



APPROPRIATION ACCOUNTS

1987-88

GOVERNMENT OF TAMIL NADU

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INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Tamil Nadu for the year 1987-88 presents the accounts of sums expended in the year ended 31st March 1988 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/
script.

Summary of Appropriation Accounts

Number and title of grant or appropriation (1)	Total grant or appropriation (2) Rs.	Expenditure (3) Rs.	Saving (4) Rs.	Excess (5) Rs.
1. Land Revenue Department				
Charged	1,000	..	1,000	..
Voted	21,34,97,000	20,22,27,838	1,12,69,162	..
2. State Excise Department				
Charged	31,000	30,799	201	..
Voted	5,62,96,000	3,40,40,641	2,22,55,359	..
3. Motor Vehicles Acts-Adminis- tration				
Voted	3,80,76,000	3,66,35,176	14,40,824	..
4. General Sales Tax and Other Taxes and Duties-Adminis- tration				
Charged	33,000	..	33,000	..
Voted	20,86,21,000	19,30,43,700	1,55,77,300	..
5. Stamps-Adminis- tration				
Voted	1,92,94,000	1,87,52,509	5,41,491	..
6. Registration				
Charged	1,000	..	1,000	..
Voted	8,66,75,000	8,36,07,077	30,67,923	..
Debt Charges				
Charged	2,64,56,99,000	2,62,48,75,557	2,08,23,443	..

Summary of Appropriation Accounts - contd.

Number and title of grant or appropriation (1)	Total grant or appropriation (2) Rs.	Expenditure (3) Rs.	Saving (4) Rs.	Excess (5) Rs.
7. State Legislature				
Charged	2,78,000	2,81,991	..	3,991
Voted	2,07,69,000	1,94,91,265	12,77,735	..
8. Elections				
Voted	3,39,86,000	3,70,31,860	..	30,45,860
9. Head of State, Ministers and Headquarters Staff				
Charged	2,30,67,000	2,03,16,025	27,50,975	..
Voted	43,61,42,000	42,51,77,568	1,09,64,432	..
10. Milk Supply Schemes				
Voted	3,02,47,000	2,99,87,760	2,59,240	..
11. District Administration				
Charged	25,49,000	25,24,506	24,494	..
Voted	57,34,80,000	57,98,50,284	..	63,70,284
12. Administration of the Tamil Nadu Hindu Religious and Charitable Endowments Act, 1959				
Charged	25,000	13,554	11,446	..
Voted	4,59,33,000	4,55,31,490	4,01,510	..

Summary of Appropriation Accounts - contd.

Number and title of grant or appropriation (1)	Total grant or appropriation (2) Rs.	Expenditure (3) Rs.	Saving (4) Rs.	Excess (5) Rs.
13. Administration of Justice				
Charged	2,97,08,000	2,67,64,289	29,43,711	..
Voted	20,20,88,000	19,23,12,725	97,75,275	..
14. Jails				
Charged	4,000	..	4,000	..
Voted	13,76,34,000	13,61,99,419	14,34,581	..
15. Police				
Charged	9,32,000	7,12,517	2,19,483	..
Voted	1,38,84,57,000	1,34,19,21,686	4,65,35,314	..
16. Fire Services				
Charged	1,000	..	1,000	..
Voted	9,40,02,000	8,19,06,315	1,20,95,685	..
17. Education				
Charged	13,000	..	13,000	..
Voted	6,84,86,90,000	6,97,70,96,996	..	12,84,06,996
18. Medical				
Charged	7,10,000	6,41,269	68,731	..
Voted	1,45,68,77,000	1,50,24,19,967	..	4,55,42,967
19. Public Health				
Charged	2,000	..	2,000	..
Voted	79,04,48,000	78,40,98,072	63,49,928	..

Summary of Appropriation Accounts - contd.

Number and title of grant or appropriation (1)	Total grant or appropriation (2) Rs.	Expenditure (3) Rs.	Saving (4) Rs.	Excess (5) Rs.
20. Agriculture				
Charged	83,000	..	83,000	..
Voted	1,83,68,79,000	1,82,04,53,858	1,64,25,142	..
21. Fisheries				
Charged	11,000	..	11,000	..
Voted	8,15,19,000	8,38,15,727	..	22,96,727
22. Animal Husbandry				
Charged	1,000	..	1,000	..
Voted	34,10,82,000	33,28,99,186	81,82,814	..
23. Co-operation				
Charged	1,000	..	1,000	..
Voted	44,75,73,000	42,89,34,572	1,86,38,428	..
24. Industries				
Voted	12,95,27,000	12,83,61,461	11,65,539	..
25. Cinchona				
Voted	4,71,83,000	4,71,33,832	49,168	..
26. Handlooms and Textiles				
Voted	33,16,66,000	29,86,53,631	3,30,12,369	..
27. Khadi				
Voted	4,82,95,000	4,82,55,698	39,302	..

Summary of Appropriation Accounts - contd.

Number and title of grant or appropriation (1)	Total grant or appropriation (2) Rs.	Expenditure (3) Rs.	Saving (4) Rs.	Excess (5) Rs.-
28. Community Development Projects and Municipal Administration				
Charged	16,000	15,000	1,000	..
Voted	2,23,05,47,000	2,17,99,74,020	5,05,72,980	..
29. Labour including Factories				
Charged	1,000	..	1,000	..
Voted	29,63,16,000	26,59,46,880	3,03,69,120	..
30. Social Welfare				
Voted	1,06,04,21,000	1,03,42,55,148	2,61,65,852	..
31. Welfare of the Scheduled Tribes and Castes, etc.				
Charged	96,79,000	16,08,533	80,70,467	..
Voted	60,05,23,000	61,31,04,359	..	1,25,81,359
32. Welfare of the Backward Classes, etc.				
Charged	4,000	1,305	2,695	..
Voted	15,44,55,000	15,36,99,639	7,55,361	..
33. Housing				
Voted	30,27,23,000	24,14,68,730	6,12,54,270	..
34. Urban Development				
Voted	34,87,97,000	34,70,83,909	17,13,091	..

Summary of Appropriation Accounts - contd.

Number and title of grant or appropriation (1)	Total grant or appropriation (2) Rs.	Expenditure (3) Rs.	Saving (4) Rs.	Excess (5) Rs.
35. Civil Supplies				
Charged	30,000	..	30,000	..
Voted	2,06,35,10,000	2,01,91,17,693	4,43,92,307	..
36. Irrigation				
Charged	10,000	..	10,000	..
Voted	86,15,47,000	82,11,54,787	4,03,92,213	..
37. Public Works - Buildings				
Charged	26,93,000	24,37,803	2,55,197	..
Voted	5,12,95,000	5,55,88,860	..	42,93,860
38. Public Works - Establishment and Tools and Plant				
Charged	1,10,000	..	1,10,000	..
Voted	27,29,17,000	26,89,27,796	39,89,204	..
39. Roads and Bridges				
Charged	4,000	..	4,000	..
Voted	92,70,96,000	90,64,15,944	2,06,80,056	..
40. Road Transport Services and Shipping				
Charged	3,75,000	3,74,879	121	..
Voted	6,95,25,000	6,80,84,460	14,40,540	..

Summary of Appropriation Accounts - contd.

Number and title of grant or appropriation (1)	Total grant or appropriation (2) Rs.	Expenditure (3) Rs.	Saving (4) Rs.	Excess (5) Rs.
41. Relief on account of Natural Calamities				
Charged	8,75,00,000	8,75,00,000	..	..
Voted	7,47,67,000	7,16,74,522	30,92,478	..
42. Pensions and other Retirement Benefits				
Charged	1,00,97,000	75,63,805	25,33,195	..
Voted	1,58,71,68,000	1,48,17,64,547	10,54,03,453	..
43. Miscellaneous				
Charged	14,92,000	9,61,894	5,30,106	..
Voted	3,18,89,19,000	2,96,29,46,461	22,59,72,539	..
44. Stationery and Printing				
Charged	3,86,000	2,80,642	1,05,358	..
Voted	19,34,35,000	18,21,36,517	1,12,98,483	..
45. Forest Department				
Charged	1,000	11,499	..	10,499
Voted	24,62,88,000	23,50,45,390	1,12,42,610	..
46. Compensation and Assignments				
Charged	22,53,000	19,30,602	3,22,398	..
Voted	40,64,28,000	39,97,97,578	66,30,422	..

Summary of Appropriation Accounts - contd.

Number and title of grant or appropriation (1)	Total grant or appropriation (2) Rs.	Expenditure (3) Rs.	Saving (4) Rs.	Excess (5) Rs.
47. Information, Tourism and Film Technology				
Voted	4,22,73,000	4,07,54,104	15,18,896	..
48. Rural Industries				
Charged	57,000	55,585	1,415	..
Voted	15,39,51,000	14,48,54,094	90,96,906	..
49. Water Supply				
Voted	1,41,20,37,000	1,07,79,73,368	33,40,63,632	..
50. Capital Outlay on Agriculture				
Charged	1,000	..	1,000	..
Voted	3,48,30,000	3,45,11,046	3,18,954	..
51. Capital Outlay on Industrial Development				
Charged	1,000	..	1,000	..
Voted	15,71,12,000	15,48,85,496	22,26,504	..
52. Capital Outlay on Irrigation				
Charged	1,51,65,000	83,55,403	68,09,597	..
Voted	66,26,72,000	52,85,84,026	13,40,87,974	..

Summary of Appropriation Accounts - contd.

Number and title 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	4,01,000	1,84,691	2,16,309	..
Voted	57,41,77,000	38,76,91,935	18,64,85,065	..
54. Capital Outlay on Roads and Bridges				
Charged	16,76,000	16,75,086	914	..
Voted	34,01,26,000	31,53,98,606	2,47,27,394	..
55. Capital Outlay on Road Transport Services and Shipping				
Voted	2,21,11,000	2,16,47,079	4,63,921	..
56. Capital Outlay on Forests				
Voted	22,60,23,000	20,23,02,740	2,37,20,260	..

Summary of Appropriation Accounts - contd.

Number and title of grant or appropriation (1)	Total grant or appropriation (2) Rs.	Expenditure (3) Rs.	Saving (4) Rs.	Excess (5) Rs.
57. Capital Outlay on Rural Industries				
Charged	3,63,000	3,62,000	1,000	..
Voted	2,54,57,000	2,43,15,669	11,41,331	..
58. Miscellaneous Capital Outlay				
Charged	5,000	3,201	1,799	..
Voted	21,31,44,000	18,68,85,168	2,62,58,832	..
59. Loans and Advances by the State Government				
Voted	4,46,50,79,000	4,48,90,08,944	..	2,39,29,944
Public Debt - Repayment				
Charged	5,56,22,27,000	5,36,55,56,296	19,66,70,704	..
Appropriation to Contingency Fund as per Tamil Nadu Contingency Fund (Second Amendment) Act, 1987	50,00,00,000	50,00,00,000	..	..
Total				
Charged	8,39,76,97,000	8,15,50,38,731	24,26,72,759	14,490
Voted	39,71,06,05,000	38,32,68,39,828	1,61,02,33,169	22,64,67,997

Summary of Appropriation Accounts - contd.

The expenditure exceeded the grants and appropriations in the following cases. The excess requires regularisation.

Grants -

- 8. Elections
- 11. District Administration
- 17. Education
- 18. Medical
- 21. Fisheries
- 31. Welfare of the Scheduled Tribes and Castes, etc.
- 37. Public Works - Buildings
- 59. Loans and Advances by the State Government

Appropriations -

- 7. State Legislature
- 45. Forest Department

The expenditure shown in column 3 of the above summary does not include Rs.14,99,36,193 met out of advances from the Contingency Fund sanctioned during March 1988 which remained unrecouped to the Fund at the close of the year.

Summary of Appropriation Accounts - contd.

The details of this expenditure are given below -

Grant (1)	Amount (2) Rs.	Month of sanction (3)	Month of recoupment (4)
20. Agriculture	4,48,247	March 1988	December 1988
26. Handlooms and Textiles	1,66,91,946	March 1988	December 1988
28. Community Development Projects and Municipal Administration	2,50,000	March 1988	December 1988
29. Labour including Factories	5,80,000	March 1988	December 1988
35. Civil Supplies	10,00,00,000	March 1988	December 1988
58. Miscellaneous Capital Outlay	2,96,35,000	March 1988	December 1988
59. Loans and Advances by the State Government	23,31,000	March 1988	December 1988

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.

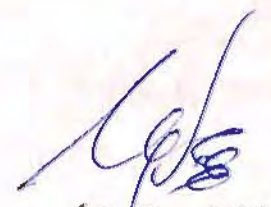
Summary of Appropriation Accounts - conclud.

The net expenditure figures are shown in Finance Accounts. The reconciliation between the total expenditure according to the Appropriation Accounts for 1987-88 and that shown in the Finance Accounts for the year is shown below:-

	Charged Rs.	Voted Rs.
Total expenditure according to Appropriation Accounts	8,15,50,38,731	38,32,68,39,828
Deduct - Total of recoveries shown in Appendix at Page 384	40,722	58,36,63,209
Net total expenditure as shown in Statement No.10 of Finance Accounts	8,15,49,98,009	37,74,31,76,619

The Appropriation Accounts have been prepared and examined under my direction in accordance with 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 Reports on the accounts of the Government of Tamil Nadu for the year ended 31st March 1988.

NEW DELHI,
The 28 सितम्बर 1990
SEP 1990


(C.G. SOMIAH)
Comptroller and Auditor General of India

Grant No. 1 - Land Revenue Department

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2020. Collection of Taxes on Income and Expenditure			
2029. Land Revenue			
2075. Miscellaneous General Services			
Voted			
Original	20,12,54,000		
Supplementary	1,22,43,000	21,34,97,000	- 1,12,69,162
Amount surrendered during the year (March 1988)			1,23,14,000
Charged			
Original	1,000		
Supplementary	..	1,000	- 1,000
Amount surrendered during the year (March 1988)			1,000

Notes and comments -

1. In view of the saving of Rs. 1,12.69 lakhs in the voted grant, the supplementary grant of Rs. 1,22.42 lakhs obtained in March 1988 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.

Grant No. 1 - Land Revenue Department - contd.

3. Significant saving occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(i) 2075.800.I.CY. Lumpsum provision for Dearness Allowance -			
O. 2,60.00			
R. - 2,60.00	..	..	..
(ii) 2075.800.I.EA. Lumpsum provision for Ex-gratia payment -			
O. 86.67			
R. - 86.67	..	..	..
Withdrawal of entire provision by reappropriation in March 1988 under items (i) and (ii) was due to the expenditure on additional instalments of Dearness Allowance and Ex-gratia payment having been debited to respective sub heads. However, the amount provided by reappropriation for both items together was only Rs. 21.10 lakhs; the lumpsum provision of Rs. 3,46.67 lakhs proved excessive by Rs. 3,25.57 lakhs (94 per cent of the provision).			
(iii) 2029.102.II.JA. Updating of Registry -			
O. 7,14.39			
R. -1,98.16	5,16.23	5,26.43	+ 10.20

Withdrawal of provision by reappropriation in March 1988 was mainly due to discontinuance of the scheme from November 1987. Specific reasons for the final excess have not been communicated (March 1989).

Grant No. 1 - Land Revenue Department - contd.

4. Excess occurred mainly under -

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(i)(a) 2029.102.I.AE. Central Survey Office including the Office of the Joint Director of Survey -			
O. 66.96			
R. 45.83	1,12.79	96.52	- 16.27
(b) 2029.102.I.AP. Photo-Zinco Press -			
O. 22.76			
R. - 22.76	..	17.50	+ 17.50
Withdrawal of provision by reappropriation in March 1988 under (b) was due to merger of this sub head with that under (a). Specific reasons for the net enhancement of Rs. 23.07 lakhs by reappropriation in March 1988 and the net final excess of Rs. 1.23 lakhs have not been communicated (March 1989).			
(ii)(a) 2029.102.I.AF. Maintenance of Ryotwari Surveys -			
O. 1,45.18			
R. 1,21.81	2,66.99	2,57.79	- 9.20
(b) 2029.102.I.AH. Maintenance of Municipal and Union Surveys-			
O. 32.76			
R. - 32.76	..	26.23	+ 26.23

Grant No. 1 - Land Revenue Department - contd.

Withdrawal of provision by reappropriation in March 1988 under (b) was due to merger of this sub head with that under (a). Specific reasons for the net enhancement of Rs. 89.05 lakhs by reappropriation in March 1988 and the net final excess of Rs. 17.03 lakhs have not been communicated (March 1989).

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(iii)(a) 2029.102.I.AG. Mobile Investigation and Resurvey Work -			
O. 5,19.42			
R. 1,03.53	6,22.95	6,07.31	- 15.64
(b) 2029.102.I.AJ. Adhoc Surveys -			
O. 21.93			
R. - 21.93	..	10.61	+ 10.61

Withdrawal of provision by reappropriation in March 1988 under (b) was due to merger of this sub head with that under (a). Net increase of provision (Rs. 81.60 lakhs) by reappropriation in March 1988 was mainly under 'Salaries' (Rs. 1,35.65 lakhs), travel expenses (Rs. 3.45 lakhs) and Rent, Rates and Taxes (Rs. 2.19 lakhs) partly offset by reduction of provision mainly under Salaries (Rs. 48.08 lakhs) and travel expenses (Rs. 5.24 lakhs) due to transfer of staff to implement another scheme. Specific reasons for the increase of provision by reappropriation and for the net final savings of Rs. 5.03 lakhs have not been communicated (March 1989).

Grant No. 1 - Land Revenue Department - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(iv) 2029.102.II.JB. Natham, Hill Villages and Town Surveys -			
S.	1,22.43		
R.	1,97.01	3,08.94	- 10.50

Token supplementary grant of Rs. 1,000 obtained in December 1987 for the Scheme of Survey of Natham, Hill Villages and Town Survey, etc., was augmented by another supplementary grant of Rs. 1,22.42 lakhs obtained in March 1988. Specific reasons for further enhancement of provision, by reappropriation in March 1988, which was 161 per cent of the grant voted by the Parliament, and for the final saving have not been communicated (March 1989). As the expenditure, incurred in excess of the grant voted by the Legislature/Parliament, exceeded Rs. 3 lakhs/5 lakhs, it constitutes a New Instrument of Service and it, having been met irregularly by reappropriation in March 1988, has escaped the notice of Parliament.

(v) 2020.104.I.AB. District Charges -			
O.	82.47		
R.	19.39	1,01.86	98.40 - 3.46

Enhancement of provision by reappropriation in March 1988 was mainly due to increase in expenditure towards ex-gratia and additional Dearness Allowance to the staff (Rs. 10.07 lakhs), travelling

Grant No. 1 - Land Revenue Department - conclud.

allowance on account of transfers (Rs. 6.60 lakhs) and arrears of rent and municipal taxes (Rs. 2.39 lakhs). Reasons for the final saving have not been communicated (March 1989).

Grant No. 2 - State Excise Department

Major heads	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
2039. State Excise			
2075. Miscellaneous General Services			
Voted			
Original	5,62,96,000		
Supple- mentary	..		
	5,62,96,000	3,40,40,641	- 2,22,55,359
Amount surrendered during the year (March 1988)			2,24,44,000
Charged			
Original	..		
Supple- mentary	31,000		
	31,000	30,799	- 201
Amount surrendered during the year			Nil
Notes and comments -			
Saving occurred under -			
Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(i) 2039. 001.I.AA. Headquarters Establishment - Commissioner of Prohibition and Excise Department -			
O.	1,03.58		
R. -	14.84	88.74	- 88.45
			- 0.29

Grant No. 2 - State Excise Department - conold.

Withdrawal of provision by reappropriation in March 1988 was due mainly to reduction in expenditure on travel (Rs. 0.66 lakh), office expenses (Rs. 0.59 lakh) on account of reduced telephone calls and stationery purchase and partial settlement of claim for printing Excise labels, pending decision on rates (Rs. 13.59 lakhs).

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(ii) 2039.001.I.AD. District Establishment - Revenue Establishment -			
O.	3,54.25		
R. -	1,34.27	2,19.98	2,19.77
			- 0.21
(iii) 2039.001.I.AF. District Establishment - Distilleries and Bonded Warehouses -			
O.	44.92		
R. -	15.12	29.80	29.57
			- 0.23

Withdrawal of provision by reappropriation in March 1988 under items (ii) and (iii) was due mainly to reduction in expenditure towards salaries (Rs. 1,30.94 lakhs), travel (Rs. 15.47 lakhs), fuel charges for vehicles (Rs. 1.23 lakhs) and other expenses (Rs. 4.61 lakhs) consequent on the new Prohibition Policy leading to disbandment of staff and closing of toddy and arrack shops, partly offset by increased expenditure (Rs. 2.76 lakhs) towards additional instalments of Dearness Allowance and ex-gratia payments.

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

Major heads	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
2041. Taxes on Vehicles			
2059. Public Works			
2075. Miscellaneous General Services			
2235. Social Security and Welfare			
Original 3,79,06,000			
Supple- mentary 1,70,000	3,80,76,000	3,66,35,176	-14,40,824
Amount surrendered during the year (March 1988)			7,28,000

Notes and comments -

1. Savings occurred persistently in this grant during the preceding four years as under :-

Year	Amount (in lakhs of rupees)	Saving Percentage
1983-84	45.15	19
1984-85	71.76	24
1985-86	34.49	10
1986-87	24.43	7

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

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) 2235.60.797.I.AA. Contribution to Chief Minister's Accident Relief Fund -			
0. 50.00	50.00	..	- 50.00
(ii) 2235.02.800.I.AA. Payment of Cash relief to Traffic Accident Victims -			
	..	38.68	+ 38.68

Consequent on the post-budget decision of Government to make payment of relief directly from the Consolidated Fund instead of through "Chief Minister's Accident Relief Fund", which was kept outside Government account, the provision made under item (i) was utilised to incur expenditure under item (ii). Reasons for the net saving of Rs.11.32 lakhs have not been communicated (March 1989).

4 (i) 2075.800.I.DA. Lumpsum provision for Dearness Allowances -			
0. 25.00			
R. - 25.00	..	..	..

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

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

(ii) 2075.800.I.EC.
Lumpsum provision for
Ex-Gratia payment -

O. 8.33

R. 8.33

..

Withdrawal of entire provision by reappropriation in March 1988 under (i) and (ii) was attributed to debiting the expenditure on additional instalments of Dearness Allowance and ex-gratia payment to the respective sub heads. However, the amount so reappropriated to other sub heads was only Rs.23.43 lakhs, resulting in a saving of Rs.9.90 lakhs. In view of this saving, the supplementary grant of Rs.1.70 lakhs obtained for the same purpose in March 1988 under the head "2041.001.I.AB. Regional Transport Authority, Madras City" proved unnecessary.

5. Significant excess also occurred mainly under -

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(i) 2041.001.I.AA. State Transport Authority -			
O. 33.01			
R. 4.93	37.94	40.16	+ 2.22

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

The total excess of Rs.7.15 lakhs was mainly due to purchase of electronic cash trac machines and diesel Jeeps, payment of additional Dearness Allowance and ex-gratia and increased telephone charges.

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

(ii) 2041.001.I.AC.
Regional Transport
Authority, Mofussil -

O. 1,56.50

R. 20.27

1,76.77

1,77.32

+ 0.55

Additional provision by reappropriation in March 1988 was mainly due to increase in expenditure towards payment of ex-gratia, additional Dearness Allowance and enhanced rent.

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.
2035. Collection of Other Taxes on Property and Capital Transactions			
2040. Sales Tax			
2045. Other Taxes and Duties on Commodities and Services			
2059. Public Works			
2075. Miscellaneous General Services			
Voted			
Original	19,65,41,000		
Supplementary	1,20,80,000	20,86,21,000	19,30,43,700 - 1,55,77,300
Amount surrendered during the year (March 1988)			7,41,000
Charged			
Original	9,000		
Supplementary	24,000	33,000	.. - 33,000
Amount surrendered during the year			Nil

Notes and comments -

1. In view of the saving of Rs. 1,55.77 lakhs in the voted grant, supplementary grant of Rs. 1,20.27 lakhs obtained in March 1988 proved unnecessary.

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

2. Only Rs. 7.41 lakhs were surrendered in March 1988 under the voted grant, whereas the ultimate saving was Rs. 1,55.77 lakhs.

3. Savings under this voted grant occurred also during the preceding three years as under:-

Year	Saving	
	Amount (in lakhs of rupees)	Percentage
1984-85	28.73	2
1985-86	88.64	5
1986-87	1,02.64	6

4. 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.

5. Saving occurred mainly under -

Head	Total grant	Actual expenditure	Excess + Saving -
(i) 2075.800.I.DB. Lumpsum Provision for Dearness Allowances -			
O. 2,17.50			
R. - 2,17.50
(ii) 2075.800.I.ED. Lumpsum Provision for Ex-gratia Payment -			
O. 72.50			
R. - 72.50

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

Withdrawal of entire provision by reappropriation in March 1988 under items (i) and (ii) was attributed to debiting the expenditure on additional instalments of Dearness Allowance and ex-gratia payment to the respective sub heads. However, the amount so reappropriated to other sub heads for this purpose was only Rs. 2,40.95 lakhs, leading to over-provision of Rs. 49.05 lakhs (17 per cent); this had contributed to 31 per cent of the overall saving in the grant.

6. Significant excess occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
2040.101.I.AB. District Establishment -			
O.	13,63.12		
S.	1,20.27		
R.	2,44.71	17,28.10	15,73.86 - 1,54.24

Enhancement of provision through Supplementary Grant (Rs. 1,20.27 lakhs) and by reappropriation (Rs. 2,07.57 lakhs) in March 1988 was towards increase in expenditure on additional instalments of Dearness Allowance and ex-gratia payment. The final saving of Rs. 1,54.24 lakhs proved the supplementary grant unnecessary and contributed largely to the overall saving in the grant.

Excess of Rs. 35.94 lakhs (3 per cent) occurred under this head also during 1986-87.

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

7. Excess also occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(i) 2040.101.I.AA. Circle Establishment -			
O.	75.72		
R.	20.41	96.13	98.43 + 2.30

Enhancement of provision by reappropriation in March 1988 was due to increase in expenditure mainly towards additional instalments of Dearness Allowance and ex-gratia payment (Rs. 17.32 lakhs). Specific reasons for the balance provision (Rs. 3.09 lakhs) and for the final excess have not been communicated (March 1989).

(ii) 2045.103.I.AA. Chief Electrical Inspector -			
O.	57.24		
R.	14.37	71.61	71.53 - 0.08

Enhancement of provision by reappropriation in March 1988 was due to increase in expenditure mainly towards additional instalments of Dearness Allowance and ex-gratia payment (Rs. 6.47 lakhs), purchase of new dynamo meter (Rs. 5.13 lakhs) and rent for newly formed Divisional and Sub Divisional office buildings (Rs. 1.03 lakhs); specific reasons for the balance provision (Rs. 1.74 lakhs) have not been communicated (March 1989).

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

Major head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
2030. Stamps and Registration			
Original	1,24,59,000		
Supplementary	68,35,000	1,87,52,509	- 5,41,491
Amount surrendered during the year (March 1988)			72,000

Notes and comments -

1. Rupees 0.72 lakh were surrendered in March 1988; but the saving ultimately worked out to Rs. 5.41 lakhs.

2. Savings occurred also during 1985-86 (Rs. 9.48 lakhs - 8 per cent) and 1986-87 (Rs. 8.97 lakhs - 6 per cent) in this grant.

3. Significant saving in the grant occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
2030.02.102.I.AB. Mofussil -			
O. 46.00			
S. 2.00			
R. - 9.00	39.00	36.64	- 2.36

Supplementary grant obtained in March 1988 was for payment of discount to the licensed stamp vendors for purchase of Non-Judicial stamps. Withdrawal of provision by reappropriation in March 1988 was attributed to reduction in expenditure towards such discount due to poor offtake of stamps in the mofussil areas, on account of non-supply

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

of adequate higher denomination stamps by the Controller of Stamps. Reasons for the final saving have not been communicated (March 1989).

4. Saving was partly counterbalanced by excess under -

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
2030.02.101.I.AA. Supply from Central Stamp Stores -			
O. 30.00			
S. 35.00			
R. 8.00	73.00	72.81	- 0.19

Enhancement of provision by reappropriation in March 1988 was towards increase in payment of printing cost of Non-Judicial stamps.

Grant No. 6 - Registration

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2030. Stamps and Registration			
2059. Public Works			
2075. Miscellaneous General Services			
3475. Other General Economic Services			
Voted			
Original	8,32,74,000		
Supple- mentary	34,01,000	8,36,07,077	- 30,67,923
Amount surrendered during the year (March 1988)			5,35,000
Charged			
Original	1,000		
Supple- mentary	..	1,000	- 1,000
Amount surrendered during the year (March 1988)			1,000

Notes and comments -

1. In view of the saving of Rs. 30.68 lakhs in the voted grant, the supplementary grant of Rs. 34.01 lakhs obtained in March 1988 proved excessive.

2. Only Rs. 5.35 lakhs were surrendered in March 1988; but the saving ultimately worked out to Rs. 30.68 lakhs.

Grant No. 6 - Registration - contd.

3. Saving in the voted grant occurred mainly under -

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(i) 2075.800.I.DC. Lumpsum Provision for Dearness Allowances -			
O. 75.00			..
R. - 75.00			..

(ii) 2075.800.I.EE.
Lumpsum Provision
for Ex-gratia
Payment -

O. 25.00			..
R. - 25.00			..

Withdrawal of the entire provision under items (i) and (ii) by reappropriation in March 1988 was attributed to expenditure on additional instalments of Dearness Allowance and ex-gratia payments having been debited to the respective sub heads. The enhancement of provision by reappropriation in March 1988 additional Dearness Allowance and ex-gratia payments was only resulting in a saving of Rs. 17.57 lakhs under this the overall saving of Rs. 30.68 lakhs u

Grant No. 6 - Registration -concl'd.

4. Excess occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
2030.03.001.I.AB. District Establishment Charges -			
O. 6,75.62			
S. 34.01			
R. 82.36	7,91.99	7,72.21	- 19.78

The supplementary grant obtained in March 1988 was for payment of additional instalments of Dearness Allowance and ex-gratia to staff. Enhancement of provision by reappropriation in March 1988 was mainly towards the same purpose (Rs. 75.89 lakhs) and arrears of rent (Rs. 9.87 lakhs), due to upward revision with retrospective effect, for office buildings at Tirunelveli, Madurai, Dindigul and Saidapet. Reasons for the final saving have not been communicated (March 1989).

Debt Charges (All charged)

Major heads	Total appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
2048. Appropriation for reduction or avoidance of debt			
2049. Interest Payments			
Original	2,36,97,35,000		
Supplementary	27,59,64,000		
	2,64,56,99,000	2,62,48,75,557	- 2,08,23,443
Amount surrendered during the year (March 1988)			1,32,64,000

Note -

The expenditure under this appropriation includes Rs. 23,52.18 lakhs contributed from Revenue to the Sinking Fund created for amortisation of loans raised in the open market, at rates prescribed by Government from time to time.

The balance at the credit of the Sinking Fund on 31st March 1988 was Rs. 1,32,20.16 lakhs.

Grant No. 7 - State Legislature

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2011. State Legislatures			
2075. Miscellaneous General Services			
Voted			
Original	1,69,47,000		
Supple- mentary	38,22,000	1,94,91,265	- 12,77,735
Amount surrendered during the year (March 1988)			- 30,78,000
Charged			
Original	2,32,000		
Supple- mentary	46,000	2,81,991	+ 3,991
Amount surrendered during the year (March 1988)			24,000

Notes and comments -

1. Rupees 30.78 lakhs were surrendered in March 1988 under voted grant but the ultimate saving worked out to Rs. 12.78 lakhs only.

2. In view of the saving of Rs. 12.78 lakhs, supplementary grant of Rs. 38.22 lakhs obtained in March 1988 proved excessive.

3. The excess of Rs. 3,991 over the charged appropriation requires regularisation.

Grant No. 7 - State Legislature - conclud.

4. Saving occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(i) 2075.800.I.DD. Lumpsum Provision for Dearness Allowances -			
O.	7.50		
R.	7.50		
(ii) 2075.800.I.EF. Lumpsum provision for Ex-gratia payment -			
O.	2.50		
R.	2.50		

Withdrawal of the entire provision by reappropriation in March 1988 under items (i) and (ii) was attributed to expenditure on additional instalments of Dearness Allowance and Ex-gratia having been debited to the respective sub heads. The enhancement of provision by reappropriation in March 1988 towards additional Dearness Allowance, Ex-gratia, etc., was only Rs. 3.29 lakhs, resulting in a saving of Rs. 6.71 lakhs under the above two items, which mainly contributed to the overall saving of Rs. 12.78 lakhs under the grant as a whole.

Grant No. 8 - Elections (All voted)

Major heads	Total grant	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2015. Elections			
2075. Miscellaneous General Services			
Original	70,86,000		
Supplementary	2,69,00,000	3,70,31,860	+ 30,45,860
Amount surrendered during the year (March 1988)			6,93,000

Notes and comments -

1. The excess of Rs. 30,45,860 over the grant requires regularisation.

2. In view of the excess of Rs. 30.46 lakhs, the supplementary grant of Rs. 2,69.00 lakhs obtained in March 1988 proved inadequate and surrender of Rs. 6.93 lakhs in March 1988 was injudicious.

3. Excess occurred mainly under -

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(1) 2015.103.I.AA. Assembly Constituencies			
O.	0.68		
S.	2,51.21		
R.	4.86	2,76.36	+ 29.33

The Supplementary grant obtained in March 1988 was to meet expenditure on the special staff appointed for intensive revision of

Grant No. 8 - Elections (All voted) -contd.

Electoral Rolls, 1988 and printing of electoral rolls and enumeration booklets for Assembly Constituencies. Withdrawal of provision by reappropriation in March 1988 was due mainly to non-drawal of salary of temporary staff for two months (Rs. 31.36 lakhs) and non-payment of remuneration to enumerators and Section Writers by certain Collectors (Rs. 25.71 lakhs) partly offset by payment of printing charges in 1987-88 instead of 1988-89 (Rs. 43.77 lakhs). The final excess was reportedly due to payment of remuneration to enumerators and Section Writers (Rs. 25 lakhs) and printing charges (Rs. 4.37 lakhs) in March 1988 by certain Collectors and the Commissioner, Corporation of Madras.

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(ii) 2015.104.I.AA. Elections to Lok Sabha and Legislative Assembly when held simultaneously -			
O.	1.32		
S.	6.09		
R.	7.21	14.62	+ 2.53

The Supplementary grant obtained in March 1988 was to reimburse the expenditure incurred by the Commissioner, Corporation of Madras for the General Elections from Corporation Funds. Enhancement of provision by reappropriation in March 1988 was also mainly for the same purpose. The final excess was reportedly due to expenditure incurred in March 1988 by the Collector of Tirunelveli-Kattabomman District towards repainting and repairing of ballot boxes (Rs. 1.59 lakhs) and rental

Grant No. 8 - Elections (All voted) - conclud.

charges for godowns where the ballot boxes were stored (Rs. 1.04 lakhs).

4. Excess was partly offset by saving under =

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(i) 2075.800.I.DE. Lumpsum provision for Dearness Allowances -			
0. 7.50			
R. = 7.50			
(ii) 2075.800.I.EG. Lumpsum provision for Ex-gratia Payment -			
0. 2.50			
R. = 2.50			

Withdrawal of entire provision by reappropriation in March 1988 under items (i) and (ii) was stated to be due to debiting expenditure on additional instalments of Dearness Allowance and ex-gratia payment to the respective sub heads. However, only Rs. 0.31 lakh were so reappropriated in March 1988 to the sub heads resulting in excessive provision of Rs. 9.69 lakhs.

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

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2012. President, Vice President, Governor, Administrator of Union Territories			
2013. Council of Ministers			
2029. Land Revenue			
2051. Public Service Commission			
2052. Secretariat-General Services			
2054. Treasury and Accounts Administration			
2059. Public Works			
2070. Other Administrative Services			
2075. Miscellaneous General Services			
2251. Secretariat - Social Services			
2401. Crop Husbandry			
2403. Animal Husbandry			
2506. Land Reforms			
2702. Minor Irrigation			
3451. Secretariat - Economic Services			

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

Major heads	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
3454. Census Surveys and Statistics			
3475. Other General Economic Services			
Voted			
Original 41,61,17,000			
Supple- mentary 2,00,25,000	43,61,42,000	42,51,77,568	- 1,09,64,432
Amount surrendered during the year (March 1988)			98,74,000
Charged			
Original 2,16,42,000			
Supple- mentary 14,25,000	2,30,67,000	2,03,16,025	- 27,50,975
Amount surrendered during the year (March 1988)			24,71,000

Notes and comments -

1. In view of the saving of Rs.1,09.64 lakhs in the voted grant, the supplementary grant of Rs.1,76.43 lakhs obtained in March 1988 proved excessive.

2. Only Rs.98.74 lakhs were surrendered in March 1988, but the saving ultimately worked out to Rs.1,09.64 lakhs.

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

3. Savings occurred persistently in the voted grant in the preceding four years as detailed below:-

Year	Amount (in lakhs of rupees)	Saving Percentage
1983-84	88.16	3
1984-85	1,27.60	4
1985-86	58.97	2
1986-87	88.54	2

4. In view of the saving of Rs.27.51 lakhs in the charged appropriation, the supplementary appropriation of Rs.14.25 lakhs obtained in March 1988 was unnecessary.

5. Saving in the voted grant is the net result of savings and excess under various heads, the more important of which are mentioned in notes 6 and 7.

6. Bulk of the saving occurred under -

Head	Total grant	Actual expenditure	Excess. + Saving -
(in lakhs of rupees)			
(i) 2075.800.I.CK. Lumpsum provision for Dearness Allowances -			
O. 3,37.50			
R. - 3,37.50			

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

Head	Total grant	Actual expenditure	Excess + Saving -
(ii) 2075.800.I.EH. Lumpsum provision for Ex-gratia payment -			
O. 1,12.50			
R. - 1,12.50			

(in lakhs of rupees)

Withdrawal of entire provision by reappropriation in March 1988 was attributed to the expenditure on additional instalments of Dearness Allowances and ex-gratia payment having been debited under the respective sub heads. Enhancement of provision by reappropriation in March 1988 towards additional instalments of Dearness Allowances and ex-gratia payment was only Rs. 3,07.48 lakhs, resulting in a saving of Rs. 1,42.52 lakhs (32 per cent of total provision) under these heads which had contributed to the overall saving of Rs. 1,09.64 lakhs under the grant.

