



# APPROPRIATION ACCOUNTS

1993 - 94

GOVERNMENT OF TAMIL NADU

**APPROPRIATION ACCOUNTS**

**1993-94**

**GOVERNMENT OF TAMIL NADU**

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## INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Tamil Nadu for the year 1993-94 presents the accounts of sums expended in the year ended 31st March 1994 compared with the sums specified in the schedules appended to the Appropriation Acts passed under Articles 204 and 205 of the Constitution of India.

In these Accounts -

'O' stands for original grant or appropriation.

'S' stands for supplementary grant or appropriation.

'R' stands for reappropriation, withdrawals or surrenders sanctioned by a competent authority.

Charged appropriations and expenditure are shown in *Italics*.

**Summary of Appropriation Accounts**

Number and title of grant or appropriation	Total grant or appropriation	Expenditure	Saving	Excess
(1)	(2)	(3)	(4)	(5)
	Rs.	Rs.	Rs.	Rs.
1. Land Revenue Department				
Voted	9,18,95,000	8,04,53,799	1,14,41,201	. .
2. State Excise Department				
Charged	2,45,000	32,364	2,12,636	. .
Voted	7,42,72,000	7,20,42,674	22,29,326	. .
3. Motor vehicles Acts - Administration				
Charged	1,000	. .	1,000	. .
Voted	9,43,04,000	8,89,55,149	53,48,851	. .
4. General Sales Tax and Other Taxes and Duties - Administration				
Charged	12,000	. .	12,000	. .
Voted	58,02,17,000	47,48,98,480	10,53,18,520	. .
5. Stamps - Administration				
Voted	3,84,01,000	3,77,45,800	6,55,200	. .
6. Registration				
Charged	29,000	. .	29,000	. .
Voted	20,98,32,000	20,73,92,155	24,39,845	. .
Debt Charges				
Charged	9,96,16,64,000	9,99,21,60,672	3,04,96,672	. .

## 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	4,72,000	6,10,027		1,38,027
Voted	4,81,77,000	4,15,10,026	66,66,974	
8. Elections				
Voted	4,35,04,000	4,13,00,669	22,03,331	
9. Head of State, Ministers and Headquarters Staff				
Charged	8,72,81,000	6,07,48,895	2,65,32,105	
Voted	69,82,95,000	67,06,89,598	2,76,05,402	
10. Milk Supply Schemes				
Voted	5,77,45,000	5,43,78,199	33,66,801	
11. District Administration				
Charged	3,000		3,000	
Voted	2,05,83,78,000	2,05,96,83,634		13,05,634
12. Administration of the Tamil Nadu Hindu Religious and Charitable Endowments Act, 1959				
Charged	25,000		25,000	
Voted	10,87,68,000	9,95,44,638	92,23,362	

## 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	7,70,21,000	7,28,81,401	41,39,599	
Voted	51,02,55,000	48,76,09,410	2,26,45,590	
14. Jails				
Charged	3,000		3,000	
Voted	26,43,94,000	25,74,69,091	69,24,909	
15. Police				
Charged	11,76,000	59,67,323		47,91,323
Voted	3,44,06,65,000	3,39,32,84,030	4,73,80,970	
16. Fire Services				
Charged	15,000		15,000	
Voted	27,90,15,000	25,88,47,932	2,01,67,068	
17. Education				
Charged	1,95,000	1,15,991	79,009	
Voted	18,53,93,73,000	17,66,60,29,676	87,33,43,324	
18. Medical				
Charged	1,04,000	1,46,053		42,053
Voted	3,44,53,76,000	3,36,05,80,083	8,47,95,917	
19. Public Health				
Charged	1,63,000	86,287	76,713	
Voted	2,26,82,61,000	2,28,81,70,539		1,99,09,539
20. Agriculture				
Charged	5,35,000		5,35,000	
Voted	9,11,57,66,000	9,19,87,26,053		8,29,60,053

## 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.
21. Fisheries				
Charged	1,000	..	1,000	..
Voted	25,04,22,000	23,32,63,711	1,71,58,289	..
22. Animal Husbandry				
Charged	1,000	..	1,000	..
Voted	86,02,33,000	86,42,46,494	..	40,13,494
23. Co-operation				
Charged	1,000	..	1,000	..
Voted	80,85,29,000	74,92,24,461	5,93,04,539	..
24. Industries				
Voted	19,70,45,000	12,13,21,509	7,57,23,491	..
25. Handlooms and Textiles				
Voted	1,29,97,77,000	1,28,03,40,836	1,94,36,164	..
26. Khadi and Village Industries				
Voted	11,12,54,000	11,12,07,500	46,500	..
27. Rural Development				
Charged	1,000	..	1,000	..
Voted	5,14,04,21,000	5,01,05,15,106	12,99,05,894	..
28. Labour including Factories				
Charged	1,000	..	1,000	..
Voted	61,22,91,000	56,35,10,574	4,87,80,426	..

## 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.
29. Social Welfare				
Charged	39,000	..	39,000	..
Voted	4,40,57,86,000	3,89,86,08,045	50,71,77,955	..
30. Welfare of the Scheduled Tribes and Castes, etc.				
Charged	2,58,49,000	29,57,921	2,28,91,079	..
Voted	1,42,84,04,000	1,42,44,11,068	39,92,932	..
31. Welfare of the Backward Classes, Most Backward Classes and Denotified Communities				
Charged	8,000	27,254	..	19,254
Voted	42,11,06,000	42,06,11,888	4,94,112	..
32. Housing				
Voted	30,15,38,000	29,20,70,686	94,67,314	..
33. Urban Development				
Voted	2,96,46,58,000	33,76,42,623	2,62,70,15,377	..
34. Civil Supplies				
Charged	80,000	..	80,000	..
Voted	5,34,66,63,000	4,02,31,63,338	1,32,34,99,662	..
35. Irrigation				
Charged	10,02,000	7,35,998	2,66,002	..
Voted	1,60,41,44,000	1,58,15,37,896	2,26,06,104	..



## 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.
36. Public Works - Buildings				
Charged	36,30,000	44,99,550		8,69,550
Voted	14,09,72,000	13,51,59,216	58,12,784	
37. Public Works Establishment and Tools and Plant				
Charged	1,26,000		1,26,000	
Voted	61,26,84,000	62,32,53,250		1,05,69,250
38. Roads and Bridges				
Charged	1,17,000	1,13,144	3,856	
Voted	2,71,48,83,000	2,88,55,69,956		17,06,86,956
39. Road Transport Services and Shipping				
Charged	4,000		4,000	
Voted	13,35,55,000	13,05,57,428	29,97,572	
40. Relief on account of Natural Calamities				
Voted	1,59,35,80,000	1,51,23,27,992	8,12,52,008	

## 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. Pensions and Other Retirement Benefits				
Charged	1,90,98,000	9,30,929	1,81,67,071	
Voted	5,52,98,17,000	5,45,82,86,215	7,15,30,785	
42. Miscellaneous				
Charged	16,32,000	13,70,000	2,62,000	
Voted	1,53,39,07,000	1,06,43,70,220	46,95,36,780	
43. Stationery and Printing				
Charged	5,95,000		5,95,000	
Voted	41,35,98,000	38,16,30,925	3,19,67,075	
44. Forest Department				
Charged	1,000		1,000	
Voted	47,03,96,000	44,78,33,541	2,25,62,459	
45. Compensation and Assignments				
Charged	22,53,000	21,46,130	1,06,870	
Voted	50,60,23,000	54,47,32,652		3,87,09,652
46. Information and Film Technology				
Charged	1,000	834	166	
Voted	11,82,31,000	11,24,76,112	57,54,888	

## 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.
47. Rural Industries				
Charged	3,000	. .	3,000	. .
Voted	69,23,45,000	67,79,17,600	1,44,27,400	. .
48. Water Supply				
Charged	1,000	. .	1,000	. .
Voted	3,27,51,65,000	3,18,13,10,624	9,38,54,376	. .
49. Municipal Administration				
Charged	1,000	. .	1,000	. .
Voted	37,79,37,000	38,64,04,745	. .	84,67,745
50. Tourism				
Charged	1,000	. .	1,000	. .
Voted	2,64,77,000	2,32,99,900	31,77,100	. .
51. Tamil Develop- ment - Culture				
Charged	1,000	. .	1,000	. .
Voted	7,97,00,000	7,40,89,676	56,10,324	. .
52. Capital Outlay on Agriculture				
Charged	99,86,000	. .	99,86,000	. .
Voted	10,45,50,000	6,66,21,727	3,79,28,273	. .
53. Capital Outlay on Industrial Development				
Charged	1,000	. .	1,000	. .
Voted	25,69,88,000	25,68,26,335	1,61,665	. .

## 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.
54. Capital Outlay on Irrigation				
Charged	1,000	. .	1,000	. .
Voted	1,41,35,21,000	1,19,40,50,144	21,94,70,856	. .
55. Capital Outlay on Public Works - Buildings				
Charged	4,00,000	3,36,684	63,316	. .
Voted	59,24,74,000	46,12,47,838	13,12,26,162	. .
56. Capital Outlay on Roads and Bridges				
Charged	1,000	. .	1,000	. .
Voted	65,58,91,000	67,70,63,544	. .	2,11,72,544
57. Capital Outlay on Road Transport Services and Shipping				
Charged	1,000	. .	1,000	. .
Voted	3,47,57,000	2,49,13,191	98,43,809	. .
58. Capital Outlay on Forests				
Voted	38,37,06,000	38,10,29,546	26,76,454	. .

## Summary of Appropriation Accounts - contd.

Number and title of grant or appropriation	Total grant or appropriation	Expenditure	Saving	Excess
(1)	(2) Rs.	(3) Rs.	(4) Rs.	(5) Rs.
59. Capital Outlay on Rural Industries				
Voted	1,32,03,000	1,29,66,042	2,36,958	..
60. Miscellaneous Capital Outlay				
Charged	3,000	..	3,000	..
Voted	2,65,00,28,000	2,56,86,86,945	8,13,41,055	..
61. Loans and Advances by the State Government				
Voted	5,65,42,91,000	4,51,88,11,056	1,13,54,79,944	..
Public Debt - Repayment				
Charged	17,95,06,96,000	8,90,23,51,955	9,04,83,44,045	..
Appropriation to Contingency Fund as per Tamil Nadu Contingency Fund (Second Amendment) Act, 1987	75,00,00,000	75,00,00,000	..	..
Charged	28,14,44,80,000	19,04,82,19,412	9,13,26,17,467	3,63,56,879
Total				
Voted	98,44,78,43,000	90,30,24,23,790	8,50,32,14,077	35,77,94,867

## Summary of Appropriation Accounts - contd.

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

## Grants -

11. District Administration
19. Public Health
20. Agriculture
22. Animal Husbandry
37. Public Works - Establishment and Tools and Plant
38. Roads and Bridges
45. Compensation and Assignments
49. Municipal Administration
56. Capital Outlay on Roads and Bridges

## Appropriations -

- Debt Charges
7. State Legislature
15. Police
18. Medical
31. Welfare of Backward Classes, Most Backward Classes and Denotified Communities
36. Public Works - Buildings

The expenditure shown in column 3 of the above summary does not include Rs. 3,72,00,000 met out of advances from the Contingency Fund sanctioned during March 1994 which remained unrecouped to the Fund at the close of the year.

The details of this expenditure are given below -

Grant	Major Head	Amount	Month of recoupment
(1)	(2)	(3) Rs.	(4)
20. Agriculture	2401. Crop Husbandry	20,00,000	..

## Summary of Appropriation Accounts - contd.

Grant	Major Head	Amount	Month of recoupment
(1)	(2)	(3) Rs.	(4)
61. Loans and Advances by the State Government	6435. Loans for other Agricultural Programmes	52,00,000	..
61. Loans and Advances by the State Government	7055. Loans for Road Transport	3,00,00,000	..

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. 35, 36, 38 and 54) 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 1993-94 and that shown in the Finance Accounts for the year is shown below :

	Charged Rs.	Voted Rs.
Total expenditure according to Appropriation Accounts	19,04,82,19,412	90,30,24,23,790
Deduct - Total of recoveries shown in Appendix at Page 377	12,58,349	2,09,29,76,916
Net total expenditure as shown in Statement No. 10 of Finance Accounts	19,04,69,61,063	88,20,94,46,874

## Summary of Appropriation Accounts - conclud.

The Appropriation Accounts have been prepared and examined under my direction in accordance with requirements of Articles 149 and 151 of the Constitution of India and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971. On the basis of the information and explanation that my officers required and have obtained, I certify that these accounts are correct, subject to the observations in my Report on the accounts of the Government of Tamil Nadu for the year ended 31st March 1994.

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			
2059. Public Works			
2506. Land Reforms			
3475. Other General Economic Services			
Original	8,91,09,000		
Supplementary	27,86,000	9,18,95,000	8,04,53,799
			-1,14,41,201

Amount surrendered during the year (March 1994)

1,27,93,000

Notes and comments -

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

2. Saving occurred under -

Head	Total grant	Actual expenditure	Excess + Saving
	( in lakhs of rupees )		
(i) 2020.104.I.AB. District Charges -			
O.	1,13.76		
R.	- 42.90	70.86	68.92
			- 1.94

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

Head	Total grant	Actual expenditure	Excess + Saving
	( in lakhs of rupees )		
(ii) 2029.001.I.AA. Headquarters Staff - Commissioner of Revenue Administration -			
O.	1,58.28		
S.	27.86		
R.	- 24.12	1,62.02	1,61.00
			- 1.02
(iii) 3475.201.I.AF. Implementation of Tamil Nadu Urban Land (Ceiling and Regulation) Act, 1976 -			
O.	1,18.69		
R.	- 7.72	1,10.97	1,01.51
			- 9.46

Supplementary provision of Rs. 27.86 lakhs obtained in December 1993 under item (ii) was towards hire charges for the helicopters provided for the trip of officials of Government of India and State Revenue Department to the flood affected areas from 2nd December 1992 to 4th December 1992. Specific reasons for withdrawal of provision by reappropriation and for the final saving under items (i) to (iii) have not been communicated (October 1994).

## Grant No. 2 - State Excise Department

Major head	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2039. State Excise			
Voted			
Original	7,06,91,000		
Supple- mentary	35,81,000	7,42,72,000	7,20,42,674
Amount surrendered during the year (March 1994)			-22,29,326
			28,52,000
Charged			
Original	2,000		
Supple- mentary	2,43,000	2,45,000	32,364
Amount surrendered during the year (March 1994)			-2,12,636
			2,45,000
Notes and comments -			

1. In view of the saving of Rs. 22.29 lakhs in the voted grant, the supplementary grant of Rs. 35.81 lakhs obtained in March 1994 proved excessive.

