneous Works Advances	4,01.23	3,57.92	2,30.02	5,29.13
4. Workshop Suspense	- 1,88.81	- 15.49	..	- 2,04.30 (b)
Total	3,10.68	3,65.80	2,51.80	4,24.68

(a) Plus balance is under examination.

(b) Minus balance is under examination.

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

Major heads	Total grant	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
259. Public Works			
268. Miscellaneous General Services			
339. Tourism			
Original	22,78,64,000	24,03,24,000	24,00,97,692
Supplementary	1,24,60,000		
Amount surrendered during the year (March 1987)			- 2,26,308
			9,55,000

Grant No. 39 - Roads and Bridges

Major heads	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
259. Public Works			
268. Miscellaneous General Services			
289. Relief on account of Natural Calamities			
337. Roads and Bridges			
Voted			
Original 88,36,89,000	97,01,37,000	97,53,61,475	+ 52,24,475
Supplementary 8,64,48,000			
Amount surrendered during the year (March 1987)			2,25,000
Charged			
Original ..	88,000	..	- 88,000
Supplementary 88,000			
Amount surrendered during the year			Nil

Notes and comments -

- The excess of Rs. 52,24,475 over the voted grant requires regularisation.
- In view of the excess of Rs. 52.24 lakhs in the voted grant, the supplementary grant of Rs. 7,88.25 lakhs obtained in March 1987 proved inadequate and the surrender of Rs. 2.25 lakhs in March 1987 injudicious.
- There was excess of Rs. 47.93 lakhs over the voted grant also during 1985-86.
- Excess in the grant was the net result of excess and savings under various heads, the more important of which are detailed in the succeeding notes.

Grant No. 39 - Roads and Bridges - contd.

5. Excess occurred mainly under -				
Head	Total grant	Actual expenditure	Excess + Saving -	(in lakhs of rupees)
(i) 337.A.AA.I.AE. Executive Establishment (Highways and Rural Works) -				
O.	4,68.72			
R.	86.07	5,54.79	5,55.72	+ 0.93
Enhancement of provision by reappropriation in March 1987 was partly due to payment of additional dearness allowance and ex-gratia to the staff (Rs. 51.88 lakhs). Specific reasons for the additional provision made by reappropriation in March 1987 for the balance of Rs. 34.19 lakhs and for the final excess have not been communicated (December 1987).				
(ii) 337.A.AK.I.AC. Miscellaneous Public Works Advances -				
	..	56.76		+ 56.76
Reasons for leaving the expenditure uncovered by provision have not been communicated (December 1987).				
(iii) 337.A.AA.I.AF. Executive Establishment (National Highways)-				
O.	1,35.90			
S.	6.18			
R.	50.90	1,92.98	1,80.95	- 12.03

Enhancement of provision by reappropriation in March 1987 was for employment of additional staff for the work of widening and strengthening the lanes in Tambaram - Villupuram section and payment of arrears of rent. Reasons for the final saving have not been communicated (December 1987).

Grant No. 39 - Roads and Bridges - contd.

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving -
(iv) 337.A.AA.II.JC. Programme for Special Employment - Rural Road Schemes-			
O. 1,84.02			
R. 28.00	2,12.02	2,17.27	+ 5.25

Enhancement of provision by reappropriation in March 1987 was mainly due to payment of additional dearness allowance and ex-gratia to staff and increased expenditure on travel expenses. Reasons for the final excess have not been communicated (December 1987).

(v) 337.A.AJ.I.AB. Repairs and Carriages-			
O. 3,95.00			
R. 5.00	4,00.00	4,26.64	+ 26.64

Enhancement of provision by reappropriation in March 1987 and the final excess were due mainly to increase in cost of spares and lubricants and payment of additional dearness allowance.

(vi) 337.A.AG.I.AA. Maintenance and Repairs-			
O. 3,00.00			
R. 25.00	3,25.00	3,31.03	+ 6.03

Additional provision made by reappropriation in March 1987 was for increased expenditure on works and pay and allowances of maintenance staff. Reasons for the final excess were not furnished by the Department (December 1987).

Grant No. 39 - Roads and Bridges - contd.

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

(i) 337.A.AD.IILSA. Construction-			
O. 1,08.22			
R. - 38.22	70.00	70.23	+ 0.23

Reduction of provision by reappropriation in March 1987 was mainly because the construction of a new road bridge was not entrusted to the executing agency before the financial year.

(ii) 337.A.AN.I.AA. Transfer of Grants from Central Road Fund (Road Develop- ment) to the Major Head "848. Other Deposits"-			
O. 65.47	65.47	28.00	- 37.47

Reasons for the final saving have not been communicated (December 1987).

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 is given below together with opening and closing balances under different suspense heads-

Head	Balance on 1st April 1986	Debits during 1986-87	Credits during 1986-87	Balance on 31st March 1987
(in lakhs of rupees)				
337.Roads and Bridges-				
Purchases	- 0.01	1,90.90	2,36.07	94.01
Stock	1,39.18		61.92	3,14.21
Miscellaneous Works Advances	2,57.45	1,18.68	69.93	22.53
Workshop Suspense	16.28	76.18	3,67.92	4,30.74
Total	4,12.90	3,85.76		

Grant No. 39 - Roads and Bridges - contd.

8. *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 30.00 lakhs were received as subvention during the year, but only Rs. 28.00 lakhs were credited to the deposit head after adjusting the excess credit of Rs. 2.00 lakhs afforded to the Fund during 1984-85. Expenditure of Rs. 6.91 lakhs was incurred during 1986-87 but only Rs. 5.86 lakhs were transferred to the deposit head and the balance amount of Rs. 1.05 lakhs has not been adjusted for want of sanction or due to excess over sanction. In addition, expenditure of Rs. 2.05 lakhs incurred in the year 1985-86 but not transferred to the deposit account during that year has also been debited to the deposit account in the current year. The balance at the credit of the Deposit account on 31st March 1987 was Rs. 1,36.93 lakhs.

9. *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.

Grant No. 39 - Roads and Bridges - conclud.

A sum of Rs. 10,61.97 lakhs was credited to the Fund in the accounts for 1986-87. Expenditure transferred to the Fund during the year was Rs. 10,61.97 lakhs. There was no balance in the Fund as on 31st March 1987.

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 1986-87.

Grant No. 40 - Road Transport Services and Shipping

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
265. Other Administrative Services			
268. Miscellaneous General Services			
335. Ports, Lighthouses and Shipping			
338. Road and Water Transport Services			
Voted			
Original 5,18,45,000	15,25,77,000	15,13,96,824	- 11,80,176
Supplementary 10,07,32,000			
Amount surrendered during the year (March 1987)			
Charged			
Original 2,000	2,95,000	2,89,858	- 5,142
Supplementary 2,93,000			
Amount surrendered during the year (March 1987)			
			5,000

Grant No. 41 - Relief on account of Natural Calamities

Major head	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
289. Relief on account of Natural Calamities			
Voted			
Original 40,67,000	8,76,16,000	6,98,47,749	- 1,77,68,251
Supplementary 8,35,49,000			
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. 1,77.68 lakhs in the voted grant, the supplementary grant of Rs. 3,46.74 lakhs obtained in March 1987 proved excessive.			
2. Though saving in the voted grant amounted to Rs. 1,77.68 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.AM.I. (Items eligible for assistance from the Union Government)-			
AA. Repairs to Irrigation Sources-			
S. 1,52.98	1,52.98	..	- 1,52.98

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

Supplementary grant obtained in December 1986 and March 1987 was for repairs and restoration work of irrigation tanks affected by floods in November 1985 (Rs. 60.00 lakhs) and completion of spill over works on 'Repairs and Reconstruction of damaged Irrigation and Flood Control Works' (Rs. 92.98 lakhs) respectively. Reasons for the final saving have not been communicated (December 1987).

Head	Total grant	Actual expenditure	Excess + Saving -
		(in lakhs of rupees)	
(ii) 289.A.AB.II.JB. Grants to Panchayat Unions for Water Supply Scheme in Drought Affected Areas-			
O.	0.01		
S.	2,27.66		
R.	- 1.74		
	2,25.93	1,67.17	- 58.76

Specific reasons for the withdrawal of provision by reappropriation in March 1987 and for the final saving have not been communicated (December 1987).

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

Head	Total grant	Actual expenditure	Excess + Saving -
		(in lakhs of rupees)	
(i) 289.A.AB.II.JD. Grants to Municipalities for Water Supply in Drought Affected Areas-			
O.	0.01		
S.	1,66.26		
R.	- 0.17		
	1,66.10	1,89.29	+ 23.19

Reasons for the final excess have not been communicated (December 1987).

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

Head	Total grant	Actual expenditure	Excess + Saving -
		(in lakhs of rupees)	
(ii) 289.B.AF.I.AA. Medical and Public Health Measures in flood affected areas-			
O.	0.01		
R.	6.13	6.14	13.58 + 7.44

The net excess of Rs. 13.57 lakhs was due to adjustment of cost of disinfectants supplied during 1985-86.

(iii) 289.B.AC.I. (Items not eligible for assistance from the Union Government)- AJ. Flood Relief- Other items-			
O.	0.01		
S.	16.69		
R.	- 0.05	16.65	22.11 + 5.46

Supplementary grant obtained in March 1987 was towards charges for air lift provided for flood relief work from 1976 to 1984. Reasons for the final excess have not been communicated (December 1987).

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 1987 was Rs. 20 lakhs.

An account of the Fund is given in Statement No. 16 of Finance Accounts 1986-87.

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			
268. Miscellaneous General Services			
288. Social Security and Welfare			
Voted			
Original 74,94,83,000	1,24,38,72,000	1,23,32,73,838	- 1,05,98,162
Supplementary 49,43,89,000			
Amount surrendered during the year (March 1987)			38,000
Charged			
Original 1,38,09,000	1,38,09,000	57,78,625	- 80,30,375
Supplementary ..			
Amount surrendered during the year (March 1987)			38,03,000

Notes and comments-

1. In view of the saving of Rs. 1,05.98 lakhs in the voted grant, the supplementary grant of Rs. 49,08.64 lakhs obtained in March 1987 proved excessive.
2. Against the saving of Rs. 1,05.98 lakhs in the voted grant, only Rs. 0.38 lakh were surrendered in March 1987.
3. Against the saving of Rs. 80.30 lakhs in the charged appropriation, only Rs. 38.03 lakhs were surrendered in March 1987.