7. Excess occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
(i) 3454.02.110.I.AE. Integrated Scheme for Development of Statistics -			
O. 29.85			
R. 2,38.41			
	2,68.26	2,61.81	- 6.45

(in lakhs of rupees)

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

Enhancement of provision by reappropriation in March 1988 was due to reclassification of expenditure on 30 individual schemes of collection of statistics (Rs. 1,90.71 lakhs), the sub heads therefor having been merged with this head and increase in expenditure towards additional instalments of Dearness Allowance and ex-gratia payment (Rs. 47.70 lakhs). Reasons for the final saving have not been communicated (March 1989).

Head	Total grant	Actual expenditure	Excess + Saving -
(ii) 2052.090.I.AA. Chief Secretariat -			
O. 1,05.92			
R. 28.26	1,34.18	1,35.16	+ 0.98

(in lakhs of rupees)

Enhancement of provision by reappropriation in March 1988 was due to increase in expenditure mainly towards additional instalments of Dearness Allowance and ex-gratia payment (Rs. 19.84 lakhs) and travels (Rs. 3.84 lakhs) and office expenses (Rs. 4.70 lakhs), the specific reasons for which have not been communicated. Reasons for the final excess have also not been communicated (March 1989).

Head	Total grant	Actual expenditure	Excess + Saving -
(iii) 2070.104.I.AA. Directorate of Vigilance and Anti-Corruption -			
O. 1,17.83			
R. 23.03	1,40.86	1,44.19	+ 3.33

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

Enhancement of provision by reappropriation in March 1988 was due to increase in expenditure mainly towards additional instalments of Dearness Allowance and ex-gratia payment (Rs. 9.35 lakhs), travels (Rs. 6.00 lakhs) (specific reasons were not mentioned), purchase of Xerox copier, special stationery, furniture and vehicles (Rs. 4.62 lakhs) and rent at enhanced rates (Rs. 2.20 lakhs). Reasons for the final excess have not been communicated (March 1989).

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(iv) 2013.101.I.AA. Salary of Ministers and Deputy Ministers -			
0. 11.45			
R. - 3.01	8.44	37.73	+ 29.29

Withdrawal of provision by reappropriation in March 1988 was due to reduction in expenditure on account of dissolution of the Assembly (Rs. 8.22 lakhs); and excess was due to increase in expenditure on medical charges for the treatment abroad of the late Chief Minister (Rs. 34.50 lakhs) for which adequate provision was not made.

8. In respect of a scheme involving assistance from Central Government, if a token provision has been made in the Budget, the expenditure on it need not be treated as New Service when sanction issues. However, the case should be brought to the notice of Legislature by specific inclusion in the Supplementary Estimates.

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

Failure to observe the prescribed procedure and meeting the expenditure irregularly by reappropriation in March 1988 had led to the expenditure escaping the notice of the Parliament in the following case.

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
2401.111.III.SE. Evaluation studies in Agricultural Census -			
0. 0.01			
R. 2.32	2.33	2.33	..

9. Saving in the charged appropriation occurred mainly under -

Head	Total appropriation	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
2051.102.I.AA. Tamil Nadu Public Service Commission -			
0. 1,78.53			
S. 14.25			
R. - 32.09	1,60.69	1,57.99	- 2.70

Supplementary appropriation was obtained in March 1988 for purchase of Computer for use by the Commission. Reduction of appropriation by reappropriation in March 1988 was due to reduction in

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

expenditure mainly on account of non-installation of Computer (Rs. 15.75 lakhs), non-publication of advertisements for recruitments (Rs. 6.56 lakhs), non-conduct of certain examinations (Rs. 2.03 lakhs) and on salaries (Rs. 12.01 lakhs), the specific reasons for which had not been mentioned. Reasons for the final saving have not been communicated (March 1989).

10. In respect of the heads mentioned below, which were ongoing schemes/services, expenditure had been incurred without any provision in the Budget or Supplementary Estimates or by reappropriation and incurred only by reappropriation, which had resulted in excess totalling Rs. 6.61 lakhs.

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(i) 2029.105.I.AC. Taluk Establishments -	..	0.51	+ 0.51
(ii) 2251.090.II.JB. Nutritional Improvement Project-Headquarters Staff-	..	0.81	+ 0.81
(iii) 2251.090.III.SB. Technical Cell Environment Control. Department -	..	2.40	+ 2.40
(iv) 3451.090.VI.UA. Drought Prone Area Programme Project Planning Cell-Secretariat -			
R. 2.72	2.72	2.89	+ 0.17

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

Major heads	Total grant	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2075. Miscellaneous General Services			
2404. Dairy Development			
Original	2,33,21,000		
Supplementary	69,26,000		
	3,02,47,000	2,99,87,760	- 2,59,240
Amount surrendered during the year (March 1988)			90,000

Grant No. 11 - District Administration

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2053. District Administration			
2059. Public Works			
2070. Other Administrative Services			
2075. Miscellaneous General Services			
Voted			
Original	50,71,68,000		
Supplementary	6,63,12,000		
	57,34,80,000	57,98,50,284	+ 63,70,284
Amount surrendered during the year			Nil
Charged			
Original	75,000		
Supplementary	24,74,000		
	25,49,000	25,24,506	- 24,494
Amount surrendered during the year (March 1988)			23,000
Notes and comments -			

1. The excess of Rs.63,70,284 over the voted grant requires regularisation.

Grant No. 11 - District Administration - contd.

2. In view of the excess of Rs.63.70 lakhs in the voted grant, the supplementary grant of Rs.6,62.22 lakhs obtained in March 1988 proved inadequate.

3. Excess of Rs.88.89 lakhs (2.2 per cent), Rs.66.74 lakhs (1.4 per cent) and Rs.89.72 lakhs (1.7 per cent) occurred under this voted grant also during 1984-85, 1985-86 and 1986-87 respectively.

4. The excess in the voted grant is the net result of substantial excess under 32 heads and savings under 11 heads, the more important of which are mentioned in the succeeding notes.

5. Significant excess occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(i) 2053.094.I.AC. Ryotwari Village Services -			
O. 24,27.39			
S. 3,15.07			
R. 1,02.59	28,45.05	29,21.12	+ 76.07

Grant No. 11 - District Administration - contd.

Supplementary grant obtained in March 1988 was to meet expenditure towards bifurcation of Coimbatore and Periyakulam Taluks, additional instalments of Dearness Allowance and ex-gratia payment, travels, office expenses, arrears of rent, etc. Enhancement of provision by reappropriation in March 1988 was due mainly to increase in expenditure towards travel (Rs.31.98 lakhs), additional instalments of Dearness Allowance and ex-gratia payment (Rs.2.86 lakhs), honorarium to Village Officers and arrears of grant under the Tamil Nadu Abolition of posts of Part Time Village Officers (Payments of Amount) Rules, 1983 (Rs.67.66 lakhs). Reasons for the final excess have not been communicated (March 1989).

There were similar excess under this head also during the preceding three years as under:-

Year	Excess	
	Amount (in lakhs of rupees)	Percentage
1984-85	45.50	2
1985-86	24.28	1
1986-87	2,46.17	10

Grant No. 11 - District Administration - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(ii) 2053.093.I.AA. Collectors and Magistrates -			
0. 4,98.64			
R. 1,45.76.	6,44.40	6,37.79	- 6.61

Enhancement of provision by reappropriation in March 1988 was for meeting increased expenditure mainly towards additional instalments of Dearness Allowance and ex-gratia payment (Rs.66.97 lakhs), telephone charges (Rs.37.16 lakhs) and travel (Rs.19.00 lakhs) due to frequent visits of VIPs, law and order problems, etc. and purchase of a new Ambassador car (Rs.14.25 lakhs). Reasons for the final saving have not been communicated (March 1989).

Excess occurred under this head also during the preceding four years as under:-

Year	Excess	
	Amount (in lakhs of rupees)	Percentage
1983-84	54.31	17
1984-85	37.74	10
1985-86	27.30	5
1986-87	11.68	2

Grant No. 11 - District Administration - contd.

6. Excess also occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(i) 2053.094.I.AA. Sub-Divisional Establishment -			
0. 2,06.05			
R. 51.70	2,57.75	2,57.43	- 0.32

Enhancement of provision by reappropriation in March 1988 was due mainly to increased expenditure towards additional instalments of Dearness Allowance and ex-gratia (Rs.32.62 lakhs), travel (Rs.11.00 lakhs) consequent on reversion, deputation and transfer of staff and telephone calls (Rs.11.71 lakhs) in connection with the law and order problem and visit of VIPs.

Excess occurred under this head also during the last four preceding years as under:-

Year	Excess	
	Amount (in lakhs of rupees)	Percentage
1983-84	23.23	19
1984-85	1.30	1
1985-86	3.12	2
1986-87	11.93	6

Grant No. 11 - District Administration - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(ii) (a) 2070.115.I.AB. Office of the Resident Commissioner, Tamil Nadu House, New Delhi -			
0. 3.03			
R. 52.87	55.90	51.80	- 4.10
(b) 2070.115.I.AD. Office of the Reception Officer, Tamil Nadu House, New Delhi -			
0. 31.74			
R. - 31.74	..	2.13	+ 2.13

Withdrawal of provision by reappropriation in March 1988 under (b) was due to merger of the sub head with, and consequent classification of expenditure under, (a). Enhancement of provision by reappropriation in March 1988 under (a) over and above the provision transferred from (b) was mainly due to increase in expenditure towards salaries (Rs.5.86 lakhs) of the Resident Commissioner and staff, wages of casual labourers for maintenance work (Rs.0.26 lakh), electricity charges (Rs.12 lakhs), telephone calls (Rs.9 lakhs), construction of one additional passenger lift (Rs.4 lakhs), purchase of an Ambassador car and a scooter and installation of Solar Energy System in Tamil Nadu

Grant No. 11 - District Administration - contd.

House, New Delhi and maintenance of building (Rs.7.92 lakhs). Final saving of Rs.4.10 lakhs under (a) was due to non-recoupment of bills by Government in respect of expenditure met out of imprest with the Special Representative, Tamil Nadu House, New Delhi submitted in March 1988.

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(iii) 2053.094.I.AK. Open Railway Line Patrols by Village Officers -			
0. 1.20			
R. 47.85	49.05	48.48	- 0.57

Enhancement of provision by reappropriation in March 1988 was mainly due to increase in expenditure on wages (Rs.52.18 lakhs) for open line patrolling consequent on bomb explosions on the railway lines in various parts of the State.

Excess of Rs.19.85 lakhs (1654 per cent) occurred under this head also during 1986-87.

Grant No. 11 - District Administration - contd.

7. Token provisions - In the following heads, only token provisions were made in the Budget but expenditure had been incurred by enhancement of provision by reappropriation in March 1988 without obtaining Supplementary Grants, which resulted in huge expenditure being kept outside the knowledge of ^{the} Parliament/Legislature in as much as the token provisions have been made in the Budget estimate without spelling out the details and magnitude of the expenditure involved.

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(i) 2053.094.I.AF. Establishment for Acquisition of Land for Nuclear Power Station in Chengalpattu District -			
0. 0.02			
R. 5.44	5.46	5.46	..

Enhancement of provision by reappropriation in March 1988 was due mainly to increase in expenditure towards additional instalments of Dearness Allowance and ex-gratia payment (Rs.2.03 lakhs) and travel (Rs.0.50 lakh) and land acquisition charges (Rs.3.11 lakhs) sanctioned in July 1987.

Grant No. 11 - District Administration - contd.

As the expenditure exceeded Rs.5 lakhs non-recurring on 'New object', it is a New Instrument of Service and token provision of only Rs. 2,000 was obtained through the Budget, without assessing the actual expenditure on the object; incurring the expenditure without a Supplementary Grant or an advance from the Contingency Fund had resulted in the expenditure escaping the notice of Parliament.

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(ii) 2053.094.I.AT. Establishment for Acquisition of Land for Defence Department -			
0. 0.01			
R. 13.73	13.74	13.48	- 0.26

Enhancement of provision by reappropriation in March 1988 was due to mainly increase in expenditure towards additional instalments of Dearness Allowance and ex-gratia payment (Rs.11.73 lakhs) and travel (Rs.1.67 lakhs). As the expenditure exceeds the limit of Rs.10 lakhs prescribed for meeting it out of lumpsum provision in the Budget, it is a New Instrument of Service and failure to have followed the procedure prescribed for New Service, has resulted in the expenditure escaping the notice of Parliament.

Grant No. 11 - District Administration - contd.

8. Excess occurred under the following heads for want of provision in the Budget or due to provision only by reappropriation in March 1988:-

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(i) 2053.094.I.CA. Establishment Charges for Acquisition of Land for Krishna Water Supply Project -			
	..	2.02	+ 2.02
(ii) 2053.094.I.CH. Establishment for Acquisition and Transfer of Lands for the Veterinary College in Namakkal Taluk of Salem District -			
	..	3.15	+ 3.15
(iii) 2053.094.I.CI. Establishment for Acquisition of Land for doubling the track between Tambaram and Chengalpattu -			
	..	0.12	+ 0.12

Grant No. 11 - District Administration - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(iv) 2053.094.I.BJ. Land Acquisition for the Madras Oil Refinery Project			
R. 0.20	0.20	0.20	..
(v) 2053.094.I.BM. Establishment for Acquisition of Lands for Metropolitan Water Supply and Sewerage Board -			
R. 2.41	2.41	2.48	+ 0.07
(vi) 2053.094.I.BR. Establishment Charges for Acquisition of Land for Tamil Nadu Minerals Limited -			
R. 0.16	0.16	0.27	+ 0.11
(vii) 2053.094.I.BS. Establishment for acquisition of Land for Indian Rare Earths Limited in Kanyakumari District -			
R. 1.62	1.62	1.62	..

Grant No. 11 - District Administration - conold.

9. Saving occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(i) 2075.800.I.CW. Lumpsum Provision for Dearness Allowances -			
O. 3,32.50			
R. - 3,32.50	..	..	..
(ii) 2075.800.I.EJ. Lumpsum Provision for Ex-gratia Payment -			
O. 1,10.83			
R. - 1,10.83	..	..	..

Withdrawal of the entire provision under items (i) and (ii) by reappropriation in March 1988 was attributed to expenditure on Dearness Allowance and ex-gratia payments having been debited to the respective sub heads. The enhancement of provision by reappropriation in March 1988 towards additional instalments of Dearness Allowance and ex-gratia payments was only Rs.1,43.69 lakhs resulting in excessive provision of Rs.2,99.64 lakhs (68 per cent) under this head. The saving had been diverted to meet expenditure for which there was no provision in the Original or Supplementary Grant.

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

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2075. Miscellaneous General Services			
2252. Other Social Services			
Voted			
Original 4,48,63,000			
Supple- mentary 10,70,000	4,59,33,000	4,55,31,490	- 4,01,510
Amount surrendered during the year (March 1988)			2,70,000
Charged			
Original 25,000			
Supple- mentary ..	25,000	13,554	- 11,446
Amount surrendered during the year (March 1988)			9,000

Notes-

1. In view of the saving of Rs.4.02 lakhs in the voted grant, the Supplementary grant of Rs.10.70 lakhs obtained in March 1988 proved excessive.

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

2. 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 "0252. Other Social Services" respectively. The net expenditure is transferred to the Fund before the accounts of the year are closed. In addition, the pension contribution payable in respect of staff of the Hindu Religious and Charitable Endowments Department is recovered from the Fund and credited to the receipt major head "0071. Contributions and Recoveries towards Pension and Other Retirement Benefits".

Rupees 3,09.04 lakhs from out of the net expenditure and Rs.24.21 lakhs towards pension contribution in respect of employees of the Hindu Religious and Charitable Endowments Department, not recovered during the previous years for want of sufficient balance in the Fund, 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.7,68.31 lakhs which included net expenditure of Rs.3,94.53 lakhs during the year (Rs.4,04.95 lakhs debited to this grant; recoveries: Rs.10.42 lakhs).

An account of the transactions of the Fund is given in Statement No.16 of the Finance Accounts 1987-88.

Grant No. 13 - Administration of Justice

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2014. Administration of Justice			
2059. Public Works			
2075. Miscellaneous General Services			
2230. Labour and Employment			
Voted			
Original	19,30,85,000		
Supplementary	90,03,000	20,20,88,000	- 97,75,275
Amount surrendered during the year (March 1988)			15,84,000
Charged			
Original	2,18,40,000		
Supplementary	78,68,000	2,67,64,289	- 29,43,711
Amount surrendered during the year (March 1988)			49,000

Notes and comments -

1. In view of the saving of Rs. 97.75 lakhs in the voted grant, the supplementary grant of Rs. 90.03 lakhs obtained in March 1988 proved unnecessary.

2. Rupees 15.84 lakhs were surrendered under the voted grant in March 1988, but the saving ultimately worked out to Rs. 97.75 lakhs.

Grant No. 13 - Administration of Justice - contd.

3. There was a saving of Rs. 16.56 lakhs in the voted grant also during 1986-87.

4. In view of the saving of Rs. 29.44 lakhs in the charged appropriation, the supplementary appropriation of Rs. 78.68 lakhs obtained in March 1988 proved excessive.

5. Savings of Rs. 29.06 lakhs (14 per cent) and Rs. 27.76 lakhs (10 per cent) under charged appropriation under the grant occurred respectively during 1985-86 and 1986-87 also.

6. Saving in the charged appropriation occurred mainly under-

	Total appropriation	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(i) 2014.102.I.AA. Judges and Registrar -			
O.	1,79.52		
S.	76.76		
R.	0.04	2,56.32	2,33.86 - 22.46
(ii) 2014.102.I.AB. Translation and Printing Department -			
O.	28.30		
R.	0.48	27.82	22.49 - 5.33

Grant No. 13 - Administration of Justice - contd.

Specific reasons for withdrawal of provision by reappropriation in March 1988 and for the final saving have not been communicated (March 1989).

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

8. Saving occurred mainly under -

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(i) 2075.800.I.DH. Lumpsum Provision for Dearness Allowances -			
O. 1,87.50			
R. - 1,87.50	..	..	..
(ii) 2075.800.I.EL. Lumpsum Provision for Ex-gratia payment -			
O. 62.50			
R. - 62.50	..	..	..

Withdrawal of entire provision by reappropriation in March 1988 under items (i) and (ii) was attributed to debiting expenditure on additional instalments of Dearness Allowance and ex-gratia payment to the respective sub heads. However, the amount so reappropriated was only Rs. 2,13.08 lakhs resulting in excessive provision of Rs. 36.92 lakhs (15 per cent). Supplementary grant of Rs. 90.03 lakhs under the heads 2014.105.I.AB (Rs. 87.15 lakhs) and 2014.105.I.AC (Rs. 2.88 lakhs) obtained in March 1988 specifically for the same purpose also proved excessive.

Grant No. 13 - Administration of Justice - contd.

9. Saving also occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
2014.105.I.AB. Mofussil, Civil and Sessions Courts - Regular Establishments -			
O. 5,12.08			
S. 87.15			
R. 0.28	5,99.51	5,70.49	- 29.02

Supplementary grant of Rs. 87.15 lakhs obtained in March 1988 was for increase in expenditure under salaries towards additional instalments of Dearness Allowance and ex-gratia payment. Specific reasons for the enhancement of provision by reappropriation in March 1988 for items other than salaries and for the final saving of Rs. 29.02 lakhs have not been communicated (March 1989).

10. Excess occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(i) 2014.105.I.AD. Mofussil, Civil and Sessions Courts - Process Service Establishments -			
O. 2,77.31			
R. 77.67	3,54.98	3,23.30	- 31.68

Enhancement of provision by reappropriation in March 1988 was mainly due to increase in expenditure towards additional instalments of Dearness Allowance and ex-gratia payment (Rs. 77.43 lakhs) and travel (Rs. 0.25 lakh). Reasons for the final saving have not been communicated (March 1989).

Grant No. 13 - Administration of Justice - conold.

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(ii) 2014.108.I.AA. Regular Establishments -			
O. 4,32.67			
R. 67.49	5,00.16	4,87.76	- 12.40

Enhancement of provision by reappropriation in March 1988 was due mainly to increase in expenditure towards additional instalments of Dearness Allowance, ex-gratia payments and maintenance and fuel charges of motor vehicles. Reasons for the final saving have not been communicated (March 1989).

(iii) 2014.114.I.AB. Government Pleaders -			
O. 32.85			
R. 35.72	68.57	57.28	- 11.29

Enhancement of provision by reappropriation in March 1988 was due mainly to increase in expenditure towards additional instalments of Dearness Allowance and ex-gratia payment (Rs. 1.22 lakhs), filing charges and purchase of furniture (Rs. 35.75 lakhs). Reasons for the final saving have not been communicated (March 1989).

Grant No. 14 - Jails

Major heads	Total grant on appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2056. Jails			
2059. Public Works			
2075. Miscellaneous General Services			
2235. Social Security and Welfare			
Voted			
Original	11,77,98,000		
Supplementary	1,98,36,000		
	13,76,34,000	13,61,99,419	- 14,34,581
Amount surrendered during the year (March 1988)			14,00,000
Charged			
Original	4,000		
Supplementary	..	4,000	- 4,000
Amount surrendered during the year (March 1988)			4,000

Grant No. 15 - Police

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2055. Police			
2059. Public Works			
2070. Other Administrative Services			
2075. Miscellaneous General Services			
2225. Welfare of Scheduled Castes, Scheduled Tribes and other Backward classes			
2235. Social Security and Welfare			
Voted			
Original	1,17,87,73,000		
Supplementary	20,96,84,000		
	1,38,84,57,000	1,34,19,21,686	-4,65,35,314
Amount surrendered during the year (March 1988)			4,19,88,000
Charged			
Original	1,01,000		
Supplementary	8,31,000		
	9,32,000	7,12,517	- 2,19,483
Amount surrendered during the year (March 1988)			21,000

Grant No. 15 - Police - contd.

Notes and comments -

1. In view of the saving of Rs.4,65.35 lakhs in the voted grant, the supplementary grant of Rs.16,91.43 lakhs obtained in March 1988 proved excessive.

2. Savings occurred persistently in this grant during the preceding four years as under:-

Year	Amount (in lakhs of rupees)	Saving Percentage
1983-84	4,71.08	6
1984-85	2,75.09	3
1985-86	2,19.65	2
1986-87	54.68	0.5

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 the succeeding notes.

4. Significant saving occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(i) 2075.800.I.CJ. Lumpsum provision for Dearness Allowances -			
O.	9,45.00		
R.	- 9,45.00		

Grant No. 15 - Police - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(ii) 2075.800.I.EN. Lumpsum Provision for Ex-gratia Payment -			
O. 3,55.00			
R. - 3,55.00			

Withdrawal of the entire provision under items (i) and (ii) by reappropriation in March 1988 was attributed to provision for Dearness Allowance and ex-gratia payment having been made under the appropriate heads. Such provision by reappropriation under the respective heads was only Rs.6,98.65 lakhs, resulting in a saving of Rs.6,01.35 lakhs under these two items; this saving had contributed to the overall saving of Rs.4,65.35 lakhs under the grant, besides the balance to be utilised for expenditure in excess of provision under other heads.

(iii) 2055.109.I.AA. District Police -			
O. 55,22.92			
S. 15,09.24			
R. - 1,00.45	69,31.71	68,80.37	- 51.34

The creation of new Police Stations, Outposts and Traffic Police Stations in the districts with necessary staff and purchase of furniture, motor cycles, V H F sets, revolver and musket at an

Grant No. 15 - Police - contd.

expenditure of Rs.32.79 lakhs was sanctioned by Government. Supplementary grant of Rs.22.44 lakhs towards salaries for this purpose was obtained in December 1987. Supplementary grant of Rs.14,86.80 lakhs was obtained in March 1988 for expenditure on Dearness Allowance and ex-gratia payment (Rs.9,72.20 lakhs), purchase of vehicles and engaging vehicles on hire (Rs.51.60 lakhs), more tours for law and order problems (Rs.2,16.87 lakhs), feeding men deployed for law and order problems (Rs.10.63 lakhs), Public Prosecutors (Rs.1.87 lakhs), terrycotton uniforms to Police personnel (Rs.1,52.71 lakhs) and office expenses (Rs.80.92 lakhs). Withdrawal of provision by reappropriation in March 1988 was generally attributed to non-filling up of posts, non-receipt of bills and latest assessment of actual requirements. However, specific reasons for the reduction in expenditure on salaries (Rs.1,18.84 lakhs), motor vehicles (Rs.59.62 lakhs), clothing and equipment (Rs.7.29 lakhs) and other charges (Rs.1.30 lakhs) and for the final saving have not been communicated (March 1989).

5. Excess occurred under. -

Grant No. 15 - Police - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(i) 2055.108.I.AB. Law and Order -			
O. 9,41.39			
S. 2.48			
R. 2,51.72	11,95.59	11,72.52	- 23.07

The supplementary grant was obtained in December 1987 for meeting expenditure on one additional mobile Court in Madras City and purchase of a bus. Additional provision by reappropriation in March 1988 was due to increase in expenditure mainly towards (i) additional posts, additional instalments of Dearness Allowance and ex-gratia payment (Rs.88.41 lakhs), (ii) telephone charges on account of revision of rental and tariff rates, arrears of electricity charges, purchase of furniture, bus passes, etc. (Rs.34.85 lakhs), (iii) engagement of private vehicles on hire for law and order problem, purchase of new vehicles and body building (Rs.43.03 lakhs), (iv) purchase and supply of terry cotton uniforms to Police personnel (Rs.44.98 lakhs), (v) rewards and diet charges to Police personnel (Rs.27.14 lakhs), (vi) travels (Rs.8.15 lakhs) on account of deployment of all Police Companies in connection with law and order problems at various places, (vii) rents, rates and taxes (Rs.2.28 lakhs) and (viii) repairs to buildings (Rs.3.47 lakhs). Reasons for the final saving have not been communicated (March 1989).

Grant No. 15 - Police - contd.

Excess of Rs.1,40.73 lakhs (15 per cent) occurred under the head during 1986-87 also.

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(ii) 2235.02.105.I.AB. District Establishment - Enforcement Wing -			
O. 3,90.60			
S. 1,10.33			
R. 1,19.96	6,20.89	6,32.81	+ 11.92

Supplementary grant was obtained in December 1987 for strengthening the prohibition enforcement machinery by additional staff, communication equipment and motor vehicles. Additional provision by reappropriation in March 1988 was due to increase in expenditure mainly towards travel (Rs.18.98 lakhs), on account of settlement of earlier year bills, additional instalments of Dearness Allowance, and ex-gratia payment (Rs.86.62 lakhs), telephone charges on account of revision of rental and tariff rates, arrears of electricity charges, etc. (Rs.10.85 lakhs) and rents, rates and taxes (Rs.2.02 lakhs). Reasons for the final excess have not been communicated (March 1989).

Excess of Rs.15.49 lakhs (4 per cent) occurred under this head during 1986-87 also.

Grant No. 15 - Police - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(iii) 2055.108.I.AD. Traffic -			
O. 1,63.58			
S. 0.16			
R. 71.07	2,34.81	2,32.17	- 2.64

Additional provision by reappropriation in March 1988 was due to increase in expenditure mainly towards additional Dearness Allowance and ex-gratia payment (Rs.69.24 lakhs) and telephone charges on account of revision of rental and tariff rates and arrears of electricity charges, etc. (Rs.1.35 lakhs). Reasons for the final saving have not been communicated (March 1989).

(iv) 2055.001.I.AA.
Inspector-General
of Police -

O. 96.11			
R. 47.48	1,43.59	1,57.70	+ 14.11

Additional provision by reappropriation in March 1988 was due to increase in expenditure mainly towards additional instalments of Dearness Allowance, ex-gratia payment (Rs.17.73 lakhs), purchase of Arms and Ammunitions from the Ordnance factory (Rs.23.52 lakhs), telephone charges and arrears of electricity charges (Rs.3.55 lakhs) and subsidy (Rs.2 lakhs). Reasons for the final excess have not been communicated (March 1989).

Grant No. 15 - Police - contd.

Excess occurred under this head also during the preceding two years as under:-

Year	Excess	
	Amount	Percentage
	(in lakhs of rupees)	
1985-86	2.73	3
1986-87	27.25	28

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

(v) 2055.114.I.AA.
Police Radio
Branch -

O. 3,43.82			
R. 59.16	4,02.98	3,96.83	- 6.15

Additional provision by reappropriation in March 1988 was due to increase in expenditure mainly towards additional Dearness Allowance and ex-gratia payment (Rs.27.19 lakhs), travel (Rs.19.60 lakhs), purchase of Bradma Machines (Rs.7.12 lakhs), purchase and supply of terry cotton uniforms to Police personnel (Rs.3.82 lakhs) and telephone

Grant No. 15 - Police - contd.

charges consequent on revision of rental and tariff rates and arrears of electricity charges (Rs.3.57 lakhs). Reasons for the final saving have not been communicated (March 1989).

Excess of Rs.89.74 lakhs (32 per cent) occurred under this head during 1986-87 also.

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(vi) 2055.108.1.AC. Crime -			
O. 2,02.68			
R. 48.52	2,51.20	2,47.40	- 3.80

Additional provision by reappropriation in March 1988 was due to increase in expenditure mainly towards additional instalments of Dearness Allowance and ex-gratia payment (Rs.36.29 lakhs), payment for professional and special services (Rs.5.88 lakhs) for which reasons were not communicated, travel (Rs.2.50 lakhs), telephone charges consequent of revision of rental and tariff rates and arrears of electricity charges (Rs. 1.78 lakhs) and rewards and diet to Police personnel (Rs. 1.80 lakhs). Reasons for the final saving have not been communicated (March 1989).

Grant No. 15 - Police - conclud.

Excess of Rs.17.31 lakhs (9 per cent) occurred under this head during 1986-87 also.

Grant No. 16 - Fire Services

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2059. Public Works			
2070. Other Administrative Services			
2075. Miscellaneous General Services			
Voted			
Original	8,79,55,000		
Supplementary	60,47,000		
	9,40,02,000	8,19,06,315	- 1,20,95,685
Amount surrendered during the year (March 1988)			66,59,000
Charged			
Original	1,000		
Supplementary	..		
	1,000	..	- 1,000
Amount surrendered during the year			Nil
Notes and comments -			

1. In view of the saving of Rs. 1,20.96 lakhs in the voted grant, the supplementary grant of Rs. 60.47 lakhs obtained in March 1988 proved unnecessary.

2. Rupees 66.59 lakhs were surrendered in March 1988; but the saving ultimately worked out to Rs. 1,20.96 lakhs.

Grant No. 16 - Fire Services - contd.

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

Year	Saving	
	Amount (in lakhs of rupees)	Percentage
1983-84	1,29.15	21
1984-85	56.44	8
1985-86	84.94	11
1986-87	1,30.64	15

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

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(i) 2075.800.I.CR. Lumpsum Provision for Dearness Allowance -			
O. 62.50	
R. - 62.50	
(ii) 2075.800.I.EO. Lumpsum provision for Ex-gratia payment -			
O. 20.83	
R. - 20.83	

Withdrawal of the entire provision under items (i) and (ii) by reappropriation in March 1988 was attributed to provision for dearness allowances and ex-gratia payments having been made under the appropriate heads. However, only Rs. 11.72 lakhs was so provided for the purpose by reappropriation in March 1988. Thus Rs. 71.61 lakhs were provided excessively, which mainly contributed to the overall saving of Rs. 1,20.96 lakhs in the grant.

Grant No. 16 - Fire Services - contd.

5. Saving occurred also under -

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
2070.108.I.AB. Protection and Control - Fire Stations including Workshops and Mobile Repair Squads -			
O.	6,72.19		
S.	60.47		
R.	29.34	7,62.00	6,76.68 - 85.32

Supplementary grant obtained in March 1988 was to cover increase in ex-gratia payment and salary of trainees (Rs. 47.92 lakhs) and cost of body building of vehicles (Rs. 12.55 lakhs). Enhancement of provision by reappropriation in March 1988 was due to increase in expenditure mainly towards purchase of chassis and body building (Rs. 61.76 lakhs), travel (Rs. 5.18 lakhs) on account of opening new fire stations and transfer of service personnel, purchase of furniture and installation of telephones (Rs. 4.55 lakhs) and rent of newly opened fire stations (Rs. 1.55 lakhs) partly offset by reduction in expenditure on salaries (Rs. 44.16 lakhs). This indicated that supplementary grant obtained in March 1988 for salaries (Rs. 47.92 lakhs) proved excessive. Reasons for the final saving have not been communicated (March 1989).

Grant No. 16 - Fire Services - conclud.

Savings occurred persistently under this head during the preceding 4 years as under:-

Year	Savings	
	Amount (in lakhs of rupees)	Percentage
1983-84	15.40	4
1984-85	23.13	6
1985-86	31.16	6
1986-87	82.51	14

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

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
2070.108.I.AA. Direction and Administration -			
O.	97.76		
R.	- 17.01	80.75	1,17.23 + 36.48

Withdrawal of provision by reappropriation in March 1988 was due to reduction in expenditure on account of non-procurement of wireless sets, breathing apparatus and fire fighting hoses (Rs. 21.56 lakhs), non-supply of boots for firemen and shoes for officers (Rs. 7.66 lakhs), mostly offset by increased expenditure on salaries (Rs. 10.25 lakhs), travel (Rs. 0.64 lakh), rent (Rs. 0.45 lakh) and office expenses (Rs. 0.87 lakh). Reasons for the final excess have not been communicated (March 1989).

Grant No. 17 - Education

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2059. Public Works			
2075. Miscellaneous General Services			
2202. General Education			
2203. Technical Education			
2204. Sports and Youth Services			
2205. Art and Culture			
2235. Social Security and Welfare			
3425. Other Scientific Research			
3454. Census Surveys and Statistics			
Voted			
Original	5,96,83,55,000		
Supple- mentary	88,03,35,000		
Amount surrendered during the year	6,84,86,90,000	6,97,70,96,996	+ 12,84,06,996

Nil

Grant No. 17 - Education - contd.

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
Charged			
Original	13,000	I	
Supple- mentary	..	I	
		13,000	..
			- 13,000
Amount surrendered during the year (March 1988)			13,000

Notes and comments -

1. The excess of Rs.12,84,06,996 over the voted grant requires regularisation.

2. In view of the excess of Rs.12,84.07 lakhs in the voted grant, the supplementary grant of Rs.76,74.86 lakhs obtained in March 1988 proved inadequate.

3. The excess in the voted grant is the net result of excess of Rs.39,96.94 lakhs in 131 heads and savings of Rs.27,12.87 lakhs under 150 heads, the more important of which are mentioned in the succeeding notes.

Grant No. 17 - Education - contd.

4. Excess occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(i) 2202.01.102.I.AD. Grants to Non-Government Elementary Schools -			
O. 75,49.38			
S. 13,69.72			
R. 1,07.58	90,26.68	93,69.17	+ 3,42.49

Supplementary grant was obtained in March 1988 for payment of grants-in-aid towards salaries. Specific reasons for additional provision by reappropriation in March 1988 and for the final excess have not been communicated (March 1989).

Excess occurred persistently under this head during the preceding three years as under -

Year	Excess	
	Amount (in lakhs of rupees)	Percentage
1984-85	1,70.27	3
1985-86	3,08.57	4
1986-87	6,15.82	8

Grant No. 17 - Education - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(ii) 2202.02.109.I.AA. General -			
O. 1,03,23.48			
S. 8,32.44			
R. 3,33.29	1,14,89.21	1,19,35.37	+ 4,46.16

Supplementary grants obtained in December 1987 (Rs.51.83 lakhs) and March 1988 (Rs.7,80.61 lakhs) were for meeting expenditure towards advance increment from April 1986 to Tamil Pandits in all schools and salaries to teachers in Government Secondary Schools.

Additional provision made by reappropriation in March 1988 was due to increase in expenditure mainly towards ex-gratia payment, additional instalments of Dearness Allowance and festival advance (Rs.12,50.01 lakhs), honorarium for pre-vocational teachers (Rs.2.08 lakhs), partly offset by transfer of provision to the head 2202.02.110.I.AA. (Rs.9,18.20 lakhs). Final excess occurred mainly towards salaries (Rs.4,27.26 lakhs), travel expenses (Rs.2.89 lakhs), professional and special services (Rs.3.38 lakhs), grants-in-aid (Rs.13.10 lakhs) and other charges (Rs.9.46 lakhs); the reasons therefor have not been communicated (March 1989).

Grant No. 17 - Education - contd.

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

(iii) 2202.02.110.I.AA.
General -

O. 56,86.67
S. 17,60.44

R. 3,15.25

77,62.36

80,86.74 + 3,24.38

Supplementary grant was obtained in March 1988 for payment of increased grants-in-aid to Non-Government Secondary Schools.

Additional provision by reappropriation in March 1988 was due to increase in expenditure mainly towards wages (Rs.13.27 lakhs) and grants-in-aid (Rs.3,02.01 lakhs), specific reasons for which have not been communicated. Final excess occurred mainly towards grants-in-aid (Rs.3,49.67 lakhs); reasons therefor have not also been communicated (March 1989).

As the excess expenditure on grants-in-aid exceeded the limit of Rs.2/5 lakhs, it constituted a New Instrument of Service and it, having been met irregularly by reappropriation in March 1988, has escaped the notice of Parliament.

Grant No. 17 - Education - contd.

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

(iv) 2202.01.800.I.AC.
Chief Minister's
Nutritious Meal
Programme for
Children -
Pupils of age group
5 + to 9 + inclusive
of expenditure on
former Central
Kitchen Vehicle
Maintenance Workshop,
Vikravandi -

O. 25,14.55

S. 8.55

R. 1,39.24

26,62.34

27,06.21

+ 43.87

Supplementary grant was obtained in December 1987 for payment of wages in respect of CMNMP Centres in 297 new schools opened in 1983-84. Additional provision by reappropriation in March 1988 was due to increase in expenditure mainly towards ex-gratia payment, additional instalments of Dearness Allowance and festival advance (Rs.22.59 lakhs), (ii) wages on account of enhanced ex-gratia payment to Noon-Meal organisers (Rs.3,13.95 lakhs), (iii) supplies (Rs.11.50 lakhs) and office expenses (Rs.3.21 lakhs) partly counterbalanced by reduction towards (iv) grants-in-aid (Rs.2,06.50 lakhs) and (v) motor vehicles (Rs.5.97 lakhs); specific reasons for items (iv) and (v) have not been communicated. Reasons for the final excess also have not been communicated (March 1989).