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

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

3. Saving mainly occurred under -	Head	Total grant	Actual expenditure	Excess + Saving -
		( in lakhs of rupees )		
	2039.001.I.AD. District Establishment- Revenue Establishment -			
	O.	4,50.03		
	R.	-40.90	4,09.13	4,10.79
				+1.66

Specific reasons for withdrawal of provision by reappropriation in March 1994 and for the final excess have not been communicated (October 1994).

4. Excess occurred under -	Head	Total grant	Actual expenditure	Excess + Saving -
		( in lakhs of rupees )		
(i)	2039.001.I.AA. Headquarters Establishment - Commissioner of Prohibition and Excise Department -			
	O.	1,36.42		
	S.	35.81		
	R.	10.12	1,82.35	1,82.23
				-0.12

Supplementary grant obtained in March 1994 was due to increase in expenditure towards the settlement of bills for printing excise labels. Enhancement of provision by reappropriation in March 1994 was due to payment of arrears of pay and allowances, settlement of arrear bills and settlement of bills for printing excise labels.

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

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(ii) 2039.001.I.AF. District Establishment- Distilleries and Bonded Warehouses -			
O. 1,19.84			
R. 2.88	1,22.72	1,27.41	+4.69

Enhancement of provision by reappropriation in March 1994 was mainly due to increase in expenditure towards the payment of arrears of Pay and Allowances and settlement of arrear bills. Reasons for the final excess have not been communicated (October 1994).

## Grant No. 3 - Motor Vehicles Acts - Administration

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2041. Taxes on Vehicles			
2059. Public Works			
2235. Social Security and Welfare			
Voted			
Original 9,43,04,000			
Supplementary . . .	9,43,04,000	8,89,55,149	-53,48,851
Amount surrendered during the year (March 1994)			35,82,000
Charged			
Original 1,000			
Supplementary . . .	1,000		- 1,000
Amount surrendered during the year (March 1994)			1,000

## Notes and comments -

1. Though the ultimate saving (6 per cent of the total grant) worked out to Rs. 53.49 lakhs; Rs. 35.82 lakhs only were surrendered in March 1994.

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

**Grant No. 3 - Motor Vehicles Acts -  
Administration - contd.**

3. Saving under the voted grant occurred under -				
Head	Total grant	Actual expenditure	Excess + Saving -	
(in lakhs of rupees)				
(i) 2041.001.I.AC. Regional Transport Authority - Mofussil-				
O.	5,04.64			
R.	- 64.89	4,39.75	4,42.31	+ 2.56

Withdrawal of provision by reappropriation in March 1994 was attributed to non-filling up of posts in certain offices partly offset by increased provision for (i) purchase of Service Postage Stamps and other stationery items, (ii) installation of Telephones to various Regional Transport Offices (iii) purchase of new cars and (iv) settlement of pending T.A. Bills. Reasons for the final excess have not been communicated (October 1994).

Head	Total grant	Actual expenditure	Excess + Saving -	
(in lakhs of rupees)				
(ii) 2041.001.I.AA. State Transport Authority -				
O.	74.98			
R.	- 17.13	57.85	57.83	- 0.02

Withdrawal of provision by reappropriation in March 1994 was mainly attributed to non-filling up of posts in certain offices.

**Grant No. 3 - Motor Vehicles Acts -  
Administration - conclud.**

4. Excess under the voted grant occurred under -				
Head	Total grant	Actual expenditure	Excess + Saving -	
(in lakhs of rupees)				
(i) 2235.02.800.I.AI. Payment of Cash relief to traffic accident victims -				
O.	75.00			
R.	50.00	1,25.00	99.25	- 25.75

Enhancement of provision by reappropriation in March 1994 was due to payment of cash relief under the Chief Minister's Accident Relief Fund. Reasons for the final saving have not been communicated (October 1994).

Head	Total grant	Actual expenditure	Excess + Saving -	
(in lakhs of rupees)				
(ii) 2041.001.I.AB. Regional Transport Authority - Madras City-				
O.	1,03.10			
R.	13.43	1,16.53	1,22.02	+ 5.49

Enhancement of provision by reappropriation in March 1994 was mainly due to (i) payment of arrears of Pay and Allowances and surrender leave salary to the staff of newly created Regional Transport Offices (ii) purchase of computers and computer stationery, (iii) purchase of new cars and (iv) payment of petrol Bills, partly offset by withdrawal of provision due to Non-filling up of certain posts in offices. Specific reasons for the final excess have not been communicated (October 1994).



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

Major heads	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving 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	57,52,87,000		
Supple- mentary	49,30,000	58,02,17,000	
Amount surrendered during the year (March 1994)		47,48,98,480	-10,53,18,520
Charged			6,43,13,000
Original	12,000		
Supple- mentary	. .	12,000	
Amount surrendered during the year			-12,000
			Nil

Notes and comments -

1. Though the ultimate saving worked out to Rs. 10,53.19 lakhs, only Rs. 6,43.13 lakhs were surrendered in the voted grant in March 1994.

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

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

3. Saving under the voted grant occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
2040.101.I.AB. District Establishment -			
O.	47,04.49		
S.	49.30		
R.	-6,37.48	41,16.31	37,13.96
			-4,02.35

Supplementary grant obtained in December 1993 was for purchase of 29 New Jeeps for the 29 Rowing Squads in replacement of existing vehicles. Specific reasons for the withdrawal of provision by reappropriation in March 1994 and for the final saving have not been communicated (October 1994).

4. Excess under the voted grant 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.	2,76.84		
R.	33.13	3,09.97	3,18.84
			+8.87

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

Enhancement of provision by reappropriation in March 1994 was mainly due to the increase in expenditure towards (i) payment of arrears to certain staff and enhancement of Dearness Allowances, (ii) frequent tours by the officers and settlement of pending bills, (iii) cost of service stamps, electricity charges, stationery items and repairs of furnitures, (iv) enhancement of rents to the buildings and (v) purchase of 29 vehicles for Rowing squads for replacing existing old vehicles and maintenance of Government vehicles. Reasons for the final excess have not been communicated (October 1994).

(ii) 2045.200.I.AA.  
Collection charges  
to Licensees under  
Tamil Nadu Electricity  
(Taxation on  
consumption) Act, 1962 -

O.	20.00		
R.	15.00	35.00	35.00

Enhancement of provision by reappropriation in March 1994 was due to increase in expenditure towards clearance of pending bills.

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

Major head	Total grant	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2030. Stamps and Registration			
Original	2,88,06,000		
Supplementary	95,95,000	3,84,01,000	3,77,45,800
			-6,55,200
Amount surrendered during the year (March 1994)			7,61,000

## 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	20,98,32,000		
Supple- mentary	20,98,32,000	20,73,92,155	-24,39,845
Amount surrendered during the year (March 1994)			49,15,000
<b>Charged</b>			
Original	1,000		
Supple- mentary	28,000	29,000	-29,000
Amount surrendered during the year			Nil

## 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			
Original	9,42,60,03,000		
Supple- mentary	53,56,61,000	9,96,16,64,000	9,99,21,60,672 +3,04,96,672
Amount surrendered during the year (March 1994)			4,36,15,000

## Notes and comments -

1. The excess of Rs. 3,04,96,672 over the appropriation requires regularisation.

2. In view of the excess of Rs. 3,04.97 lakhs in the appropriation, the supplementary appropriation of Rs. 53,56.61 lakhs in March 1994 proved inadequate and the surrender of Rs. 4,36.15 lakhs in March 1994 injudicious.

3. Excess in the appropriation was the net result of excess and saving under various heads as detailed below.

4. Excess in the appropriation occurred mainly under -

Head	Total appropriation	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(i) 2049.04.104.I.AA. Interest on Loans for Non-plan Schemes -			
O.	2,01,85.71		
R.	20,94.96	2,22,80.67	2,22,80.67

## Debt Charges (All charged) - contd.

Head	Total appropriation	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(ii) 2049.04.103.I.AA. Interest on Loans for Centrally Sponsored Plan Schemes-			
O. 2,88.62			
R. 78.92	3,67.54	3,67.54	..
Enhancement of provision by reappropriation in March 1994 under items (i) and (ii) was towards payment of interest on Central Government loans.			
(iii) 2049. 03.104.I.AJ. Interest on Deposits of Aided College Teachers/Staff Provident Fund -			
O. 87.29			
R. 2,35.51	3,22.80	14,34.37	+ 11,11.57
(iv) 2049.03.104.I.AL. Interest on deposits of Aided Technical Institution Teachers Provident Fund -			
O. 46.00			
R. 1,40.70	1,86.70	1,86.70	..

Additional provision obtained by reappropriation in March 1994 under items (iii) and (iv) was towards adjustment of the interest payable to the balance in the Provident Fund from 1987-88 to 1993-94 consequent on the transfer of the Aided College Teacher/staff Provident Fund and Aided Technical Institution Teachers Provident Fund to the Government account with effect from 1987-88. Specific reasons for final excess under item (iii) have not been communicated (October 1994).

## Debt Charges (All charged) - contd.

Head	Total appropriation	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(v) 2049.01.200.I.AF. Loans from the General Insurance Corporation of India -			
O. 3,09.40			
R. 1,04.26	4,13.66	4,13.42	- 0.24
Additional provision obtained by reappropriation in March 1994 was towards payment of interest on loan sanctioned by the General Insurance Corporation of India.			
(vi) 2049.60.101.I.DC. Deposits of Tamil Nadu Agricultural University-			
O. 50.00			
R. 95.84	1,45.84	1,45.83	- 0.01
(vii) 2049.60.101.I.CU. Interest on Deposits of Annamalai University -			
O. 6.00			
R. 24.46	30.46	30.46	..
(viii) 2049.60.101.I.CS. Interest on Deposits of Tamil Nadu Veterinary and Animal Sciences University -			
O. 25.00			
R. 20.40	45.40	45.39	- 0.01
(ix) 2049.60.101.I.BM. Interest on Deposits of Salem Market Committee-			
O. 6.00			
R. 16.61	22.61	22.60	- 0.01

## Debt Charges (All charged) - contd.

Head	Total appropriation	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(x) 2049.60.101.I.BQ. Interest on Deposits of Coimbotore Market Committee -			
O.	14.50		
R.	14.51	29.01	29.00 - 0.01
(xi) 2049.60.101.I.BG. Interest on Deposits of State Agricultural Marketing Board -			
O.	4.00		
R.	14.18	18.18	18.18 . . .
Enhancement of provision by reappropriation in March 1994 under items (vi) to (xi) was attributed to increased interest payments on the anticipated increase in the receipt of deposits.			
(xii) 2049.03.104.I.AD. Interest on Government Industrial Employees Provident Fund -			
O.	2,00.00		
R.	70.00	2,70.00	2,70.00 . . .
Additional provision obtained by reappropriation in March 1994 was attributed to increased interest payments under the Industrial Employees Provident Fund.			
(xiii) 2049.01.101.I.BB. Tamil Nadu Government 7 per cent Loan 1993 -			
O.	1,34.43		
R.	22.84	1,57.27	1,62.90 + 5.63

## Debt Charges (All charged) - contd.

Additional provision obtained by reappropriation in March 1994 for payment of arrears of interest for the previous years. Specific reasons for the final excess have not been communicated (October 1994).

Head	Total appropriation	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(xiv) 2049.60.101.I.DT. Interest on Deposits of Tamil Nadu Corporation for Industrial Infrastructure Development -			
R.	16.54	16.54	16.53 - 0.01

Expenditure on the above head has been incurred without provision either in the budget or in the supplementary estimates but only by reappropriation. As the expenditure exceeded the limits prescribed in the New Service/New Instrument of Service Rules, it constitutes a New Service/New Instrument of Service. Failure to observe the prescribed procedure has resulted in the expenditure being incurred without the approval of the Legislature.

(xv) 2049.01.305.I.AB. Expenditure connected with Issue of Loans -			
O.	21.07		
R.	13.54	34.61	34.62 + 0.01

Specific reasons for the additional provision obtained by reappropriation in March 1994 have not been communicated (October 1994).

(xvi) 2049.01.305.I.AA. Management of Tamil Nadu Government Loans -			
O.	40.88		
R.	- 4.43	36.45	52.52 + 16.07

## Debt Charges (All charged) - contd.

Withdrawal of provision by reappropriation in March 1994 was due to fixing actual requirement based on the claims made in respect of individual cases. Final excess was attributed to actual receipts exceeding anticipated receipts.

5. Excess under Note 4 was partly offset by saving under -

Head	Total appropriation	Actual expenditure	Excess + Saving
( in lakhs of rupees )			
(i) 2049.04.101.I.AA. Interest on Loans for State Plan Schemes-			
O. 1,98.42.31			
R. - 26,09.47	1,72,32.84	1,72,32.84	

Specific reasons for the withdrawal of provision by reappropriation in March 1994 have not been communicated (October 1994).

(ii) 2049.01.200.I.AA. Interest on Ways and Means Advances from Reserve Bank of India -			
O. 5,00.00			
R. - 4,10.85	89.15	92.42	+ 3.27

Withdrawal of provision by reappropriation in March 1994 was attributed to less ways and means advances and overdraft availed off than anticipated due to better management of resources.

(iii) 2049.03.101.I.AB. Interest on Tamil Nadu Government Employees Special Provident Fund- cum-Gratuity Scheme -			
O. 4,78.36			
R. - 3,12.39	1,65.97	1,65.23	- 0.74

## Debt Charges (All charged) - contd.

Head	Total appropriation	Actual expenditure	Excess + Saving
( in lakhs of rupees )			
(iv) 2049.03.104.I.AH. Interest on Special Provident Fund-cum- Gratuity Scheme for Aided Educational Institution Staff -			
O. 75.42			
R. - 50.52	24.90	1.93	- 22.97

Withdrawal of provision by reappropriation in March 1994 under items (iii) and (iv) was because the original provision was made on the presumption that the interest on outstanding balance will be charged and deposited along with the Fund account. As this practice was not followed, the actual requirement was based on the claims made to individual cases. Final saving under these items was attributed to non-settlement of bills to the retired employees.

(v) 2049.01.101.I.AB. Lumpsum Provision for New Loans -			
O. 19,07.16			
R. - 19,07.16			
(vi) 2049.01.101.I.BO. Tamil Nadu Government 13.5 percent Loan, 2003-			
R. 15,96.60	15,96.60	16,39.29	+ 42.69

Rupees 19,07.16 lakhs had been provided towards interest on New Loan under item (v) and withdrawn by reappropriation in March 1994 for making provision under newly formed head under item (vi) for accommodating the

## Debt Charges (All charged) - contd.

expenditure. Only Rs. 15,96.60 lakhs was reappropriated for this New loan, resulting in a saving of Rs. 3,10.56 lakhs. Final excess under item (vi) was due to receipt of interest payment details from the Reserve Bank of India after the issue of Reappropriation orders.