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

4. 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. 1,29.82	89.01	47.26	- 41.75
R. - 40.81			

The net saving of Rs. 82.56 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 1,04,41,92,000	1,21,64,91,000	1,22,23,55,785	+ 58,64,785
Supplementary 17,22,99,000			
Amount surrendered during the year (March 1987)			
Charged			
Original 13,73,000	14,91,000	13,70,000	- 1,21,000
Supplementary 1,18,000			
Amount surrendered during the year (March 1987)			
			1,000

Grant No. 43 - Miscellaneous - contd.

Notes and comments -

1. The excess of Rs. 58,64,785 over the voted grant requires regularisation.

2. In view of the excess of Rs. 58.65 lakhs in the voted grant, the supplementary grant of Rs. 16,73.98 lakhs obtained in March 1987 proved inadequate and the surrender of Rs. 32.00 lakhs in March 1987 injudicious.

3. In view of the saving of Rs. 1.21 lakhs in the charged appropriation, the supplementary appropriation of Rs. 1.18 lakhs obtained in March 1987 proved unnecessary.

4. The excess in the voted grant was the net result of excess and savings under various heads, the more important of which are mentioned in notes 5 to 7.

5. Bulk of the excess occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(i) 334.F.AA.I.AB. Assistance to Tamil Nadu Electricity Board-			
O.	60,00.00		
S.	12,21.11		
R.	17,78.89	90,00.00	90,00.00
			..
Supplementary grant obtained in March 1987 and its enhancement by reappropriation in March 1987 were towards additional grants-in-aid to the Tamil Nadu Electricity Board for its capital programmes.			
(ii) 268.AA.I.AC. Payment of Raffle Prize Money-			
O.	2,33.00		
R.	2,70.18	5,03.18	5,39.46 + 36.28

Grant No. 43 - Miscellaneous - contd.

Enhancement of provision by reappropriation in March 1987 was due to increase in the number of draws. Reasons for the final excess have not been communicated (December 1987).

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(iii) 288.E.AE.I.AY. Tamil Nadu Benefit Fund Scheme - Ex-Gratia Payment to the Family of the Deceased Government Employees -			
O. 3,60.00			
R. - 85.00	2,75.00	5,32.39	+ 2,57.39

Specific reasons for the withdrawal of provision by reappropriation in March 1987 and for the final excess have not been communicated (December 1987).

(iv) 268.AA.I.AB. Payment of Commission to Raffle Agents -			
O. 88.00			
R. 1,25.77	2,13.77	2,24.18	+ 10.41

Additional provision obtained by reappropriation in March 1987 was due to increase in the number of draws. Reasons for the final excess have not been communicated (December 1987).

6. Excess also occurred under-

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(i) 288.E.AE.I.BE. Tamil Nadu Government Employee's Special Provident Fund - cum - Gratuity Scheme -			
O. 3,25.00			
R. 65.00	3,90.00	4,13.00	+ 23.00

Grant No. 43 - Miscellaneous - contd.

Specific reasons for the enhancement of provision by reappropriation in March 1987 and for the final excess have not been communicated (December 1987).

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(ii) 268.AA.I.AD. Bonus to Raffle Agents -			
O. 20.00			
R. 70.00	90.00	92.97	+ 2.97

Enhancement of provision by reappropriation in March 1987 was due to increase in the number of draws. Reasons for the final excess have not been communicated (December 1987).

(iii) 288.E.AE.I.BF. Special Provident Fund-cum -Gratuity Scheme for Aided Educational Institutions-			
O. 2.00			
R. 1,25.23	1,27.23	64.00	- 63.23

Specific reasons for the enhancement of provision by reappropriation in March 1987 and for the final saving have not been communicated (December 1987).

(iv) 247.AC.I.AA. Transfers to Small Savings Revolving Fund -			
S. 2,00.00	2,00.00	2,56.30	+ 56.30

Supplementary grant obtained in March 1987 was for the creation of a Revolving Fund of rupees two crores for purchase and distribution of Indra Vikas Patras in rural areas. Reasons for the final excess have not been communicated (December 1987).

Grant No. 43 - Miscellaneous - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(v) 247.AA.I.AD. Publicity-			
O. 15.88			
R. 28.88	44.76	61.43	+ 16.67

Enhancement of provision by reappropriation in March 1987 was due to increased expenditure mainly towards participation by the Director of Small Savings in the 14th All India Tourist and Industrial Fair 1987 at Madras, production of documentary film in colour to popularise the National Small Savings Scheme, purchase of new publicity vans for 5 District Collectors for Small Savings propaganda and printing charges of wall posters and pamphlets. Reasons for the final excess have not been communicated (December 1987).

7. Significant saving occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(i) 268.AE.I.AN. Lumpsum Provision for Unforeseen Expenditure-			
O. 25,00.00			
R.- 25,00.00

Though the Committee on Public Accounts 1980-82 has recommended in its Sixteenth Report presented to the Legislative Assembly on 31st March 1982, that the purpose, for which lumpsum provision is made in the Budget, should be indicated in the appendices to the Budget Memorandum, the purpose of the lumpsum provision had not been indicated in the Budget Memorandum 1986-87. Specific reasons for withdrawal of the entire provision by reappropriation in March 1987 have not been communicated (December 1987).

Grant No. 43 - Miscellaneous - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(ii) 268.AD.I.AB. Amount transferred to Family Benefit Fund -			
O. 2,14.07	2,14.07	..	- 2,14.07
(iii) 268.AD.I.AA. Amount transferred to Tamil Nadu Special Welfare Fund -			
O. 1,12.39	1,12.39	19.84	- 92.55

Reasons for the saving under items (ii) and (iii) have not been communicated (December 1987).

8. *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. An amount of Rs. 19.84 lakhs was transferred to the credit of the Fund during the year 1986-87.

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 1987 was Rs. 42.29 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 1986-87.

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			
268. Miscellaneous General Services			
Voted			
Original 18,95,95,000	18,95,97,000	15,85,65,683	- 3,10,31,317
Supple- mentary 2,000			
Amount surrendered during the year (March 1987)			3,30,88,000
Charged			
Original 2,40,000	2,56,000	2,56,408	+ 408
Supple- mentary 16,000			
Amount surrendered during the year			Nil
Notes and comments -			
1. The excess of Rs. 408 over the charged appropriation requires regularisation.			
2. Bulk of the saving in the voted grant occurred under -			
Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
258. A.AB.I.AA. Stationery Office and Stores -			
O. 9,88.32			
S. 0.01			
R. - 3,30.36	6,57.97	6,79.54	+ 21.57

Grant No. 44 - Stationery and Printing - contd.

Withdrawal of provision by reappropriation in March 1987 was due to reduction in expenditure mainly on account of non-purchase of paper and boards due to non-allotment by the Director General of Supplies and Disposals, New Delhi, non-settlement of tenders for certain varieties of paper and boards and non-receipt of paper from the Tamil Nadu Newsprint Limited, Pugalur (Rs.2,70.52 lakhs), non-receipt of Tamil typewriters and desk model calculators from suppliers and reduction in price of duplicators (Rs. 24.86 lakhs) and non-settlement of bills towards supply of stationery stores, non-receipt of stationery stores from supplier and non-settlement of tender for stencil paper (Rs. 37.47 lakhs). Final excess was attributed to payment for a consignment of 125 tonnes of sunlit offset printing paper received during last week of March 1987 (Rs. 17.29 lakhs) and adjustment during March 1987 of certain items of expenditure pertaining to previous years (Rs. 4.24 lakhs), which could not be anticipated.

3. Saving mentioned above was partly counterbalanced by excess mainly under -

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
258. A.AD.I.AA. Central Press, Madras -			
O. 4,89.07			
S. 0.01			
R. 52.57	5,41.65	5,41.89	+ 0.24

Enhancement of provision by reappropriation in March 1987 was mainly for the purchase of 25 tonnes of type metal alloy, 8 Die cases, procurement of spare parts and carrying out repairs to old machines (Rs. 42.81 lakhs), purchase of cloth and binding materials for printing ration cards, service registers and identity cards and increase in electric current consumption charges (Rs. 8.99 lakhs).

Grant No. 44 - Stationery and Printing - conclud.

4. *Depreciation Reserve Fund - Government Presses* - The expenditure under the grant includes Rs. 29.39 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 year. The amount so transferred to the Fund during the year was Rs. 3.38 lakhs.

The balance at the credit of the Fund as on 31st March 1987 was Rs. 1,72.80 lakhs.

An account of the transactions of the Fund is included in Statement No. 16 of Finance Accounts 1986-87 under the head "826. Depreciation/Renewal Reserve Funds - Depreciation Reserve Funds of Government Non-Commercial Departments".

Grant No. 45 - Forest Department

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
259. Public Works			
268. Miscellaneous General Services			
288. Social Security and Welfare			
307. Soil and Water Conservation			
308. Area Development			
313. Forest			
Voted			
Original	14,98,49,000		
Supplementary	2,87,000		
	15,01,36,000	14,49,52,645	- 51,83,355
Amount surrendered during the year (March 1987)			27,49,000
Charged			
Original	1,000		
Supplementary	..		
	1,000	..	- 1,000
Amount surrendered during the year (March 1987)			1,000

Notes and comments-

1. In view of the saving of Rs. 51.83 lakhs in the voted grant, the supplementary provision of Rs. 2.87 lakhs obtained in December 1986 proved excessive.

2. Rupees 27.49 lakhs only were surrendered in March 1987, but the saving ultimately worked out to Rs. 51.83 lakhs in the voted grant.

