



# APPROPRIATION ACCOUNTS

1989-90

GOVERNMENT OF TAMIL NADU

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TABLE OF CONTENTS

	<u>PAGE</u>
Introductory	(iv)
Summary of Appropriation Accounts	1
Appropriation Accounts -	
1. Land Revenue Department	14
2. State Excise Department	18
3. Motor Vehicles Acts-Administration	22
4. General Sales Tax and Other Taxes and Duties-Administration	26
5. Stamps-Administration	31
6. Registration	34
Debt Charges	37
7. State Legislature	43
8. Elections	45
9. Head of State, Ministers and Headquarters Staff	49
10. Milk Supply Schemes	58
11. District Administration	61
12. Administration of the Tamil Nadu Hindu Religious and Charitable Endowments Act, 1959	65
13. Administration of Justice	69
14. Jails	71
15. Police	76
16. Fire Services	84
17. Education	88
18. Medical	90
19. Public Health	91
20. Agriculture	93
21. Fisheries	106
22. Animal Husbandry	112
23. Co-operation	113
24. Industries	118
25. Cinchona	119
26. Handlooms and Textiles	122

(ii)

	<u>PAGE</u>
27. Khadi	123
28. Community Development Projects and Municipal Administration	124
29. Labour including Factories	131
30. Social Welfare	137
31. Welfare of the Scheduled Tribes and Castes, etc.	139
32. Welfare of the Backward Classes, etc.	145
33. Housing	152
34. Urban Development	153
35. Civil Supplies	158
36. Irrigation	162
37. Public Works - Buildings	172
38. Public Works - Establishment and Tools and Plant	179
39. Roads and Bridges	182
40. Road Transport Services and Shipping	186
41. Relief on account of Natural Calamities	190
42. Pensions and other Retirement Benefits	192
43. Miscellaneous	201
44. Stationary and Printing	208
45. Forest Department	212
46. Compensation and Assignments	218
47. Information, Tourism and Film Technology	221
48. Rural Industries	222
49. Water Supply	229
50. Capital Outlay on Agriculture	230
51. Capital Outlay on Industrial Development	233
52. Capital Outlay on Irrigation	236

(iii)

	<u>PAGE</u>
53. Capital Outlay on Public Works- Buildings	248
54. Capital Outlay on Roads and Bridges	258
55. Capital Outlay on Road Transport Services and Shipping	266
56. Capital Outlay on Forests	267
57. Capital Outlay on Rural Industries	270
58. Miscellaneous Capital Outlay	275
59. Loans and Advances by the State Government	281
Public Debt-Repayment	285
Appendix	286

A5

## INTRODUCTORY

This Compilation containing the Appropriation Accounts of the Government of Tamil Nadu for the year 1989-90 presents the accounts of sums expended in the year ended 31st March 1990 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 script.

## Summary of Appropriation Accounts

<i>Number and title of grant or appropriation</i>	<i>Total grant or appropriation</i>	<i>Expenditure</i>	<i>Saving</i>	<i>Excess</i>
(1)	(2)	(3)	(4)	(5)
	Rs.	Rs.	Rs.	Rs.
1. Land Revenue Department				
Voted	27,82,55,000	26,75,00,456	1,07,54,544	..
2. State Excise Department				
Charged	2,30,000	1,61,547	68,453	..
Voted	4,60,46,000	5,85,70,081	..	1,25,24,081
3. Motor vehicles Acts - Administration				
Voted	5,46,53,000	4,79,75,894	66,77,106	..
4. General Sales Tax and Other Taxes and Duties - Administration				
Charged	32,000	21,109	10,891	..
Voted	30,68,65,000	26,93,43,144	3,75,21,856	..
5. Stamps - Administration				
Voted	1,74,82,000	1,65,77,368	9,04,632	..
6. Registration				
Charged	1,000	..	1,000	..
Voted	11,08,10,000	11,94,74,402	..	86,64,402
Debt Charges				
Charged	4,08,18,67,000	3,94,24,80,612	13,93,86,388	..

## Summary of Appropriation Accounts - contd.

Number and title of grant or appropriation	Total grant or appropriation	Expenditure	Saving	Excess
(1)	(2)	(3)	(4)	(5)
	Rs.	Rs.	Rs.	Rs.
7. State Legislature				
Charged	3,56,000	3,77,466	..	21,466
Voted	2,36,08,000	2,15,21,571	20,86,429	..
8. Elections				
Voted	17,13,90,000	18,17,18,008	..	1,03,28,008
9. Head of State, Ministers and Headquarters Staff				
Charged	3,35,93,000	3,02,05,113	33,87,887	..
Voted	59,60,39,000	56,61,49,067	2,98,89,933	..
10. Milk Supply Schemes				
Voted	4,21,26,000	3,35,75,200	85,50,800	..
11. District Administration				
Charged	63,000	23,289	39,711	..
Voted	86,46,88,000	84,64,62,028	1,82,25,972	..
12. Administration of the Tamil Nadu Hindu Religious and Charitable Endowments Act, 1959				
Charged	40,000	13,389	26,611	..
Voted	6,38,17,000	6,05,35,490	32,81,510	..

## Summary of Appropriation Accounts - contd.

Number and title of grant or appropriation	Total grant or appropriation	Expenditure	Saving	Excess
(1)	(2)	(3)	(4)	(5)
	Rs.	Rs.	Rs.	Rs.
13. Administration of Justice				
Charged	3,83,73,000	3,20,94,615	62,78,385	..
Voted	27,01,78,000	26,92,25,921	9,52,079	..
14. Jails				
Charged	4,000	370	3,630	..
Voted	16,51,84,000	16,54,07,277	..	2,23,277
15. Police				
Charged	11,68,000	8,47,345	3,20,655	..
Voted	1,84,15,31,000	1,84,20,84,506	..	5,53,506
16. Fire Services				
Charged	1,000	..	1,000	..
Voted	14,69,09,000	14,39,07,884	30,01,116	..
17. Education				
Charged	15,000	..	15,000	..
Voted	10,81,59,66,000	10,67,05,15,747	14,54,50,253	..
18. Medical				
Charged	8,000	7,500	500	..
Voted	1,97,11,29,000	1,96,08,99,634	1,02,29,366	..
19. Public Health				
Charged	2,000	..	2,000	..
Voted	1,25,60,95,000	1,24,21,74,818	1,39,20,182	..

## Summary of Appropriation Accounts - contd.

Number and title of grant or appropriation	Total grant or appropriation	Expenditure	Saving	Excess
(1)	(2)	(3)	(4)	(5)
	Rs.	Rs.	Rs.	Rs.
20. Agriculture				
Charged	1,30,000	..	1,30,000	..
Voted	2,29,70,89,000	2,19,14,27,982	10,56,61,018	..
21. Fisheries				
Charged	1,000	..	1,000	..
Voted	10,31,93,000	10,86,16,623	..	54,23,623
22. Animal Husbandry				
Charged	1,000	..	1,000	..
Voted	46,52,83,000	45,76,66,603	76,16,397	..
23. Co-operation				
Charged	2,000	..	2,000	..
Voted	89,69,02,000	88,76,26,807	92,75,193	..
24. Industries				
Voted	7,88,62,000	7,78,78,377	9,83,623	..
25. Cinchona				
Voted	4,47,31,000	2,90,68,227	1,56,62,773	..
26. Handlooms and Textiles				
Voted	98,34,27,000	98,27,74,593	6,52,407	..
27. Khadi				
Voted	7,52,20,000	7,09,33,058	42,86,942	..

## Summary of Appropriation Accounts - contd.

Number and title of grant or appropriation	Total grant or appropriation	Expenditure	Saving	Excess
(1)	(2)	(3)	(4)	(5)
	Rs.	Rs.	Rs.	Rs.
28. Community Development Projects and Municipal Administration				
Charged	2,000	..	2,000	..
Voted	2,50,44,61,000	1,91,41,11,967	59,03,49,033	..
29. Labour including Factories				
Charged	1,000	..	1,000	..
Voted	34,25,88,000	34,53,29,814	..	27,41,814
30. Social Welfare				
Voted	1,29,18,12,000	1,27,98,62,362	1,19,49,638	..
31. Welfare of Scheduled Tribes and Castes, etc.				
Charged	1,16,95,000	23,25,020	93,69,980	..
Voted	92,07,43,000	93,99,10,850	..	1,91,67,850
32. Welfare of the Backward Classes, etc.				
Charged	6,000	..	6,000	..
Voted	21,36,59,000	20,47,40,670	89,18,330	..
33. Housing				
Voted	12,86,49,000	12,83,92,570	2,56,430	..

## Summary of Appropriation Accounts - contd.

Number and title of grant or appropriation	Total grant or appropriation	Expenditure	Saving	Excess
(1)	(2)	(3)	(4)	(5)
	Rs.	Rs.	Rs.	Rs.
34. Urban Development				
Voted	68,46,97,000	63,18,31,748	5,28,65,252	..
35. Civil Supplies				
Charged	62,000	..	62,000	..
Voted	3,38,13,88,000	3,28,54,34,129	9,59,53,871	..
36. Irrigation				
Charged	3,000	..	3,000	..
Voted	99,41,04,000	94,17,96,887	5,23,07,113	..
37. Public Works - Buildings				
Charged	22,34,000	16,46,191	5,87,809	..
Voted	4,44,60,000	6,19,17,083	..	1,74,57,083
38. Public Works - Establishment and Tools and Plant				
Charged	7,000	6,610	390	..
Voted	35,29,51,000	35,86,73,225	..	57,22,225
39. Roads and Bridges				
Charged	54,000	..	54,000	..
Voted	1,17,53,30,000	1,17,06,86,741	46,43,259	..
40. Road Transport Services and Shipping				
Charged	4,000	..	4,000	..
Voted	9,70,85,000	9,23,43,514	47,41,486	..

## Summary of Appropriation Accounts - contd.

Number and title of grant or appropriation	Total grant or appropriation	Expenditure	Saving	Excess
(1)	(2)	(3)	(4)	(5)
	Rs.	Rs.	Rs.	Rs.
41. Relief on account of Natural Calamities				
Charged	15,50,00,000	15,50,00,000	..	..
Voted	14,06,61,000	13,99,74,570	6,86,430	..
42. Pensions and other Retirement Benefits				
Charged	4,20,00,000	4,31,81,105	..	11,81,105
Voted	2,70,04,02,000	2,61,84,43,911	8,19,58,089	..
43. Miscellaneous				
Charged	62,87,000	13,75,465	49,11,535	..
Voted	5,04,40,52,000	3,31,45,02,389	1,72,95,49,611	..
44. Stationery and Printing				
Charged	4,73,000	4,72,764	236	..
Voted	23,77,38,000	23,05,26,525	72,11,475	..
45. Forest Department				
Charged	1,000	..	1,000	..
Voted	26,80,05,000	25,30,88,071	1,49,16,929	..
46. Compensation and Assignments				
Charged	22,53,000	22,74,144	..	21,144
Voted	42,53,15,000	44,21,29,371	..	1,68,14,371
47. Information, Tourism and Film Technology				
Voted	6,55,05,000	6,50,20,811	4,84,189	..

## Summary of Appropriation Accounts - contd.

Number and title of grant or appropriation	Total grant or appropriation	Expenditure	Saving	Excess
(1)	(2)	(3)	(4)	(5)
	Rs.	Rs.	Rs.	Rs.
48. Rural Industries				
Charged	3,000	..	3,000	..
Voted	28,45,96,000	25,91,11,317	2,54,84,683	..
49. Water Supply				
Voted	1,56,24,30,000	1,54,82,99,861	1,41,30,139	..
50. Capital Outlay on Agriculture				
Charged	1,000	..	1,000	..
Voted	3,16,01,000	2,91,49,634	24,51,366	..
51. Capital Outlay on Industrial Development				
Charged	2,78,60,000	2,78,59,357	643	..
Voted	40,11,74,000	39,29,47,142	82,26,858	..
52. Capital Outlay on Irrigation				
Charged	13,000	..	13,000	..
Voted	53,13,23,000	47,26,69,792	5,86,53,208	..
53. Capital Outlay on Public Works - Buildings				
Charged	4,01,000	42,18,018	..	38,17,018
Voted	36,33,67,000	37,97,58,363	..	1,63,91,363
54. Capital Outlay on Roads and Bridges				
Charged	10,38,000	10,37,673	327	..
Voted	36,53,29,000	34,91,13,646	1,62,15,354	..

## Summary of Appropriation Accounts - contd.

Number and title of grant or appropriation	Total grant or appropriation	Expenditure	Saving	Excess
(1)	(2)	(3)	(4)	(5)
	Rs.	Rs.	Rs.	Rs.
55. Capital Outlay on Road Transport Services and Shipping				
Voted	42,26,000	38,27,465	3,98,535	..
56. Capital Outlay on Forests				
Voted	27,54,62,000	25,47,93,891	2,06,68,109	..
57. Capital Outlay on Rural Industries				
Charged	2,000	..	2,000	..
Voted	1,65,96,000	1,25,65,986	40,30,014	..
58. Miscellaneous Capital Outlay				
Charged	19,59,000	19,55,797	3,203	..
Voted	30,32,78,000	29,45,22,088	87,55,932	..
59. Loans and Advances by the State Government				
Voted	4,86,69,89,000	4,85,37,12,905	1,32,76,095	..

## Summary of Appropriation Accounts - contd.

Number and title of grant or appropriation	Total grant or appropriation	Expenditure	Saving	Excess
(1)	(2)	(3)	(4)	(5)
	Rs.	Rs.	Rs.	Rs.
Public Debt - Repayment				
Charged	17,56,39,06,000	17,26,04,39,610	30,34,66,390	
Appropriation to Contingency Fund as per Tamil Nadu Contingency Fund (Second Amendment) Act, 1987				
Charged	2,50,00,00,000	2,50,00,00,000		
Total	21,97,11,52,000	21,50,80,24,109	46,81,68,624	50,40,733
Voted	56,50,74,54,000	53,35,88,00,044	3,26,46,65,559	11,60,11,603

## Summary of Appropriation Accounts - contd.

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

## Grants -

2. State Excise Department
6. Registration
8. Elections
14. Jails
15. Police
21. Fisheries
29. Labour including Factories
31. Welfare of the Scheduled Tribes and Castes, etc.
37. Public Works - Buildings
38. Public Works - Establishment and Tools and Plant
46. Compensation and Assignments
53. Capital Outlay on Public Works - Buildings

## Appropriations -

7. State Legislature
42. Pensions and other Retirement Benefits
46. Compensation and Assignments
53. Capital Outlay on Public Works - Buildings

Summary of Appropriation Accounts - *contd.*

As the grants and appropriations are for gross amounts required for expenditure, the expenditure figures shown against them do not include recoveries which are adjusted in the accounts in reduction of expenditure. However, under certain suspense heads (Grant Nos. 36, 37, 39 and 52) net budget provision was made; in these cases, therefore, the expenditure shown is also net, i.e., after taking into account the actual recoveries.

The net expenditure figures are shown in Finance Accounts. The reconciliation between the total expenditure according to the Appropriation Accounts for 1989-90 and that shown in the Finance Accounts for the year is shown below :-

	<i>Charged</i> Rs.	<i>Voted</i> Rs.
Total expenditure according to Appropriation Accounts	21,50,80,24,109	53,35,88,00,044
Deduct - Total of recoveries shown in Appendix at Page	. . .	81,11,73,847
Net total expenditure as shown in Statement No. 10 of Finance Accounts	21,50,80,24,109	52,54,76,26,197

Summary of Appropriation Accounts - *concl'd.*

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 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 1990.

NEW DELHI  
The

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

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

Major heads	Total grant	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2020. Collection of Taxes on Income and Expenditure			
2029. Land Revenue			
Original	22,60,45,000		
Supplementary	5,22,10,000		
	27,82,55,000	26,75,00,456	-1,07,54,544
Amount surrendered during the year (March 1990)			1,85,27,000

## Notes and comments -

1. In view of the saving of Rs. 1,07.55 lakhs, the supplementary grant of Rs. 5,22.10 lakhs obtained in March 1990 proved excessive.

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

3. Significant saving occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
(i) 2020. 800.I.AA. Lumpsum provision for Dearness Allowance and other unforeseen Expenditure -			
O.	14.73		
R.	- 14.73		

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

Withdrawal of entire provision by reappropriation in March 1990 was stated to be due to reallocation of provision on additional instalments of Dearness Allowance to the respective sub heads. However, only a sum of Rs.3.92 lakhs was so reappropriated to the sub heads resulting in excessive provision of Rs.10.81 lakhs.

Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
(ii) 2029. 800.I.AA. Lumpsum provision for Dearness Allowance and other Unforeseen Expenditure -			
O.	2,81.09		
R.	- 2,81.09		

Withdrawal of entire provision by reappropriation in March 1990 was attributed to redistribution of provision to the respective functional sub heads of account. But the amount stated to have been redistributed to the detailed head "Salaries" under "2029" has also been withdrawn. Saving of Rs.2,81.09 lakhs has significantly contributed to the overall saving of Rs.1,07.55 lakhs under this grant.

4. Excess occurred mainly under -

Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
(i) 2020. 104.I.AA. Headquarters and Establishment -			
O.	17.64		
R.	4.83	22.47	32.44 + 9.97

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

Enhancement of provision by reappropriation in March 1990 was mainly due to increased expenditure towards pay and allowances based on the recommendations of the Fifth Pay Commission. Reasons for the final excess have not been communicated (August 1991).

Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
(ii) 2020. 104.I.AB. District Charges -			
O.	92.00		
S.	25.53		
R.	9.69	1,27.22	1,30.34 + 3.12

Supplementary grant obtained in March 1990 was to meet the additional expenditure consequent on the revision of scales of pay based on the recommendations of the Fifth Pay Commission. Reasons for enhancement of provision by reappropriation and for the final excess have not been communicated (August 1991).

(iii) 2029. 102.I.AB. Settlement and Resettlement Works -			
O.	28.37		
R.	13.19	41.56	40.79 - 0.77

Enhancement of provision by reappropriation in March 1990 was mainly due to increased expenditure towards pay and allowances based on the recommendations of the Fifth Pay Commission.

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

Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
(iv) 2029. 102.I.AQ. Natham Hill Villages and Town Survey -			
O.	7,59.65		
S.	26.77		
R.	1,72.31	9,58.73	9,90.19 + 31.46

The supplementary grant obtained in March 1990 was to meet the expenditure consequent on the revision of scales of pay based on the recommendations of the Fifth Pay Commission. Enhancement of provision by reappropriation in March 1990 was also mainly for the same purpose. Reasons for the final excess have not been communicated (August 1991).

## Grant No. 2 - State Excise Department

Major head	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2039. State Excise			
Voted			
Original	4,35,22,000		
Supple- mentary	25,24,000	4,60,46,000	5,85,70,081 +1,25,24,081
Amount surrendered during the year (March 1990)			72,23,000
Charged			
Original	1,000		
Supple- mentary	2,29,000	2,30,000	1,61,547 - 68,453
Amount surrendered during the year (March 1990)			38,000

## Notes and comments -

1. The excess of Rs. 1,25,24,081 over the voted grant requires regularisation.

2. In view of the excess of Rs. 1,25.24 lakhs, the supplementary grant of Rs. 25.24 lakhs obtained in January 1990 proved inadequate and surrender of Rs. 72.23 lakhs in March 1990 was injudicious.

## Grant No. 2 - State Excise Department - contd.

3. Excess in the grant occurred mainly under :-

Head	Total grant	Actual expenditure	Excess + Saving -
			( in lakhs of rupees )
(i) 2039. 001.I.AA. Headquarters Establishments - Commissioner of Prohibition and Excise Department -			
O.	1,29.76		
R.	88.84	2,18.60	2,19.61 + 1.01

Enhancement of provision of Rs.7.06 lakhs by reappropriation in March 1990 was due to increased expenditure towards pay and allowances based on the recommendations of the Fifth Pay Commission. Reasons for the balance provision by reappropriation (Rs.81.78 lakhs) and for the final excess have not been communicated (August 1991).

(ii) 2039. 001.I.AD. District Establishment - Revenue Establishment -			
O.	2,27.70		
S.	25.24		
R.	- 1,32.31	1,20.63	3,16.09 + 1,95.46

Supplementary grant obtained in January 1990 was to meet expenditure towards the advertisement charges

## Grant No. 2 - State Excise Department - contd.

for auctioning of retail shops for sale of Indian made Foreign Spirit. Specific reasons for the withdrawal of provision by reappropriation in March 1990 and reason for the final excess have not been communicated (August 1991).

Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
(iii) 2039. 001.I.AF. District Establishment - Distilleries and Bonded Warehouses -			
O.	33.06		
R.	15.42	48.48	49.41 + 0.93

Enhancement of provision by reappropriation in March 1990 was mainly due to increased expenditure towards pay and allowances based on the recommendations of the Fifth Pay Commission. Reasons for the final excess have not been communicated (August 1991).

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

Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
2039. 800.I.AA. Lumpsum provision for Dearness Allowance and other unforeseen expenditure -			
O.	44.39		
R.	- 44.39		

## Grant No. 2 - State Excise Department - conclud.

Withdrawal of entire provision by reappropriation in March 1990 was on account of provision already made for additional instalments of Dearness Allowance under the respective sub heads. The original provision under this head was injudicious and resulted in saving.

**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			
2235. Social Security and Welfare			
Original	5,29,40,000		
Supple- mentary	17,13,000	5,46,53,000	4,79,75,894 - 66,77,106
Amount surrendered during the year (March 1990)			13,54,000

**Notes and comments -**

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

2. 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 -			
O.	50.00	50.00	- 50.00
(ii) 2235.02.800.I.AA. Payment of cash relief to traffic accident victims -			
R.	50.00	50.00	40.90 - 9.10

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

Despite the decision of Government in G.O.Ms.No.368 dated 26.2.88 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, provision was made under item (i). It was also not surrendered as ordered by Government in September 1989.

The final saving of Rs.9.10 lakhs under item (ii) was due to non-adjustment of expenditure by certain Collectors.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(iii) 2235.60.200.II.JE. Fixing of motors in cycle rickshaws plying in Madras City -			
O.	1,00.00		
R.	- 1,00.00		

Specific reasons for withdrawal of entire provision by reappropriation have not been communicated (August 1991).

3. Significant excess occurred mainly under -

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(i) 2041.001.I.AA. State Transport Authority -			
O.	37.15		
R.	5.97	43.12	48.51 + 5.39

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

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(ii) 2041.001.I.AB Regional Transport Authority - Madras City -			
O.	36.02		
R.	5.32	41.34	+ 1.80
(iii) 2041.001.I.AC. Regional Transport Authority - Mofussil -			
O.	1,79.49		
S.	17.13		
R.	46.17	2,42.79	+ 5.67
(iv) 2041.102.I.AA. Inspection and Flying Squad -			
O.	55.26		
R.	6.96	62.22	+ 0.96

Enhancements of provision by reappropriation in March 1990 for items (i) to (iv) were due to increase in expenditure mainly towards salaries of staff consequent on the implementation of the recommendations of the Fifth Pay Commission, additional instalments of dearness allowance from July 1989 to December 1989 and ex-gratia payment.

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

The final excess under items (i) to (iv) was also due to increase in expenditure towards payment of arrears of pay and allowances based on the recommendations of the Fifth Pay Commission owing to inability to determine the correct quantum of arrears due to frequent change of staff.

**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			
Voted			
Original 23,97,80,000	30,68,65,000	26,93,43,144	-3,75,21,856
Supple- mentary 6,70,85,000			
Amount surrendered during the year (March 1990)			7,59,000
Charged			
Original 12,000	32,000	21,109	- 10,891
Supple- mentary 20,000			
Amount surrendered during the year			Nil

**Notes and comments -**

1. In view of the saving of Rs. 3,75.22 lakhs in the voted grant, supplementary grant of Rs. 4,70.85 lakhs obtained in March 1990 proved excessive.

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

2. Only Rs. 7.59 lakhs were surrendered in March 1990 under the grant, whereas the ultimate saving was Rs. 375.22 lakhs.

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

Year	Amount (in lakhs of rupees)	Saving Percentage
1986-87	1,02.64	6
1987-88	1,55.77	7
1988-89	2,05.38	8

4. Saving under the 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 in the voted grant occurred mainly under -

Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
(i) 2040. 800.I.AB. Lumpsum provision for Dearness Allowance and Other unforeseen Expenditure -			
O.	2,44.55		
R.	- 2,44.55		

Withdrawal of entire provision by reappropriation in March 1990 was attributed to expenditure on Dearness Allowance having been debited to the respective sub heads. Additional provision by reappropriation under the respective

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

sub heads for the purpose, however, amounted to only Rs. 1,10.44 lakhs resulting in a saving of Rs. 1,34.11 lakhs under this major head which has contributed to overall saving in this grant. Reasons for the resultant saving of Rs.1,34.11 lakhs have not been communicated (August 1991).

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(ii) 2040. 800.I.AF. Contribution to the Tamil Nadu Trader Welfare Board -			
S. 2,00.00	2,00.00	5.00	- 1,95.00

Supplementary grant obtained in January 1990 was to make payment of contribution to the newly formed Traders Welfare Board.

Reasons for the final saving have not been communicated (August 1991).

6. Excess occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(i) 2035. 101.I.AA. Administration of Tamil Nadu Urban Land Tax -			
O. 95.47			
R. 30.70	1,26.17	1,26.74	+ 0.57

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

Additional provision by reappropriation in March 1990 was due to increase in expenditure mainly towards pay and allowances as per the recommendations of the Fifth Pay Commission and additional instalments of Dearness Allowance. Reasons for final excess have not been communicated (August 1991).

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(ii) 2040. 001.I.AA. Headquarters Establishment -			
O. 80.70			
R. 57.58	1,38.28	1,38.75	+ 0.47

Enhancement of provision by reappropriation in March 1990 was mainly towards increased expenditure on pay and allowances based on the recommendations of the Fifth Pay Commission and payment of additional instalments of Dearness Allowance (Rs.26.96 lakhs), expenditure on maintenance of xerox machine and computer wing and purchase of furniture (Rs.13.78 lakhs) and settlement of bills received from Central Security Press for the supply of forms (Rs.16.00 lakhs).

(iii) 2040. 101.I.AA. Circle Establishment -			
O. 1,06.38			
R. 42.17	1,48.55	1,46.80	- 1.75

Additional provision by reappropriation in March 1990 was mainly due to increase in expenditure towards pay and allowances as the per the recommendations of the Fifth

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

Pay Commission and additional instalments of Dearness Allowance (Rs.36.89 lakhs), travel expenses due to collection drive during January to March 1990 (Rs.2.50 lakhs), purchase of new furniture for the conference hall and sanction of cash chest to the North Madras division (Rs.1.95 lakhs).