Grant No. 17 - Education - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(v) 2202.01.800.II.JB. Chief Minister's Nutritious Meal Programme in the Age Group 5 + to 9 + Additional Enrolment -			
O. 3,00.00			
R. 69.92	3,69.92	3,96.91	+ 26.99

Specific reasons for additional provision by reappropriation in March 1988 and for the final excess have not been communicated (March 1989).

Excess of Rs.44 lakhs (18 per cent) occurred under this head also during 1986-87.

(vi) 2202.02.108.I.AA. Examinations by the Director of Government Examinations -			
O. 3,54.33			
S. 14.70			
R. 2,96.11	6,65.14	6,52.82	- 12.32

Additional provision by reappropriation in March 1988 was due to increase in expenditure mainly towards (i) remuneration to examiners for additional examination session and enhancement of rate of remuneration

Grant No. 17 - Education - contd.

(Rs.1,06.08 lakhs), (ii) travels on account of additional examination session (Rs.94.19 lakhs), (iii) trunk calls, phonograms, etc. (Rs.71.80 lakhs), (iv) additional instalments of Dearness Allowance, ex-gratia payment and festival advance (Rs.17.68 lakhs), (v) enhancement of wages (Rs.4.71 lakhs) and (vi) advertisements (Rs.1.93 lakhs) for 41 examinations and publications of their results. Reasons for the final saving have not been communicated (March 1989).

Excess of Rs.48.77 lakhs (14 per cent) occurred under this head also during 1986-87.

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(vii) 2202.02.800.II.JB. Additional enrolment of Pupils of the Age Group 14 to 16 -			
O. 1,68.38			
R. 48.11	2,16.49	2,72.96	+ 56.47
(viii) 2202.02.800.II.JE. Plan Posts for Higher Secondary Standards -			
O. 1,83.46			
R. - 0.17	1,83.29	3,09.20	+ 1,25.91

Grant No. 17 - Education - contd.

Additional provision by reappropriation in March 1988 under item (vii) was due to increase in expenditure towards additional instalments of Dearness Allowance, ex-gratia payment and festival advance (Rs.79.63 lakhs) counterbalanced by reduction towards grants-in-aid (Rs.32.22 lakhs) for which specific reasons have not been communicated.

Final excess under item (vii) was mainly towards salaries (Rs.44.49 lakhs) and grants-in-aid (Rs.11.61 lakhs) and under item (viii) mainly towards salaries (Rs.61.67 lakhs), grants-in-aid (Rs.29.99 lakhs) and other charges (Rs.38.22 lakhs); the reasons therefor have also not been communicated (March 1989).

As the provisions made by reappropriation and the expenditure incurred on the schemes in excess of grant voted by the Legislature exceeded Rs.3 lakhs/5 lakhs, they constituted New Instrument of Service and they, having been irregularly met by reappropriation in March 1988, have escaped the notice of Parliament.

Excess occurred persistently under item (viii) during the preceding three years as under :-

Year	Excess	
	Amount (in lakhs of rupees)	Percentage
1984-85	20.94	3
1985-86	37.94	72
1986-87	1,55.86	165

Grant No. 17 - Education - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
(ix) 2203.105.I.AD. Grants-in-aid to Private Polytechnics -			
O. 3,59.87			
R. 1,00.15	4,60.02	4,63.69	+ 3.67

Additional provision by reappropriation in March 1988 was due to increase in expenditure towards grants-in-aid for arrears of Dearness Allowance and ex-gratia payment to the staff in 30 Aided Polytechnics. The final excess was attributed to increase in grants-in-aid towards festival advance to the staff of 35 private polytechnics and 3 private engineering colleges.

Excess occurred persistently under this head during the preceding three years as under:-

Year	Excess	
	Amount (in lakhs of rupees)	Percentage
1984-85	36.97	18
1985-86	9.77	3
1986-87	68.27	22

Grant No. 17 - Education - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(x) 2202.02.800.III.SB. Fifth Survey of School Education -			
R. 7.10	7.10	6.46	- 0.64

As the provision made by reappropriation and the expenditure incurred on the scheme exceeded the limit of Rs.3/5 lakhs, it constituted New Service and it having been met irregularly by reappropriation in March 1988 has escaped the notice of Parliament/Legislature.

5. Saving occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(i) 2202.01.108.II.JA. Supply of Text Books to Students -			
O. 10,00.00			
R. - 3,91.69	6,08.31	6,09.49	+ 1.18
(ii) 2202.01.108.II.JB. Special components Plan for Scheduled Castes - Supply of Text Books -			
O. 1,54.05			
R. - 1,54.05	..	..	..

Grant No. 17 - Education - contd.

Expenditure of Rs.1,90 lakhs relating to item (ii) stands included under item (i) due to wrong classification in the sanction order. Specific reasons for the withdrawal of provision of Rs.5,45.74 lakhs under item (i) and (ii) and final excess of Rs.1.18 lakhs under item (i) have not been communicated (March 1989).

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(iii) 2202.01.800.II.JA. Chief Minister's Nutritious Noon-Meal Programme - Plan Expenditure -			
O. 7,02.68			
R. - 1,44.65	5,58.03	5,98.92	+ 40.89
(iv) 2202.01.800.II.JF. Special Components Plan for Scheduled Castes - Supply of Uniforms to pupils -			
O. 2,85.43			
R. - 1.05	2,84.38	1,44.95	- 1,39.43

Specific reasons for withdrawal of provision in March 1988 under item (iii) and for the final excess under item (iii) and saving under item (iv) have not been communicated (March 1989).

Grant No. 17 - Education - contd.

Saving occurred under item (i) also during the preceding two years as under:-

Year	Saving	
	Amount (in lakhs of rupees)	Percentage
1985-86	5,45.44	47
1986-87	5,36.90	47

Saving occurred under item (iv) also during the preceding two years as under:-

Year	Saving	
	Amount (in lakhs of rupees)	Percentage
1985-86	15.71	1
1986-87	2,18.29	14

Head

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

(in lakhs of rupees)

(v) 2202.02.800.II.JG.
New Schemes for
Vocational Education
in Schools -

O. 1,00.00

R. - 91.94

8.06

9.14

+ 1.08

Grant No. 17 - Education - contd.

Reduction of provision by reappropriation in March 1988 was due to non-implementation of Schemes.

Savings similarly occurred persistently under this head during the preceding three years as under:-

Year	Saving	
	Amount (in lakhs of rupees)	Percentage
1984-85	9,98.09	100
1985-86	99.68	100
1986-87	96.19	96

Head

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

(vi) 2202.03.102.I.AA.
Madras University -

O. 90.00

S. 2,37.10

R. - 1,04.94

2,22.16

2,21.91

- 0.25

Supplementary grant obtained in December 1987 was for payment of arrears of Block grant to the University due to enhancement effective from 1984-85. Specific reasons for the withdrawal of provision by reappropriation in March 1988 have not been communicated (March 1989).

Grant No. 17 - Education - conold.

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(vii) 2235.60.200.I.AI. Special Provident Fund-cum-Gratuity for Aided Educational Institutions -			
O. 1,00.00			
R. - 1,00.00

Surrender of the entire provision by reappropriation in March 1988 was attributed to provision having been made for the purpose under Grant No.43 - Miscellaneous. However, provision of only Rs.62.30 lakhs had been made under the latter grant; reasons for the balance surrender of Rs.37.70 lakhs have not been communicated (March 1989).

Grant No. 18 - Medical

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2055. Police			
2059. Public Works			
2075. Miscellaneous General Services			
2210. Medical and Public Health			
2235. Social Security and Welfare			
2551. Hill Areas			
Voted			
Original	1,40,50,64,000		
Supple- mentary	5,18,13,000	1,45,68,77,000	1,50,24,19,967 + 4,55.42.967
Amount surrendered during the year (March 1988)	..	..	94,24,000
Charged			
Original	1,000		
Supple- mentary	7,09,000	7,10,000	6,41,269 - 68,731
Amount surrendered during the year	..	..	Nil

Notes and comments -

1. The excess of Rs.4,55,42,967 over the voted grant requires regularisation.

2. In view of the excess of Rs.4,55.43 lakhs in the voted grant, the supplementary grant of Rs.4,88.92 lakhs obtained in March 1988 proved inadequate and surrender of Rs.94.24 lakhs in March 1988 injudicious.

3. Excess of Rs.76.43 lakhs (0.6 per cent) occurred under this grant during 1986-87 also.

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

Head	Total grant	Actual expenditure	Excess + Saving -
(i) 2210.01.110.I.AA. Hospitals and Dispensaries -			
0. 31,23.17			
R. 53.06	31,76.23	35,33.51	+ 3,57.28

Additional provision obtained by reappropriation in March 1988 was due to increase in expenditure mainly towards additional instalments of Dearness Allowance and ex-gratia payment (Rs.62.58 lakhs), settlement of pending bills for supply of x-ray and other major

equipments and purchase of 15 Gastrosopes (Rs.13.87 lakhs) and gauze cloth and other hospital accessories (Rs.9.63 lakhs). Final excess, which was more than 10 per cent of the grant voted by the Legislature and which constituted 78 per cent of the overall excess under the grant, occurred mainly under medicines (Rs.1,70.68 lakhs), salaries (Rs.1,06.61 lakhs), dietary charges (Rs.29.39 lakhs), office expenses (Rs.23.37 lakhs), linen (Rs.12.88 lakhs), hospital accessories (Rs.9.12 lakhs), machinery and equipment (Rs.2.49 lakhs), travel expenses (Rs.1.44 lakhs) and motor vehicles (Rs.1.43 lakhs). These excesses were attributed to purchase of 3 months requirement of medicines to meet emergency needs, arrears of pay, leave salary, etc. and unavoidable payments of telephone, freight, dietary and water charges.

Excess also occurred persistently in this head during the preceding three years as under -

Year	Excess	
	Amount	Percentage
	(in lakhs of rupees)	
1984-85	1,13.58	5
1985-86	42.00	1
1986-87	2,35.40	8

Grant No. 18 - Medical - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(ii) 2210.01.110.I.AJ. Government General Hospital, Madras -			
O. 8,27.45			
R. 1,43.46	9,70.91	10,59.00	+ 88.09

Additional provision by reappropriation in March 1988 was due to increase in expenditure mainly towards additional instalments of Dearness Allowance and ex-gratia payment (Rs.35.75 lakhs), purchase of new equipments and other hospital accessories (Rs.37.17 lakhs), medicines (Rs.56.14 lakhs) and diet articles (Rs.1.88 lakhs) and linen (Rs.2.99 lakhs), stipends at increased rates (Rs.5.37 lakhs) and water and electricity charges (Rs. 5 lakhs). Reasons for the final excess have not been communicated (March 1989).

Excess also occurred persistently in this head during the preceding three years as under -

Year	Excess	
	Amount	Percentage
	(in lakhs of rupees)	
1984-85	20.81	3
1985-86	17.22	2
1986-87	1,49.11	17

Grant No. 18 - Medical - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(iii) 2210.01.110.I.AK. Government Stanley Hospital, Madras -			
O. 3,85.81			
S. 58.08			
R. 94.41	5,38.30	5,45.72	+ 7.42

Supplementary grant was obtained in March 1988 for purchase of whole body scanner. Additional provision made by reappropriation in March 1988 was due to increase in expenditure mainly towards additional instalments of Dearness Allowance and ex-gratia payment (Rs.30.87 lakhs), medicines (Rs.18.90 lakhs) and purchase of new equipments and other hospital accessories (Rs.35.28 lakhs). Reasons for the final excess have not been communicated (March 1989).

Excess also occurred persistently in this head during the preceding four years as under -

Year	Excess	
	Amount	Percentage
	(in lakhs of rupees)	
1983-84	11.96	4
1984-85	27.75	8
1985-86	25.58	6
1986-87	22.83	6

Grant No. 18 - Medical - contd.

5. Excess also occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(i) 2210.01.110.I.A0. Institute of Child Health and Hospital for Children, Madras -			
O. 1,48.73			
R. 83.63	2,32.36	2,31.40	- 0.96

Enhancement of provision by reappropriation in March 1988 was due to increase in expenditure mainly towards additional instalments of Dearness Allowance and ex-gratia payment (Rs.43.68 lakhs), medicines (Rs.23.00 lakhs), purchase of new equipments and hospital accessories (Rs.7.99 lakhs), water and electricity charges (Rs.5.45 lakhs) and linen (Rs.1.20 lakhs).

(ii) 2210.01.110.I.AN. Government Royapettah Hospital, Madras -			
O. 2,20.05			
R. 71.88	2,91.93	2,92.08	+ 0.15

Grant No. 18 - Medical - contd.

Enhancement of provision by reappropriation in March 1988 was due to increase in expenditure mainly towards Dearness Allowance and ex-gratia payment (Rs.16.70 lakhs), medicines (Rs.28.90 lakhs), diet articles (Rs.2.06 lakhs), water and electricity charges (Rs.2.70 lakhs) and purchase of new equipments and hospital accessories (Rs.21.29 lakhs).

Excess occurred in this head also during 1985-86 and 1986-87 as under:-

Year	Excess	
	Amount	Percentage
(in lakhs of rupees)		
1985-86	12.17	5
1986-87	36.81	17

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(iii) 2210.01.110.I.AV. Mofussil Teaching Hospitals -			
O. 14,09.70			
S. 1,06.08			
R. 1,02.69	16,18.47	15,93.11	- 25.36

Grant No. 18 - Medical - contd.

Supplementary grant was obtained in March 1988 for payment of additional instalments of Dearness Allowance and ex-gratia. Enhancement of provision by reappropriation in March 1988 was due to increase in expenditure mainly towards medicines (Rs.1,00.23 lakhs) and diet articles (Rs.4.06 lakhs), water and electricity charges (Rs.22.26 lakhs) and purchase of hospital equipments and other accessories (Rs.5.52 lakhs). Reasons for the final saving have not been communicated (March 1989).

Excess occurred in this head also during 1985-86 and 1986-87 as under -

Year	Excess	
	Amount	Percentage
1985-86	11.94	1
1986-87	40.16	3

(in lakhs of rupees)

Head	Total grant	Actual expenditure	Excess + Saving -
(iv) 2210.04.104.II.J0. Siddha Wings in Primary Health Centres -			
O. 69.99			
R. 59.28	1,29.27	1,29.88	+ 0.61

(in lakhs of rupees)

Grant No. 18 - Medical - contd.

Enhancement of provision by reappropriation in March 1988 was due to increase in expenditure mainly towards Dearness Allowance and ex-gratia payment (Rs.22.14 lakhs), 50 new posts (Rs.11.13 lakhs) and medicines (Rs.25.28 lakhs). Reasons for the final excess have not been communicated (March 1989).

Excess of Rs.4.55 lakhs (7 per cent) occurred in this head during 1986-87 also.

Head	Total grant	Actual expenditure	Excess + Saving -
(v) 2210.05.105.I.AA. Madras Medical College -			
O. 2,69.82			
R. 29.70	2,99.52	3,25.39	+ 25.87

(in lakhs of rupees)

Enhancement of provision by reappropriation in March 1988 was due to increase in expenditure mainly towards Dearness Allowance and ex-gratia payment (Rs.26.97 lakhs), arrears of rent (Rs.1.54 lakhs) and medicines (Rs.0.75 lakh). Reasons for the final excess have not been communicated (March 1989).

Excess of Rs.16.43 lakhs (6 per cent) occurred in this head during 1986-87 also.

Grant No. 18 - Medical - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(vi) 2210.01.110.I.AW. Improvements to Teaching Hospitals -			
O. 3,37.38			
R. 54.90	3,92.28	3,87.57	- 4.71

Enhancement of provision by reappropriation in Marh 1988 was due to increase in expenditure mainly towards Dearness Allowance and ex-gratia payment (Rs.52.32 lakhs), medicines (Rs.6.40 lakhs), diet articles (Rs.1.01 lakhs) and enhanced stipends (Rs.2.20 lakhs), partly offset by reduction of Rs.3.12 lakhs due to non-purchase of certain equipments. Reasons for the final saving have not been communicated (March 1989).

Excess of Rs.40.96 lakhs (13 per cent) occurred in this head during 1986-87 also.

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

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(i) 2210.03.110.I.AH. Provincialisation of Municipal and Panchayat Union Dispensaries -			
O. 1,83.35			
R. - 64.95	1,18.40	1,29.52	+ 11.12

Grant No. 18 - Medical - contd.

Withdrawal of provision by reappropriation in March 1988 was attributed to reduction of expenditure consequent on the conversion of 196 Government Rural Dispensaries and 41 non-taluk hospitals into Primary Health Centres. Final excess occurred mainly under salaries (Rs.4.64 lakhs), medicines (Rs.4.02 lakhs), office expenses (Rs.0.88 lakh), travel expenses (Rs.0.56 lakh) and machinery and equipment (Rs.0.49 lakh). It was, however, attributed only to payment of arrears of pay, leave salary and purchase of 3 months requirement of medicines for stock to meet emergency needs.

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(ii) 2210.03.800.I.CA. Supply of Tooth Powder to Rural Children -			
O. 1,50.91			
R. - 89.33	61.58	61.81	+ 0.23

Withdrawal of provision by reappropriation in March 1988 was due to reduction in expenditure on account of restriction of supply of tooth powder to only pre-school children (Rs.30 lakhs), shortfall in supply (Rs.45.50 lakhs) due to irregular placing of indents for supply and non-receipt of bills (Rs.14.34 lakhs) from suppliers.

Grant No. 18 - Medical - conold.

Saving of Rs.1,17.68 lakhs (48 per cent) occurred in this head during 1986-87 also.

Grant No. 19 - Public Health

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2059. Public Works			
2075. Miscellaneous General Services			
2210. Medical and Public Health			
2211. Family Welfare			
2215. Water Supply and Sanitation			
2236. Nutrition			
2551. Hill Areas			
Voted			
Original	74,04,95,000		
Supple- mentary	4,99,53,000	79,04,48,000	78,40,98,072 - 63,49,928
Amount surrendered during the year (March 1988)			6,24,15,000
Charged			
Original	2,000		
Supple- mentary	..	2,000	.. - 2,000
Amount surrendered during the year (March 1988)			1,000

Grant No. 19 - Public Health - conold.

Note -

Rupees 6,24.15 lakhs were surrendered in the voted grant in March 1988; but the ultimate saving worked out to Rs.63.50 lakhs only.

Grant No. 20 - Agriculture

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2059. Public Works			
2075. Miscellaneous			
General Services			
2401. Crop Husbandry			
2402. Soil and Water Conservation			
2415. Agricultural Research and Education			
2435. Other Agricultural Programmes			
2501. Special Programmes for Rural Development			
2551. Hill Areas			
2702. Minor Irrigation			
3054. Roads and Bridges			
Voted			
Original	1,37,58,15,000		
Supplementary	46,10,64,000	1,83,68,79,000	1,82,04,53,858 - 1,64,25,142
Amount surrendered during the year (March 1988)			1,90,14,000
Charged			
Original	8,000		
Supplementary	75,000	83,000	- 83,000
Amount surrendered during the year (March 1988)			2,000

Grant No. 20 - Agriculture - contd.

The expenditure in this grant does not include Rs.4,48,247 met out of advance from the Contingency Fund sanctioned during March 1988, which remained unrecouped to the Fund at the close of the year.

Notes and comments -

1. The entire lumpsum provision of Rs.6,10 lakhs for Dearness Allowances (Rs.4,57.50 lakhs) and ex-gratia payments (Rs.1,52.50 lakhs) made in the voted grant was withdrawn by reappropriation in March 1988 due to distribution of provision among various sub heads. The provisions so distributed totalled only Rs.3,74.98 lakhs, resulting in a saving of Rs.2,35.02 lakhs (39 per cent) under lumpsum provision; this had contributed to the overall saving of Rs.1,64.25 lakhs under the grant as a whole, besides enabling Government to meet excess expenditure of Rs.70.77 lakhs under other heads.

2. According to New Service procedure, in respect of schemes involving assistance from Central Government, autonomous bodies, etc., if a token provision has been made in the Budget, the expenditure need not be treated as New Service when the sanction actually issues. However, such cases should be brought to the notice of the Legislature by specific inclusion in the Supplementary Estimates. The expenditure of such schemes mentioned below was irregularly met by reappropriation without specific approval of Parliament:-

Grant No. 20 - Agriculture - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(i) 2401.105.VI.UC. Special Component Plan for Scheduled Caste - Scheme for the distribution of Mini-kits, Fertilizers and Seeds in the holdings of Small and Marginal Farmers -			
O. 0.01			
R. 16.21	16.22	11.06	- 5.16
(ii) 2401.108.III.SN. Improving of Irrigation Facilities under Coconut Development Scheme -			
O. 0.01			
R. 1.56	1.57	1.61	+ 0.04
(iii) 2401.800.VI.UE. Establishment of Farmers Agro-Service Centres -			
O. 0.01			
R. 19.96	19.97	20.16	+ 0.19
(iv) 2435.01.101.III.SC. Development of Agricultural Marketing -			
O. 0.01			
R. 13.19	13.20	13.20	..

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

(v) 2435.01.101.VI.UA. Construction of Rural Godowns -				
O. 0.01				
R. 8.99	9.00	9.00	..	
(vi) 2551.01.101.III.TG. Establishment of Nursery at Horticulture Research station at Kodaikanal under Western Ghat Development Programme -				
O. 0.01				
R. 0.99	1.00	1.00	..	
(vii) 2551.01.102.III.SG. Soil and Moisture Conservation of Manjalar Water Shed under Western Ghat Development Programme -				
O. 0.01				
R. 0.91	0.92	3.62	+ 2.70	
(viii) 2551.01.102.III.SI. Preparation of Status Report on the Catchment Areas of Major Hydro-Electric Project in Western Ghat -				
O. 0.01				
R. 0.42	0.43	0.31	- 0.12	

3. Expenditure on the schemes mentioned below was incurred without provision in either the Budget or Supplementary Estimates. As it exceeded Rs. 5 lakhs each, it constituted a New Service/New Instrument of Service. Failure to observe the procedure prescribed in the New Service rules, resulted in the expenditure escaping the notice of the Parliament/Legislature:-

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(i) 2401.108.II.KA. Procurement and Distribution of Oil Seeds and Oil Seedlings in Drought Affected Areas -			
R. 5.00	5.00	7.51	+ 2.51
(ii) 2402.102.II.JJ. Construction of Percolation Ponds in Drought Affected Areas -			
R. 36.59	36.59	35.84	- 0.75
((iii)) 2401.108.III.KH. Package Programme for Coconut Development in Thanjavur District -			
R. 5.97	5.97	5.99	+ 0.02
((iv)) 2402.102.VI.JL. Natural Water Shed Development Programme for Rainfed Agriculture -			
R. 17.77	17.77	18.50	+ 0.73

Grant No. 20 - Agriculture - contd.

4. In the following cases only token provision was made in the Budget without indicating the full details and financial commitment of the Government in the scheme and how it was proposed to be met. Additional provision made by reappropriation in March 1988 as also the actual expenditure exceeded the limits beyond which reappropriation and actual expenditure had to be treated as New Service/New Instrument of Service. However, the prescribed procedure for New Service had not been followed. Consequently the full financial implications in respect of these schemes were not brought, at any time, to the notice of Parliament/Legislature.

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(i) 2401.109.II.JN. Training of Farm Women in Agriculture with Assistance of DANIDA -			
O. 0.01			
R. 21.02	21.03	21.94	+0.91
(ii) 2401.119.II.KH. Nilgiris Horticulture Development Project -			
O. 0.01			
R. 10.60	10.61	10.27	-0.34
(iii) 2401.119.II.KI. Development of Horticulture -			
O. 0.01			
R. 13.22	13.23	13.03	-0.20

Grant No. 20 - Agriculture - contd.

5. 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 revenue head "0045. Other Taxes and Duties on Commodities and Services - 114. Receipts under "the Sugarcane (Regulations, Supply and Purchase Control) Act" and a contribution is made to the Fund by debiting the head "Transfer to Sugar Cane Cess Fund" under "3054. Roads and Bridges" under this grant. The contribution during the year was Rs.3,22.72 lakhs.

The expenditure on the approved schemes is initially recorded under the major heads "2401. Crop Husbandry" and "3054. Roads and Bridges" in this grant and "5054. 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 expenditure so transferred to the Fund during the year was Rs.2,30.17 lakhs (Rs.29.65 lakhs from "2401. Crop Husbandry", Rs.50.12 lakhs from "3054. Roads and Bridges" and Rs.1,50.40 lakhs from "5054. Capital Outlay on Roads and Bridges").

The balance at the credit of the Fund on 31st March 1988 was Rs.3,08.25 lakhs.

The transactions of the Fund stand included under "8229. Development and Welfare Funds. 103. Development Funds for Agricultural Purposes", an account of which is given in Statement No.16 of Finance Accounts 1987-88.

6. 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 so contributed to the Fund during the year was Rs.0.03 lakh. Besides, interest of Rs.9.56 lakhs on the Fund balances (1978-79 to 1984-85; Rs.7.45 lakhs and 1987-88: Rs.2.11 lakhs) was also credited to the Fund during the year.

The expenditure on renewals of machinery, etc, is initially accounted for under this grant and subsequently transferred to the Fund before the close of the accounts of the year. No expenditure was incurred from the Fund during the year as well as the last six years 1981-82 to 1986-87.

The balance at the credit of the Fund on 31st March 1988 was Rs.21.00 lakhs.

The transactions of the Fund stand included under "8115. Depreciation/Renewal Reserve Funds. 103. Depreciation Reserve Funds - Government Commercial Departments and Undertakings", an account of which is given in Statement No.16 of Finance Accounts 1987-88.

Grant No. 21 - Fisheries

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2059. Public Works			
2075. Miscellaneous General Services			
2216. Housing			
2405. Fisheries			
2415. Agricultural Research and Education			
2551. Hill Areas			
2711. Flood Control			
Voted			
Original 6,94,29,000	8,15,19,000	8,38,15,727	+ 22,96,727
Supple- mentary 1,20,90,000			
Amount surrendered during the year (March 1988)			4,85,000
Charged			
Original 11,000	11,000	..	- 11,000
Supple- mentary ..			
Amount surrendered during the year (March 1988)			11,000
Notes and comments -			

1. The excess of Rs. 22,96,727 over the voted grant requires regularisation.

Grant No. 21 - Fisheries- contd.

2. In view of the excess of Rs. 22.97 lakhs in the voted grant, the supplementary grant of Rs. 1,20.90 lakhs obtained in March 1988 proved inadequate and surrender of Rs. 4.85 lakhs in March 1988 was injudicious.

3. The excess in the voted grant is the net result of excess of Rs. 97.97 lakhs under 44 heads and savings of Rs. 75.00 lakhs under 37 heads, the more important of which are mentioned in the succeeding notes.

4. Excess in the voted grant occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(i) 2415.05.120.II.JA. Assistance to Tamil Nadu Agricultural University for Fisheries College -			
O. 36.00			
S. 3.28			
R. - 3.57	35.71	64.55	+ 28.84

Supplementary grant was obtained in March 1988 for payment of enhanced grants-in-aid for implementing schemes connected with Fisheries College. Specific reasons for the withdrawal of provision by reappropriation in March 1988 and for the final excess have not been communicated (March 1989).

Grant No. 21 - Fisheries - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(ii) 2405.101.VI.UA. Establishment of Fish Farmers' Development Agency -			
O. 36.25			
R. 10.41	46.66	51.98	+ 5.32

Enhancement of provision by reappropriation in March 1988 was mainly due to increase in expenditure towards grants-in-aid (Rs. 10.07 lakhs) to the newly formed Fish Farmers Development Agency in Anna District. Reasons for the final excess have not been communicated (March 1989).

As the additional expenditure on grants-in-aid exceeded Rs. 2 lakhs recurring/Rs. 5 lakhs non-recurring, it constituted a New Instrument of Service and failure to have followed the procedure prescribed for New Instrument of Service and incurring the expenditure by reappropriation had resulted in the expenditure having escaped the notice of Parliament.

Excess of Rs. 22.82 lakhs (59 per cent) occurred under this head during 1986-87 also.

(iii) 2711.02.800.I.AB. Anti-Sea Erosion Works -			
O. 22.39	22.39	32.17	+ 9.78

Grant No. 21 - Fisheries - contd.

The provision was towards interest on Capital Outlay on Anti-Sea Erosion Works estimated by Finance Department. Actual interest worked out by Accountant General and adjusted was more, resulting in the excess.

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(iv) 2405.001.I.AA. Headquarters Establishment -			
O. 26.58			
R. 7.33	33.91	33.82	- 0.09

Enhancement of provision by reappropriation in March 1988 was due to increase in expenditure mainly towards Additional Dearness Allowance and ex-gratia payment, telephone, postal and advertisement charges and the visit of a foreign dignitary.

Persistent excess occurred under this head during the preceding three years as under:-

Year	Amount (in lakhs of rupees)	Excess Percentage
1984-85	1.88	9
1985-86	5.00	23
1986-87	5.88	25

(v) 2405.001.I.AD. Regional Administra- tion -			
O. 10.04			
R. 2.12	12.16	15.45	+ 3.29

Grant No. 21 - Fisheries - contd.

Enhancement of provision by reappropriation in March 1988 was due to increase in expenditure mainly towards ex-gratia payment and Dearness Allowance to staff, shifting of some offices to new buildings, rent arrears, purchase of trailers and repairs to vehicle. Reasons for the final excess have not been communicated (March 1989).

Excess occurred under this head also during the preceding two years as under:-

Year	Excess	
	Amount (in lakhs of rupees)	Percentage
1985-86	1.57	21
1986-87	3.91	45

Head	Total grant	Actual expenditure	Excess Saving
(in lakhs of rupees)			
(vi) 2405.101.II.JE. Exploitation of Fishing in Inland Waters and Marketing -			
O. 10.84			
S. 8.63			
R. 3.22	22.69	21.98	- 0.71

Supplementary grant was obtained in March 1988 for payment of revised rates of ex-gratia and Dearness Allowance. Enhancement of provision by reappropriation in March 1988 was due to increase in expenditure towards travelling allowance for the additional staff for

Grant No. 21 - Fisheries - contd.

execution of civil works, newly formed offices including settlement of pending bills, purchase of new furniture, fishing implements, additional vehicles, etc., for the newly formed offices and higher rent.

Excess occurred persistently under this head during the preceding three years as under:-

Year	Excess	
	Amount (in lakhs of rupees)	Percentage
1984-85	1.10	11,500
1985-86	4.03	40
1986-87	2.05	14

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(vii) 2405.109.I.AA. Training Centres for Fishermen -			
O. 19.97			
S. 0.92			
R. 3.78	24.67	24.26	- 0.41

Supplementary grant was obtained in March 1988 for payment of property tax arrears for the building of Staff Training Institute, Madras. Enhancement of provision by reappropriation in March 1988 was due to increase in expenditure towards ex-gratia payment and Additional Dearness Allowance to the staff, postal and trunk call charges and travels.

Grant No. 21 - Fisheries - contd.

Excess occurred persistently under this head during the preceding three years as under:-

Year	Excess	
	Amount (in lakhs of rupees)	Percentage
1984-85	1.00	6
1985-86	1.35	8
1986-87	2.82	15

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(viii) 2405.120.I.AA. Administration of Fishermen Co-operatives -			
O. 16.93			
R. 2.55	19.48	19.37	- 0.11

Enhancement of provision by reappropriation in March 1988 was due to increase in expenditure towards ex-gratia payment and Additional Dearness Allowance to staff and arrears of travelling allowance.

Excess occurred persistently under this head during the preceding three years as under:-

Year	Excess	
	Amount (in lakhs of rupees)	Percentage
1984-85	1.06	8
1985-86	2.62	19
1986-87	1.97	13

Grant No. 21 - Fisheries - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(ix) 2415.05.004.I.AF. Survey-cum-Inshore Fishing Station -			
O. 12.16			
R. 4.10	16.26	16.36	+ 0.10

Enhancement of provision by reappropriation in March 1988 was due to increase in expenditure towards ex-gratia payment and Additional Dearness Allowance to the staff, arrears of travelling allowance and electricity charges and repair and fuel charges for the hired boats.

Excess occurred persistently under this head during the preceding three years as under:-

Year	Excess	
	Amount (in lakhs of rupees)	Percentage
1984-85	0.18	2
1985-86	2.12	20
1986-87	3.25	28

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

Grant No. 21 - Fisheries - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(i) (a) 2075.800.I.DJ. Lumpsum Provision for Dearness Allowances -			
O. 32.50			
R. - 32.50			
(b) 2075.800.I.ET. Lumpsum provision for Ex-Gratia Payment -			
O. 10.83			
R. - 10.83			
Withdrawal of entire provision by reappropriation in March 1988 under the heads was attributed to distribution of these provisions among various sub heads. The amount so distributed towards additional instalments of Dearness Allowance and ex-gratia payment including Festival Advance was only Rs. 32.95 lakhs, resulting in a saving of Rs. 10.38 lakhs (24 per cent of the total provision) under these heads, which had enabled its utilisation for excess expenditure under various other heads and brought down overall excess in the grant by Rs. 10.38 lakhs.			
(ii) 2405.101.II.JD. Development of Inland Fishculture through Fish Farmers' Development Agency -			
O. 20.00			
R. 1.66	21.66	16.40	- 5.26

Grant No. 21 - Fisheries - contd.

Additional provision by reappropriation in March 1988 was due to increase in expenditure towards grants-in-aid to four State sponsored Fish Farmers' Development Agencies. Reasons for the final saving have not been communicated (March 1989).

Savings occurred persistently under this head during the preceding three years as under:-

Year	Saving	
	Amount (in lakhs of rupees)	Percentage
1984-85	18.81	71
1985-86	0.40	2
1986-87	12.77	50

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(iii) 2405.103.II.JI. Construction of Mechanised Fishing Boats -			
O. 52.00			
R. - 5.70	46.30	46.30	..

Withdrawal of provision by reappropriation in March 1988 was due to surrender of provision (Rs.4.77 lakhs) towards subsidy for distribution of Out Board Motors to fishermen, for which Supplementary Grant was obtained in March 1988 under "Scheme for supply of out board/in-board motors to fishermen shared equally between State and

Grant No. 21 - Fisheries - conclud.

Centre" and also surrender of provision (Rs. 0.93 lakh) towards design development, the reasons for which have not been communicated.

Savings occurred persistently under this head during the preceding three years as under:-

Year	Saving	
	Amount (in lakhs of rupees)	Percentage
1984-85	28.50	69
1985-86	18.51	79
1986-87	21.02	81

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(iv) 2405.109.I.AC. Training of Persons of the Fisheries Department in Departmental Activities -			
O. 4.42			
R. - 2.75	1.67	1.67	..

Withdrawal of provision by reappropriation in March 1988 was due to reduction in expenditure mainly towards salary and travelling allowance on account of reduced number of trainees deputed for training in Staff Training Institute, Madras and postponement of their tour outside the State.

Grant No. 22 - Animal Husbandry

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2059. Public Works			
2075. Miscellaneous General Services			
2403. Animal Husbandry			
2551. Hill Areas			
Voted			
Original	32,15,25,000		
Supple- mentary	1,95,57,000		
		34,10,82,000	- 81,82,814
Amount surrendered during the year (March 1988)			41,98,000
Charged			
Original	1,000		
Supple- mentary	..	1,000	- 1,000
Amount surrendered during the year			Nil

Notes and comments -

1. In view of the saving of Rs.81.83 lakhs in the voted grant, the supplementary grant of Rs.1,86.07 lakhs obtained in March 1988 proved excessive.

Grant No. 22 - Animal Husbandry - contd.

2. Rupees 41.98 lakhs were surrendered in March 1988; but the saving ultimately worked out to Rs.81.83 lakhs.

3. Saving occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(i) (a) 2075.800.I.CL. Lumpsum Provision for Dearness Allowance -			
O. 1,67.50			
R. - 1,67.50			
(b) 2075.800.I.EU. Lumpsum provision for Ex-gratia payment -			
O. 55.83			
R. - 55.83			

Withdrawal of entire provision by reappropriation in March 1988 under the above items was attributed to provision for Dearness Allowances and ex-gratia payment having been made under the appropriate sub heads. Enhanced provision by reappropriation in March 1988 towards additional Dearness Allowance, ex-gratia payments was only Rs.1,52.44 lakhs, resulting in a saving of Rs.70.89 lakhs under these heads, which had significantly contributed to the overall saving of Rs.81.83 lakhs under the grant as a whole.

Grant No. 22 - Animal Husbandry - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(ii) 2403.102.VI.UA. Assistance to Tamil Nadu Co-opera- tive Milk Producers Federation Limited for Cross Breed Calf Rearing by Small/Marginal Farmers and Agricultural Labourers -			
O. 98.12			
R. - 40.23	57.89	57.88	- 0.01

The original grant was to meet the expenditure for rearing 5,000 calves under the Scheme. However, based on the allotment of only Rs.70 lakhs by Government of India as Centre's share for the Special Live-stock Breeding Programme, the Scheme was revised by the Director of Animal Husbandry for rearing only 2,500 calves at an expenditure of Rs.57.89 lakhs and approved by Government in October 1987. This revision of target restricting the expenditure on the Scheme on the basis of revised allotment made by Government of India led to the withdrawal of provision by reappropriation in March 1988.

Grant No. 22 - Animal Husbandry - contd.

Similar savings occurred under this head during the preceding two years also as under -

Year	Saving	
	Amount (in lakhs of rupees)	Percentage
1985-86	18.60	20
1986-87	18.44	25

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

Head	Total grant	Actual expenditure	Excess + Saving -
(i) 2403.103.VI.UA. Assistance to T.N.P.D.C. for Poultry Development by Small/Marginal Farmers and Agricultural Labourers -			
0. 0.01			
R. 35.14			
	35.15	35.15	..
(ii) 2403.101.VI.UA. Vaccination of Cattle and Buffaloes in selected areas -			
0. 0.01			
R. 5.99			
	6.00	6.00	..

Grant No. 22 - Animal Husbandry - contd.

Enhancement of provision by reappropriation in March 1988 under item (i) above was attributed to implementation of the special livestock production programme.