Grant No. 45 - Forest Department - contd.

3. Saving occurred under the voted grant also during the three preceding years as indicated below:-

Year	Saving
	(in lakhs of rupees)
1983-84	39.48 (3 per cent)
1984-85	38.23 (3 per cent)
1985-86	49.44 (4 per cent)

4. Saving in the voted grant was the net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes.

5. Significant saving in the voted grant occurred under-

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(i) 313.AH.I.AC. Removal of Sandalwood by Government Agency-			
O. 39.73			
R. - 13.47	26.26	26.02	- 0.24
Withdrawal of provision by reappropriation in March 1987 was due to reduction in expenditure on account of extraction of less number of sandalwood trees as available in the sandal coupes, holding up clearing operation in sandalwood extraction, non-transportation of confiscated sandalwood and departmental transportation of sandalwood.			
(ii) 313.AF.II.JZ. Raising of Fuelwood and Fodder Plantation under the Scheme of National Wasteland Development-			
O. 13.75			
R. - 12.99	0.76	0.78	+ 0.02

Withdrawal of provision by reappropriation in March 1987 was due to reduction in expenditure on salaries attributed to formation of only one Division and non-filling up of certain posts.

Grant No. 45 - Forest Department - conclud.

6. Excess occurred mainly under-

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(i) 313.AA.I.AD. District Establishment-			
O. 6,28.28			
R. 49.87	6,78.15	6,77.97	- 0.18
Enhancement of provision by reappropriation in March 1987 was due to increase in expenditure mainly towards salaries on account of additional dearness allowance and ex-gratia payment (Rs. 30.00 lakhs), travel expenses for which specific reasons were not given (Rs. 7.13 lakhs), supply of uniforms to the subordinates (Rs. 6.09 lakhs), purchase of vehicles, spares, fuel etc. (Rs.3.52 lakhs) and rent of office buildings due to enhancement of rates (Rs. 2.18 lakhs).			
(ii) 313.AH.I.AE. Removal of Bamboos by Government Agency-			
O. 5.61			
R. 10.74	16.35	15.75	- 0.60

Enhancement of provision by reappropriation in March 1987 was due to increased expenditure on extraction of more quantity of bamboos to meet the increased allotment to Seshasayee Paper and Boards Limited, Pallipalayam.

Grant No. 46 - Compensation and Assignments

Major head	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
363. Compensation and Assignments to Local Bodies and Panchayati Raj Institutions			
Voted			
Original 27,43,57,000	}	37,04,77,000	38,03,81,522
Supplementary 9,61,20,000				+ 99,04,522
Amount surrendered during the year (March 1987)			2,87,000
Charged			
Original 22,53,000	}	22,53,000	22,45,906
Supplementary ..				- 7,094
Amount surrendered during the year			Nil

Notes and comments -

1. The excess of Rs. 99,04,522 over the voted grant requires regularisation.

2. In view of the excess of Rs. 99.05 lakhs in the voted grant, the supplementary provision of Rs. 9,61.20 lakhs obtained in March 1987 proved inadequate and surrender of Rs. 2.87 lakhs in March 1987 injudicious.

3. Excess occurred in the grant in the preceding three years also as indicated below:-

Year	Excess (in lakhs of rupees)
1983-84	85.93 (3.4 per cent)
1984-85	1,15.93 (4.2 per cent)
1985-86	6,67.57 (23.9 per cent)

Grant No. 46 - Compensation and Assignments - conclud.

4. Excess in the voted grant occurred mainly under -

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
363. AA.I.AA. Entertainment Tax -			
O. 26,83.68			
S. 9,59.32	36,43.00	37,54.17	+ 1,11.17

Reasons for the final excess have not been communicated (December 1987).

Excess of Rs. 94.38 lakhs (4 per cent), Rs. 1,22.68 lakhs (5 per cent) and Rs. 6,73.75 lakhs (25 per cent) also occurred under this head during 1983-84, 1984-85 and 1985-86 respectively.

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

Major heads	Total grant	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
259. Public Works			
268. Miscellaneous General Services			
285. Information and Publicity			
339. Tourism			
Original 3,07,72,000	} 4,21,37,000	4,00,51,934	- 20,85,066
Supplementary 1,13,65,000			
Amount surrendered during the year (March 1987)			25,69,000

Note -

In view of the saving of Rs. 20.85 lakhs in the grant, the supplementary grant of Rs. 1,07.70 lakhs obtained in March 1987 proved excessive.

Grant No. 48 - Rural Industries

Major heads	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
259. Public Works			
268. Miscellaneous General Services			
298. Co-operation			
308. Area Development			
320. Industries			
321. Village and Small Industries			
Voted			
Original 11,78,52,000	14,50,95,000	13,88,43,582	- 62,51,418
Supplementary 2,72,43,000			
Amount surrendered during the year (March 1987)			58,85,000
Charged			
Original ..	2,000	..	- 2,000
Supplementary 2,000			
Amount surrendered during the year (March 1987)			2,000
Notes and comments -			

1. In view of the saving of Rs. 62.51 lakhs in the voted grant, the supplementary grant of Rs. 2,58.52 lakhs obtained in March 1987 proved excessive.

2. Saving in the voted grant was the net result of saving and excess under various heads, the more important of which are mentioned in notes 3 and 4.

Grant No. 48 - Rural Industries - conold.

3. Saving occurred mainly under-			
Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
321.A.AH.II.JQ. Sericulture Intensive Development Activities-			
O.	83.36		
S.	8.18		
R.	- 13.92	77.62	+ 0.76
The supplementary grant was obtained in March 1987 for payment of wages at increased rate (Rs. 1.75 lakhs) and purchase of F.R. Cocoons (Rs. 6.43 lakhs). Withdrawal of provision by reappropriation in March 1987 was due to reduced expenditure mainly under materials and supplies due to restricted production of layings in the grainage.			
4. Excess occurred mainly under-			
Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
321.A.AM.II.JB. Sericulture Developments under Integrated Tribal Development Programme-			
O.	11.64		
S.	10.41		
R.	16.71	38.76	- 3.47

Additional provision obtained by reappropriation in March 1987 was mainly for establishment of the office of Assistant Director at Attur, civil works at Jannamaruthur, Elagiri Hills, Amirthi Hills and Pudur Nadu and supply of free tools to Tribals. Reasons for final saving have not been communicated (December 1987).

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 1,27,13,94,000	1,27,13,99,000	72,49,22,949	- 54,64,76,051
Supplementary 5,000			
Amount surrendered during the year (March 1987)			54,58,66,000

Notes and comments-

1. There was saving of Rs. 47,29.04 lakhs (37 per cent) under this grant during 1985-86 also.
2. Saving was the net result of savings and excess under various heads, the more important of which are detailed in the succeeding notes.
3. Bulk of the 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. 45,00.00			
R. - 45,00.00			
		0.08	+ 0.08

Withdrawal of entire provision by reappropriation in March 1987 was due to non-payment of grants to Government of Andhra Pradesh during the year, specific reasons for which have not been communicated (December 1987).

There was saving of Rs. 54,99.88 lakhs (92 per cent) and Rs. 47,96.46 lakhs (80 per cent) under this head respectively during 1984-85 and 1985-86 also, due to slow progress of work in Andhra Pradesh.

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

4. Saving also occurred under -			
Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(i) 282.B.AB.II.JI. Madras Water Supply Project-			
O. 2,50.00			
R. - 2,40.50	9.50	9.50	..
Withdrawal of provision by reappropriation in March 1987 was due to non-implementation of the scheme during the year, for want of clearance to the Project from the Government of India.			
There were similar savings under this head also during the preceding three years as indicated below:-			
	Year	Saving (in lakhs of rupees)	
	1983-84	5,00.00 (100 per cent)	
	1984-85	2,41.00 (96 per cent)	
	1985-86	2,45.70 (98 per cent)	
(ii) 282.B.AB.II.JR. Grants to TWAD Board for execution of world bank assisted Water-Supply Scheme for Small Towns -			
O. 13,00.00			
R. - 8,71.00	4,29.00	4,29.00	..
Withdrawal of provision by reappropriation in March 1987 was attributed to delay in execution of the Scheme resulting in reduced expenditure, consequent on the approval, by the World Bank, of the tender schedules for procurement of materials and pumpsets for Group IV towns only between April and September 1986. Rupees 5 crores (50 per cent) were similarly surrendered under this head during 1985-86 also.			
(iii) 282.B.AC.III.SB. Accelerated Rural Water-Supply Programme-			
O. 15,00.00			
R. - 7,22.00	7,78.00	7,78.00	..

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

Withdrawal of provision by reappropriation in March 1987 was due to restricting the payment, to Tamil Nadu Water Supply and Drainage Board for implementing the Programme, to the amounts actually sanctioned by Government of India (against their original allocation of Rs. 15 crores), as the carry over amount of previous years' allocations had exceeded the permissible limit.

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) 282.B.AB.II.JJ. Grants to Municipalities for Water Supply in drought affected areas -			
S. 0.01			
R. 1,28.85	1,28.86	1,30.99	+ 2.13

Enhancement of provision by reappropriation in March 1987 was due to increased expenditure towards relief measures taken up to tide over the drought situation in the State.

Reasons for the final excess have not been communicated (December 1987).

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

S. 0.01			
R. 6,48.86	6,48.87	6,55.59	+ 6.72

Additional provision made by reappropriation in March 1987 was for providing water supply to Panchayat Unions in drought affected areas as drought relief measures. Reasons for the final excess have not been communicated (December 1987).

Grant No. 49 - Water Supply (All Voted) - conclud.

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(iii) 289.A.AB.I.AD. Grants to Municipalities for Water supply schemes in drought affected areas -			
S. 0.01		83.27	- 0.92
R. 84.18	84.19		

Additional provision made by reappropriation in March 1987 was towards additional expenditure for providing adequate water supply in Municipalities in drought affected areas. Reasons for the final saving have not been communicated (December 1987).