Head	Total appropriation	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
(vii) 2049.01.200.I.AB. Loans from the National Co-operative Development Corporation -			
O.	11,63.96		
R.	- 1,29.15	10,34.81	10,39.59 + 4.78

Reduction of provision by reappropriation in March 1994 was based on outstanding balance on 31.3.1993 and anticipated receipts during the year. Final excess was on account of actual receipts exceeding anticipated receipts.

(viii) 2049.01.101.I.BA. Tamil Nadu Government 6.75 percent Loan, 1992-			
O.	50.00		
R.	- 49.78	0.22	0.39 + 0.17

Withdrawal of provision by reappropriation in March 1994 was because the original estimate was based on the outstanding balance as on 31.3.1992 and lapsed period of maturity of the loan. However, as the actual requirement in respect of these loans could not be assessed accurately, the final requirements were fixed on the basis of actual payment particulars.

## Debt Charges (All charged) - contd.

Head	Total appropriation	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
(ix) 2049.60.101.I.CF. Interest on Deposits of Tamil Nadu Electricity Board -			
O.	25.00		
R.	- 25.00		
(x) 2049.60.101.I.AU. Interest on Deposits of Tamil Nadu Water Supply and Drainage Board -			
O.	35.00		
R.	- 23.32	11.68	11.67 - 0.01
(xi) 2049.60.101.I.DD. Special Deposits of Tamil Nadu Newsprint and Papers Limited -			
O.	50.00		
R.	- 22.43	27.57	27.57
(xii) 2049.60.101.I.CT. Interest on Deposits of Madras University -			
O.	20.00		
R.	- 20.00		

Withdrawal of provision by reappropriation in March 1994 under items (ix) to (xii) was attributed to receipt of deposits being lower than anticipated, which accounted for the reduced interest payment.

**Debt Charges (All charged) - conclud.**

6. *Sinking Fund* - The expenditure under this appropriation includes Rs. 42,73.72 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 31 March 1994 was Rs. 2,91,63.29 lakhs which includes Rs. 3,23.70 lakhs towards interest realised during 1993-94 on investments from Sinking Fund. The amount invested from the Fund Account as on 31 March 1994 was Rs. 41,02.61 lakhs.

\* The difference in the amount appropriated from Revenue as given in the Finance Account Statement No. 19 and Appropriation Account of Rs. 3,84.25 lakhs (Rs. 46,57.97 lakhs - Rs. 42,73.72 lakhs) is under examination.

**Grant No. 7 - State Legislature**

Major head	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2011. State Legislatures			
Voted			
Original	4,29,73,000		
Supple- mentary	52,04,000	4,81,77,000	4,15,10,026 -66,66,974
Amount surrendered during the year (March 1994)			29,88,000
Charged			
Original	3,20,000		
Supple- mentary	1,52,000	4,72,000	6,10,027 +1,38,027
Amount surrendered during the year (March 1994)			2,000

*Notes and comments -*

1. The excess of Rs. 1,38,027 over the charged appropriation requires regularisation.

2. In view of the saving of Rs. 66.67 lakhs in the voted grant, the supplementary grant of Rs. 52.04 lakhs obtained in March 1994 was unnecessary.



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

3. Saving in the voted grant occurred under -			
Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
2011.02.101.I.AB. Pay and Allowances of Members other than Speaker, Deputy Speaker and Ministers -			
O.	1,97.73		
S.	27.99		
R.	-31.87	1,93.85	1,54.17 -39.68

Supplementary grant was obtained in March 1994 towards meeting the additional expenditure on salaries, travel expenses, telephone charges and other contingencies for members of the Legislative Assembly and its secretariat. Specific reasons for the withdrawal of provision by reappropriation in March 1994 and for the final saving have not been communicated (October 1994).

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

Major head	Total grant	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2015. Elections			
Original	3,17,35,000		
Supplementary	1,17,69,000	4,35,04,000	4,13,00,669 -22,03,331
Amount surrendered during the year (March 1994)			21,76,000

## Notes and comments -

1. In view of the saving of Rs. 22.03 lakhs in the grant, the supplementary grant of Rs. 1,17.69 lakhs obtained in March 1994 proved excessive.

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

## 3. Saving occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(i) 2015.102.I.AA. Assembly and Parliamentary Constituencies -			
O.	1,96.20		
R.	-23.21	1,72.99	1,75.88 +2.89

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

Specific reasons for the withdrawal of provision by reappropriation in March 1994 and for the final excess have not been communicated (October 1994).

(ii) 2015.103.I.AA. Assembly Constituencies -				
O.	1,12.06			
S.	30.61			
R.	-19.29	1,23.38	1,27.47	+4.09
(iii) 2015.105.I.AA. Bye-Elections -				
O.	1.54			
S.	75.39			
R.	0.46	77.39	65.90	-11.49

Supplementary grant obtained in March 1994 under items (ii) and (iii) were towards meeting the expenditure connected with the revision of Electoral Rolls and conduct of elections to Assembly and Parliament and also towards payment of printing charges of Electoral Rolls. Enhancement of provision by reappropriation in March 1994 under item (iii) is for salaries, wages, Dearness Allowances, Travel Expenses, Petroleum, Oil and Lubricants and Printing charges and office expenses in connection with the revision of Electoral Rolls for conduct of Elections to Parliament and Assembly and for payment towards honorarium to Enumerators, Supervisors and Section Writers. Specific reasons for the withdrawal of provision by reappropriation in March 1994 and for the final excess under item (ii) and for the final saving under item (iii) have not been communicated (October 1994).

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

4. Excess occurred under -				
Head	Total grant	Actual expenditure	Excess + Saving -	( in lakhs of rupees )
(i) 2015.105.I.AB. Elections to Lok Sabha -				
O.	0.13			
R.	0.38	0.51	11.75	+11.24
(ii) 2015.106.I.AA. State Legislative Assembly -				
O.	1.35			
R.	16.64	17.99	11.86	-6.13

Enhancement of provision by reappropriation in March 1994 under items (i) and (ii) was for Salaries, Wages, Dearness Allowances, Travel Expenses, Office Expenses, Petroleum, Oil and Lubricants and Printing Charges and Office Expenses in connection with the revision of Electoral Rolls for conduct of Elections to Parliament and Assembly and for payment towards honorarium to Enumerators, Supervisors and Section Writers. Specific reasons for the final excess under item (i) and for the final saving under item (ii) have not been communicated (October 1994).

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

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2012. President, Vice President/ Governor, Administrator of Union Territories			
2013. Council of Ministers			
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			
3451. Secretariat - Economic Services			
3454. Census Surveys and Statistics			
3475. Other General Economic Services			

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

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
<b>Voted</b>			
Original	64,59,14,000		
Supple- mentary	5,23,81,000	69,82,95,000	67,06,89,598
Amount surrendered during the year (March 1994)			1,87,77,000
<b>Charged</b>			
Original	7,27,42,000		
Supple- mentary	1,45,39,000	8,72,81,000	6,07,48,895
Amount surrendered during the year (March 1994)			2,68,51,000

**Notes and comments -**

1. In view of the saving of Rs. 2,76.05 lakhs in the voted grant, the supplementary grant of Rs. 4,41.31 lakhs obtained in March 1994 proved excessive.

2. Though the ultimate saving worked out to Rs. 2,76.05 lakhs, Rs. 1,87.77 lakhs only were surrendered in the voted grant in March 1994.

3. Saving of Rs. 2,76.05 lakhs in the voted grant worked out to 4 per cent of the total grant.

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

4. In view of the saving of Rs. 2,65.32 lakhs in the charged appropriation, the supplementary appropriation of Rs. 1,45.39 lakhs obtained in March 1994 proved unnecessary.

5. Saving of Rs. 2,65.32 lakhs in the charged appropriation worked out to 30 per cent of total appropriation. Persistent saving ranging from 10 to 26 per cent occurred under the charged appropriation, during the preceding 5 years as detailed below -

Year	Saving	
	Amount (in lakhs of rupees)	Percentage
1988-89	60.30	22
1989-90	33.88	10
1990-91	40.39	10
1991-92	1,15.61	21
1992-93	1,57.94	26

6. 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.

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

7. Saving in the voted grant occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
(i) 3454.02.110.I.AE. Integrated Scheme for Development of Statistics -			
O.	3,47.21		
R.	- 1,14.55	2,32.66	2,34.47 + 1.81

Specific reasons for the withdrawal of provision by reappropriation in March 1994 and for the final excess have not been communicated (October 1994).

(ii) 2052.090.I.AD. Finance Department -			
O.	3,09.24		
R.	- 56.13	2,53.11	2,49.90 - 3.21
(iii) 2251.090.I.AJ. Tamil Development and Culture Department -			
O.	93.40		
S.	5.11		
R.	3.40	1,01.91	49.64 - 52.27

Supplementary grant obtained under item (iii) in March 1994 was to meet the expenditure towards additional dearness allowance, interim relief and arrears of pay and allowances to certain category of staff.

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

Enhancement of provision by reappropriation in March 1994 was towards (1) additional Dearness Allowance, Interim Relief, Wages and arrears of pay to certain categories (2) settlement of travel expenses bills and air travel bills by various departments (3) expenditure on stationery, maintenance charges to Xerox machines, telephone bills, electricity bills and petty expenditure for office establishments.

Reasons for the final savings have not been communicated (October 1994).

**8. Excess occurred under -**

Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
(i) 2013.800.I.AA. Other Expenditure -			
O.	72.21		
S.	32.79		
R.	1,24.35		
	2,29.35	2,31.84	+ 2.49

Supplementary grant obtained in March 1994 was towards the purchase of cars to new Ministers.

Enhancement of provision by reappropriation in March 1994 was to meet the contingent items of expenditure like stationery, maintenance charges for Xerox machines, telephone Bills, electricity bills and other petty expenditure connected with office establishments.

Reasons for the final excess have not been communicated (October 1994).

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

Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
(ii) 2013.108.I.AB. Settlement of Air Travel Expenses incurred by the Chief Minister and Other Ministers -			
O.	12.00		
S.	65.00		
R.	70.80		
	1,47.80	1,47.67	- 0.13

Supplementary grant obtained in December 1993 was for the settlement of air craft charges hired for the visit of Chief Minister to districts and other States.

Enhancement of provision by reappropriation in March 1994 was towards settlement of travel expenses bills and air travel bills by various departments.

Reasons for the final savings have not been communicated (October 1994).

(iii) 2059.01.053.I.BJ. Buildings - Secretariat-			
O.	26.62		
S.	22.63		
R.	17.00		
	66.25	83.92	+ 17.67

Supplementary grant obtained in March 1994 was towards the expenditure on maintenance and repairs to Secretariat buildings.

Specific reasons for the enhancement of provision by reappropriation in March 1994 and for the final excess have not been communicated (October 1994).

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

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(iv) 2013.108.I.AA. Tour Expenses -			
O. 6.50			
R. - 2.91	3.59	28.84	+ 25.25

Specific reasons for the withdrawal of provision by reappropriation in March 1994 and for the final excess have not been communicated (October 1994).

(v) 3454.02.110.I.BP. Scheme for Block Level Statistical System -			
O. 89.63			
R. 20.94	1,10.57	1,07.50	- 3.07

Enhancement of provision by reappropriation in March 1994 was due to the sanction of additional Dearness Allowance, Interim Relief, Wages and arrears of pay fixed for certain categories in various departments and also for the settlement of travel expenses bills and air travel bills by the various departments. Specific reasons for the final saving have not been communicated (October 1994).

(vi) 3451.101.II.JD. Staff sanctioned to Tamil Nadu Agricultural Development Project -			
O. 4.87			
R. 10.38	15.25	15.24	- 0.01

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

Enhancement of provision by reappropriation in March 1994 was towards additional Dearness Allowance, Interim Relief, Wages, arrears of pay, settlement of travel expenses, air travel bills, expenditure on stationery, maintenance charges for Xerox machines, telephone bills, electricity charges, purchase of certain machineries and equipments, purchase and maintenance of cars and payments for professional and special services by various departments.

9. Saving in the charged appropriation occurred under -

Head	Total appropriation	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
2051.102.I.AA. Tamil Nadu Public Service Commission -			
O. 6,31.88			
S. 1,05.00			
R. - 2,86.31	4,50.57	4,51.45	+ 0.88

Supplementary appropriation obtained in March 1994 was towards (1) expenditure for the advertisements by Tamil Nadu Public Service Commission and Commission of enquiries formed by the Government (2) payment for Professional and Special Services in connection with the preparation of question papers in Tamil Nadu Public Service Commission.

Specific reasons for the withdrawal of provision by reappropriation in March 1994 and for the final excess have not been communicated (October 1994).

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

Saving occurred under this head in the preceding four years also as under -

Year	Saving	
	Amount (in lakhs of rupees)	Percentage
1989-90	30.90	12
1990-91	36.66	12
1991-92	1,11.14	25
1992-93	5.55	2

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

Major head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
2404. Dairy Development			
Original	5,77,45,000		
Supple- mentary	5,77,45,000	5,43,78,199	-33,66,801
Amount surrendered during the year (March 1994)			36,46,000
Notes and comments -			
Saving mainly occurred under -			
Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		

2404.001.I.AB. Establishment of Directorate of Audit for Milk co-operatives-			
O.	2,02.43		
R.	-18.95	1,83.48	1,84.85 +1.37

Withdrawal of provision by reappropriation in March 1994 was due to non-filling up of some of the vacant posts. Specific reasons for the final excess have not been communicated (October 1994).

## Grant No. 11 - District Administration

Major heads	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
2029. Land Revenue			
2053. District Administration			
2054. Treasury and Accounts Administration			
2059. Public Works			
2070. Other Administrative Services			
3454. Census Surveys and Statistics			
Voted			
Original	2,03,83,70,000		
Supple- mentary	2,00,08,000	2,05,83,78,000	
		2,05,96,83,634	+13,05,634
Amount surrendered during the year (March 1994)			
Charged			1,90,69,000
Original	2,000		
Supple- mentary	1,000	3,000	
Amount surrendered during the year (March 1994)			-3,000
			3,000

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

## Notes and comments -

1. The excess of Rs. 13,05,634 over the voted grant requires regularisation.

2. In view of the excess of Rs. 13.06 lakhs in the voted grant, the supplementary grant of Rs. 0.03 lakh obtained in March 1994 was inadequate and the surrender of Rs. 1,90.69 lakhs in March 1994 injudicious.

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

## 4. Excess occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(i) 2053.094.I.AC. Ryotwari Village Services -			
O.	67,68.97		
R.	7,59.91	75,28.88	75,90.19
			+61.31
(ii) 2053.094.I.CT. Establishment for acquisition of land to set up a foundry grade Pig Iron Project -			
O.	13.16		
R.	2.21	15.37	93.04
			+77.67

Enhancement of provision by reappropriation in March 1994 under items (i) and (ii) was towards the payment of additional dearness allowance and adhoc bonus.