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

Major head	Total grant	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2030. Stamps and Registration			
Original	1,68,26,000		
Supplementary	6,56,000	1,74,82,000	1,65,77,368 - 9,04,632
Amount surrendered during the year (March 1990)			16,96,000

Notes and comments -

1. In view of the saving of Rs. 9.05 lakhs in the grant, the supplementary grant of Rs. 6.56 lakhs obtained in March 1990 proved unnecessary.

2. Savings of Rs. 8.97 lakhs (6 percent) Rs. 5.41 lakhs (3 percent) and Rs. 8.93 lakhs (5 percent) occurred under this grant during 1986-87, 1987-88 and 1988-89 respectively.

3. Saving occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
			( in lakhs of rupees )
(i) 2030. 01.101.I.AA. Supply from Central Stamp Stores -			
O.	15.00		
R.	- 7.69	7.31	8.73 + 1.42

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

Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
(ii) 2030. 02.101.I.AA. Supply from Central Stamp Stores-			
O.	60.00		
R.	- 29.14	30.86	29.44 - 1.42

Specific reasons for the withdrawal of provision by reappropriation in March 1990 under items (i) and (ii) and for the final excess under item (i) and final saving under item (ii) have not been communicated (August 1991).

4. Saving was partly counterbalanced by excess under -

Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
(i) 2030. 02.001.I.AA. Superintendence -			
O.	18.80		
S.	6.56		
R.	15.15	40.51	44.06 + 3.55

Supplementary grant obtained in March 1990 was for meeting the additional expenditure towards payment of arrears of pay and allowances consequent on implementation of the recommendations of the Fifth Pay Commission. Enhancement of provision by reappropriation in March 1990 was also mainly for the same purpose (Rs. 13.88 lakhs). Specific reasons for the balance provision of Rs. 1.27 lakhs and for the final excess have not been communicated (August 1991).

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

Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
(ii) 2030. 02.102.I.AB. Mofussil -			
O.	47.00		
R.	3.60	50.60	54.27 + 3.67

Specific reasons for the enhancement of provision by reappropriation in March 1990 and for the final excess have not been communicated (August 1991).

## Grant No. 6 - Registration

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2030. Stamps and Registration			
2059. Public Works			
3475. Other General Economic Services			
<b>Voted</b>			
Original	10,52,74,000		
Supple- mentary	55,36,000	11,08,10,000	11,94,74,402 +86,64,402
Amount surrendered during the year			Nil
<b>Charged</b>			
Original	1,000		
Supple- mentary	..	1,000	.. - 1,000
Amount surrendered during the year			Nil

## Notes and comments -

1. The excess of Rs. 86,64,402 over the voted grant requires regularisation.

2. In view of the excess of Rs. 86.64 lakhs in the voted grant, the supplementary grant of Rs. 50.20 lakhs obtained in March 1990 proved inadequate.

## Grant No. 6 - Registration - contd.

3. Excess in the voted grant occurred under -				
Head	Total grant	Actual expenditure	Excess + Saving -	
( in lakhs of rupees )				
(i) 2030. 03.001.I.AB. District Establishment Charges -				
O.	8,69.48			
S.	53.52			
R.	98.93	10,21.93	11,10.77	+ 88.84

Supplementary grant of Rs. 3.32 lakhs obtained in January 1990 was towards formation of "Intelligence Cell". Supplementary grant of Rs. 50.20 lakhs and additional provision by reappropriation obtained in March 1990 and the final excess were attributed mainly to increased expenditure on pay and allowances consequent on the revision of scales of pay based on the recommendations of the Fifth Pay Commission.

(ii) 3475. 200.I.AB. Establishment for the Administration of Tamil Nadu Chit Fund Act 1961 -				
O.	29.79			
R.	9.37	39.16	39.62	+ 0.46

Additional provision by reappropriation in March 1990 and the final excess were mainly due to increased expenditure on account of the implementation of the recommendations of the Fifth Pay Commission.

## Grant No. 6 - Registration - conclud.

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

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(i) 2030. 03.800.I.AA. Lumpsum provision for Dearness Allowance and other unforeseen expenditure -			
O. 1,10.10			
R. - 1,10.10			
(ii) 3475. 800.I.AF. Lumpsum provision for Dearness Allowance and other unforeseen expenditure -			
O. 3.58			
R. 3.58			

Withdrawal of entire provision by reappropriation in March 1990 under items (i) and (ii) was due to the expenditure on additional instalments of Dearness Allowance and Exgratia payment having been debited to respective subheads. However, the amount so reappropriated under the above subheads worked out to Rs.92.77 lakhs only, resulting in a saving of Rs.20.91 lakhs for which reasons have not been communicated (August 1991).

## Debt Charges (All charged)

Major heads	Total appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2048. Appropriation for reduction or avoidance of debt			
2049. Interest Payments Charged			
Original	3,65,43,42,000		
Supplementary	42,75,25,000	4,08,18,67,000	3,94,24,80,612 -13,93,86,388
Amount surrendered during the year (March 1990)			15,97,000

## Notes and comments -

1. In view of the saving of Rs.13,93.86 lakhs in the appropriation, the supplementary appropriation of Rs.42,75.25 lakhs obtained in March 1990 proved excessive.

2. Rupees 15.97 lakhs were surrendered in March 1990 but the saving ultimately worked out to Rs.13,93.86 lakhs.

3. Bulk of the saving in the appropriation occurred under -

Head	Total appropriation	Actual expenditure	Excess + Saving -
			( in lakhs of rupees )
(i) 2049. 01.101.AF. Tamil Nadu Government 6.5 per cent Loan, 1989 -			
O. 2,01.95			
R. - 1,00.98	1,00.97	1,17.71	+ 16.74

## Debt Charges (All charged) - contd.

Specific reasons for withdrawal of provision by reappropriation and for final excess have not been communicated (August 1991).

Head	Total appropriation	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(ii) 2049. 03.104.AA. Interest on General Provident Fund -			
O. 35,00.00			
S. 9,00.00	44,00.00	36,29.57	- 7,70.43

Supplementary appropriation obtained in March 1990 was due to increase in the payment of interest on General Provident Fund. Final saving was attributed to less interest paid on General Provident Fund as the impounded Fifth Pay Commission arrears was not credited to the Fund.

(iii) 2049. 03.104.AK. Interest on Deposits of Aided School Teachers/ Staff Provident Fund -			
S. 5,00.00	5,00.00	.	- 5,00.00

Supplementary appropriation obtained in March 1990 was towards payment of interest on Deposits of Aided School Teachers/ Staff Provident Fund. Reasons for the final saving have not been communicated (August 1991).

(iv) 2049. 05.101.AA. Cinchona -			
O. 19.10			
R. - 19.10	.	- 16.42	- 16.42

## Debt Charges (All charged) - contd.

Withdrawal of provision by reappropriation in March 1990 was attributed to Government dispensing with the system of charging interest on Depreciation Fund. Final saving was due to the withdrawal of interest afforded in 1988-89.

Head	Total appropriation	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(v) (i) 2049. 01.101.AB. Lumpsum provision for new Loans -			
O. 4,11.33			
R. - 4,11.33	.	.	.
(ii) 2049. 01.101.AQ. Tamil Nadu Government 11.5 per cent Loan - 2009 -			
S. 8,37.52	8,37.52	8,38.74	+ 1.22

Specific reasons for withdrawal of entire appropriation under item (i) by reappropriation in March 1990 have not been communicated (August 1991). Supplementary appropriation obtained in March 1990 under item (ii) was for meeting the payment of interest on the new Market Loan raised during 1989-90. In view of the provision of Rs.4,11.33 lakhs under item (i) for the same purpose, the supplementary appropriation obtained under item (ii) to the extent of Rs.4,11.33 lakhs was injudicious and this excess provision contributed to the overall savings under the grant.

## Debt Charges (All charged) - contd.

Head	Total appropriation	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(vi) 2049. 60.101.AP. Interest on Deposits of Poompuhar Shipping Corporation Limited -			
O. 48.00			
R. - 33.90	14.10	14.09	- 0.01

Withdrawal of provision by reappropriation in March 1990 was attributed to difficulties in foreseeing the actual amount and the period for which the surplus funds are required to be kept in the Public Deposit Account of Government.

4. Savings in the heads under item 3 was partly offset by excess under -

Head	Total appropriation	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(i) 2049. 01.101.AP. Tamil Nadu Government 11.5 per cent Loan, 2008 -			
O. 18,73.70			
R. 2,49.89	21,23.59	20,27.67	-95.92

Reasons for enhancement of provision by reappropriation in March 1990 and for final saving have not been communicated (August 1991).

## Debt Charges (All charged) - contd.

Head	Total appropriation	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(ii) 2049. 01.200.AA. Interest on Ways and Means Advances from Reserve Bank of India -			
O. 2,00.00			
R. 1,54.14	3,54.14	3,74.45	+ 20.31

Enhancement of provision by reappropriation in March 1990 was attributed to increased payment of interest to the Reserve Bank of India consequent on the increase in ways and means availed of by Government. Specific reasons for final excess have not been communicated (August 1991).

(iii) 2049. 01.305.AB. Expenditure connected with Issue of Loans -			
O. 8.03			
R. 14.57	22.60	35.45	+ 12.85

Reasons for additional provision obtained by reappropriation in March 1990 and for final excess have not been communicated (August 1991).

(iv) 2049. 60.101.AC. Interest on Deposits of Corporation, Municipal and other Local Board Employees -			
O. 2,50.00			
R. 1,50.00	4,00.00	3,92.74	- 7.26

Reasons for additional provision obtained by reappropriation in March 1990 and for final saving have not been communicated (August 1991).

## Debt Charges (All charged) - conclud.

5. The expenditure under this appropriation includes Rs.27,77.49 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 1990 was Rs.1,48,56.99 lakhs.

## Grant No. 7 - State Legislature

Major head	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2011. Parliament/ State/ Union Territory Legislatures			
Voted			
Original 2,01,56,000	2,36,08,000	2,15,21,571	-20,86,429
Supple- mentary 34,52,000			
Amount surrendered during the year (March 1990)			21,91,000
Charged			
Original 2,37,000	3,56,000	3,77,466	+ 21,466
Supple- mentary 1,19,000			
Amount surrendered during the year (March 1990)			9,000

## Notes and comments -

1. The excess of Rs. 21,466 over the charged appropriation requires regularisation.

2. Saving in the voted grant occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
			( in lakhs of rupees )
(i) 2011. 02.101.I.AB. Pay and Allowances of Members other than Speaker, Deputy Speaker and Ministers -			
O. 92.60	84.88	85.25	+ 0.37
S. 6.48			
R. - 14.20			

## Grant No. 7 - State Legislature - conclud.

Withdrawal of provision by reappropriation in March 1990 was due to starting of the Budget Session of the Assembly only in the middle of March 1990 and also less number of days of Assembly meetings, partly offset by payment of enhanced compensatory allowance to Members. The final excess was due to enhancement in the rate of compensatory allowance to members and payment of family allowance to the family of a deceased member of the Assembly.

Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
(ii) 2011. 02.800.I.AA. Lumpsum provision for Dearness Allowances and other unforeseen expenditure -			
O. 10.98			
R. - 10.98			

Withdrawal of entire provision by reappropriation in March 1990 was stated to be due to reallocation of provision on additional instalments of Dearness Allowance to the respective sub heads. However, only Rs.2.18 lakhs were so reappropriated in March 1990 to the sub heads resulting in excess provision of Rs.8.80 lakhs.

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

Major head	Total grant	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2015. Elections			
Original 8,30,42,000			
Supplementary 8,83,48,000	17,13,90,000	18,17,18,008	+1,03,28,008
Amount surrendered during the year			Nil

## Notes and comments -

1. The excess of Rs.1,03,28,008 over the grant requires regularisation.

2. In view of the excess of Rs.1,03.28 lakhs, the supplementary grant of Rs.5,43.41 lakhs obtained in March 1990 proved inadequate.

3. Excess occurred mainly under -

Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
(i) 2015. 103.I.AA. Assembly Constituencies -			
O. 33.74			
S. 2,37.39			
R. 38.19	3,09.32	3,25.43	+ 16.11

Supplementary grant obtained in March 1990 was for meeting the additional expenditure towards pay and allowances consequent on implementation of the recommendations of the Fifth Pay Commission, settlement of

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

pending bills, payment of remuneration to enumerators and section writers and printing charges of Electoral rolls for all Assembly Constituencies.

Enhancement of provision by reappropriation in March 1990 was mainly due to frequent tours undertaken in connection with special revision of Electoral Rolls for all Assembly Constituencies and Lok Sabha.

Reasons for the final excess have not been communicated (August 1991).

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(ii) 2015. 106.I.AA. State Legislative Assembly -			
O.	0.57		
R.	54.15	54.72	+ 44.82

Additional provision by reappropriation in March 1990 was due to revision of scales of pay, frequent tours in connection with special revision of Electoral Rolls for all Assembly Constituencies and Lok Sabha and increase in telephone charges.

Reasons for the final excess have not been communicated (August 1991).

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

4. Excess was partly offset by saving under -

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

(i) 2015. 105.I.AB. Elections to Lok Sabha -			
O.	6,85.88		
S.	6,04.82		
R.	- 87.21	12,03.49	12,60.75 + 57.26

Supplementary grant obtained in January 1990 and March 1990 was for meeting the additional expenditure towards pay and allowances consequent on implementation of the recommendations of the Fifth Pay Commission (Rs.35.52 lakhs) and for meeting expenditure connected with the conduct of General Elections to Lok Sabha 1989 (Rs.5,69.30 lakhs).

Specific reasons for the withdrawal of provision by reappropriation in March 1990 and for the final excess have not been communicated (August 1991).

(ii) 2015. 800.I.AB. Lumpsum provision of Dearness Allowance and other unforeseen expenditure -			
O.	19.04		
R.	- 19.04	..	..

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

Withdrawal of entire provision by reappropriation in March 1990 was stated to be due to reallocation of provision on additional instalments of Dearness Allowance to the respective sub heads. However, only Rs.8.83 lakhs were so reappropriated in March 1990 to the sub heads resulting in excess provision of Rs.10.21 lakhs.

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

<i>Major heads</i>	<i>Total grant or appropriation</i>	<i>Actual expenditure</i>	<i>Excess + Saving -</i>
	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			
2251. Secretariat - Social Services			
2401. Crop Husbandry			
2506. Land Reforms			
3451. Secretariat - Economic Services			
3454. Census Surveys and Statistics			
3475. Other General Economic Services			

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

Major heads	Total grant or appropriation		Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.	Rs.
<b>Voted</b>				
Original	49,85,01,000			
Supple- mentary	9,75,38,000	59,60,39,000	56,61,49,067	-2,98,89,933
Amount surrendered during the year (March 1990)				3,06,52,000
<b>Charged</b>				
Original	2,83,96,000			
Supple- mentary	51,97,000	3,35,93,000	3,02,05,113	- 33,87,887
Amount surrendered during the year (March 1990)				51,41,000

**Notes and comments -**

1. In view of the saving of Rs. 2,98.90 lakhs in the voted grant, the supplementary grant of Rs. 9,59.40 lakhs obtained in March 1990 proved excessive.

2. In view of the saving of Rs. 33.88 lakhs in the charged appropriation, the supplementary appropriation of Rs. 51.97 lakhs obtained in March 1990 proved excessive.

3. Rupees 51.41 lakhs were surrendered in March 1990 in the charged appropriation; but the saving ultimately worked out to Rs.33.88 lakhs.

4. Saving of Rs.2,98.90 lakhs in the voted grant worked out to 5 per cent of the total grant. Savings

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

occurred persistently in the voted grant in the preceding five years as detailed below -

Year	Savings	
	Amount (in lakhs of rupees)	Percentage
1984-85	1,27.60	4
1985-86	58.97	2
1986-87	88.54	2
1987-88	1,09.64	3
1988-89	3,27.51	7

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

6. Saving occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
(i) 2054. 800.I.AB. Lumpsum provision for Dearness Allowance and other unforeseen expenditure -			
O.	1,85.31		
R.	- 1,85.31		
(ii) 2052. 800.I.AA. Lumpsum provision for Dearness Allowance and other unforeseen expenditure -			
O.	99.33		
R.	- 99.33		

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

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(iii) 3451. 800.I.AA. Lumpsum provision for Dearness Allowance and other unforeseen expenditure -			
O. 63.58			
R. - 63.58	..	..	..
(iv) 2251. 800.I.AA. Lumpsum provision for Dearness Allowance and other unforeseen expenditure -			
O. 41.32			
R. - 41.32	..	..	..
(v) 3475. 800.I.AD Lumpsum provision for Dearness Allowance and other unforeseen expenditure -			
O. 22.68			
R. - 22.68	..	..	..
(vi) 3454. 02.800.I.AC. Lumpsum provision for Dearness Allowance and other unforeseen expenditure -			
O. 22.38			
R. - 22.38	..	..	..

Withdrawal of entire provision by reappropriation in March 1990 under items (i) to (vi) was attributed to expenditure on additional instalments of Dearness Allowance

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

having been debited to the respective sub-heads. However the net effect of the reappropriation under the detailed head "Salaries" works out to a saving of Rs.50.28 lakhs indicating that the entire amount of Rs.4,34.60 lakhs provided as lumpsum provision had resulted in savings.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(vii) 2054. 096.I.AA. Pay and Accounts Offices -			
O. 2,10.53			
S. 68.63			
R. - 35.10	2,44.06	2,47.76	+ 3.70

Supplementary grant of Rs. 68.63 lakhs obtained in March 1990 was to meet the increased expenditure towards Pay and Allowances consequent on the revision of Pay based on the recommendations of the Fifth Pay Commission. Specific reasons for reduction of provision by reappropriation in March 1990 and for the final excess have not been communicated (August 1991).

7. Excess occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(i) 2054. 098.I.AF. Staff Audit for Tamil Nadu Government Nutritious Meal Programme -			
O. 83.33			
R. 37.07	1,20.40	1,18.78	- 1.62

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

Additional provision by reappropriation in March 1990 was due to increased expenditure mainly towards drawal of Pay and allowances in the revised scales of pay based on the recommendations of the Fifth Pay Commission and due to enhancement of Daily allowances and Bus fare.

(ii) 2070. 104.I.AA. Directorate of Vigilance and Anti- Corruption -				
O.	1,37.36			
S.	14.23			
R.	16.50	1,68.09	1,81.19	+ 13.10

Supplementary grant of Rs. 14.23 lakhs obtained in March 1990 was to meet the increased expenditure towards pay and allowances consequent on the revision of pay based on the recommendations of the Fifth Pay Commission. Enhancement of provision by reappropriation in March 1990 was on account of increased expenditure mainly due to the enhancement of Daily allowances and bus fare, purchase of new furniture and xerox copier machine partly offset by decreased expenditure towards telephone charges on account of non-function of residential telephones of Superintendent of Police and non-installation of sanctioned telephones.

(iii) 2052. 090.I.AT. Department of Personnel and Administrative Reforms -				
O.	73.06			
R.	5.85	78.91	95.18	+ 16.27

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

Additional provision by reappropriation in March 1990 and the final excess were attributed to increased expenditure on pay and allowances consequent on the revision of pay based on the recommendations of the Fifth Pay Commission.

	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess + Saving -</i>
				( in lakhs of rupees )
(iv) 3475. 201.I.AE. Sub-Divisional Establishment -				
O.	1,09.77			
S.	8.66			
R.	15.56	1,33.99	1,40.09	+ 6.10

Supplementary grant of Rs. 8.66 lakhs obtained in March 1990 was to meet the increased expenditure on pay and allowances consequent on the revision of pay based on the recommendations of the Fifth Pay Commission. Additional provision by reappropriation obtained in March 1990 was also mainly towards the same purpose and also on account of enhancement of Daily allowances and bus fare. Reasons for the final excess have not been communicated (August 1991).

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

Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
(8) (i) 2251. 090.I.AO. Backward Classes Welfare, Chief Ministers Nutritious Meal Programme and Social Welfare Department -			
O.	33.80		
R.	9.82	43.62	33.88 - 9.74
(ii) 2251. 090.I.AS. Backward Classes and Most Backward Classes Welfare Department -			
R.	17.20	17.20	3.33 - 13.87
(iii) 2251. 090.I.AT. Social Welfare and Noon Meal Programme Department -			
R.	26.06	26.06	4.65 - 21.41

The department mentioned in item (i) was bifurcated during 1989-90 into two departments at items (ii) and (iii). Additional provision made by reappropriation under the heads (i) to (iii) in March 1990 was for meeting the expenditure on pay and allowances on account of revision of pay based on the recommendations of the Fifth Pay Commission. The reasons for the final savings under these heads have not been communicated (August 1991).

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

Head	Total appropriation	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
9. Saving in the charged Appropriation occurred under -			
2051. 102.I.AA. Tamil Nadu Public Service Commission -			
O.	2,28.68		
S.	38.58		
R.	- 48.43	2,18.83	2,36.36 + 17.53

Supplementary appropriation of Rs. 38.58 lakhs obtained in March 1990 and the final excess were on account of the increased expenditure towards pay and allowances consequent of revision of pay based on the recommendations of the Fifth Pay Commission and in connection with the conduct of more examinations by the Tamil Nadu Public Service Commission. Specific reasons for withdrawal of provision by reappropriation in March 1990 have not been communicated (August 1991).

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

Major head	Total grant	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2404. Dairy Development			
Original 3,48,61,000			
Supplementary 72,65,000	4,21,26,000	3,35,75,200	-85,50,800
Amount surrendered during the year (March 1990)			89,27,000

## Notes and comments -

1. In view of the saving of Rs. 85.51 lakhs in the grant, the supplementary grant of Rs. 72.65 lakhs obtained in March 1990 proved unnecessary.

2. Significant saving occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
(i) 2404. 102.II.JF. Integrated Dairy Development Project in the erstwhile Composite Tirunelveli District -			
O. 63.00			
R. - 63.00			

Withdrawal of entire provision by reappropriation in March 1990 was due to the decision of Government to treat the assistance as share capital instead of grants-in-aid.

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

Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
(ii) 2404. 800.I.AA. Lumpsum provision for Dearness Allowance and other unforeseen Expenditure -			
O. 25.71			
R. - 25.71			

Withdrawal of entire provision by reappropriation in March 1990 was attributed to redistribution of the provision to the respective functional sub-heads of accounts. But the amount stated to have been so redistributed to the detailed head 'Salaries' under '2404' has also been withdrawn. The saving of Rs.25.71 lakhs has significantly contributed to the overall saving of Rs.85.51 lakhs under this grant.

3. Saving was partly counterbalanced by excess under -

Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
2404. 102.II.JA. Strengthening of Administrative Set-up of the Department -			
O. 17.47			
R. 6.25	23.72	23.74	+ 0.02

Additional provision by reappropriation in March 1990 was due to increase in expenditure mainly towards

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

(i) implementation of revised scales of pay, (ii) additional instalments of Dearness allowance, (iii) Pongal Prize and (iv) increased rate of Daily allowance.

## Grant No. 11 - District Administration

Major heads	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
2053. District Administration			
2059. Public Works			
2070. Other Administrative Services			
3454. Census Surveys and Statistics			
<b>Voted</b>			
Original 62,63,67,000			
Supple- mentary 23,83,21,000	86,46,88,000	84,64,62,028	-1,82,25,972
Amount surrendered during the year			Nil
<b>Charged</b>			
Original 63,000			
Supple- mentary . . .	63,000	23,289	- 39,711
Amount surrendered during the year (March 1990)			15,000

## Grant No. 11 - District Administration - contd.

## Notes and comments -

1. In view of the saving of Rs. 1,82.26 lakhs in the voted grant the supplementary grant of Rs. 22,49.19 lakhs obtained in March 1990 proved excessive.

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

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

2053.800.I.AA. Lumpsum Provision for Dearness Allowance and other unforeseen Expenditure-

O.	4,78.15
R.	- 4,78.15

Withdrawal of entire provision by reappropriation in March 1990 was attributed to expenditure on additional instalments of Dearness Allowance having been debited to the respective sub heads. The net amount reappropriated to the respective sub heads in March 1990 for this purpose worked out to only Rs. 1,36.36 lakhs. The resultant saving of Rs. 3,41.79 lakhs under this head contributed to the overall saving under the grant.

## Grant No. 11 - District Administration - contd.

3. Saving was partly counterbalanced by excess under-

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

2053.093.I.AA. Collectors and Magistrates -

O.	6,19.79		
S.	58.17		
R.	1,59.48	8,37.44	8,32.10 - 5.34

Supplementary grant obtained in March 1990 (Rs. 49.22 lakhs) was for meeting the additional expenditure towards pay and allowances consequent on implementations of revised scales of pay based on the recommendation of the Fifth Pay Commission and the supplementary grant of Rs.8.95 lakhs obtained in January 1990 was to meet the cost of staff, furniture etc., sanctioned for the Collectorates of Tiruvannamalai -Samburvarayar and North Arcot - Ambedkar Districts. Enhancement of provision by reappropriation in March 1990 was mainly for the same purpose and also for meeting the increase in expenditure on account of frequent transfers of staff and urgent telephone calls made in connection with law and order problems, VIP visits and matters relating to flood. Reasons for the final saving of Rs.5.34 lakhs have not been communicated (August 1991).

**Grant No. 11 - District Administration - conold.**

Excess occurred under this head during the preceding six years also and the excess during 1987-88 and 1988-89 was substantial as indicated below -

Year	Excess	
	Amount (in lakhs of rupees)	Percentage
1987-88	1,39.15	28
1988-89	1,61.48	29

  

4. Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
2053. 094.I.BY. Resettlement Establishment for encroachers of Jenmam lands in Gudalur Taluk in Nilgiris District - R.	8.86	8.86	8.28 - 0.58

Expenditure on the scheme was incurred without provision either in the Budget or Supplementary Estimates and as it exceeded Rs. 5 lakhs (recurring) 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 Legislature.

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

Major head	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2252. Other Social Services			
Voted			
Original	5,31,68,000		
Supplementary	1,06,49,000	6,38,17,000	6,05,35,490 -32,81,510
Amount surrendered during the year (March 1990)			45,67,000
Charged			
Original	25,000		
Supplementary	15,000	40,000	13,389 - 26,611
Amount surrendered during the year (March 1990)			20,000

**Notes and comments -**

1. In view of the saving of Rs. 32.82 lakhs in the voted grant, the supplementary grant of Rs. 1,06.49 lakhs obtained in March 1990 proved excessive.

2. Rupees 45.67 lakhs was surrendered in March 1990 in the voted grant whereas the ultimate saving worked out to only Rs. 32.82 lakhs.

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

3. Saving occurred under -

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

2252. 800.I.AL.

Lumpsum provision for Dearness Allowance and other unforeseen expenditure -

O. 49.16

R. - 49.16

Withdrawal of entire provision by reappropriation in March 1990 was attributed to redistribution of provision to the respective functional sub heads of account. But the amount stated to have been so redistributed to the detailed head 'Salaries' under '2252' has been withdrawn. The saving of Rs.49.16 lakhs has significantly contributed to the overall saving of Rs. 32.82 lakhs under this grant.