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	2,28,12,000		
Supplementary	1,08,88,000		
	3,37,00,000		
Amount surrendered during the year (March 1987)		3,17,37,590	- 19,62,410
Charged			10,87,000
Original	1,000		
Supplementary	..		
	1,000		
Amount surrendered during the year (March 1987)		..	- 1,000
Notes and comments:-			1,000

1. Rupees 10.87 lakhs only were surrendered in March 1987; but the saving ultimately worked out to Rs. 19.62 lakhs.
2. Saving occurred under the voted grant also during the preceding three years as indicated below:-

Year	Saving (in lakhs of rupees)
1983-84	76.85 (11 per cent)
1984-85	97.38 (19 per cent)
1985-86	15.33 (5 per cent)

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

3. Saving occurred under-			
Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving -
(i) 505.AB.II.JN. Scheme for Improvement of Infrastructure facilities, Vaigai Dam-			
O.	8.00		
R.	- 7.99	0.01	- 0.01
(ii) 505.AH.II.JC. Training and Visit Systems Project Buildings-			
S.	12.70		
R.	- 9.70	3.00	- 0.71
(iii) 506.AA.III.SA. Construction of Check dams for Water Management-			
S.	12.00	12.00	- 12.00
(iv) 506.AA.VI.UA. Scheme for strengthening of Ground Water Organisation-			
O.	0.01		
S.	18.49		
R.	- 2.38	16.12	- 4.15

Specific reasons for the withdrawal of provision by reappropriation in March 1987 under items (i) and (ii) and for the final saving have not been communicated (December 1987).

The supplementary grant obtained in March 1987 was for construction of Check dams for Water Management. Reasons for the entire saving have not been communicated (December 1987).

Withdrawal of provision by reappropriation in March 1987 was due to non-receipt of the spares for machinery/equipment from the

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

firm. Reasons for the final saving have not been communicated (December 1987).

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

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(i) 505.AE.II.JB. Tractor and Bulldozers Hiring Scheme-			
O. 0.01			
R. 2.09	2.10	10.39	+ 8.29

Specific reasons for enhancement of provision by reappropriation in March 1987 and for the final excess have not been communicated (December 1987).

(ii) 505.AN.II.JA. Establishment of Large-Scale Orchard for Tribals at Kolli and Kalrayan Hills-			
O. 5.00			
S. 19.06			
R. 7.00	31.06	32.03	+ 0.97

Specific reasons for enhancement of provision by reappropriation in March 1987 and for the final excess have not been communicated (December 1987).

Grant No. 51 - Capital Outlay on Industrial Development

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
498. Capital Outlay on Co-operation			
520. Capital Outlay on Industrial Research and Development			
521. Capital Outlay on Village and Small Industries			
525. Capital Outlay on Tele-Communication and Electronic Industries			
526. Capital Outlay on Consumer Industries			
528. Capital Outlay on Mining and Metallurgical Industries			
530. Investments in Industrial Financial Institutions			
Voted			
Original	13,65,17,000		
Supplementary	1,31,47,000	14,96,64,000	14,02,69,282 - 93,94,718
Amount surrendered during the year (March 1987)			83,99,000
Charged			
Original	1,000		
Supplementary	27,54,000	27,55,000	28,34,006 + 79,006
Amount surrendered during the year			Nil

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

Notes and comments -

1. The excess of Rs. 79,006 over the charged appropriation requires regularisation.
2. In view of the saving of Rs. 93.95 lakhs in the voted grant, the supplementary provision of Rs. 1,07.74 lakhs obtained in March 1987 proved excessive.
3. Only Rs. 83.99 lakhs were surrendered in the voted grant in March 1987; but the saving ultimately worked out to Rs. 93.95 lakhs.
4. Saving occurred under-

Head	Total grant	Actual expenditure	Excess + Saving -
			(in lakhs of rupees)
(i) 520.AB.II.JN. Acquisition of Lands for setting up of Free Trade Zone Near Meenambakkam Airport-			
O. 1,00.00			
R. - 62.00	38.00	38.00	..

Withdrawal of provision by reappropriation in March 1987 was due to reduction in expenditure on land acquisition, as settlement of the entire lands acquired for the scheme was not yet over and compensation had not been paid in full due to legal obstacles.

Rupees 97.50 lakhs (98 per cent) under this head were similarly surrendered during 1985-86.

(ii) 526.AB.II.JD. Share Capital Assistance to Tamil Nadu Co-operative Modern Processing Services Unit-			
O. 35.00			
R. - 35.00			

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

Withdrawal of entire provision by reappropriation in March 1987 was due to non-setting up of modern processing unit at Bhuvanagiri for want of final decision by Government.

Head	Total grant	Actual expenditure	Excess + Saving -
		(in lakhs of rupees)	
(iii) 526.AT.II.JA. Share Capital Assistance to the Tamil Nadu Salt Corporation Limited-			
O. 20.00		10.00	..
R. - 10.00	10.00	10.00	..

Withdrawal of provision by reappropriation in March 1987 was due to non-approval by Government of the proposal of the Corporation to draw the balance assistance of Rs. 10 lakhs.

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

Head	Total grant	Actual expenditure	Excess + Saving -
		(in lakhs of rupees)	
525.AA.II.JA. State Participation in the Share Capital of the Electrical and Electronic Corporation-			
O. 1,25.00		1,48.03	..
R. 23.03	1,48.03	1,48.03	..

Enhancement of provision by reappropriation in March 1987 was towards share capital participation in Electronic Corporation of Tamil Nadu.

Grant No. 52 - Capital Outlay on Irrigation

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
482. Capital Outlay on Public Health, Sanitation and Water Supply			
506. Capital Outlay on Minor Irrigation, Soil Conservation and Area Development			
533. Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects			
Voted			
Original	63,89,13,000	57,44,03,563	- 11,63,09,437
Supplementary	5,18,00,000		
	69,07,13,000		
Amount surrendered during the year (March 1987)			1,47,45,000
Charged			
Original	..	13,98,000	- 3,99,000
Supplementary	17,97,000		
	17,97,000		
Amount surrendered during the year			Nil
Notes and comments -			

1. In view of the saving of Rs. 11,63.09 lakhs in the voted grant, the supplementary grant of Rs. 5,18.00 lakhs obtained during the year proved excessive.

2. Rupees 1,47.45 lakhs were surrendered in March 1987; but the saving ultimately worked out to Rs. 11,63.09 lakhs.

Grant No. 52 - Capital Outlay on Irrigation - contd.

3. Saving occurred in the grant in the preceding six years also as detailed below:

Year	Saving (in lakhs of rupees)
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)
1985-86	9,37.17 (14 per cent)

4. Saving in the grant was the net result of savings and excess 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 (in lakhs of rupees)	Excess + Saving -
(i) 533.A.AD.II.JD. Add - Percentage Charges for Establishment transferred from Major Head "259. Public Works" -			
0.	7,74.10	..	- 7,74.10

Saving was partly due to adjustment of percentage charges for establishment (Rs. 51.07 lakhs) under the respective project minor heads. Reasons for the balance saving (Rs. 7,23.03 lakhs) have not been communicated (December 1987).

Grant No. 52 - Capital Outlay on Irrigation - contd.

Saving occurred also during the last three preceding years as under:

Year	Saving (in lakhs of rupees)	
1983-84	7,61.49	[of this, Rs. 38.80 lakhs were due to adjustment of percentage charges for establishment under the respective project minor heads; reasons for the balance saving of Rs. 7,22.69 lakhs were not indicated]
1984-85	6,42.84	[of this, Rs. 62.22 lakhs were due to adjustment of percentage charges for establishment under the respective project minor heads; reasons for the balance saving of Rs. 5,80.62 lakhs were not indicated]
1985-86	8,59.57	[of this, Rs. 53.35 lakhs were due to adjustment of percentage charges for establishment under the respective project minor heads; reasons for the balance saving of Rs. 8,06.22 lakhs were not indicated]

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(ii) 533.A.CI.II.JB. Dam and Appurtenant Works -			
O.	4.40		
R.	- 0.73		
	3.67		
		- 1,67.40	- 1,71.07
Withdrawal of provision by reappropriation in March 1987 was mainly due to non-receipt of expenditure details for earth work from Machinery Division and non-taking up of works under 'plantation'. Reasons for final saving have not been communicated (December 1987).			
(iii) 533.A.DD.II.JA. Canals -			
D.	2,44.55		
R.	- 1,12.35		
	1,32.20		
		1,37.21	+ 5.01

Grant No. 52 - Capital Outlay on Irrigation - contd.

Reduction of provision by reappropriation in March 1987 was due to reclassification of a large part of the expenditure under the sub-head "JC. Distributaries" and restriction of the number of aqueducts constructed from 3 to 1. Reasons for final excess have not been communicated (December 1987).

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(iv) 533.A.DD.II.JJ. Agricultural Engineering -			
D.	2,92.75		
S.	51.69		
R.	- 89.10		
	2,55.34	2,48.21	- 7.13

Withdrawal of provision by reappropriation in March 1987 was mainly due to non-execution of works under 'buildings'. Reasons for final saving have not been communicated (December 1987).

(v) 533.A.AG.II.JB. Dam and Appurtenant Works -			
D.	1,66.00		
R.	- 43.47		
	1,22.53	87.58	- 34.95

Withdrawal of provision by reappropriation in March 1987 was on account of non-execution of work due to non-finalisation of tender. Reasons for final saving have not been communicated (December 1987).

(vi) 533.A.DC.II.JF. Reservoir -			
O.	85.45		
R.	- 19.12		
	66.33	17.90	- 48.43

Withdrawal of provision by reappropriation in March 1987 was mainly due to non-execution of works due to administrative reason (Rs. 6.67 lakhs) and non-receipt of final opinion of the Engineering Geologist (Rs. 4.83 lakhs). Specific reasons for withdrawal of Rs. 9.92 lakhs and reasons for final saving have not been communicated (December 1987).

Grant No. 52 - Capital Outlay on Irrigation - contd.