Reasons for the final excess have not been communicated (October 1994).



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

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(iii) 2029.102.VI.UA. Strengthening of Revenue Administration and updating of Land Records -			
O. 0.04			
R. 58.61	58.65	58.67	+0.02

Enhancement of provision by reappropriation in March 1994 was due to increase in price of stationery articles, postal tariff, magazines, repairs of furniture and purchase of new machinery items and computers.

According to the New Service Rules, 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 prescribed procedure was not followed and the expenditure on the scheme was incurred without the authority of the Legislature.

Reasons for the final excess have not been communicated (October 1994).

(iv) 2070.115.I.AB. Office of the Special Representative to Government of Tamil Nadu, Tamil Nadu House, New Delhi -			
O. 1,05.97			
R. 18.91	1,24.88	1,30.69	+5.81

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

Enhancement of provision by reappropriation in March 1994 was partly (Rs. 8.51 lakhs) towards payment of additional Dearness Allowance and Adhoc Bonus; frequent tours made by Revenue Officials in connection with visits of the VIPs and VVIPs, Law and Order problems, Natural calamities, clearance of pending bills of travel expenses; purchase of new vehicles in place of old vehicles and increase in price of stationery articles, postal tariff magazines and repairs of furniture.

Reasons for the balance provision of Rs. 10.40 lakhs and the final excess have not been communicated (October 1994).

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
5. Savings occurred under -			
(i) 2029.102.I.AQ. Natham Hill Villages and Town Survey -			
O. 13,90.98			
R. -3,03.19	10,87.79	11,21.56	+33.77
(ii) 2054.097.I.AA. District Treasuries and Sub-Treasuries -			
O. 19,35.41			
S. 0.01			
R. -1,22.70	18,12.72	17,77.85	-34.87

Specific reasons for the withdrawal of provision by reappropriation in March 1994 under items (i) and (ii) and final excess under item (i) and final saving under item (ii) have not been communicated (October 1994).

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

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(iii) 2053.093.I.AC. Provision for the purchase of Motor Vehicles in the place of condemned vehicles - District Revenue Administration -			
O. 90.00			
R. -90.00			

Specific reasons for the withdrawal of entire provision by reappropriation in March 1994 have not been communicated (October 1994).

(iv) 2054.098.I.AB. District Staff -			
O. 6,25.94			
R. -83.11			
	5,42.83	5,42.18	-0.65

Withdrawal of provision by reappropriation in March 1994 was due to transfer of certain Audit functions to the department of Chief Internal Auditor and Chief Auditor of Statutory Boards with effect from 1.10.1992 and consequent transfer of staff and non-filling up of vacancies in the posts of Deputy Inspector and Assistant Inspector.

## 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.
2250. Other Social Services			
Voted			
Original	10,87,68,000		
Supplementary	..	10,87,68,000	9,95,44,638
Amount surrendered during the year (March 1994)			97,08,000
Charged			
Original	25,000		
Supplementary	..	25,000	..
Amount surrendered during the year (March 1994)			19,000
Notes and comments -			
1. Saving in the voted grant occurred mainly under the following head -			
Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
2250.102.I.AE. Services incorporated and Unincorporated Devaswoms -			
O. 44.70			
R. -22.69			
	22.01	21.80	-0.21

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

Specific reasons for withdrawal of provision by reappropriation in March 1994 have not been communicated (October 1994).

2. *Religious and Charitable Endowments Fund -*

The Fund is fed through contributions payable by religious institutions for services rendered by Government in the management and audit of the accounts of the institutions. The expenditure incurred and recoveries made on the administration of the Religious and Charitable Endowments are accounted for under this grant and under the receipt major head "0250 - 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. 25,05.35 lakhs including the balance of Rs.15,50.11 lakhs remaining to be recovered from the Fund at the end of the previous year. Out of this, only Rs. 6,79.41 lakhs limited to the amount available in the credit of the Fund from out of the net expenditure was 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. 18,25.94 lakhs (Net expenditure Rs. 17,48.25 lakhs under this grant; Pension Contribution Rs. 77.69 lakhs).

An account of the transactions of the Fund is given in Statement No. 16 of the Finance Accounts 1993-94 under the major head "8235 - General and other Reserve Funds, 103 - Religious and Charitable Endowment Funds".

## 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			
2202. General Education			
2230. Labour and Employment			
<b>Voted</b>			
Original	48,63,93,000		
Supple- mentary	2,38,62,000		
	51,02,55,000	48,76,09,410	-2,26,45,590
Amount surrendered during the year (March 1994)			59,25,000
<b>Charged</b>			
Original	6,40,88,000		
Supple- mentary	1,29,33,000		
	7,70,21,000	7,28,81,401	-41,39,599
Amount surrendered during the year (March 1994)			24,76,000

## Notes and comments -

1. Though the ultimate saving worked out to Rs. 2,26.46 lakhs, Rs. 59.25 lakhs only were surrendered under the voted grant in March 1994.

## Grant No. 13 - Administration of Justice - contd.

2. Saving in the voted grant during the year worked out to 4 per cent.

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

Year	Saving	
	Amount (in lakhs of rupees)	Percentage
1990-91	1,91.66	6
1991-92	54.78	2
1992-93	99.04	2

4. Rupees 24.76 lakhs was surrendered in the charged appropriation in March 1994, but the saving ultimately worked out to Rs. 41.40 lakhs.

5. In view of the saving of Rs. 41.40 lakhs in the charged appropriation, the supplementary appropriation of Rs. 1,29.33 lakhs obtained in March 1994 proved excessive.

6. Saving in the charged appropriation during the year worked out to 5 per cent.

## Grant No. 13 - Administration of Justice - conclud.

7. Saving also occurred persistently in the charged appropriation during the preceding three years as under -

Year	Saving	
	Amount (in lakhs of rupees)	Percentage
1990-91	12.86	3
1991-92	39.43	8
1992-93	25.79	4

## 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	24,14,81,000		
Supple- mentary	2,29,13,000	26,43,94,000	25,74,69,091 -69,24,909
Amount surrendered during the year (March 1994)			14,14,000
Charged			
Original	3,000		
Supple- mentary	..	3,000	.. - 3,000
Amount surrendered during the year (March 1994)			3,000

## Notes and comments -

1. In view of the final saving of Rs. 69.25 lakhs in the voted grant, the supplementary grant of Rs. 2,29.13 lakhs obtained in March 1994 proved excessive.

2. Though the ultimate saving worked out to Rs. 69.25 lakhs, Rs. 14.14 lakhs only were surrendered in the voted grant in March 1994.

## Grant No. 14 - Jails - contd.

3. Significant saving in the voted grant occurred mainly under -

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(i) 2056.101.I.AA. Jails (Other than Sub-Jails) -			
O.	10,12.35		
S.	1,14.58		
R.	- 14.95	11,11.98	10,91.26 - 20.72

Supplementary grant obtained in March 1994 was to meet expenditure on adhoc bonus, special adhoc bonus, Interim relief, increase in salaries (Rs. 4.23 lakhs), enhancement of ceiling limits of Travelling allowance to Probationary technical staff, to clear pending bills (Rs.1.85 lakhs), to meet expenditure on drugs (Rs.13.50 lakhs) and to settle pending bills and increased cost of diet to Prisoners (Rs.95.00 lakhs). Specific reasons for withdrawal of provision by reappropriation in March 1994 and for final saving have not been communicated (October 1994).

(ii) 2056.101.I.AB. Sub-Jails -			
O.	5,49.67		
S.	14.23		
R.	- 7.37	5,56.53	5,45.83 - 10.70

## Grant No. 14 - Jails - conclud.

Supplementary grant obtained in March 1994 was to meet expenditure on payment of adhoc bonus, special adhoc bonus, Interim relief, increase in salaries (Rs. 8.90 lakhs), expenditure on enhanced ceiling limits of travelling allowance to Probationary technical staff, to clear pending bills (Rs. 1.25 lakhs), installation of telex in eight Central Prisons, provision of floodlight due to security reasons, provision of computers with air conditioning and increase in the cost of electricity charges (Rs. 2.91 lakhs) and to settle pending bills and increased cost of diet to Prisoners (Rs. 1.17 lakhs). Specific reasons for withdrawal of provision by reappropriation in March 1994 and for the final saving have not been communicated (October 1994).

## Grant No. 15 - Police

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2055. Police			
2059. Public Works			
2070. Other Administrative Services			
2235. Social Security and Welfare			
<b>Voted</b>			
Original	3,20,40,76,000		
Supple- mentary	23,65,89,000	3,44,06,65,000	3,39,32,84,030
Amount surrendered during the year (March 1994)			-4,73,80,970
			7,36,89,000
<b>Charged</b>			
Original	2,61,000		
Supple- mentary	9,15,000	11,76,000	59,67,323
Amount surrendered during the year			+47,91,323
Notes and comments -			Nil

1. In view of the saving of Rs. 4,73.81 lakhs in the voted grant, the supplementary grant of Rs. 22,30.00 lakhs obtained in March 1994 proved excessive.

2. In view of the ultimate saving of Rs. 4,73.81 lakhs only in the voted grant, surrender of Rs. 7,36.89 lakhs in March 1994 proved injudicious.

3. The excess of Rs. 47,91,323 over the charged appropriation requires regularisation.

## Grant No. 15 - Police - contd.

4. In view of the excess of Rs. 47.91 lakhs in the charged appropriation, the supplementary appropriation of Rs. 9.15 lakhs obtained in March 1994 proved inadequate.

5. Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
(i) 2055.115.I.AB. Modernisation of Police Force with 50 Per cent assistance from Government of India - Micro - Wave Project -			
O.	0.01		
R.	2,64.71	2,64.72	2,64.94 + 0.22

Enhancement of provision by reappropriation in March 1994 was due to increase in expenditure towards purchase of machinery and equipments as also maintenance of machines.

Only token provision was made in the Budget without indicating the full details and financial commitment of Government on the above scheme and how it was proposed to be met. As the actual expenditure exceeded the limit beyond which it had to be treated as New Service/New Instrument of Service, it constituted New Service/New Instrument of Service. But the prescribed procedure for New Service/New Instrument of Service had not been followed. Consequently, the quantum of expenditure on the scheme was not brought at any time to the notice of the Legislature.

## Grant No. 15 - Police - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
(ii) 2055.108.II.JA. Traffic and Transport Management Programme under Tamil Nadu Urban Development Project -			
R.	7.70	7.70	7.70
Provision made by reappropriation in March 1994 was to meet the expenditure towards purchase of machinery and equipment, New Vehicles and settlement of arrear bills for maintenance and hire charges.			
(iii) 2055.101.I.AT. Investigation agency to assist Justice S.Sivasubramanian Commission of Inquiry -			
R.	7.59	7.59	7.36 - 0.23

Provision made by reappropriation in March 1994 was to meet the expenditure towards payment of pay and allowances to the additional staff and settlement of arrears of travel expenses; sanction of new telephones and increase in telephone charges; purchase of postage stamps, furniture, bradma stationery, etc., and to settle electricity charges.

Expenditure on the schemes under the items (ii) and (iii) mentioned above was without provision either in the Budget or in the Supplementary Estimates but only by reappropriation and as these exceeded the limits prescribed in the New Service Rules, these constituted a New Service/New Instrument of Service. Failure to observe the prescribed procedure in the New Service Rules had led to incurring of the expenditure without the authority of the Legislature.

## Grant No. 15 - Police - conclud.

6. Excess in the charged appropriation occurred mainly under -				
Head	Total appropriation	Actual expenditure	Excess + Saving -	
	( in lakhs of rupees )			
2055.109.I.AA. District Police -				
O.	2.00			
S.	8.49			
R.	- 0.32	10.17	55.52	+45.35

Supplementary grant obtained in March 1994 was to meet the expenditure towards payment of compensation awarded by courts and for the payment of professional and special services. Reasons for the final excess have not been communicated (October 1994).



## 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			
Voted			
Original	24,79,14,000		
Supple- mentary	3,11,01,000		
	27,90,15,000	25,88,47,932	-2,01,67,068
Amount surrendered during the year (March 1994)			2,19,81,000
Charged			
Original	1,000		
Supple- mentary	14,000		
	15,000		-15,000
Amount surrendered during the year (March 1994)			1,000
Notes and comments -			

1. In view of the saving of Rs. 2,01.67 lakhs in the voted grant, the supplementary grant of Rs. 3,11.01 lakhs obtained in March 1994 proved excessive.

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

2. Saving occurred under - Head	Total grant	Actual expenditure	Excess + Saving -
			(in lakhs of rupees)
2070.108.I.AB. Protection and Control- Fire stations including workshops and Mobile Repair squads -			
O.	21,74.99		
S.	1,88.77		
R.	-1.90.01	21,73.75	21,87.41 +13.66

Supplementary grant obtained in March 1994 was for meeting expenditure towards payment for publicity, for the installation of pavilion in the Industrial Trade Fair, 1994 and for purchase of equipments for the newly purchased vehicles. Specific reasons for the withdrawal of provision by reappropriation in March 1994 and for the final excess have not been communicated (October 1994).

## 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			
2225. Welfare of Scheduled Caste/Scheduled Tribe and other Backward Classes			
2235. Social Security and Welfare			
2551. Hill Areas			
3425. Other Scientific Research			
3454. Census Surveys and Statistics			
<b>Voted</b>			
Original	18,20,32,54,000		
Supple- mentary	33,61,19,000	18,53,93,73,000	17,66,60,29,676
Amount surrendered during the year (March 1994)			-87,33,43,324
<b>Charged</b>			
Original	13,000		
Supple- mentary	1,82,000	1,95,000	1,15,991
Amount surrendered during the year (March 1994)			-79,000
			1,000

## Grant No. 17 - Education - contd.

## Notes and Comments -

1. In view of the saving of Rs. 87,33.43 lakhs in the voted grant, the supplementary grant of Rs. 32,97.05 lakhs obtained in March 1994 proved unnecessary.

2. Only Rs. 19,57.70 lakhs were surrendered in the voted grant in March 1994; but the ultimate saving worked out to Rs. 87,33.43 lakhs (5 per cent).

3. In view of the saving of Rs. 0.79 lakh in the charged appropriation, the supplementary appropriation of Rs. 1.82 lakhs obtained in March 1994 proved excessive.

4. Saving in the charged appropriation during the year worked out to 41 per cent.

5. Saving occurred persistently in the charged appropriation during the preceding five years as under -

Year	Saving	
	Amount	Percentage
	(in lakhs of rupees)	
1988-89	0.15	100
1989-90	0.15	100
1990-91	0.14	100
1991-92	0.13	100
1992-93	0.65	100

6. 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.