According to New Service Rules, in respect of a scheme involving Central assistance, if a token provision has been made in the Budget, the expenditure on the scheme need not be treated as New Service when the sanction therefor issues. However, such a case should be brought to the notice of Legislature by specific inclusion in the Supplementary Estimates. Failure to follow the prescribed procedure and incurring the expenditure irregularly by reappropriation in March 1988 in the above two cases led to the expenditure escaping the notice of Parliament.

Head	Total grant	Actual expenditure	Excess + Saving -
(iii) 2403.104.VI.UA. Assistance to Small/ Marginal Farmers and Agricultural Labourers for Sheep Production -			
0. 16.84			
R. 27.94	44.78	45.36	+ 0.58

Additional provision made by reappropriation in March 1988 was due to increase in expenditure mainly towards Dearness Allowance and

Grant No. 22 - Animal Husbandry - conclud.

ex-gratia payment (Rs.3.05 lakhs), and grants-in-aid/subsidy (Rs.25.82 lakhs) paid under the special livestock production programme.

As the additional expenditure on grants-in-aid/subsidy exceeded the limit of Rs.5 lakhs prescribed in the New Service Rules, it constituted a New Instrument of Service and failure to have followed the prescribed procedure for New Instrument of Service has resulted in the expenditure escaping the notice of Parliament.

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(iv) 2403.102.II.JN. Establishment of Frozen Semen Bank at Eachenkottai with DANIDA Assistance -			
O. 3.98			
R. 6.17	10.15	8.61	- 1.54

Additional provision by reappropriation in March 1988 was due to increase in expenditure mainly towards purchase of essential articles (Rs.5.53 lakhs) and machinery and equipment (Rs.0.36 lakh). Final saving occurred mainly under 'other charges', reasons for which have not been communicated (March 1989).

Grant No. 23 - Co-operation

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2059. Public Works			
2075. Miscellaneous General Services			
2225. Welfare of Scheduled Castes, Scheduled Tribes and other Backward classes			
2401. Crop Husbandry			
2425. Co-operation			
Voted			
Original	37,73,50,000		
Supplementary	7,02,23,000	44,75,73,000	42,89,34,572 - 1,86,38,428
Amount surrendered during the year (March 1988)			1,52,73,000
Charged			
Original	1,000		
Supplementary	..	1,000	.. - 1,000
Amount surrendered during the year (March 1988)			1,000

Grant No. 23 - Co-operation - contd.

Notes and comments -

1. In view of the saving of Rs.1,86.38 lakhs in the voted grant, the supplementary grant of Rs.5,92.76 lakhs obtained in March 1988 proved excessive.

2. Rupees 1,52.73 lakhs were surrendered in March 1988; but the saving ultimately worked out to Rs.1,86.38 lakhs.

3. Persistent savings occurred in the grant during the preceding seven years as detailed below:-

Year	Saving (in lakhs of rupees)
1980-81	60.80 (6 per cent)
1981-82	80.44 (1 per cent)
1982-83	30.97 (2 per cent)
1983-84	28.98 (1 per cent)
1984-85	52.73 (5 per cent)
1985-86	1,56.04 (9 per cent)
1986-87	83.97 (3 per cent)

Grant No. 23 - Co-operation - contd.

4. Saving occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(i) 2425.107.I.AG. Assistance to Central Co-operative Bank\$ towards Waiver/Refund of Interest/Penal Interest on Loans to Agriculturists -			
O. 5,00.00			
S. 1,21.84			
R. 3,78.16	10,00.00	10,00.00	..
(ii) 2425.107.II.JN. Assistance to Tamil Nadu Co-operative State Land Development Banks towards Waiver/ Refund of interest on Loans to Agriculturists -			
O. 5,00.00			
R. - 5,00.00	..	..	..

Withdrawal of the entire provision under item (ii) by reappropriation in March 1988 was attributed to transfer of provision to item (i). However, specific reasons for the net saving of Rs.1,21.84 lakhs have not been communicated (March 1989).

Grant No. 23 - Co-operation- contd.

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(iii) 2425.108.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. 0.02			
S. 46.44			
R. - 44.04	2.42	2.41	- 0.01

Supplementary grant obtained in March 1988 was for payment of subsidies for distribution of consumer articles in rural areas. Withdrawal of provision by reappropriation in March 1988 was due to decrease in expenditure towards subsidy for want of sanction/clearance from the Government of India and National Co-operative Development Corporation.

(iv) 2425.107.II.JB.
Assistance to Tamil Nadu Co-operative State Land Development Banks and Primary Land Development Banks for Strengthening of Agricultural Credit Stabilisation Fund -

O. 18.75
R. - 18.75

Grant No. 23 - Co-operation - contd.

Specific reason for withdrawal of entire provision by reappropriation in March 1988 has not been communicated (March 1989).

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 difficult or impossible due to natural calamities. It is credited with annual contribution by Government and interest on the balances of the Fund deposited with Government and such portion of dividend earned by Government on the shares held in co-operative institutions in the State after meeting the annual interest charges due on the loan assistance from the Reserve Bank of India.

Expenditure is incurred by the Department directly from the Fund. No contribution was made by Government to the Fund during the year. Interest of Rs.1.00 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 1988 was Rs.23.01 lakhs.

The transactions of the Fund stand included under the head "8121.General and Other Reserve Funds.102.Development fund for Agricultural Purposes" in Statement No. 16 of the Finance Accounts 1987-88.

Grant No. 23 - Co-operation- conold.

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 "2401. Crop Husbandry" in this grant. The payments are made directly from the Fund.

No amount was credited to the Fund during the year either as share of premium receipts or contribution by Government. The expenditure incurred from the Fund during the year was Rs.19.43 lakhs. The balance at the credit of the Fund on 31st March 1988 was Rs.1,65.91 lakhs.

The transactions of the Fund stand included under "8229. Development and Welfare Funds. 103. Development Funds For Agricultural Purposes", an account of which is given in Statement No.16 of the Finance Accounts 1987-88.

Grant No. 24 - Industries (All voted)

Major heads	Total grant	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2075. Miscellaneous General Services			
2851 Village and Small Industries			
2852. Industries			
2853. Non-ferrous Mining and metallurgical Industries			
3425. Other Scientific Research			
Original	7,76,46,000		
Supplementary	5,18,81,000	12,95,27,000	12,83,61,461 - 11,65,539
Amount surrendered during the year (March 1988)			10,22,000

Grant No. 25 - Cinchona (All voted)

Major heads	Total grant	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2075. Miscellaneous General Services			
2407. Plantations			
Original	3,70,89,000		
Supplementary	1,00,94,000		
	4,71,83,000	4,71,33,832	- 49,168
Amount surrendered during the year (March 1988)			6,000

Note -

Depreciation Reserve Fund, Cinchona Plantations - The Depreciation Reserve Fund is intended to meet the expenditure on replacements and renewals of machinery, special repairs to buildings, etc. The Fund is credited by debit to this grant with contribution made annually at the percentage prescribed by Government. The amount of contribution so credited to the Fund during the year was Rs.5.80 lakhs. Interest of Rs. 15.43 lakhs was also credited to the Fund by debit to "2049. Interest Payments".

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

The balance at the credit of the Fund on 31st March 1988 was Rs. 1,43.45 lakhs.

The transactions of the Fund are included under the head "8115 Depreciation/Renewal Reserve Funds-Depreciation Reserve Funds - Government Commercial Departments and Undertakings" in Statement No. 16 of Finance Accounts 1987-88.

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

Major heads	Total grant	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2075. Miscellaneous General Services			
2851. Village and Small Industries			
Original	19,58,69,000		
Supplementary	13,57,97,000		
	33,16,66,000	29,86,53,631	- 3,30,12,369
Amount surrendered during the year (March 1988)			3,31,38,000

The expenditure in this grant does not include Rs. 1,66,91,946 met out of advance from the Contingency Fund sanctioned during March 1988, which remained unrecouped to the Fund at the close of the year.

Notes and comments -

1. In view of the ultimate saving of Rs. 3,30.12 lakhs, the supplementary grant of Rs. 13,45.97 lakhs obtained in March 1988 proved excessive by 25 per cent.

2. Significant saving occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
2851.103.I.AJ. Subsidy for Production of Controlled Dhoties and Sarees -			
O.	6,00.00		
R.	- 3,09.61	2,90.39	2,90.39 ..

Withdrawal of provision by reappropriation in March 1988 was due to non-release of subsidy by Government of India for Janatha Cloth supplied by Tamil Nadu Handloom Weavers Co-operative Society.

Grant No. 27 - Khadi (All voted)

Major head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
2851. Village and Small Industries			
Original	3,76,95,000		
Supplementary	1,06,00,000		
	4,82,95,000	4,82,55,698	39,302
Amount surrendered during the year (March 1988)			38,000

Grant No. 28 - Community Development Projects and Municipal Administration

Major heads	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
2075. Miscellaneous General Services			
2202. General Education			
2210. Medical and Public Health			
2215. Water Supply and Sanitation			
2217. Urban Development			
2225. Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes			
2235. Social Security and Welfare			
2236. Nutrition			
2402. Soil and Water Conservation			
2403. Animal Husbandry			
2405. Fisheries			
2501. Special Programmes for Rural Development			
2505. Rural Employment			
2515. Other Rural Development programmes			
2702. Minor Irrigation			

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

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
3054. Roads and Bridges			
3454. Census Surveys and Statistics			
Voted			
Original	1,92,56,86,000		
Supplementary	30,48,61,000		
	2,23,05,47,000	2,17,99,74,020	-5,05,72,980
Amount surrendered during the year (March 1988)			5,85,16,000
Charged			
Original	2,000		
Supplementary	14,000		
	16,000	15,000	- 1,000
Amount surrendered during the year			Nil

The expenditure in this grant does not include Rs.2,50,000 met out of advance from the Contingency Fund sanctioned during March 1988, which remained unrecouped to the Fund at the close of the year.

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

Notes and comments -

1. In view of the saving of Rs.5,05.73 lakhs in the voted grant, the supplementary grant of Rs.25,46.61 lakhs obtained in March 1988 proved excessive.

2. Rupees 5,85.16 lakhs were surrendered in March 1988; but the saving ultimately worked out to Rs.5,05.73 lakhs only.

3. Saving persistently occurred in the grant in the preceding four years as detailed below:-

Year	Saving (in lakhs of rupees)
1983-84	4,64.28 (3 per cent)
1984-85	18,80.89 (8 per cent)
1985-86	34,00.35 (15 per cent)
1986-87	9,26.91 (5 per cent)

4. Saving in 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.

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

5. Significant saving occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(1) 2515.800.III.SB. Installation of Bio-gas Plants -			
0. 4,76.10			
R. - 3,14.45	1,61.65	1,61.57	- 0.08
(ii) 2702.02.800.VI.UC. Schemes for Minor Irrigation Wells and Pumps -			
0. 13,23.00			
R. - 2,91.45	10,31.55	10,31.55	..

Withdrawal of provision by reappropriation in March 1988 under items (i) and (ii) was due to reduction in payment of grant-in-aid as Government of India had reduced their assistance for the schemes.

Savings occurred persistently under item (ii) during the preceding three years as under:-

Year	Saving
	(in lakhs of rupees)
1984-85	3,50.08 (28 per cent)
1985-86	7,55.75 (57 per cent)
1986-87	6,09.08 (68 per cent)

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

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(iii) 2402.103.VI.UD. Schemes for Land Development -			
0. 3,78.00			
R. - 1,79.02	1,98.98	1,62.27	- 36.71
(iv) 2217.80.191.II.KB. Assistance to Municipalities for Infrastructure Development -			
0. 2,00.00			
R. - 1,25.00	75.00	75.00	..

Withdrawal of provision by reappropriation in March 1988 was due to reduction in disbursement of grant-in-aid, restricting it to funds released by Government of India. Reasons for the final saving have not been communicated (March 1989).

Withdrawal of provision by reappropriation in March 1988 was due to reduction in payment of grant-in-aid on account of non-purchase of Public Health and Tanker lorries.

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

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(v) 2515.001.II.JB. Purchase of Community Television sets by Local Bodies -			
O. 75.00			
R. - 75.00

Withdrawal of entire provision by reappropriation in March 1988 was due to non-payment of grant-in-aid to Local Bodies as the sets had not been purchased.

(vi) 3054.04.800.II.KG. Grants to Madras Corporation for construction of Roads, Bridges and Sub-Ways -			
O. 1,05.00			
R. - 42.37	62.63	62.62	- 0.01

Withdrawal of provision by reappropriation in March 1988 was due to reduction in the payment of grant to the Corporation as the cost of construction of the subway in Madley Road had been borne by it and the Railways.

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

6. Excess occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(i) 2515.001.I.AE. Block Headquarters -			
O. 18,76.57			
R. 4,62.01	23,38.58	23,68.03	+ 29.45

Additional provision made by reappropriation in March 1988 was due to increase in expenditure mainly towards additional Dearness Allowance and ex-gratia payment (Rs.2,74.85 lakhs) and travel and motor vehicles (Rs.1,87.13 lakhs), the reasons for which had not been communicated. Reasons for the final excess have also not been communicated (March 1989).

Excess occurred persistently under this head during the preceding four years as under:-

Year	Excess
	(in lakhs of rupees)
1983-84	1,59.38 (12 per cent)
1984-85	1,94.18 (13 per cent)
1985-86	2,73.89 (17 per cent)
1986-87	3,24.71 (18 per cent)

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

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(ii) 2505.60.102.III.SD. Prime Minister's Employment Guarantee Scheme for Rural Landless Labourers -			
O. 38,66.71			
S. 53.09			
R. 1,25.24	40,45.04	40,51.08	+ 6.04

Supplementary grant obtained in March 1988 was for payment of grant-in-aid consequent on release of funds by Government of India towards subsidy for the previous year. Additional provision made by reappropriation in March 1988 was due to increase in expenditure mainly towards additional Dearness Allowance and ex-gratia payment (Rs.64.41 lakhs), subsidy (Rs.41.51 lakhs) and travel (Rs.18.32 lakhs) reasons for which had not been communicated. Reasons for the final excess have also not been communicated (March 1989).

(iii) 2505.01.701.VI.UA. National Rural Employment Scheme -			
O. 37,90.00			
S. 23,30.62			
R. 44.41	61,65.03	61,82.07	+ 17.04

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

Supplementary grant obtained in March 1988 was for payment of subsidy as per revised allocation and also release of funds by Government of India towards subsidy due for the previous year. Additional provision made by reappropriation in March 1988 was due to increase in expenditure mainly towards advance subsidy released for handling and transport of food grains (Rs.76.50 lakhs). Reasons for the final excess have not been communicated (March 1989).

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(iv) 2210.03.110.I.BR. Maintenance Grant for Maternity Centres of Local Bodies -			
O. 1,60.00			
R. 47.68	2,07.68	2,05.48	- 2.20

Specific reasons for the enhancement of provision by reappropriation in March 1988 and for the final saving have not been communicated (March 1989).

Excess of Rs.60.46 lakhs (88 per cent) occurred under this head during 1986-87 also.

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

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(v) 2515.800.VI.UC. Strengthening of Block Administration- Implementation of Anti-Poverty Programme -			
0, 73.01			
R. 39.36	1,12.37	1,16.16	+ 3.79

Additional provision made by reappropriation in March 1988 was due to increase in expenditure mainly towards additional Dearness Allowance and ex-gratia payment (Rs.23,86 lakhs) and travel (Rs.15.50 lakhs) the reasons for which had not been communicated. Reasons for the final excess have not been communicated (March 1989).

7. There was a failure to make provision in the Budget for the following ongoing scheme implemented from 1986-87 and consequently expenditure had to be met by reappropriation in March 1988.

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
2515.101.VI.UA. Conversion of dry Latrines into Sanitary Latrines in Town Panchayats -			
R. 20,00	20.00	20.00	..

Grant No. 29 - Labour including Factories

Major heads	Total grant on appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2059. Public Works			
2075. Miscellaneous General Services			
2230. Labour and Employment			
2235. Social Security and Welfare			
Voted			
Original	29,63,16,000		
Supple- mentary	..	29,63,16,000	26,59,46,880 - 3,03,69,120
Amount surrendered during the year (March 1988)			2,84,09,000
Charged			
Original	1,000		
Supple- mentary	..	1,000	.. - 1,000
Amount surrendered during the year (March 1988)			1,000

The expenditure in this grant does not include an expenditure of Rs.5,80,000 met out of advance from the Contingency Fund sanctioned in March 1988, which remained unrecouped to the Fund at the close of the year.

Grant No. 29 - Labour including Factories - contd.

Notes and comments -

1. Rupees 2,84.09 lakhs were surrendered in the voted grant in March 1988, but the saving ultimately worked out to Rs.3,03.69 lakhs.

2. Saving in 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) 2230.01.111.III.SA. National Child Labour Programme -			
O. 4,61.00			
R. - 4,60.12	0.88	1.89	+ 1.01
Withdrawal of provision by reappropriation in March 1988 was due to reduction in expenditure as Government of India had not released funds. Reasons for the final excess have not been communicated (March 1989).			
(ii) 2230.03.101.II.JE. Modernisation of Existing Industrial Training Institutes -			
O. 2,03.51			
R. - 15.12	1,88.39	1,76.72	- 11.67

Grant No. 29 - Labour including Factories - contd.

Withdrawal of provision by reappropriation in March 1988 was due to reduction in expenditure on machinery and equipment on account of non-supply of certain equipments (Rs.5.37 lakhs); specific reasons for withdrawal of the balance provision (Rs.9.75 lakhs) and for the final saving have not been communicated (March 1989).

4. Excess occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(i) 2230.02.800.II.JE. Provision of one job for one family -			
O. 6,74.06			
R. 1,30.64	8,04.70	8,04.39	- 0.31
Additional provision made by reappropriation in March 1988 was due to increased expenditure on the scheme consequent on increase in the number of beneficiaries.			
(ii) 2230.03.101.I.AA. Industrial Training Institutes -			
O. 4,68.20			
R. 78.50	5,46.70	5,41.71	- 4.99

Additional provision by reappropriation in March 1988 was due to increase in expenditure towards additional instalments of Dearness Allowance and

Grant No. 29 - Labour including Factories - contd.

ex-gratia payment (Rs.64.12 lakhs), training materials (Rs.5.80 lakhs), annual maintenance of buildings (Rs.5.00 lakhs) and electricity charges (Rs.3.73 lakhs). Reasons for final saving have not been communicated (March 1989).

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(iii) 2230.01.101.I.AB. Machinery for enforcement of Labour Laws -			
O. 1,58.03			
R. 39.98	1,98.01	1,93.89	4.12

Enhancement of provision by reappropriation in March 1988 was due to increase in expenditure mainly towards additional instalments of Dearness Allowance and ex-gratia payment (Rs.28.55 lakhs), travel consequent on deputation of officers for training (Rs.5.50 lakhs) and arrears of rent (Rs.4.50 lakhs). Reasons for final saving have not been communicated (March 1989).

(iv) 2230.03.101.II.JD.

Strengthening of Industrial Training Institutes -

O. 1,02.67			
R. 24.87	1,27.54	1,25.87	1.67

Grant No. 29 - Labour including Factories - conclud.

Enhancement of provision by reappropriation in March 1988 was due to increase in expenditure mainly towards additional instalments of Dearness Allowance and ex-gratia payment (Rs.23.01 lakhs) and purchase of certain machinery, equipment and materials (Rs.3.26 lakhs) for the Industrial Training Institute, Arakonam, to get affiliation for some trades from Government of India. Reasons for the final saving have not been communicated (March 1989).

Grant No. 30 - Social Welfare (All voted)

Major heads	Total grant	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2059. Public Works			
2075. Miscellaneous General Services			
2210. Medical and Public Health			
2235. Social Security and Welfare			
2236. Nutrition			
Original	92,18,97,000		
Supplementary	13,85,24,000		
	1,06,04,21,000	1,03,42,55,148	- 2,61,65,852
Amount surrendered during the year (March 1988)			2,39,03,000

Notes and comments -

1. In view of the saving of Rs.2,61.66 lakhs in the grant, the supplementary grant of Rs.9,68.68 lakhs obtained in March 1988 proved excessive.

2. Rupees 2,39.03 lakhs were surrendered in March 1988, but the saving ultimately worked out to Rs.2,61.66 lakhs.

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

3. Saving of Rs.2,06.38 lakhs (2.5 per cent) occurred in this grant during 1986-87 also.

4. Bulk of saving occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(1) 2235.02.103.II.KL. Free Supply of Foot Wears to poor working mothers in rural areas -			
O.	10,00.00		
R.	- 10,00.00		
Withdrawal of entire provision by reappropriation in March 1988 was for want of orders of Government for implementing the scheme.			
(11) 2235.60.102.I.AC. Old-Age Pensions to Physically Handicapped Destitutes and Destitute Widows -			
O.	4,43.38		
S.	31.59		
R.	3.23	4,78.20	4,28.62 - 49.58

The supplementary grant obtained in December 1987 and additional provision made by reappropriation in March 1988 were for payment of old age pension to 23,039 additional beneficiaries. Reasons for the final saving have not been communicated (March 1989).

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

Saving of Rs. 15.62 lakhs (4 per cent) occurred under this head during the year 1986-87 also.

Head	Total grant	Actual expenditure	Excess + Saving
(111) 2235.60.200. I.A.S. Widows, Handicapped and Old-Age Pensioners Free Ration Schemes -			
0. 1,42.71			
S. 17.10			
R. - 6.07			
	1,53.74	1,27.24	- 26.50

The supplementary grant was obtained in December 1987 for meeting expenditure towards supply of free ration to new old-age pensioners. Withdrawal of provision by reappropriation in March 1988 was due to non-receipt of bills for supplies made by Tamil Nadu Civil Supplies Corporation. Reasons for the final saving have not been communicated (March 1989).

Saving occurred under this head also during the preceding two years as under:-

Year	Amount (in lakhs of rupees)	Saving Percentage
1985-86	9.78	9
1986-87	16.05	11

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

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

Head	Total grant	Actual expenditure	Excess + Saving
(4) 2235.60.200. I.BB. Supply of Dhoties and Sarees to the landless Agricultural Labourers in drought affected areas -			
S. 9,68.64			
R. 4,31.36	14,00.00	14,02.91	2.91

Supplementary grant obtained in March 1988 and additional provision made by reappropriation in March 1988 was for supply of dhoties, lungies and sarees to the families of landless agricultural labourers under Drought Relief Scheme. Reasons for the final excess have not been communicated (March 1989).

(11) 2210.06.112. II. JC. Tamil Nadu Nutrition Project - Public Health Component			
0. 2,40.19			
R. 1,45.04	3,85.23	3,80.55	- 4.68

Enhancement of provision by reappropriation in March 1988 was due to increase in expenditure mainly towards Dearness Allowance and

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

ex-gratia payment (Rs.31.52 lakhs), purchase of medicines (Rs.78.22 lakhs), specific reasons for which have not been communicated, purchase and supply of kits and equipments to additional sub-centres (Rs.12.87 lakhs), supply of records and registers to Health Centres and settlement of pending bills to SIDCO (Rs.7.54 lakhs), body building of vehicles (Rs.7.78 lakhs) and travel and office expenses (Rs.7.14 lakhs) (specific reasons for which were not communicated). Reasons for the final saving have not been communicated (March 1989).

Excess of Rs.71.09 lakhs (35 per cent) occurred under this head during 1986-87 also.

Head	Total grant	Actual expenditure	Excess + Saving -
(111) 2235.02.102.III.SB. New Supplementary Nutrition Programme -	R. 1,24.48	1,24.48	1,03.00 - 21.48

Provision made by reappropriation in March 1988 was for the expenditure incurred on supplementary "Sattu" feeding scheme for children below 2 years of age, pregnant women and lactating mothers in Integrated Child Development Service Project areas. Final saving was attributed to reduction in expenditure on account of non-payment to Tamil Nadu Civil Supplies Corporation towards supply of puffed Bengal gram and transport charges and fluctuations in the number of beneficiaries.

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

Expenditure on the scheme, which was a new object and for which there was no provision in the Budget, exceeded Rs.3 lakhs/Rs.5 lakhs and therefore constituted a New Service. Failure to have followed the prescribed procedure for New Service and meeting the expenditure on the scheme by reappropriation in March 1988 led to the expenditure escaping the notice of Parliament/Legislature.

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

(iv) 2235.02.102.III.SA.
Integrated Child
Development Services
Scheme -

O. 3,27.27			
S. 11.08			
R. 94.06	4,32.41	4,56.36	+ 23.95

Supplementary grant obtained in December 1987 (Rs.11.07 lakhs) and March 1988 (Rs.0.01 lakh) was for meeting expenditure on training of Grade I Organisers in 13 ICDS Projects in Pudukkottai District and 13 other rural projects started. Enhancement of provision by reappropriation in March 1988 was due to increase in expenditure mainly towards payment of ex-gratia and Dearness Allowance (Rs.94.79 lakhs) and travels (Rs.3.81 lakhs), rents etc. (Rs.2.96 lakhs) and equipments (Rs.9.68 lakhs), specific reasons for which have not been communicated.

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

Final excess occurred mainly under 'Office Expenses' (Rs.31.69 lakhs) and 'Wages' (Rs.1.68 lakhs) partly off-set by savings under 'Salaries' (Rs.5.75 lakhs), 'Machinery and Equipment' (Rs.1.24 lakhs) and 'Medicines' (Rs.1.18 lakhs); specific reasons therefor have not been communicated.

Excess of Rs.26.73 lakhs (8 per cent) occurred under this head during 1986-87 also.

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(v) 2235.02.104.VI.UA. Programme for Care of Destitute Children- Assistance to Private Institutions -			
0. 83.00			
R. 85.63	1,68.63	1,68.45	- 0.18

Additional provision made by reappropriation in March 1988 was for payment of arrears of grant-in-aid to the voluntary organisations for the years 1984-85 to 1986-87, based on the revised schematic pattern of financial assistance decided by Government of India.

As the additional expenditure of Rs.85.45 lakhs towards grants-in-aid met by reappropriation in March 1988 exceeded Rs.5 lakhs (Non-recurring), it constituted a New Instrument of Service. Failure to have followed the prescribed procedure for New Instrument of Service

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

resulted in the expenditure escaping the notice of the Parliament/Legislature.

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(vi) 2235.60.102.I.AB. Other Compassionate Allowances -			
0. 0.01			
R. 0.01	0.02	47.04	+ 47.02

Reasons for the final excess have not been communicated (March 1989).

Only token provision was made in the Budget without indicating the full details and financial commitments of Government on the scheme and how it was proposed to be met. The actual expenditure exceeded the limits beyond which it had to be treated as New Service/New Instrument of Service. However, the prescribed procedure for New Service had not been followed. Consequently the full financial implications in respect of this scheme were not brought, at any time, to the notice of Parliament/Legislature.

(vii) 2235.02.102.III.SC. Training of Integrated Child Development Services Schemes -			
R. 13.81	13.81	6.61	- 7.20

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

Specific reasons for the provision made by reappropriation in March 1988 have not been communicated (March 1989). As the expenditure was on a scheme, for which there was no provision in either the Budget or Supplementary Estimates and as it exceeded Rs.5 lakhs, it constituted a "New Service". Failure to observe the procedure prescribed in the rules regarding "New Service" resulted in the expenditure escaping the notice of Parliament.

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

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Pcs.
2075. Miscellaneous General Services			
2225. Welfare of Scheduled Castes, Scheduled Tribes and other Backward classes			
Voted			
Original	51,10,98,000		
Supple- mentary	8,94,25,000	60,05,23,000	61,31,04,359 + 1,25,81,359
Amount surrendered during the year (March 1988)			11,56,000
Charged			
Original	10,02,000		
Supple- mentary	86,77,000	96,79,000	16,68,533 - 80,70,467
Amount surrendered during the year (March 1988)			65,000

Notes and comments -

1. The excess of Rs.1,25,81,359 over the voted grant requires regularisation.

2. In view of the excess of Rs.1,25.81 lakhs over the voted grant, supplementary grant of Rs.8,85.57 lakhs obtained in March 1988 proved inadequate and surrender of Rs.11.56 lakhs in March 1988 injudicious.

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

3. There was persistent excess over the voted grant during 1985-86 and 1986-87 as detailed below:-

Year	Excess (in lakhs of rupees)
1985-86	1,57.74 (3 per cent)
1986-87	1,50.07 (3 per cent)

4. In view of the saving of Rs.80.70 lakhs in charged appropriation, supplementary appropriation of Rs. 86.77 lakhs obtained in March 1988 proved excessive.

5. Only Rs.0.65 lakh were surrendered in March 1988 in the charged appropriation; but the saving ultimately worked out to Rs.80.70 lakhs.

6. Excess under the voted grant was the net result of excess (Rs.5,56.32 lakhs) in 65 heads and savings (Rs.4,30.51 lakhs) in 51 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) 2225.01.277.I.AE. Hostels -			
0. 4,96.60			
S. 99.42			
R. 1,16.27	7,12.29	7,04.94	- 7.35

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

Supplementary grant obtained in March 1988 was for meeting food charges at enhanced rate. Enhancement of provision by reappropriation in March 1988 was due to increase in expenditure towards ex-gratia payment and additional Dearness Allowance (Rs.69.76 lakhs). Reasons for balance of enhanced reappropriation (Rs.46.51 lakhs) and the final saving have not been communicated (March 1989).

Excess of Rs.71.76 lakhs (13 per cent) occurred under this head during 1986-87 also.

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

(ii) 2225.01.283.II.JA. House-sites for Adi-Dravidars -			
0. 1,32.47			
R. 0.65	1,33.12	2,17.88	+ 84.76

Specific reasons for the final excess have not been communicated (March 1989).

Excess of Rs.50.49 lakhs (38 per cent) and Rs.58.81 lakhs (39 per cent) occurred under this head also during the years 1985-86 and 1986-87 respectively.

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

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(iii) 2225.01.001.I.AD. District Staff - Adi- Dravidars and Tribal Welfare Department -			
O. 2,15.50			
R. 68.61	2,84.11	2,94.22	+ 10.11

Enhancement of provision by reappropriation in March 1988 was due to increase in expenditure mainly towards ex-gratia payment and Dearness Allowance (Rs.43.91 lakhs) and travels (Rs.21.24 lakhs). Reasons for the final excess have not been communicated (March 1989).

Excess occurred persistently under this head during the preceding four years as under:-

Year	Excess	
	Amount (in lakhs of rupees)	Percentage
1983-84	3.82	3
1984-85	35.55	23
1985-86	40.19	21
1986-87	45.52	22

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

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(iv) 2225.01.277.I.AB. Educational Concessions -			
O. 1,19.56			
S. 12.20			
R. 1.16	1,32.92	1,86.87	+ 53.95

Supplementary grant was obtained in March 1988 for payment of State Government Post-matric scholarships to all eligible students. Enhancement of provision by reappropriation in March 1988 was also due to increase in expenditure towards State Post-matric scholarships. Reasons for the final excess have not been communicated (March 1989).

8. Excess also occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(i) 2225.02.277.III.SA. Government of India Post-Matric Scholarships -			
O. 1.62			
R. - 0.07	1.55	43.70	+ 42.15

Specific reasons for the net excess of Rs.42.08 lakhs have not been communicated (March 1989).

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

Head	Total grant (in lakhs of rupees)	Actual expenditure	Excess + Saving -
(ii) 2225.02.796.II.JG. Opening and Maintenance of Tribal Residential Schools -			
0. 90.00			
R. 45.87	1,35.87	1,15.07	- 20.80

Additional provision by reappropriation in March 1988 was due to increase in expenditure mainly towards ex-gratia payment and additional Dearness Allowance (Rs.18.89 lakhs), food charges consequent on enhancement of rates from November 1987 (Rs.22.71 lakhs) and other charges (Rs.3.87 lakhs) for which reasons have not been stated. Reasons for the final saving have also not been communicated (March 1989).

(iii) 2225.02.277.I.AG. Maintenance of Tribal Hostels -			
0. 6.93			
R. 4.68	11.61	31.04	+ 19.43

Additional provision by reappropriation in March 1988 was due to increase in expenditure mainly towards food charges consequent on enhancement of rates from November 1987. Reasons for the final excess have not been communicated (March 1989).

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

Excess occurred persistently under this head during the preceding four years as under:-

Year	Excess	
	Amount (in lakhs of rupees)	Percentage
1983-84	2.11	37
1984-85	7.36	123
1985-86	4.77	77
1986-87	1.81	18

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(iv) 2225.01.277.II.JK. Stipends to Scheduled Castes Trainees in Industrial Training Institutes under Special Component Plan -			
0. 2.55	2.55	23.43	+ 20.88

Specific reasons for the excess (819 per cent) have not been communicated (March 1989).

9. Significant saving occurred under

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(i) 2225.01.283.II.JE. Subsidy to Scheduled Castes for the construction of Houses under Rural Housing Schemes -			
0. 3,00.00			
R. - 65.04	2,34.96	2,34.96	..

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

Reduction of provision by reappropriation in March 1988 was due to less payment of interest subsidy than anticipated.

Saving of Rs.38.85 lakhs (13 per cent) occurred under this head during the year 1986-87 also.

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(11) 2225.01.277.III.SA. Educational Concessions -			
O. 3,92.17			
S. 1,04.77			
R. 15.75	5,12.69	4,59.55	- 53.14

Supplementary grant was obtained in March 1988 for payment of Central Government Post-matric scholarships to all eligible students. Enhancement of provision by reappropriation in March 1988 was due to increase in expenditure on the same purpose. Reasons for the final saving have not been communicated (March 1989).

10. Saving in the charged appropriation occurred under -

Head	Total appropriation	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
2225.01.283.II.JA. House-sites for Adi-Dravidars -			
O. 10.00			
S. 86.77			
R. - 0.90	95.87	16.09	- 79.78

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

Supplementary appropriation was obtained in March 1988 for payment of cost of lands acquired. Specific reasons for withdrawal of provision by reappropriation in March 1988 and the final saving have not been communicated (March 1989).

Saving occurred persistently under this head during the preceding four years as under:-

Year	Saving	
	Amount (in lakhs of rupees)	Percentage
1983-84	17.27	95
1984-85	19.16	87
1985-86	28.59	84
1986-87	50.01	77

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

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2075. Miscellaneous General Services			
2225. Welfare of Scheduled Castes, Scheduled Tribes and other Backward classes			
Voted			
Original	13,62,33,000		
Supplementary	1,82,22,000		
	15,44,55,000	15,36,99,639	- 7,55,361
Amount surrendered during the year (March 1988)			4,65,000
Charged			
Original	4,000		
Supplementary	..		
	4,000	1,305	- 2,695
Amount surrendered during the year (March 1988)			4,000

Grant No. 33 - Housing (All voted)

Major heads	Total grant	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2075. Miscellaneous General Services			
2216. Housing			
2217. Urban Development			
Original	30,27,23,000		
Supplementary	..		
	30,27,23,000	24,14,68,730	- 6,12,54,270

Amount surrendered during the year (March 1988) 2,12,84,000

Notes and comments -

1. Rupees 2,12.84 lakhs were surrendered in March 1988; but the saving ultimately worked out to Rs. 6,12.54 lakhs.

2. Bulk of the saving occurred under-

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
2216.03.190.II.JA. Subsidy for Rural Housing Schemes -			
O.	20,00.00		
R.	- 2,29.35	17,70.65	13,70.66 - 3,99.99

Withdrawal of provision by reappropriation in March 1988 was due to post-budget decision of Government to disburse only loan to Tamilnadu Cooperative Housing Federation Limited instead of subsidy for constructing 20,000 houses under the Mass Housing Programme. Specific reasons for the final saving have not been communicated (March 1989).

Grant No. 33 - Housing (All voted) - *concl.*

3. Saving mentioned above was partly offset by excess under -

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
2216.02.190.II.JC. Grants to Tamil Nadu Slum Clearance Board for Environmental Improvements in Slums -			
O. 80.00			
R. 20.00	1,00.00	1,00.00	..

Specific reasons for the enhancement of provision by reappropriation in March 1988 have not been communicated (March 1989).

Grant No. 34 - Urban Development (All voted)

Major heads	Total grant	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2075. Miscellaneous General Services			
2217. Urban Development			
3054. Roads and Bridges			
3604. Compensation and Assignments to Local Bodies and Panchayati Raj Institutions			
Original	34,20,78,000		
Supplementary	67,19,000	34,87,97,000	34,70,83,909 - 17,13,091
Amount surrendered during the year (March 1988)			13,34,000

Note -

Urban Development Fund - The Fund is constituted for the proper planning and organisation of urban development programmes 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. 30,39.81 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 four years 1984-85 to 1987-88.

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

The balance at the credit of the Fund as on 31st March 1988 was Rs. 2,21,13.12 lakhs and is included in the closing balance shown under "8229. Development and Welfare Funds - 200. Other Development and Welfare Fund" in Statement No. 16 of Finance Accounts 1987-88.

Grant No. 35 - Civil Supplies

Major heads	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
2075. Miscellaneous General Services			
2236. Nutrition			
3456. Civil Supplies			
Voted			
Original	1,54,56,05,000		
Supplementary	51,79,05,000	2,01,91,17,693	- 4,43,92,307
Amount surrendered during the year (March 1988)			4,31,10,000
Charged			
Original	3,000		
Supplementary	27,000	30,000	- 30,000
Amount surrendered during the year (March 1988)			2,000

The expenditure in this grant does not include Rs. 10,00,00,000 met out of advance from the Contingency Fund sanctioned during March 1988, which remained unrecouped to the Fund at the close of the year.

Notes and comments -

1. Savings occurred persistently under this voted grant during the preceding four years as under:-

Grant No. 35 - Civil Supplies - contd.

Year	Saving	
	Amount (in lakhs of rupees)	Percentage
1983-84	5,70.49	6
1984-85	16,31.03	8
1985-86	7,21.50	7
1986-87	35,64.05	24

2. The saving in the grant was the net result of savings (Rs. 8,33.68 lakhs) under 11 heads and excess (Rs. 3,89.76 lakhs) under 11 heads, the more important of which are detailed in the succeeding notes.

3. Saving occurred mainly under -

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(1) 2236.02.102.I.AB. Payment of cost to Tamil Nadu Civil Supplies Corporation for Supply of Food Articles for New Mid-day Meals Programme -			
0. 37,00.00			
R. - 5,92.49	31,07.51	30,85.01	- 22.50

Specific reasons for withdrawal of provision by reappropriation in March 1988 and the final saving have not been communicated (March 1989).