6. Excess occurred mainly under -

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(i) 533.A.CI.II.JE. Canals -			
R. D.43	0.43	1,65.29	+ 1,64.86

Provision made by reappropriation in March 1987 was mainly for payment of final bills for works under 'Land', 'Bridges' and 'Cross Drainage'. Reasons for final excess have not been communicated (December 1987).

(ii) 533.A.AW.II.JO. Distributaries-			
O. 1,03.75			
R. 83.58	1,87.33	1,83.97	- 3.36

Enhancement of provision by reappropriation in March 1987 was for completion of works as per physical programme. Reasons for final saving have not been communicated (December 1987).

(iii) 533.A.DB.II.JD. Machinery and Equipment/Tools and Plant -			
O. 1.22			
R. 63.58	64.80	80.01	+ 15.21

Additional provision obtained by reappropriation in March 1987 was mainly for the purchase of scraper and dozer. Reasons for final excess have not been communicated (December 1987).

(iv) 533.A.DE.II.JA. Dam and Appurtenant Works-			
O. 74.59			
R. 49.97	1,24.56	1,43.03	+ 18.47

Grant No. 52 - Capital Outlay on Irrigation - contd.

Enhancement of provision by reappropriation in March 1987 was mainly for construction of drops and head sluice, formation of earth dam, revetment work and payment of land acquisition charges. Reasons for final excess have not been communicated (December 1987).

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 1986-87 is given below together with opening and closing balances under different heads.

Head	Balance on 1st April 1986	Debits during 1986-87	Credits during 1986-87	Balance on 31st March 1987
	(in lakhs of rupees)			
482.Capital Outlay on Public Health, Sanitation and Water Supply- Suspense- Stock	- 5.56	39.92	43.20	- 8.84 (a)
Miscellaneous Works Advances	1.27	- 1.91	6.36	- 7.00 (a)
Total	- 4.29*	38.01	49.56	- 15.84
533.Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects -				
(i) Commercial -				
1. Purchases	0.02	..	..	0.02 (b)
2. Stock	1,05.43	7,74.38	7,77.16	1,02.65
3. Miscellaneous Works Advances	1,52.67	4,37.70	4,09.18	1,81.19
4. Workshop Suspense	8.23	..	..	8.23
Total	2,66.35	12,12.08	11,86.34	2,92.09

Grant No. 52 - Capital Outlay on Irrigation - conclud.

Head	Balance on 1st April 1986	Debits during 1986-87	Credits during 1986-87	Balance on 31st March 1987
(in lakhs of rupees)				
(ii) Non-Commercial-				
1. Purchases	- 9.89	..	..	- 9.89
2. Stock	24.91	32.38	73.50	- 16.21 (a)
3. Miscellaneous Works Advances	2.86	24.75	23.42	4.19
4. Workshop Suspense	0.46	..	..	0.46
Total	18.34	57.13	96.92	- 21.45

* Transactions under the Major Head '482' included for the first time.

(a) Minus balance is under examination.

(b) 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 Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
Voted			
Original	42,38,18,000	35,17,99,733	- 11,78,28,267
Supplementary	4,58,10,000		
Amount surrendered during the year (March 1987)	46,96,28,000		
Charged			8,05,17,000
Original	4,02,000	..	- 4,02,000
Supplementary	..		
Amount surrendered during the year (March 1987)	4,02,000		
Notes and comments -			4,02,000

1. Saving in the voted grant was 25 per cent of the total provision. Saving of Rs. 6,79.80 lakhs (18 per cent), Rs. 6,77.95 lakhs (16 per cent), Rs. 14,82.91 lakhs (30 per cent) and Rs. 10,47.94 lakhs (30 per cent) occurred in the voted portion of this grant, during 1982-83, 1983-84, 1984-85 and 1985-86 respectively.

2. In view of the saving of Rs. 11,78.28 lakhs in the voted grant, the supplementary grant of Rs. 4,58.10 lakhs obtained during the year proved excessive.

3. Rupees 8,05.17 lakhs were surrendered in March 1987; but the saving ultimately worked out to Rs. 11,78.28 lakhs.

4. Significant saving occurred under -

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving -
(1) 483.A.AD.II.JA Construction -			
O. 8,18.18			
R. - 8,15.40			
	2.78		
		..	- 2.78

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

Original provision was for construction of (i) quarters for Armed Reserve and Police personnel at Ramanathapuram and Pasumpon-Muthuramalingam districts (Rs. 8,00.00 lakhs), (ii) barracks for the Armed Reserve personnel (Rs. 10.00 lakhs) and (iii) quarters for Superintendent of Police (Rs. 8.18 lakhs) at Pudukottai. Withdrawal of provision by reappropriation in March 1987 was due to non-receipt of administrative sanction for item (i) and non-availability of sites for items (ii) and (iii). Reasons for the final saving have not been communicated (December 1987).

Head	Total grant	Actual expenditure	Excess + Saving -
			(in lakhs of rupees)
(ii) 483.A.AJ.II.JU. Add - Percentage charges for Establishment transferred from Major Head "259. Public Works" -			
O. 2,14.69	2,14.69	19.41	- 1,95.28

Specific reasons for the saving have not been communicated (December 1987).

(iii) 459.A.AA.I.AX. Upgradation of Standards of Administration - Recommended by Seventh Finance Commission -			
O. 30.01			
R. 10.76	40.77	- 91.62	- 1,32.39

The net saving of Rs. 1,21.63 lakhs was mainly due to refund of Rs. 1,20.00 lakhs withdrawn in March 1985 and kept under the personal deposit account of Tamil Nadu State Construction Corporation Limited.

(iv) 477.A.AE.II.JA. Buildings -			
O. 2,33.22			
R. - 1,09.64	1,23.58	1,20.10	- 3.48

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

Withdrawal of provision by reappropriation in March 1987 was due to non-receipt of administrative sanction for certain works and non-purchase of utensils for new hostel. Reasons for the final saving have not been communicated (December 1987).

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(v) 480.A.AB.II.JA. Buildings-			
O. 3,36.95			
S. 3.00			
R. -- 41.17	2,98.78	2,42.76	- 56.02

Withdrawal of provision by reappropriation in March 1987 was due to certain major works under "Medical Education" not having been taken up on account of non-selection of site, non-finalisation of tenders, non-receipt of administrative sanctions and non-taking up of plastering. Reasons for the final saving have not been communicated (December 1987).

(vi) 480.A.AA.VI.UA. Buildings -			
O. 96.15			
R. -- 72.52	23.63	12.04	- 11.59

Reduction of provision by reappropriation in March 1987 was due to reduction in expenditure on major works on account of slow progress (2 cases) and non-execution of works for want of administrative/revised administrative sanctions (5 cases) and sites (4 cases). Reasons for the final saving have not been communicated (December 1987).

(vii) 482.A.AE.II.JU. Buildings-			
O. 84.72			
R. -- 73.02	11.70	9.61	- 2.09

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

Reduction of provision by reappropriation in March 1987 was due mainly to delay in receipt of administrative/revised administrative sanctions in respect of certain major works. Reasons for the final saving have not been communicated (December 1987).

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(viii) 459.A.AA.II.JF. Police -			
O. 71.39			
R. - 69.58	1.81	1.76	- 0.05

Withdrawal of provision by reappropriation in March 1987 was due to certain major works not having been taken up for want of administrative sanction and site not handed over by the user department.

(ix) 459.A.AA.II.JJ. Public Works -			
O. 1,28.77			
S. 2.00			
R. - 72.47	58.30	63.90	+ 5.60

Withdrawal of provision by reappropriation in March 1987 was due to reduction in expenditure under 'major works' on account of delay in execution and works not having been taken up for want of revised administrative sanction and sites not being available nor handed over. Reasons for the final excess have not been communicated (December 1987).

(x) 480.A.AA.II.JA. Buildings -			
O. 2,54.34			
S. 23.07			
R. - 76.90	2,00.51	2,12.36	+ 11.85

Withdrawal of provision by reappropriation in March 1987 was due to reduction of expenditure under 'major works' mainly on account of delay in receipt of materials and works not having been taken up for want of administrative/revised administrative sanctions, sites and settlement of tenders. Reasons for final excess have not been communicated (December 1987).

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

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving -
(xi) 480.A.AC.II.JB. Add - Percentage charges for Establishment transferred from Major Head "259. Public Works" -			
O. 1,47.91	1,47.91	95.80	- 52.11
Reasons for the saving have not been communicated (December 1987).			
(xii) 477.A.AD.II.JA. Buildings -			
O. 89.93			
R. - 47.51	42.42	38.13	- 4.29
Withdrawal of provision by reappropriation in March 1987 was due to reduction in expenditure under 'major works' on account of certain works not having been executed for want of revised administrative sanction, sites etc. Reasons for the final saving have not been communicated (December 1987).			
(xiii) 483.A.AD.I.AC. Upgradation of standards of Administration recommended by Seventh Finance Commission -			
O. 75.70			
S. 62.64			
R. - 33.78	1,04.56	87.76	- 16.80
Reduction of provision by reappropriation in March 1987 was due to reduction in expenditure under 'major works' under Police Housing Scheme attributed to general savings, withdrawal of works and non-taking up of works for want of sanction. Reasons for the final saving have not been communicated (December 1987).			