## Grant No. 17 - Education - contd.

7. Significant saving under the voted grant occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
(i) (a) 2202.01.101.I.AC. Salaries to Panchayat Union Elementary School Teachers -			
O. 4,72,45.17			
R. -15,11.83	4,57,33.34	4,26,14.15	-31,19.19
(b) 2202.02.109.I.AB. Salaries of Municipal and Corporation Secondary / Higher Secondary Schools Teachers -			
O. 34,38.64			
R. -1,54.60	32,84.04	27,57.19	-5,26.85
(c) 2202.02.101.I.AA. Inspectress of General Schools -			
O. 41,59.33			
R. -76.77	40,82.56	36,97.73	-3,84.83
(d) 2202.03.103.I.AA. Arts colleges (Men) -			
O. 40,06.62			
R. -2,70.04	37,36.58	36,72.95	-63.63
(e) 2205.105.I.AF. Charges on Account of the Tamil Nadu Public Libraries Act, 1948 -			
O. 10,92.89			
R. -1,05.21	9,87.68	9,85.04	-2.64

## Grant No. 17 - Education - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(f) 2202.01.102.II.JB. Additional Enrollment of Pupils of the age group 11 to 14 -			
O. 1,93.58			
R. -57.67	1,35.91	1,13.71	-22.20
(g) 2202.01.102.II.JJ. Scheme for 100 per cent Enrollment through Micro Level Planning -			
O. 88.96			
R. -87.53	1.43	3.16	+1.73
(h) 2203.105.I.AA. Government Polytechnics (Men) -			
O. 8,88.27			
R. -75.91	8,12.36	8,17.03	+4.67
Withdrawal of provision by reappropriation in March 1994 under items (i)(a) to (h) was mainly due to non- filling up of certain posts and belated sanction of certain posts. The final excess under item (i)(h) was due to filling up of vacant posts and upgradation of posts among Ministerial categories. Specific reasons for the final saving under items (i)(a) to (i)(f) and for the final excess under (i)(g) have not been communicated (October 1994).			
(ii) (a) 2202.02.109.I.AA. General -			
O. 3,42,36.36			
R. -6.43.15	3,35,93.21	3,13,24.91	-22,68.30

## Grant No. 17 - Education - contd.

Head	Total grant	Actual expenditure	Excess + Saving
(in lakhs of rupees)			
(b) 2202.01.101.I.AA. Salaries of Municipal and Corporation Elementary School Teachers -			
O. 76,91.97			
R. 3.32	76,95.29	61,60.79	-15,34.50
(c) 2202.01.101.I.AB. Government Elementary Schools -			
O. 29,17.51			
R. - 10,18.50	18,99.01	17,85.44	-1,13.57
Withdrawal of provision by reappropriation in March 1994 under items (ii)(a) and (c) was mainly due to non-filling up of certain posts and belated sanction of certain posts in schools and enhancement of provision by reappropriation under item (ii)(b) was due to sanction of Interim Relief, adhoc bonus and ex-gratia payment. Specific reasons for the final saving under items (ii)(a) to (c) have not been communicated (October 1994).			
(iii)(a) 2202.04.200.I.AB. Non-formal Education and Prohibition Propaganda -			
O. 20,00.00			
R. -20,00.00			
(b) 2202.04.200.II.JK. Non-formal Education and Prohibition Propaganda -			
R. 4,35.80	4,35.80	4,26.14	-9.66

## Grant No. 17 - Education - contd.

Withdrawal of entire provision by reappropriation in March 1994 under item (iii)(a) was attributed to the reclassification of expenditure under item (iii)(b). Specific reasons for the withdrawal of Rs. 15,64.20 lakhs and for the final saving have not been communicated (October 1994).

Head	Total grant	Actual expenditure	Excess + Saving
(in lakhs of rupees)			
(iv)(a) 2202.01.108.I.AB. Supply of Text Books to Students -			
O. 17,54.21			
R. -5,00.05	12,54.16	12,52.85	-1.31
(b) 2202.01.800.II.JK. Free supply of footwear to the School going children -			
O. 6,10.15			
R. -3,11.75	2,98.40	2,95.23	-3.17

Specific reasons for the withdrawal of provision by reappropriation in March 1994 and for the final saving under items (iv)(a) and (b) have not been communicated (October 1994).

(v) 2202.03.102.I.AB. Annamalai University -			
O. 3,58.00			
R. -3,58.00			

Withdrawal of entire provision by reappropriation in March 1994 was attributed to non-sanction of block grant by the Government in view of the I.C.C. receipts in the University.

## Grant No. 17 - Education - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(vi) (a) 2202.02.109.III.SA. Improvement of Science Education in High/Higher Secondary Schools -			
O.	0.01		
S.	3,53.19		
R.	-3,53.20		
(b) 2202.02.800.III.SD. Vocationalisation of Higher Secondary Education -			
O.	0.01		
S.	1,27.79		
R.	-1,27.80		
Supplementary grant obtained in March 1994 for item (vi) (a) was to meet the expenditure for purchase of science equipment and for (vi) (b) was to meet the expenditure under the scheme of vocationalisation of Secondary Education at +2 level. Withdrawal of entire provision by reappropriation in March 1994 was attributed to non-implementation of the schemes.			
(vii) (a) 2202.02.191.I.AA. Residuary Grants for Municipal and Corporation High and Higher Secondary Schools -			
O.	4,00.00		
R.	-3,34.03		
	65.97	53.10	-12.87

## Grant No. 17 - Education - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(b) 2202.03.103.I.AB. Arts Colleges (Women) -			
O.	15,73.37		
S.	20.00		
R.	-1,87.97	14,05.40	13,94.85
			-10.55
(c) 2202.03.104.I.AA. Grants to Private Colleges (Arts and Oriental Colleges) -			
O.	93,30.70		
S.	8,91.00		
R.	-83.73	1,01,37.97	1,01.46.20
			+8.23
Supplementary grant obtained in March 1994 under item (vii) (b) was for relief works for the damages caused by the floods during November 1993 to Arulmigu Sri Meenakshi Government Arts College (Women), Madurai and under item (vii) (c) was for the expenditure towards the payment of teaching grant to Aided Colleges. Withdrawal of provision by reappropriation in March 1994 under items (vii) (a) to (c) was mainly towards non-filling up of certain posts. Specific reasons for the final saving under items (vii) (a) and (b) and for the final excess under item (vii) (c) have not been communicated (October 1994).			
(viii) 2202.01.103.I.AA. Residuary grants to Local Bodies for Elementary Education -			
O.	8,00.00		
R.	-2,99.32	5,00.68	5,09.24
			+8.56

## Grant No. 17 - Education - contd.

Withdrawal of provision by reappropriation in March 1994 was mainly due to non-claiming of arrears of grant by municipalities and non-filling up of certain posts. Specific reasons for the final excess have not been communicated (October 1994).

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(ix) 2202.03.102.I.AA. Madras University -			
O.	2,35.00		
R.	-85.41	1,49.59	1,49.59

Withdrawal of provision by reappropriation in Madras 1994 was attributed to non-release of entire block grant taking into account 20 per cent of I.C.C. receipts.

(x) 2204.104.I.AB. Grants for promotion of Sports and Games -			
O.	0.01		
S.	77.99	78.00	-78.00

Supplementary grant obtained in March 1994 was towards special grant sanctioned to the Sports Development Authority of Tamil Nadu for conducting the International Invitation Athletic Meet and 33rd Open National Championship, 1994. Specific reasons for the final saving of entire provision have not been communicated (October 1994).

## Grant No. 17 - Education - contd.

8. Excess occurred mainly under -

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

(i) 2202.02.110.I.AA. General -			
O.	1,48,33.55		
S.	4,13.61		
R.	59,72.14	2,12,19.30	2,10.74.92 -1,44.38

Supplementary grant obtained in March 1994 was to meet the teaching grants to aided Secondary Schools. Enhancement of provision by reappropriation in March 1994 was mainly due to payment of grants to aided Schools. Specific reasons for the final saving have not been communicated (October 1994).

(ii) 2202.01.800.II.JC. Supply of Uniforms to Pupils -			
O.	25,00.00		
R.	5,38.88	30,38.88	30,34.05 -4.83

Enhancement of provision by reappropriation in March 1994 was due to increased cost of uniforms and sanction of expenditure for purchase of uniform cloths. Specific reasons for the final saving have not been communicated (October 1994).

(iii) 2203.105.II.JG. Development of Technical Education in Tamil Nadu with the Assistance of World Bank -			
O.	1,86.32		
R.	3,46.87	5,33.19	5,59.66 +26.47

## Grant No. 17 - Education - contd.

Enhancement of provision by reappropriation in March 1994 was mainly due to (i) clearing the pending T.A. bills; (ii) clearing the electricity bills, telephone bills and purchase of contingent articles; and (iii) sanction of expenditure towards the development of polytechnics under World Bank Project. Specific reasons for the final excess have not been communicated (October 1994).

Head	Total grant	Actual expenditure	Excess + Saving
( in lakhs of rupees )			
(iv) (a) 2202.01.102.I.AD. Grants to Non-Government Elementary Schools -			
O.	2,50,10.96		
R.	-7,18.81		
	2,42,92.15	2,53,40.02	+10.47.87
(b) 2202.01.001.I.AA. Directorate of Elementary Education -			
O.	60.94		
R.	-19.84		
	41.10	3,12.31	+2,71.21
Withdrawal of provision by reappropriation in March 1994 under items (a) to (b) above was due to non-filling up of certain posts and belated sanction of certain posts in schools. Specific reasons for the final excess have not been communicated (October 1994).			
(v) (a) 2202.02.110.II.JC. Assistance to Aided Higher Secondary Schools -			
O.	1,57.03		
R.	75.45		
	2,32.48	2,34.80	+2.32

## Grant No. 17 - Education - contd.

Head	Total grant	Actual expenditure	Excess + Saving
(in lakhs of rupees)			
(b) 2203.105.I.AD. Grants-in-aid to Private Polytechnics -			
O.	11,06.06		
R.	74.33	11,80.39	11,73.61
			-6.78
(c) 2202.03.104.I.AB. Grants to Private Colleges of Education -			
O.	1,69.27		
R.	29.19	1,98.46	2,34.97
			+36.51
(d) 2202.01.102.I.AE. Pre-primary Schools -			
O.	10.00		
R.	5.00	15.00	21.50
			+6.50

Enhancement of provision by reappropriation in March 1994 was mainly due to payment of grants to aided schools under (a), payment of grants to aided polytechnics under (b), payment of teaching grants to aided Colleges under (c) and payment of grants to pre-primary schools under (d). Specific reasons for the final excess under (a), (c) and (d) and for final saving under (b) have not been communicated (October 1994).

(vi) 2204.104.I.AA. Grants to Tamil Nadu Sports Development Corporation -			
O.	1,20.00	1,20.00	1,94.99
			+74.99

Specific reasons for the final excess have not been communicated (October 1994).

## Grant No. 17 - Education - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(vii) 2202.03.102.I.AF. Bharathidasan University, Tiruchirapalli -			
O. 99.28			
R. 65.23	1,64.51	1,64.51	
Enhancement of provision by reappropriation in March 1994 was due to payment of dearness allowance, adhoc bonus and revised house rent allowance over and above the regular Block grant to the Universities.			
(viii) (a) 2202.02.800.II.JB. Additional Enrollment of Pupils of the Age Group 14 to 16 -			
O. 2,99.30			
R. 5.88	3,05.18	3,35.76	+30.58
(b) 2202.02.105.I.AA. Teacher Training Institutes -			
O. 1,19.28			
R. 21.60	1,40.88	1,48.37	+7.49
Enhancement of provision by reappropriation in March 1994 under (a) and (b) was mainly due to sanction of interim relief, adhoc bonus, ex-gratia payment and clearing of the pending travelling allowance bills and payment of advertisement and publicity charges. Specific reasons for the final excess under items (a) and (b) have not been communicated (October 1994).			

## Grant No. 17 - Education - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(ix) 2204.102.I.AC. N.C.C. - Junior Division -			
O. 1,67.55			
S. 14.80			
R. 24.96	2,07.31	2,08.66	+1.35
Supplementary grant obtained in December 1993 was due to enhancement of messing allowance to N.C.C Officers and Cadets while attending the Camps applicable to the Republic Day camp held at New Delhi in January 1993 and for other camps during 1993-94. Enhancement of provision by reappropriation in March 1994 was mainly due to (i) clearing the pending Travelling Allowance bills, (ii) increase in the number of cadets and increased cost of materials and (iii) sanction of expenditure towards the purchase of motor vehicles. Specific reasons for the final excess have not been communicated (October 1994).			
(x) 2202.03.112.I.AB. Grants to the Institute of Mathematical Science, Madras -			
O. 15.00			
R. 26.25	41.25	41.25	
Enhancement of provision by reappropriation in March 1994 was due to payment of arrear maintenance grant for the years 1990-91 and 1991-92.			
(xi) (a) 2202.03.102.I.AK. Manonmaniam Sundaranar University -			
O. 50.00			
R. 25.55	75.55	75.55	



## Grant No. 17 - Education - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(b) 2202.03.102.I.AI. Tamil University, Thanjavur -			
O. 1,13.00			
R. 12.85	1,25.85	1,25.85	
Enhancement of provision by reappropriation in March 1994 was mainly due to the payment of dearness allowance, adhoc bonus and revised house rent allowance grant over and above the regular Block grant to the Universities.			
(xii) 2202.05.200.I.AA. Oriental Schools (Arabic) -			
O. 30.00			
R. 16.89	46.89	53.32	+6.43
Enhancement of provision by reappropriation in March 1994 was due to payment of grants to the Oriental schools. Specific reasons for the final excess have not been communicated (October 1994).			
(xiii) 2203.800.I.AB. Buildings -			
O. 1,00.00			
R. 15.00	1,15.00	1,21.14	+6.14
Enhancement of provision by reappropriation in March 1994 was to carry out urgent minor works in the Government Polytechnics and Engineering Colleges under the control of the Directorate of Technical Education, Madras. The final excess is for the completion of the building works.			

## Grant No. 17 - Education - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(xiv) 2202.03.107.I.AD. Stipends and Allowances to Tamil Medium Students -			
O. 48.00			
R. 3.90	51.90	60.96	+9.06
Enhancement of provision by reappropriation in March 1994 was due to payment of scholarships and stipends. Specific reasons for the final excess have not been communicated (October 1994).			
(xv) 2205.104.I.AA. Tamil Nadu Archives -			
O. 85.30			
R. 11.36	96.66	97.13	+0.47
Specific reasons for the enhancement of provision by reappropriation in March 1994 have not been communicated (October 1994).			
(xvi) 2202.04.200.I.AA. Adult Literacy Schemes -			
O. 3.94			
R. 10.95	14.89	15.74	+0.85
Enhancement of provision by reappropriation in March 1994 was mainly due to (i) sanction of interim relief, adhoc bonus and ex-gratia, payment, (ii) payment of electricity and telephone bills, (iii) purchase of contingent articles and (iv) payment of rent arrears.			