Grant No. 35 - Civil Supplies - contd.

There were persistent savings under this head during the preceding four years as under:-

Year	Saving	
	Amount (in lakhs of rupees)	Percentage
1983-84	13,45.19	18
1984-85	6,23.77	10
1985-86	1,69.29	5
1986-87	12,42.04	29

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(ii) 3456.195.I.AA. Opening of Fair Price Shops in Rural Areas -			
0. 1,22.00			
R. - 1,17.72	4.28	4.32	+ 0.04

Withdrawal of provision by reappropriation in March 1988 was due to non-issue of orders by Government regarding subsidy payable in respect of the shops run by Tamil Nadu Civil Supplies Corporation, as decision on the report of the Committee constituted to recommend the quantum of subsidy to these shops submitted in February 1986 had not been taken (March 1988) by Government.

Grant No. 35 - Civil Supplies - contd.

Savings occurred persistently under this head during the four preceding years as under:-

Year	Saving	
	Amount (in lakhs of rupees)	Percentage
1983-84	1,03.70	98
1984-85	14.61	13
1985-86	71.98	59
1986-87	1,21.98	100

4. Excess occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(i) 2236.02.102.II.JK. Feeding charges for additional enrolment of Children in the age group 5-9. Payment of Cost to Tamil Nadu Civil Supplies Corporation for supply of Food articles under Chief Minister's Noon Meals Programme-			
O.	10,53.98		
R.	33.35	10,87.33	10,97.04 + 9.71

Enhancement of provision by reappropriation in March 1988 was mainly due to increase in expenditure on feeding on account of

Grant No. 35 - Civil Supplies - contd.

increase in the number of beneficiaries. Reasons for the final excess have not been communicated (March 1989).

Excess occurred persistently under this head during the preceding two years as under:-

Year	Excess	
	Amount (in lakhs of rupees)	Percentage
1985-86	2,37.63	39
1986-87	6,86.55	191

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(ii) 3456.001.I.AB. District Establishment -			
O.	4,86.50		
S.	1,58.53		
R.	2,99.78	9,44.81	9,40.04 - 4.77

Supplementary grant of Rs. 54.50 lakhs obtained in December 1987 was for printing and issue of new family cards and Rs. 1,04.03 lakhs obtained in March 1988 for additional staff sanctioned for Kuruvai 1987 and Samba 1988 procurement. Enhancement of provision by reappropriation in March 1988 was due to increase in expenditure mainly towards printing new family cards (Rs. 2,51.01 lakhs), travels (Rs. 30 lakhs) (reasons not communicated), additional staff (Rs. 16.41 lakhs) and purchase of jeep (Rs. 2.08 lakhs). The final saving was on account of reduced expenditure mainly under 'Office Expenses'

Grant No. 35 - Civil Supplies - conclud.

(Rs. 7.75 lakhs), partly offset by increased expenditure under 'Other Charges' (Rs. 2.67 lakhs) and 'Travelling Expenses' (Rs. 0.29 lakh), specific reasons for which have not been communicated.

Excess occurred persistently under this head during the preceding four years as indicated below:-

Year	Excess	
	Amount (in lakhs of rupees).	Percentage
1983-84	1,07.04	46
1984-85	37.67	11
1985-86	1,04.52	29
1986-87	1,84.52	50

Grant No. 36 - Irrigation

Major heads	Total grant on appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
2059. Public Works			
2075. Miscellaneous General Services			
2701. Major and Medium Irrigation			
2702. Minor Irrigation			
2711. Flood Control and Drainage			
3056. Inland Water Transport			
3075. Other Transport Services			
Voted			
Original	76,33,16,000		
Supple- mentary	9,82,31,000	86,15,47,000	82,11,54,787 - 4,03,92,213
Amount surrendered during the year (March 1988)			1,48,27,000
Charged			
Original	10,000		
Supple- mentary	..	10,000	- 10,000
Amount surrendered during the year (March 1988)			10,000

Notes and comments -

1. In view of the saving of Rs. 4,03.92 lakhs in the voted grant, the supplementary grant of Rs. 6,81.42 lakhs obtained in March 1988 proved excessive.

Grant No. 36 - Irrigation - contd.

2. Only Rs. 1,48.27 lakhs were surrendered in March 1988 in the voted grant; but the saving ultimately worked out to Rs. 4,03.92 lakhs.

3. Savings occurred persistently in the grant in the preceding three years as detailed below:-

Year	Saving (in lakhs of rupees)
1984-85	40.70 (1 per cent)
1985-86	1,97.61 (3 per cent)
1986-87	1,68.72 (2 per cent)

4. 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.

5. Saving occurred mainly under -

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(i) (a) 2701.80.800.I.AA. Interest Charges -			
0. 40,68.11	40,68.11	..	- 40,68.11
(b) 2701.80.800.I.AC. Add - Establishment Charges transferred from Major head "2059.Public Works" on prorata basis -			
0. 3,36.49	3,36.49	..	- 3,36.49

Grant No. 36- Irrigation - contd.

The saving was partly due to adjustment of prorata charges for interest (Rs. 39,44.72 lakhs) and Establishment (Rs. 2,79.90 lakhs) under the respective project minor heads. Reasons for the balance saving of Rs. 1,23.39 lakhs under (a) and Rs. 56.59 lakhs under (b) have not been communicated (March 1989).

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(ii) 2702.02.005.VI.UB. Purchase of Equipment for strengthening the Ground Water Organisa- tion in the State of Tamil Nadu -			
0. 0.01			
S. 2,13.49			
R. - 1,44.00	69.50	65.07	- 4.43

Supplementary grant was obtained in March 1988 for purchase of equipments. Withdrawal of provision by reappropriation in March 1988 was due to decrease in expenditure on account of non-purchase of certain equipments for want of Government of India sanction. Reasons for final saving have not been communicated (March 1989).

Savings occurred under this head also during the preceding years as under:-

Year	Saving	
	Amount (in lakhs of rupees)	Percentage
1985-86	59.99	98
1986-87	72.78	97

Grant No. 36 - Irrigation - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(iii) (a) 2075.800.I.CT. Lumpsum provision for Dearness Allowance -			
O. 67.50			
R. - 67.50	..	..	..
(b) 2075.800.I.FH. Lumpsum provision for Ex-gratia payment -			
O. 22.50			
R. - 22.50	..	..	..

Withdrawal of entire provision by reappropriation in March 1988 was attributed to provision having been made under appropriate heads. However, the provisions so made by reappropriation in March 1988 under the sub-heads totalled only Rs. 12.44 lakhs, resulting in a saving of Rs. 77.56 lakhs (86 per cent) which also contributed to the overall saving of Rs. 4,03.92 lakhs in the grant.

(iv) 2702.80.800.II.JJ. Improvements to Irrigation System in Drought affected areas -			
S. 3,06.00			
R. - 2.33	3,03.67	2,36.68	- 66.99

Supplementary grant obtained in December 1987 (Rs. 1,94.50 lakhs) and in March 1988 (Rs. 1,11.50 lakhs) was for implementing labour

Grant No. 36 - Irrigation- contd.

oriented employment generation schemes as drought relief measures. Specific reasons for withdrawal of provision by reappropriation in March 1988 and for the final saving have not been communicated (March 1989).

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(v) 2059.80.105.I.AD. Workshop Establishment -			
O. 1,58.84			
S. 46.49			
R. 1.24	2,06.57	1,73.36	- 33.21

Supplementary grant was obtained in March 1988 for meeting additional expenditure towards ex-gratia payment (Rs. 26.29 lakhs) and purchase of machinery and equipment (Rs. 20.20 lakhs). Enhancement of provision by reappropriation in March 1988 was due to increase in expenditure towards travels (Rs. 0.20 lakh) to project sites for erecting gate hoists and deck bridges, office expenses (Rs. 0.10 lakh) due to enhancement of postal, telephone and telegram charges; specific reasons for increase under stipends (Rs. 0.80 lakh) and advertisement, etc. (Rs. 0.10 lakh) have not been mentioned. Specific reasons for the final saving have not also been communicated (March 1989).

Grant No. 36 - Irrigation - contd.

6. Excess occurred mainly under -

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(i) 2701.04.800.I.AB. Maintenance and Repairs by Irrigation Department -			
O. 2,50.00			
S. 57.78			
R. 52.22	3,60.00	3,56.34	- 3.66

Supplementary grant was obtained in March 1988 for meeting expenditure on maintenance and repairs of Rajakomarapalayam and Mohanur Channels in Salem District and Pugalur and Nirar Channels in Tiruchi District. Enhancement of provision by reappropriation in March 1988 was due to increase in expenditure on maintenance of Rajakomarapalayam, Mohanur, Pugalur and Nirar Channels (Rs. 10 lakhs) and other irrigation works (Rs. 42.22 lakhs). Reasons for the final saving have not been communicated (March 1989).

Excess occurred under this head also during the preceding two years as under:-

Year	Excess	
	Amount (in lakhs of rupees)	Percentage
1985-86	61.65	34
1986-87	49.83	14

Grant No. 36 - Irrigation - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(ii) 2702.80.800.II.JF. Sinking of Open Wells in the beds of Minor, Medium and Major Irrigation Tanks in Drought affected Areas -			
R. 4.08	4.08	48.51	+ 44.43

Provision made by reappropriation in March 1988 was for meeting the expenditure on completion of works. Reasons for the final excess have not been communicated (March 1989).

As the expenditure exceeds Rs. 10 lakhs, it constitutes a New Instrument of Service and failure to have followed the New Service procedure has resulted in the expenditure escaping the notice of Parliament.

(iii) 2701.80.800.II.JF. Employment Genera- tion Schemes - Improvements to Irrigation Systems in Drought affected areas -			
S. 1,25.00	1,25.00	1,56.94	+ 31.94

Reasons for the final excess have not been communicated (March 1989).

Grant No. 36 - Irrigation - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(iv) 2702.02.005.I.AC. Executive Establish- ment -			
O. 1,89.55			
R. 26.59	2,16.14	2,14.68	- 1.46

Enhancement of provision by reappropriation in March 1988 was due to increase in expenditure mainly towards salary (Rs. 22.04 lakhs), specific reasons for which were not mentioned, travels (Rs. 4.35 lakhs) on account of frequent trips to work sites and arrears and enhanced rent of private buildings (Rs. 1.13 lakhs). Reasons for the final saving have not been communicated (March 1989).

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 three sub-divisions which are generally operated upon in this State at present, viz. (i) Stock, (ii) Miscellaneous Works Advances and (iii) Workshop Suspense. The transactions under each of these sub-divisions are explained below.

(i) *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

Grant No. 36 - Irrigation - contd.

head represents the book value of materials held in stock plus unadjusted charges connected with manufacturing operations, if any.

(ii) *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.

(iii) *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.

Grant No. 36 - Irrigation - contd.

The Suspense head "Purchases" was operated under "50- Public Works" till 31.3.71. When materials were received from supplier or from another division or department for a specific work or for stock, their value was credited to "Purchases" so that *per contra* the cost could be included at once in the accounts of the work or stock. When payment was made, the head "Purchases" was debited. The head "Purchases", therefore, showed a negative (credit) balance which represented the value of stores received but not paid for.

From 1.4.71, the cost of materials purchased is brought to account under a distinct suspense head "Purchases" within the accounts of the individual work/stock. The amount indicated in the table below represents the amount outstanding as on 31.3.71. The general suspense head "Purchases" under "50- Public Works" (now 2059 Public Works) was required to be continued for liquidating this balance by payment or adjustment.

An analysis of suspense transactions during 1987-88 is given below with opening and closing balances:-

Head	Balance on 1st April 1987	Debits during 1987-88	Credits during 1987-88	Balance on 31st March 1988
(in lakhs of rupees)				
1. 2059.Public Works 80.General- Suspense	4,89.56	10,85.85	12,52.96	3,22.45

Grant No. 36 - Irrigation - conclud.

Head	Balance on 1st April 1987	Debits during 1987-88	Credits during 1987-88	Balance on 31st March 1988
(in lakhs of rupees)				
2. 2701.Major and Medium Irriga- tion -				
(1)04.Medium Irrigation (Non-Commercial)- Suspense- Miscellaneous Works Advances	7.10	0.06	0.21	6.95
(1)80.General - Suspense	3.67	30.38	33.31	0.74
3. 2702.Minor Irrigation - 02.Ground Water- Suspense	9.94	8.99	9.08	9.85
Total	5,10.27	11,25.28	12,95.56	3,39.99

Grant No. 37 - Public Works - Buildings

Major heads	Total grant for appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2059. Public Works			
2202. General Education			
2205. Art and Culture			
2210. Medical and Public Health			
2216. Housing			
2220. Information and Publicity			
2225. Welfare of Scheduled Castes, Scheduled Tribes and other Backward classes			
2230. Labour and Employment			
2235. Social Security and Welfare			
2401. Crop Husbandry			
2403. Animal Husbandry			
2405. Fisheries			
2406. Forestry and Wild Life			
2852. Industries			

Grant No. 37 - Public Works - Buildings contd.

Major heads	Total grant for appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
Voted			
Original	3,49,74,000		
Supplementary	1,63,21,000	5,12,95,000	42,93,860
Amount surrendered during the year (March, 1988)			6,64,000
Charged			
Original	6,14,000		
Supplementary	20,79,000	26,93,000	2,55,197
Amount surrendered during the year			Nil

Notes and comments -

The excess of Rs. 42,93,860 over the voted grant requires regularisation.

2. In view of the excess of Rs. 42.94 lakhs in the voted grant, supplementary grant of Rs. 1,63.21 lakhs obtained in March 1988 proved inadequate and surrender of Rs. 6.64 lakhs in March 1988 injudicious.

3. Excess of Rs. 1,71.98 lakhs (31 per cent) occurred under this voted grant during 1986-87 also.

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

4. The excess over 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.

5. Excess occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
(i) 2216.01.106. I. AV. Add - Establishment charges transferred from Major Head "2059. Public Works" on Pro rata basis -	0. 12.96	59.31	+ 46.35

(In lakhs of rupees.)

Reasons for the final excess have not been communicated (March 1989).

Excess occurred persistently under this head during the preceding 4 years as indicated below:-

Year	Amount (in lakhs of rupees)	Percentage
1983-84	21.37	164
1984-85	14.64	110
1985-86	43.12	225
1986-87	14.61	47

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

Head Total grant Actual expenditure Excess + Saving -

(ii) 2059.80.799. I. AC. Miscellaneous Works Advances (Public Works Department) -	R. 1.29	35.19	+ 33.90
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Provision made by reappropriation in March 1988 was towards expenditure on works incurred by field officers. Reasons for the final excess have not been communicated (March 1989).

Excess of Rs. 89.35 Lakhs (100 per cent) similarly occurred under this head in 1986-87 also.

(iii) 2216.01.106. II. JF. Add - Establishment charges transferred from Major Head "2059. Public Works" on Pro rata basis -		28.34	+ 28.34
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Reasons for the excess have not been communicated (March 1989).

(iv) 2216.01.106. I. AT. Special Repairs -	S. 3.00	11.67	+ 8.67
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Grant No. 37 - Public Works - Buildings - contd.

Supplementary grant was obtained in March 1988 for meeting expenditure on new minor works and maintenance of Government residential buildings. Reasons for the final excess have not been communicated (March 1989).

Head	Total grant	Actual expenditure	Excess + Saving -
(v) 2059.01.053.I.AC. Buildings - Other Office Buildings and Court Buildings (Other than Technical Education Department) -	88.15	95.50	7.35
S. 17.65			

(in lakhs of rupees)

Supplementary grant was obtained in March 1988 for meeting additional expenditure on maintenance. Reasons for the excess have not been communicated (March 1989).

Excess occurred persistently under this head during the preceding 4 years as indicated below:-

Year	Amount (in lakhs of rupees)	Percentage
1983-84	1,27.52	307
1984-85	86.02	201
1985-86	38.92	69
1986-87	67.40	76

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

6. Saving occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
(i) 2202.02.109.II.JU. Buildings -			
O. 29.90			
S. 57.14			
R. - 1.05	85.99	58.34	- 27.65

(in lakhs of rupees)

Supplementary grant was obtained in March 1988 for meeting expenditure on special repairs and construction of school buildings. Withdrawal of provision by reappropriation in March 1988 was due to reduction in expenditure on minor works as certain works had not been taken up on account of belated handing over of site and finalisation of tenders. Reasons for final saving have not been communicated (March 1989).

Savings of Rs.96.10 lakhs (68 per cent) and Rs.37.39 lakhs (31 per cent) occurred under this head respectively during 1985-86 and 1986-87 also.

(ii) 2216.01.106.I.AS. Ordinary Repairs -				
O. 65.00				
S. 2.00	67.00	53.59	- 13.41	

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

Supplementary grant was obtained in March 1988 for meeting additional expenditure on maintenance of Government residential buildings. Reasons for final saving have not been communicated (March 1989).

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(iii) 2210.01.110.I.BU. Buildings -			
O. 5.25			
S. 26.07			
R. - 3.28	28.04	19.91	- 8.13

Supplementary grant was obtained in March 1988 for meeting additional expenditure on minor works for hospital buildings. Withdrawal of provision by reappropriation in March 1988 was due to reduction in expenditure on minor works on account of slow progress in Coimbatore Medical College Hospital and Wallajah hospital. Specific reasons for the final saving have not been communicated (March 1989).

(iv) 2059.01.101.I.AD. District Administration -			
O. 4.00			
S. 11.01			
R. 1.64	16.65	6.38	- 10.27

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

Supplementary grant was obtained in March 1988 for meeting additional expenditure on new minor works. Enhancement of provision by reappropriation in March 1988 was due to increase in expenditure to provide cubicles to the electrical lifts in the multi-storied building in the Secretariat. Reasons for the final saving have not been communicated (March 1989).

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(v) 2059.01.101.I.AB. Registration -			
O. 11.82			
R. - 5.30	6.52	6.55	+ 0.03

Withdrawal of provision by reappropriation in March 1988 was due to reduction in expenditure on account of non-execution of a minor work owing to difficulty in getting materials and reduced requirement on other minor works by field officers.

(vi) 2202.02.109.I.AX. Repairs to School Buildings damaged due to Cyclone, Floods and Fire -			
O. 5.00			
S. 2.01			
R. - 2.01	5.00	1.90	- 3.10

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

Supplementary grant was obtained in March 1988 for meeting expenditure on special repairs to 26 Government High/Higher Secondary Schools. Withdrawal of provision by reappropriation in March 1988 was due to reduction in expenditure for want of sanction to repair works. Reasons for the final saving have not been communicated (March 1989).

7. *Suspense* - The nature of suspense transactions has been explained below the Appropriation Accounts of Grant No.36 - Irrigation.

An analysis of the suspense transactions accounted for under this grant during 1987-88 is given below, with opening and closing balances under the different suspense heads -

Head	Balance on 1st April 1987	Debits during 1987-88 (in lakhs of rupees)	Credits during 1987-88	Balance on 31st March 1988
2059. Public Works -				
1. Purchases	10.58	..	..	10.58 (a)
2. Stock	89.27	- 1,08.25	- 1,69.56	1,50.58
3. Miscellaneous Works Advances	5,29.13	2,63.59	2,35.29	5,57.43
4. Workshop Suspense	- 2,04.30	- 16.17	- 1,25.22	- 95.25 (b)
Total	4,24.68	1,39.17	- 59.49	6,23.34

(a) Plus balance is under examination.

(b) Minus balance is under examination.

Grant No. 38 - Public Works - Establishment and Tools and Plant

Major heads	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
2059. Public Works			
2075. Miscellaneous General Services			
2551. Hill Areas			
3452. Tourism			
Voted			
Original	25,81,02,000		
Supple- mentary	1,48,15,000	27,29,17,000	26,89,27,796
			-39,89,204
Amount surrendered during the year (March 1988)			6,74,000
Charged			
Original	..		
Supple- mentary	1,10,000	1,10,000	..
			- 1,10,000
Amount surrendered during the year			Nil

Notes -

1. In view of the saving of Rs. 39.89 lakhs in the voted grant, the supplementary grant of Rs. 1,43.15 lakhs obtained in March 1988 proved excessive.

2. Rupees 6.74 lakhs were surrendered in March 1988, but the saving ultimately worked out to Rs. 39.89 lakhs.

Grant No. 39 - Roads and Bridges

Major heads	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
2059. Public Works			
2075. Miscellaneous General Services			
2551. Hill Areas			
3054. Roads and Bridges			
Voted			
Original	91,50,95,000		
Supple- mentary	1,20,01,000		
	92,70,96,000	90,64,15,944	- 2,06,80,056
Amount surrendered during the year (March 1988)			2,54,36,000
Charged			
Original	..		
Supple- mentary	4,000		
	4,000	..	- 4,000
Amount surrendered during the year			Nil

Notes and comments -

1. In view of the saving of Rs. 2,06.80 lakhs in the voted grant, the supplementary grant of Rs. 1,20 lakhs obtained in December 1987 proved excessive.

2. Rupees 2,54.36 lakhs were surrendered in March 1988; but the saving ultimately worked out to Rs. 2,06.80 lakhs only.

Grant No. 39 - Roads and Bridges - contd.

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

4. Bulk of the saving occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(i) 3054.04.800.I.AE. District Roads -			
O.	20,00.00		
R. -	2,50.00	17,50.00	17,56.22 + 6.22
(ii) 3054.04.800.I.AG. Rural Roads -			
O.	20,00.00		
R. -	1,50.00	18,50.00	18,57.60 + 7.60

Reduction of provision by reappropriation in March 1988 under (i) and (ii) was mainly on account of imposition of cut in non-plan expenditure by Government due to financial constraints. Reasons for the final excess under these items have not been communicated (March 1989).

5. Saving also occurred under -

Grant No. 39 - Roads and Bridges - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(i) 2075.800.I.DG. Lumpsum provision for Dearness Allowance -			
O. 1,77.50			
R. - 1,77.50
(ii) 2075.800.I.FJ. Lumpsum provision for Ex-gratia payment -			
O. 59.17			
R. - 59.17

Withdrawal of entire provision by reappropriation in March 1988 under items (i) and (ii) was stated to be due to provision for Dearness Allowance and ex-gratia payment having been included under respective sub heads. However, the amounts so provided totalled only Rs. 1,60.70 lakhs, resulting in a final saving of Rs. 75.97 lakhs, which constituted 37 per cent of the overall saving in the voted grant.

(iii) 3054.05.102.III.SA. Construction -			
O. 63.90			
R. - 38.66	25.24	25.02	- 0.22

Reduction of provision by reappropriation in March 1988 was due to reduction in expenditure on account of cost of materials transferred to

Grant No. 39 - Roads and Bridges - contd.

other works and bridge works not having been taken up due to heavy rains. Reasons for the final saving have not been communicated (March 1989).

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(iv) 3054.80.800.II.JC. Central Road Fund Schemes - State Allocation-Development -			
O. 43.02			
R. - 28.26	14.76	14.71	- 0.05

Specific reasons for withdrawal of provision for major works by reappropriation in March 1988 have not been communicated (March 1989).

6. Excess occurred mainly under -

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(i) 3054.80.001.I.AE. Executive Establishment (Highways and Rural Works) -			
O. 4,97.19			
S. 0.01			
R. 1,20.02	6,17.22	6,07.94	- 9.28

Enhancement of provision by reappropriation in March 1988 was due to increase in expenditure under "salaries", towards additional

Grant No. 39 - Roads and Bridges - contd.

instalments of Dearness Allowance and ex-gratia payment (Rs. 80.88 lakhs) and other items (Rs. 39.14 lakhs) reasons for which have not been communicated. Specific reasons for the final saving have also not been communicated (March 1989).

Excess of Rs. 87 lakhs (19 per cent) occurred under this head during 1986-87 also.

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(ii) 3054.04.800.II.JB. Rural Roads Programme -			
O. 5,40.00			
R. 1,02.00	6,42.00	6,45.30	+ 3.30

Enhancement of provision by reappropriation in March 1988 was due to expenditure on works executed on the basis of programme for the period January - March 1988. Reasons for the final excess have not been communicated (March 1989).

(iii) 3054.80.799.I.AC. Miscellaneous Public Works Advances -			
R. 13.16	13.16	78.48	+ 65.32

Provision made by reappropriation in March 1988 was stated to be based on the anticipated net debit during the year. Final excess was on account of more debits and less credits than anticipated.

Grant No. 39 - Roads and Bridges - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(iv) 3054.80.001.I.AF. Executive Establishment (National Highways) -			
O. 1,59.31			
R. 78.32	2,37.63	2,32.75	- 4.88

Enhancement of provision by reappropriation in March 1988 was due to increase in expenditure mainly towards additional posts, additional instalments of Dearness Allowance and ex-gratia payment (Rs. 64.09 lakhs), enhanced rate of rent including arrears and formation of two new divisions (Rs. 4.53 lakhs); specific reasons for Rs. 2.26 lakhs have not been communicated. Reasons for the final saving have also not been communicated (March 1989).

7. *Suspense* - The nature of suspense transactions has been explained below the Appropriation Accounts of Grant No. 36 - Irrigation. 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 1987	Debits during 1987-88	Credits during 1987-88	Balance on 31st March 1988
(in lakhs of rupees)				
3054.Roads and Bridges				
Purchases	- 0.01	..	..	- 0.01
Stock	94.01	1,87.11	2,06.99	74.13

Grant No. 39 - Roads and Bridges - contd.

Head	Balance on 1st April 1987	Debits during 1987-88	Credits during 1987-88	Balance on 31st March 1988
	(in lakhs of rupees)			
Miscellaneous Works Advances	3,14.21	1,25.96	47.48	3,92.69
Workshop Suspense	22.53	77.16	72.67	27.02
Total	4,30.74	3,90.23	3,27.14	4,93.83

8. *Subventions from the Central Road Fund* - The Central Road Fund is constituted out of the proceeds of excise and import duties on motor spirits earmarked for road development. The amount sanctioned each year is transferred to this Fund in the accounts of Central Government.

Out of this amount, 80 per cent is allocated to the States, etc., and the balance 20 per cent is retained by Central Government as ordinary reserve to which is also added receipts accepted from other sources which are treated as Special Reserves. The amounts allocated to State Governments whether from the 80 per cent allocation or from the Reserves are credited to the major head "1601.Grants-in-aid from Central Government" and the allocations other than those from reserves are transferred to the major head "8449.Other Deposits-103.Subventions from Central Road Fund" by per contra debit to the major head "3054.Roads and Bridges" under 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.

Grant No. 39 - Roads and Bridges - contd.

Rupees 20.00 lakhs were received as subvention during the year and an equivalent amount was credited to the deposit head. Expenditure of Rs. 14.71 lakhs was incurred during 1987-88 but only Rs. 11.26 lakhs were transferred to the deposit head and the balance amount of Rs. 3.45 lakhs has not been adjusted for want of sanction. In addition, expenditure of Rs. 1.05 lakhs incurred in the year 1986-87 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 1988 was Rs. 1,44.62 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 "8229.Development and Welfare Funds-200.Other Development and Welfare Funds" to the extent balance is available.

A sum of Rs. 8,89.87 lakhs was credited to the Fund in the accounts for 1987-88. Expenditure transferred to the Fund during the year was Rs. 8,89.87 lakhs. There was no balance in the Fund as on 31st March 1988.

Grant No. 39 - Roads and Bridges - *concl'd.*

The transactions of the Fund stand included under "8229. Development and Welfare Funds - 200. Other Development and Welfare Funds", an account of which is given in Statement No. 16 of Finance Accounts 1987-88.

Grant No. 40 - Road Transport Services and Shipping

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2070. Other Administrative Services			
2075. Miscellaneous General Services			
3051. Ports and Light Houses			
3052. Shipping			
3055. Road Transport			
Voted			
Original	5,63,91,000		
Supplementary	1,31,34,000	6,95,25,000	6,80,84,460 - 14,40,540
Amount surrendered during the year (March 1988)			5,36,000
Charged			
Original	5,000		
Supplementary	3,70,000	3,75,000	3,74,879 121
Amount surrendered during the year (March 1988)			1,000
Notes and comments -			

1. In view of the final saving of Rs.14.41 lakhs in the voted grant, the supplementary grant of Rs.1,31.34 lakhs obtained in March

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

1988 proved excessive.

2. Against only Rs.5.36 lakhs surrendered during March 1988 in the voted grant, the saving ultimately worked out to Rs.14.41 lakhs.

3. Saving occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(i) 2075.800.I.DV. Lumpsum provision for Dearness Allowances -			
O. 7.50			
R. - 7.50
(ii) 2075.800.I.FK. Lumpsum provision for Ex-gratia payment -			
O. 2.50			
R. - 2.50

Withdrawal of the entire provision by reappropriation in March 1988 under items (i) and (ii) was due to provision for Dearness Allowances and ex-gratia payments having been made under the respective sub heads. The enhancement of provision by reappropriation in March 1988 towards additional Dearness Allowances and ex-gratia payments was

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

only Rs.4.31 lakhs, resulting in a saving of Rs.5.69 lakhs under these heads, which mainly contributed to the overall saving of Rs.14.41 lakhs under the grant as a whole.

4. Tamil Nadu Sailing Vessels crew Relief Fund -

The Fund was constituted by Government in July 1978 to extend financial assistance to the members of the family solely dependent on any sailor who is lost or killed in accident at sea and also to provide such other welfare measures to families of sailors as may be approved by Government.

The Fund is fed with the surcharge on port dues collected at all Minor Ports in the State under the Indian Ports Act, 1908 and credited to Revenue Major Head '1051. Ports and Light Houses - 80. General - 800. Other receipts', voluntary donations from individuals or institutions and *ad-hoc* grants from State or Central Government or from the Tamil Nadu Chief Minister's Public Relief Fund.

The expenditure on the objects of the Fund is initially debited to Major Head '3052. Shipping' under this grant and transferred to the Fund before the close of the accounts of the year.

The surcharge collections transferred to the Fund during the year was Rs.0.16 lakh and expenditure met out of the Fund during the year

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

was Rs.0.01 lakh. The balance at the credit of the Fund on 31st March 1988 was Rs.2.82 lakhs.

The transactions of the Fund stand included under "8229. Development and Welfare Funds - 200. Other Development and Welfare Funds" in Statement No. 16 of Finance Accounts 1987-88.

Grant No. 41 - Relief on account of Natural Calamities

Major head	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2245. Relief on account of Natural Calamities			
Voted			
Original 59,71,000			
Supple- mentary 6,87,96,000	7,47,67,000	7,16,74,522	- 30,92,478
Amount surrendered during the year (March 1988)			8,47,000
Charged			
Original 8,75,00,000			
Supple- mentary ..	8,75,00,000	8,75,00,000	..
Amount surrendered during the year			Nil

Notes and comments -

1. In view of the saving of Rs.30.92 lakhs in the voted grant, the supplementary grant of Rs.1,44.21 lakhs obtained in March 1988 proved excessive.

2. Rupees 8.47 lakhs were surrendered in March 1988; but the saving ultimately worked out to Rs.30.92 lakhs.

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

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

Year	Saving (in lakhs of rupees)
1984-85	3,50.08 (15 per cent)
1985-86	92.43 (2 per cent)
1986-87	1,77.68 (20 per cent)

4. Significant saving occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(i) 2245.01.102.I.AC. Grants to Panchayat Unions, Panchayats for Transportation of Water Supply in Drought affected areas -			
S. 2,17.25	2,17.25	1,83.57	- 33.68

Supplementary grant obtained in December 1987 was to meet expenditure towards transportation of water through lorries in Panchayat Union and Town Panchayat areas. Reasons for the saving have not been communicated (March 1989).

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

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(ii) 2245.02.122.I. (Items eligible for assistance from the Union Government) AC. Repairs and Restoration of the damaged Adyar Embankment (Executed by Chief Engineer, Irrigation) -			
0. 0.01			
S. 1.84	1.85	- 6.44	- 8.29

Supplementary grant obtained in March 1988 was for expenditure towards repairs and reconstruction of damaged irrigation flood control works. In view of the final saving of Rs.8.29 lakhs, the supplementary grant proved unnecessary. Reasons for the final saving have not been communicated (March 1989).

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

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(i) 2245.02.101.I. (Items not eligible for assistance from the Union Government) AH, Cash doles to persons affected in Floods -			
0. 0.01			
S. 3.85			
R. 0.71	4.57	11.92	+ 7.35

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

Supplementary grant obtained in March 1988 was for expenditure towards supply of rice, cloth, food and kerosene in flood affected areas. Specific reasons for additional provision by reappropriation in March 1988 and reasons for the final excess have not been communicated (March 1989).

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(ii) 2245.01.102.I.AB. Grants to Municipalities, Municipal Corporations for transportation of Water Supply in drought affected areas -			
S. 3,75.66	3,75.66	3,81.66	+ 6.00

Supplementary grant obtained in December 1987 (Rs.3,06.50 lakhs) and March 1988 (Rs.69.16 lakhs) was for expenditure towards transportation of water in drought affected areas in Municipalities and Corporations. Reasons for the final excess have not been communicated (March 1989).

(iii) 2245.02.800.I. (Items eligible for assistance from the Union Government) - AL. Fire Relief -			
O. 42.00			
S. 26.28			
R. - 4.38			
	63.90	73.52	+ 9.62

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

Supplementary grant obtained in March 1988 was for expenditure towards fire relief measures. Specific reasons for the reduction of provision by reappropriation in March 1988 and for the final excess have not been communicated (March 1989).

6. *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, 50 per cent of which (viz. Rs.4,37.50 lakhs) is contributed by Government of India as Grants-in-aid under Article 275 of the Constitution of India, 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.7,12.30 lakhs. The balance at the credit of the Fund on 31st March 1988 was Rs.1,83.73 lakhs.

An account of the Fund is given in Statement No. 16 of Finance Accounts 1987-88.

Grant No. 42 - Pensions and other Retirement Benefits

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2071. Pensions and other Retirement Benefits			
2075. Miscellaneous General Services			
2235. Social Security and Welfare			
Voted			
Original	1,12,27,37,000		
Supplementary	46,44,31,000		
	1,58,71,68,000	1,48,17,64,547	- 10,54,03,453
Amount surrendered during the year (March 1988)			18,63,000
Charged			
Original	1,00,97,000		
Supplementary	..		
	1,00,97,000	75,63,805	- 25,33,195
Amount surrendered during the year (March 1988)			37,54,000

Notes and comments -

1. In view of the saving of Rs.10,54.03 lakhs in the voted grant, the supplementary grant of Rs.46,44.31 lakhs obtained in March 1988 proved excessive.

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

2. Against the saving of Rs.10,54.03 lakhs in the voted grant, only Rs.18.63 lakhs were surrendered in March 1988.

3. Saving of Rs.1,05.98 lakhs (1 per cent) occurred in this voted grant also during 1986-87.

4. Saving occurred mainly under -

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(i) 2075.800.I.DR. Lumpsum Provision for Dearness Allowances -			
O. 4,80.00			
R. - 4,80.00	..	..	..
Withdrawal of entire provision by reappropriation in March 1988 was due to transfer of provision to relevant sub heads under which the expenditure had been incurred. However, the amount so reappropriated was only Rs.3,67.23 lakhs, resulting in a saving of Rs.1,12.77 lakhs which constituted 11 per cent of the overall saving in the voted grant.			
(ii) 2071.01.101.I.AA. Payment to Tamil Nadu Government Pensioners -			
O. 26,61.86			
S. 6,91.65	33,53.51	30,10.85	- 3,42.66

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

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(iii) 2071.01.109.I.AB. Pensions to Teachers of Aided Schools, Schools of Local Bodies, Aided Colleges and to Non-Teaching Staff of Aided Schools -			
O. 13,98.77			
S. 1,07.01	15,05.78	13,06.73	- 1,99.05
Supplementary grant obtained in March 1988 under items (ii) and (iii) was towards expenditure on account of increase in the rate of pensions consequent on revision of pension at 50 per cent, instead of slab rates of average emoluments and treatment of Dearness Allowance paid upto September 1987 as pay for purposes of pension. Saving occurred under these items as the revision of pension, effective from 14th December 1987 could not be completed in respect of all the eligible pensioners before the end of the financial year.			
(iv) 2071.01.109.I.AF. Commuted Value of Pensions to Teachers of Aided Schools and Schools of Local Bodies -			
O. 2,80.73			
S. 8,38.54	11,19.27	9,66.99	- 1,52.28

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

Supplementary grant obtained in March 1988 was towards increase in expenditure towards payment of commuted value of pensions consequent on counting of Dearness Allowance paid upto September 1987 as pay for purposes of reckoning pension. Saving occurred mainly due to reduction in expenditure towards commuted value of pensions.

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(v) 2071.01.800.I.AA. Cost of Remittance of Pensions by Money Orders -			
O. 90.61			
R. - 40.95	49.66	27.26	- 22.40
Saving was mainly due to reduction in expenditure on remittance of pensions by money orders consequent on increase in the number of pensioners opting to receive pension through Banks.			
(vi) 2071.01.101.I.AD. Medical Reimbursement Charges -			
O. 18.77			
S. 1,16.65	1,35.42	1,11.43	- 23.99

Saving was mainly due to reduction in expenditure on medical allowance to pensioners.

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

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

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
2235.60.102.I.AE. Pensions to Freedom Fighters, their Dependants, etc. -			
O. 1,80.00			
R. 48.47	2,28.47	2,14.84	- 13.63

Reasons for the additional provision made by reappropriation in March 1988 and for final saving have not been communicated (March 1989).

6. Saving in the charged appropriation occurred mainly under -

Head	Total appropriation	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(1) 2071.01.101.I.AB. Payments to other Governments -			
O. 89.01			
R. - 37.03	51.98	67.93	+ 15.95

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

Saving was due to less payment of pensions than anticipated to other States under provisions of the Andhra State Act, 1953 and the States Reorganisation Act, 1956.

Savings of Rs.58.26 lakhs (42 per cent) and Rs.82.56 lakhs (64 per cent) occurred under this head respectively during 1985-86 and 1986-87 also.

Head	Total appropriation	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(11) 2071.01.106.I.AA. Superannuation and other Retirement Pensions -			
O. 8.68			
R. - 3.12	5.56	2.17	- 3.39

Saving was due to payment of less pension to High Court Judges than anticipated.