4. Excess occurred under -

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

2252.102.I.AC.

Audit Staff -

O. 74.46

R. 22.14                      96.60                      97.62                      + 1.02

Enhancement of provision by reappropriation in March 1990 was necessitated by increase in expenditure mainly towards salaries of staff consequent on the implementation of the recommendations of the

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

Fifth Pay Commission. Reasons for final excess have not been communicated (August 1991).

5. 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 - Contribution and Recoveries towards Pension and other Retirement Benefits".

The net expenditure and pension contribution due to be recovered from the Fund in the accounts of the year worked out to Rs. 14,13.84 lakhs including the balance of Rs.8,40.63 lakhs remaining to be recovered from the Fund at the end of the previous year. Out of this only Rs. 3,92.13 lakhs from out of the net expenditure and Rs. 25.35 lakhs towards pension contribution 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 which was held in investments.

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

The balance still remaining to be recovered from the Fund worked out to Rs. 9,96.36 lakhs (Net expenditure Rs. 9,64.57 lakhs under this grant; Pension Contribution Rs. 31.79 lakhs).

An account of the transactions of the Fund is given in Statement No. 16 of the Finance Accounts 1989-90.

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			
2230. Labour and Employment			
<b>Voted</b>			
Original	22,38,34,000		
Supplementary	4,63,44,000	27,01,78,000	26,92,25,921 -9,52,079
Amount surrendered during the year (March 1990)			2,21,000
<b>Charged</b>			
Original	2,69,75,000		
Supplementary	1,13,98,000	3,83,73,000	3,20,94,615 - 62,78,385
Amount surrendered during the year			Nil

Notes and comments -

1. In view of the saving of Rs. 62.78 lakhs in the charged appropriation, the supplementary appropriation of Rs. 1,13.98 lakhs obtained in March 1990 proved excessive.

2. Saving in the charged appropriation during the year worked out to 16.36 per cent.

Grant No. 13 - Administration of Justice - conclud.

3. Savings occurred persistently in this Charged appropriation in the preceding four years as detailed below -

Year	Saving	
	Amount (in lakhs of rupees)	Percentage
1985-86	29.06	14
1986-87	27.76	10
1987-88	29.44	10
1988-89	30.29	9

4. Saving in the charged appropriation occurred mainly under -

Head	Total appropriation (in lakhs of rupees)	Actual expenditure	Excess + Saving -
2014. 102.I.AA. Judges and Registrar -			
O.	2,25.90		
S.	1,13.98		
R.	- 14.88		
	3,25.00	2,73.51	- 51.49

Supplementary appropriation obtained in March 1990 was towards increased expenditure on salaries, consequent on the implementation of the recommendations of the Fifth Pay Commission. Withdrawal of provision by reappropriation in March 1990 and the final saving were attributed to non-payment of Pay Commission arrears and non-transfer of such arrears to the General Provident Fund in full before the end of the year.

Grant No. 14 - Jails

Major heads	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
2056. Jails			
2059. Public Works			
2235. Social Security and Welfare			
Voted			
Original	14,62,60,000		
Supplementary	1,89,24,000		
	16,51,84,000	16,54,07,277	+2,23,277
Amount surrendered during the year (March 1990)			2,47,000
Charged			
Original	4,000		
Supplementary	..		
	4,000	370	- 3,630
Amount surrendered during the year (March 1990)			4,000

Notes and comments -

1. The excess of Rs. 2,23,277 over the voted grant requires regularisation.

2. In view of the excess of Rs. 2.23 lakhs in the voted grant, the supplementary grant of Rs. 1,68.66 lakhs obtained in March 1990 proved inadequate and the surrender of Rs. 2.47 lakhs in March 1990 injudicious.

3. The excess in the voted grant is the net result of excess of Rs. 76.67 lakhs under 11 heads and savings of Rs. 74.43 lakhs under 8 heads, the more important of which are mentioned in the succeeding notes.

## Grant No. 14 - Jails - contd.

4. Excess occurred under -				
Head	Total grant	Actual expenditure	Excess + Saving -	
( in lakhs of rupees )				
(i) 2056.101.I.AD. Administration of the Probation of Offenders Act (Central Act) in Tamil Nadu, Etc. -				
O.	51.86			
R.	10.39	62.25	63.28	+ 1.03

Enhancement of provision by reappropriation and final excess were attributed mainly to increase in expenditure towards salaries of staff consequent on the implementation of the recommendations of the Fifth Pay Commission and payment of additional Dearness allowance and ex-gratia.

(ii) 2056. 102.I.AA. Jails (Other than Approved Schools) -				
O.	3,38.17			
R.	22.47	3,60.64	3,58.54	- 2.10

Enhancement of provision by reappropriation was mainly on account of increase in expenditure towards (i) salaries of staff consequent on the implementation of the recommendations of Fifth Pay Commission and payment of additional Dearness Allowance and ex-gratia (Rs.5.54 lakhs) and increased demand from the Police department for supply of khaki terricotton cloth, books and shoes (Rs.16.43 lakhs). Final saving was attributed to non-receipt of bills for raw materials supplied by contractors.

## Grant No. 14 - Jails - contd.

Head	Total grant	Actual expenditure	Excess + Saving -	
( in lakhs of rupees )				
(iii) 2235. 02.104.I.AI. Leprosy Beggars Rehabilitation Home -				
O.	1,04.61			
S.	14.50			
R.	12.84	1,31.95	1,36.51	+ 4.56

Additional provision by reappropriation in March 1990 was mainly due to drawal of pay and allowances in the revised scales of pay with reference to the recommendations of the Fifth Pay Commission, purchase of jeeps (Rs.4.41 lakhs), purchase of franking machines and increase in the rate of electricity charges (Rs.1.41 lakhs), increase in the cost of raw materials (Rs.1.96 lakhs), increase of dietary charges and increase in the strength of inmates (Rs.7.06 lakhs), increase in the cost of coconut oil and other materials (Rs.1.52 lakhs) partly counterbalanced by withdrawal of provision under other charges made for the purchase of motor vehicles (Rs.6.53 lakhs). Final excess was stated to be mainly due to expenditure on payment of salaries to staff in the revised scales of pay based on the recommendations of the Fifth Pay Commission and escalation in the cost of medicines.

(iv) 2056. 001.I.AA. Inspector General of Prisons -				
O.	23.36			
R.	6.02	29.38	29.44	+ 0.06

## Grant No. 14 - Jails - contd.

Enhancement of provision by reappropriation in March 1990 was mainly due to expenditure on salaries consequent on the implementation of the recommendations of the Fifth Pay Commission (Rs.5.87 lakhs).

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(v) 2056. 101.I.AE. Wage Earning Scheme to Prisoners -			
O.	6.25		
R.	2.54	8.79	8.73 - 0.06

Specific reasons for enhancement of provision by reappropriation in March 1990 have not been communicated (August 1991).

5. Excess mentioned in Note 4 was partly counterbalanced by saving under -

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
2056. 800.I.AE. Lumpsum provision for Dearness Allowance and other unforeseen expenditure -			
O.	61.89		
R.	- 61.89		

Withdrawal of entire provision by reappropriation in March 1990 was attributed to the expenditure on Dearness Allowance having been debited to the respective sub heads. Additional provision by reappropriation under the respective sub heads, however, amounted to only Rs.18.88 lakhs.

## Grant No. 14 - Jails - conclud.

resulting in a saving of Rs.43.01 lakhs. Reasons for the resultant saving of Rs.43.01 lakhs have not been communicated (August 1991).

## Grant No. 15 - Police

Major heads	Total grant	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2055. Police			
2059. Public Works			
2070. Other Administrative Services			
2235. Social Security and Welfare			
<b>Voted</b>			
Original	1,64,93,96,000		
Supplementary	19,21,35,000	1,84,15,31,000	1,84,20,84,506 + 5,53,506
Amount surrendered during the year (March 1990)			1,20,78,000
<b>Charged</b>			
Original	1,11,000		
Supplementary	10,57,000	11,68,000	8,47,345 -3,20,655
Amount surrendered during the year (March 1990)			53,000

## Notes and comments -

1. The excess of Rs. 5,53,506 over the voted grant requires regularisation.

2. In view of the excess of Rs. 5.54 lakhs in the voted grant, the supplementary grant of Rs. 18,33.98 lakhs obtained in March 1990 proved inadequate and surrender of Rs. 1,20.78 lakhs in March 1990 injudicious.

## Grant No. 15 - Police - contd.

3. In view of the saving of Rs. 3.21 lakhs in the charged appropriation, the supplementary appropriation of Rs. 10.57 lakhs obtained in March 1990 proved excessive.

4. Rupees 0.53 lakh were surrendered under the charged appropriation in March 1990; but the saving ultimately worked out to Rs. 3.21 lakhs.

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

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(i) 2055. 109.I.AA. District Police -			
O.	77,93.77		
S.	13,93.44		
R.	5,60.42	97,47.63	97,72.80 +25.17

Supplementary grant of Rs. 36.01 lakhs obtained in January 1990 was mainly to meet the expenditure towards staff, furniture etc., for the newly formed Police District, purchase of vehicles and settlement of claims made by Railways for deployment of Railway Police Force in connection with Assembly elections. Supplementary grant of Rs. 13,57.43 lakhs obtained in March 1990 was for meeting the expenditure towards pay and allowances based on

## Grant No. 15 - Police - contd.

recommendations of the Fifth Pay Commission, opening of new police stations and purchase of motor cycles, VHF sets and furniture.

Additional provision by reappropriation in March 1990 was on account of increased expenditure mainly towards travel expenses due to revision of rates of travelling allowance and deployment of police personnel in connection with law and order duties, VIP bandobust, elections etc. (Rs. 1,38.23 lakhs), telephone charges on account of increase in tariff rates and electricity consumption charges for Non-Residential Buildings (Rs. 82.72 lakhs), engagement of private vehicles in connection with elections, retreading of tyres and purchase of lubricants, etc. (Rs. 61.37 lakhs), purchase of motor cycles for newly formed police stations (Rs. 13.50 lakhs), annual maintenance of police quarters (Rs. 11.79 lakhs), sanction of more money rewards to police personnel for the good work done by them (Rs. 17.32 lakhs), settlement of pending bills towards supply of uniforms (Rs. 22.06 lakhs) and pay and allowances in the revised scales of pay based on the recommendations of the Fifth Pay Commission (Rs. 1,74.00 lakhs). Reasons for the final excess have not been communicated (August 1991).

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(ii) 2235. 02.105.I.AB. District Establishment- Enforcement Wing -			
O.	7,76.36		
S.	2.00		
R.	1,77.58	9,55.94	+ 15.41

## Grant No. 15 - Police - contd.

Enhancement of provision by reappropriation in March 1990 was due to increase in expenditure mainly towards drawal of pay and allowances in the revised scales of pay as recommended by the Fifth Pay Commission (Rs. 1,31.68 lakhs), travel expenses due to revision of rates of travelling allowances and deployment of police personnel in connection with law and order duties, V.I.P. bandobust, election etc. (Rs. 24.50 lakhs), and telephone and electricity charges (Rs. 3.67 lakhs). Reasons for the final excess have not been communicated (August 1991).

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(iii) 2055.115.I.AA. Modernisation of Police with assistance from Government of India -			
O.	0.02		
R.	1,38.89	1,38.91	+ 4.16

Additional provision by reappropriation in March 1990 was mainly due to purchase of equipments (Rs. 27.59 lakhs), engagement of private vehicles on hire

## Grant No. 15 - Police - contd.

basis in connection with election, retreading of tyres, purchase of lubricants, etc., (Rs. 60.36 lakhs) and purchase of motor cycles to newly formed police stations (Rs. 51.48 lakhs). Reasons for the final excess have not been communicated (August 1991).

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(iv) 2055.104.I.AP. Tamil Nadu Special Police Battalion VI - Expenditure when stationed in the State -			
O.	0.22		
R.	1,05.76	1,05.98	1,12.54 + 6.56

Additional provision by reappropriation in March 1990 was due to increased expenditure mainly towards drawal of pay and allowances on account of revision of scales of pay based on the recommendations of the Fifth Pay Commission (Rs. 81.97 lakhs), travel expenses due to deployment of police personnel in connection with V.I.P. bandobust, election, etc. (Rs. 14.83 lakhs) and settlement of pending bills towards supply of uniforms (Rs. 7.03 lakhs). Reasons for the final excess have not been communicated (August 1991).

## Grant No. 15 - Police - contd.

6. Excess also occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(i) 2055.104.I.AJ. Tamil Nadu Special Police Battalion V - Expenditure when stationed in the State -			
O.	1,79.51		
R.	38.89	2,18.40	2,26.61 + 8.21

Additional provision by reappropriation in March 1990 was due to increased expenditure mainly towards drawal of pay and allowances on account of revision of scales of pay based on the recommendations of the Fifth Pay Commission. Reasons for the final excess have not been communicated (August 1991).

(ii) 2055.104.I.AR. Tamil Nadu Special Police Battalion VIII - Expenditure when stationed in the State -			
O.	1,74.74		
R.	43.99	2,18.73	2,18.57 - 0.16

Additional provision by reappropriation in March 1990 was mainly due to increase in expenditure towards drawal of pay and allowances consequent on revision of scales of pay based on the recommendations of the Fifth Pay Commission (Rs. 39.01 lakhs) and

## Grant No. 15 - Police - contd.

travel expenses on account of deployment of police personnel in connection with law and order duties, V.I.P. bandobust, election, etc., (Rs. 6.61 lakhs) partly off set by less expenditure towards clothing and equipment (Rs. 1.76 lakhs).

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(iii) 2055.114.I.AA. Police Radio Branch -			
O.	3,86.50		
S.	0.20		
R.	47.65	4,34.35	4,29.93 -4.42

Enhancement of provision by reappropriation in March 1990 was on account of increased expenditure mainly towards drawal of pay and allowances in the revised scales of pay as recommended by the Fifth Pay Commission (Rs. 59.92 lakhs), partly offset by decrease in expenditure under Machinery and Equipment/Tools and Plant (Rs. 12.39 lakhs). Reasons for the final saving have not been communicated (August 1991).

## Grant No. 15 - Police - conclud.

7. Excess mentioned in notes 5 and 6 above was offset by saving under -

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(i) 2055.108.I.AC. Crime -			
O.	3,23.60		
S.	1,44.80		
R.	- 1,13.39	3,55.01	3,48.31 - 6.70
(ii) 2055.108.I.AD. Traffic -			
O.	3,51.39		
S.	85.89		
R.	- 86.73	3,50.55	3,81.04 + 30.49

Supplementary provision obtained in March 1990 under item (i) and (ii) was for meeting the expenditure towards pay and allowances based on the recommendations of the Fifth Pay commission. Reduction of provision by reappropriation in March 1990 under the above items was mainly due to non-drawal of arrears of pay and allowances based on the recommendations of the Fifth Pay Commission for the period from 1st June 1988 to 31st May 1989. Reasons for the final saving under item (i) and the final excess under item (ii) have not been communicated (August 1991).

## Grant No. 16 - Fire Services

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2059. Public Works			
2070. Other Adminis- trative Services			
<b>Voted</b>			
Original	11,02,60,000		
Supple- mentary	3,66,49,000	14,69,09,000	14,39,07,884 -30,01,116
Amount surrendered during the year (March 1990)			97,74,000
<b>Charged</b>			
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. 30.01 lakhs in the voted grant, the supplementary provision of Rs. 3,28.30 lakhs obtained in March 1990 proved excessive.

## Grant No. 16 - Fire Services - contd.

2. Rs. 97.74 lakhs were surrendered in the voted grant in March 1990, but the saving ultimately worked out to Rs. 30.01 lakhs.

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

Year	Saving Amount (in lakhs of rupees)	Percentage
1985-86	84.94	11
1986-87	1,30.64	15
1987-88	1,20.96	13
1988-89	1,22.40	11

4. Significant saving occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
2070. 800.I.BC. Lumpsum Provision for Dearness Allowance and other unforeseen expenditure -			
O.	92.12		
R.	- 92.12		

## Grant No. 16 - Fire Services - contd.

Withdrawal of entire provision by reappropriation in March 1990 was attributed to expenditure being debited to respective sub heads. However, it is seen that the amount so reappropriated for meeting the expenditure for the purpose was only Rs. 64.66 lakhs leaving a balance provision of Rs. 27.46 lakhs which contributed to the overall saving under this grant (91.5 per cent).

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

Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
(i) 2070. 108.I.AB. Protection and Control - Fire Stations including Workshops and Mobile Repair Squads -			
O.	8,63.81		
S.	3,66.49		
R.	- 18.65	12,11.65	12,70.53 + 58.88

Supplementary grant obtained in January 1990 and March 1990 were for meeting expenditure mainly towards

(i) purchase of Motor Vehicles (Rs. 34.60 lakhs),

## Grant No. 16 - Fire Services - conclud.

(ii) implementation of revised pay scales (Rs. 1,09.31 lakhs) and (iii) purchase of modern fire fighting equipments and appliances (Rs. 2,21.40 lakhs). Specific reasons for withdrawal of provision by reappropriation in March 1990 have not been communicated. Final excess was attributed to settlement of arrears of Pay and Allowances consequent on implementation of Fifth Pay Commission recommendations.

(ii) 2070. 108.I.AA. Direction and Administration -				
O.	1,19.14			
R.	11.45	1,30.59	1,40.27	+ 9.68

Additional provision made by reappropriation in March 1990 and the final excess was due for the payment of arrears of pay and allowances consequent on implementation of Fifth Pay Commission recommendations.

## Grant No. 17 - Education

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2059. Public Works			
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			
<b>Voted</b>			
Original	8,99,72,57,000		
Supple- mentary	1,81,87,09,000	10,81,59,66,000	10,67,05,15,747 -14,54,50,253
Amount surrendered during the year (March 1990)			39,80,70,000
<b>Charged</b>			
Original	15,000		
Supple- mentary	. .	15,000	. . - 15,000
Amount surrendered during the year (March 1990)			9,000

## Grant No. 17 - Education - conclud.

## Notes -

1. In view of the saving of Rs. 14,54.50 lakhs in the voted grant, the supplementary grant of Rs. 1,77,54.40 lakhs obtained in March 1990 proved excessive.

2. Rupees 39,80.70 lakhs were surrendered in March 1990 but the ultimate saving worked out to Rs. 14,54.50 lakhs only.

3. Expenditure on the scheme mentioned below was incurred without provision in either the Budget or Supplementary Estimates. As it exceeded Rs.5 lakhs, 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 Legislature -

Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
2202. 80.800.III.SA. National Education Policy -			
R.	30.00	30.00	33.59 + 3.59

## Grant No. 18 - Medical

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2055. Police			
2059. Public Works			
2210. Medical and Public Health			
2235. Social Security and Welfare			
2551. Hill Areas			
Voted			
Original	1,70,10,16,000		
Supple- mentary	27,01,13,000	1,97,11,29,000	1,96,08,99,634 -1,02,29,366
Amount surrendered during the year (March 1990)			4,14,90,000
Charged			
Original	1,000		
Supple- mentary	7,000	8,000	7,500 - 500
Amount surrendered during the year			Nil
Notes -			

1. In view of the saving of Rs. 1,02.29 lakhs in the voted grant, the supplementary grant of Rs. 26,08.93 lakhs obtained in March 1990 proved excessive.

2. Rupees 4,14.90 lakhs were surrendered in March 1990 but the ultimate savings worked out to Rs. 1,02.29 lakhs.

## Grant No. 19 - Public Health

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2059. Public Works			
2210. Medical and Public Health			
2211. Family Welfare			
2215. Water Supply and Sanitation			
2235. Social Security and Welfare			
2236. Nutrition			
2551. Hill Areas			
Voted			
Original	96,94,25,000		
Supple- mentary	28,66,70,000	1,25,60,95,000	1,24,21,74,818 -1,39,20,182
Amount surrendered during the year (March 1990)			5,17,50,000
Charged			
Original	2,000		
Supple - mentary	. . .	2,000	. . . - 2,000
Amount surrendered during the year (March 1990)			2,000
Notes and comments -			

1. Rupees 5,17.50 lakhs were surrendered in March 1990 under the voted grant but the ultimate savings worked out to Rs.1,39.20 lakhs only.

## Grant No. 19 - Public Health - conclud.

2. In the following cases no provision/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. Provision/additional provision made by reappropriation in March 1990 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 Legislature.

Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
(i) 2210. 03.796.II.JE. Opening of Public Health Centres in Tribal Areas -			
R. 7.34	7.34	6.01	- 1.33
(ii) 2211. 103.III.SC. Oral rehydration Therapy Programme -			
O. 0.01			
R. 28.72	28.73	27.81	- 0.92
(iii) 2211. 200.III.TB. Primary Health Centres level activities under DANIDA Project -			
R. 25.42	25.42	17.30	- 8.12
(iv) 2211. 796.III.SA. Maternity Centre -			
R. 9.30	9.30	9.75	+ 0.45

## Grant No. 20 - Agriculture

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2059. Public Works			
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			
3435. Ecology and Environment			
Voted			
Original	1,65,59,43,000		
Supplementary	64,11,46,000	2,29,70,89,000	2,19,14,27,982 -10,56,61,018
Amount surrendered during the year (March 1990)			9,64,14,000
Charged			
Original	8,000		
Supplementary	1,22,000	1,30,000	- 1,30,000
Amount surrendered during the year (March 1990)			8,000

## Grant No. 20 - Agriculture - contd.

## Notes and comments -

1. In view of the saving of Rs. 10,56.61 lakhs in the voted grant, the supplementary grant of RS. 43,49.37 lakhs obtained in March 1990 proved excessive.

2. The saving in the voted grant is the net result of savings and excess under various heads the more important of which are mentioned below.

3. Saving occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(i) 2401. 102.II.JE. Payment of production incentive to the farmers for supply of paddy to Tamil Nadu Civil Supplies Corporation -			
O.	15,00.00		
S.	25,00.00		
R.	- 4,44.00	35,56.00	35,44.50 - 11.50

Supplementary grant of Rs. 25,00.00 lakhs obtained in January 1990 and March 1990 was to meet the expenditure on the payment of production cash incentive to the farmers for supply of paddy to the Tamil Nadu Civil Supplies Corporation Limited during Kuruvai 1989 and Samba 1990 seasons. Withdrawal of provision by reappropriation in March 1990 was due to restriction of the production incentive to Government sanctions.

## Grant No. 20 - Agriculture - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(ii) 2401. 108.II.KF. Special Component Plan for Scheduled Castes - Increasing the production of oil seeds -			
O.	1,27.89		
R.	- 75.45	52.44	47.18 - 5.26

Withdrawal of provision by reappropriation in March 1990 was due to limited procurement of seeds on account of non-availability of quality seeds. Reasons for the final saving have not been communicated (August 1991).

(iii) 2401. 119.I.AD. Increasing the production of vegetables and Running of Vegetable Seed Processing Centre -			
O.	58.65		
R.	- 41.53	17.12	18.43 + 1.31

Withdrawal of provision by reappropriation in March 1990 was due to restructuring of heads of accounts and due to non-adjustment of Pay arrears to General Provident Fund.

(iv) 2415. 01.120.I.AB. Grants to Tamil Nadu Agricultural University -			
O.	6,40.00		
S.	2,94.00		
R.	- 55.00	8,79.00	5,76.74 - 3,02.26

## Grant No. 20 - Agriculture - contd.

Supplementary grant obtained in March 1990 was to meet the expenditure towards pay and allowances based on the recommendations of University Grants Commission and Fifth Pay Commission, adoption of Minimum Wages Act, price hike in the cost of inputs etc. Withdrawal of provision by reappropriation in March 1990 was due to non-drawal of grant by the Agricultural University. Reasons for final saving have not been communicated (August 1991).

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(v) 2415. 01.120.II.JA. Assistance to Tamil Nadu Agricultural University -			
O.	3,68.00		
S.	3,33.00		
R.	- 78.23	6,22.77	6,00.10 - 22.67

Supplementary grants of Rs. 30.00 lakhs and Rs.3,03.00 lakhs were obtained in January 1990 and March 1990 respectively (i) for the construction of semi-permanent buildings towards Hostels, classrooms, laboratories, administrative block, staff quarters, etc. in Trichirapalli district and (ii) revised pay scales based on the recommendations of University Grants Commission and Fifth Pay Commission, adoption of Minimum Wages Act, price hike of inputs etc. Withdrawal of provision by reappropriation in March 1990 was due to non-drawal of grants by the Agricultural University. Reasons for final saving have not been communicated (August 1991).

## Grant No. 20 - Agriculture - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(vi) 2501. 02.800.VI.UB. Drought Prone Areas Programme Schemes -			
O.	6,32.44		
S.	51.29		
R.	- 31.46	6,52.27	4,64.45 - 1,87.82

Supplementary grant obtained in March 1990 was to meet the expenditure on the committed Drought Prone Area Programme Schemes of 1988-89 during this year. Specific reasons for the withdrawal of provision by reappropriation in March 1990 and for the final saving have not been communicated (August 1991).

(vii) 2551. 60.101. II.JS. Soil Conservation Schemes for Assisting Small Farmers of Coffee and Tea Plantations in the Nilgiris District -			
O.	1,03.63		
S.	20.85		
R.	- 49.69	74.79	75.49 + 0.70

Supplementary grant obtained in March 1990 was to meet the expenditure on the execution of Soil Conservation Schemes for small farmers of Coffee and Tea plantations. Specific reasons for withdrawal of provision by reappropriation in March 1990 have not been communicated (August 1991).

## Grant No. 20 - Agriculture - contd.

4. Excess occurred under -				
Head	Total grant	Actual expenditure	Excess + Saving -	
( in lakhs of rupees )				
(i) 2401. 108.VI.UJ. Intensive Cultivation of Groundnut, cultivation of sunflower and Development of Gingelly under National Oil Seeds Development Project -				
O.	2,42.90			
R.	49.01	2,91.91	2,86.86	- 5.05
Enhancement of provision by reappropriation in March 1990 was mainly due to payment of seed subsidy for quality seed production. Reasons for the final savings have not been communicated (August 1991).				
(ii) 2401. 119.I.AW. Development of Horticulture in Districts -				
O.	22.23			
R.	55.86	78.09	84.54	+ 6.45

Enhancement of provision by reappropriation in March 1990 was mainly due to increased expenditure towards pay and allowances based on the recommendation of the Fifth Pay Commission and payment of enhanced Dearness Allowance and Pongal gift. Reasons for the final excess have not been communicated (August 1991).