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

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving -
5. Excess occurred mainly under-			
(i) 459.A.AA.II.JC. Land Revenue -			
O. 1,20.59			
S. 1,95.31			
R. 3,58.70	6,74.60	7,01.24	+ 26.64
Enhancement of provision by reappropriation in March 1987 was for construction of Taluk office and other buildings at Sivaganga, Virudhunagar and Ramanathapuram consequent on trifurcation of Ramanathapuram District. Reasons for the final excess have not been communicated (December 1987).			
(ii) 505.A.AB.II.JV. Buildings -			
O. 48.95			
R. 1,56.10	2,05.05	2,85.87	+ 80.82
Enhancement of provision by reappropriation in March 1987 was for taking up construction works under Training and Visit programme with World Bank assistance. Reasons for the final excess have not been communicated (December 1987).			
(iii) 481.A.AB.III.SA. Buildings - For Integrated Nutrition Project with Assistance from DANIDA -			
O. 3.78			
R. 39.76	43.54	1,04.88	+ 61.34
Enhancement of provision by reappropriation in March 1987 was mainly for construction of compound wall for 26 Public Health Centres in Salem and South Arcot Districts. Reasons for the final excess have not been communicated (December 1987).			
(iv) 505.A.AK.II.JU. Add- Percentage charges for Establishment transferred from Major Head "259. Public Works" -			
O. 14.91			
R. -	14.91	97.17	+ 82.26
Reasons for the excess have not been communicated (December 1987).			
(v) 459.A.AB.II.JA. Add- Percentage charges for Establishment transferred from Major Head "259. Public Works" -			
O. 1,20.51	1,20.51	1,95.24	+ 74.73
Reasons for the excess have not been communicated (December 1987).			

Grant No. 54 - Capital Outlay on Roads and Bridges

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
459. Capital Outlay on Public Works			
480. Capital Outlay on Medical			
481. Capital Outlay on Family Welfare			
506. Capital Outlay on Minor Irrigation, Soil Conservation and Area Development			
537. Capital Outlay on Roads and Bridges			
Voted			
Original	25,43,62,000		
Supplementary	1,78,65,000		
Amount surrendered during the year (March 1987)			
	27,22,27,000	26,68,09,093	- 54,17,907
Charged			
Original	1,000		
Supplementary	..		
Amount surrendered during the year (March 1987)			
	1,000	..	- 1,000
			1,000

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	2,88,85,000		
Supplementary	6,51,000		
	2,95,36,000	1,15,33,875	-1,80,02,125
Amount surrendered during the year (March 1987)			1,80,60,000

Notes and comments -

1. Bulk of the saving occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
		(in lakhs of rupees)	
535.C.AA.II.JA. Investment in Public and other Undertakings-			
O.	1,60.00	..	..
R.	- 1,60.00	..	..

Withdrawal of entire provision made by reappropriation in March 1987 was due to a post-budget decision to sanction loan instead of share capital assistance to the Poompuhar Shipping Corporation.

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

2. Saving also occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(i) 535.A.AA.II.JA. Development of Rameswaram Port -			
O. 17.83			
R. - 11.20	6.63	6.52	- 0.11

Withdrawal of provision by reappropriation in March 1987 was due to reduction in expenditure on major works on account of non-approval of tender and machinery and equipment due to non-inclusion of sales tax, non-supply of special service tools and less supply of spares. Reasons for the final saving have not been communicated (December 1987).

(ii) 535.A.AA.II.JB. Development of Nagapattinam Port-			
O. 25.05			
S. 6.50			
R. - 8.47	23.08	23.57	+ 0.49

Withdrawal of provision by reappropriation in March 1987 was mainly on account of (i) reduction in expenditure on dredging the channel of the back water due to slow progress (Rs.3.50 lakhs) and renewal of MS rails with fish plates etc., for want of technical sanction (Rs.1.50 lakhs) and (ii) not taking up the construction of New Port office building for want of administrative approval from Government (Rs. 2.00 lakhs). Reasons for the final excess have not been communicated (December 1987).

(iii) 535.A.AA.II.JC. Development of Cuddalore Port-			
O. 46.55			
R. - 10.23	36.32	35.89	- 0.43

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

Withdrawal of provision by reappropriation in March 1987 was due mainly to reduced expenditure on 3 works which were completed during the year (Rs. 9.13 lakhs) and on procuring one Non-Propelled Oil Cum-Water Barge (Rs. 1.99 lakhs). Reasons for the final saving have not been communicated (December 1987).

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(iv) 535.A.AA.II.JI. Development of Colachel Port-			
O. 15.80			
R. - 15.20	0.60	0.54	- 0.06

Withdrawal of provision by reappropriation in March 1987 was due to want of administrative sanction from Government for the major work "Development of Colachel as a Minor Port".

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

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(i) 483.A.AQ.II.JA. Construction-			
O. 4.04			
R. 5.71	9.75	9.36	- 0.39

Additional provision made by reappropriation in March 1987 was due to increase in expenditure mainly on construction of more staff quarters at Cuddalore Port (Rs.5.01 lakhs) and Port Conservator's Quarters at Pamban Port (Rs.0.80 lakh). Reasons for the final saving have not been communicated (December 1987).

(ii) 538.A.AE.II.JH. Assistance towards the Share Capital of Tamil Nadu Transport Development Finance Corporation-			
O. 0.01			
S. 0.01			
R. 24.99	25.01	25.00	- 0.01

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

Enhancement of provision by reappropriation in March 1987 was towards share capital assistance to Tamil Nadu Transport Development Finance Corporation Limited.

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 18,16,12,000	18,28,68,000	17,41,65,256	- 87,02,744
Supplementary 12,56,000			
Amount surrendered during the year (March 1987)			83,90,000

Notes and comments-

1. In view of the saving of Rs. 87.03 lakhs in the grant, the supplementary provision of Rs. 8.72 lakhs obtained in March 1987 proved unnecessary.

2. There was saving of Rs.1,49.66 lakhs (9 per cent) under this grant during 1985-86 also.

3. Bulk of the saving occurred under-

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(i) 513.AC.II.JT. SIDA aided Social Forestry-			
O. 7,95.12	6,92.02	6,92.60	+ 0.58
R. - 1,03.10			

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

Reduction of provision by reappropriation in March 1987 was on account of reduced expenditure towards major works due to non-taking up/restriction of planting works on account of severe drought conditions, recruitment of less number of Village Social Forestry workers and non-payment of incentive to farmers of Tirunelveli circle. Reasons for the final excess have not been communicated (December 1987).

There were savings of Rs. 81.36 lakhs (10 per cent) and Rs. 1,74.88 lakhs (22 per cent) respectively during 1984-85 and 1985-86 also.

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(ii) 513.AD.II.JA. Communications-			
O. 1,50.00			
R. - 50.82	99.18	99.34	+ 0.16

Withdrawal of provision by reappropriation in March 1987 was due to reduction in expenditure on major works due to non-availability of explosives, non-finalisation of tender for the construction of a bridge and non-completion of certain works. Reasons for the final excess have not been communicated (December 1987).

There was saving of Rs. 74.78 lakhs (52 per cent) under this head during 1985-86 also.

(iii) 513.AC.II.JU. Raising of Firewood and Fodder Plantation under the Scheme of National Wasteland Development-			
O. 57.00			
R. - 41.07	15.93	12.11	- 3.82

Specific reasons for the reduction of provision under "major works" by reappropriation in March 1987 and for the final saving have not been communicated (December 1987).

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

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(iv) 513.AA.II.JB. Nature Conservation (Preservation of Wild life)-			
O. 38.00			
R. - 21.48	16.52	15.69	- 0.83

Withdrawal of provision by reappropriation in March 1987 was mainly due to non-completion of building and other construction works.

(v) 513.AA.II.JF. Shifting of Zoo to Vandalur-			
O. 1,50.00			
R. - 1.00	1,49.00	1,28.12	- 20.88

Reasons for the final saving have not been communicated (December 1987).

(vi) 513.AC.VI.UA. Schemes for Rural Fuelwood Plantations-			
O. 1,00.00			
R. - 17.50	82.50	83.50	+ 1.00

Withdrawal of provision under "major works" by reappropriation in March 1987 was due to non-taking up of planting in additional area, utilisation of previous year's stock of polythene bags for raising seedlings, non-execution of preliminary works for the next year operations and non-digging up of trenches in the hillocks on account of drought conditions. Reasons for the final excess have not been communicated (December 1987).

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

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

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(i) 506.AC.II.JE. Forestry Programme including Communication under Hill Area Development Programme-			
O. 0.01			
R. 88.77	88.78	79.09	- 9.69

Enhancement of provision by reappropriation under "major works" in March 1987 was for implementation of special schemes like afforestation of denuded hills, re-clothing the slopes within the micro-watersheds, eco-protection against endangered sholas, restoration of semi evergreen forests, improvement to water sources for large mammals and establishment of communication network sanctioned by Government. Reasons for the final saving have not been communicated (December 1987).

(ii) 513.AC.III.SN.
Afforestation for Eco-Development, Eco-Restoration, Conservation of Nature Reserves and Monitoring of Forestry Schemes in Tirunelveli, Madurai, Coimbatore and Kanyakumari Districts under Western Ghat Development Programme-

R. 40.29	0.29	38.40	- 1.89
----------	------	-------	--------

Provision made by reappropriation in March 1987 was for implementation of new forestry schemes under Western Ghat Development Programme specially sanctioned by Government and for completion of spill over works of 1985-86. Reasons for the final saving have not been communicated (December 1987).

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

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.

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(iii) 513.AC.II.JI. Raising Fuel Wood Plantations-			
O. 45.00			
R. 32.01	77.01	76.38	- 0.63

Additional provision by reappropriation in March 1987 was for maintenance of older plantations, raising plantations, maintenance of eucalyptus seedlings and preparatory works for 1987-88 plantations in Vellore circle.

(iv) 513.AE.II.JH. Percentage charges for "Establishment" transferred from "337.Roads and Bridges"-	..	13.72	+ 13.72
--	----	-------	---------

Excess was due to omission to make provision.

(v) 513.AF.II.JD. Departmental activities in Sandal Estates-			
S. 8.72			
R. 16.08	24.80	20.82	- 3.98

Supplementary grant and additional provision by reappropriation obtained in March 1987 was for establishment of Sandal Estates in Vellore, Tirupattur, Salem and Tiruchirappalli divisions and completion of building works in Salem circle. Reasons for the final saving have not been communicated (December 1987).

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 1,63,01,000	5,87,21,000	5,72,50,442	- 14,70,558
Supplementary 4,24,20,000			
Amount surrendered during the year (March 1987)			14,52,000
Charged			
Original 2,000	2,000	..	- 2,000
Supplementary ..			
Amount surrendered during the year (March 1987)			2,000
Notes and comments -			

1. In view of the saving of Rs. 14.71 lakhs in the voted grant, the supplementary grant of Rs. 4,07.83 lakhs obtained in March 1987 proved excessive.