Grant No. 43 - Miscellaneous

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2047. Other Fiscal Services			
2049. Interest Payments			
2070. Other Administrative Services			
2075. Miscellaneous General Services			
2217. Urban Development			
2235. Social Security and Welfare			
2252. Other Social Services			
2801. Power			
3053. Civil Aviation			
Voted			
Original 2,18,89,17,000			
Supplementary 1,00,00,02,000	3,18,89,19,000	2,96,29,46,461	- 22,59,72,539
Amount surrendered during the year (March 1988)			19,46,03,000
Charged			
Original 14,92,000			
Supplementary ..	14,92,000	9,61,894	- 5,30,106
Amount surrendered during the year (March 1988)			5,31,000

Grant No. 43 - Miscellaneous - contd.

Notes and comments -

1. Rupees 19,46.03 lakhs were surrendered in the voted grant in March 1988; but the saving ultimately worked out to Rs.22,59.73 lakhs.

2. Saving in 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) 2075.800.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 this lumpsum provision had not been indicated in the Budget Memorandum 1987-88. It was stated (March 1988) that the entire provision had been surrendered as no expenditure had been incurred under the head directly. Details of expenditure, if any,

Grant No. 43 - Miscellaneous - contd.

incurred under other heads have not also been communicated (March 1989). The overall saving in the grant constituted 90 per cent of the saving mentioned above.

Similar surrenders were made under this head during the preceding four years also as under -

Year	Saving (in lakhs of rupees)	Head	Total grant	Actual expenditure	Excess + Saving -
1983-84	36,16.00	(ii) 2075.103.I.AC. Payment of Raffle Prize Money -	0. 10,00.00		
1984-85	34,00.00		R. - 5,27.13		
1985-86	1,70,00.00				
1986-87	25,00.00				
			4,72.87	4,85.47	+ 12.60

Withdrawal of provision by reappropriation in March 1988 was due to reduction in payment of prize money on account of decrease in the number of weekly draws, prizes on unsold tickets lapsing to Government

Grant No. 43 - Miscellaneous - contd.

and unclaimed prizes. Final excess was stated to be due to payment of prize money to the public quickly for earning the goodwill.

Head	Total grant	Actual expenditure	Excess + Saving -
(iii) 2075.797.I.AA. Amount transferred to Tamil Nadu Special Welfare Fund -			
0. 4,62.29			
R. - 1,69.64	2,92.65	1,53.59	- 1,39.06

(in lakhs of rupees)

Withdrawal of provision by reappropriation in March 1988 was due to decrease in the amount of net receipt under Raffle Scheme transferable to the Fund consequent on introduction of Bumper Draws and decrease of Weekly Draws. Reasons for the final saving have not been communicated (March 1989).

Savings occurred under this head also during the preceding four years as indicated below:-

Year	Saving (in lakhs of rupees)
1983-84	2,39.53 (73 per cent)
1984-85	47.93 (62 per cent)
1985-86	2,26.52 (100 per cent)
1986-87	92.55 (82 per cent)

Grant No. 43 - Miscellaneous - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(iv) 2075.103.I.AD. Bonus to Raffle Agents -			
O. 2,00.00			
R. - 50.00	1,50.00	1,58.54	+ 8.54

Withdrawal of provision by reappropriation in March 1988 was due to reduction in expenditure towards Bonus on account of prizes won by unsold tickets which lapsed to Government, non-claim of prizes on sold tickets and decrease in number of weekly draws. Final excess was attributed by the Department to its inability to estimate correctly the bonus payable and payment of bonus to agents quickly.

(v) 2801.80.101.II.JC. Assistance for Micro Hydel Scheme under Hill Area Development Programme -			
O. 20.00			
R. - 20.00	..	20.00	+ 20.00

Surrender of the entire provision by reappropriation in March 1988 was attributed to want of Forest and Environmental clearance. However, Rs.20 lakhs had already been drawn in September 1987 and disbursed in October 1988 to Tamil Nadu Electricity Board. Surrender

Grant No. 43 - Miscellaneous - contd.

of provision in March 1988, despite the drawal of the amount in September 1987, indicated lack of control over expenditure which led to the final excess.

4. Excess occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(1) 2075.797.I.AC. Amount Transferred to Family Benefit Fund -			
S. 0.01			
R. 5,86.49	5,86.50	5,86.50	..
Token supplementary grant obtained in March 1988 and its augmentation by reappropriation in March 1988 was towards expenditure to clear off the debit balance in Tamil Nadu Family Benefit Fund.			
(ii) 2235.60.200.I.AY. Tamil Nadu Benefit Fund Scheme - Ex-gratia Payment to the Family of the Deceased Government Employees -			
O. 3,60.00			
R. 2,09.00	5,69.00	5,60.81	- 8.19

Grant No. 43 - Miscellaneous - contd.

Specific reasons for the additional provision made by reappropriation in March 1988 and for the final saving have not been communicated (March 1989).

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(iii) 2235.60.200.I.BE. Tamil Nadu Government Employees Special Provident Fund - cum - Gratuity Scheme -			
O. 3,25.00			
R. 1,55.00	4,80.00	4,34.68	- 45.32

Specific reasons for the enhancement of provision by reappropriation in March 1988 and for the final saving have not been communicated (March 1989).

(iv) 2075.800.I.FR. Payment of premium to L.I.C. under Group Insurance Scheme -			
R. 2,50.00	2,50.00	1,02.25	- 1,47.75

Provision made by reappropriation in March 1988 was due to reclassification of expenditure from the head "2075.797.I.AB. Group Insurance Scheme - Teachers in aided Schools/Colleges/Technical Education Institutions and Local Bodies" (Rs.1,76.66 lakhs) and direct payment of premium to L.I.C. Reasons for the final saving have not been communicated (March 1989).

Grant No. 43 - Miscellaneous - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(v) 2075.103.I.AB. Payment of Commission to Raffle Agents -			
O. 1,00.00			
R. 99.00	1,99.00	1,99.00	..

Additional provision made by reappropriation in March 1988 was due to increased expenditure towards commission consequent on introduction of monthly super bumper and bumper draws.

(vi) 2075.800.I.AC. Charges in connection with the visit of High Personages -			
O. 20.00			
R. 45.33	65.33	83.58	+ 18.25

Additional provision made by reappropriation in March 1988 was to meet increase in expenditure due to frequent visits of VVIPs to Tamil Nadu and visit of the Prime Minister of India to drought affected areas in September 1987. Reasons for the final excess have not been communicated (March 1989).

(vii) 2047.103.I.AD. Publicity -			
O. 16.10			
S. 0.01			
R. 39.26	55.37	58.39	+ 3.02

Enhancement of provision by reappropriation in March 1988 was due to increase in expenditure mainly towards Cash incentive to purchasers of National Savings Certificates (Rs.30.22 lakhs), publicity and production of Small Savings Documentary Film (Rs.4.92 lakhs) and purchase of publicity vans and Jeeps (Rs.3.22 lakhs). Final excess occurred mainly under 'motor vehicles' (Rs.1.29 lakhs), 'advertisement, sales, etc.' (Rs.0.73 lakh) and 'other charges' (Rs.0.50 lakh); reasons therefor have not been communicated (March 1989).

5. Saving in the charged appropriation occurred under -

Head	Total appropriation	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
2252.103.I.AA. Contribution to Kanyakumari Devasthanam Fund -			
0. 13.70			
R. - 5.15	8.55	8.55	..

Withdrawal of provision by reappropriation in March 1988 was due to non-payment of provided amount in full to the Board on account of heavy dues from it to Government.

6. *The Tamil Nadu Special Welfare Fund* - The Fund, created by Government in March 1970 out of the net proceeds of sale of Tamil Nadu raffle tickets, is utilised for contribution to Tamil Nadu Ex-Service

Personnel Benevolent Fund and 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 "0075. Miscellaneous General Services". From December 1980, the entire net proceeds of the first draw held in the month of December and seventyfive per cent of the net proceeds of other draws held during the financial year are transferred annually to the Fund by debit to the Major head "2075. Miscellaneous General Services" in this grant. An amount of Rs.1,53.60 lakhs including Rs. 56.02 lakhs for the year 1985-86 was credited to the Fund during the year 1987-88.

The contribution to the Ex-Service Personnel Benevolent Fund is initially debited to the major head "2235. 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. The expenditure towards contribution to the Ex-Service Personnel Benevolent Fund so transferred to the Fund during the year was Rs.0.23 lakh.

The balance at the credit of the Fund on 31st March 1988 was Rs.1,95.66 lakhs.

Grant No. 43 - Miscellaneous - *concl.*

The transactions of the Fund stand included under "8229. Development and Welfare Funds - 200. Other Development and Welfare Funds", an account of which is given in Statement No. 16 of Finance Accounts 1987-88.

Grant No. 44 - Stationery and Printing

<i>Major heads</i>	<i>Total grant or appropriation</i>	<i>Actual expenditure</i>	<i>Excess + Saving -</i>
	Rs.	Rs.	Rs.
2058. Stationery and Printing			
2059. Public Works			
2075. Miscellaneous General Services			
<i>Voted</i>			
Original	19,31,51,000		
Supplementary	2,84,000		
	19,34,35,000	18,21,36,517	- 1,12,98,483
Amount surrendered during the year (March 1988)			1,45,77,000
<i>Charged</i>			
Original	2,40,000		
Supplementary	1,46,000		
	3,86,000	2,80,642	- 1,05,358
Amount surrendered during the year (March 1988)			1,05,000
<i>Notes and comments -</i>			

1. In view of the final saving of Rs. 1,12.98 lakhs in the voted grant, the supplementary grant of Rs. 2.84 lakhs obtained in March 1988 proved unnecessary.

2. Rupees 1,45.77 lakhs were surrendered under the voted grant in March 1988, but the saving ultimately worked out to Rs. 1,12.98 lakhs only.

Grant No. 44 - Stationery and Printing - contd.

3. In view of the final saving of Rs. 1.05 lakhs under the charged appropriation, the supplementary appropriation of Rs. 1.46 lakhs obtained in March 1988 proved excessive.

4. Savings in this voted grant occurred also during the preceding four years as under:-

Year	Saving	
	Amount (in lakhs of rupees)	Percentage
1983-84	1,22.23	11
1984-85	51.76	3
1985-86	13.79	1
1986-87	3,10.31	16

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

Head	Total grant (in lakhs of rupees)	Actual expenditure (in lakhs of rupees)	Excess + Saving -
O. 9,84.38			
R. - 1,64.02	8,20.36	8,68.27	+ 47.91

Withdrawal of provision by reappropriation in March 1988 was on account of reduction in expenditure mainly due to non-procurement of certain special variety of papers, typewriters, electrically operated duplicators and pocket and desk model calculators, non-receipt of full supply of paper and miscellaneous stationery articles contracted for (Rs. 1,42.99 lakhs) and non-receipt of stationery for 1987-88 from DGSD

Grant No. 44 - Stationery and Printing - contd.

and on procurement of hand operated duplicators (Rs. 27.42 lakhs). Reasons for the final excess have not been communicated (March 1989).

Saving of Rs. 3,08.79 lakhs (31 per cent) occurred under this head also during 1986-87.

6. Saving mentioned in note 5 was partly counterbalanced by excess under -

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving -
O. 4,96.32			
S. 2.84			
R. 60.05	5,59.21	5,51.06	- 8.15

Supplementary grant of Rs. 2.84 lakhs obtained in March 1988 was for purchase of materials for printing new ration cards. Additional provision by reappropriation in March 1988 was attributed to increase in expenditure mainly towards salaries on account of revision of scale of pay of certain technical posts, additional instalments of Dearness Allowance, ex-gratia payment and Festival Advance (Rs. 44.75 lakhs) and purchase of printing materials and transparent jackets for ration cards (Rs. 14.10 lakhs). Reasons for the final saving have not been communicated (March 1989). In view of the final saving, the supplementary grant was also unnecessary.

Excess of Rs. 52.81 lakhs (11 per cent) occurred under this head during 1986-87 also.

Grant No. 44 - Stationery and Printing -contd.

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(ii) 2058.103.I.AB. Government Branch Press, Choolai, Madras-112 -			
O. 90.27			
R. 16.84	1,07.11	1,05.66	- 1.45

Additional provision by reappropriation in March 1988 was due to increase in expenditure mainly towards salaries on account of revision of scale of pay of certain technical posts, additional instalments of Dearness Allowance, ex-gratia payment and Festival Advance (Rs. 6.93 lakhs) and arrears of rent for building enhanced from April 1984 (Rs. 9.56 lakhs). Reasons for the final saving have not been communicated (March 1989).

7. *Depreciation Reserve Fund - Government Presses* - The expenditure under the grant includes Rs. 26.67 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. 1.32 lakhs.

Grant No. 44 - Stationery and Printing - conclud.

The balance at the credit of the Fund as on 31st March 1988 was Rs. 1,98.15 lakhs.

An account of the transactions of the Fund is included under the head "8226. Depreciation/Renewal Reserve Fund - Depreciation Reserve Funds of Government Non-Commercial Departments" in Statement No. 16 of Finance Accounts 1987-88.

Grant No. 45 - Forest Department

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2059. Public Works			
2075. Miscellaneous General Services			
2225. Welfare of Scheduled Castes, Scheduled Tribes and other Backward classes			
2235. Social Security and Welfare			
2402. Soil and Water Conservation			
2406. Forestry and Wild Life			
2407. Plantations			
2415. Agricultural Research and Education			
2551. Hill Areas			
Voted			
Original	16,58,50,000		
Supplementary	8,04,38,000		
	24,62,88,000	23,50,45,390	- 1,12,42,610
Amount surrendered during the year (March 1988)			1,03,77,000

Grant No. 45 - Forest Department - contd.

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
Charged			
Original	11,000		
Supplementary	..		
	11,000	11,499	+ 10,499
Amount surrendered during the year (March 1988)			1,000

Notes and comments -

1. The excess of Rs.10,499 over the charged appropriation requires regularisation.

2. In view of the saving of Rs.1,12.43 lakhs in the voted grant, the supplementary grant of Rs.3,63.76 lakhs obtained in March 1988 proved excessive.

3. Saving occurred in the voted grant also during the preceding four 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)
1986-87	51.83 (3 per cent)

Grant No. 45 - Forest Department - contd.

4. Significant saving in the voted grant occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(i) 2075. 800.I.DT. Lumpsum provision for Dearness Allowances -			
O. 1,37.50			
R. - 1,37.50
(ii) 2075. 800.I.FM. Lumpsum provision for Ex-gratia payment			
O. 45.83			
R. - 45.83

Withdrawal of the entire provision under items (i) and (ii) by reappropriation in March 1988 was attributed to distribution of provision for expenditure on Dearness Allowance and ex-gratia payment to various sub heads. However, enhancement of provision by reappropriation in March 1988 towards dearness allowance and ex-gratia payment was only Rs.83.46 lakhs resulting in a saving of Rs.99.87 lakhs under this head, which had contributed to 89 per cent of the overall saving of Rs.1,12.43 lakhs under the grant.

Grant No. 45 - Forest Department - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(iii) 2406.01.101.III.SA. Scheme for Decentralised People's Nurseries -			
S. 38.00			
R. - 19.54	18.46	7.73	- 10.73

Supplementary grant obtained in March 1988 was for setting up Decentralised People's Nurseries in the State. Withdrawal of provision by reappropriation in March 1988 was due to reduction in expenditure on account of non-availability of grown up plants and consequent non-release of subsidy. Reasons for the final saving have not been communicated (March 1989).

(iv) 2406.01.102.III.SA. Scheme for setting up of Decentralised School Nursery -			
S. 12.00			
R. - 12.00	..	..	..

Supplementary grant obtained in March 1988 was for implementing the scheme of planting trees by school students under the Decentralised School Nursery Programme. Surrender of the entire provision by reappropriation in March 1988 was due to non-implementation of the scheme as the planting season was already over.

Grant No. 45 - Forest Department - contd.

5. Saving mentioned above was partly offset by excess under -

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(i) 2406.01.102.II.JF. SIDA - Aided Social Forestry -			
O. 2,33.71			
R. 42.24	2,75.95	2,71.65	- 4.30

Enhancement of provision by reappropriation in March 1988 was due to increase in expenditure mainly towards additional instalments of Dearness Allowance and ex-gratia payment (Rs.37.96 lakhs), travel (Rs.5.01 lakhs) and supply of uniforms to the staff (Rs.1.28 lakhs). Reasons for the final saving have not been communicated (March 1989).

(ii) 2406.02.111.II.JA. Shifting of Zoo to Vandalur -			
O. 14.35			
R. 30.35	44.70	46.24	+ 1.54

Enhancement of provision by reappropriation in March 1988 was due to increase in expenditure mainly towards additional instalments of Dearness Allowance and ex-gratia payment (Rs.1.08 lakhs) and reclassification of expenditure from Capital to Revenue (Rs.30 lakhs). As the expenditure of Rs.30 lakhs has been transferred from Capital to

Grant No. 45 - Forest Department - contd.

Revenue section and exceeds the limit of Rs.3 lakhs recurring or Rs.5 lakhs non-recurring it constitutes a "New Service" and failure to have followed the New Service procedure has resulted in its escaping the notice of Parliament. Reasons for the final excess have not been communicated (March 1989).

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(iii) 2406.01.001.I.AB. District Establishment -			
O. 6,25.47			
S. 1,42.20			
R. 13.32	7,80.99	7,84.87	+ 3.88

The supplementary grant obtained in March 1988 was towards payment of incremental arrears of pay, revised rates of Dearness Allowance and ex-gratia. Enhancement of provision by reappropriation in March 1988 was due to increase in expenditure mainly towards travel (Rs.18.55 lakhs), telephone rental and freight for stationery articles (Rs.5.34 lakhs), purchase, maintenance and repair of vehicles (Rs.4.66 lakhs) and cost of uniforms and stitching thereof for Forest Protection staff (Rs.4.73 lakhs) partly offset by reduction in expenditure on account of non-filling up of leave reserve and certain other posts (Rs.21.85 lakhs). Reasons for the final excess have not been communicated (March 1989).

Grant No. 45 - Forest Department - conold.

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(iv) 2406.01.102.II.JH. Drought Relief Works - Social Forestry -			
S. 6,03.18	6,03.18	6,14.44	+ 11.26

Supplementary grant obtained in December 1987 (Rs.4,40.62 lakhs) and March 1988. (Rs.1,62.56 lakhs) was for implementation of Social Forestry Schemes for relief of distress caused by droughts in 1986 and 1987. Reasons for the final excess have not been communicated (March 1989).

Grant No. 46 - Compensation and Assignments

Major head	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
3604. Compensation and Assignments to Local Bodies and Panchayati Raj Institutions -			
Voted			
Original	30,62,07,000		
Supplementary	10,02,21,000		
	40,64,28,000	39,97,97,578	- 66,30,422
Amount surrendered during the year (March 1988)			5,50,000
Charged			
Original	22,53,000		
Supplementary	..		
	22,53,000	19,30,602	- 3,22,398
Amount surrendered during the year			Nil

Notes and comments -

1. In view of the saving of Rs. 66.30 lakhs in the voted grant, the supplementary grant of Rs. 10,02.21 lakhs obtained in March 1988 proved excessive.

2. Against the saving of Rs. 66.30 lakhs in the voted grant only Rs. 5.50 lakhs were surrendered in March 1988.

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

3. Saving in the charged appropriation occurred mainly under -

Head	Total appropriation	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
3604.106.I.AB. Compensation for loss of income from Tolls and Taxation of Motor Vehicles -			
0. 20.33	20.33	13.74	- 6.59

Reasons for the final saving have not been communicated (March 1989).

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

Major heads	Total grant	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2059. Public Works			
2075. Miscellaneous General Services			
2220. Information and Publicity			
2235. Social Security and Welfare			
3452. Tourism			
Original	3,45,61,000		
Supplementary	77,12,000	4,22,73,000	4,07,54,104 - 15,18,896
Amount surrendered during the year (March 1988)			12,23,000

Notes and comments -

1. In view of the saving of Rs. 15.19 lakhs in the grant, the supplementary grant of Rs. 72.77 lakhs obtained in March 1988 proved excessive.

2. Rupees 12.23 lakhs were surrendered in March 1988; but the saving ultimately worked out to Rs. 15.19 lakhs.

3. Savings of Rs. 22.60 lakhs (7 per cent) and Rs. 20.85 lakhs (5 per cent) occurred in this grant respectively during 1985-86 and 1986-87 also.

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

4. 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.

5. Saving occurred mainly under-

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
2220.01.105.I.AD. Incentive Scheme for promoting low Budget Tamil Film of High Quality with a Social Content -			
O. 5.00			
R. - 5.00			

Withdrawal of provision by reappropriation in March 1988 was due to expenditure not having been incurred on the scheme.

6. Excess occurred mainly under -

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
2220.60.110.I.AC. Printing and Publication of Tamil Arasu -			
R. 39.97	39.97	39.56	- 0.41

Provision made by reappropriation in March 1988 was due mainly to reclassification of expenditure relating to two other heads under this

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

head (Rs. 29.31 lakhs), and increase in expenditure towards purchase of newsprint and map litho (Rs. 7.16 lakhs) and postal and electricity charges (Rs. 5.04 lakhs).

Grant No. 48 - Rural Industries

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2059. Public Works			
2075. Miscellaneous General Services			
2551. Hill Areas			
2851. Village and Small Industries			
2852. Industries			
Voted			
Original 13,91,11,000			
Supple- mentary 1,48,40,000	15,39,51,000	14,48,54,094	- 90,96,906
Amount surrendered during the year (March 1988)			1,04,69,000
Charged			
Original 2,000			
Supplementary 55,000	57,000	55,585	- 1,415
Amount surrendered during the year (March 1988)			1,000

Notes and comments -

1. In view of the saving of Rs.90.97 lakhs in the voted grant, the supplementary grant of Rs.1,44.25 lakhs obtained in March 1988 proved excessive.

Grant No. 48 - Rural Industries - contd.

2. Rupees 1,04.69 lakhs were surrendered in March 1988; but the saving ultimately worked out to Rs.90.97 lakhs only.

3. Saving occurred in this voted grant in the preceding four years as indicated below:-

Year	Saving (in lakhs of rupees)
1983-84	13.44 (2 per cent)
1984-85	21.50 (2 per cent)
1985-86	8.85 (1 per cent)
1986-87	62.51 (4 per cent)

4. 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 5 and 6.

5. Saving occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(i) 2851. 110. VI. UA. Assistance to Industrial Coopera- tive Coir Societies -			
S. 29.15			
R. - 21.84	7.31	7.31	..

Grant No. 48 - Rural Industries - contd.

Supplementary grant obtained in March 1988 was for payment of Grants-in-aid to Coir Industrial Cooperatives. Reduction of provision by reappropriation in March 1988 was due to non-release of grants to the Co-operative societies for 1986-87 (Rs. 4.34 lakhs) and 1987-88 (Rs. 17.50 lakhs) for want of Government Orders.

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(ii) 2851.796.II.JB. Sericulture Development under Integrated Tribal Development Programme -			
O. 65.52			
R. - 16.47	49.05	48.43	- 0.62

Withdrawal of provision by reappropriation in March 1988 was due to reduction in expenditure mainly towards major works (Rs.8.11 lakhs) on account of limited sanctions and wages (Rs.2.40 lakhs) calculated only on man-days basis; specific reasons for the balance of Rs.5.96 lakhs and for the final saving have not been communicated (March 1989).

Grant No. 48 - Rural Industries - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(iii) 2851.107.II.JQ. Sericulture Intensive Development Activities -			
O. 84.77			
R. - 16.22	68.55	68.11	- 0.44

Withdrawal of provision by reappropriation in March 1988 was due to decrease in expenditure mainly towards materials and supplies (Rs.15.87 lakhs) as per norms fixed by the Director of Sericulture. Specific reasons for the balance of Rs.0.35 lakh and for the final saving have not been communicated (March 1989).

(iv) 2851.107.II.KV.
Matching Grant for
Swiss Development
Co-operation Scheme
for Development of
Mulberry cultivation -

O. 12.88

R. - 12.88

Withdrawal of entire provision by reappropriation in March 1988 was partly due to reduction of expenditure due to non-supply of vehicles during 1987-88 (Rs.4.65 lakhs); specific reasons for withdrawal of balance provision of Rs. 8.23 lakhs have not been communicated (March 1989).

Grant No. 48 - Rural Industries - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(v) 2851.107.II.JD. Training programmes -			
O. 25.58			
R. - 11.87	13.71	14.22	+ 0.51

Specific reasons for reduction of provision by reappropriation in March 1988 have not been communicated (March 1989).

(vi) 2851.107.II.KT. Incentive for Bivoltine Silk -			
O. 11.25			
R. - 11.22	0.03	0.03	..
(vii) 2851.107.II.KS. Incentive for Bivoltine Reeling Cocoons -			
O. 11.25			
R. - 11.09	0.16	0.16	..

Withdrawal of provision by reappropriation in March 1988 under (vi) and (vii) was due to postponement of the implementation of the scheme in the modified format suggested by the working group.

Grant No. 48 - Rural Industries- contd.

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(viii) 2851.102.III.SL. Engineer Entrepreneurs Training Scheme (Interest Subsidy) -			
S. 10.00			
R. - 10.00

The supplementary grant obtained in March 1988 for payment of interest subsidy to the trained Engineer entrepreneurs was withdrawn by reappropriation in March 1988, as sanction for the payment was not issued by Government.

6. Excess occurred mainly under -

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(i) 2851.102.VI.UA. District Industries Centre -			
O. 1,75.65			
R. 15.93	1,91.58	2,10.73	+ 19.15

Enhancement of provision by reappropriation in March 1988 was due to increase in expenditure mainly towards Dearness Allowance and ex-gratia payment (Rs.16.00 lakhs) and travel (Rs.4.20 lakhs), formation of separate District Industries Centre for Chidambaranar District and

Grant No. 48 - Rural Industries - conclud.

provision of telephone (Rs.3.88 lakhs) partly offset by decrease due to vacant posts and non-drawal of arrears of salary (Rs.7.84 lakhs).

Reasons for final excess have not been communicated (March 1989).

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(if) 2852.80.001.I.AA. Headquarters -			
0. 77.64			
R. 22.14	99.78	1,00.30	+ 0.52

Enhancement of provision by reappropriation in March 1988 was mainly for payment of Dearness Allowance and ex-gratia to the staff, purchase, maintenance and repairs of vehicles and conduct of seminar and exhibitions.

Grant No. 49 - Water Supply (All voted)

Major heads	Total grant	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2215. Water Supply and Sanitation			
2551. Hill Areas			
Original	1,17,78,68,000		
Supplementary	23,41,69,000	1,41,20,37,000	1,07,79,73,368 - 33,40,63,632
Amount surrendered during the year (March 1988)			34,11,18,000

Notes and comments -

1. In view of the saving of Rs.33,40.64 lakhs in the grant, the supplementary grant of Rs.23,41.64 lakhs obtained in December 1987 proved excessive.

2. Savings occurred under this grant also during the preceding two years as under -

Year	Savings
	(in lakhs of rupees)
1985-86	47,29.04 (37 per cent)
1986-87	54,64.76 (43 per cent)

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

3. 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.

4. Bulk of the saving occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(i) 2275.01.101.II.JN. Capital Grants to Andhra Pradesh for Tamil Nadu Krishna Water Supply Project -			
O. 30,00.00			
R. - 30,00.00	..	2.28	+ 2.28

Withdrawal of entire provision by reappropriation in March 1988 was due to non-implementation of the schemes by Andhra Pradesh during the year. Reasons for the final excess have not been communicated (March 1989).

There were similar savings under this head during the preceding three years as indicated below:-

Year	Saving (in lakhs of rupees)
1984-85	54,99.88 (92 per cent)
1985-86	47,96.46 (80 per cent)
1986-87	44,99.92 (100 per cent)

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

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(ii) 2215.01.102.II.JC. Minimum Needs Programme -			
O. 28,30.65			
R. - 11,94.96	16,35.69	16,35.80	+ 0.11

Specific reasons for the withdrawal of provision by reappropriation in March 1988 have not been communicated (March 1989).

5. Saving also occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(i) 2215.01.101.II.JI. Madras Water Supply Project -			
O. 6,00.00			
R. - 5,47.50	52.50	52.50	..

Withdrawal of provision by reappropriation in March 1988 was due mainly to reduction in expenditure (Rs.4,87.50 lakhs), towards grant-in-aid to Madras Metropolitan Water Supply and Sewerage Board on account of non-approval of terms of reference for the World Bank assisted project, for which agreement was signed only in December 1987; reasons for the balance of Rs.60 lakhs were not available.

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

There were similar savings under this head also during the preceding four 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)		
1986-87	2,40.50 (96 per cent)		

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(ii) 2215.02.107.II.JE. Madras Water Supply Project -			
O. 2,77.50			
R. - 2,40.00	37.50	37.50	..
Specific reasons for the withdrawal of provision by reappropriation in March 1988 have not been communicated (March 1989).			
(iii) 2215.01.101.II.JG. Grants to Madras Metropolitan Water Supply and Sewerage Board -			
O. 6,38.68			
S. 5,58.27			
R. - 1,41.21	10,55.74	10,55.74	..

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

Supplementary grant (Rs.5,58.26 lakhs) obtained in December 1987 was towards cost of plastic kudams supplied to slum dwellers, expenditure towards drought relief measures, flushing and repairing of borewells, conversion of filter points into Mark II pumps, laying of separate feeder lines, sinking of borewells and for various drinking water supply schemes in Madras City. Specific reasons for the withdrawal of provision by reappropriation in March 1988 have not been communicated (March 1989).

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(iv) 2215.01.191.II.JP. Grants for Water Supply Schemes to Town Panchayats -			
O. 4,05.91			
R. - 1,04.98	3,00.93	3,05.68	+ 4.75
(v) 2215.02.107.II.JD. Grants to Metropolitan Water Supply and Sewerage Board -			
O. 3,12.38			
R. - 46.87	2,65.51	2,65.50	- 0.01

Specific reasons for withdrawal of provision by reappropriation in March 1988 under items (iv) and (v) and reasons for the final excess under item (iv) have not been communicated (March 1989).

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

6. Excess occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(i) 2215.01.102.III.SB. Accelerated Rural Water Supply Programme -			
O. 15,71.00			
R. 10,11.75	25,82.75	25,82.75	..

Enhancement of provision by reappropriation in March 1988 was due to increase in expenditure towards payment to Tamil Nadu Water Supply and Drainage Board consequent on more grant received from Government of India for implementing the Programme.

(ii) 2215.01.101.II.JR.
Grants to TWAD Board
for execution of
World Bank assisted
Water Supply Scheme
for Small Towns -

O. 12,00.00			
R. 3,78.11	15,78.11	15,78.11	..

Additional provision made by reappropriation in March 1988 was due to increase in expenditure towards grant to TWAD Board consequent on more grant released by Government of India.

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

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(iii) 2215.01.101.II.JA. Grants to Tamil Nadu Water Supply and Drainage Board -			
O. 0.01			
S. 0.01			
R. 1,44.98	1,45.00	1,45.00	..
Enhancement of provision by reappropriation in March 1988 was for payment of grant to Tamil Nadu Water Supply and Drainage Board towards purchase of rigs under Drought Relief Scheme in 1987.			
(iv) 2215.01.102.II.JE. Grants to Panchayat Unions for Water Supply Schemes in drought affected areas -			
S. 13,33.44			
R. 41.34	13,74.78	14,77.31	+ 1,02.53
(v) 2215.01.101.II.JJ. Grants to Municipalities for Water Supply in drought affected areas -			
S. 4,49.96			
R. 84.78	5,34.74	5,17.24	- 17.50

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

Supplementary grants (Rs.13,33.43 lakhs and Rs.4,49.95 lakhs) obtained in December 1987 and additional provision made by reappropriation in March 1988 under items (iv) and (v) were for meeting expenditure towards grant-in-aid for construction of ring wells, open wells and Comprehensive Water Supply Schemes. Reasons for the final excess under item (iv) and final saving under item (v) have not been communicated (March 1989).

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(vi) 2215.02.107.II.JF. Grants to TWAD Board for Execution of World Bank Assisted low cost Sanitation Schemes in Small Towns -	R. 1,10.90	1,10.90	1,10.90 ..

Provision made by reappropriation in March 1988 was due to grant released by Government of India.

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 Parliament.

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

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(vii) 2215.02.191.II.JA. Grants to Corporation of Madras for the Maintenance of Public Convenience Constructed under Accelerated Slum Improvement Programme -	0. 5.76		
	R. 44.24	50.00	50.00 ..

Enhancement of provision by reappropriation in March 1988 was towards payment of grant for maintenance of the public conveniences.

Grant No. 50 - Capital Outlay on Agriculture

Major heads	Total grant on appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
4401. Capital Outlay on Crop Husbandry			
4402. Capital Outlay on Soil and Water Conservation			
4408. Capital Outlay on Food Storage and Warehousing			
4415. Capital Outlay on Agricultural Research and Education			
4435. Capital Outlay on Other Agricultural Programmes			
5054. Capital Outlay on Roads and Bridges			
Voted			
Original 2,95,23,000			
Supplementary 53,07,000	3,48,30,000	3,45,11,046	- 3,18,954
Amount surrendered during the year (March 1988)			14,77,000
Charged			
Original 1,000			
Supplementary ..	1,000	..	- 1,000
Amount surrendered during the year			Nil

Grant No. 50 - Capital Outlay on Agriculture - *concl'd.*

Comment -

In the following cases only token provision was made in the Budget without indicating the full details and financial commitment of Government in the scheme and how it was proposed to be met. Additional provision made by reappropriation in March 1988 as also the actual expenditure exceeded the limits beyond which reappropriation and actual expenditure had to be treated as New Service/New Instrument of Service. However, the prescribed procedure for New Service had not been followed. Consequently, the full financial implications in respect of these schemes were not brought, at any time, to the notice of Parliament/Legislature.

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(i) 4401.113.II.JB. Establishment of Tractor Workshop -			
O. 0.01			
R. - 0.01	..	6.85	+ 6.85
(ii) 4401.796.II.JA. Establishment of Large Scale Orchards for Tribals at Kolli and Kalrayan Hills -			
O. 0.01			
R. 3.32	3.33	3.33	..

Grant No. 51 - Capital Outlay on Industrial Development

Major heads	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
4851. Capital Outlay on Village and Small Industries			
4853. Capital Outlay on Non-Ferrous Mining and Metallurgical Industries			
4858. Capital Outlay on Engineering Industries			
4859. Capital Outlay on Telecommunication and Electronic Industries			
4860. Capital Outlay on Consumer Industries			
4875. Capital Outlay on Other Industries			
5465. Investments in General Financial and Trading Institutions			
Voted			
Original	10,07,65,000		
Supple- mentary	5,63,47,000	15,48,85,496	- 22,26,504
Amount surrendered during the year (March 1988)			22,27,000

Grant No. 51 - Capital Outlay on Industrial Development -concl'd.

Major heads	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
Charged			
Original	1,000		
Supple- mentary	..	1,000	- 1,000
Amount surrendered during the year (March 1988)			1,000

Grant No. 52 - Capital Outlay on Irrigation

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
4215. Capital Outlay on Water Supply and Sanitation			
4402. Capital Outlay on Soil and Water Conservation			
4701. Capital Outlay on Major and Medium Irrigation			
4711. Capital Outlay on Flood Control projects			
5056. Capital Outlay on Inland Water Transport			
5075. Capital Outlay on Other Transport Services			
Voted			
Original	65,43,69,000		
Supplementary	83,03,000		
	66,26,72,000	52,85,84,026	- 13,40,87,974
Amount surrendered during the year (March 1988)			5,75,38,000

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

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
Charged			
Original	..		
Supplementary	1,51,65,000	83,55,403	- 68,09,597
Amount surrendered during the year (March 1988)			25,09,000

Notes and comments -

1. Rupees 5,75.38 lakhs were surrendered in the voted grant in March 1988; but the saving ultimately worked out to Rs. 13,40.88 lakhs.

There were also such significant variations between the amounts surrendered in March and ultimate savings persistently during the preceding 4 years as under:-

Year	Amount of Surrender (Percentage) (in lakhs of rupees)	Amount of Saving (Percentage)
1983-84	10,93.54 (16)	19,64.32 (30)
1984-85	32.72 (1)	6,61.27 (11)
1985-86	0.25 (less than 1)	9,37.17 (14)
1986-87	1,47.45 (2)	11,63.09 (17)

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

2. Saving occurred persistently in the grant in the preceding nine years as detailed below:-

Year	Saving (in lakhs of rupees)
1978-79	10,04.00 (34 per cent)
1979-80	11,68.52 (37 per cent)
1980-81	17,13.79 (45 per cent)
1981-82	10,32.75 (31 per cent)
1982-83	7,48.30 (16 per cent)
1983-84	19,64.32 (30 per cent)
1984-85	6,61.27 (11 per cent)
1985-86	9,37.17 (14 per cent)
1986-87	11,63.09 (17 per cent)

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

4. Saving occurred under -

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving -
(i) 4701.80.800.II.JJ. Add - Percentage charges for Establishment transferred from Major head "2059. Public Works" -	0. 6,15.08	6,15.08	- 6,15.08

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

Saving was partly due to adjustment of percentage charges for establishment (Rs.64.01 lakhs) under the respective project minor heads. Reasons for the balance saving (Rs.5,51.07 lakhs) have not been communicated (March 1989). This has contributed to 41 per cent of the saving under the voted grant.

Such significant savings, even after adjusting establishment charges under the respective project minor heads, occurred persistently under this head during the preceding four years also, which contributed to bulk of the savings under the voted grant as indicated below and the Department has no explanation for such savings.

Year	Provision		Balance saving	Percentage of balance saving to overall saving under the grant
	Total	Adjusted under Project minor heads		
(in lakhs of rupees)				
1983-84	7,61.49	38.80	7,22.69	37
1984-85	6,42.84	62.22	5,80.62	88
1985-86	8,59.57	53.35	8,06.22	86
1986-87	7,74.10	51.07	7,23.03	62

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(ii) 4701.01.207.II.JJ. Agricultural Engineering -			
O. 3,50.67			
R. - 1,70.00	1,80.67	1,61.80	- 18.87

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

Withdrawal of provision by reappropriation in March 1988 was due to reduction in expenditure mainly (i) towards 'on farm development' works (Rs.96.07 lakhs) on account of reduction in ayacut area and (ii) construction of office buildings and staff quarters (Rs.72.41 lakhs) as the works were not taken up on account of non-settlement of agency for execution and for want of cement due to belated sanction under 'Improvements to Periyar System Phase II.' Reasons for the final saving have not been communicated (March 1989).