## Grant No. 20 - Agriculture - contd.

Head	Total grant	Actual expenditure	Excess + Saving -	
( in lakhs of rupees )				
(iii) 2402. 102.III.SE. Execution of Soil Conservation Works in Kundha and Lower Bhavani Catchments -				
O.	1,27.07			
R.	42.13	1,69.20	1,69.27	+ 0.07
Enhancement of provision by reappropriation in March 1990 was mainly due to increased expenditure towards pay and allowances based on the recommendations of the Fifth Pay Commission and payment of enhanced Dearness Allowance and Pongal gift and due to coverage of additional area brought under this scheme as per the directions of the Government of India.				
(iv) 2415. 01.120.I.AA. Assistance to Annamalai University -				
O.	9.00			
S.	6.85			
R.	- 8.99	6.86	2,46.90	+ 2,40.04

Supplementary grant obtained in March 1990 was to meet the expenditure on arrear grant for the Faculty of Agriculture payable to Annamalai University. Withdrawal of provision by reappropriation in March 1990 was due to non-payment of grants relating to 1988-89 during this year. Reasons for the final excess have not been communicated (August 1991).

## Grant No. 20 - Agriculture - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
(v) 2501. 02.001.VI.UA. Establishment Charges in District Headquarters and Divisional Offices -			
O. 24.56	24.56	1,63.89	+ 1,39.33
Reasons for the final excess have not been communicated (August 1991).			
(vi) 3054. 80.797.I.AF. Transfer to Sugarcane Cess Fund -			
O. 2,64.99			
R. 85.01	3,50.00	3,49.91	- 0.09

Enhancement of provision by reappropriation in March 1990 was towards increased contribution to the Fund due to increased crushing of cane.

5. In respect of the heads mentioned below, which were on going schemes/services, expenditure had been incurred without any provision in the Budget or Supplementary Estimates or by reappropriation (item i to iii) and incurred only by reappropriation (item iv) which had resulted in the expenditure escaping the notice of Legislature.

## Grant No. 20 - Agriculture - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
(i) 2401. 103.II.JQ. Production and distribution of Quality Coconut Seedlings and rejuvenation of existing coconut trees in urban areas -		10.11	+ 10.11
(ii) 2401. 107.VI.UK. Control of pests and disease of Agricultural Importance in endemic areas -		19.05	+ 19.05
(iii) 2401. 108.III.SP. Intensive Cultivation of groundnut under National Oil Seeds Development Project -		16.60	+ 16.60
(iv) 2401. 800.VI.UE. Establishment of Farmers Agro- Service Centres -			
R. 19.30	19.30	19.30	

6. 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 Legislature by specific inclusion in the Supplementary Estimates. The expenditure on the following scheme was irregularly met by reappropriation without specific approval of Legislature.

## 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 Castes - scheme for the Distribution of Mini kits, Fertilisers and seeds in the holdings of Small and Marginal Farmers - controlled by Director of Agriculture -			
O.	0.02		
R.	18.47	18.49	+ 1.33
(ii) 2435. 01.101.VI.UA. Construction of Rural Godowns -			
O.	0.01		
R.	7.99	8.00	+ 3.50

7. 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 1990 as also the actual expenditure exceeded the limit 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 Legislature.

## Grant No. 20 - Agriculture - contd.

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

2401. 107.II.JV.  
Scheme to popularise  
the integrated Pest  
Management Technology  
in Rice -

O.	0.01		
R.	19.99	20.00	- 0.30

8. *Sugarcane Cess Fund* : The sugarcane cess Fund was constituted out of 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 sugar cane (Regulations, Supply and Purchase) Control Act" and a contribution is made to the Fund by debiting head "Transfer to Sugar cane Cess Fund" under "3054. Roads and Bridges" under this grant. The contribution during the year was Rs.3,49.90 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

**Grant No. 20 - Agriculture - contd.**

from the Fund is transferred to the Fund before the close of the account of the year. The expenditure so transferred to the Fund during the year was Rs. 2,37.80 lakhs (Rs. 37.52 lakhs from "2401. Crop Husbandry" Rs. 49.97 lakhs from "5054. Roads and Bridges" and Rs. 1,50.31 lakhs from "5054. Capital Outlay on Roads and Bridges").

The balance at the credit of the Fund on 31st March 1990 was Rs. 4,63.15 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 1989-90.

**9. Depreciation Reserve Fund - Agricultural Engineering Workshop -**

The Depreciation Fund is intended to meet expenditure on replacement and renewals of machinery, special repairs to buildings, etc. The Fund is credited with contribution made annually at a percentage prescribed by Government by contra debit to this grant. The amount so contributed to the Fund during the year was Rs. 0.20 lakh. Besides, interest of Rs. 2.92 lakhs on the Fund balance was also credited to the Fund during the year.

**Grant No. 20 - Agriculture - conclud.**

The expenditure on renewals of machinery, etc. is initially accounted for under this grant and subsequently transferred to the Fund before the close of the accounts of the year. No expenditure was incurred from the Fund during the year as well as the last eight years 1981-82 to 1988-89.

The balance at the credit of the Fund on 31st March 1990 was Rs. 27.24 lakhs.

The transactions of the Fund stand included under "8115. Depreciation/Renewals Reserve Funds. 103. Depreciation Reserve Funds - Government Commercial Departments and Undertakings", an account of which is given in Statement No. 16 of Finance Accounts 1989-90.

## Grant No. 21 - Fisheries

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2059. Public Works			
2216. Housing			
2405. Fisheries			
2415. Agricultural Research and Education			
2551. Hill Areas			
2711. Flood Control and Drainage			
Voted			
Original 9,34,90,000			
Supple- mentary 97,03,000	10,31,93,000	10,86,16,623	+54,23,623
Amount surrendered during the year (March 1990)			27,21,000
Charged			
Original 1,000			
Supple- mentary . . .	1,000		- 1,000
Amount surrendered during the year (March 1990)			1,000

## Notes and comments -

1. The excess of Rs. 54,23,623 over the voted grant requires regularisation.

2. In view of the excess of Rs. 54.24 lakhs in the voted grant, the supplementary grant of Rs. 97.03 lakhs obtained in March 1990 proved inadequate and surrender of Rs. 27.21 lakhs in March 1990 was injudicious.

## Grant No. 21 - Fisheries - contd.

3. Excess in the voted grant is the net result of excess and saving under various 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) 2405. 103.VI.UC. Construction of Mechanised Fishing Boats -			
O.	0.01		
R.	53.47	53.48	53.48 . .

According to New Service procedure, in respect of schemes involving assistance from Central Government 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 Rs. 53.47 lakhs under this scheme was met by reappropriation without specific approval of the Legislature.

(ii) 2405. 120.I.AA. Administration of Fisheries Co- operatives-			
O.	21.05		
R.	5.62	26.67	26.19 - 0.48

## Grant No. 21 - Fisheries - contd.

Additional provision by reappropriation was mainly due to increase in expenditure towards revision of pay scales, additional instalments of Dearness Allowance and increase in rates of daily allowance and settlement of previous year travelling allowance bills.

Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
(iii) 2405. 800.I.AX. Relief Scheme for Tamil Nadu Marine Fishermen during lean months -			
O.	35.70		
R.	13.66	49.36	49.37 + 0.01

Additional provision by reappropriation in March 1990 was due to coverage of more number of Fishermen under the scheme and consequent increase in the matching contribution by Government.

## Grant No. 21 - Fisheries - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
(iv) 2415. 05.120.II.JA. Assistance to Tamil Nadu Agricultural University for Fisheries College -			
O.	48.80		
R.	- 1.73	47.07	1,34.87 + 87.80

Withdrawal of provision by reappropriation in March 1990 was due to transfer of the scheme to the Tamil Nadu Veterinary and Animal Science University.

Reasons for the final excess have not been communicated (August 1991).

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

Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
(i) 2405. 103.I.AF. Chank Fisheries -			
O.	52.39		
S.	3.18		
R.	- 24.13	31.44	30.20 - 1.24

## Grant No. 21 - Fisheries - contd.

Withdrawal of provision by reappropriation in March 1990 was mainly due to late commencement of Chank Fishery and procurement of less number of Chanks than anticipated.

Reasons for the final saving have not been communicated (August 1991).

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(ii) 2405. 103.II.JI. Construction of Mechanised Fishing Boats -			
O.	26.50		
R.	- 9.92	16.58	16.50 - 0.08

Withdrawal of provision by reappropriation in March 1990 was due to non-payment of subsidy to the Tamil Nadu Fisheries Development Corporation.

(iii) 2405. 800.II.JA. Supply of Synthetic and Cotton Nets, Engines and other Accessories -			
O.	7.50		
R.	- 6.25	1.25	1.51 + 0.26

Withdrawal of provision by reappropriation in March 1990 was due to non-sanction of subsidy.

## Grant No. 21 - Fisheries - conclud.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(iv) 2711. 02.800.I.AB. Anti-Sea Erosion Works -			
O.	43.94		
R.	- 43.94		

Reasons for withdrawal of provision by reappropriation in March 1990 was due to transfer of the scheme to the control of the Chief Engineer (Ground Water).

(v) 2405. 800.I.AZ. Lumpsum provision for Dearness Allowance and other unforeseen expenditure -			
O.	40.57		
R.	- 40.57		

Withdrawal of entire provision by reappropriation in March 1990 was attributed to expenditure on Dearness Allowance having been debited to the respective sub heads. Additional provision by reappropriation under the respective sub heads, however, amounted to only Rs. 22.17 lakhs resulting in a saving of Rs. 18.40 lakhs under the above head. Reasons for the final saving of Rs. 18.40 lakhs have not been communicated (August 1991).

## Grant No. 22 - Animal Husbandry

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2059. Public Works			
2403. Animal Husbandry			
2415. Agricultural Research and Education			
2551. Hill Areas			
Voted			
Original	39,77,17,000		
Supple- mentary	6,75,66,000	46,52,83,000	45,76,66,603 -76,16,397
Amount surrendered during the year (March 1990)			74,09,000
Charged			
Original	1,000		
Supple- mentary	. .	1,000	. . - 1,000
Amount surrendered during the year			Nil
Note -			

In view of the saving of Rs.76.16 lakhs in the voted grant, the supplementary grant of Rs.6,49.59 lakhs obtained in March 1990 proved excessive.

## Grant No. 23 - Co-operation

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2059. Public Works			
2225. Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes -			
2401. Crop Husbandry			
2425. Co-operation			
Voted			
Original	78,24,01,000		
Supple- mentary	11,45,01,000	89,69,02,000	88,76,26,807 -92,75,193
Amount surrendered during the year (March 1990)			56,27,000
Charged			
Original	2,000		
Supple- mentary	. .	2,000	. . - 2,000
Amount surrendered during the year (March 1990)			2,000

Notes -

1. In view of the saving of Rs. 92.75 lakhs in the voted grant, the supplementary grant of Rs. 11,23.56 lakhs obtained in March 1990 proved excessive.

## Grant No. 23 - Co-operation - contd.

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 on the scheme mentioned below was irregularly met by reappropriation without specific approval of Legislature -

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

2225. 01.102.III.SA.  
Assistance to  
Agriculturists belonging  
to Scheduled Castes for  
coming into the  
co-operative fold -

O.	0.01		
R.	19.99	20.00	20.00

3. In the following case 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 1990 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

## Grant No. 23 - Co-operation - contd.

Service had not been followed. Consequently, the full financial implications in respect of the scheme was not brought, at any time, to the notice of the Legislature.

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

2401. 110.II.JA.  
Grants to small and  
marginal Farmers enrolled  
under Crop Insurance  
Scheme -

O.	0.01		
R.	11.55	11.56	11.55 - 0.01

4. State Agricultural Credit Relief and Guarantee  
Fund -

The Fund has been constituted for recouping losses sustained by Co-operative Institutions and Land Mortgage Banks on account of loans granted for agricultural purposes and for assisting co-operative institutions towards writing off arrears of loans, the recovery of which 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. 1.09 lakhs on the

**Grant No. 23 - Co-operation - contd.**

balance of the Fund was credited to the Fund during the year. An expenditure of Rs. 0.02 lakh was incurred during the year. The balance at the credit of the Fund on 31st March 1990 was Rs. 25.13 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 1989-90.

**5. 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

**Grant No. 23 - Co-operation - conclud.**

Government. The expenditure incurred from the Fund during the year was Rs. 2,06.52 lakhs. The balance at the credit of the Fund on 31st March 1990 was Rs. (-) 98.79 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 1989-90.

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

Major heads	Total grant	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2851. Village and Small Industries			
2852. Industries			
2853. Non-ferrous Mining and Metallurgical Industries			
3425. Other Scientific Research			
<b>Voted</b>			
Original	5,24,24,000		
Supplementary	2,64,38,000	7,88,62,000	7,78,78,377 - 9,83,623
Amount surrendered during the year (March 1990)			6,87,000

Note -

In view of the saving of Rs.9.84 lakhs in the voted grant, the Supplementary grant of Rs.14.38 lakhs obtained in March 1990 proved excessive.

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

Major head	Total grant	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2407. Plantations			
Original	4,47,31,000		
Supplementary	4,47,31,000	2,90,68,227	-1,56,62,773
Amount surrendered during the year (March 1990)			1,56,53,000

Comments -

1. Saving occurred under -				
Head	Total grant	Actual expenditure	Excess + Saving -	
( in lakhs of rupees )				
(i) 2407. 60.822.I.AE. Quinine Factory -				
O.	27.41			
R.	- 12.08	15.33	15.32	- 0.01
Withdrawal of provision by reappropriation in March 1990 was mainly due to non-purchase of raw materials on account of discontinuance by Government of the scheme of free supply of tooth powder to the rural children and non-purchase of oils and chemicals due to reduced production in the factory on account of repairs to the boiler, partly offset by increased expenditure on pay and allowances, dearness allowance and ex-gratia payment.				
(ii) 2407. 60.822.I.AF. Interest on Capital Outlay -				
O.	2,25.00			
R.	- 1,58.02	66.98	66.98	..

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

Withdrawal of provision by re-appropriation in March 1990 was due to adoption of revised system of calculation of interest on capital, based on orders of Government.

## 2. Excess occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(i) 2407. 60.822.I.AC. Nilgiris Plantations -			
O.	29.12		
R.	8.34	37.46	37.45 - 0.01

Additional provision by reappropriation in March 1990 was mainly due to increase in expenditure towards revision of pay and allowances based on the recommendations of the Fifth Pay Commission, payment of additional instalments of Dearness Allowance, ex-gratia payment, payment of wages to workers at enhanced rates and stepping up of production of "Cinfresh-Floor Wash".

(ii) 2407. 60.822.I.AD.  
Anamallais  
Plantations -

O.	42.62		
R.	10.31	52.93	52.94 + 0.01

Additional provision by reappropriation in March 1990 was mainly due to increase in expenditure towards revision of pay and allowances based on recommendations of the Fifth Pay Commission, payment of additional instalments of Dearness Allowance, ex-gratia payment and payment of wages to workers at increased rates.

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

## 3. 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. 7.15 lakhs. No interest was credited to the Fund during the year based on Government orders to dispense with charging of interest on Capital. However, a sum of Rs. 16.42 lakhs towards interest credited in earlier years was withdrawn by debit to the Fund.

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 1990 was Rs. 1,57.69 lakhs.

An account of the Fund is included in Statement No. 16 of Finance Accounts 1989-90 under the head "8115. Depreciation/Renewal - Reserve Funds - Depreciation Reserve Funds - Government Commercial Departments and Undertakings".

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

Major head	Total grant	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2851. Village and Small Industries			
Original	53,71,75,000		
Supplementary	44,62,52,000	98,27,74,593	- 6,52,407
Amount surrendered during the year (March 1990)	98,34,27,000		10,14,000

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

Major head	Total grant	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2851. Village and Small Industries			
Original	6,70,18,000		
Supplementary	82,02,000	7,09,33,058	- 42,86,942
Amount surrendered during the year (March 1990)	7,52,20,000		42,85,000

## Notes and comments -

1. In view of the saving of Rs. 42.87 lakhs, supplementary grant of Rs. 82.02 lakhs obtained in March 1990 proved excessive.

2. Significant saving occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
2851. 105. II. JC.			
Rebate on Sale of Khadi Cloth -			
O.	3,00.00		
S.	69.90		
R.	- 38.75	3,31.15	3,31.15

Specific reasons for the withdrawal of provision by reappropriation in March 1990 have not been communicated (August 1991).

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

Major heads	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
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 Development			
2515. Other Rural Development Programmes			
2702. Minor Irrigation			
3054. Roads and Bridges			
3454. Census, Surveys and Statistics			

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

Major heads	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
<b>Voted</b>			
Original	2,42,70,48,000		
Supplementary	7,74,13,000	2,50,44,61,000	1,91,41,11,967
Amount surrendered during the year (March 1990)			53,67,48,000
<b>Charged</b>			
Original	2,000		
Supplementary	. . .	2,000	. . .
Amount surrendered during the year (March 1990)			2,000

**Notes and comments -**

1. Rupees 53,67.48 lakhs were surrendered in the voted grant in March 1990, but the saving ultimately worked to Rs. 59,03.49 lakhs.

2. Saving of Rs, 59,03.49 lakhs in the voted grant worked out to 24 per cent of the total grant.

Savings persistently occurred in the grant in the preceeding five years as detailed below -

Years	Saving (in lakhs of rupees)
1984-85	18,80.89 (8 per cent)
1985-86	34,00.35 (15 per cent)
1986-87	9,26.91 (5 per cent)
1987-88	5,05.73 (2 per cent)
1988-89	7,71.72 (2 per cent)

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

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

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(a) 2505.01.701.VI.UA. National Rural Employment Scheme -			
O. 61,11.51			
R. - 60,79.43	32.08	..	- 32.08
(b) 2505. 60.102.III.SD. Prime Minister's Employment Guarantee Scheme for Rural Landless Labourers -			
O. 47,55.72			
R. - 47,55.72	..	..	..
(c) 2505.01.702.II.JA. Jawahar Velai Vaippu Thittam -			
R. 40,67.89	40,67.89	41,37.27	+ 69.38

Withdrawal of provision by reappropriation in March 1990 under (a) and (b) was due to merger of the schemes under (c). Out of Rs. 1,08,35.15 lakhs withdrawn from (a) and (b), only a sum of Rs. 40,67.89 lakhs was reappropriated under (c) leaving a balance of Rs. 67,67.26 lakhs which mainly contributed to the savings under this grant. Specific reasons for the withdrawal of balance provision of Rs. 67,67.26 lakhs and reasons for the final saving under (a) and final excess under (c) have not been communicated (August 1991).

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

4. Saving also occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(i) (a) 2217.80.191.II.JM. Grants to Madras Corporation - Miscellaneous Grants -			
O. 7,60.57			
R. - 7,60.57	..	..	..
(b) 2217.80.191.I.AG. Grants to Madras Corporation - Miscellaneous Grants -			
R. 11,60.63	11,60.63	11,60.63	..
Withdrawal of entire provision by reappropriation in March 1990 under (a) was due to reclassification of expenditure under (b). Specific reasons for the enhancement of balance provision by reappropriation in March 1990 under (b) have not been communicated (August 1991).			
(ii) 3054.04.800.II.KF. Assistance to Madurai Corporation for improvement of Roads -			
S. 3,92.29	3,92.29	..	- 3,92.29

Supplementary grant obtained in January 1990 was due to conversion of loan amount sanctioned to Madurai Corporation in 1981 as grant. Reasons for the final saving have not been communicated (August 1991).

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

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(iii) 2515.800.III.SB. Installation of Bio-gas Plants -			
O. 4,77.52			
R. - 1,79.76	2,97.76	2,98.42	+ 0.66
Reduction of provision by reappropriation in March 1990 was attributed to release of lesser grant.			
5. Saving mentioned in notes 3 and 4 was counterbalanced by excess under -			
Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(i) 2501. 01.800.II.JB. Integrated Rural Development Programme -			
O. 24,86.96			
R. 1,56.40	26,43.36	26,20.45	- 22.91
(ii) 2515. 001.I.AC. Development Staff in Collectorates -			
O. 1,53.17			
R. 54.67	2,07.84	2,13.75	+ 5.91
(iii) 2515. 001.I.AD. Divisional Development Offices -			
O. 1,85.28			
R. 69.63	2,54.91	2,60.46	+ 5.55
(iv) 2515. 001.I.AE. Block Headquarters -			
O. 23,58.95			
R. 6,81.61	30,40.56	30,87.34	+ 46.78

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

Specific reasons for the enhancement of provision by reappropriation in March 1990 under items (i) to (iv) and reasons for the final excess under items (ii), (iii) and (iv) and final saving under item (i) have not been communicated (August 1991).

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(v) 2210. 03.110.I.BR. Maintenance Grant for Maternity Centres of Local Bodies -			
O. 1,50.00			
R. 77.37	2,27.37	2,25.85	- 1.52

Additional provision by reappropriation in March 1990 was towards release of more grant.

(vi) 2515. 800.VI.UD. Central Rural Sanitation Programme -			
O. 40.00			
R. 59.34	99.34	99.03	- 0.31

Additional provision by reappropriation in March 1990 was mainly due to release of more grants by Government of India and sanctions issued by Government of Tamil Nadu.

(vii) 2515. 101.I.AB. House-Tax Matching Grant -			
O. 4,00.00			
R. 50.00	4,50.00	4,48.69	- 1.31

Specific reasons for the enhancement of provision by reappropriation in March 1990 and for the final saving have not been communicated (August 1991).

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

Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
(viii) 2515. 800.VI.UC. Strengthening of Block Administration - Implementation of Anti- Poverty Programme -			
O.	1,18.80		
R.	37.91	1,56.71	1,62.50 + 5.79

Enhancement of provision by reappropriation in March 1990 was mainly attributed to increase in expenditure due to revision of scales of pay (Rs.34.25 lakhs). Specific reasons for the balance provision and also for the final excess have not been communicated (August 1991).

(ix) 2501. 01.003.VI.UA. Training of Rural Youths in self- employment -			
O.	1,08.40		
R.	50.68	1,59.08	1,49.55 - 9.53

Enhancement of provision by reappropriation in March 1990 was attributed mainly towards payment of arrears on account of revision of scales of pay (Rs.7.53 lakhs) and additional allocation by Government of India towards Grants-in-aid (Rs.38.41 lakhs). Specific reasons for the balance provision and for the final saving have not been communicated (August 1991).

**Grant No. 29 - Labour including Factories**

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2059. Public Works			
2225. Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes			
2230. Labour and Employment			
2235. Social Security and Welfare			
3454. Census, Surveys and Statistics			
Voted			
Original	30,03,84,000		
Supplementary	4,22,04,000	34,25,88,000	34,53,29,814 +27,41,814
Amount surrendered during the year (March 1990)			9,46,000
Charged			
Original	1,000		
Supplementary	. . .	1,000	. . . - 1,000
Amount surrendered during the year			Nil

Notes and comments -

1. The excess of Rs. 27,41,814 over the voted grant requires regularisation.

## Grant No. 29 - Labour including Factories - contd.

2. In view of the excess of Rs.27.42 lakhs in the voted grant, the supplementary grant of Rs. 4,22.04 lakhs obtained in March 1990 proved inadequate and surrender of Rs. 9.46 lakhs in March 1990 injudicious.

3. Excess occurred mainly under -

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(i) 2230. 01.001.I.AA. Headquarters Staff - Commissioner of Labour -			
O.	32.96		
R.	34.01	66.97	71.40 + 4.43

Enhancement of provision by reappropriation in March 1990 was due to increase in expenditure mainly towards (i) pay and allowances in the revised scales of pay (Rs. 6.76 lakhs) and (ii) payment of grants to the Tamil Nadu Institute of Labour Studies (Rs. 23.36 lakhs). Reasons for the balance provision of Rs.3.89 lakhs by reappropriation and for the final excess have not been communicated (August 1991).

(ii) 2230. 03.101.I.AA.  
Industrial Training  
Institutes -

O.	5,78.92		
S.	1,35.23		
R.	15.08	7,29.23	7,35.19 + 5.96

Supplementary grant was obtained in March 1990 for meeting expenditure on salary consequent on the

## Grant No. 29 - Labour including Factories - contd.

revision of scales of pay (Rs. 1,21.81 lakhs) and towards payment of arrears of rent, rates and taxes (Rs. 13.42 lakhs). Additional provision by reappropriation in March 1990 was mainly to meet the expenditure towards payment of rent at enhanced rates (Rs.9.90 lakhs). Specific reasons for the balance provision of Rs. 5.18 lakhs by reappropriation and for the final excess have not been communicated (August 1991).

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(iii) 2230. 01.001.I.AB. Weights and Measures -			
O.	34.15		
R.	12.53	46.68	46.88 + 0.20

Enhancement of provision by reappropriation in March 1990 was mainly due to increase in expenditure on account of (i) payment of salaries in the revised scales of pay (Rs.7.90 lakhs) (ii) payment of rent at enhanced rates (Rs.0.93 lakh) and (iii) purchase of certain equipments (Rs.3.15 lakhs).

(iv) 2230. 01.102.II.JG.  
Strengthening of  
Factory Inspectorate -

O.	22.98		
R.	10.15	33.13	33.36 + 0.23

Enhancement of provision by reappropriation in March 1990 was mainly due to revision of scales of pay (Rs.7.35 lakhs) and for the purchase of new equipments (Rs.1.59 lakhs).

## Grant No. 29 - Labour including Factories - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(v) 2230. 01.001.II.JA. Strengthening of Weights and Measures Machinery -			
O. 18.40			
R. 9.21	27.61	28.30	+ 0.69
Additional provision made by reappropriation in March 1990 was mainly for the payment of salaries in the revised scales of pay (Rs.8.49 lakhs).			
(vi) 2230. 01.103.I.AC. Labour Welfare Fund -			
O. 42.00			
R. 6.54	48.54	50.92	+ 2.38
Specific reasons for the enhancement of provision by reappropriation in March 1990 and also for the final excess have not been communicated (August 1991).			
(vii) 2230. 03.800.I.AA. Industrial Schools -			
O. 19.25			
R. 6.38	25.63	25.57	- 0.06
Enhancement of provision by reappropriation in March 1990 was attributed to more grants released to the Aided Industrial Schools for the payment of pay commission arrears.			
(viii) 2230. 01.101.I.AE. Separate Machinery for Minimum wages and Equal Remuneration Act -			
O. 14.97			
R. 5.56	20.53	20.73	+ 0.20

## Grant No. 29 - Labour including Factories - contd.

Enhancement of provision by reappropriation in March 1990 was mainly due to revision of pay scales and daily allowance.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(ix) 2230. 01.102.II.JC. Setting up of safety cells -			
O. 16.28			
R. 5.07	21.35	21.54	+ 0.19

Enhancement of provision by reappropriation in March 1990 was mainly attributed to the payment of arrears on account of revision of scales of pay (Rs.3.64 lakhs) and enhancement of rent (Rs.0.92 lakh).

(x) 2230. 03.001.I.AB. Headquarters staff - Craftsmen Training Scheme -			
O. 40.34			
R. 5.36	45.70	45.84	+ 0.14

Enhancement of provision by reappropriation in March 1990 was mainly attributed to revision of scales of pay.