## Grant No. 17 - Education - conclud.

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(xvii) 2203.102.II.JA. Plan Grants to Anna University -			
O.	32.22		
R.	11.11	43.33	43.33 . . .

Enhancement of provision by reappropriation in March 1994 was due to grants to the Ocean Data Centre and building grant.

(xviii) 2202.04.200.III.SD.  
Janashikshan Nilayam -

O.	76.89		
R.	12.97	89.86	87.62 -2.24

Enhancement of provision by reappropriation in March 1994 was due to payment of remuneration including arrear to the prerak.

(xix) 2203.800.I.AA.  
Construction Wing - . . . 10.56 +10.56

Expenditure on the above scheme was incurred without provision either in the Budget or in the Supplementary Estimates. As the expenditure exceeded the limits prescribed, it constituted a New Service/New Instrument of Service. Failure to observe the procedure prescribed in the New Service/New Instrument of Service Rules led to incurring of the expenditure on the above scheme without the authority of Legislature.

## 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	3,33,77,02,000		
Supplementary	10,76,74,000	3,44,53,76,000	3,36,05,80,083 -8,47,95,917
Amount surrendered during the year (March 1994)			8,53,34,000
Charged			
Original	1,000		
Supplementary	1,03,000	1,04,000	1,46,053 +42,053
Amount surrendered during the year			Nil

## Notes and comments-

1. In view of the saving of Rs. 8,47.96 lakhs in the voted grant, the supplementary grant of Rs. 10,76.74 lakhs obtained in March 1994 proved excessive.

2. The excess of Rs. 42,053 over the charged appropriation requires regularisation.

## Grant No. 18 - Medical - contd.

3. 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.

4. Significant saving under the voted grant occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
			(in lakhs of rupees)
(i) (a) 2210.01.110.I.AA. Hospital and Dispensaries -			
O. 86,27.72			
R. -35,77.76	50,49.96	52,23.55	+1,73.59
(b) 2210.01.110.I.AB. Taluk Headquarters Hospitals-			
R. 22,53.78	22,53.78	22,20.03	-33.75
(c) 2210.01.110.I.AC. Non-Taluk Headquarters Hospitals -			
R. 5,72.33	5,72.33	4,35.34	-1,36.99
(d) 2210.01.110.I.AD. Other Dispensaries -			
R. 14.78	14.78	3.88	-10.90

Withdrawal of provision from item (a) was due to splitting up of this sub-head into three more sub-heads mentioned in items (b), (c) and (d). However, the specific reason for the withdrawal of balance provision of Rs. 7,36.87 lakhs and the final saving of Rs. 7,44.92 lakhs have not been communicated (October 1994).

## Grant No. 18 - Medical - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
			(in lakhs of rupees)
(ii) 2210.01.001.I.AB. District Medical Officers of non- Teaching institutions, Headquarters Hospitals-			
O. 4,57.30			
R. -1,21.26	3,36.04	3,36.40	+0.36
Withdrawal of provision by reappropriation in March 1994 was due to non-filling up of certain vacant posts. Specific reasons for the final excess have not been communicated (October 1994).			
(iii) 2210.01.110.III.TE. Strengthening of Blood Banking system -			
S. 1,58.60			
R. -1,18.03	40.57	39.02	-1.55
Supplementary grant obtained in March 1994 was for strengthening the Blood bank system in Medical Institutions and Government Hospitals.			
Withdrawal of provision by reappropriation in March 1994 was due to non-finalisation of tender. Specific reasons for the final saving have not been communicated (October 1994).			
(iv) 2210.05.105.II.JA. Improvements to Medical Colleges -			
O. 4,16.23			
R. -96.57	3,19.66	3,04.73	-14.93

## Grant No. 18 - Medical - contd.

Withdrawal of provision by reappropriation in March 1994 was due to non-finalisation of tender and non-supply of vehicles ordered. Specific reasons for the final saving have not been communicated (October 1994).

Head	Total grant	Actual expenditure	Excess + Saving -
(v) 2210.06.101.I.AG. Leprosy Control -			(in lakhs of rupees)
O. 10,16.23			
R. -1,01.92	9,14.31	9,13.24	-1.07

Withdrawal of provision by reappropriation in March 1994 was due to non-filling of certain posts, non-receipt of bills and non-fixation of rent by Public Works Department, which was partly offset by increased expenditure due to settlement of arrears of rent for Government Leprosy Control Unit in South Arcot District. Specific reasons for the final saving have not been communicated (October 1994).

(vi) 2210.01.110.I.CJ. Implementation of Accident and Emergency Services -			
O. 4,28.78			
R. -56.65	3,72.13	3,56.15	-15.98

Withdrawal of provision by reappropriation in March 1994 was due to non-filling up of certain posts, supply of the requirements under Central Purchase System and non-receipt of bills. Specific reasons for the final saving have not been communicated (October 1994).

## Grant No. 18 - Medical - contd.

5. Saving under note 5 above was partly counterbalanced by excess under -

Head	Total grant	Actual expenditure	Excess + Saving -
(i) 2210.05.001.I.AB. Settlement of Bills towards Supply of Medicines to the Institutions / Hospitals under the control of Director of Medical Education -			(in lakhs of rupees)
O. 15,00.00			
S. 2,74.75			
R. 3,25.17	20,99.92	20,88.69	-11.23

Supplementary grant obtained in March 1994 was for increased supply of Medicines in Teaching Medical Institution and Hospitals.

Enhancement of provision by reappropriation in March 1994 was due to settlement of pending bills in the central purchase system. Specific reasons for the final saving have not been communicated (October 1994).

(ii) 2210.05.105.III.SG. National AIDS Control Programme -			
O. 2.40			
S. 85.64			
R. -41.16	46.88	2,35.45	+1,88.57

Supplementary grant obtained in March 1994 was for implementation of Aids Control programme in Tamil Nadu under World Bank Assistance.

## Grant No. 18 - Medical - contd.

Withdrawal of provision by reappropriation in March 1994 was due to non-finalisation of tender and non-receipt of bills. Specific reasons for the final excess have not been communicated (October 1994).

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(iii) 2210.01.110.I.AK. Government Stanley Hospital, Madras -			
O. 6,11.56			
R. 1,06.31	7,17.87	7,24.80	+6.93

Enhancement of provision by reappropriation in March 1994 was due to (a) claiming of special grade and selection grade arrears of pay and allowances (b) sanction of Additional Dearness Allowance (c) payment of arrears of electricity charges, telephone bills and increase in the usage of postage stamps, (d) settlement of water charges bills, (e) frequent repairs of the Machineries and Equipments, (f) settlement of arrear bills, (g) settlement of pending bills and increase in the cost of linen materials, (h) increase in the number of out-patients and increase in the prices of Medicines and (i) increase in electricity charges Tariff rates. Specific reasons for the final excess have not been communicated (October 1994).

(iv) 2210.06.101.III.SC. Leprosy Control -			
O. 3,94.36			
R. -37.37	3,56.99	4,71.15	+1,14.16

## Grant No. 18 - Medical - contd.

Withdrawal of provision by reappropriation in March 1994 was due to non-filling up of certain posts, supply of the requirements by the central purchase system and non-fixation of rent by Public Works Department. Specific reasons for the final excess have not been communicated (October 1994).

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(v) 2210.01.110.I.AJ. Government General Hospital, Madras -			
O. 12,50.61			
R. 1,59.17	14,09.78	13,26.12	-83.66

Enhancement of provision by reappropriation in March 1994 was due to (a) payment of Pongal Bonus and to settle arrear bills of medical charges and leave travel concession, (b) electricity consumption tariff and fluctuation in prices of articles, (c) settlement of water charges bills, (d) carrying out of petty repairs, (e) settlement of arrear bills on purchase and maintenance charges, (f) purchase of tempo-traveller for cardiology department, (g) settlement of pending bills and increase in the cost of linen materials, (h) increase in the cost of diet materials and in the number of in-patients which was partly offset by non-filling up of certain posts. Specific reasons for the final saving have not been communicated (October 1994).

(vi) 2210.05.105.II.JW. Grants to Dr. M.G.R. Medical University -			
O. 1,60.00			
R. 75.47	2,35.47	2,35.47	

## Grant No. 18 - Medical - contd.

Specific reasons for the enhancement of provision by reappropriation in March 1994 have not been communicated (October 1994).

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(vii) 2210.01.110.I.AP. Kilpauk Medical College Hospital, Madras -			
O. 2,15.57			
R. 48.67	2,64.24	2,71.29	+7.05

Enhancement of provision by reappropriation in March 1994 was due to (a) revision of pay, dearness allowance and Pongal Bonus (b) sanction of additional dearness allowances, (c) settlement of water charges bills and pending bills, (d) increase in the cost of fuel and linen materials, (e) settlement of arrear bills, (f) increase in the cost of diet materials and in the number of in-patients and (g) usage of telephone by the selection committee. Specific reasons for the final excess have not been communicated (October 1994).

(viii) 2210.01.110.II.JA. Improvement to District Headquarters Hospitals -			
O. 49.01			
R. 51.36	1,00.37	1,04.54	+4.17

Enhancement of provision (Rs. 64.52 lakhs) by reappropriation in March 1994 was mainly due to purchase of autoclave and incinerator sanctioned under Part II scheme for 1993-94. Specific reasons for the withdrawal of Rs. 13.16 lakhs and for the final excess have not been communicated (October 1994).

## Grant No. 18 - Medical - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(ix) 2210.06.101.VI.UG. National T.B. Control Programme -			
O. 1,00.00			
R. 1,68.00	2,68.00	1,31.37	-1,36.63

Enhancement of provision by reappropriation in March 1994 was due to settlement for supply of medicines by Medical Stores Department, Government of India. Specific reasons for the final saving have not been communicated (October 1994).

(x) 2210.01.110.I.AU. Tuberculosis Control and Chemotherapy -			
O. 10.00			
R. 23.46	33.46	33.46	. . .

Enhancement of provision by reappropriation in March 1994 was due to payment of 50 per cent grant to T.B. Research centre, Chetpet for research purpose.

(xi) 2210.01.110.I.AR. Government R.S.R.M. Hospital, Madras -			
O. 1,46.63			
R. 14.92	1,61.55	1,64.94	+3.39

Enhancement of provision by reappropriation in March 1994 was due to (a) sanction of surrender leave salary and increments, (b) settlement of water charges bills, (c) increase in the cost of fuel, (d) settlement of arrear bills, pending bills and increase in the cost of linen materials, (e) increase in the cost of diet materials and in

## Grant No. 18 - Medical - conclud.

the number of in-patients, which was partly offset by non-supply of water through pipe line by the Madras Metropolitan Water Supply and Sewerage Board. Specific reasons for the final excess have not been communicated (October 1994).

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(xii) 2210.05.105.II.JF. Training of Nurses -			
O.	17.63		
R.	12.61	30.24	29.88 -0.36

Enhancement of provision by reappropriation in March 1994 was due to settlement of pending bills and increase in the cost of linen materials and for settlement of arrear bills.

## Grant No. 19 - Public Health

Major heads	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
2059. Public Works			
2210. Medical and Public Health			
2211. Family Welfare			
2215. Water Supply and Sanitation			
2235. Social Security and Welfare			
2551. Hill Areas			
Voted			
Original	2,23,93,44,000		
Supplementary	2,89,17,000	2,26,82,61,000	2,28,81,70,539 +1,99,09,539
Amount surrendered during the year (March 1994)			9,98,29,000
Charged			
Original	1,000		
Supplementary	1,62,000	1,63,000	86,287 -76,713
Amount surrendered during the year			Nil
Notes and comments -			

1. The excess of Rs. 1,99,09,539 over the voted grant requires regularisation.

2. In view of the excess of Rs. 1,99.10 lakhs in the voted grant, the supplementary grant of Rs. 2,89.17 lakhs obtained in March 1994 proved inadequate and the surrender of Rs. 9,98.29 lakhs in March 1994 injudicious.

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

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

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

Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
(i) 2211.103.III.SD. Innovative Scheme for reducing infant/maternal mortalities rates under flexible approach scheme -			
O.	0.01		
R.	- 0.01	8,36.88	+ 8,36.88

Specific reasons for withdrawal of provision by reappropriation in March 1994 and for the final excess have not been communicated (October 1994).

According to New Service Rules, in respect of a scheme involving Central assistance, if a token provision has been made in the Budget, the expenditure on the scheme need not be treated as New Service when the sanction actually issues. However, such cases should be brought to the notice of the Legislature by specific inclusion in the Supplementary Estimates. Failure to follow the prescribed procedure led to incurring of the expenditure without the authority of the Legislature.

(ii) 2211.200.III.SE. Conventional Contraceptives -			
O.	2,02.76		
R.	- 4.39	1,98.37	+ 2,19.66

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

Specific reasons for the withdrawal of provision by reappropriation in March 1994 and for the final excess have not been communicated (October 1994).

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(iii) 2211.101.III.SC. Opening of Additional Sub-Centres after 1.4.1981 -			
O.	20.93.51		
R.	76.10	21.69.61	22,17.45 + 47.84

Enhancement of provision by reappropriation in March 1994 was mainly due to increase in expenditure towards (i) sanction of increment, interim relief, creation and revival of certain posts, (ii) sanction of additional instalment of Dearness Allowance, (iii) payment of pleaders fees, honorarium to the Dais in Health Sub Centres and for special studies and surveys proposed in the DANIDA action plan, and (iv) Festival Advance. Reasons for the final excess have not been communicated (October 1994).

(iv) 2211.102.III.SD. World Bank aided India Population project -			
O.	10,27.41		
S.	1,30.97		
R.	69.71	12,28.09	12,71.96 + 43.87

Supplementary grant obtained in March 1994 was to meet the increased expenditure on drugs. Enhancement of provision by reappropriation in March 1994 was due to increase in expenditure towards (i) sanction of increment, interim relief, creation and revival of certain posts, (ii) purchase of refrigerator, cold chain equipment, computers,



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

air conditioners, gen-set and Deutrim lamps for spectrophotometer; procurement and replacement of tools; supply of medical equipments to Government Hospitals and Institutions by DANIDA Project; carrying out of periodical service maintenance for the Laproscope equipment, (iii) payment of pleaders fees, honorarium to the Dais and special studies and surveys proposed in the DANIDA action plan, (iv) increased number of inpatients; purchase of sheep for production of Anti vaccine, purchase of yellow fever vaccine, Snake Venom sera vaccine, drugs; reimbursement of cost of samples and drugs required under the scheme Japanese Encephalitis, (v) for the purchase of additional books and for the printing of materials under MIES, IEC and Training Components of IPPV Project, partly offset (Rs.62.66 lakhs) by the closure of MPHWS (M) Training. Reasons for the final excess have not been communicated (October 1994).