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

2. Saving in the voted grant occurred under -			
Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving -
(i) 521.AG.II.KB. Bivoltine - Demonstration - Reeling-cum-Training Unit-			
O. 15.01			
R. - 15.01	..	..	..
Withdrawal of entire provision by reappropriation in March 1987 was due to non-implementation of the scheme as machineries could not be imported from Korea.			
(ii) 521.AB.II.KH. Upgradation of Common Facility Centre, Hosur-			
O. 12.52			
R. - 12.51	0.01	..	- 0.01
Withdrawal of provision by reappropriation in March 1987 was attributed to belated receipt of orders of Government sanctioning the scheme.			
(iii) 521.AB.II.KG. Establishment of Research and Development Centre for Pumps and Motors for Coimbatore-			
O. 5.00			
R. - 5.00	..	..	..
Withdrawal of entire provision by reappropriation in March 1987 was on account of non-implementation of the scheme due to modification pending Government of India's approval.			

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

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

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
521.AG.II.JT. Intensive Development of Sericulture in the Districts of Salem and Tiruchirapalli-Buildings-			
O. 0.01			
R. 8.49	8.50	8.27	- 0.23

Enhancement of provision by reappropriation in March 1987 was for carrying out civil works by the construction branch, Salem.

Grant No. 58 -- Miscellaneous Capital Outlay

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
465. Capital Outlay on Other Administrative Services			
477. Capital Outlay on Education, Art and Culture			
482. Capital Outlay on Public Health, Sanitation and Water Supply			
483. Capital Outlay on Housing			
485. Capital Outlay on Information and Publicity			
488. Capital Outlay on Social Security and Welfare			
495. Capital Outlay on Other Social and Community Services			
498. Capital Outlay on Co-operation			
500. Investments in General Financial Trading Institutions			
504. Capital Outlay on Other General Economic Services			
506. Capital Outlay on Minor Irrigation, Soil Conservation and Area Development			
509. Capital Outlay on Food			
510. Capital Outlay on Animal Husbandry			

Grant No. 58 - Miscellaneous Capital Outlay - contd.

Major heads	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
511. Capital Outlay on Dairy Development			
512. Capital Outlay on Fisheries			
526. Capital Outlay on Consumer Industries			
533. Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects			
534. Capital Outlay on Power Projects			
537. Capital Outlay on Roads and Bridges			
544. Capital Outlay on Other Transport and Communication Services			
Voted			
Original	8,04,07,000		
Supplementary	9,61,81,000		
	17,65,88,000	15,05,56,918	- 2,60,31,082
Amount surrendered during the year (March 1987)			1,62,28,000
Charged			
Original	5,000		
Supplementary	4,02,000		
	4,07,000	4,04,197	- 2,803
Amount surrendered during the year (March 1987)			1,000
Notes and comments-			

1. In view of the saving of Rs. 2,60.31 lakhs in the voted grant, the supplementary grant of Rs. 8,06.54 lakhs obtained in March 1987 proved excessive.

Grant No. 58 - Miscellaneous Capital Outlay - contd.

2. Against the saving of Rs. 2,60.31 lakhs in the voted grant, only Rs. 1,62.28 lakhs were surrendered in March 1987.

3. Saving in the voted grant was the net result of savings and excess 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	Excess + Saving -
(in lakhs of rupees)			
(1) 488.D.AB.I.AD. Buildings -			
S. 1,10.88	1,10.88	..	- 1,10.88

The supplementary grant obtained in December 1986 was for outright purchase of 792 ready built houses at Vilangudi, Madurai constructed by the Tamil Nadu Housing Board, for accommodating Sri Lanka refugees/repatriates.

Reasons for the saving have not been communicated (December 1987).

(ii) 488.E.AA.VI.UA. Construction of Buildings for Government Girls Hostel for Scheduled Castes - Buildings -			
O. 1,00.00			
S. 57.23	1,57.23	65.11	- 92.12

Reasons for the saving have not been communicated (December 1987).

(iii) 488.E.AA.VI.UC. Share Capital Investment in the Tamil Nadu Adi-Dravidar Housing and Development Corporation-			
O. 2,00.00			
R. - 98.00	1,02.00	1,02.00	..

Grant No. 58 - Miscellaneous Capital Outlay - contd.

Withdrawal of provision by reappropriation in March 1987 was due to non-release of their share of assistance by Government of India.

5. Saving also occurred under-

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving -
(i) 488.E.AA.II.JH. Construction of Hostels for Scheduled Castes, Scheduled Tribes and Other Backward Classes through the agency of the Tamil Nadu Adi-Dravidar Housing and Development Corporation Limited-			
O. 55.00			
R. 1.44	56.44	1.44	- 55.00

Reasons for the net saving of Rs. 53.56 lakhs have not been communicated (December 1987).

(ii) 498.AE.II.JD. Assistance to Co-operative Marketing Societies and District Marketing Societies for Establishment of Processing Plant-			
O. 0.01			
S. 27.36			
R. - 26.33	1.04	1.04	..

Specific reasons for withdrawal of provision by reappropriation in March 1987 have not been communicated (December 1987).

(iii) 512.AA.II.JF. Special Projects for Production of Fish Seed Farms-			
O. 1,27.06			
R. - 1,16.88	10.18	53.61	+ 43.43

Grant No. 58 - Miscellaneous Capital Outlay - contd.

Withdrawal of provision by reappropriation in March 1987 was due to reclassification of expenditure as per Government orders (Rs. 1,15.70 lakhs) and non-payment for a work the records of which were with Vigilance Department. Reasons for the final excess have not been communicated (December 1987).

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving -
(iv) 512.AA.III.SA. Special Projects for Production of Fish Seed Farms-			
S. 44.93			
R. - 0.30	44.63	..	- 44.63

Reasons for the saving of Rs. 44.93 lakhs have not been communicated (December 1987).

6. Excess occurred mainly under-

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving -
(i) 488.E.AA.II.JB. Education- Construction of Adi-Dravidar Welfare School Buildings-			
O. 50.00			
R. 1.09	51.09	2,09.97	+ 1,58.88

Specific reasons for enhancement of provision by reappropriation in March 1987 and reasons for the final excess have not been communicated (December 1987).

(ii) 488.E.AA.II.JL. Construction of Buildings for Backward Classes Hostel -			
O. 4.00	4.00	43.16	+ 39.16

Grant No. 58 - Miscellaneous Capital Outlay - conclud.

Reasons for the excess have not been communicated (December 1987).

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving -
(iii) 512.AC.VI.UA. Development of Landing Facilities-			
O. 16.09			
S. 25.81			
R. 1,03.66	1,45.56	1,44.30	- 1.26

Additional provision made by reappropriation in March 1987 was towards construction of fishing jetties at Tondi and Kottaipattinam and fishing harbours at Chinnamuttam and Puzhayar. Reasons for the final saving have not been communicated (December 1987).

Grant No. 59 - Loans and Advances by the State Government

Major heads	Total grant or appropriation 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			
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			
720. Loans for Industrial Research and Development			

Grant No. 59 - Loans and Advances by the State Government - contd.

Major heads	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
721. Loans for Village and Small Industries			
722. Loans for Machinery and Engineering Industries			
725. Loans for Telecommunication and Electronics Industries			
726. Loans for Consumer Industries			
734. Loans for Power Projects			
735. Loans for Ports, Light-houses and Shipping			
737. Loans for Roads and Bridges			
738. Loans for Road and Water Transport Services			
744. Loans for Other Transport and Communication Services			
766. Loans to Government Servants, etc.			
767. Miscellaneous Loans			
Voted			
Original	4,01,22,92,000		
Supplementary	83,16,41,000		
	4,84,39,33,000	4,97,65,53,415	+ 13,26,20,415
Amount surrendered during the year			Nil

Grant No. 59 - Loans and Advances by the State Government - contd.

Major heads	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
Charged			
Original	..		
Supplementary	1,64,000	..	- 1,64,000
Amount surrendered during the year			Nil

The expenditure in this grant does not include Rs. 10,00,000 met out of advance from the Contingency Fund sanctioned during March 1987, which remained unrecouped to the Fund till the close of the year.

Notes and comments -

1. The excess of Rs. 13,26,20,415 over the voted grant requires regularisation.

2. In view of the excess, the supplementary provision of Rs. 78,58.56 lakhs obtained in the voted grant in March 1987 proved inadequate.

3. Excess in the voted grant was the net result of excess and savings under various heads, the more important of which are mentioned in the succeeding notes.

4. Bulk of the excess occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
			(in lakhs of rupees)
(i) 734.AE.I.AA. Loans to Statutory Corporations, Boards and Government Companies - Controlled by the Secretary to Government, Public Works Department -			
O.	2,40,00.00		
R.	8,34.22	2,48,34.22	2,60,00.00 + 11,65.78

Grant No. 59 - Loans and Advances by the
State Government - contd.

Original provision was to cover loan of Rs. 2,00,00.00 lakhs and ways and means advance of Rs. 40,00.00 lakhs to the Tamil Nadu Electricity Board. Enhancement of provision by reappropriation in March 1987 was towards additional ways and means advance sanctioned by Government to the Tamil Nadu Electricity Board. Specific reasons for the final excess have not been communicated (December 1987).

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(ii) 720.AC.I.AC. Loans to Statutory Corporations, Boards and Government Companies - Controlled by the Secretary to Government, Industries Department-			
O.	0.01		
S.	15,50.00		
R.	4,99.99	20,50.00	20,50.00 ..

Enhancement of provision by reappropriation in March 1987 was towards ways and means advance of Rs. 5,00.00 lakhs to the Tamil Nadu Industrial Explosives Limited, sanctioned by Government.