## Grant No. 29 - Labour including Factories - conclud.

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

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
2230. 03.101.II.JE. Modernisation of Existing Industrial Training Institutes -			
O.	56.62		
R.	- 24.57	32.05	42.79 + 10.74

Withdrawal of provision by reappropriation in March 1990 was due to non-purchase of equipment. Reasons for the final excess have not been communicated (August 1991).

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

Major heads	Total grant	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2059. Public Works			
2210. Medical and Public Health			
2235. Social Security and Welfare			
2236. Nutrition			
Original	1,08,19,91,000		
Supplementary	20,98,21,000	1,29,18,12,000	1,27,98,62,362 -1,19,49,638
Amount surrendered during the year (March 1990)			31,02,000

## Notes and comments -

1. In view of the saving of Rs.1,19.50 lakhs in the grant, the supplementary grant of Rs.7,80.17 lakhs obtained in March 1990 proved excessive.

2. Against the saving of Rs.1,19.50 lakhs only Rs.31.02 lakhs was surrendered in March 1990.

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

3. Excess occurred under -				
Head	Total grant	Actual expenditure	Excess + Saving -	
( in lakhs of rupees )				
2235. 02.101.III.SA. Operation Polio - Comprehensive Polio preventive and Rehabilitation schemes for Polio victims in Tamil Nadu -	R. 61.82	61.82	61.66	- 0.16

Provision made by reappropriation in March 1990 was for implementation of the I phase of Special Polio Programme. As the expenditure was on a scheme for which there was no provision in either the Budget or Supplementary Estimates and as it exceeded the limits prescribed, it constituted a "New Service". Failure to observe the procedure prescribed in the rules regarding "New Service" resulted in the expenditure escaping the notice of the Legislature.

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

Major head	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2225. Welfare of Scheduled Castes, Scheduled Tribes and other Backward classes			
Voted			
Original	76,11,61,000		
Supplementary	15,95,82,000	92,07,43,000	93,99,10,850 +1,91,67,850
Amount surrendered during the year			Nil
Charged			
Original	10,03,000		
Supplementary	1,06,92,000	1,16,95,000	23,25,020 - 93,69,980
Amount surrendered during the year (March 1990)			1,64,000

## Notes and comments -

1. The excess of Rs. 1,91,67,850 over the voted grant requires regularisation
2. In view of the excess of Rs. 1,91.68 lakhs over the voted grant, the supplementary grant of Rs. 15,95.82 lakhs obtained in March 1990 proved inadequate.
3. In view of the saving of Rs. 93.70 lakhs in the charged appropriation, the supplementary appropriation of Rs. 1,06.92 lakhs obtained in March 1990 proved excessive.

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

4. Rupees 1.64 lakhs were surrendered in March 1990 in the charged appropriation, but the ultimate saving worked out to Rs. 93.70 lakhs.

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

6. Excess occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
(i) 2225.01.277.I.AE. Hostels -			
O.	7,25.48		
S.	48.17		
R.	92.88	8,66.53	8,99.36 + 32.83

Supplementary grant obtained in March 1990 was on account of revision of scales of pay and allowances based on the recommendations of the Fifth Pay Commission.

Enhancement of provision by reappropriation in March 1990 was mainly due to increased expenditure towards payment of arrears of pay and allowances based on the recommendations of the Fifth Pay Commission, tours undertaken by the staff in connection with acquisition of land and implementation of the various schemes, enhanced

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

rates of daily allowance and taking up of more maintenance works of school buildings, teachers quarters and hostel buildings. Reasons for the final excess have not been communicated (August 1991).

Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
(ii) 2225.01.283.II.JA. House Sites for Adi Dravidars -			
O.	2,24.71		
R.	68.16	2,92.87	3,33.35 + 40.48

Additional provision by reappropriation in March 1990 was attributed mainly towards payment of enhanced compensation for the lands acquired. Reasons for the final excess have not been communicated (August 1991).

(iii) 2225.01.277.III.SA. Educational Concessions -				
O.	5,30.40			
S.	90.11			
R.	43.75	6,64.26	6,82.31	+ 18.05

Supplementary grant and additional provision by reappropriation obtained in March 1990 were towards enhancement in the rate of maintenance allowance and sanction of more number of scholarships consequent on the enhancement of the income limit. Reasons for the final excess have not been communicated (August 1991).

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

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(iv) 2225.02.796.II.JG. Opening and Maintenance of Tribal Residential Schools -			
O.	1,29.03		
R.	57.77	1,86.80	1,89.94 + 3.14

Enhancement of provision by reappropriation in March 1990 was partly due to increase in expenditure towards pay and allowances based on recommendations of Fifth Pay Commission (Rs. 38.96 lakhs). Reasons for the balance provision (Rs. 18.81 lakhs) and for the final excess have not been communicated (August 1991).

7. Savings occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(i) 2225. 01.277.I.AA. School Education -			
O.	11,99.31		
S.	4,43.68		
R.	- 1,09.69	15,33.30	15,76.77 + 43.47

Supplementary grant obtained in March 1990 was towards revision of scales of pay and allowances based on the recommendations of the Fifth Pay Commission.

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

Reduction of provision by reappropriation in March 1990 was mainly due to non-adjustment of arrears accrued on account of revision of scales of pay. Reasons for the final excess have not been communicated (August 1991).

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(ii) 2225. 01.277.II.JS. Free Education to Students of Scheduled Castes/ Scheduled Tribes converts to Christianity studying in B.A., B.Sc. and B.Com. Courses Scholarships and Stipends -			
O.	1,00.00		
R.	- 43.38	56.62	56.28 - 0.34

Specific reasons for reduction of provision by reappropriation in March 1990 have not been communicated (August 1991).

(iii) 2225. 01.277.II.JI. New Hostels under Special component Plan -			
O.	1,48.40		
R.	- 41.41	1,06.99	1,17.27 + 10.28

Specific reasons for the withdrawal of provision by reappropriation in March 1990 and reasons for the final excess have not been communicated (August 1991).

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

8. Bulk of the 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.	1,06.92		
R.	- 1.61	1,15.31	23.25 - 92.06

Supplementary appropriation obtained in March 1990 was towards payment of enhanced compensation for the lands acquired for the provision of house sites to Adi Dravidars.

Specific reasons for the withdrawal of provision by reappropriation in March 1990 and reasons for the final saving have not been communicated (August 1991).

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

Major head	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2225. Welfare of Scheduled Caste, Scheduled Tribes and Other Backward classes			
Voted			
Original	19,30,78,000		
Supplementary	2,05,81,000	21,36,59,000	20,47,40,670 -89,18,330
Amount surrendered during the year (March 1990)			42,27,000
Charged			
Original	6,000		
Supplementary	. .	6,000	. . - 6,000
Amount surrendered during the year (March 1990)			6,000

Notes and comments -

1. In view of the saving of Rs.89.18 lakhs in the voted grant, the supplementary grant of Rs.2,03.12 lakhs obtained in March 1990 proved excessive.

2. Rupees 42.27 lakhs were surrendered in March 1990; but the saving ultimately worked out to Rs.89.18 lakhs.

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.

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

4. Saving occurred mainly under -				
(a)	Head	Total grant	Actual expenditure	Excess + Saving -
		( in lakhs of rupees )		
(i)	2225. 03.277.I.AQ. Post-Matric Scholarships to Backward Classes -			
	O.	3,22.45		
	R.	- 3,22.45	2,44.43	+ 2,44.43
(ii)	2225. 03.277.I.BI. Post-Matric Scholarships to Most Backward Classes -			
	S.	73.05		
	R.	- 18.94	54.11	- 41.32
(iii)	2225. 03.277.I.AG. Post-Matric Scholarships to Backward Classes -			
	R.	2,81.31	2,81.31	- 2,81.31

Withdrawal of entire provision by reappropriation under (i) was due to reclassification of expenditure under (ii) and (iii) consequent on the bifurcation of the department. Withdrawal of part of the provision by reappropriation under (ii) was attributed to sanction of more number of scholarships under 'Free education scheme'. Reasons for the final excess under item (i) and savings under items (ii) and (iii) have not been communicated (August 1991).

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

	Head	Total grant	Actual expenditure	Excess + Saving -
		( in lakhs of rupees )		
(b) (i)	2225. 03.277.II.JX. Free Education to students of most Backward classes Denotified Communities studying in B.A., B.Sc., B.Com. Degree Courses -			
	O.	1,25.00		
	R.	- 1,25.00	26.10	+ 26.10
(ii)	2225. 03.277.II.KG. Free Education to students of most Backward classes Denotified Communities studying in B.A., B.Sc., B.Com. Degree Courses -			
	R.	1,41.49	1,41.49	- 71.00

Withdrawal of entire provision by reappropriation under (i) in March 1990 was due to reclassification of expenditure under (ii) consequent on the bifurcation of the department. Additional provision of Rs.16.49 lakhs by reappropriation in March 1990 was attributed to sanction of scholarships to more number of students. Reasons for the net saving have not been communicated (August 1991).

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

Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
(c) (i) 2225. 03.277.II.JJ. Backward Classes Hostels -			
O.	2,25.86		
R.	- 2,25.86	1,86.68	+ 1,86.68
(ii) 2225. 03.277.II.JA. Backward Classes Hostels -			
R.	1,30.50	1,30.50	- 1,30.50
(iii) 2225. 03.277.II.KA. Most Backward Classes Hostels -			
R.	60.14	60.14	12.36 - 47.78

Withdrawal of entire provision under item (i) by reappropriation in March 1990 was due to transfer of provision to items (ii) and (iii) consequent on the bifurcation of the department. However, only Rs.1,90.64 lakhs was thus transferred resulting in a saving of Rs.35.22 lakhs. The reasons for the saving of Rs.35.22 lakhs and the excess expenditure of Rs.8.40 lakhs over and above the provision of Rs.1,90.64 lakhs have not been communicated (August 1991).

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

5. The above saving were partly offset by the excess in the voted grant under -

Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
(a) 2225. 03.001.I.AB. District Staff - Backward Classes Department -			
O.	89.93		
S.	2.69		
R.	24.22	1,16.84	1,16.61 - 0.23

Supplementary grant obtained in January 1990 was for meeting expenditure towards formation of office of District Backward Classes Welfare Officer, Thiruvannamalai-Sambuvarayar District.

Enhancement of provision by reappropriation in March 1990 was mainly due to revision of pay scales based on the recommendation of Fifth Pay Commission and revision of rate of daily allowance.

(b) (i) 2225. 03.277.I.AG. Pre-Matric Scholarships to Denotified Tribes -			
O.	11.01		
R.	- 11.01	42.64	+ 42.64
(ii) 2225. 80.101.I.AJ. Pre-Matric Scholarships to Denotified Tribes -			
R.	15.77	15.77	- 15.77

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

Withdrawal of entire provision by reappropriation from item (i) in March 1990 was due to reclassification of expenditure consequent on the bifurcation of the department. Reasons for the net excess have not been communicated (August 1991).

Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
(c) (i) 2225. 03.277.I.AK. Backward Classes Hostels -			
O.	3,41.69		
R.	- 3,41.69	4,13.10	+ 4,13.10
(ii) 2225. 03.277.I.AA. Backward Classes Hostels -			
R.	2,90.17	2,90.17	- 2,90.17
(iii) 2225. 03.277.I.BC. Most Backward classes Hostels -			
R.	1,42.53	1,42.53	18.16 - 1,24.37

Withdrawal of entire provision under item (i) by reappropriation in March 1990 was due to transfer of provision to items (ii) and (iii) consequent on the bifurcation of department. However, an additional provision of Rs.91.01 lakhs was made under items (ii) and (iii) by reappropriation in March 1990. Reasons for this additional provision and the saving of Rs.1.44 lakhs against the total provision of Rs.4,32.70 lakhs have not been communicated (August 1991).

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

Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
(d) (i) 2225. 03.277.II.JO. Post-Matric Scholarships to Backward classes -			
O.	4.60		
R.	- 4.60	24.72	+ 24.72
(ii) 2225. 03.277.II.JF. Post-Matric Scholarships to Backward Classes -			
R.	3.75	3.75	- 3.75
(iii) 2225. 03.277.II.KF. Post-Matric Scholarships to Most Backward Classes -			
R.	3.04	3.04	0.46 - 2.58

Withdrawal of entire provision under item (i) by reappropriation in March 1990 was due to transfer of provision to items (ii) and (iii) consequent on the bifurcation of department. However, an additional provision of Rs.2.19 lakhs has been made under items (ii) and (iii) by reappropriation in March 1990. Reasons for this additional provision and the excess of Rs.18.39 lakhs over and above the total provision of Rs.6.79 lakhs have not been communicated (August 1991).

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

Major heads	Total grant	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2216. Housing			
2217. Urban Development			
2230. Labour and Employment			
Original	6,62,78,000		
Supplementary	6,23,71,000	12,86,49,000	12,83,92,570
Amount surrendered during the year (March 1990)			3,50,000

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

Major heads	Total grant	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2217. Urban Development			
3054. Roads and Bridges			
3604. Compensation and Assignments to Local Bodies and Panchayati Raj Institutions			
Original	68,46,97,000		
Supplementary	68,46,97,000	63,18,31,748	-5,28,65,252
Amount surrendered during the year (March 1990)			5,31,80,000

## Notes and comments -

1. The saving of Rs. 5,28.65 lakhs worked out to 8 per cent of the total grant. Saving of Rs. 8,78.44 lakhs (15 per cent) occurred under this grant during 1988-89 also.

2. Bulk of the saving occurred under -

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

2217. 05.191.II.JB.  
Contribution to  
Municipal  
Development Fund -  
Tamil Nadu Urban  
Development  
Project -

O.	10,00.00		
R.	- 5,00.00	5,00.00	5,00.08 + 0.08

## Grant No. 34 - Urban Development ( All voted) - contd.

Withdrawal of provision by reappropriation in March 1990 was due to sanction of lesser amount.

3. Saving also occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(i) 2217. 01.191.II.JH. Guided Development Scheme to be executed by Madras Metropolitan Development Authority -			
O.	50.00		
R.	- 50.00		

Specific reasons for withdrawal of entire provision by reappropriation in March 1990 have not been communicated (August 1991).

(ii) 3054. 80.800.I.AK. Establishment of Traffic Engineering and Management Cell with World Bank Assistance -			
O.	37.95		
R.	- 35.61	2.34	2.30 - 0.04

Specific reasons for reduction of provision by reappropriation in March 1990 have not been communicated (August 1991).

## Grant No. 34 - Urban Development ( All voted) - contd.

4. Saving mentioned in notes 2 and 3 was partly counterbalanced by excess under -

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(i) 2217. 80.001.I.AG. Regional Town Planning -			
O.	1,03.74		
R.	24.82	1,28.56	1,30.16 + 1.60

Enhancement of provision by reappropriation in March 1990 and the final excess was mainly due to increased expenditure on account of revision of scales of pay based on the recommendations of the Fifth Pay Commission.

(ii) 2217. 05.191.II.JC. Cost for Implementation of Tamil Nadu Urban Development Project -			
R.	23.30	23.30	21.38 - 1.92

Specific reasons for enhancement of provision by reappropriation in March 1990 have not been communicated (August 1991).

Expenditure on the above ongoing scheme was incurred without any provision in the Budget or Supplementary Estimates but by reappropriation only. As the expenditure exceeded Rs. 5 lakhs (recurring), it constituted a New Instrument of Service and failure to observe the procedure prescribed in the New Service Rules resulted in the expenditure escaping the notice of the Legislature.

## Grant No. 34 - Urban Development ( All voted) - contd.

5.	Head	Total grant	Actual expenditure	Excess + Saving -
		( in lakhs of rupees )		
2217.	05.001.II.JA. Establishment of City Level Co-ordination Committee - Tamil Nadu Urban Development Project -			
R.		19.27	19.27	19.39 + 0.12

Reasons for additional provision made by reappropriation in March 1990 have not been communicated (August 1991). Expenditure on the above scheme has been incurred without any provision either in the Budget or Supplementary Estimates but by reappropriation only. Provision for expenditure during 1988-89 was also made only through reappropriation and not in the Budget or Supplementary Estimates.

As the expenditure exceeded the limit prescribed in the New Service/ New Instrument of Service Rules, it constituted a New Service/ New Instrument of Service and failure to have followed the prescribed procedure for New Service/ New Instrument of Service has resulted in the expenditure escaping the notice of the Legislature.

6. *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 debits 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,

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

after allowing 10 per cent as share of the Government. The amounts of contribution credited to the Fund during the year was Rs. 51,25.99 lakhs. The expenditure on the objects of the Fund is initially accounted for under different grants and subsequently transferred to the Fund before the close of the accounts of the year. No expenditure was transferred to the Fund during the year 1989-90.

The balance at the credit of the Fund as on 31st March 1990 was Rs. 3,15,32.84\* 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 1989-90.

\* A debit of Rs. 3,00 lakhs erroneously included in the closing balance is under examination.

## Grant No. 35 - Civil Supplies

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2236. Nutrition			
2408. Food, Storage and Warehousing			
3456. Civil Supplies			
<b>Voted</b>			
Original	2,17,86,37,000		
Supple- mentary	1,20,27,51,000	3,38,13,88,000	3,28,54,34,129
			-9,59,53,871
Amount surrendered during the year (March 1990)			9,11,14,000
<b>Charged</b>			
Original	3,000		
Supple- mentary	59,000	62,000	- 62,000
Amount surrendered during the year (March 1990)			59,000

## Notes and comments -

1. In view of the saving of RS. 9,59.54 lakhs, the supplementary grant of Rs. 96,12.12 lakhs obtained in March 1990 proved excessive.

2. Rupees 9,11.14 lakhs were surrendered in March 1990 under the voted grant but the ultimate saving worked out to Rs. 9,59.54 lakhs.

3. 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.

## Grant No. 35 - Civil Supplies - contd.

4. Saving occurred mainly under -	Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )				
(i)	2236. 02.102.I.AB. Payment of cost to Tamil Nadu Civil Supplies Corporation for supply of food articles for Tamil Nadu Government Nutritious Meals Programme -			
	O.	35,31.54		
	R.	- 4,70.52	30,61.02	30,57.89
				- 3.13
Reduction of provision by reappropriation in March 1990 was due to reduction in the quantity of oil supplied to the beneficiary per day and less number of beneficiaries. Reasons for the final saving have not been communicated (August 1991).				
(ii)	2236. 80.800.I.AA. Free Distribution of rice to all poor people below poverty line during festival occasions -			
	O.	14,00.00		
	S.	25,03.65		
	R.	- 8,26.50	30,77.15	30,77.15
				. . .

Supplementary grant obtained in January 1990 and March 1990 was for purchase of polythene and cloth bags for distribution of free rice during festival occasions and for meeting the increased expenditure on the cost of rice supplied free of cost to family card holders whose monthly income was Rs.300 and below and also increase in the number of such occasions for free distribution of rice.

## Grant No. 35 - Civil Supplies - contd.

Withdrawal of provision by reappropriation in March 1990 was due to non-adjustment of ways and means advance paid by Government for the distribution of free rice for Pongal Festival.

5. Saving mentioned in note 4 was partly counter-balanced by excess 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 5-9. Payment of cost to Tamil Nadu Civil Supplies Corporation for supply of food articles under Tamil Nadu Government Nutritious Meals Programme -			
O.	8,05.43		
S.	1,62.12		
R.	1,05.32	10,72.87	10,77.35 + 4.48

Supplementary grant obtained in March 1990 was for payment of cost to the Tamil Nadu Civil Supplies Corporation for the supply of food articles under Tamil Nadu Government Nutritious Meals Programme.

Enhancement of provision by reappropriation in March 1990 was mainly due to increase in the number of beneficiaries and payment of differential cost of fine and superfine rice supplied.

Reasons for the final excess have not been communicated (August 1991).

## Grant No. 35 - Civil Supplies - conclud.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(ii) 3456. 001.I.AB. District Establishment -			
O.	7,05.65		
S.	53.45		
R.	2,17.21	9,76.31	9,19.84 - 56.47

Supplementary grant obtained in January 1990 was for printing of new family cards, appointment of additional staff and payment of remuneration to the staff employed for enumeration work.

Additional provision by reappropriation in March 1990 was mainly due to increase in expenditure towards salaries of staff consequent on implementation of the recommendations of the Fifth Pay Commission, expenditure incurred on the distribution of family cards and increase in telephone charges due to drafting of Civil Supplies officials for work connected with General Elections.

Reasons for the final saving have not been communicated (August 1991).

## Grant No. 36 - Irrigation

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2059. Public Works			
2701. Major and Medium Irrigation			
2702. Minor Irrigation			
2711. Flood Control			
3056. Inland Water Transport			
<b>Voted</b>			
Original	95,90,16,000		
Supple- mentary	3,50,88,000	99,41,04,000	94,17,96,887 -5,23,07,113
Amount surrendered during the year (March 1990)			1,10,66,000
<b>Charged</b>			
Original	3,000		
Supple- mentary	. .	3,000	. . - 3,000
Amount surrendered during the year (March 1990)			2,000

## Notes and comments -

1. In view of the saving of Rs. 5,23.07 lakhs in the voted grant, the supplementary grant of Rs. 95.88 lakhs obtained in March 1990 proved unnecessary.

2. Rupees 1,10.66 lakhs were surrendered in March 1990 but the saving ultimately worked out to Rs. 5,23.07 lakhs.

## Grant No. 36 - Irrigation - contd.

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

Year	Saving (in lakhs of rupees)
1985-86	1,97.61 (3 per cent)
1986-87	1,68.72 (2 per cent)
1987-88	4,03.92 (5 per cent)
1988-89	3,28.57 (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 the succeeding notes.

5. Bulk of the saving occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
(i) 2701. 80.800.II.JG. Modernisation of Tanks with E.E.C. Assistance Phase II -			
O.	3,47.00		
R.	- 2,96.66	50.34	26.17 - 24.17
Withdrawal of provision by reappropriation in March 1990 was due to reduction in expenditure on account of delay in commencement of work and want of administrative sanction. Reasons for the final saving have not been communicated (August 1991).			
(ii) (a) 2701.80.800.I.AC. Add - Establishment Charges Transferred from Major Head "2059. Public Works" on prorata basis -			
O.	7,52.58	7,52.58	. . - 7,52.58

## Grant No. 36 - Irrigation - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(b) 2701. 80.800.I.AA. Interest Charges -			
O. 48,23.75	48,23.75	. .	- 48,23.75
The saving was due to adjustment of prorata charges for Establishment (Rs. 4,83.81 lakhs) and interest (Rs. 47,93.73 lakhs) under the respective project minor heads. Reasons for the balance saving of Rs. 2,68.77 lakhs under (a) and Rs. 30.02 lakhs under (b) have not been communicated (August 1991).			
(iii) 2701. 80.003.II.JD. Setting up of Irrigation Management Training Institute under U.S.AID			
O. 1,60.75			
R. - 30.28	1,30.47	60.47	- 70.00
Specific reasons for the withdrawal of provision by reappropriation in March 1990 and reasons for the final savings have not been communicated (August 1991).			
6. Saving also occurred under -			
Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(i) 2059. 80.105. I.AD. Workshop Establishment -			
O. 1,91.88			
S. 52.49			
R. 3.16	2,47.53	1,95.99	- 51.54

## Grant No. 36 - Irrigation - contd.

Supplementary grant obtained in March 1990 was for meeting expenditure towards the implementation of revision of scales of pay to Government employees. Additional provision obtained by reappropriation in March 1990 was mainly for payment to apprentices and purchase of certain vehicles. Reasons for the final saving have not been communicated (August 1991).

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(ii) 2701. 01.101.I.AA. Cauvery Delta -			
O. 1,89.10	1,89.10	1,50.46	- 38.64
Reasons for the final saving have not been communicated (August 1991).			

7. Saving mentioned in notes 5 and 6 was partly offset by excess under -

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(i) 2702. 02.005.VI.UA. Strengthening the Ground Water Organisation in the State of Tamil Nadu -			
O. 0.02			
R. 96.17	96.19	95.16	- 1.13

Enhancement of provision by reappropriation in March 1990 was due to expenditure towards purchase of equipments for strengthening the Ground Water Organisation (Rs.1,32.64 lakhs) partly offset by reduction in expenditure on account of non-issue of tenders (Rs.36.47 lakhs).

## Grant No. 36 - Irrigation - contd.

According to New Service procedure in respect of schemes involving assistance from Central Government, autonomous bodies, 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 Legislature by specific inclusion in the Supplementary Estimates. The expenditure on the above scheme was irregularly met by reappropriation without specific approval of Legislature.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(ii) 2701. 80.001.II.JD. Setting up of an Irrigation Commission -			
O.	0.01		
R.	7.44	7.45	+ 69.99

Enhancement of provision by reappropriation in March 1990 was for meeting expenditure towards the implementation of revision of scales of pay to Government servants. Reasons for the final excess have not been communicated (August 1991).

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 1990 as also the actual expenditure exceeded the limit 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

## Grant No. 36 - Irrigation - contd.

been followed. Consequently the full financial implications in respect of the scheme were not brought, at any time, to the notice of Legislature.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(iii) 2702. 02.005.I.AC. Executive Establishment -			
O.	2,44.78		
R.	65.13	3,09.91	3,08.87 - 1.04

Enhancement of provision by reappropriation in March 1990 was for meeting expenditure towards the implementation of revision of scales of pay to Government servants (Rs. 75.15 lakhs) partly offset by reduction in expenditure (Rs.10.02 lakhs), specific reasons for which have not been communicated (August 1991).

(iv) 2701. 04.800.I.AB. Maintenance and Repairs by Irrigation Department -			
O.	2,77.00		
R.	23.00	3,00.00	3,15.66 + 15.66

Additional provision made by reappropriation in March 1990 was due to (i) payment of outstanding bills, (ii) payment made for the spillover and completed works, (iii) settlement of outstanding telephone charges and (iv) expenditure towards maintenance of

## Grant No. 36 - Irrigation - contd.

Rajakomarapalayam and Mohanur Channels and Ramnad big tank. Reasons for the final excess have not been communicated (August 1991).

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(v) 2701. 03.120.I.AA. Lower Bhavani Project -			
O.	21.00		
R.	28.15	49.15	49.89 + 0.74

Enhancement of provision by reappropriation in March 1990 was due to expenditure towards payment of arrears of telephone charges for the period from 1969 to 1988 and payment made to Police Department for deployment of police guards.

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

## Grant No. 36 - Irrigation - contd.

(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 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 -

- (a) Sales on credit ;
- (b) Expenditure incurred on deposit works in excess of deposits received;
- (c) Losses, retrenchments, errors, etc., and
- (d) Other items.