Savings occurred similarly under this head also during the preceding two years as under:-

Year	Amount (in lakhs of rupees)	Saving Percentage
1985-86	2,17.53	58
1986-87	96.23	28

Head	Total grant	Actual expenditure	Excess + Saving -
(iii) 4701.01.202.II.JA. Canals -			
O. 3,68.45			
R. - 1,50.57			
	2,17.88	2,17.54	- 0.34

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

Provision relates to the Modernising Thanjavur Channels.

Withdrawal of provision by reappropriation in March 1988 was due mainly to reduction in expenditure on major works (Rs.1,56.59 lakhs) towards the manufacture of sand cement blocks on account of reduced allotment and non-supply of cement in time by factories. Reasons for the final saving have not been communicated (March 1989).

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(iv) 4215.01.101.II.JC. Formation of Canals for bringing water from Krishna River -			
O. 3,13.96			
R. - 1,46.76	1,67.20	1,69.59	+ 2.39

Reduction of provision by reappropriation in March 1988 was due mainly to reduction in expenditure on earth work (Rs.65.94 lakhs) on account of delayed receipt of environmental clearance, other works (Rs.24 lakhs) on account of delay in getting concurrence from Telugu Ganga Project authorities, cross drainage works (Rs.47.54 lakhs) (as tender had not been finalised and concurrence of Highways and Rural Works Department has not been received) and regulator (Rs.10 lakhs) reasons for which have not been communicated. Reasons for the final excess have not been communicated (March 1989).

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

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(v) 4701.01.201.II.JB. Dam and Appurtenant Works -			
O. 1,98.95			
R. - 1,34.26	64.69	64.84	+ 0.15

Provision relates to Periyar Project. Withdrawal of provision by reappropriation in March 1988 was due mainly to reduction in expenditure on major works on account of non-supply of electrical motors and other accessories by Public Works Workshops and non-execution of certain works as the tenders had not been finalised. Reasons for the final excess have not been communicated (March 1989).

Saving of Rs.78.42 lakhs (47 per cent) occurred under this head also during 1986-87.

(vi) 4701.01.207.II.JC. Distributaries -			
O. 4,66.78			
R. - 62.56	4,04.22	3,52.58	- 51.64

The provision relates to Periyar System, Phase II. Withdrawal of provision by reappropriation in March 1988 was due mainly to reduction in expenditure on account of non-execution of earth work (Rs.69.16

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

lakhs) due to heavy rain, bridge work (Rs.8.52 lakhs) and cross drainages (Rs.2.10 lakhs). Reasons for the final saving have not been communicated (March 1989).

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(vii) 4701.01.203.II.J0. Distributaries -			
O. 1,61.65			
R. - 87.67	73.98	79.17	+ 5.19

Provision relates to Parambikulam-Aliyar Project. Reduction of provision by reappropriation in March 1988 was due to reduction in expenditure towards land acquisition charges, which had not been claimed by Revenue Department. Reasons for the final excess have not been communicated (March 1989).

(viii) 4701.03.241.II.JF. Reservoir -			
O. 1,19.20			
R. - 72.95	46.25	40.19	- 6.06

Provision relates to formation of a Reservoir across Varahanadhi under Sothuparai Reservoir Scheme. Withdrawal of provision by reappropriation in March 1988 was mainly due to reduction in expenditure on reservoir work on account of heavy rain (Rs.72.51 lakhs) and non-execution of formation of road (Rs.0.49 lakh). Reasons for the final saving have not been communicated (March 1989).

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

Savings occurred under this head also during the preceding two years as under:-

Year	Saving	
	Amount (in lakhs of rupees)	Percentage
1985-86	11.46	32
1986-87	67.55	79

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

(ix) 4701.03.237.II.JG.
Reservoir -

O. 1,16.00

R. - 71.00

45.00 42.06 - 2.94

Provision relates to Golwarpatti Reservoir Scheme. Withdrawal of provision by reappropriation in March 1988 was due to reduction of expenditure (Rs.74.50 lakhs) as some of the proposed works were not executed. Reasons for the final saving have not been communicated (March 1989).

(x) 4711.01.800.II.JD.

Add - Percentage
charges for
Establishment
transferred from
major head "2059.
Public Works" -

O. 65.48

65.48 .. - 65.48

Reasons for the final saving have not been communicated (March 1989).

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

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

(xi) 4215.01.101.II.JB.
Construction of Dam
for storage of
Krishna River water -

O. 78.54

R. - 51.07

27.47 16.51 - 10.96

Specific reasons for withdrawal of provision by reappropriation in March 1988 mainly under works (Rs.55.68 lakhs) and the final saving have not been communicated (March 1989).

5. In the following case, additional provision proved unnecessary in view of the final saving.

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

4701.80.001.I.AD.
Tamil Nadu Public Works
Engineering Corporation
Limited-Liabilities taken
over by Government -

O. 0.10

R. 1,03.02

1,03.12 .. - 1,03.12

Enhancement of provision by reappropriation in March 1988 was mainly for transferring the value of heavy earth moving machines by various public works Divisions to the erstwhile Tamil Nadu Public Works Engineering Corporation. Reasons for the final saving have not been communicated (March 1989).

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

Only token provision was made in the Budget without indicating the full details and financial commitment of Government on the scheme and how it was proposed to be met. Additional provision made by reappropriation in March 1988 exceeded the limits beyond which reappropriation had to be treated as New Service/New Instrument of Service. However, the prescribed procedure for New Service had not been followed. Consequently, the full financial implications in respect of the scheme were not brought, at any time, to the notice of Parliament/Legislature.

6. Excess occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(i) 4701.01.207.II.JE. Suspense -			
0. 2.14			
R. 34.20	36.34	81.28	+ 44.94

Enhancement of provision by reappropriation in March 1988 was mainly due to increase in expenditure on account of purchase of non-levy cement from Tamil Nadu Cements, Alangulam. Reasons for the final excess have not been communicated (March 1989).

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

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(ii) 4701.03.219.II.JB. Spill way -			
0. 0.15			
R. 35.71	35.86	45.62	+ 9.76

Only token provision was made in the Budget without indicating the full details and financial commitment of Government on the scheme and how it was proposed to be met. Additional provision made by reappropriation in March 1988 as also the actual expenditure exceeded the limits beyond which reappropriation and the actual expenditure had to be treated as New Service/New Instrument of Service. However, the prescribed procedure for New Service had not been followed. Consequently, the full financial implications in respect of the scheme were not brought, at any time, to the notice of Parliament/Legislature.

7.(a).. In the following cases, expenditure had been incurred on schemes/works, by reappropriation in March 1988, for which there was no provision in either Budget or Supplementary Estimates, resulting in excess totalling Rs.1,07.87 lakhs.

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

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(i) 4701.03.211.II.JA. Dam and Appurtenant Works - (Gundar Scheme)			
R. 1.21	1.21	1.24	+ 0.03
(ii) 4701.03.218.II.JA. Canals - (P.T.Rajan Channel Scheme)			
R. 1.00	1.00	0.90	- 0.10
(iii) 4701.03.219.II.JD. Canals - (Kelavarapalli Reservoir Scheme)			
R. 31.37	31.37	19.31	- 12.06
(iv) 4701.03.224.II.JC. Spillway - (Vaniyar Reservoir Scheme)			
R. 1.20	1.20	0.25	- 0.95
(v) 4701.03.225.II.JC. Spillway - (Vembakottai Reservoir Scheme)			
R. 0.66	0.66	1.04	+ 0.38
(vi) 4701.03.225.II.JF. Distributaries -			
R. 9.84	9.84	6.07	- 3.77

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

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(vii) 4701.03.225.II.JH. Reservoir -			
R. 1.20	1.20	0.65	- 0.55
(viii) 4701.03.227.II.JD. Canals - (Nagavathi Reservoir Scheme)			
R. 2.49	2.49	1.41	- 1.08
(ix) 4701.03.228.II.JE. Canals - (Formation of Anicut across Ponnar near Ichambadi)			
R. 3.32	3.32	2.25	- 1.07
(x) 4701.03.232.II.JA. Direction and Administration - (Noyyal Barrage Project)			
R. 7.95	7.95	7.73	- 0.22
(xi) 4701.03.232.II.JB. Dam and Appurtenant Works -			
R. 53.59	53.59	47.26	- 6.33
(xii) 4701.03.232.II.JI. Water Courses -			
R. 6.32	6.32	5.00	- 1.32

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

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(xiii) 4701.03.246.II.JA. Direction and Administration - (Shanmughanadhi Reservoir Scheme)			
R. 14.35	14.35	13.72	- 0.63
(xiv) 4711.01.103.II.JU. Reducing the FTL of Velachery Tank in Saidapet Taluk -			
R. 1.30	1.30	1.04	- 0.26

(b). In the following cases, expenditure was incurred on schemes/works by significant enhancement of provision by reappropriation in March 1988 against Budget provisions which were token or relatively small in nature, leading to excess totalling Rs 3,28.20 lakhs.

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(i) 4701.01.209.II.JE. Machinery and Equipment - (Orathupalayam Reservoir Scheme)			
O. 4.10			
R. 49.86	53.96	58.27	+ 4.31

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

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(ii) 4701.01.209.II.JH. Distributaries -			
O. 34.28			
R. 29.03	63.31	66.27	+ 2.96
(iii) 4701.03.204.II.JD. Spillway - (Kodaganar Scheme)			
O. 85.96			
R. 39.58	1,25.54	1,37.77	+ 12.23
(iv) 4701.03.219.II.JB. Spillway - (Kelavarapalli Reservoir Scheme)			
O. 0.15			
R. 35.71	35.86	45.62	+ 9.76
(v) 4701.03.225.II.JE. Canals - (Vembakottai Reservoir Scheme)			
O. 0.01			
R. 8.38	8.39	13.24	+ 4.85
(vi) 4701.03.229.II.JD. Canals - (Formation of a Reservoir across Thoppayar)			
O. 3.80			
R. 13.20	17.00	12.27	- 4.73

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

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(vii) 4701.03.238.II.JD. Canals - (Anaikuttam Reservoir Scheme)			
O. 0.40			
R. 17.97	18.37	26.59	+ 8.22
(viii) 4701.03.238.II.JI. Spillway -			
O. 10.85			
R. 24.39	35.24	23.26	- 11.98
(ix) 4701.03.240.II.JD. Machinery and Equipment/Tools and Plant - (Kuthirayar Reservoir Scheme)			
O. 3.34			
R. 43.29	46.63	40.56	- 6.07
(x) 4701.03.244.II.JH. Machinery and Equipment - (Formation of a New Tank near Chinnavedampatti Village)			
O. 4.62			
R. 39.93	44.55	46.00	+ 1.45

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

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(xi) 4711.01.103.II.JC. Improvements to Adayar River from Jaffarkhanpet causeway to Adayar Bridge -			
O. 9.53			
R. 9.71	19.24	15.39	- 3.85
8. Saving in the charged appropriation occurred under -			
Head	Total appropriation	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(i) 4701.03.236.II.JB. Dam and Appurtenant Works -			
S. 38.09	38.09		- 38.09
Supplementary appropriation was obtained in December 1987 for payment of enhanced compensation awarded by Court in respect of certain lands acquired for Anaimaduvu Reservoir Scheme. Reasons for the saving have not been communicated (March 1989).			
(ii) 4701.03.233.II.JB. Dam and Appurtenant Works -			
S. 30.00			
R. - 25.09	4.91		4.91

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

Supplementary appropriation was obtained in December 1987 for payment of enhanced compensation awarded by Court in respect of certain lands acquired for Sulagiri Chinnar Reservoir Project in Dharmapuri District. Specific reasons for withdrawal of provision by reappropriation in March 1988 and the final saving have not been communicated (March 1989).

9. *Suspense*-The nature of suspense transactions has been explained below the Appropriation Accounts of Grant No. 36 - Irrigation.

An analysis of the suspense transactions accounted for in this grant during 1987-88 is given below together with opening and closing balances under different heads.

Head	Balance on 1st April 1987	Debits during 1987-88	Credits during 1987-88	Balance on 31st March 1988
(in lakhs of rupees)				
4215. Capital Outlay on Water Supply and Sanitation -				
Suspense - stock	- 8.84	49.97	46.16	- 5.03 (a)
Miscellaneous Works Advances	- 7.00	- 12.54	1.77	- 21.31 (a)
Total	- 15.84	37.43	47.93	- 26.34

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

Head	Balance on 1st April 1987	Debits during 1987-88	Credits during 1987-88	Balance on 31st March 1988
(in lakhs of rupees)				
4701. Capital Outlay on Major and Medium Irrigation -				
Commercial -				
1. Purchases	0.02	..	..	0.02 (b)
2. Stock	1,02.65	8,11.29	6,34.97	2,78.97
3. Miscellaneous Works Advances	1,81.19	1,46.76	76.39	2,51.56
4. Workshop Suspense	8.23	..	..	8.23
Total	2,92.09	9,58.05	7,11.36	5,38.78
Non-Commercial -				
1. Purchase	- 9.89	..	..	- 9.89
2. Stock	.. (*)	51.41	43.47	7.94
3. Miscellaneous Works Advances	4.19	1,13.42	1,21.26	- 3.65 (a)
4. Workshop Suspense	0.46	..	..	0.46
Total	- 5.24	1,64.83	1,64.73	- 5.14

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

Head	Balance on 1st April 1987	Debits during 1987-88	Credits during 1987-88	Balance on 31st March 1988
(in lakhs of rupees)				
4711. Capital Outlay on Flood Control Projects -				
1. Stock	- 16.21 (*)	75.03	41.33	17.49
2. Miscellaneous Works Advances	..	0.27	0.16	0.11
Total	- 16.21	75.30	41.49	17.60

(a) Minus balance is under examination.

(b) Plus balance is under examination.

(*) Opening balance transferred from '4701' to '4711'.

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

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
4059. Capital Outlay on Public Works			
4070. Capital Outlay on Other Administrative Services			
4202. Capital Outlay on Education, Sports, Art and Culture			
4210. Capital Outlay on Medical and Public Health			
4211. Capital Outlay on Family Welfare			
4216. Capital Outlay on Housing			
4220. Capital Outlay on Information and Publicity			
4225. Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes			
4235. Capital Outlay on Social Security and Welfare			
4401. Capital Outlay on Crop Husbandry			

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

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
4402. Capital Outlay on Soil and Water Conservation			
4403. Capital Outlay on Animal Husbandry			
4406. Capital Outlay on Forestry and Wild Life			
4407. Capital Outlay on Plantations			
4415. Capital Outlay on Agricultural Research and Education			
4435. Capital Outlay on Other Agricultural Programmes			
4515. Capital Outlay on other Rural Development Programmes			
4551. Capital Outlay on Hill Areas			
4575. Capital Outlay on other Special Areas Programmes			
5452. Capital Outlay on Tourism			

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	57,24,15,000		
Supple- mentary	17,62,000		
	57,41,77,000	38,76,91,935	- 18,64,85,065
Amount surrendered during the year (March 1988)			14,53,01,000
Charged			
Original	4,01,000		
Supple- mentary	..		
	4,01,000	1,84,691	- 2,16,309
Amount surrendered during the year (March 1988)			2,84,000

Notes and comments -

1. Saving in the voted grant was 32 per cent of the total provision.

Savings occurred persistently in the voted grant during the preceding eight years as under:-

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

Year	Saving	
	Amount (in lakhs of rupees)	Percentage
1979-80	2,26.24	17
1980-81	1,15.04	7
1981-82	7,79.86	23
1982-83	6,79.80	18
1983-84	6,77.95	16
1984-85	14,82.91	30
1985-86	10,47.94	30
1986-87	11,78.28	25

2. Only Rs.14,53.01 lakhs were surrendered in March 1988; but the saving ultimately worked out to Rs.18,64.85 lakhs.

3. Saving in the voted grant was the net result of savings of Rs.25,55.42 lakhs under 89 heads and excess of Rs.6,90.57 lakhs under 66 heads, the more important of which are mentioned in the succeeding notes.

4. Significant saving occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(i) 4216.01.107.II.JA. Police Housing -			
0. 8,37.00			
R. - 8,04.59	32.41	26.61	- 5.80

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

Withdrawal of provision by reappropriation in March 1988 was due to belated issue of administrative approval by Government for construction of quarters for Armed Reserve and Police personnel at Ramanathapuram and Pasumpon Muthuramalingam Districts. Reasons for the final saving have not been communicated (March 1989).

Rupees 8,18.18 lakhs (100 per cent) were similarly surrendered under this head during 1986-87 also.

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(ii) 4210.03.105.II.JA. Buildings -			
0. 5,83.49			
R. - 3,07.59	2,75.90	2,54.20	- 21.70

Original provision was for 83 works of construction of buildings for Medical Education, Training and Research under Allopathy. Withdrawal of provision by reappropriation in March 1988 was due to deferment of certain major works for want of Administrative and Technical sanctions and non-availability of sites for starting certain works. Reasons for the final saving have not been communicated (March 1989).

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

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(iii) 4216.80.800.II.JU. Add - Percentage charges for Establishment Transferred from Major head "2059-Public Works" -			
0. 1,94.40	1,94.40	38.10	- 1,56.30
(iv) 4210.80.800.II.JA. Add - Percentage Charges for Establishment transferred from Major head "2059. Public Works" -			
0. 2,01.19	2,01.19	58.90	- 1,42.29
Reasons for the final saving under (iii) and (iv) have not been communicated (March 1989).			
(v) 4059.01.101.II.JF. Police -			
0. 1,15.10			
S. 0.01			
R. - 86.13	28.98	31.15	+ 2.17

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

Original provision was for 21 works of construction of office buildings, police stations, etc. The token supplementary provision of Rs.1,000 was obtained in March 1988 for constructing police stations at a cost of Rs.94.24 lakhs. Reduction of provision by reappropriation in March 1988 was due to reduction in expenditure consequent on stoppage of certain works for want of cement and non-commencement of work for want of site. Reasons for final excess have not been communicated (March 1989).

Substantial savings similarly occurred under this head during the preceding two years also as under -

Year	Saving	
	Amount (in lakhs of rupees)	Percentage
1985-86	56.87	95
1986-87	69.63	98

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(vi) 4401.104.II.JU. Buildings -			
0. 2,09.04			
R. - 28.82	1,80.22	1,39.02	- 41.20

The provision was for construction of Information cum Training Centres at 68 places, improving the infrastructure facilities at

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

Agricultural Farm II, Vaigai Dam and construction of staff quarters at Vellaventhi Farm. Withdrawal of provision by reappropriation in March 1988 was due to reduction in expenditure on works for want of administrative sanction and also discontinuance of work. Reasons for the final saving have not been communicated (March 1989).

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(vii) 4210.02.103.VI.UA. Buildings -			
O. 77.57			
R. - 46.83	30.74	16.74	- 14.00

Original provision was for construction of (i) compound walls and electrical works in staff quarters at 11 Primary Health Centres (Rs.39.37 lakhs), (ii) staff quarters in 3 Primary Health Centres (Rs.18.00 lakhs), (iii) 2 Community Health Centres (Rs.12.20 lakhs) and (iv) 24 bedded ward and operation theatre in the Primary Health Centre, Chennimalai (Rs.8.00 lakhs). Withdrawal of provision by reappropriation in March 1988 was mainly due to reduction in expenditure on account of non-execution of works for want of revised administrative sanction and site. Reasons for the final saving have not been communicated (March 1989).

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

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(viii) 4059.01.101.II.JJ. Public Works -			
O. 1,40.17			
R. - 55.41	84.76	80.39	- 4.37

Original provision was mainly for constructing buildings for 12 Inspection Bungalows/Circuit House (Rs.63.83 lakhs), 10 Sub Divisional Offices (Rs.4.68 lakhs), 1 Section Office (Rs.5 lakhs), Office Complexes (Rs.17 lakhs), Research Station, Taramani (Rs.34.20 lakhs) and Electrical Standards Laboratory at Guindy (Rs.9.44 lakhs) and provision of fire fighting equipments to Ezhilagam (Rs.6 lakhs). Withdrawal of provision by reappropriation in March 1988 was mainly due to reduction in expenditure on account of non-execution of works for want of sites, non-settlement of tender and want of orders of Government for purchase of furniture. Reasons for final saving have not been communicated (March 1989).

Savings similarly occurred under this head during the preceding four years as under:-

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

Year	Amount (in lakhs of rupees)	Saving Percentage		
1983-84	64.07	65		
1984-85	35.92	42		
1985-86	68.06	64		
1986-87	66.87	51		
Head	Total grant	Actual expenditure	Excess + Saving -	(in lakhs of rupees)
(ix) 4059.01.101.II.JN. Commercial Taxes -				
O. 92.22				
S. 0.01				
R. - 45.52	46.71	37.40	- 9.31	
Original provision was mainly for construction of buildings for Commercial Tax Offices at 15 places. Withdrawal of provision by reappropriation in March 1988 was attributed to non-receipt of administrative/revised administrative/technical sanctions and non-availability of sites for certain Works. Reasons for final saving have not been communicated (March 1989).				
(x) 4210.04.200.II.JU. Buildings -				
O. 98.46				
R. - 44.01	54.45	45.08	- 9.37	

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

Original provision was for (i) construction of buildings for 58 Health Sub-Centres (Rs.55.65 lakhs), workshops, vehicle sheds, etc., for the State Health Transport Department (Rs.33.81 lakhs) and field station under NMEP at Rameswaram (Rs.5 lakhs) and (ii) improvements to King Institute, Guindy (Rs.4 lakhs). Withdrawal of provision by reappropriation in March 1988 was due to reduction in expenditure on works for want of site and administrative sanction and non-finalisation of tender. Reasons for the final saving have not been communicated (March 1989).

Savings occurred persistently under this head during the preceding two years as under:-

Year	Amount (in lakhs of rupees)	Saving Percentage		
1985-86	4.40	34		
1986-87	75.11	89		
Head	Total grant	Actual expenditure	Excess + Saving -	(in lakhs of rupees)
(xi) 4210.03.104.II.JA. Buildings -				
O. 68.39				
S. 0.01				
R. - 44.97	23.43	18.06	- 5.37	

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

Original provision was mainly for construction of buildings for Siddha Wing (outpatient block, ward, etc.) in Government Hospitals and Government Siddha Colleges. Withdrawal of provision by reappropriation in March 1988 was mainly due to non-receipt of revised administrative sanction and non-availability of site. Reasons for the final saving have not been communicated (March 1989).

Saving occurred persistently under this head during the preceding four years as indicated below:-

Year	Saving	
	Amount (in lakhs of rupees)	Percentage
1983-84	6.84	31
1984-85	8.25	35
1985-86	54.51	79
1986-87	27.48	51

Head	Total grant	Actual expenditure	Excess + Saving -
(x11) 4202.01.203.II.JA. Buildings -			
O. 59.90			
R. - 39.82	20.08	15.61	- 4.47

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

Original provision was for construction of buildings for Law College at Trichy (Rs.9 lakhs), hostel for Law College, Coimbatore (Rs. 4.50 lakhs), new buildings, laboratories, additional class rooms, etc., in Government Arts Colleges. Withdrawal of provision by reappropriation in March 1988 was attributed to non-receipt of administrative/revised administrative/technical sanctions and non-availability of site. Reasons for the final saving have not been communicated (March 1989).

Saving of Rs.51.80 lakhs (58 per cent) occurred under this head during the year 1986-87 also.

5. Excess occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(1) 4235.01.105.II.JU. Buildings -			
S. 0.01			
R. 2,04.24	2,04.25	2,04.20	- 0.05

Supplementary token grant obtained in March 1988 and enhancement of provision by reappropriation in March 1988 was for conversion of the Ways and Means Advance disbursed to Tamil Nadu State Construction Corporation Limited for construction of houses for Sri Lanka Refugees into capital expenditure.

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

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(4i) 4401.104.II.JV. Buildings -			
O. 34.28			
R. 43.82	78.10	85.07	+ 6.97

Original grant was for construction, under the scheme of Agriculture Training and Visit System, of staff quarters for Assistant Agricultural officers/Village Extension officers at 13 places (Rs.1.63 lakhs), Agricultural officers/Deputy Agricultural officers (Rs.1.70 lakhs) at 5 places and lumpsum provision (Rs.30.95 lakhs) for construction of quarters for which sites were not available and alternate sites were to be chosen. Enhancement of provision by reappropriation in March 1988 was for making final payments and finalisation of accounts for the completed works. Reasons for final excess have not been communicated (March 1989).

Excess occurred under this head also during the preceding two years as under:-

Year	Excess	
	Amount (in lakhs of rupees)	Percentage
1985-86	22.90	11
1986-87	2,36.92	484.

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

6. According to New Service Rules, in the case of a scheme involving assistance from Central Government, if a token provision has been made in the Budget, the expenditure on the scheme need not be treated as New Service when sanction issues. However, such a case should be brought to the notice of the Legislature by specific inclusion in the Supplementary Estimates. In the following case, failure to observe the prescribed procedure and meeting the expenditure irregularly by reappropriation in March 1988 led to the expenditure escaping the notice of Parliament.

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
4551.60.110.III.SU. Buildings -			
O. 0.01			
R. 28.76	28.77	28.27	- 0.50

Grant No. 54 - Capital Outlay on Roads and Bridges

Major heads	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
4059. Capital Outlay on Public Works			
4210. Capital Outlay on Medical and Public Health			
4211. Capital Outlay on Family Welfare			
4216. Capital Outlay on Housing			
4402. Capital Outlay on Soil and Water Conservation			
4406. Capital Outlay on Forestry and Wildlife			
4515. Capital Outlay on other Rural Development Programmes			
4551. Capital Outlay on Hill Areas			
5054. Capital Outlay on Roads and Bridges			
Voted			
Original	34,01,23,000		
Supplementary	3,000		
	34,01,26,000	31,53,98,606	- 2,47,27,394
Amount surrendered during the year (March 1988)			3,77,96,000

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

Major heads	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.	
Charged				
Original	1,000			
Supplementary	16,75,000	16,75,086	- 914	
Amount surrendered during the year			Nil	
Notes and comments -				
1. Rupees 3,77.96 lakhs were surrendered in the voted grant in March 1988; but the saving ultimately worked out to Rs. 2,47.27 lakhs only.				
2. Saving of Rs. 54.18 lakhs (2 per cent) occurred under this voted grant also during 1986-87.				
3. 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.				
4. Saving occurred under -				
	Head	Total grant	Actual expenditure	Excess + Saving -
			(in lakhs of rupees)	
(i)(a)	5054.03.337.II.			
	JA. Original Works -			
	O. 5,73.43			
	R. - 5,00.79	72.64	70.40	- 2.24

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

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(b) 5054.80.800.II.JC. Other Works - Lumpsum Provision for Roads taken over from District Boards -			
O. 0.01			
R. 99.99	1,00.00	1,00.05	+ 0.05

Withdrawal of provision under item (a) by reappropriation in March 1988 was due to reclassification of expenditure on restoration works of bridges/culverts/roads damaged during "Road Rokho" agitation under item (b) (Rs. 99.99 lakhs) and on improvement works to bus route roads under other sub heads (Rs. 4,00.80 lakhs).

In the case of item (b), only token provision was made in the Budget without indicating the full details and financial commitment of Government on the scheme and how it was proposed to be met. Additional provision made by reappropriation in March 1988, as also the actual expenditure exceeded the limits beyond which reappropriation and the actual expenditure had to be treated as New Service/New Instrument of Service. However, the prescribed procedure for New Service had not been followed. Consequently, the full financial implications in respect of the scheme were not brought, at any time, to the notice of Parliament/Legislature.

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

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(ii) 5054.80.800.II.JG. Road Works under the World Bank Project -I -			
O. 1,11.30			
R. - 59.46	51.84	51.97	+ 0.13
(iii) 4551.60.337.II.JB. Hill Area Develop- ment Programme Schemes in the Nilgiris District-			
O. 1,34.12			
S. 0.01			
R. - 48.92	85.21	85.31	+ 0.10

Supplementary token provision was obtained in March 1988 for resurfacing Ooty-Kothagiri-Mettupalayam road (cost: Rs. 47 lakhs) and reconstructing steel bridge at Mettupalayam (Rs. 5 lakhs), for which an advance of Rs. 22.00 lakhs had been sanctioned from the Contingency Fund to meet the expenditure during the year. Withdrawal of provision by reappropriation in March 1988 was due to reduction of expenditure on

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

certain works on account of adjustment of cost of materials transferred to other works and imposition of cut in Plan expenditure. Reasons for the final excess have not been communicated (March 1989).

5. Excess occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(i) 5054.80.800.II.JE. Add- Percentage charges for Establishment transferred from Major head "3054. Roads and Bridges"-			
0.	3,16.40	3,16.40	4,18.17 + 1,01.77

The excess was attributed to inability of the department to determine the percentage at the time of budgeting as it is fixed based on the actual expenditure under each head after the accounts of the year are closed.

(ii) 5054.03.052.II.JA.
Tools and Plant -

0.	32.55		
R.	62.94	95.49	89.32 6.17

Enhancement of provision by reappropriation in March 1988 was due to increase in expenditure towards purchase of computer equipment with accessories, air-conditioning the room for its installation, cost of seven generators transferred from the Ministry of Shipping and

Grant No. 54 - Capital Outlay on Roads and Bridges - *concl.*

Transport and purchase of diesel road rollers. Final saving was due to non-adjustment of cost of certain machinery before the close of the accounts of the year.

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

Major heads	Total grant	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
4070. Capital Outlay on Other Administrative Services			
4216. Capital Outlay on Housing			
5051. Capital Outlay on Ports and Light Houses			
5052. Capital Outlay on Shipping			
5055. Capital Outlay on Road Transport			
Original	70,96,000		
Supplementary	1,50,15,000	2,21,11,000	2,16,47,079 - 4,63,921
Amount surrendered during the year (March 1988)			1,78,000

Notes and comments -

1. Only Rs. 1.78 lakhs were surrendered in March 1988, against the ultimate saving of Rs. 4.64 lakhs.

2. Savings occurred under this grant also during 3 out of the

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

preceding four years	as under:-	
Year	Saving Amount (in lakhs of rupees)	Excess + Percentage
1983-84	(-) 47.05	4
1984-85	(-) 47.05	34
1985-86	(+) 79.91	14
1986-87	(-) 1,80.02	61

3. Saving occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(i) 5051.02.200.II.JA. Development of Rameswaram Port -			
0. 11.06			
R. - 7.52	3.54	2.52	- 1.02

Withdrawal of provision by reappropriation in March 1988 was due to reduction in expenditure on major works (Rs. 9.80 lakhs) for want of administrative approval partly offset by increase towards purchase of VHF equipment and motor launch (Rs. 2.28 lakhs). Reasons for the final saving have not been communicated (March 1989).

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

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

(ii) 5051.02.200.II.JI.
Development of
Colachel Port -

O. 13.65

R. - 13.55

0.10

0.10

..

Withdrawal of provision by reappropriation in March 1988 was due to reduction in expenditure on major works for want of revised administrative approval.

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

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

(i) 5051.02.200.II.JC.
Development of
Cuddalore Port -

O. 5.19

R. 5.29

10.48

10.47

- 0.01

Additional provision made by reappropriation in March 1988 was due to increase in expenditure towards meeting outstanding liabilities and completion of certain works (Rs. 4.75 lakhs) and purchase of spare parts for Oil-cum-Water Barge (Rs. 0.60 lakh).

Grant No. 55 - Capital Outlay on Road Transport Services
and Shipping (All voted) - *concl'd.*

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

(ii) 5055.800.II.JH.
Assistance towards
the Share Capital
of Tamil Nadu
Transport Develop-
ment Finance
Corporation -

O. 0.01

S. 15.15

R. 9.84

25.00

25.00

Supplementary grant obtained in March 1988 and its enhancement by reappropriation in March 1988 were towards additional investment in share capital of Tamil Nadu Transport Development Finance Corporation Limited to strengthen its equity base.

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

Major heads	Total grant	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
4235. Capital Outlay on Social Security and Welfare			
4402. Capital Outlay on Soil and Water Conservation			
4406. Capital Outlay on Forestry and Wild Life			
4407. Capital Outlay on Plantations			
4415. Capital Outlay on Agricultural Research and Education			
4551. Capital Outlay on Hill Areas			
Original	22,60,23,000		
Supplementary	22,60,23,000	20,23,02,740	- 2,37,20,260
Amount surrendered during the year (March 1988)			2,22,40,000

Notes and comments -

1. Saving of Rs. 1,49.66 lakhs (9 per cent) and Rs. 87.03 lakhs (5 per cent) occurred in this grant also during 1985-86 and 1986-87 respectively.

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

2. Bulk of the saving occurred under -				
Head	Total grant	Actual expenditure	Excess + Saving -	
	(in lakhs of rupees)			
(i) 4406.01.102.II.JE. SIDA- aided Social Forestry-				
O. 9,25.14				
R. - 1,19.64	8,05.50	8,06.02	+ 0.52	
Withdrawal of provision by reappropriation in March 1988 was attributed to restricting expenditure on "Major Works" due to revision of plan proposals.				
There were savings of Rs. 33.52 lakhs (5 per cent), Rs. 81.36 lakhs (10 per cent), Rs. 1,74.88 lakhs (22 per cent) and Rs. 1,02.52 lakhs (13 per cent) under this head respectively during 1983-84, 1984-85, 1985-86 and 1986-87 also.				
(ii) 4406.01.070.II.JA. Communications -				
O. 1,10.90				
R. - 45.37	65.53	64.29	- 1.24	

Reduction of provision by reappropriation in March 1988 was due to decrease in expenditure on major works on account of non-completion of certain works (Rs.4.52 lakhs) and for unspecified reasons (Rs. 40.85 lakhs). Specific reasons for the final saving have not been communicated (March 1989).

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

There were savings of Rs. 74.78 lakhs (52 per cent) and Rs. 50.66 lakhs (34 per cent) under this head respectively during 1985-86 and 1986-87 also.

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(iii) 4406.02.111.II.JF. Shifting of Zoo to Vandalur -			
O. 1,65.00			
R. - 45.00	1,20.00	1,19.96	- 0.04

Withdrawal of provision by reappropriation in March 1988 was due to reclassification of expenditure on maintenance to Revenue account.

There was saving of Rs. 21.88 lakhs (15 per cent) under this head during 1986-87 also.

3. Savings also occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(i) 4406.01.102.II.JF. Raising of Firewood and Fodder Plantation under the Scheme of National Wasteland Development -			
O. 62.70			
R. - 17.60	45.10	38.53	- 6.57

Withdrawal of provision by reappropriation in March 1988 was due to reduction of expenditure on major works owing to non-formation of a

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

new Division. Reasons for the final saving have not been communicated (March 1989).

There was saving of Rs. 44.89 lakhs (79 per cent) under this head during 1986-87 also.

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(ii) 4406.02.110.VI.UG. Scheme for Development of Mundanthurai Wildlife Sanctuary -			
O. 18.70			
R. - 18.59	0.11	0.28	+ 0.17

Withdrawal of provision of Rs. 4.89 lakhs by reappropriation in March 1988 was attributed to reduction in expenditure on major works due to their non-execution for want of quotations and agreement by contractor. Specific reasons for the withdrawal of the balance provision of Rs. 13.70 lakhs by reappropriation in March 1988 have not been communicated (March 1989).

(iii) 4406.01.070.II.JB. Construction of Buildings -			
O. 28.20			
R. - 13.41	14.79	16.23	+ 1.44

Specific reasons for the withdrawal of provision by reappropriation in March 1988 and for the final excess have not been communicated (March 1989).

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

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(iv) 4402.102.II.JD. Soil Conservation in Ponnaiar Basin -			
O. 19.99			
R. - 11.99	8.00	8.04	+ 0.04

Withdrawal of provision by reappropriation in March 1988 was due to reduction in works expenditure on account of vacancies in the newly formed division and consequent slow progress of work.

(v) 4406.02.110.VI.UC. Creation of Sanctuary for Lion-tailed Macaque at Kalakadu -			
O. 15.00			
R. - 11.63	3.37	3.32	- 0.05

Withdrawal of provision by reappropriation in March 1988 was due partly to reduction in expenditure on major works on account of non-finalisation of tenders (Rs. 5.63 lakhs). Specific reasons for withdrawal of the balance provision (Rs. 6.00 lakhs) have not been communicated (March 1989).

(vi) 4406.02.110.VI.UD. Scheme for Development of Mudumalai Wild Life Sanctuary -			
O. 18.00			
R. - 10.97	7.03	7.12	+ 0.09

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

Withdrawal of provision by reappropriation in March 1988 was due partly to reduction in expenditure on major works on account of non-completion of works (Rs. 1.69 lakhs); specific reasons for withdrawal of the balance provision (Rs. 9.28 lakhs) have not been communicated (March 1989).

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

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(i) 4406.01.102.VI.UA. Schemes for Rural Fuel Wood Plantation and Afforestation in Eco-Sensitive Non- Himalayan Areas -			
O. 56.25			
R. 41.10	97.35	91.37	- 5.98

Enhancement of provision by reappropriation in March 1988 was for implementation of the scheme of raising fuel wood plantation in Chengalpattu, Tiruchirappalli; Anna and Dharmapuri Districts. Reasons for the final saving have not been communicated (March 1989).

As the expenditure incurred in excess of the voted grant by reappropriation exceeds Rs. 3 lakhs/5 lakhs, it constituted a New Instrument of Service. It, having been met irregularly by reappropriation in March 1988 without following the procedure for New Service, escaped the notice of Parliament.

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

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(ii) 4551.60.106.II.JE. Forestry Programme including Communication under Hill Area Development Programme-			
O. 1,00.23			
R. 29.77	1,30.00	1,28.75	- 1.25

Enhancement of provision by reappropriation in March 1988 was due to increase in expenditure on major works for implementation of special schemes like re-clothing to slopes in the microwatersheds in degraded hills, eco-protection against encroachment, endangered sholas and distinctive forest fires, soil and moisture conservation engineering works, sanctuary for Rosewood and its associates and eco-protection by deploying tribal squad and maintenance of communication network etc.

There was excess of Rs. 79.08 lakhs under this head during 1986-87 also.

(iii) 4551.01.106.III.SM. Cultivation of Agave in Western Ghats Region -			
O. 13.74	13.74	31.13	+ 17.39

Reasons for the excess have not been communicated (March 1989).

Grant No. 56 - Capital Outlay on Forests (All voted) -concl'd.