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(v) 2211.200.III.TD. Maintenance of Community Health Centres/Public Health Centres/Health Sub Centres under DANIDA Project -			
O.	1.27		
R.	98.15	99.42	99.42

Enhancement of provision by reappropriation in March 1994 was mainly due to increase in expenditure towards preventive maintenance of Office buildings and maintenance of CHC/PHC/HSC/ICDS Centres/GTR Schools under DANIDA Project.

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

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(vi) 2211.200.III.TF. Construction of Community Supported Health Sub-centres under DANIDA Project -			
O.	0.02		
R.	65.31	65.33	64.53 - 0.80

Enhancement of provision by reappropriation in March 1994 was towards construction works in 7 Health Sub-centres in Kolli Hills and Yercaud Hills and Water Supply works.

According to New Service Rules, in respect of a scheme involving Central assistance, if a token provision has been made in the Budget, the expenditure on the scheme need not be treated as New Service when the sanction actually issues. However, such cases should be brought to the notice of the Legislature by specific inclusion in the Supplementary Estimates. Failure to follow the prescribed procedure led to incurring of the expenditure without the authority of the Legislature.

(vii) 2059.01.053.I.AV. Buildings - Public Health -				
O.	1,00.36			
R.	19.64	1,20.00	1,52.67	+ 32.67

Enhancement of provision by reappropriation in March 1994 was due to the increase in expenditure towards preventive maintenance of office buildings and maintenance of CHC/PHC/HSC/ICDS Centres/GTR Schools under DANIDA Project. Reasons for the final excess have not been communicated (October 1994).

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

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(viii) 2211.200.III.TE. Improvement of Drug Supplies under DANIDA Project -			
O.	3.66		
R.	38.34	42.00	+ 0.23

Enhancement of provision by reappropriation in March 1994 was due to (i) payment of freight charges, recognition fees, arrears of electricity charges; sanction of Uniform Clothes; stitching charges to Drivers, Laboratory Assistants, Watchmen, Field Workers, Office Assistants and Mazdoors; purchase of furniture, vessels, utensils, stationery articles and service postage stamps; (ii) construction of Drug Ware House; and (iii) printing of Standard Treatment Manual form and registers.

(ix) 2211.200.III.TA. Health Sub-centre level activities under DANIDA Project -			
O.	11.16		
R.	37.78	48.94	- 0.27

Enhancement of provision by reappropriation in March 1994 was due to increase in expenditure towards cost of labour board, water supply and spill over expenditure to the Health Sub-centre in Salem and South Arcot Districts.

(x) 2210.06.101.VI.UC. Malaria Control Urban Malaria Scheme -			
O.	33.09		
R.	- 8.68	24.41	+ 37.59

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

Withdrawal of provision by reappropriation in March 1994 was mainly due to the closure of MPHWM(M) Training. Reasons for the final excess have not been communicated (October 1994).

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(xi) 2211.102.III.SB. Urban Family Welfare Centres run by Local Bodies and voluntary Organisations-			
O.	29.52		
R.	31.75	61.27	- 3.60

Enhancement of provision by reappropriation in March 1994 was towards settlement of arrears of grant. Reasons for the final saving have not been communicated (October 1994).

(xii) 2211.104.I.AA. Establishment for the Maintenance of Motor Vehicles of Public Health and Medical Department -			
O.	2,05.33		
R.	26.59	2,31.92	+ 0.85

Enhancement of provision by reappropriation in March 1994 was due to increased expenditure towards transfer, tours, deputation for training, Intensive Family Welfare Drive, enhanced rate of stipend, purchase of refrigerator, cold chain equipment, computers, air conditioners, gen-sets and Deutrim lamps for spectrophotometer, procurement and replacement of tools, supply of medical equipments, carrying out periodical

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

service, maintenance for the Laproscope equipment, settlement of pending bills and purchase and maintenance of vehicles in SHTO.

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(xiii) 2211.108.III.SD. Innovative Schemes under DANIDA Project -			
O.	14.93		
R.	17.61	32.54	34.64 + 2.10

Enhancement of provision by reappropriation in March 1994 was mainly due to increase in expenditure towards completion of four Health Sub-centres in Kalrayan Hills, maintenance of buildings, water supply, sanitary and electrification. Reasons for the final excess have not been communicated (October 1994).

(xiv) 2211.108.III.SB. Intensive Training and Man-power Development under DANIDA Project -			
O.	61.61		
R.	19.04	80.65	79.72 - 0.93

Enhancement of provision by reappropriation in March 1994 was due to increase in expenditure towards (i) construction of staff quarters to HMDI, Salem, (ii) purchase of refrigerators, cold chain equipment, computers, air conditioners, gen-sets, Deutrim lamps for spectrophotometer; procurement and replacement of tools; supply of medical equipments; carrying out of periodical service maintenance for the Laproscope equipment, (iii) consumables required for life saving vaccines; purchase of furniture, audio visual equipment, kitchen materials and portable display Board.

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

This was partly offset by decreased expenditure due to (i) closure of training MPHWS (Male), non-filling up of vacant posts, (ii) restricted conduct of training and deputation of personnel for training.

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(xv) 2551.60.110.III.SA. Improvements to Primary Health Centres under Hill Area Development Programme -			
R.	17.00	17.00	17.00

Specific reasons for the provision made by reappropriation in March 1994 have not been communicated (October 1994). Expenditure on the above scheme was incurred without any provision either in the Budget or in the Supplementary Estimates and exceeded the limits prescribed for New Service/New Instrument of Service Rules, constituting a New Service/New Instrument of Service. Failure to observe the procedure prescribed in the New Service Rules resulted in the expenditure having been incurred without the authority of the Legislature.

(xvi) 2211.200.III.TI. Control of Anti Rabies Injection Drugs under DANIDA Project -			
O.	0.01		
R.	14.47	14.48	14.48

Enhancement of provision by reappropriation in March 1994 was due to sanction of Anti Rabies Injection Drugs to Health Sub-centres of Salem and South Arcot Districts.

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

According to New Service Rules, in respect of schemes involving central assistance, if a token provision has been made in the Budget, the expenditure on the scheme need not be treated as New Service when the sanction actually issues. However, such cases should be brought to the notice of the Legislature by specific inclusion in the Supplementary Estimates. Failure to follow the prescribed procedure led to incurring of the expenditure without the authority of the Legislature.

Head	Total grant	Actual expenditure	Excess + Saving -
			(in lakhs of rupees)
(xvii) 2211.104.III.SG. Utilisation of UNICEF and other Departmental Vehicles for Family Welfare purpose -			
O.	0.56		
R.	11.44	12.00	11.81 - 0.19

Enhancement of provision by reappropriation in March 1994 was due to increased expenditure towards Intensive Family Welfare Drive. However, specific reasons for the final saving have not been communicated (October 1994).

(xviii) 2211.200.III.SC. Supply of Surgical Equipments -			
O.	0.01		
R.	6.65	6.66	6.66

Enhancement of provision by reappropriation in March 1994 was due to the increase in expenditure towards cost of insecticide, portable display boards to PHCs,

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

purchase of cat-guts; Health Education materials, solvents and chemicals for Drug Testing Laboratory and consumables for Food Analysis Laboratory.

According to New Service Rules, in respect of schemes involving Central assistance, if token provision has been made in the Budget, the expenditure on the schemes 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. Failure to follow the prescribed procedure led to incurring of the expenditure under items (xvii) and (xviii) without the authority of the Legislature.

## 5. Saving occurred mainly under -

Head	Total grant	Actual expenditure	Excess + Saving -
			(in lakhs of rupees)
(i) 2211.101.III.SA. Rural Family Welfare Centre at Primary Health Centres -			
O.	19,59.90		
R.	2,74.44	16,85.46	16,20.33 - 65.13

Withdrawal of provision by reappropriation in March 1994 was due to the closure of training of MPHWS (Male) and non-filling up of vacant posts partly offset by increase in expenditure towards transfer, tours, deputation for training, Intensive Family Welfare Drive, payment of freight charges, recognition fees, arrears of electricity charges, sanction of uniform cloth, stitching charges to Drivers, Laboratory Assistants, Watchmen, Field Workers, Office Assistants and Mazdoors, purchase of furniture, vessels,

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

utensils, stationery articles and service postage stamps. Reasons for the final saving have not been communicated (October 1994).

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(ii) 2210.03.103.II.JM. Primary Health Centres-			
O. 14,33.19			
R. - 2,32.41	12,00.78	11,88.28	- 12.50

Withdrawal of provision by reappropriation in March 1994 was mainly attributed to (i) Non-filling up of vacant posts, (ii) Diversion of amounts for the completion of buildings to Primary Health Centres. Reasons for the final saving have not been communicated (October 1994).

(iii) 2211.101.III.SB. Rural Sub-centres -			
O. 1,94.60			
R. - 1,64.60	30.00	27.84	- 2.16

Specific reasons for the withdrawal of provision by reappropriation in March 1994 and for the final saving have not been communicated (October 1994).

(iv) 2211.105.III.SA. Compensation for Tubectomy -			
O. 4,75.63			
R. 6.23	4,81.86	3,90.06	- 91.80

Enhancement of provision by reappropriation in March 1994 was due to increase in expenditure towards payment of pleader fees, honorarium to the Dais, compensation for IUD and Tubectomy and for special studies and surveys proposed in the DANIDA action plan. Reasons for the final saving have not been communicated (October 1994).

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

Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
(v) 2211.103.III.SB. Schemes of Prophylaxis against Nutritional Anaemia -			
O. 78.80			
R. - 4.38	74.42		- 74.42

Specific reasons for the withdrawal of provision by reappropriation in March 1994 and for the entire saving have not been communicated (October 1994).

## 6. Miscellaneous Purpose Fund -

Central grants for payment of compensation to acceptors of sterilisation include an element of contribution towards Miscellaneous Purpose Fund, intended to be utilised by the State government for implementing family welfare programme according to the local needs. The State Government, in February 1989 issued detailed guidelines for the creation of the Fund under the 'Public Account' by debiting the head "2211.105.III.SA to SH". The expenditure on items to be met from the Fund were to be accounted for under "2211.797.III.SA" and to be transferred to the Fund at the end of the year. However, as the department had not created the Fund in the 'Public Accounts of the State', the expenditure on items required to be met from the fund remained charged to Revenue Account.

## Grant No. 20 - Agriculture

Major heads	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
2059. Public Works			
2401. Crop Husbandry			
2402. Soil and Water Conservation			
2408. Food Storage and Warehousing			
2415. Agricultural Research and Education			
2435. Other Agricultural Programmes			
2501. Special Programmes for Rural Development			
2551. Hill Areas			
2702. Minor Irrigation			
2705. Command Area Development			
3054. Roads and Bridges			
3435. Ecology and Environment			

## Grant No. 20 - Agriculture - contd.

Major heads	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
Voted			
Original	6,37,07,09,000		
Supplementary	2,74,50,57,000	9,11,57,66,000	9,19,87,26,053
	+8,29,60,053		
Amount surrendered during the year (March 1994)			6,57,38,000
Charged			
Original	9,000		
Supplementary	5,26,000	5,35,000	-5,35,000
Amount surrendered during the year (March 1994)			1,73,000

## Notes and comments -

1. The expenditure in this grant does not include Rs. 20.00 lakhs met out of advances from the Contingency Fund sanctioned during March 1994 which remained unrecouped to the Fund at the close of the year.

2. The excess of Rs. 8,29,60,053 over the voted grant requires regularisation.

3. In view of the excess of Rs. 8,29.60 lakhs (1 per cent of the total provision) in the voted grant, supplementary grant of Rs. 2,58,68.91 lakhs obtained in March 1994 proved inadequate and surrender of Rs. 6,57.38 lakhs in March 1994 injudicious.

4. In view of the saving of Rs. 5.35 lakhs in the charged appropriation, supplementary appropriation of Rs. 5.26 lakhs obtained in March 1994 proved unnecessary.

## Grant No. 20 - Agriculture - contd.

5. Saving in the charged appropriation during the year worked out to 100 per cent.

6. Saving of the entire provision occurred persistently in the charged appropriation during the preceding five years also as under -

Year	Saving	
	Amount (in lakhs of rupees)	Percentage
1988-89	0.62	100
1989-90	1.30	100
1990-91	0.08	100
1991-92	0.62	100
1992-93	4.92	100

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

8. Bulk of the excess occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(i) 2401.105.III.SB. Assistance to Small and Marginal farmers for implementation of various schemes including infrastructure buildings -			
O.	0.01		
S.	10,87.73		
R.	-72.10	10,15.64	22,42.56 +12,26.92

## Grant No. 20 - Agriculture - contd.

Supplementary grant obtained in March 1994 was due to payment of subsidies to farmers. Withdrawal of provision by reappropriation in March 1994 was due to non-reclamation of lands due to crops in lands. Reasons for the final excess have not been communicated (October 1994).

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(ii) 2401.114.VI.UB. Oilseeds Production Programme (O.P.P.) -			
O.	5,10.53		
S.	3,65.81		
R.	9,74.26	18,50.60	18,58.07 +7.47

Supplementary provision obtained in March 1994 was due to payment of subsidies to farmers. Enhancement of provision by Rs.5.42 lakhs through reappropriation in March 1994 was mainly due to sanction of additional Dearness allowance and Interim Relief. Specific reasons for the balance provision of Rs. 9,68.84 lakhs and for the final excess have not been communicated (October 1994).

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(iii) 3054.80.797.I.AF. Transfer to Sugarcane Cess Fund -			
O.	5,20.00		
R.	-76.95	4,43.05	14,01.14 +9,58.09

Withdrawal of provision by reappropriation in March 1994 was due to the restriction of expenditure with reference to the estimated requirements. Reasons for the final excess have not been communicated (October 1994). However, the withdrawal of Rs. 76.95 lakhs by

## Grant No. 20 - Agriculture - contd.

reappropriation and final excess of Rs. 9,58.09 lakhs indicated that the reappropriation made in March 1994 was injudicious.