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

(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 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 1989-90 is given below with opening and closing balances -

Head	Balance on 1st April 1989	Debits during 1989-90	Credits during 1989-90	Balance on 31st March 1990
( in lakhs of rupees )				
1. 2059.Public Works 80. General - Suspense	4,73.16	9,27.06	9,81.98	4,18.24
2. 2701. Major and Medium Irrigation - (i) 04.Medium Irrigation (Non- Commercial) - Miscellaneous Works Advances	6.97	.	.	6.97

## Grant No. 36 - Irrigation - conclud.

Head	Balance on 1st April 1989	Debits during 1989-90	Credits during 1989-90	Balance on 31st March 1990
(ii) 80.General- Suspense	5.59	9.77	14.29	1.07
3. 2702. Minor Irrigation 02. Ground Water - Suspense	9.26	20.10	15.62	13.74
Total	4,94.98	9.56.93	10,11.89	4,40.02

## Grant No. 37 - Public Works - Buildings

Major heads	Total grant or 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 or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
<b>Voted</b>			
Original	3,23,21,000		
Supplementary	1,21,39,000	4,44,60,000	6,19,17,083 +1,74,57,083
Amount surrendered during the year (March 1990)			5,06,000
<b>Charged</b>			
Original	3,71,000		
Supplementary	18,63,000	22,34,000	16,46,191 -5,87,809
Amount surrendered during the year			Nil

## Notes and comments -

1. The excess of Rs. 1,74,57,083 over the voted grant requires regularisation.

2. In view of the excess of Rs. 1,74.57 lakhs in the voted grant, the supplementary grant of Rs.1,13.89 lakhs obtained in March 1990 proved inadequate and surrender of Rs. 5.06 lakhs in March 1990 injudicious.

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

3. Excess in the voted grant works out to 39 per cent. Excess persistently occurred in the grant in the preceding three years as detailed below :-

Year	Excess (in lakhs of rupees)	Percentage
1986-87	1,71.98	31
1987-88	42.94	8
1988-89	71.78	16

4. In view of the saving of Rs.5.88 lakhs in the charged appropriation, the supplementary appropriation of Rs.18.63 lakhs obtained in March 1990 proved excessive.

5. Even though there is a saving of Rs.5.88 lakhs in the charged appropriation, no amount has been surrendered in March 1990.

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

7. Significant excess occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
(i) 2216. 01.106.I.AV. Add - Establishment Charges Transferred from Major Head - "2059. Public Works" on Pro Rata basis -			
O.	3.61	3.61	1,02.82 + 99.21

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

Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
(ii) 2059. 80.799.I.AD. Miscellaneous Works Advances (Technical Education Department)-	. .	67.62	+ 67.62
(iii) 2216. 01.106.I.AS. Ordinary Repairs -			
O.	70.00	70.00	82.35 + 12.35
(iv) 2216. 01.106.II.JF. Add - Establishment Charges Transferred from Major Head - "2059. Public Works" on Pro Rata Basis -			
O.	0.05	0.05	8.98 + 8.93

Reasons for the final excess under item (i) to (iv) have not been communicated (August 1991). Excess occurred persistently under the head mentioned against item (i) during the preceding years as detailed below

Year	Amount (In lakhs of Rupees)	Excess Percentage
1984-85	14.64	110
1985-86	43.12	225
1986-87	14.61	47
1987-88	46.35	358
1988-89	51.72	260

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

Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
(v) 2059. 01.053.I.AC. Buildings - Other Office Buildings and Court Buildings (Other than Technical Education Department)-			
O.	67.75		
S.	19.75		
R.	2.00	89.50	1,07.24 + 17.74

Supplementary grant was obtained in March 1990 for meeting expenses on Telephone Charges, maintenance of office buildings of various departments and on minor works. Additional provision by reappropriation in March 1990 was attributed to payment of property tax. Reasons for the final excess have not been communicated (August 1991).

(vi) 2210. 01.110.I.BU. Buildings -			
O.	8.51		
S.	24.49	33.00	45.91 + 12.91

Supplementary grant was obtained in March 1990 for meeting expenditure on minor works for hospital buildings. Reasons for the final excess have not been communicated. (August 1991)

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

8. Excess mentioned in note 7 was partly counterbalanced by saving under -

Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
(i) 2059. 01.799.I.AC. Miscellaneous Works Advances (Public Works Department) -			
O.	10.78	10.78	. . -10.78

Reasons for the final saving have not been communicated (August 1991).

(ii) 2202. 02.109.II.JU. Buildings -			
O.	6.67		
S.	18.33		
R.	- 4.08	20.92	15.99 - 4.93

Supplementary grant was obtained in March 1990 for meeting expenditure on major/minor works and special repairs on school buildings.

Reasons for the final saving have not been communicated (August 1991).

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

## Grant No. 37 - Public Works - Buildings - conclud.

An analysis of the suspense transaction accounted for under this grant during 1989-90 is given below, with opening and closing balances under the different suspense heads -

Head	Balance on 1st April 1989	Debits during 1989-90	Credits during 1989-90	Balance on 31st March 1990
(in lakhs of rupees)				
2059. Public Works -				
1. Purchase	10.58	. .	. .	10.58(a)
2. Stock	1,56.41	19.45	26.71	1,49.15
3. Miscella- neous Work Advances	5,37.66	1,99.45	1,33.62	6,03.49
4. Workshop Suspense	- 95.25	. .	. .	- 95.25(b)
<b>Total</b>	<b>6,09.40</b>	<b>2,18.90</b>	<b>1,60.33</b>	<b>6,67.97</b>

- (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	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2059. Public Works			
2551. Hill Areas			
3452. Tourism			
Voted			
Original	30,19,23,000		
Supple- mentary	5,10,28,000	35,29,51,000	35,86,73,225 +57,22,225
Amount surrendered during the year (March 1990)			16,21,000
Charged			
Original	1,000		
Supple mentary	6,000	7,000	6,610 - 390
Amount surrendered during the year			Nil

## Notes and comments -

1. The excess of RS. 57,22,225 over the voted grant requires regularisation

2. In view of the excess of Rs. 57.22 lakhs in the voted grant, the supplementary grant of Rs. 5,10.28 lakhs obtained in March 1990 proved inadequate and surrender of Rs. 16.21 lakhs in March 1990 injudicious.

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

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

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(i) 2059.80.001.I.AD. Executive Establishment -			
O.	21,72.79		
S.	5,10.28		
R.	1,45.15	28,28.22	28,94.91 + 66.69

Enhancement of provision through supplementary grant and by reappropriation in March 1990 was mainly towards increase in expenditure due to revision of scales of pay and sanction of additional dearness allowance. Reasons for the final excess have not been communicated (August 1991).

(ii) 2059.80.001.I.AC. Superintending Engineers -			
O.	1,95.61		
R.	1,03.69	2,99.30	2,74.01 - 25.29

Enhancement of provision by reappropriation in March 1990 was mainly towards increase in expenditure due to revision of scale of pay and sanction of additional dearness allowance. Reasons for the final saving have not been communicated (August 1991).

(iii) 2059.80.052.I.AB. Repairs and Carriages -			
O.	52.64		
R.	22.09	74.73	82.42 + 7.69

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

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(iv) 2059.80.001.I.AA. Chief Engineers -			
O.	1,67.91		
R.	19.69	1,87.60	2,08.66 + 21.06

Additional provision by reappropriation in March 1990 under (iii) and (iv) was mainly towards increase in expenditure due to revision of scales of pay and sanction of additional dearness allowance. Reasons for the final excess under these items have not been communicated (August 1991).

4. Excess was partly offset by saving under :-

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

2059.80.001.I.AU.  
Lumpsum provision for  
Dearness Allowance and  
other unforeseen  
expenditure -

O.	3,23.36		
R.	- 3,23.36		

Withdrawal of entire provision by reappropriation in March 1990 was due to debiting expenditure on additional instalments of Dearness Allowance to the respective sub heads. However, only Rs. 2,47.87 lakhs were reappropriated to those sub heads resulting in a saving of Rs. 75.49 lakhs. Reasons for the balance saving of Rs. 75.49 lakhs have not been communicated (August 1991).

## Grant No. 39 - Roads and Bridges

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2059. Public Works			
2551. Hill Areas			
3054. Roads and Bridges			
Voted			
Original	1,04,92,88,000		
Supple- mentary	12,60,42,000	1,17,53,30,000	1,17,06,86,741
Amount surrendered during the year (March 1990)			11,84,000
Charged			
Original	. .		
Supple- mentary	54,000	54,000	. . - 54,000
Amount surrendered during the year			Nil

## Notes -

1. In view of the saving of Rs.46.43 lakhs in the voted grant, the supplementary grant of Rs.9,99.93 lakhs obtained in March 1990 proved excessive.

2. Rupees 11.84 lakhs were surrendered in March 1990, but the saving ultimately worked out to Rs.46.43 lakhs.

3. *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

## Grant No. 39 - Roads and Bridges - contd.

together with opening and closing balances under different suspense heads -

Head	Balance on 1st April 1989	Debits during 1989-90	Credits during 1989-90	Balance on 31st March 1990
(in lakhs of rupees)				
3054. Roads and Bridges				
Purchases	- 0.01	. .	. .	- 0.01
Stock	88.84	2,65.80	2,68.99	85.65
Miscellaneous Works Advances	4,35.08	56.49	63.23	4,28.34
Workshop Suspense -	6.41	99.38	99.38	- 6.41
<b>Total</b>	<b>5,17.50</b>	<b>4,21.67</b>	<b>4,31.60</b>	<b>5,07.57</b>

4. *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 amount 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

**Grant No. 39 - Roads and Bridges - contd.**

development is initially booked under this grant and is later transferred to the deposit account to the extent balance is available.

Rupees 10.00 lakhs were received as subvention during the year and an equivalent amount was credited to the deposit head. Expenditure of Rs.28.50 lakhs was incurred during 1989-90 but only Rs.21.03 lakhs were transferred to the deposit head and the balance amount of Rs.7.47 lakhs has not been adjusted for want of sanction. In addition an expenditure of Rs. 5.82 lakhs incurred in 1988-89 but not transferred to the deposit account during that year for want of sanction also remain unadjusted during the current year. The balance at the credit of the Deposit Account on 31st March 1990 was Rs.1,33.46 lakhs.

5. *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.11,73.68 lakhs was credited to the Fund in the accounts for 1989-90. Expenditure transferred to the Fund during the year was Rs.11,73.68 lakhs. There was no balance in the Fund as on 31st March 1990.

**Grant No. 39 - Roads and Bridges - conclud.**

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 1989-90.

**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			
3051. Ports and Light Houses			
3052. Shipping			
3055. Road Transport			
Voted			
Original	7,57,71,000		
Supple- mentary	2,13,14,000	9,70,85,000	9,23,43,514
Amount surrendered during the year (March 1990)			30,17,000
Charged			
Original	4,000		
Supple- mentary	. .	4,000	. .
Amount surrendered during the year (March 1990)			4,000

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

Notes and comments -

1. In view of the final saving of Rs. 47.41 lakhs in the voted grant, the supplementary grant of Rs. 2,13.14 lakhs obtained in March 1990 proved excessive.

2. Only Rs. 30.17 lakhs were surrendered in March 1990; but the saving ultimately worked out to Rs. 47.41 lakhs.

3. Saving occurred mainly under -

Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
(i) 2070.114.II.JA. Motor Vehicles Maintenance Organisation -			
O.	23.67		
S.	28.90		
R.	- 11.26	41.31	39.53
			- 1.78

Supplementary grant obtained in March 1990 was to meet the increased expenditure towards pay and allowances based on the recommendations of the Fifth Pay Commission.

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

Withdrawal of provision by reappropriation in March 1990 was mainly due to non-drawal of arrears of pay and allowances.

(ii) 2070.800.I.BE.  
Lumpsum Provision for  
Dearness Allowance and  
other unforeseen  
expenditure -

O. 16.83

R. - 16.83

Reasons for withdrawal of entire provision by reappropriation in March 1990 have not been specified.

**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

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

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 the 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. 0.41 lakh and no expenditure was met out of the Fund during the year. A sum of Rs. 0.01 lakh representing wrong debit afforded in the Fund during the year 1987-88 has been rectified during 1989-90. The balance at the credit of the Fund on 31st March 1990 was Rs. 3.41 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 1989-90.

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 1,27,03,000	14,06,61,000	13,99,74,570	-6,86,430
Supplementary 12,79,58,000			
Amount surrendered during the year			Nil
Charged			
Original 15,50,00,000	15,50,00,000	15,50,00,000	..
Supplementary ..			
Amount surrendered during the year			Nil

Note -

Famine Relief Fund - The Fund is to be utilised for relief of distress caused by serious drought, flood or other natural calamities. With effect from 1989-90, a sum of Rs. 15,50.00 lakhs is credited to the Fund annually by debit to this grant, in accordance with the recommendation of the Ninth Finance Commission. A sum of Rs.1.41 lakhs was also credited to the Fund during the year towards interest on the investments made from the Fund.

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

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.13,99.75 lakhs. The balance at the credit of the Fund on 31st March 1990 was Rs.4,87.85 lakhs.

An account of the Fund is given in Statement No. 16 of Finance Accounts 1989-90.

**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			
2235. Social Security and Welfare			
<b>Voted</b>			
Original	1,88,26,11,000		
Supplementary	81,77,91,000	2,70,04,02,000	2,61,84,43,911
Amount surrendered during the year (March 1990)			35,74,000
<b>Charged</b>			
Original	88,18,000		
Supplementary	3,31,82,000	4,20,00,000	4,31,81,105 + 11,81,105
Amount surrendered during the year			Nil

**Notes and comments -**

1. In view of the saving of Rs.8,19.58 lakhs in the voted grant, the Supplementary grant of Rs.9,42.45 lakhs obtained in March 1990 proved excessive.

2. Rupees 35.74 lakhs were surrendered in March 1990 but the saving ultimately worked out to Rs.8,19.58 lakhs.

3. Saving in the voted grant worked out to 3.03 per cent.

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

4. Saving also occurred in the preceding two years in the voted grant as under -

Year	Amount (in lakhs of rupees)	Percentage
1987-88	10,54.03	6.6
1988-89	6,58.16	3.5

5. Excess of Rs.11,81,105 over the charged appropriation requires regularisation.

6. In view of the excess of Rs. 11.81 lakhs in the charged appropriation, the supplementary appropriation of Rs. 3,31.82 lakhs obtained in March 1990 proved inadequate.

7. Saving in the voted grant occurred mainly under -

Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
(i) 2071. 01.105.I.AA. Family Pensions to Tamil Nadu Government Pensioners -			
O.	20,97.34		
S.	17,00.00		
R.	- 7,01.22	30,96.12	32,44.34 + 1,48.22

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

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(ii) 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. 16,26.67			
S. 14,00.00			
R. - 7,10.87	23,15.80	24,09.33	+ 93.53
(iii) 2071. 01.109.I.AD. Family Pensions -			
O. 8,41.51			
S. 7,00.00			
R. - 2,85.00	12,56.51	12,91.63	+ 35.12

Supplementary grant obtained in January 1990 under items (i), (ii) and (iii) was towards increased expenditure on account of revision of pension, Family Pension and Dearness Allowance based on the recommendations of the Fifth Pay Commission with effect from 1.6.88. Withdrawal of provision by reappropriation in March 1990 under these items was based on actual requirements. However, final excess was due to special efforts taken for clearance of more number of cases.

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

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(iv) 2071. 01.109.I.AF. Commuted Value of Pensions to Teachers of Aided Schools and Schools of Local Bodies -			
O. 9,53.57			
R. 59.37	10,12.94	7,85.88	- 2,27.06
Enhancement of provision by reappropriation in March 1990 was based on actual requirements. Final saving was attributed to non-completion of revision of pension based on the recommendations of the Fifth Pay Commission to all eligible pensioners before the end of the year.			
(v) 2071. 01.800.I.AE. Interest on belated Payments on Terminal Benefits -			
S. 1,45.45			
R. - 20.78	1,24.67	1,24.65	- 0.02
Supplementary grant obtained in March 1990 was to meet expenditure on payment of compensation to the absorptionists in Tamil Nadu Small Industries Corporation Limited. Specific reasons for withdrawal of provision by reappropriation in March 1990 was not communicated (August 1991).			
(vi) 2071. 01.800.I.AF. Pongal Prize to Pensioners and Family Pensioners -			
S. 2,07.00	2,07.00	0.69	- 2,06.31

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

Supplementary grant obtained in January 1990 was towards expenditure on Pongal Prize of Rs. 100/- each to all pensioners and Family Pensioners. Final saving was attributed to less number of pensioners availing of the prize than anticipated

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(vii) 2235. 60.102.I.AF. Pensions to Freedom Fighters, their Dependents etc. -			
O.	2,64.55		
S.	26.46		
R.	- 11.33	2,79.68	2,54.17 - 25.51

Supplementary grant obtained in January 1990 was to meet expenditure on enhanced pension to freedom fighters with effect from 1st August 1989 and payment of Rs. 1,000/- to the legal heirs on the death of the freedom fighters towards funeral expenses. Saving was attributed to the death of freedom fighters pensioners and less number of fresh sanctions.

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

8. Saving mentioned under note 7 was partly offset by excess under -

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(i) 2071. 01.101.I.AC. Dearness Allowance to Pensioners -			
O.	11,59.66		
S.	7,74.78		
R.	7,17.49	26,51.93	26,09.05 - 42.88

Supplementary grant obtained in March 1990 was to meet increased payment of Dearness Allowance to pensioners consequent on the revision of rates of Dearness Allowance. Additional provision obtained by reappropriation in March 1990 was based on actual requirements. Final saving was on account of merger of Dearness Allowance with revised pension consequent on the implementation of the recommendations of the Fifth Pay Commission.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(ii) 2071. 01.104.I.AB. Death-cum-Retirement Gratuities to Tamil Nadu Government Pensioners -			
O.	21,26.42		
R.	7,75.62	29,02.04	25,40.27 - 3,61.77

Enhancement of provision by reappropriation in March 1990 was based on actual requirements. Final saving

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

occurred as the Death-cum-Retirement Gratuity was withheld owing to non-receipt of Last Pay Certificate of pensioners before the end of the year.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(iii) 2071. 01.105.I.AB. Family Pensions granted under Rule 22 of All India Services Death-cum-Retirement Benefit Rules, 1958 -			
O.	11.04		
R.	35.23	46.27	43.34 - 2.93
Additional provision obtained by reappropriation in March 1990 was based on actual requirements. Final saving was attributed to less number of fresh Family Pensions sanctioned during the year than anticipated.			
(iv) 2071. 01.105.I.AC. Dearness Allowance to Family Pensioners of Tamil Nadu Government -			
O.	5,88.88		
R.	4,89.79	10,78.67	10,79.53 + 0.86
(v) 2071. 01.109.I.AA. Dearness Allowance to Teacher Pensioners of Aided Schools, Colleges and Local Bodies -			
O.	5,73.07		
R.	6,49.52	12,22.59	10,82.18 - 1,40.41

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

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(vi) 2071. 01.109.I.AE. Dearness Allowance to Teacher Family Pensioners of Aided Schools, Colleges and Local Bodies -			
O.	2,46.21		
R.	2,04.23	4,50.44	4,28.39 - 22.05
Enhancement of provision by reappropriation in March 1990 under items (iv), (v) and (vi) was based on actual requirements. Final saving under items (v) and (vi) was due to merger of Dearness Allowance with revised pension based on the recommendations of the Fifth Pay Commission.			
(vii) 2071. 01.800.I.AA. Cost of Remittance of Pensions by Money Orders -			
O.	25.94		
R.	57.69	83.63	1,10.35 + 26.72

Enhancement of provision by reappropriation in March 1990 was based on actual requirements. Final excess was due to increase in expenditure on remittance of pensions by money orders consequent on the increase in the number of pensioners opting to receive pension through money order.

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

9. Excess also occurred in the charged appropriation under -

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

2071. 01.101.I.AB.  
Payments to Other  
Governments -

O.	78.46			
S.	3,30.31	4,08.77	4,19.38	+ 10.61

Supplementary appropriation obtained in March 1990 was to meet increased expenditure on pension and on pension arrears consequent on the revision of pension. Final excess was also on account of the aforesaid reason.

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	5,03,40,48,000		
Supplementary	1,00,04,000	5,04,40,52,000	3,31,45,02,389 -1,72,95,49,611
Amount surrendered during the year (March 1990)			1,74,45,86,000
Charged			
Original	14,82,000		
Supplementary	48,05,000	62,87,000	13,75,465 - 49,11,535
Amount surrendered during the year			Nil

## Grant No. 43 - Miscellaneous - contd.

## Notes and comments -

1. In view of the final saving of Rs. 1,72,95.50 lakhs in the voted grant, the supplementary grant of Rs. 1,00.01 lakhs obtained in January 1990 proved unnecessary.

2. Rupees 1,74,45.86 lakhs were surrendered in the voted grant in March 1990; but the saving ultimately worked out to Rs. 1,72,95.50 lakhs.

3. In view of the saving of Rs.49.12 lakhs in charged appropriation, the supplementary appropriation of Rs.48.05 lakhs obtained in March 1990 proved unnecessary.

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

5. Significant saving occurred in the voted grant under -

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
2075. 800.I.AN.Lumpsum provision for unforeseen expenditure -			
O. 1,80,53.08			
R. - 1,80,53.08			

Withdrawal of entire provision by reappropriation in March 1990 was mainly due to reclassification of expenditure to the respective service heads which worked out to Rs.48.24 lakhs only, resulting in a saving of Rs.1,80,04.84 lakhs which contributed to the overall saving of Rs.1,72,95.50 lakhs in the voted grant.

## Grant No. 43 - Miscellaneous - contd.

6. Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(i) 2075. 103.I.AC. Payment of Raffle Prize Money -			
O. 7,00.00			
R. - 1,41.38	5,58.62	5,58.47	- 0.15
Withdrawal of provision by reappropriation in March 1990 was attributed mainly towards lesser payment of prize money.			
(ii) 2075. 103.I.AD. Bonus to Raffle Agents -			
O. 1,50.00			
R. - 57.18	92.82	92.82	. .
Withdrawal of provision by reappropriation in March 1990 was mainly due to lesser payment of bonus to agents.			
(iii) 2235. 01.105.I.AA. Relief Measures -			
O. 1,40.90			
R. - 44.37	96.53	92.73	- 3.80
Withdrawal of provision by reappropriation in March 1990 was mainly due to reduction in staff strength (Rs.13.62 lakhs), and lesser number of refugees from Sri Lanka (Rs.24.14 lakhs). Reasons for final saving have not been communicated (August 1991).			

## Grant No. 43 - Miscellaneous - contd.

7. Excess occurred in the voted grant under -

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

(i) 2235. 60.200.I.AY.  
Tamil Nadu Benefit Fund  
Scheme ex-gratia  
payment to the family  
of the deceased  
Government Employees -

O.	5,80.00		
R.	3,05.60	8,85.60	9,18.66 + 33.06

Enhancement of provision by reappropriation in March 1990 was mainly due to increase in expenditure towards payment of ex-gratia. Reasons for the final excess have not been communicated (August 1991).

(ii) 2047. 103.I.AD.  
Publicity -

O.	17.16		
S.	0.01		
R.	1,99.68	2,16.85	2,19.08 + 2.23

Enhancement of provision by reappropriation in March 1990 was due to increase in expenditure mainly towards introduction of incentive scheme for large scale publicity (Rs.2,09.17 lakhs) and introduction of gift coupon scheme for deposit (Rs. 99.00 lakhs) partly offset by reduction in expenditure on account of non-settlement of claims of agents (Rs.32.20 lakhs), non-conduct of prize coupon draw, non-purchase of prize article, contessa and Maruthi cars (Rs.80.57 lakhs). Reasons for the final excess have not been communicated (August 1991).

## Grant No. 43 - Miscellaneous - contd.

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

(iii) 2075. 800.I.FR.  
Payment of Premium to  
the Life Insurance  
Corporation of India  
under Group Insurance  
Scheme -

O.	2,48.25		
R.	1,71.05	4,19.30	4,19.30 . .

Enhancement of provision by reappropriation in March 1990 was mainly due to payment of Adhoc-Premium to L.I.C. for the employees of the Local bodies and aided schools.

(iv) 2075. 800.I.AC.  
Charges in connection  
with the visit of High  
Personages -

O.	25.00		
R.	1,12.59	1,37.59	1,26.36 - 11.23

Enhancement of provision by reappropriation in March 1990 was mainly due to increase in expenditure towards frequent visit by V.V.I.Ps to Tamil Nadu. Reasons for the final saving have not been communicated (August 1991).

(v) 2075. 797.I.AA.  
Amount transferred to  
Tamil Nadu Special  
Welfare Fund -

O.	1,41.30	1,41.30	1,84.00 + 42.70
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Reasons for the final excess have not been communicated (August 1991).

## Grant No. 43 - Miscellaneous - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
8. 2235. 60.200.II.JA. Rehabilitation of Bonded Labourers -	. .	24.67	+ 24.67

Expenditure on the scheme was incurred without provision in either the Budget or Supplementary Estimates. As it exceeded Rs.10 lakhs (non-recurring), 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 Legislature.

## 9. 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 Schemes, acquisition of house sites for Adi-Dravidars, etc. The receipts from 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 seventy five 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. 1,84.00 lakhs was credited to this Fund during the year 1989-90.

## Grant No. 43 - Miscellaneous - conclud.

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 nil.

The balance at the credit of the Fund on 31st March 1990 was Rs. 31.66 lakhs.

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 1989-90.

## Grant No. 44 - Stationery and Printing

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2058. Stationery and Printing			
2059. Public Works			
Voted			
Original 20,70,52,000			
Supple- mentary 3,06,86,000	23,77,38,000	23,05,26,525	-72,11,475
Amount surrendered during the year (March 1990)			2,93,000
Charged			
Original 2,81,000			
Supple- mentary 1,92,000	4,73,000	4,72,764	- 236
Amount surrendered during the year			Nil

## Notes and comments -

1. In view of the saving of Rs. 72.11 lakhs in the voted grant, the supplementary grant of Rs. 3,06.86 lakhs obtained in March 1990 proved excessive.

2. Only Rs. 2.93 lakhs were surrendered in March 1990 under the voted grant, whereas the ultimate saving was Rs. 72.11 lakhs.

## Grant No. 44 - Stationery and Printing - contd.

3. Saving in the voted grant occurred also during the preceding four years as under -

Year	Amount (in lakhs of rupees)	Saving Percentage
1985-86	13.79	1
1986-87	3,10.31	16
1987-88	1,12.98	6
1988-89	54.21	2

4. Significant saving occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
2058. 800.I.AD. Lumpsum Provision for Dearness Allowance and other Unforeseen expenditure -			
O.	1,17.52		
R.	- 1,17.52		

Withdrawal of entire provision by reappropriation in March 1990 was attributed to expenditure being debited to respective sub-heads. However, it is seen that the amount so reappropriated for meeting the expenditure towards instalments of Dearness Allowance and implementation of revised scales of pay consequent on the recommendations of the Fifth Pay Commission was only Rs. 67.48 lakhs leaving a balance provision of Rs. 50.04 lakhs which contributed mainly to the overall saving under this grant.