5. Significant excess also occurred under-

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(i) 766.AA.II.JA. Loans to Government Servants for Construction of Houses -			
O2. Advances to other Government Servants-			
O.	12,00.00		
S.	5,00.00		
R.	1,00.00	18,00.00	19,24.71 + 1,24.71

Grant No. 59 - Loans and Advances by the
State Government - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(ii) 766.AB. Advances for purchase of Motor Conveyances -			
I. Non - Plan -			
AA. Gazetted officers -			
AB. Other officers -			
AC. All India Service Officers -			
O.	1,25.00		
R.	95.00	2,20.00	2,16.31 - 3.69

Excess under items (i) and (ii) was mainly due to increase in expenditure towards advances to Government servants.

(iii) 698.AB.II.JC. Loans for Rural Housing -			
O.	3,00.00		
S.	4,70.51		
R.	2,06.00	9,76.51	9,76.51 ..

Additional provision made by reappropriation in March 1987 was towards loan to Tamil Nadu Co-operative Housing Society Limited, sanctioned by Government.

(iv) 726.AA.I.AA. Loans to Statutory Corporations, Boards and Government Companies under the Control of Director of Sugar -			
R.	1,66.89	1,66.89	1,66.89 ..

Provision made by reappropriation in March 1987 was for payment of ways and means advance of Rs. 1,43.89 lakhs to Tamil Nadu Sugar Corporation Limited and of Rs. 23.00 lakhs to Tamil Nadu Sugarcane Farm Corporation Limited.

Grant No. 59 - Loans and Advances by the
State Government - contd.

6. Saving occurred under -			
Head	Total grant	Actual expenditure	Excess + Saving -
		(in lakhs of rupees)	
(i) (a) 720.AC.II.JB. Loans to Statutory Corporations, Boards and Government Companies - Controlled by the Director of Industries and Commerce -			
O. 3,75.01			
R. - 3,75.01			
(b) 720.AC.II.JC. Loans to Other Parties - controlled by the Director of Industries and Commerce -			
O. 4,00.00			
R. - 3,00.00	1,00.00	1,00.00	..

Original provision towards loans to State Industries Promotion Corporation of Tamil Nadu Limited under items (a) and (b) was withdrawn by reappropriation in March 1987 as a ways and means advance of Rs. 15,00.00 lakhs had already been made to the Corporation to meet its immediate requirements.

(ii) 682.AC.II.JC. Loans to Municipal Corporations and Municipalities - Municipalities -

	12,80.11		
R. - 4,79.00	8,01.11	8,00.30	- 0.81

Withdrawal of provision by reappropriation in March 1987 was mainly under World Bank assisted water supply schemes implemented by municipalities, specific reasons for which have not been communicated (December 1987).

Grant No. 59 - Loans and Advances by the
State Government - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
		(in lakhs of rupees)	
(iii) 688.AD.III.SC. Loans to Other Parties - Controlled by the Secretary to Government, Revenue Department -			
O. 6,07.30			
R. - 3,55.89	2,51.41	2,52.02	+ 0.61
Reduction of provision made by reappropriation in March 1987 was mainly due to lesser expenditure on Business and Housing loans to repatriates from Sri Lanka as the ferry service was not resumed and anticipated number of repatriates did not arrive due to continued ethnic problem in Sri Lanka.			
(iv) 698.AA.I.AB. Loans to Co-operative Institutions and Banks - controlled by the Registrar of Co-operative Societies -			
O. 3,50.00			
R. - 3,50.00			
The provision towards ways and means advance to Tamil Nadu Co-operative State Land Development Bank was withdrawn by reappropriation in March 1987; specific reasons for the withdrawal have not been communicated (December 1987).			
(v) 682.AC.II.JH. Loans to Madras Metropolitan Water Supply and Sewerage Board -			
O. 2,50.00			
R. - 2,40.50	9.50	9.50	..

Grant No. 59 - Loans and Advances by the
State Government - *concl'd.*

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 was made by reappropriation in March 1987 for want of administrative sanction of Government to the Project. Rupees 2,50.00 lakhs and Rs. 2,45.70 lakhs provided for the purpose during 1984-85 and 1985-86 respectively were also similarly surrendered.

Public Debt - Repayment (All charged)

Major head	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 2,98,69,32,000	} 2,98,69,32,000	2,28,26,27,781	- 70,43,04,219
Supple- mentary ..			
Amount surrendered during the year (March 1987)			69,00,85,000

Notes and comments-

1. Rupees 69,00.85 lakhs were surrendered on 31st March 1987; but the ultimate saving worked out to Rs. 70,43.04 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. 96,00.00			
R. - 37,19.00	58,81.00	58,81.00	..
(b) 603.AD.AB. Over- drafts from Reserve Bank of India-			
O. 50,00.00			
R. - 50,00.00	..	..	..

Public Debt - Repayment (All charged) - contd.

Withdrawal of provision by reappropriation under items (a) and (b) was made in March 1987 as the short term borrowings from Reserve Bank of India were less than anticipated.

4. Saving also occurred under-

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

603.AB.AA. 4 per cent
Tamil Nadu Land Ceiling
Compensation Bonds-

O.	15.00		
R.	- 11.00	4.00	2.34 - 1.66

Specific reasons for the withdrawal of provision by reappropriation in March 1987 and for the final saving have not been communicated (December 1987).

5. Excess occurred mainly under-

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

(i) 604.B.AA. Block
Loans-

O.	8,88.90		
R.	13,65.75	22,54.65	22,54.65 ..

(ii) 604.D. Loans for
Centrally Sponsored
Plan Schemes -

O.	20.14		
R.	24.26	44.40	44.40 ..

Additional provision by reappropriation under items (i) and (ii) was made in March 1987 to cover repayments in respect of fresh loans received from Government of India during the previous year.

(iii) 604.A.AA. Agriculture-
Manures and Fertilisers-

O.	9,00.00		
R.	3,50.00	12,50.00	12,50.00 ..

Public Debt - Repayment (All charged) - conold.

Additional provision obtained by reappropriation in March 1987 was towards repayment of short term loan availed of from Government of India during the first half of the year.

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

(iv) 603.AC.BE. Tamil Nadu
Government 6 per cent Loan
1985 -

R.	64.16	64.16	30.28 - 33.88
----	-------	-------	---------------

Net excess of Rs.30.28 lakhs was due to repayment of the balance of loan that matured for repayment in previous year.

(v) (a) 604.C.Loans for
Central Plan Schemes-

O.	22.87		
R.	- 1.77	21.10	21.10 ..

(b) 604.F.Pre 1984-85 Loans-
AA. Rehabilitation of
Displaced Persons,
Repatriates, etc. -

R.	19.77	19.77	19.77 ..
----	-------	-------	----------

Withdrawal of provision of Rs. 1.77 lakhs made by reappropriation in March 1987 under item (a) was the net result of withdrawal of provision of Rs. 19.77 lakhs for transfer to item (b) due to reclassification and additional provision of Rs. 18.00 lakhs to cover repayment in respect of fresh loans from Government of India during the previous year.

(vi) 604.F. Pre 1984-85 Loans-
AB. National Loan Scholar-
ship Scheme -

R.	15.68	15.68	15.68 ..
----	-------	-------	----------

Provision by reappropriation in March 1987 was towards repayment of loan of Rs. 14.89 lakhs and write off of loan of Rs. 0.79 lakh under orders of Government of India.

APPENDIX

STATEMENT SHOWING GRANTWISE DETAILS OF RECOVERIES
ADJUSTED IN REDUCTION OF EXPENDITURE IN THE
ACCOUNTS FOR 1986 - 87

(Referred to in the Summary of Appropriation Accounts at page 11)

Number and name of grant/ appropriation	Budget estimates	Actuals	Actuals compared with budget estimates more + less -
(1)	(2)	(3)	(4)
	Rs.	Rs.	Rs.
Debt Charges	6,000	2,91,405	+ 2,85,405
12. Administration of the Tamil Nadu Hindu Religious and Charitable Endowments Act, 1959	2,94,26,000	2,17,51,322	- 76,74,678
14. Jails	2,31,000	4,83,109	+ 2,52,109
18. Medical	16,50,000	25,74,937	+ 9,24,937
20. Agriculture	5,92,55,000	5,73,32,185	- 19,22,815
25. Cinchona	10,000	5,678	- 4,322
30. Social Welfare	1,000	..	- 1,000
31. Welfare of the Scheduled Tribes and Castes, etc.	10,39,000	..	- 10,39,000
34. Urban Development	36,79,73,000	..	- 36,79,73,000
36. Irrigation	83,75,000	1,03,68,506	+ 19,93,506
37. Public Works- Buildings	17,24,000	..	- 17,24,000
38. Public Works- Establishment and Tools and Plant	18,98,11,000	9,70,04,233	- 9,28,06,767
39. Roads and Bridges	13,18,98,000	15,74,93,402	+ 2,55,95,402
40. Road Transport Services and Shipping	34,000	..	- 34,000

APPENDIX - conold.

STATEMENT SHOWING GRANTWISE DETAILS OF RECOVERIES
ADJUSTED IN REDUCTION OF EXPENDITURE IN THE
ACCOUNTS FOR 1986 - 87

(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	8,76,03,437	+ 1,03,437
43. Miscellaneous	2,01,000	..	- 2,01,000
44. Stationery and Printing	1,02,39,000	81,13,818	- 21,25,182
48. Rural Industries	..	2,00,000	+ 2,00,000
49. Water Supply	1,00,00,000	..	- 1,00,00,000
50. Capital Outlay on Agriculture	1,60,50,000	1,55,57,032	- 4,92,968
51. Capital Outlay on Industrial Development	..	30,34,418	+ 30,34,418
52. Capital Outlay on Irrigation	2,44,03,000	4,37,66,328	+ 1,93,63,328
55. Capital Outlay on Road Trans- port Services and Shipping	..	63	+ 63
58. Miscellaneous Capital Outlay	1,91,54,000	1,12,08,471	- 79,45,529
	-----	-----	-----
Total			
	{ Charged	6,000	+ 2,85,405
	{ Voted	95,89,74,000	- 44,24,77,061
		-----	-----