5. As the estimated expenditure in the following case exceeded Rs. 3 lakhs recurring and Rs. 5 lakhs non-recurring, it constituted a New Service and provision by reappropriation in March 1988 without the vote of Parliament is irregular and it also proved injudicious as no expenditure was actually incurred on the Scheme.

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
4551.60.106.III.SB. Action Plan for Nilgiris Biosphere Reserve -			
R. 19.00	19.00	..	- 19.00

Provision made by reappropriation in March 1988 was for carrying out survey, protection, restoration and education and construction of four checkdams and one watershed. Reasons for the final saving have not been communicated (March 1989).

Grant No. 57 - Capital Outlay on Rural Industries

Major heads	Total grant on appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
4216. Capital Outlay on Housing			
4425. Capital Outlay on Co-operation			
4851. Capital Outlay on Village and Small Industries			
4859. Capital Outlay on Telecommunication and Electronic Industries			
4875. Capital Outlay on Other Industries			
Voted			
Original	2,20,84,000		
Supple- mentary	33,73,000		
	2,54,57,000	2,43,15,669	- 11,41,331
Amount surrendered during the year (March 1988)			6,95,000
Charged			
Original	2,000		
Supple- mentary	3,61,000		
	3,63,000	3,62,000	- 1,000
Amount surrendered during the year (March 1988)			1,000

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

Notes and comments -

1. In view of the saving of Rs.11.41 lakhs in the voted grant, the supplementary grant of Rs.33.73 lakhs obtained in March 1988 proved excessive.

2. Rupees 6.95 lakhs were surrendered in March 1988; but the saving ultimately worked out to Rs.11.41 lakhs.

3. Saving occurred persistently in the grant in the preceding four years as detailed below:-

Year	Saving
	(in lakhs of rupees)
1983-84	1,02.05 (21 per cent)
1984-85	66.13 (26 per cent)
1985-86	19.34 (11 per cent)
1986-87	14.71 (3 per cent)

4. Saving in 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.

5. Saving occurred mainly under -

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

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(i) 4851.102.II.KH. Upgradation of Common Facility Centre, Hosur -			
O. 10.00			
R. - 8.60	1.40	1.40	..

Withdrawal of provision by reappropriation in March 1988 was due to changing the nature of expenditure on equipments and staff from "Capital" to "Revenue".

Saving of Rs.12.52 lakhs (100 per cent) occurred under this head during 1986-87 also.

(ii) 4851.104.II.JI.
State participation
in the share capital
structure of Tamilnadu
Handicrafts Development
Corporation Limited -

O. 8.01			
R. - 7.94	0.07	0.07	..

Withdrawal of provision by reappropriation in March 1988 was attributed to non-sanction of expenditure.

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

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(iii) 4851.102.II.KB. Establishment of Raw Materials Depot at Instronic Estate, Madras -			
O. 6.54			
R. - 6.54

Withdrawal of entire provision by reappropriation in March 1988 was attributed to reclassification of expenditure from capital to revenue section. However, no expenditure was incurred under revenue section on this account. The provision under capital thus proved unnecessary.

6. Excess occurred under -

	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(i) 4425.108.II.KB. Scheme for the sanction of Government Share Participation in the Share Capital Structure of Eight Industrial Cooperative Tea Factories -			
O. 0.01			
S. 33.73			
R. 9.86	43.60	43.60	..

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

The supplementary grant obtained in March 1988 and its augmentation by reappropriation in March 1988 was towards share capital of the Industrial Cooperative Tea Factories, out of loan received from National Cooperative Development Corporation, for purchase of plant and machinery for two factories in the Nilgiris.

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(ii) 4851.101.II.JD. Establishment of Developed Plot Estate for Electrical and Electronic Instruments Industries at Lattice Bridge, Mahabalipuram Road Area - 0. 0.01 R. 7.89	— 7.90	 7.93	 + 0.03

Enhancement of the original token grant by reappropriation in March 1988 was to meet expenditure incurred for providing infrastructural facilities under Phases I and II in Industrial Estate at Perungudi.

Only token provision was made in the Budget without indicating the full details and financial commitments of Government on the scheme and how it was proposed to be met. Additional provision made by

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

reappropriation in March 1988 as also the actual expenditure exceeded the limits beyond which reappropriation and the actual expenditure had to be treated as New Service/New Instrument of Service. However, the prescribed procedure for New Service had not been followed. Consequently the full financial implications in respect of this scheme were not brought, at any time, to the notice of Parliament/Legislature.

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(iii) 4851.107.II.JY. Expansion of Grainage Activities and Seed Centres - 0. 0.02 R. 5.32	 5.34	 5.71	 + 0.37

Enhancement of the token provision by reappropriation in March 1988 was to meet expenditure incurred on construction of store - cum - tiffin shed, store room, Generator room etc., and provision of internal electrification. Reasons for final excess have not been communicated (March 1989).

Grant No. 58 - Miscellaneous Capital Outlay

Major heads	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
4058. Capital Outlay on Stationery and Printing			
4070. Capital Outlay on Other Administrative Services			
4215. Capital Outlay on Water Supply and Sanitation			
4216. Capital Outlay on Housing			
4220. Capital Outlay on Information and Publicity			
4225. Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes			
4235. Capital Outlay on Social Security and Welfare			
4250. Capital Outlay on Other Social Services			
4402. Capital Outlay on Soil and Water Conservation			
4403. Capital Outlay on Animal Husbandry			
4404. Capital Outlay on Dairy Development			

Grant No. 58 - Miscellaneous Capital Outlay - contd.

Major heads	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
4405. Capital Outlay on Fisheries			
4408. Capital Outlay on food Storage and Warehousing			
4425. Capital Outlay on Co-operation			
4711. Capital Outlay on Flood Control projects			
4801. Capital Outlay on Power Projects			
4860. Capital Outlay on Consumer Industries			
5054. Capital Outlay on Roads and Bridges			
5452. Capital Outlay on Tourism			
5465. Investments in General Financial and Trading Institutions			
5475. Capital Outlay on Other General Economic Services			
Voted			
Original	12,50,84,000		
Supplementary	8,80,60,000		
	21,31,44,000	18,68,85,168	- 2,62,58,832
Amount surrendered during the year (March 1988)			2,58,35,000

Grant No. 58 - Miscellaneous Capital Outlay -contd.

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
Charged			
Original	5,000		
Supple- mentary	..	3,201	1,799
Amount surrendered during the year (March 1988)			3,000

The expenditure in this grant does not include Rs. 2,96,35,000 met out of advance from the Contingency Fund sanctioned during March 1988, which remained unrecouped to the Fund at the close of the year.

Notes and comments -

1. In view of the saving of Rs. 2,62.59 lakhs in the voted grant, the supplementary grant of Rs. 4,63.04 lakhs obtained in March 1988 proved excessive.

2. Savings occurred persistently in this voted grant during the preceding four years as under:-

Year	Amount (in lakhs of rupees)	Saving Percentage
1983-84	16,36.95	48
1984-85	1,38.85	5
1985-86	8,70.18	34
1986-87	2,60.31	15

Grant No. 58 - Miscellaneous Capital Outlay -contd.

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

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(i) 4405.103.VI.UA. Development of Landing Facilities -			
O.	1,81.21		
R. -	95.41	85.80	+ 1.61

Withdrawal of provision by reappropriation in March 1988 was due to reduction in expenditure on fishing harbour works mainly on account of (i) delay in commencement of work (Rs. 34.29 lakhs) at Valinokkam, (ii) non-execution of work by contractor (Rs. 15.03 lakhs) at Thondi, (iii) non-finalisation of quarry for collection of sand for quarry wall and reclamation (Rs. 30.97 lakhs) at Chinnamuttam and (iv) want of a decision on change of location of the harbour (Rs. 14.85 lakhs) at Kottaipattinam. Reasons for the final excess have not been communicated (March 1989).

(ii) 4405.101.II.JF. Special Projects for Production of Fish Seed Farms -			
O.	81.86		
S.	8.20		
R. -	78.66	11.40	10.90 - 0.50

Grant No. 58 - Miscellaneous Capital Outlay -contd.

Reduction of provision by reappropriation in March 1988 was due to reduction of expenditure on major works (Rs. 78.36 lakhs) and motor vehicles (Rs. 0.30 lakh), specific reasons for which have not been communicated. Final saving of Rs.0.50 lakh was the net effect of excess on major works (Rs. 0.26 lakh) and machinery and equipment (Rs. 7.14 lakhs) and saving (Rs. 7.90 lakhs) on motor vehicles, the reasons for which have also not been communicated (March 1989).

Savings occurred persistently under this head during the preceding four years as under:-

Year	Amount (in lakhs of rupees)	Saving Percentage
1983-84	24.22	59
1984-85	25.54	81
1985-86	22.22	41
1986-87	73.45	58

Head	Total grant	Actual expenditure	Excess + Saving -
		(in lakhs of rupees)	
(iii) 4425.107.VI.UA. Assistance to Primary Weavers' Co-operative Societies for Strengthening the share Capital Structure -			
O. 50.00			
R. - 50.00			

Grant No. 58 - Miscellaneous Capital Outlay -contd.

Entire provision was withdrawn by reappropriation in March 1988 for want of concurrence of Government of India to the Scheme.

Savings occurred persistently under this head during the preceding three years as under:-

Year	Amount (in lakhs of rupees)	Saving Percentage
1984-85	8.00	27
1985-86	2.19	7
1986-87	2.10	7

4. Saving also occurred under -

Head	Total grant	Actual expenditure	Excess Saving
		(in lakhs of rupees)	
(i) 4225.01.277.II.JB. Education - Construction of Adi-Dravidar Welfare School Buildings -			
O. 50.00			
R. 0.25	50.25	28.41	- 21.84

Reasons for the final saving have not been communicated (March 1989).

(ii) 4225.02.277.II.JK. Construction of Buildings for Tribal Residential Schools through the Agency of Tamil Nadu Adi- Dravidar Housing and Development Corporation -			
O. 56.32			
R. 12.63	68.95	40.79	- 28.16

Grant No. 58 - Miscellaneous Capital Outlay -contd.

Specific reasons for additional provision made by reappropriation in March 1988 and for the final saving have not been communicated (March 1989).

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(iii) 4250.203.II.JC. Industrial Training Institute - Land and Buildings -			
O. 12.12			
R. - 12.12	..	..	..

Specific reasons for withdrawal of entire provision by reappropriation in March 1988 have not been communicated (March 1989).

Savings occurred persistently under this head during the preceding three years as under:-

Year	Amount (in lakhs of rupees)	Percentage
1984-85	2.93	31
1985-86	6.54	39
1986-87	7.42	35

Grant No. 58 - Miscellaneous Capital Outlay -contd.

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(iv) 4425.107.II.JA. Floatation of Debentures by the Tamil Nadu Co-operative Central Land Development Bank -			
O. 85.00			
R. - 25.00	60.00	60.00	..
(v) 4425.108.II.JC. Nilgiris District Co-operative Milk Producers' Union under Hill Area Development Programme -			
O. 16.50			
R. - 12.50	4.00	4.00	..
Specific reasons for the withdrawal of provision by reappropriation in March 1988 under items (iv) and (v) have not been communicated (March 1989).			
(vi) 4711.02.103.II.JJ. Construction of Rubble Mound Sea Wall -			
O. 40.30			
R. - 40.30			..

Grant No. 58 - Miscellaneous Capital Outlay - contd.

Entire provision was withdrawn by reappropriation in March 1988 as the scheme had not been sanctioned by Government. Saving of Rs. 9.06 lakhs (55 per cent) occurred under this head during 1986-87 also.

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

Head	Total grant	Actual expenditure	Excess + Saving -
		(in lakhs of rupees)	
(1) 4225.01.277. 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. 75.00			
R. 0.59	75.59	1,25.59	+ 50.00
Original grant was for expenditure on major works. The reasons for final excess on major works have not been communicated (March 1989).			
(ii) 4425.107. II. JE. Assistance to Tamil Nadu State Co-operative Banks, Central Co-operative Banks and Village Credit Societies for strengthening the share Capital Structure-			
O. 0.01			
R. 19.99	20.00	20.00	..

Grant No. 58 - Miscellaneous Capital Outlay - contd.

Enhancement of provision by reappropriation in March 1988 was for the investment in the share capital of 57 Primary Agricultural Credit Societies in Tamil Nadu utilising the loan assistance given to Government by the National Bank for Agriculture and Rural Development.

According to rules, token provision in the original budget, is permissible only in respect of schemes involving assistance from Central Government, autonomous bodies and in respect of expenditure relating to natural calamities; even in these cases, such case should be brought to the notice of Legislature by specific inclusion in Supplementary Estimates. The procedure of making a token provision in the Budget and meeting the expenditure by reappropriation is not in order. As the investment in Co-operative Institutions exceeded Rs. 10 lakhs, it constituted a New Service and failure to have followed the New Service Procedure has resulted in the expenditure escaping the notice of Parliament.

There was similar excess of Rs. 17.28 lakhs (1,728 per cent) during 1986-87 also, which was met by reappropriation without inclusion in Supplementary Estimate.

Grant No. 58 - Miscellaneous Capital Outlay -contd.

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving -
(iii) 4425.108.V.ZQ. Assistance towards Share Capital of Consumer Co-operative Wholesale Stores and District Co-operative Supply and Marketing Societies for Distri- bution of Consumer Articles in Rural Areas -			
O. 0.01			
S. 1,14.78			
R. 35.16	1,49.95	1,49.95	..

Supplementary grant obtained in March 1988 was towards State Government's contribution to share capital to the Pudukkottai District Co-operative Spinning Mills, assistance towards the share capital of Consumer Co-operative Wholesale Stores and District Co-operative Supply and Marketing Societies for distribution of consumer articles in rural areas and also towards assistance to Tamil Nadu Handloom Weavers' Co-operative Society.

Additional provision made by reappropriation in March 1988 was towards share capital assistance from National Co-operative Development Corporation.

The additional expenditure met by reappropriation in March 1988 towards 'investments' is a New Instrument of Service. Failure to

Grant No. 58 - Miscellaneous Capital Outlay - contd.

observe the prescribed procedure regarding New Instrument of Service had resulted in the expenditure escaping the notice of Parliament/Legislature.

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving -
(iv) 4425.108.V.ZS. Assistance to Co-operative Marketing Societies for Rehabilitation and Improvement -			
O. 0.01			
R. 18.99	19.00	19.00	..

Enhancement of provision by reappropriation in March 1988 was towards share capital assistance from National Co-operative Development Corporation.

According to New Service Rules, in the case of schemes involving assistance from Autonomous Bodies, if a token provision has been made in the Budget, the expenditure need not be treated as New Service when sanction issues. However, such cases should be brought to the notice of the Legislature by specific inclusion in the Supplementary Estimates. In the above case failure to observe the prescribed procedure and meeting the expenditure irregularly by reappropriation in March 1988 had led to the expenditure escaping the notice of Parliament.

Grant No. 58 - Miscellaneous Capital Outlay -contd.

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(v) 5452.01.101.II.JM. Development of Uthagamandalam Lake and Provision of Amenities and Camping Sites to Tourists -			
O. 0.01			
R. 5.39	5.40	7.68	+ 2.28

Only token provision was made in the Budget without indicating the full details and financial commitments of Government on the scheme and how it was proposed to be met. Additional provision made by reappropriation in March 1988 as also the actual expenditure exceeded the limits beyond which reappropriation and the actual expenditure had to be treated as New Service/New Instrument of Service. However, the prescribed procedure for New Service had not been followed. Consequently, the full financial implications in respect of the scheme were not brought, at any time, to the notice of Parliament/Legislature.

6. According to New Service Rules, in the case of a scheme involving assistance from Autonomous Bodies, if a token provision has been made in the Budget, the expenditure thereon need not be treated as New Service when sanction issues. However, such a case should be brought to the notice of the Legislature by specific inclusion in the Supplementary Estimates. In the following cases failure to observe

Grant No. 58 - Miscellaneous Capital Outlay -concl'd.

the prescribed procedure and meeting the expenditure irregularly by reappropriation in March 1988 led to the expenditure escaping the notice of Parliament.

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(i) 4425.108.V.ZA. Assistance towards the Share Capital of Fishermen's Co-operatives -			
O. 0.01			
R. 2.65	2.66	3.14	+ 0.48
(ii) 4425.108.V.ZR. Assistance towards the Share Capital of College Students' Co-operative Stores for setting up of Semi-modern Shops -			
O. 0.01			
R. 1.09	1.10	1.10	..

Grant No. 59 - Loans and Advances by the State Government (All voted)

Major heads	Total grant	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
6202. Loans for Education, Sports, Art and Culture			
6210. Loans for Medical and Public Health			
6215. Loans for Water Supply and Sanitation			
6216. Loans for Housing			
6217. Loans for Urban Development			
6220. Loans for Information and Publicity			
6225. Loans for Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes			
6235. Loans for Social Security and Welfare			
6245. Loans for Relief on account of Natural Calamities			
6401. Loans for Crop Husbandry			
6402. Loans for Soil and Water Conservation			
6405. Loans for Fisheries			
6408. Loans for Food Storage and Warehousing			

Grant No. 59 - Loans and Advances by the State Government (All voted)- contd.

Major heads	Total grant	Actual expenditure	Excess + Saving -
	RS.	Rs.	Rs.
6425. Loans for Co-operation			
6515. Loans for other Rural Development programmes			
6551. Loans for Hill Areas			
6801. Loans for Power Projects.			
6851. Loans for Village and Small Industries			
6859. Loans for Telecommunication and Electronic Industries			
6860. Loans for Consumer Industries			
6885. Other Loans for Industries and Minerals			
7051. Loans for Ports and Light Houses			
7052. Loans for Shipping			
7053. Loans for Civil Aviation			
7055. Loans for Road Transport			
7075. Loans for Other Transport Services			
7452. Loans for Tourism			

Grant No. 59 - Loans and Advances by the State Government
(All voted) - contd.

Major heads	Total grant	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
7465. Loans for General Financial and Trading Institutions			
7475. Loans for Other General Economic Services			
7610. Loans to Government Servants etc.			
7615. Miscellaneous Loans			
Original	3,79,61,94,000		
Supplementary	66,88,85,000		
	4,46,50,79,000	4,48,90,08,944	+ 2,39,29,944
Amount surrendered during the year (March 1988)			91,22,000

The expenditure in this grant does not include Rs.23,31,000 met out of advances from the Contingency Fund sanctioned during March 1988, which remained unrecouped to the Fund at the close of the year.

Notes and comments -

1. The excess of Rs.2,39,29,944 over the grant requires regularisation.

2. Excess of Rs.13,26.20 lakhs (3 per cent) occurred under this grant during 1986-87 also.

Grant No. 59 - Loans and Advances by the State Government
(All voted) - contd.

3. In view of the excess, the supplementary grant of Rs.45,50.18 lakhs obtained in March 1988 proved inadequate and surrender of Rs.91.22 lakhs on 31st March 1988 injudicious.

4. The expenditure in this grant included Rs.6.92 lakhs paid to Tamil Nadu Tea Plantation Corporation as Ways and Means Advance. This payment was, however, not brought to the notice of Parliament/Legislature, subsequently through Supplementary Estimate as prescribed in the New Service Rules.

5. Excess in the grant was the net result of excess of Rs.58,02.55 lakhs under 71 heads and savings totalling Rs.55,63.25 lakhs under 91 heads, the more important of which are mentioned in the succeeding notes.

6. Excess occurred mainly under -

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(i) 6425:108.II.JP. Loans for Rural Housing -			
O. 75.00			
S. 68.62			
R. 11,43.33	12,86.95	12,86.95	..

Grant No. 59 - Loans and Advances by the State Government
(All voted) - contd.

Provision obtained by supplementary grant and additional provision made by reappropriation in March 1988 were towards sanction of a loan of Rs.12,86.95 lakhs for repayment of loans obtained by Tamil Nadu Co-operative Housing Society Limited from Nationalised Banks, Housing and Urban Development Corporation and Life Insurance Corporation of India and for Massive Rural Housing Scheme.

The additional expenditure towards loan, which constituted a New Service, was provided in the Supplementary Estimates presented on 17th March 1988 and voted by Parliament only on 30th March 1988. However, Government authorised the additional expenditure of Rs.7,57.94 lakhs (143 per cent of the total grant) on 7th March 1988. The expenditure met from the Consolidated Fund on a New Service before obtaining the approval of Parliament is irregular. This expenditure was also met without the approval of Parliament, as the intention of Government to meet it from out of the savings within the grant was not indicated in the Supplementary Estimates.

Excess of Rs.25 lakhs (9 per cent) and Rs.2,06 lakhs (27 per cent) occurred under this head during the years 1985-86 and 1986-87 respectively.

Grant No. 59 - Loans and Advances by the State Government
(All voted) - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(ii) 7610.201.II.JA. Loans to Government Servants for Construction of Houses -			
02. Advances to Other Government Servants -			
O. 12,00.00			
R. 9,25.00	21,25.00	22,98.94	+ 1,73.94
(iii) 7610.202.I.AA. Gazetted Officers - AB. Other Officers - AC. All India Service Officers -			
O. 1,75.00			
R. 2,75.00	4,50.00	4,33.89	- 16.11
(iv) 7610.206.I.AB. Advances for purchase of Handloom Cloth -			
O. 5,00.00			
R. 3,00.00	8,00.00	..	- 8,00.00
(v) 7610.800.I.AB. Other Advances - 37. Advances for purchase of Handloom Cloth			
	..	7,79.52	+ 7,79.52

Grant No. 59 - Loans and Advances by the State Government
(All voted)- contd.

Additional provision by reappropriation in March 1988 under items (ii) and (iv) was reported to be based on the 'latest estimation of requirements' towards advances to Government servants. Additional provision by reappropriation in March 1988 under item (iii) was due to increased expenditure towards advances made to Government servants for purchase of Motor conveyances on account of increasing the monetary limits for such advances and increase in the number of eligible employees. The reasons for the final excess under items (ii), final saving under item (iii) and the net final savings of Rs.20.48 lakhs under items (iv) and (v) have not been communicated (March 1989).

Expenditure in excess of the total grant incurred under item (ii) is without authority and indicates slackness in control over expenditure by the Heads of Departments and the Director of Treasuries and Accounts.

In respect of items(ii),(iii) and (iv),the additional expenditure met by reappropriation in March 1988 exceeded the Budget provision by Rs. 25 lakhs and also 10 per cent of the Budget provision. Hence it constituted a New Instrument of Service. Failure to observe the New Service procedure had resulted in the expenditure escaping the notice of Parliament/Legislature.

Grant No. 59 - Loans and Advances by the State Government
(All voted) - contd.

Excess occurred under these heads during the previous years as indicated below:-

Head of account	Year	Amount of excess (in lakhs of rupees)	Percentage	
7610.201.II.JA.02.	1984-85	1,21.36	13	
	1985-86	2,22.02	19	
	1986-87	2,24.71	13	
7610.202.I.AA.	1985-86	72.31	72	
	1986-87	91.31	73	
7610.800.I.AB.	1983-84	1,76.93	49	
	1984-85	1,04.92	24	
	1985-86	2,77.69	63	
	1986-87	40.54	56	
Head		Total grant	Actual expenditure	Excess + Saving -
		(. in lakhs of rupees)		
(vi) 6408.02.195.I.AB. Loans to Co-operative Societies for the Purchase and Distribution of Agricultural Inputs - controlled by the Registrar of Co-operative Societies -				
	0. 11,35.00			
R. 3,06.00		14,41.00	14,41.00	..

Grant No. 59 - Loans and Advances by the State Government
(All voted) - contd.

Specific reasons for enhancement of provision by reappropriation in March 1988 have not been communicated (March 1989).

As the additional expenditure met by reappropriation in March 1988, exceeded Rs.25 lakhs and also 10 per cent of the Budget provision, it constituted New Instrument of Service and failure to observe the procedure prescribed in the rules regarding New Service resulted in the expenditure escaping the notice of Parliament/Legislature.

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(vii) 7465.102.I.AA.. Ways and Means Advances - controlled by the Commissioner and Secretary to Government, Prohibition and Excise Department -			
R. 3,00.00	3,00.00	3,00.00	..

Provision made by reappropriation in March 1988 was for payment of ways and means advance to Tamil Nadu State Marketing Corporation Limited.

Grant No. 59 - Loans and Advances by the State Government
(All voted) - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(viii) 6801.800.I.AA. Loans to Statutory Corporations, Boards and Government Companies - controlled by the Secretary to Government, Public Works Department -			
0. 2,00,00.00			
S. 30,00.00	2,30,00.00	2,32,54.80	+ 2,54.80

Excess was due to adjustment, in November 1987, of debits raised by Government of India towards amounts set off against Central assistance to the State Government towards the dues to National Thermal Power Corporation and Coal India by the Tamil Nadu Electricity Board, for which provision was not obtained by Government in the Supplementary Grant (March 1988).

Excess of Rs.20,00 lakhs (8 per cent) occurred under this head during 1986-87 also.

Grant No. 59 - Loans and Advances by the State Government
(All voted) - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(ix) 6851.105.I.AA. Loans to Statutory Corporations, Boards and Government Companies-controlled by the Secretary to Government, Industries Department -			
R. 2,50.00	2,50.00	2,50.00	..
(x) 6851.105.II.JA. Loans to Statutory Corporations, Boards and Government Companies-controlled by the Secretary to Government, Industries Department -			
R. 1,00.00	1,00.00	1,00.00	..

Provision made by reappropriation in March 1988 under items (ix) and (x) was towards payment of ways and means advance of Rs.2,50.00 lakhs and loan of Rs.1,00.00 lakhs for relief and rehabilitation of Palmyrah tappers to Tamil Nadu Khadi and Village Industries Board.

As the expenditure towards loan, met by reappropriation in March 1988 under item (x) exceeded Rs.5 lakhs, it constituted a New Service. Failure to observe the prescribed procedure regarding New Service resulted in the expenditure escaping the notice of Parliament/ Legislature.

Grant No. 59 - Loans and Advances by the State Government
(All voted) - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(xi) 6215.02.190.II.JB. Loans to Statutory Corporations, Boards and Government Companies-controlled by the Secretary, Municipal Administration and Water Supply Department -			
R. 1,67.76	1,67.76	1,67.76	..
<p>Provision made by reappropriation in March 1988 was for payment of loans to Tamil Nadu Water Supply and Drainage Board for implementing Low Cost Sanitation Schemes. The expenditure, which constituted a New Service, was incurred without obtaining either an advance from the Contingency Fund or Supplementary Grant. Failure to observe the New Service procedure resulted in the expenditure escaping the notice of Parliament.</p>			
(xii) 6885.01.190.I.AA. Loans to Statutory Corporations, Boards and Government Companies-controlled by the Director of Industries and Commerce -			
0. 0.01			
R. 1,19.99	1,20.00	1,20.00	..

Grant No. 59 - Loans and Advances by the State Government
(All voted) - *contd.*

Additional provision by reappropriation in March 1988 was for the expenditure towards ways and means advance to Tamil Nadu Small Industries Corporation Limited.

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(xiii) 6425.107.I.AG. Loans to Co-operatives for collection of cost of Staff - controlled by the Registrar of Co-operative Societies -			
R. 70.22	70.22	70.22	..

Provision by reappropriation in March 1988 was towards loan given to Tamil Nadu State Co-operative Land Development Bank, specific reasons for which have not been communicated (March 1989).

The expenditure, which constituted a New Service, was incurred without obtaining either an advance from the Contingency Fund or Supplementary Grant. Failure to observe the New Service procedure resulted in the expenditure escaping the notice of the Legislature.

(xiv) 7053.800.I.AA. Loans for Aviation purposes - controlled by the Secretary to Government, Transport Department -			
R. 3.00	3.00	3.00	..

Grant No. 59 - Loans and Advances by the State Government
(All voted) - *contd.*

The expenditure, on loan to Coimbatore Flying Club, met by reappropriation in March 1988 was on a service the like of which was not incurred in the past and exceeded Rs. one lakh. Hence it constituted a New Service and failure to observe the New Service procedure had resulted in the expenditure escaping the notice of Parliament/Legislature.

7. Saving occurred mainly under -

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(i) 7610.800.I.AA. Festival Advances -			
0. 25,00.00			
R. - 25,00.00
(ii) 7615.200.I.B0. Advances to celebrate Festivals - controlled by the Director of School Education -			
0. 4,00.00			
R. - 4,00.00

Withdrawal of provision by reappropriation under items (i) and (ii) in March 1988 was due to reclassification of festival advance under Salaries from April 1987.

Grant No. 59 - Loans and Advances by the State Government
(All voted) - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(iii) 6215.01.190.II.JB. Loans for Augmentation of Water Supply -			
O. 11,58.87			
R. - 7,31.90	4,26.97	4,26.97	..

Withdrawal of provision by reappropriation made in March 1988 was due to reduction in expenditure on the schemes of augmentation of water supply under World Bank Project (Water Supply Component) (Rs.4,87.50 lakhs), augmentation of water supply implemented by Madras Metropolitan Water Supply and Sewerage Board (Rs.1,34.40 lakhs) and Krishna Water Supply Project (Madras Transmission and Distribution System) (Rs.1,10 lakhs), specific reasons for which have not been communicated (March 1989).

(iv) 6235.02.800.III.SC. Loans to Other Parties-controlled by the Secretary to Government, Revenue Department -			
O. 4,89.88			
R. - 3,42.03	1,47.85	1,46.55	- 1.30

Saving was mainly due to less expenditure during the year on loans to repatriates from Sri Lanka for business and housing facilities

Grant No. 59 - Loans and Advances by the State Government
(All voted) - contd.

on account of non-arrival of repatriates consequent on the suspension of ferry services between India and Sri Lanka. Saving of Rs.79.05 lakhs (16 per cent), Rs.1,24.83 lakhs (25 per cent), Rs.91.88 lakhs (24 per cent) and Rs.3,55.28 lakhs (59 per cent) occurred under this head during the years 1983-84, 1984-85, 1985-86 and 1986-87 respectively.

8. New Service :

(a). In the following cases, expenditure towards loan met by reappropriation in March 1988 without any provision in the Budget, exceeded Rs.5 lakhs each and hence they constituted New Service. Failure to observe the New Service procedure resulted in the expenditure escaping the notice of Parliament/Legislature.

Head	Total grant	Actual expenditure	Excess Saving -
(in lakhs of rupees)			
(1) 6551.01.102.II.JE. Loans for Soil Conservation in Nilgiris District - Controlled by the Director of Horticulture and Plantation Crops -			
R. 30.62	30.62	20.40	- 10.22

Grant No. 59 - Loans and Advances by the State Government
(All voted) - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(ii) 7052.01.190.I.AA. Loans to Statutory Corporations, Boards and Government Companies -			
R. 20.00	20.00	20.00	..
(iii) 6515.102.II.JC. Loans for the construction of Building at Moore Market -			
R. 90.00	90.00	90.00	..

(b). In the following cases, the additional expenditure met by reappropriation in March 1988 exceeded Rs. 25 lakhs and also 10 per cent of the Budget provision. Hence, they constituted New Instruments of Service. Failure to observe the New Service procedure had resulted in the expenditure escaping the notice of Parliament/Legislature.

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(i) 6215.01.190.I.AA. Loans to Statutory Corporations, Boards and Government Companies - Water Supply and Drainage Board -			
O. 7,00.01 R. 87.33	7,87.34	7,87.32	- 0.02

Grant No. 59 - Loans and Advances by the State Government
(All voted) - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(ii) 6402.800.VI.UE. Loans for Ayacut Development-controlled by the Chief Engineer (Agricultural Engineering) -			
O. 50.00 R. 56.15	1,06.15	1,03.87	- 2.28
(iii) 6402.800.VI.UG. Loans for Ayacut Development-Controlled by the Chief Engineer (Agricultural Engineering) -			
O. 54.96 R. 0.24	55.20	1,00.85	+ 45.65
(iv) 6425.107.II.JB. Loans to Co-operative Institutions and Banks - Controlled by the Registrar of Cooperative Societies -			
O. 6.26 R. 34.36	40.62	40.62	..

Grant No. 59 - Loans and Advances by the State Government
(All voted) - *concl.*

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(v) 6425.107. v .ZA. Loans to Cooperative Institutions and Banks - Controlled by the Registrar of Cooperative Societies -			
O. 33.52			
R. 51.47	84.99	84.99	..
(vi) 6425.108.II.JB. Loans to Cooperative Institutions and Banks - Controlled by the Director of Handlooms and Textiles -			
O. 30.50			
R. 25.68	56.18	56.18	..
(vii) 7610.800.I.AB. Other Advances- 22.Loans for Higher Education in Colleges and Polytechnics -			
O. 72.00			
R. 53.00	1,25.00	1,33.86	+ 8.86

Public Debt - Repayment (All charged)

Major heads	Total appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
6003. Internal debt of the State Government			
6004. Loans and Advances from the Central Government			
Original	2,89,29,93,000		
Supple- mentary	2,66,92,34,000	5,36,55,56,296	- 19,66,70,704
Amount surrendered during the year (March 1988)			24,31,47,000

Notes and comments -

1. In view of the saving of Rs.19,66.71 lakhs, supplementary appropriation of Rs.2,66,92.34 lakhs obtained in March 1988 proved excessive.

2. Persistent savings occurred in this appropriation during the preceding three years as under -

Year	Amount (in lakhs of rupees)	Percentage
1984-85	1,72,49.15	18
1985-86	17,33.98	4
1986-87	70,43.04	24

Public Debt - Repayment (All charged) - contd.

3. Saving was the net result of savings and excess under various heads, the more important of which are dealt with in the succeeding notes.

4. Significant saving occurred under -

Head	Total appropriation (in lakhs of rupees)	Actual expenditure	Excess + Saving -
6003.110.AB. Overdrafts from Reserve Bank of India -			
S. 65,00.00			
R. - 52,66.69	12,33.31	12,33.31	..

Supplementary appropriation obtained in March 1988 was for repayment of overdraft received from Reserve Bank of India. Provision was withdrawn by reappropriation in March 1988 as Government had not availed overdraft as anticipated earlier.

There were persistent savings under this head during the preceding three years as under:-

Year	Amount (in lakhs of rupees)	Saving Percentage
1984-85	1,43,58.43	37
1985-86	20,42.06	20
1986-87	50,00.00	100

Public Debt - Repayment (All charged) - contd.

5. Saving occurred also under -

Head	Total appropriation	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
6003.106.AA. 4 Per cent Tamil Nadu Land Ceiling Compensation Bonds -			
O. 10.00			
R. - 9.88	0.12	0.16	+ 0.04

Withdrawal of provision by reappropriation in March 1988 was due to non-encashment of compensation bonds by the holders to the extent anticipated.

6. Significant excess occurred under -

Head	Total appropriation	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
6003.110.AA. Ways and Means Advances from Reserve Bank of India -			
O. 1,14,20.00			
S. 1,88,79.00			
R. 28,39.00	3,31,38.00	3,31,38.00	..

Public Debt - Repayment (All charged) - *concl'd.*

Supplementary appropriation obtained in March 1988 was for repayment of Ways and Means Advance received from Reserve Bank of India. Additional provision by reappropriation on 31st March 1988 was on account of availing more Ways and Means Advance than anticipated.

7. Excess occurred also under -

Head	Total appropriation	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
6004.07.101.AA. Pre-1974 Loans Written Off - AB.1974-84 Refunding Loan Written Off-			
AC. 1979-84 Straight Loans (in respect of these loans, the repayments by the State Governments to the Centre would be according to the terms on which the loans were sanctioned) -			
0. 24.02	24.02	42.35	+ 18.33

The final excess of Rs.18.33 lakhs was due to repayment of unspent balance of Rs.18.33 lakhs in respect of '1979-84 Straight Loans' to Government of India. However, though the repayment was ordered by Government in November 1987 itself, necessary provision to cover the expenditure was not made by them which resulted in the final excess.

APPENDIX

STATEMENT SHOWING GRANTWISE DETAILS OF RECOVERIES
ADJUSTED IN REDUCTION OF EXPENDITURE IN THE
ACCOUNTS FOR 1987-88

(Referred to in the Summary of Appropriation Accounts at page 13)

Number and title of grant or appropriation	Budget estimates	Actuals	Actuals compared with Budget estimates more + less -
(1)	(2) Rs.	(3) Rs.	(4) Rs.
Debt Charges	6,000	40,722	+ 34,722
12. Administration of the Tamil Nadu Hindu Religious and Charitable Endowments Act, 1959	3,34,10,000	3,09,04,226	- 25,05,774
14. Jails	2,31,000	1,29,826	- 1,01,174
18. Medical	16,50,000	20,66,249	+ 4,16,249
20. Agriculture	7,14,35,000	7,46,52,792	+ 32,17,792
25. Cinchona	10,000	..	- 10,000
30. Social Welfare	1,000	..	- 1,000
31. Welfare of the Scheduled Tribes and Castes, etc.	3,60,29,000	..	- 3,60,29,000
34. Urban Development	30,40,06,000	..	- 30,40,06,000
36. Irrigation	96,30,000	1,30,35,268	+ 34,05,268
37. Public Works- Buildings	13,58,000	7,91,269	- 5,66,731
38. Public Works- Establishment and Tools and Plant	20,08,04,000	12,47,33,999	- 7,60,70,001
39. Roads and Bridges	14,10,02,000	14,90,96,263	+ 80,94,263

APPENDIX - conold.

Number and title of grant or appropriation	Budget estimates	Actuals	Actuals compared with Budget estimates more + less -
(1)	(2) Rs.	(3) Rs.	(4) Rs.
40. Road Transport Services and Shipping	18,000	..	- 18,000
41. Relief on account of Natural Calamities	8,75,00,000	7,16,74,522	- 1,58,25,478
43. Miscellaneous	2,01,000	56,52,538	+ 54,51,538
44. Stationery and Printing	1,07,39,000	3,95,66,227	+ 2,88,27,227
49. Water Supply	1,00,00,000	..	- 1,00,00,000
50. Capital Outlay on Agriculture	1,55,50,000	1,53,86,714	- 1,63,286
51. Capital Outlay on Industrial Development	..	39,10,564	+ 39,10,564
52. Capital Outlay on Irrigation	1,93,67,000	3,02,54,946	+ 1,08,87,946
58. Miscellaneous Capital Outlay	1,67,85,000	2,18,07,806	+ 50,22,806
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Total Charged	6,000	40,722	+ 34,722
Voted	95,97,26,000	58,36,63,209	- 37,60,62,791
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