## Grant No. 44 - Stationery and Printing - contd.

5. Saving was partly counterbalanced by excess under -

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(i) 2058. 001.I.AA. Headquarters -			
O.	52.61		
S.	13.82		
R.	16.75	83.18	83.04 - 0.14

Supplementary grant obtained in March 1990 was for meeting the additional expenditure towards payment of arrears consequent on implementation of the recommendations of the Fifth Tamil Nadu Pay Commission.

Additional provision by reappropriation in March 1990 was mainly due to increase in expenditure towards telephone charges on account of frequent contact of branch presses in connection with the printing of ballot papers for Lok Sabha Elections and printing and supply of M.I.C.R. cheques by Nasik Press.

(ii) 2058. 103. I.AC. Government Branch Press, Pudukottai -			
O.	43.14		
R.	10.86	54.00	53.36 - 0.64

Additional provision by reappropriation in March 1990 was due to increase in expenditure mainly towards pay and allowances in the revised scales of pay as recommended by the Fifth Pay Commission, electric charges on account of increased tariff rates, telephone charges and ex-gratia payment for election staff.

## Grant No. 44 - Stationery and Printing - conclud.

## 6. Depreciation Reserve Fund - Government Presses -

The Fund is intended for meeting expenditure on renewals and replacements of machinery in 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 Government presses as also the residual book value of the plant, machinery, etc., disposed of during the year. An amount of Rs. 22.78 lakhs was transferred to the Fund during the year by debit to this grant.

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 expenditure incurred under this grant and so transferred to the Fund before the close of the accounts of the year was Rs. 0.65 lakh.

The balance at the credit of the Fund as on 31st March 1990 was Rs. 2,38.54\* lakhs.

An account of the transactions of the Fund is included under the head "8226. Depreciation/Renewal Reserve Funds - Depreciation Reserve Funds of Government Non-Commercial Departments" in Statement No. 16 of Finance Accounts 1989-90.

\* Differs from the figures shown in the Finance Accounts 1989-90 under the head "8226" and the difference is under reconciliation.

## Grant No. 45 - Forest Department

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2059. Public Works			
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	20,36,06,000		
Supple- mentary	6,43,99,000	26,80,05,000	25,30,88,071 -1,49,16,929
Amount surrendered during the year (March 1990)			1,11,65,000

## Grant No. 45 - Forest Department - contd.

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
Charged			
Original	1,000		
Supple- mentary	. .	1,000	. . - 1,000
Amount surrendered during the year (March 1990)			1,000

## Notes and comments -

1. In view of the saving of Rs. 1,49.17 lakhs in the voted grant, the supplementary grant of Rs. 5,43.99 lakhs obtained in March 1990 proved excessive.

2. Saving occurred in the voted grant during the preceding four years also as indicated below -

Year	Saving (in lakhs of rupees)
1985-86	49.44 (4 per cent)
1986-87	51.83 (3 per cent)
1987-88	1,12.43 (5 per cent)
1988-89	52.64 (3 per cent)

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

## Grant No. 45 - Forest Department - contd.

Significant saving in the voted grant occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(i) 2406. 01.105.I.AE. Removal of Sandalwood by Government Agency -			
O. 29.81			
R. - 10.70	19.11	17.32	- 1.79

Withdrawal of provision by reappropriation in March 1990 was due to lesser quantity of sandalwood anticipated for extraction. Final saving was due to non-extraction of expected quantity of sandalwood.

(ii) 2406. 01.800.VI.UB. Development of Infrastructure for the protection of forests from biotic interference -			
S. 26.40			
R. - 13.56	12.84	12.84	. .

Withdrawal of provision by reappropriation in March 1990 was due to non-purchase of machineries and equipment on account of delayed receipt of sanctions.

(iii) 2406. 02.110.VI.UE. Tiger Reserve Scheme-			
S. 43.06			
R. -42.52	0.54	3.42	+2.88

## Grant No. 45 - Forest Department - contd.

Withdrawal of provision by reappropriation in March 1990 was due to non-implementation of the scheme on account of receipt of sanction at the fag end of the year. Specific reasons for the final excess have not been communicated (August 1991).

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(iv) 2406. 01.800.I.AK. Lumpsum Provision for Dearness Allowance and other unforeseen expenditure -			
O. 1,73.57			
R. - 1,73.57	. .	. .	. .

Withdrawal of the entire provision by reappropriation in March 1990 was attributed to distribution of the provision made for payment of Dearness Allowance among the various sub-heads. However, the amount reappropriated to the respective sub-heads worked out to Rs.1,09.30 lakhs only resulting in a saving of Rs.64.27 lakhs, reasons for which have not been communicated (August 1991).

(v) 2406. 01.070.I.AA. Roads and Bridges -			
O. 32.09			
R. - 3.93	28.16	20.94	- 7.22

Withdrawal of provision by reappropriation in March 1990 was mainly due to winding up of one Sub-Division under the control of Chief Engineer (National Highways). Final saving was due to restriction of expenditure on roadworks in four Divisions.

## Grant No. 45 - Forest Department - contd.

4. Excess occurred under -				
Head	Total grant	Actual expenditure	Excess + Saving	
( in lakhs of rupees )				
(i) 2235. 01.105.I.AG Grants to Tamil Nadu Tea Plantation Corporation Limited -				
O.	0.01			
R.	21.06	21.07	21.07	..

Enhancement of provision by reappropriation in March 1990 was towards payment of interest subsidy to Tamil Nadu Tea Plantation Corporation Limited. As the expenditure exceeded Rs.5 lakhs, it constituted a New Instrument of Service. Failure to observe the New Service procedure resulted in the expenditure escaping the notice of the Legislature.

(ii) 2406. 01.001.I.AA. General Direction				
O.	40.93			
R.	11.03	51.96	52.48	+ 0.52

Enhancement of provision by reappropriation in March 1990 was towards payment of arrears of pay and allowances on account of revision of pay based on the recommendations of Fifth Pay Commission.

(iii) 2406. 01.102.II.JB Raising of Fuelwood Plantations -				
O.	10.74			
R.	4.62	15.36	23.82	+ 8.46

## Grant No. 45 - Forest Department - conclud.

Enhancement of provision by reappropriation in March 1990 was due to payment of arrears of pay and allowances on account of revision of pay based on the recommendations of Fifth Pay Commission, enhanced Dearness Allowance and Pongal gift. Specific reasons for the final excess have not been communicated (August 1991).

Head	Total grant	Actual expenditure	Excess + Saving	
( in lakhs of rupees )				
(iv) 2406. 02.111.II.JA Shifting of Zoo to Vandalur -				
O.	45.26			
S.	16.00			
R.	5.55	66.81	78.25	+ 11.44

The Supplementary grant obtained in March 1990 was to meet the expenditure on the maintenance of boundaries, fire protection works and improvement of roads, etc. Enhancement of provision by reappropriation in March 1990 was due to payment of arrears of pay and allowances on account of revision of pay based on the recommendations of the Fifth Pay Commission, enhanced Dearness Allowance and Pongal gift. Reasons for the final excess have not been communicated (August 1991).

**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	40,52,74,000		
Supplementary	2,00,41,000	42,53,15,000	44,21,29,371 +1,68,14,371
Amount surrendered during the year (March 1990)			1,28,000
Charged			
Original	22,53,000		
Supplementary	22,53,000	22,74,144	+ 21,144
Amount surrendered during the year			Nil

**Notes and comments -**

1. The excess of Rs. 1,68,14,371 over the voted grant and the excess of Rs. 21,144 over the charged appropriation require regularisation.

**Grant No. 46 - Compensation and Assignments - contd.**

2. In view of the excess of Rs. 1,68.14 lakhs in the voted grant, the supplementary provision of Rs. 2,00.41 lakhs obtained in March 1990 proved inadequate and the surrender of RS. 1.28 lakhs in March 1990 injudicious.

3. Excess in the voted grant occurred mainly under -

Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
(i) 3604.103.I.AA. Entertainment Tax -			
O.	40,00.00		
S.	2,00.00	42,00.00	43,74.20 + 1,74.20

Supplementary grant of Rs. 2,00.00 lakhs obtained in March 1990 was towards payment to local bodies from the share of entertainment tax collection. Reasons for final excess have not been communicated (August 1991).

**Grant No. 46 - Compensation and  
Assignments - conclud.**

Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
(ii) 3604.200.I.AL. Criminal Courts - Compensations Payable to Local Bodies and others in Lieu of Magisterial Fines -			
O.	10.00	10.00	+ 4.84

Reasons for final excess have not been communicated (August 1991).

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

Major heads	Total grant	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2059. Public Works			
2220. Information and Publicity			
2235. Social Security and Welfare			
3452. Tourism			
Original	4,07,30,000		
Supple- mentary	2,47,75,000	6,55,05,000	6,50,20,811 - 4,84,189
Amount surrendered during the year. (March 1990)			5,01,000

## Grant No. 48 - Rural Industries

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2059. Public Works			
2551. Hill Areas			
2851. Village and Small Industries			
2852. Industries			
Voted			
Original	23,31,44,000		
Supple- mentary	5,14,52,000	28,45,96,000	25,91,11,317
Amount surrendered during the year (March 1990)			2,54,84,683
Charged			
Original	3,000		
Supple- mentary	. . .	3,000	. . . -3,000
Amount surrendered during the year (March 1990)			1,000

## Notes and comments -

1. In view of the saving of Rs. 2,54.85 lakhs in the voted grant, the supplementary grant of Rs. 4,87.54 lakhs obtained in March 1990 proved excessive.

## Grant No. 48 - Rural Industries - contd.

2. Saving occurred in the voted grant in the preceding four years as indicated below -

Year	Saving (in lakhs of rupees)
1985-86	8.85 ( 1 percent)
1986-87	62.51 (4 percent)
1987-88	90.97 (5.9 percent)
1988-89	96.54 (4.3 percent)

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. Saving occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(i) 2851.102.II.KN. Assistance to Tamil Nadu Industrial Investment Corporation towards Share Capital Subsidy to Industrial Units -			
O.	4,25.00		
R.	- 1,50.00	2,75.00	2,75.00 . . .

## Grant No. 48 - Rural Industries - contd.

Specific reasons for the withdrawal of provision by reappropriation in March 1990 have not been communicated (August 1991).

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(ii) 2851.107.II.KZ. World Bank aided Sericulture Project -			
O.	1,53.32		
S.	96.26		
R.	- 92.18	1,57.40	1,56.15 - 1.25

Supplementary grant obtained in March 1990 was for payment of increased pay and allowances consequent on implementation of Fifth Pay Commission's recommendations and on account of reclassification of detailed head of account. The exact amount and head of account from which reclassification was effected and specific reasons for the withdrawal of provision by reappropriation in March 1990 have not been communicated (August 1991).

## Grant No. 48 - Rural Industries - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(iii) 2851.107.II.KN. Establishment of Sericulture Extension and Development Centre -			
O.	88.43		
R.	- 35.32	53.11	52.98 - 0.13

Withdrawal of provision by reappropriation in March 1990 was due to non-drawal of arrears of pay and allowances consequent on the recommendations of Fifth Pay Commission (Rs. 16.19 lakhs). Specific reasons for the withdrawal of balance provision of Rs. 19.13 lakhs have not been communicated (August 1991).

## 5. Excess occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(i) 2851.107.II.KE. Modernisation and Expansion of Silk Reeling Units -			
O.	1,32.99		
R.	26.98	1,59.97	1,59.28 - 0.69

Enhancement of provision by reappropriation in March 1990 was mainly due to increase in the cost of cocoons partly offset by restricted purchase of cocoons.

## Grant No. 48 - Rural Industries - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(ii) 2851. 110.I.AF. Subsidy to Sago serve, Salem to tide over additional tax burden -			
S. 10.00			
R. 23.00	33.00	33.00	. .

Supplementary grant obtained in January 1990 and additional provision by reappropriation in March 1990 were due to sanction of subsidy to Sago serve, Salem to tide over additional tax burden.

(iii) 2851. 102.II.KB. Assistance for Setting up Industries in Backward Areas -			
O. 60.00			
R. 21.00	81.00	80.99	- 0.01

Specific reasons for enhancement of provision by reappropriation in March 1990 have not been communicated (August 1991).

## Grant No. 48 - Rural Industries - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(iv) 2851. 101.I.AA. Engineering Wing for Construction and Maintenance of Buildings -			
O. 64.22			
R. 15.51	79.73	84.07	+ 4.34
(v) 2852. 80.001.I.AA. Headquarters -			
O. 1,08.96			
R. 16.93	1,25.89	1,22.33	- 3.56

Additional provision by reappropriation in March 1990 under items (iv) and (v) was mainly for payment of arrears of pay and allowances consequent on implementation of Fifth Pay Commission's recommendations. Reasons for the final excess under item (iv) and final saving under item (v) have not been communicated (August 1991).

## Grant No. 48 - Rural Industries - conclud.

Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
(vi) 2551. 60.800.II.KU. Extension Programme for Members of Co-operative Tea Factories, Nilgiris -			
O.	4.50		
R.	19.82	24.32	24.30 - 0.02

Enhancement of provision by reappropriation in March 1990 was partly due to payment of arrears of pay and allowances consequent on implementation of Fifth Pay Commission's recommendations (Rs. 5.00 lakhs). Specific reasons for the balance provision of Rs. 14.82 lakhs have not been communicated (August 1991).

## 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	1,08,62,61,000		
Supplementary	47,61,69,000	1,56,24,30,000	1,54,82,99,861 -1,41,30,139
Amount surrendered during the year (March 1990)			89,05,000

## Notes -

1. In view of the saving of Rs. 1,41.30 lakhs the supplementary grant of Rs. 17,23.38 lakhs obtained in March 1990 proved excessive.

2. Only Rs. 89.05 lakhs were surrendered in March 1990 but the saving ultimately worked out to Rs. 1,41.30 lakhs.

## Grant No. 50 - Capital Outlay on Agriculture

Major heads	Total grant or appropriation		Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.	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				
<b>Voted</b>				
Original	2,26,18,000			
Supplementary	89,83,000	3,16,01,000	2,91,49,634	-24,51,366
Amount surrendered during the year (March 1990)				14,44,000
<b>Charged</b>				
Original	1,000			
Supplementary	. .	1,000	. .	- 1,000
Amount surrendered during the year				Nil

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

## Notes and comments -

1. Rupees 14.44 lakhs were surrendered in the voted grant in March 1990; but the saving ultimately worked out to Rs. 24.51 lakhs.

2. In view of the saving of Rs. 24.51 lakhs in the voted grant, the supplementary grant of Rs. 89.83 lakhs obtained in March 1990 proved excessive.

3. Saving occurred mainly under -

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(i) 4401. 103.II.JA. Establishment of State Seed Farms -			
O.	11.71		
S.	12.32		
R.	- 6.03	18.00	15.55 - 2.45

Supplementary grant obtained in March 1990 was to meet the expenditure on the provision of infrastructure facilities in the State Seed Farms. Withdrawal of provision by reappropriation in March 1990 was due to reduction of expenditure on account of non-completion of work. Reasons for the final saving have not been communicated (August 1991).

(ii) 4401. 103.II.JG.  
Opening of Oil Seeds Farms -

O.	5.00		
S.	3.43		
R.	- 5.13	3.30	0.50 - 2.80

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

Supplementary grant obtained in March 1990 was to meet the expenditure on completing the construction work of godown at Paramakudi. Withdrawal of provision by reappropriation in March 1990 was due to reduction in expenditure on account of non-undertaking of construction work by the Public Works Department during the year. Reasons for the final saving have not been communicated (August 1991).

Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
(iii) 4401. 800.II.JC. Training of Farm Women in Agriculture with the Assistance of DANIDA -			
O.	0.01		
S.	31.88	31.89	21.10 - 10.79

Supplementary grant obtained in March 1990 was to meet the expenditure towards the completion of Training of Farm Women in Agriculture building works. Reasons for the final saving have not been communicated (August 1991).

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

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	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	20,23,11,000		
Supplementary	19,88,63,000	40,11,74,000	39,29,47,142 -82,26,858
Amount surrendered during the year (March 1990)			82,21,000

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

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
Charged			
Original	1,000		
Supple- mentary	2,78,59,000	2,78,60,000	2,78,59,357 - 643
Amount surrendered during the year			Nil

**Notes and comments -**

1. In view of the saving of Rs. 82.27 lakhs in the voted grant, the supplementary grant of Rs. 1,63.63 lakhs obtained in March 1990 proved excessive.

2. Saving occurred mainly under-

Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
(i) 4853.01.190.II.JF. Share Capital assistance to Tamil Nadu Mineral Development Corporation Limited -			
O.	55.00		
R.	- 55.00		

Withdrawal of entire provision by reappropriation in March 1990 was due to non-implementation of Sivaganga Graphite Beneficiation Scheme.

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

Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
(ii) 4859.02.190.II.JA. State Participation in the Share Capital of the Electrical and Electronic Corporation -			
O.	3,00.00		
R.	- 1,82.10	1,17.90	1,17.90 . . .

Withdrawal of provision by reappropriation in March 1990 was due to lesser amount sanctioned by Government.

## 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			
4702. Capital Outlay on Minor Irrigation			
4711. Capital Outlay on Flood Control Project			
5056. Capital Outlay on Inland Water Transport			
<b>Voted</b>			
Original	53,03,23,000		
Supplementary	10,00,000	53,13,23,000	47,26,69,792
			-5,86,53,208
Amount surrendered during the year (March 1990)			3,15,65,000
<b>Charged</b>			
Original	1,000		
Supplementary	12,000	13,000	- 13,000
Amount surrendered during the year			Nil

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

## Notes and comments -

1. Rupees 3,15.65 lakhs were surrendered in the voted grant in March 1990; but the saving ultimately worked out to Rs. 5,86.53 lakhs (11 per cent).

2. Saving occurred persistently in the grant in the preceding eleven years, the percentage of saving ranging from 11 to 45.

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	Excess + Saving -
( in lakhs of rupees )			
(i) 4701. 80.800.II.JJ. Add - Percentage Charges for Establishment - Transferred from Major Head "2059. Public Works" -			
0.	4,83.84	4,83.84	- 4,83.84

Saving was partly due to adjustment of percentage charges for establishment (Rs. 1,60.51 lakhs) under the respective project minor heads. Reasons for the balance saving (Rs. 3,23.33 lakhs) have not been communicated

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

(August 1991). This has contributed to 55% 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 years also, which contributed to the bulk of the savings under the voted grant as indicated below -

Year	Saving (in lakhs of rupees)	Percentage of saving to overall saving under the grant	Head	Total grant	Actual expenditure	Excess + Saving -
1984-85	5,80.62	88				
1985-86	8,06.22	86				
1986-87	7,23.03	62				
1987-88	5,51.07	41				
1988-89	6,33.42	74				
(ii) 4701. 03.243.II.JC. Canals -						
O.	4,19.00					
R.	- 1,91.91			2,27.09	2,63.77	+ 36.68

Withdrawal of provision by reappropriation in March 1990 was due to (i) want of clearance to the Cumbam Valley Project by the World Bank (ii) non-finalisation of tenders (iii) non-availability of jelly for the lining works and (iv) non-settlement of agency on account of change in site. Reasons for the final excess have not been

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

communicated (August 1991). There was a saving of Rs.1,99.44 lakhs under this head during 1988-89 also for which no reasons were communicated.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(iii) 4215. 01.101.II.JB. Construction of Dam for storage of Krishna River Water -			
O.	1,54.98		
R.	- 98.82	56.16	50.33 - 5.83

Withdrawal of provision by reappropriation in March 1990 was due to (i) reduction in expenditure other than establishment expenditure on land acquisition (Rs. 69.99 lakhs) (ii) non-finalisation of tenders in respect of works relating to Right Flank Bank of Poondi (Rs. 66.53 lakhs) partly offset by increase in expenditure on (i) surveying and levelling operation and (ii) extension and improvement work at Poondi (Rs. 37.80 lakhs). Reasons for the final saving have not been communicated (August 1991).

(iv) 4701. 01.201.II.JB. Dam and Appurtenant Works -			
O.	1,24.74		
R.	- 80.69	44.05	22.38 - 21.67

Withdrawal of provision by reappropriation in March 1990 was due to (i) delay in commencement of works due to heavy floods (ii) non-transportation of materials due to damages to ghat roads and (iii) stoppage of quarrying the rubble by the Kerala forest officials.

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

Reasons for the final saving have not been communicated (August 1991).

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(v) 5056. 104.III.SA. Improvement to Buckingham Canal stretch between Ennore to Andhra Pradesh Border -			
O. 1,00.00			
R. - 65.00	35.00	34.22	- 0.78

Withdrawal of provision by reappropriation in March 1990 was mainly due to non-finalisation of tenders.

(vi) 4701. 01.209.II.JB. Dam and Appurtenant Works -			
O. 1,78.98			
R. - 83.91	95.07	1,20.31	+ 25.24

Withdrawal of provision by reappropriation in March 1990 was due to reduction in expenditure towards land acquisition charges, refund of balance amount from Personal Deposit account on account of changed procedure for payment of land compensation and non-execution of certain works which was partly offset by increase in expenditure due to settlement of pending bills. Reasons for the final excess have not been communicated (August 1991).

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

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(vii) 4701. 01.207.II.JA. Canals -			
O. 1,16.67			
R. - 42.56	74.11	58.67	- 15.44

Withdrawal of provision by reappropriation in March 1990 was mainly due to (i) non-execution of work (ii) transfer of provision to the sub head "JC. Distributories" partly offset by increase in expenditure towards (i) extension of existing Road on canal bank (ii) construction of bridge-cum-regulator and electrical hoisting arrangement and (iii) construction of guide wall and transfer of base plates and steel water tanks. Final saving was attributed to non-execution of certain works in Peranai Regulator due to flow of water in the canal till the end of March 1990.

(viii) 4711. 01.103.II.JQ.. Formation of Flood Bank along left Bank of River Vellar in Reach I - Below Sethiathope Anicut -			
O. 50.00			
R. - 48.85	1.15	- 0.39	- 1.54

Withdrawal of provision by reappropriation in March 1990 was due to closure of sub-division.

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

5. Excess occurred under -				
Head	Total grant	Actual expenditure	Excess + Saving -	
( in lakhs of rupees )				
(i) 4701. 80.800.II.JM. Restoration Works of existing systems under the 'Action Plan for Food Grain Production -				
O.	0.01	0.01	1,41.43	+ 1,41.42

Final excess was partly due to adjustment of percentage charges in respect of establishment and machinery and equipment (Rs. 16.32 lakhs). Reasons for the balance excess amount of Rs. 1.25.10 lakhs have not been communicated (August 1991).

As the expenditure exceeded Rs. 10 lakhs it constitutes New Instrument of Service. Only a token provision was made in the Budget without indicating the full details and the financial commitments of Government on the scheme and how it was proposed to be met. Failure to observe the procedure prescribed in the rules regarding the New Instrument of Service resulted in the expenditure escaping the notice of the Legislature.

(ii) 4701. 01.207.II.JD. Direction and Administration -				
O.	2,54.31			
R.	84.95	3,39.26	3,47.34	+ 8.08

Additional provision made by reappropriation in March 1990 was mainly due to payment of arrears of pay and

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

allowances on the recommendations of Fifth Pay Commission, payment of Pongal Gift to all the Government servants, payment of arrears of rent and adjustment of pensionary charges. Final excess was on account of adjustment of arrears of pay and allowances, due to revision of pay based on the recommendations of the Fifth Pay Commission, in the General Provident Fund account, in respect of staff transferred out of the project also.

Head	Total grant	Actual expenditure	Excess + Saving -	
( in lakhs of rupees )				
(iii) 4215. 01.101.II.JA. Water Supply to Madras City from Krishna River -				
O.	76.02.			
R.	82.61	1,58.63	1,56.45	- 2.18

Enhancement of provision made by reappropriation in March 1990 was mainly towards increased expenditure on account of revision of pay to Government servants, purchase of heavy machinery, laboratory equipments, scientific and mathematical instruments and maintenance of motor vehicles.

(iv) 4701. 80.001.I.AC. Public Works -				
O.	2,26.14			
R.	31.85	2,57.99	2,99.33	+ 41.34

Enhancement of provision by reappropriation in March 1990 was mainly due to increased expenditure on account of revision of pay scale to staff, on special and

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

major repairs carried out on machinery and on certain items of office expenses, which was partly counterbalanced by saving mainly on account of non-receipt of sanction order for revised rent, non-filling up of certain post, non-execution of work and non-utilisation of certain machineries due to water stagnation. Reasons for the final excess have not been communicated (August 1991).

(v) 4701. 03.243.II.JA.  
Direction and  
Administration -

O.	1,18.27			
R.	82.71	2,00.98	1,81.13	- 19.85

Additional provision made by reappropriation in March 1990 was mainly due to increased expenditure on account of revision of pay scale to the staff and formation of two additional divisions with three sub-divisions. Reasons for the final saving have not been communicated (August 1991).

(vi) 4701. 01.207.II.JC.  
Distributaries -

O.	1,22.86			
R.	58.02	1,80.88	1,81.49	+ 0.61

Enhancement of provision by reappropriation in March 1990 was mainly due to carrying out of earth works, expenditure on preliminary works for standardising Thenkarai and Vadakari Channels, payment of land acquisition charges and construction of twelve road culverts and bridge work.

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

6. 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 1989-90 is given below together with opening and closing balances under different heads.

Head	Balance on 1st April 1989	Debits during 1989-90	Credits during 1989-90	Balance on 31st March 1990
( in lakhs of rupees )				
4215. Capital Outlay on Water Supply and Sanitation - Suspense				
1. Stock	- 2.42	52.81	49.74	0.65
2. Miscellaneous Works Advances	- 24.70	6.69	4.25	-22.26(a)
Total	- 27.12	59.50	53.99	-21.61

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

Head	Balance on 1st April 1989	Debits during 1989-90	Credits during 1989-90	Balance on 31st March 1990
( in lakhs of rupees )				
4701. Capital Outlay on Major and Medium Irrigation - Commercial -				
1. Purchases	0.02	. .	. .	0.02 (b)
2. Stock	2,47.91	3,57.25	4,41.53	1,63.63
3. Miscellaneous Works Advances	1,77.37	1,27.60	82.34	2,22.63
4. Workshop Suspense	8.23	. .	. .	8.23
<b>Total</b>	<b>4,33.53</b>	<b>4,84.85</b>	<b>5,23.87</b>	<b>3,94.51</b>
Non - Commercial -				
1. Purchases	- 9.89	. .	. .	- 9.89
2. Stock	3.48	72.56	62.84	13.20
3. Miscellaneous Works Advances	- 65.86	1,05.99	47.86	-7.73 (a)
4. Workshop Suspense	0.46	. .	. .	0.46
<b>Total</b>	<b>- 71.81</b>	<b>1,78.55</b>	<b>1,10.70</b>	<b>- 3.96</b>

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

Head	Balance on 1st April 1989	Debits during 1989-90	Credits during 1989-90	Balance on 31st March 1990
( in lakhs of rupees )				
4711. Capital Outlay on Flood Control Projects -				
1. Stock	15.63	1.00	1.91	14.72
2. Miscellaneous Works Advances	- 0.17	. .	. .	-0.17 (a)
<b>Total</b>	<b>15.46</b>	<b>1.00</b>	<b>1.91</b>	<b>14.55</b>
(a) Minus balance is under examination				
(b) Plus balance is under examination				

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

<i>Major heads</i>	<i>Total grant or appropriation</i>	<i>Actual expenditure</i>	<i>Excess + Saving -</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
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			
4236. Capital Outlay on Nutrition			
4401. Capital Outlay on Crop Husbandry			
4403. Capital Outlay on Animal Husbandry			
4405. Capital Outlay on Fisheries			

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

<i>Major heads</i>	<i>Total grant or appropriation</i>	<i>Actual expenditure</i>	<i>Excess + Saving -</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
4406. Capital Outlay on Forestry and Wildlife			
4407. Capital Outlay on Plantation			
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			
Voted			
Original	26,54,79,000		
Supplementary	9,78,88,000	36,33,67,000	37,97,58,363 +1,63,91,363
Amount surrendered during the year (March 1990)			40,20,000

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

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
Charged			
Original	4,01,000		
Supple- mentary	. . .	42,18,018	+ 38,17,018
Amount Surrendered during the year			Nil

Notes and comments -

1. The excess of Rs.1,63,91,363 over the voted grant and Rs.38,17,018 over the charged appropriation requires regularisation.

2. In view of the excess of Rs.1,63.91 lakhs in the voted grant, the supplementary grant of Rs.6,47.22 obtained in March 1990 proved inadequate and surrender of Rs.40.20 lakhs in March 1990 injudicious.

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

4. Excess mainly occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
(i) 4059. 01.800.II.JA. Add - Percentage charges for Establishment transferred from Major Head "2059 Public Works"-	. . .	3,04.52	+ 3,04.52

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

Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
(ii) 4210. 80.800.II.JA. Add - Percentage Charges for Establishment transferred from Major Head "2059 Public Works"-	O. 87.29	87.29	2,11.08 + 1,23.79
(iii) 4216. 80.800.II.JU. Add - Percentage charges for Establishment transferred from Major Head "2059 - Public Works"-	O. 95.38	95.38	1,50.57 + 55.19
(iv) 4202. 01.203.III.SA. Buildings -	R. 1,01.25	1,01.25	99.28 - 1.97

Reasons for the final excess under items (i) to (iii) have not been communicated (August 1991).

Provision made by reappropriation in March 1990 was for construction of institutional buildings and staff quarters in teachers college at Saidapet, Vellore, Orathanad and Kamarapalayam and Institute for Advanced study in Education at Government College of Education, Saidapet, Madras.

As the expenditure was on a scheme for which there was no provision in the Budget or Supplementary Estimates and as it exceeded Rs. 10 lakhs, it constituted a

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

"New Instrument of Service". Failure to observe the procedure prescribed in the rules regarding "New Instrument of Service" resulted in the expenditure escaping the notice of the Legislature.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(v) 4210. 01.110.II.JA. Buildings -			
O.	54.55		
R.	30.45	85.00	1,11.54 + 26.54

Specific reasons for the enhancement of provision by reappropriation in March 1990 and reasons for the final excess have not been communicated (August 1991).

(vi) 4216. 01.107.II.JA. Police Housing -			
O.	2,36.80		
S.	1,32.21		
R.	45.99	4,15.00	4,25.28 + 10.28

The Supplementary grant obtained in January 1990 was towards expenditure on purchase of Middle Income Group residential flats for the Police Personnel of Tamil Nadu Special Police IV Battalion, Kovaipudur. Enhancement of provision by reappropriation in March 1990 was for expenditure towards construction of quarters for Armed Reserve Police at Ramanathapuram. Reasons for the final excess have not been communicated (August 1991).

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

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(vii) 4059. 01.101.II.JG. Administration of Justice -			
O.	29.32		
S.	0.25		
R.	78.47	1,08.04	1,04.88 - 3.16

Supplementary grant obtained in January 1990 was for carrying out special repairs to High Court Buildings.

Additional provision made by reappropriation in March 1990 was due to expenditure towards construction of Court buildings at Virudachalam and at High Court.

(viii)(a) 4202. 01.202.II.JB. Buildings - Construction of Buildings for 'B' Wing Schools against the amount credited to State Funds from Secondary Education Funds -			
		22.76	+ 22.76

As the expenditure exceeded Rs.10 lakhs, it had to be treated as New Service/ New Instrument of Service. Expenditure has been incurred without a Budget Provision or a Supplementary Grant or an advance from the Contingency Fund. Failure to have followed the prescribed procedure for New Service/ New Instrument of Service resulted in the expenditure escaping the notice of the Legislature.

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

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(viii)(b) 4403. 102.II.JU. Buildings -			
O.	0.02		
R.	13.20	13.22	12.09 - 1.13

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 1990 and also the actual expenditure exceeded the limits beyond which the reappropriation and the actual expenditure had to be treated as New Service/New Instrument of Service. However, the procedure prescribed for the New Service had not been followed resulting in the expenditure escaping the notice of the Legislature.

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

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(i) 4059. 01.101.II.JC. Land Revenue -			
O.	4,50.29		
R.	- 70.21	3,80.08	3,28.48 - 51.60
(ii) 4059. 01.101.II.JN. Commercial Taxes -			
O.	64.03		
R.	- 41.71	22.32	16.28 - 6.04

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

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(iii) 4551. 60.403.III.SA. Buildings -			
O.	47.29		
R.	- 33.34	13.95	. . - 13.95

Withdrawal of provision by reappropriation in March 1990 under items (i) to (iii) was attributed to non-receipt of administrative/revised administrative sanctions. Reasons for the final savings for the above items have not been communicated (August 1991).

(iv) 4211. 106.III.SA. Buildings - For Integrated Nutrition Project with Assistance from DANIDA -			
O.	1,39.30		
R.	- 94.07	45.23	51.90 + 6.67

Withdrawal of provision by reappropriation in March 1990 was attributed to non-receipt of administrative/revised administrative sanctions and non-availability of ceiling tiles. Reasons for the final excess have not been communicated (August 1991).

(v) 4059. 01.101.II.JM. Other Administrative Services -			
O.	67.03		
S.	29.00		
R.	- 9.26	86.77	44.76 - 42.01

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

Supplementary grant obtained in January 1990 was to meet expenditure towards installation of air-conditioning facilities for some rooms in the old and new Secretariat Buildings. Withdrawal of provision by reappropriation in March 1990 was attributed to non-receipt of sanction/revised sanction and non-finalisation of works by the occupying departments. Reasons for the final saving have not been communicated (August 1991).

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(vi) 4059. 01.101.II.JJ. Public Works -			
O. 95.42			
R. - 35.37	60.05	52.96	- 7.09

Withdrawal of provision by reappropriation in March 1990 was attributed to non-availability of site. Reasons for the final saving have not been communicated (August 1991).

(vii) 4210. 03.105.II.JA. Buildings -			
O. 3,23.28			
S. 39.41			
R. 14.40	3,77.09	3,21.69	- 55.40

Supplementary grant obtained in January 1990 was to meet expenditure towards civil and electrical works for the installation of whole body scanner in the Government Stanley Hospital, Madras and for the provision of individual air handling units to six operation theatres in the surgical

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

blocks at Government General Hospital, Madras. Specific reasons for the enhancement of provision by reappropriation in March 1990 and reasons for the final saving have not been communicated (August 1991).

6. Excess in the charged appropriation occurred under -

Head	Total appropriation	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
4202. 02.105.I.AA. Building -			
O. 4.00			
R. - 4.00		42.18	+ 42.18

Withdrawal of provision by reappropriation in March 1990 was due to want of sanction. Reasons for the final excess have not been communicated (August 1991).

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

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
4059. Capital Outlay on Public Works			
4210. Capital Outlay on Medical and Public Health			
4211. Capital Outlay on Family Welfare			
4401. Capital Outlay on Crop Husbandry			
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			
5452. Capital Outlay on Tourism			

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

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
<b>Voted</b>			
Original	36,53,28,000		
Supple- mentary	1,000	36,53,29,000	34,91,13,646 -1,62,15,354
Amount surrendered during the year (March 1990)			5,81,39,000
<b>Charged</b>			
Original	.		
Supple- mentary	10,38,000	10,38,000	10,37,673 - 327
Amount surrendered during the year			Nil

## Notes and comments -

1. Rupees 5,81.39 lakhs were surrendered in March 1990 under voted grant; but the ultimate saving worked out to Rs. 1,62.15 lakhs only.

2. Saving persistently occurred in the grant in the preceding three years as detailed below -

Year	Amount (in lakhs of rupees)	Percentage
1986-87	54.18	2
1987-88	2,47.27	7
1988-89	6,54.50	15

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

3. 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.

4. Bulk of the saving occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(i) 5054. 80.800.II.JN. Lumpsum provision for Road Works under Tamil Nadu Urban Development Project -			
O.	10,00.00		
R.	- 4,89.34	5,10.66	5,10.63 -0.03

Withdrawal of provision by reappropriation in March 1990 was due to (i) non-preparation of Draft Evaluation Report for four works for approval by the World Bank (ii) non-execution of three works due to heavy rains and non-finalisation of Railway estimate (iii) non-receipt of concurrence from Railways for commencing one work (iv) delay in finalisation of tenders in respect of two works and (v) delay in commencement of one work.

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

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(ii) 4211. 106.III.SB. Construction of Buildings by Collectors under DANIDA Project -			
O.	1,14.15		
R.	- 1,14.15		

Withdrawal of entire provision by reappropriation in March 1990 was due to non-execution of work.

(iii) 5054. 80.800.II.JJ. Construction of over and under Bridges in lieu of Existing Level Crossings -			
O.	3,43.58		
R.	- 1,10.41	2,33.17	2,33.31 + 0.14

Withdrawal of provision by reappropriation in March 1990 was attributed to deferment of work relating to North Beach Road and non-execution of certain works due to non-acquisition of lands.

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

Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
(iv) 5054. 80.800.II.JG. Road Works under the World Bank Project -			
O.	1,05.62		
R.	- 58.62	47.00	47.35 + 0.35

Withdrawal of provision by reappropriation in March 1990 was mainly due to the slow progress of work and delay in shifting the huts in the alignment.

(v) 5054. 03.101.II.JA. Original Works -			
O.	1,08.05		
R.	- 40.47	67.58	68.14 + 0.56

Withdrawal of provision by reappropriation in March 1990 was due to (i) deferment of works relating to Cuddalore Chittoor Road and (ii) transfer of excess materials on completion of other works.

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

Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
5. Excess occurred under -			
(i) 5054. 80.800.II.JE. Add - Percentage charges for Establishment Transferred from Major Head "3054 - Roads and Bridges" -			
O.	2,96.81	2,96.81	6,00.28 + 3,03.47
(ii) 5054. 80.800.II.JF. Add - Percentage Charges for Machinery and Equipment, Transferred from Major Head "3054 - Roads and Bridges" -			
O.	73.11	73.11	1,30.70 + 57.59

Excess under items (i) and (ii) were 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.

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

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(iii) 5054. 04.800.II.JC. District and Other Roads -			
O.	4,50.38		
R.	90.02	5,40.40	5,46.91 + 6.51

Additional provision by reappropriation in March 1990 was due to (i) payment made to contractors on completion of works (ii) payment of land acquisition charges and (iii) increased expenditure on Sri Lankan Refugees. Reasons for the final excess have not been communicated (August 1991).

(iv) 5054. 03.337.II.JA. Original Works -			
O.	41.07		
R.	72.00	1,13.07	1,09.74 - 3.33

Enhancement of provision by reappropriation in March 1990 was mainly due to (i) payment of land acquisition award and (ii) payment made to contractors on completion of certain works.

## Grant No. 54 - Capital Outlay on Roads and Bridges - conclud.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(v) 5054. 80.800.II.JC. Other Works - Lumpsum Provision for Roads taken over from District Boards -			
R.	45.00	45.00	45.45 + 0.45

Provision made by reappropriation in March 1990 was due to payment made for committed works done on damaged structures and payment made to contractors on completed works.

The scheme was not included either in the Budget Estimates or in the Supplementary Estimates. However, the expenditure, which exceeded the limit prescribed for "New Instrument of Services" was met from reappropriation in March 1990 without observing the procedure prescribed in the rules. The expenditure, thus, escaped the notice of the Legislature.

(vi) 4551. 60.337.II.JA. Construction of Roads under Hill Area Development -			
O.	0.02		
R.	5.33	5.35	49.32 + 43.97

Additional provision made by reappropriation in March 1990 was due to expenditure towards payment made to contractors for completed works. Specific reasons for the final excess have not been communicated (August 1991).

**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	3,92,000		
Supple- mentary	38,34,000	42,26,000	38,27,465 - 3,98,535
Amount surrendered during the year (March 1990)			1,99,000

Note -

Only Rs. 1.99 lakhs were surrendered in the grant in March 1990 against the ultimate saving of Rs. 3.99 lakhs.

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

Major heads	Total grant	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
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	23,35,27,000		
Supple- mentary	4,19,35,000	27,54,62,000	25,47,93,891 -2,06,68,109
Amount surrendered during the year (March 1990)			98,78,000

Notes and comments -

1. In view of the saving of Rs.2,06.68 lakhs, the supplementary grant of Rs.4,19.35 lakhs obtained in March 1990 proved excessive.

2. Rupees 98.78 lakhs were surrendered in March 1990; but the saving ultimately worked out to Rs.2,06.68 lakhs.

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

3. Saving in the grant worked out to 8 per cent of the total grant. Persistent saving occurred under this grant during the preceding four years as under -

Year	Amount (in lakhs of rupees)	Saving Percentage
1985-86	1,49.66	9
1986-87	87.03	5
1987-88	2,37.20	10
1988-89	54.03	2

4. Saving occurred mainly under -

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(i) 4551. 60.106.II.JG. Establishment of Gene Pool -			
O.	0.01		
S.	39.99	40.00	10.71 - 29.29

Supplementary grant obtained in March 1990 was towards the establishment of a sub-tropical gene pool garden in Gudalur, The Nilgiris District. Reasons for the final saving have not been communicated (August 1991).

There was a saving of Rs.10.00 lakhs (100 per cent) under this head during 1988-89 also.

(ii) 4406. 01.101.III.SA.  
Scheme for  
Establishment of Gulf  
of Mannar Biosphere  
Reserve -

S.	29.00		
R.	- 29.00		

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

Supplementary grant obtained in March 1990 was for Action Plan towards the establishment of Gulf of Mannar Biosphere Reserve. Withdrawal of entire provision by reappropriation in March 1990 was due to non-finalisation of tenders.

Grant No. 57 - Capital Outlay on  
Rural Industries

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
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			
<b>Voted</b>			
Original	1,40,95,000		
Supple- mentary	25,01,000	1,65,96,000	1,25,65,986 - 40,30,014
Amount surrendered during the year (March 1990)			39,40,000
<b>Charged</b>			
Original	2,000		
Supple- mentary	. .	2,000	. . - 2,000
Amount surrendered during the year (March 1990)			2,000

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

Notes and comments -

1. In view of the saving of Rs. 40.30 lakhs in the voted grant the supplementary grant of Rs. 25.00 lakhs obtained in January 1990 proved excessive.

2. The overall saving in the voted grant represents 24 percent of the total grant. Saving occurred persistently in the grant in the preceding five years as detailed below :-

Year	Saving (in lakhs of rupees)
1984-85	66.13 (26 percent)
1985-86	19.34 (11 percent)
1986-87	14.71 (3 percent)
1987-88	11.41 (4 percent)
1988-89	92.53 (58 percent)

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.

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

4. Saving occurred mainly under :-

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(i) 4851. 102.II.JD. Technical Training Centre, Guindy -			
O.	20.16		
R.	- 18.30	1.86	1.86 . .
Withdrawal of provision by re-appropriation in March 1990 was due to (i) discontinuance of diploma courses and (ii) non-delivery of machinery and equipment.			
(ii) 4425. 108.III.SQ. Assistance to Co- operatives under Hill Area Development Programme -			
O.	30.00		
R.	- 15.88	14.12	14.12 . .

Specific reasons for the withdrawal of provision by re-appropriation in March 1990 have not been communicated (August 1991).

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

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(iii) 4425. 108.III.SP. State Participation in the Share Capital Structure of the Existing Industrial Co- operative Tea Factories in the Nilgiris District under Hill Area Development Programme -			
O.	17.75		
R.	- 8.00	9.75	9.75 . .
Withdrawal of provision by re-appropriation in March 1990 was for want of additional sanctions from Government.			
(iv) 4851. 102.VI.UA. District Industries Centre -			
O.	11.64		
R.	- 6.09	5.55	5.55 . .

Withdrawal of provision by re-appropriation in March 1990 was attributed to completion of less number of construction works than anticipated.

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

5. Excess occurred under :-				
Head	Total grant	Actual expenditure	Excess + Saving -	
	( in lakhs of rupees )			
4425. 108.II.KX. Share Capital assistance for Silk Reeling to the North Arcot District Mini Filature Industrial Co- operative Society Limited -				
S.	0.01			
R.	9.99	10.00	10.00	. .

Token supplementary grant obtained in March 1990 and its augmentation by re-appropriation in March 1990 were towards investment in redeemable Share Capital of North Arcot District Mini Filature Industrial Co-operative Society Limited.

**Grant No. 58 - Miscellaneous Capital Outlay**

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
4058. Capital Outlay on Stationery and Printing			
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			
4405. Capital Outlay on Fisheries			
4408. Capital Outlay on Food Storage and Warehousing			

## Grant No. 58 - Miscellaneous Capital Outlay - contd.

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
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			
<b>Voted</b>			
Original	11,75,60,000		
Supplementary	18,57,18,000	30,32,78,000	29,45,22,068 -87,55,932
Amount surrendered during the year (March 1990)			50,41,000
<b>Charged</b>			
Original	3,000		
Supplementary	19,56,000	19,59,000	19,55,797 - 3,203
Amount surrendered during the year (March 1990)			1,000

## Grant No. 58 - Miscellaneous Capital Outlay - contd.

## Notes and comments -

1. In view of the saving of Rs.87.56 lakhs (3 per cent) in the voted grant, the supplementary grant of Rs.12,41.65 lakhs obtained in March 1990 proved excessive.

2. Rupees 50.41 lakhs were surrendered in March 1990; but the saving ultimately worked out to Rs.87.56 lakhs.

3. Savings occurred persistently in the voted grant during the preceding four years as under -

Year	Saving Amount (in lakhs of rupees)	Percentage
1985-86	8,70.18	34
1986-87	2,60.31	15
1987-88	2,62.59	12
1988-89	4,19.50	11

## Grant No. 58 - Miscellaneous Capital Outlay - contd.

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

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

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		
S.	1,99.99		
R.	- 1,01.13	98.87	98.87 . .

Supplementary grant obtained in March 1990 was for payment of share capital assistance to Central Co-operative Banks and Village Credit Societies.

Withdrawal of provision by reappropriation in March 1990 was based on actual amount of assistance released by NABARD during the year.

5. Saving also occurred under -

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

(i) 4225. 02.277.II.JM. Construction of Hostel and Tribal Residential Schools under Hill Area Development Programme -			
O.	30.00	30.00	. . -30.00

Reasons for the final saving have not been communicated (August 1991).

## Grant No. 58 - Miscellaneous Capital Outlay - contd.

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

(ii) 4405. 101.III.SA. Special Projects for the Production of Fish Seed Farms -			
O.	41.41		
R.	- 37.50	3.91	3.09 - 0.82

Withdrawal of provision by reappropriation in March 1990 was due to reclassification of Manimuthar Fish Farm under Western Ghats Development Programme.

(iii) 5452. 01.101.II.JL. Improvement at Poompuhar -			
O.	50.00		
R.	- 26.18	23.82	22.03 - 1.79

Withdrawal of provision by reappropriation in March 1990 was partly due to non-implementation of scheme fully during the year (Rs.12.50 lakhs). Specific reasons for the withdrawal of balance provision of Rs.13.68 lakhs and reasons for the final saving have not been communicated (August 1991).

## Grant No. 58 - Miscellaneous Capital Outlay - conold.

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

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

4425. 107.II.JB.  
Floation of Special  
Debentures by the Tamil  
Nadu State Co-operative  
Land Development Bank -

O.	1,00.00		
R.	1,00.00	2,00.00	2,00.00 . . .

Additional provision by reappropriation in March 1990 was due to sanction of contribution of the Government's share for the special development debentures to be floated by the Tamil Nadu Co-operative State Land Development Bank.

## 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			
6403. Loans for Animal Husbandry			
6404. Loans for Dairy Development			
6405. Loans for Fisheries			

**Grant No. 59 - Loans and Advances by the  
State Government (All voted) - contd.**

<i>Major heads</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess + Saving -</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
6408. Loans for Food, Storage and Warehousing			
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			
6858. Loans for Engineering Industries			
6860. Loans for Consumer Industries			
6885. Other Loans to Industries and Minerals			
7055. Loans for Road Transport			
7075. Loans for other Transport Services			
7452. Loans for Tourism			
7465. Loans for General Financial and Trading Institutions			

**Grant No. 59 - Loans and Advances by the  
State Government (All voted) - contd.**

<i>Major heads</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess + Saving -</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
7475. Loans for other General Economic Services			
7610. Loans to Government Servants, etc.			
7615. Miscellaenous Loans			
Original	3,75,10,46,000		
Supple- mentary	1,11,59,43,000	4,86,69,89,000	4,85,37,12,905
Amount surrendered during the year			-1,32,76,095
			Nil

*Comment -*

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess + Saving -</i>
	<i>( in lakhs of rupees )</i>		
(1) 6402. 102.II.JD. Loans to Cultivators - Controlled by the Director of Agriculture -			
O.	1,43.80		
R.	31.04	1,74.84	1,74.84

As the expenditure in the scheme exceeded the Budget Provision thereunder by Rs.25 lakhs it constituted a New Instrument of Service. Failure to observe the procedure prescribed in the Rules regarding "New Service" has resulted in a portion of the expenditure on the above head escaping the notice of the Legislature.

Grant No. 59 - Loans and Advances by the  
State Government (All voted) - conclud.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
2. 6425. 108.VI.UB. Loans to Co-operative Institutions and Banks - Controlled by the Director of Industries and Commerce -			
R.	7.05	7.05	7.05 . . .

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 New Service Rules resulted in the expenditure escaping the notice of the Legislature.

Public Debt - Repayment  
(All charged)

Major heads	Total appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
6003. Internal debt of the State Government			
6004. Loans and Advances from the Central Government			
Original	5,98,68,41,000		
Supple- mentary	11,57,70,65,000	17,56,39,06,000	17,26,04,39,610 -30,34,66,390
Amount surrendered during the year (March 1990)			31,00,02,000

Note -

In view of the saving of Rs. 30,34.66 lakhs supplementary appropriation of Rs. 8,23,33.65 lakhs obtained in March 1990 proved excessive.

## APPENDIX

STATEMENT SHOWING GRANTWISE DETAILS OF RECOVERIES  
ADJUSTED IN REDUCTION OF EXPENDITURE IN THE  
ACCOUNT FOR 1989-90

(Referred to in the Summary of Appropriation Accounts at page 12)

Number and title of grant or appropriation	Budget estimates	Actuals	Actuals compa- red with Budget estimates more + less -
(1)	(2) Rs.	(3) Rs.	(4) Rs.
Debt Charges	6,000	..	- 6,000
8. Elections	35,000	..	- 35,000
9. Head of State, Ministers, Headquarters Staff	2,000	..	- 2,000
12. Administration of the Tamil Nadu Hindu Religious and Charitable Endowments Act, 1959	4,09,95,000	3,92,13,367	- 17,81,633
13. Administration of Justice	2,00,000	..	- 2,00,000
14. Jails	5,91,000	2,37,075	- 3,53,925
15. Police	17,58,000	..	- 17,58,000
17. Education	93,11,000	2,622	- 93,08,378
18. Medical	44,08,000	33,84,029	- 10,23,971
19. Public Health	5,70,000	2,72,39,295	+ 2,66,69,295
20. Agriculture	8,18,59,000	7,44,97,080	- 73,61,920
21. Fisheries	2,00,000	61,470	- 1,38,530
22. Animal Husbandry	1,00,000	..	- 1,00,000

## APPENDIX -- contd.

Number and title of grant or appropriation	Budget estimates	Actuals	Actuals compa- red with Budget estimates more + less -
(1)	(2) Rs.	(3) Rs.	(4) Rs.
23. Co-operation	7,01,000	42,284	- 6,58,716
24. Industries	10,000	..	- 10,000
26. Handlooms and Textiles	..	10,304	+ 10,304
27. Khadi	..	9,52,834	+ 9,52,834
28. Community Development Projects and Municipal Administration	1,000	..	- 1,000
29. Labour including Factories	2,01,000	..	- 2,01,000
30. Social Welfare	2,000	..	- 2,000
31. Welfare of the Scheduled Tribes and Castes etc.	39,30,000	..	- 39,30,000
34. Urban Development	51,25,99,000	..	- 51,25,99,000
36. Irrigation	1,00,00,000	2,09,06,846	+ 1,09,06,846
37. Public Works Buildings	..	9,05,890	+ 9,05,890
38. Public Works Establishment and Tools and Plant	16,45,00,000	16,31,00,231	- 13,99,769
39. Roads and Bridges	16,50,80,000	19,74,25,485	+ 3,23,45,485

## APPENDIX - conclud.

Number and title of grant or appropriation	Budget estimates	Actuals	Actuals compa- red with Budget estimates more + less -
(1)	(2) Rs.	(3) Rs.	(4) Rs.
40. Road Transport Services and Shipping	40,000	. .	- 40,000
41. Relief on account of Natural Calamities	15,50,00,000	13,99,74,570	- 1,50,25,430
43. Miscellaneous	61,13,000	. .	- 61,13,000
44. Stationery and Printing	1,47,15,000	3,60,51,836	+ 2,13,36,836
49. Water Supply	1,00,00,000	1,63,00,000	+ 63,00,000
50. Capital Outlay on Agriculture	1,50,00,000	1,50,31,268	+ 31,268
51. Capital Outlay on Industrial Development	. .	5,63,306	+ 5,63,306
52. Capital Outlay on Irrigation	2,59,98,000	4,86,68,426	+ 2,26,70,426
53. Capital Outlay on Public Works - Buildings	. .	4,51,661	+ 4,51,661
57. Capital Outlay on Rural Industries	. .	16,88,232	+ 16,88,232
58. Miscellaneous Capital Outlay	3,37,60,000	2,44,65,736	- 92,94,264
	<u>Charged</u>	<u>8,000</u>	<u>- 8,000</u>
<b>TOTAL</b>	Voted	1,25,76,77,000	81,11,73,847 - 44,65,03,153