Head	Total grant	Actual expenditure	Excess + Saving -
			(in lakhs of rupees)
(iv) 2501.02.800.VI.UB. Drought Prone Areas Programme Schemes -			
O.	5,75.03		
S.	3,07.34		
R.	4,00.00	12,82.37	12,60.47 -21.90
(v) 2401.112.VI.UA. National Pulses Development project -			
O.	51.74		
R.	86.51	1,38.25	1,52.97 +14.72
(vi) 2702.02.103.II.JD. Bore Well Scheme -			
O.	1,16.00		
R.	19.30	1,35.30	1,38.88 +3.58
(vii) 2401.103.II.KF. Agricultural seed production under Tamil Nadu Agricultural Development Project Phase II-			
O.	2.20		
R.	16.03	18.23	17.07 -1.16
(viii) 2551.01.103.III.TH. Construction of Ponds for Irrigation Facilities under Western Ghat Development Programme -			
O.	5.00		
R.	15.00	20.00	18.88 -1.12

## Grant No. 20 - Agriculture - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
			(in lakhs of rupees)
(ix) 2401.108.III.ST. Integrated Programme for Development of Cashewnut -			
O.	12.37		
R.	64.58	76.95	84.05 +7.10
Supplementary grant obtained in March 1994 in respect of item (iv) was due to payment of grants to Tamil Nadu Agricultural University and payment of grants under Drought Prone Area Programme.			
Specific reasons for the enhancement of provision by reappropriation in March 1994 under the above items and those for the final excess under items (v), (vi) and (ix) and for the final saving under items (iv), (vii) and (viii) have not been communicated (October 1994).			
(x) 2401.119.I.AK. Fruits and Flower Show -			
O.	2.67		
R.	9.97	12.64	12.90 +0.26
Enhancement of provision by reappropriation in March 1994 was mainly due to variation between the estimates prepared by the Government and Department.			
(xi) 2551.60.102.III.SL. Soil Conservation Measures to prevent Landslides under Hill Area Development programme -			
O.	1,00.07		
R.	-26.21	73.86	3,46.47 +2,72.61



## Grant No. 20 - Agriculture - contd.

Withdrawal of provision by reappropriation in March 1994 was stated to be mainly due to restriction of expenditure with reference to requirements estimated. Reasons for the final excess have not been communicated (October 1994).

Head	Total grant	Actual expenditure	Excess + Saving -
			(in lakhs of rupees)
(xii) 2401.109.II.JI. Tamil Nadu Agricultural Development Project -			
O.	32,52.48		
S.	3,14.82		
R.	1,18.09	36,85.39	36,89.73 +4.34

Supplementary grant obtained in March 1994 was to meet the increased expenses under pay and allowances. Enhancement of provision by reappropriation in March 1994 was mainly due to increase in the rate of telephone charges, transport charges, electricity charges; increase in the cost of stationery, petroleum products, spare parts; increase in the rate of advertisement, rent, maintenance charges; purchase of vehicles, machinery and spare parts and sanction of Additional Dearness Allowance, Interim Relief and increase in the rate of daily wages, partly offset by (Rs. 23.39 lakhs) restriction of expenditure with reference to requirements estimated. Reasons for the final excess have not been communicated (October 1994).

(xiii) 2401.108.III.SS. Integrated Programme for Development of Spices -			
O.	0.01		
R.	50.32	50.33	51.79 +1.46

## Grant No. 20 - Agriculture - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
			(in lakhs of rupees)
(xiv) 2401.108.III.SU. Integrated Programme for Development of fruits -			
O.	0.01		
R.	17.65	17.66	18.65 +0.99
(xv) 2702.02.800.VI.UD. Scheme for Minor Irrigation Wells and Pumps -			
O.	0.02		
R.	-0.01	0.01	35.71 +35.70
(xvi) 2551.01.101.III.TN. Infrastructure facilities to Horticultural Farms in Western Ghat Region -			
O.	0.01		
R.	6.18	6.19	6.09 -0.10

Specific reasons for the enhancement of provision by reappropriation under items (xiii), (xiv) and (xvi) and withdrawal of provision under item (xv) and for the final excess under the items (xiii) to (xv) and for the final saving under item (xvi) have not been communicated (October 1994).

(xvii) 2401.108.III.SW. Special Component Plan for Scheduled Castes - Integrated Programme for Development of spices -			
O.	0.01		
R.	10.22	10.23	13.72 +3.49

## Grant No. 20 - Agriculture - contd.

Enhancement of provision by reappropriation in March 1994 under item (xvii) was due to reclassification. However, the sub head to which the provision was reclassified was not identified.

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 prescribed procedure was not followed and the expenditure on schemes under items (xiii) to (xvii) was incurred without the authority of the Legislature.

Head	Total grant	Actual expenditure	Excess + Saving -
			(in lakhs of rupees)
(xviii) 2705.105.VI.UA. Execution of On Farm Development Works in Periyar-Vaigai Project Command Areas -			
O.	1,38.81		
R.	44.59	1,83.40	1,83.92 +0.52

Enhancement of provision by reappropriation in March 1994 was mainly due to sanction of additional Dearness Allowance, Interim Relief; increase in the rate of wages; purchase of vehicles, machineries and spare parts; payment of subsidy and fertilizer concession to farmers; increased cost of chemical and other Agricultural inputs; and transport charges.

## Grant No. 20 - Agriculture - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
			(in lakhs of rupees)
(xix) 2551.60.101.III.SB. Schemes for the development of Plantation Crops under Hill Area Development Programme -			
O.	1,54.92		
R.	13.56	1,68.48	1,82.58 +14.10
Enhancement of provision by reappropriation in March 1994 was mainly due to payment of subsidy and fertilizers concession to farmers; increased cost of chemical and other agricultural inputs and transport charges. Reasons for the final excess have not been communicated (October 1994).			
(xx) 2401.108.II.JC. Integrated Coconut Development -			
O.	53.94		
R.	16.91	70.85	67.45 -3.40
(xxi) 2401.108.II.KK. Crash Programme for Development of Coconut seedlings -			
O.	47.15		
R.	11.87	59.02	58.05 -0.97
(xxii) 2551.60.101.III.SA. Diversification of cropping pattern under Hill Area Development Programme -			
O.	51.90		
R.	28.26	80.16	75.26 -4.90

## Grant No. 20 - Agriculture - contd.

Enhancement of provision by reappropriation in March 1994 was mainly due to payment of subsidy and fertilizer concession to farmers; increased cost of chemical and other Agricultural inputs and transport charges and also due to establishing 5 numbers of community, pulping unit and drying yard for coffee curing in the Nilgiris District under item (xxii). Reasons for the final saving have not been communicated (October 1994).

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(xxiii) 2401.103.II.JA. State Seed Farms -			
O.	29.04		
R.	24.70	53.74	52.27 -1.47

Enhancement of provision by reappropriation in March 1994 was partly (Rs. 5.85 lakhs) due to the increase in cost of Agricultural inputs. Reasons for the balance provision (Rs. 18.85 lakhs) and for the final saving have not been communicated (October 1994).

(xxiv) 2401.001.II.JS. Agricultural Planning by Director of Agriculture under Tamil Nadu Agricultural Development Project (Phase II) -				
O.	6.59			
R.	18.92	25.51	27.04	+1.53

## Grant No. 20 - Agriculture - contd.

Enhancement of provision by reappropriation in March 1994 was mainly due to increase in the rate of telephone charges, transport charges, electricity charges; increase in the cost of stationery, petroleum products; increase in the rate of advertisement, rent and maintenance charges; and purchase of vehicles, machineries and spare parts. Reasons for the final excess have not been communicated (October 1994).

(xxv) 2401.119.II.JG. State Horticultural Farms -				
O.	1,05.77			
R.	18.18	1,23.95	1,24.25	+0.30

Enhancement of provision by reappropriation in March 1994 was due to payment of subsidy and fertilizer concession to farmers; increased cost of chemical and other agricultural inputs; increase in the rate of labour charges and transport charges; and unexpected expenditure incurred in almost all the farms due to heavy floods.

(xxvi) 2435.01.102.III.SA. Strengthening of Seed Testing Laboratory at Madurai -				
R.	11.99	11.99	11.73	-0.26

Enhancement of provision by reappropriation in March 1994 was mainly due to purchase of vehicles, machineries and spare parts. Expenditure on the above scheme was incurred without provision either in the Budget or in the Supplementary Estimates and as it exceeded the limits prescribed in the New Service Rules, it constituted a New Service/New Instrument of service. Failure to observe the prescribed procedure had led to incurring of the expenditure without the authority of the Legislature.

## Grant No. 20 - Agriculture - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(xxvii) (a) 2551.60.101.II.JS. Soil Conservation Schemes for Assisting Small Farmers of Coffee Small Farmers in the Nilgiris District - . . .		55.00	+55.00
(b) 2401.108.III.SQ. Intensive cultivation of ground nut, sunflower and soyabeans under Oil seeds and production Thrust project - . . .		5.80	+5.80

Expenditure on the above schemes was incurred without provision either in the Budget or in the Supplementary Estimates and exceeded the limits prescribed in the New Service Rules, constituting New Service/New Instrument of Service. Failure to observe the prescribed procedure in the New Service Rules had led to the expenditure having been incurred without the authority of the Legislature.

(xxviii) 2501.02.001.VI.UA. Establishment charges in District Headquarters and Divisional offices -				
O.	81.97	81.97	1,03.87	+21.90

Specific reasons for the excess have not been communicated (October 1994).

(xxix) 2435.01.101.III.SD. Promotion of Agricultural machinery -				
S.	51.00	51.00	63.60	+12.60

## Grant No. 20 - Agriculture - contd.

Supplementary grant obtained in March 1994 was due to payment of subsidies to farmers. Reasons for the final excess have not been communicated (October 1994).

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(xxx) 2705.104.VI.UA. Execution of On Farm Development Works -			
O.	39.55		
S.	1.50		
R.	14.66	55.71	55.82 +0.11

Supplementary grant obtained in March 1994 was towards payment of management subsidy. Specific reasons for enhancement of provision through reappropriation in March 1994 and for the final excess have not been communicated (October 1994).

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
9. Saving in the voted grant occurred under -			
(i) 2401.105.III.SC. Fertiliser concession scheme to Farmers implemented in Tamil Nadu -			
S.	60,00.00		
R.	-5,40.64	54,59.36	43,81.66 -10,77.70

Supplementary grants obtained in December 1993 (Rs. 15,81.66 lakhs) and March 1994 (Rs. 44,18.34 lakhs) were towards payment of subsidies under the Fertilizer concession scheme to farmers. Specific reasons for the withdrawal of provision by reappropriation in March 1994 and for the final saving have not been communicated (October 1994).

## Grant No. 20 - Agriculture - contd.

Head	Total grant	Actual expenditure	Excess + Saving
(in lakhs of rupees)			
(ii) 2401.114.III.SB. Integrated farming in coconut holding for productivity improvement -			
S. 1,79.45			
R. -1,18.21	61.24	13.73	-47.51
(iii) 2401.114.VI.UD. Special Component Plan for Oil Seeds Production Programme -			
O. 1,18.50			
S. 79.29			
R. -1,29.52	68.27	52.11	-16.16
(iv) 2401.103.VI.UA. Special Foodgrains Production Programme -			
O. 0.01			
S. 11,75.08			
R. -2,48.30	9.26.79	10.34.83	+1,08.04
Supplementary grant obtained in March 1994 under the above items was towards payment of subsidies to farmers. Specific reasons for the withdrawal of provision by reappropriation in March 1994 and for the final excess under item (iv) and for the final saving under items (ii) and (iii) have not been communicated (October 1994).			
(v) 2401.109.II.KA. Training of Farm Women in Agriculture with Assistance of DANIDA - Phase II -			
O. 1,33.00			
S. 48.00			
R. -1,69.31	11.69	26.29	+14.60

## Grant No. 20 - Agriculture - contd.

Supplementary grant obtained in March 1994 was towards purchase of spare parts and motor vehicles under TANPAD and DANIDA assisted TANWA projects.

Withdrawal of provision by reappropriation in March 1994 was due to discontinuance of scheme. Specific reasons for the final excess have not been communicated (October 1994).

Head	Total grant	Actual expenditure	Excess + Saving
(in lakhs of rupees)			
(vi) 2705.102.VI.UA. Execution of On-Farm Development Works -			
O. 7,97.55			
S. 0.50			
R. -1,33.24	6,64.81	6,63.14	-1.67
Supplemental provision obtained in March 1994 was towards payment of management subsidy. Withdrawal of provision by reappropriation in March 1994 was stated to be due to restriction of expenditure with reference to requirements estimated, partly offset by increase in expenditure towards rate of telephone charges, transport charges, electricity charges; increase in the cost of stationery, petroleum products and also due to increase in the rate of advertisement, rent and maintenance charges. Reasons for the final saving have not been communicated (October 1994).			
(vii) 2401.107.II.JA. Crop and Plant Protection -			
O. 5,74.79			
S. 6,61.59			
R. -1,23.21	11,13.17	11,06.96	-6.21

## Grant No. 20 - Agriculture - contd.

Supplementary grant obtained in March 1994 was due to increased cost of seeds, chemicals, micro nutrient mixtures and increase in the rate of wages. Withdrawal of provision by reappropriation in March 1994 was due to non-receipt of bills for supply of chemicals partly offset by increase in expenditure towards payment of subsidy and fertilizer concession to farmers; increased cost of chemical and other agricultural inputs and transport charges. Specific reasons for the final saving have not been communicated (October 1994).

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(viii) 2551.01.102.III.SH. Soil Conservation and Resources Development on Watershed Basis under Western Ghat Development Programme -			
O.	1,77.45		
R.	-1,77.45	50.40	+50.40

Withdrawal of Rs. 1,11.53 lakhs by reappropriation in March 1994 was stated to be due to reclassification. However, the head of account to which the provision was reclassified was not identified. Specific reasons for the withdrawal of the balance amount of Rs. 65.92 lakhs and for the final excess have not been communicated (October 1994).

(ix) 2401.103.I.AN. Establishment of seed centres for Procurement and Distribution of seeds -				
O.	11,53.20			
R.	-1,18.21	10,34.99	10,40.73	+5.74

## Grant No. 20 - Agriculture - contd.

Withdrawal of provision by reappropriation in March 1994 was mainly due to the restriction of expenditure with reference to requirements estimated. Reasons for the final excess have not been communicated (October 1994).

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(x) 2401.001.I.AW. Provision for the purchase of Motor Vehicles in the place of condemned vehicles - Chief Engineer (Agricultural Engineering) -			
O.	1,02.93		
R.	-1,02.93		
(xi) 2401.001.I.AV. Provision for the purchase of Motor Vehicles in the place of condemned vehicles - Director of Agriculture-			
O.	82.53		
R.	-82.53		

Specific reasons for the withdrawal of entire provision by reappropriation under the above items have not been communicated (October 1994).

(xii) 2401.103.II.KE. Tamil Nadu Agricultural Development project (TANPAD) Phase II -				
O.	4,88.77			
S.	1,18.88			
R.	-64.57	5,43.08	5,27.63	-15.45

## Grant No. 20 - Agriculture - contd.

Supplementary grant obtained in March 1994 was towards (i) increase in the rate of publicity expenses and transport charges and (ii) purchase of spare parts and motor vehicles under TANPAD and DANIDA assisted TANWA Projects.

Withdrawal of provision by reappropriation in March 1994 was due to restriction of expenditure with respect to requirements estimated which was offset by enhancement of provision by reappropriation in March 1994 for (i) increased telephone charges, transport charges, electricity charges, stationery, petroleum products and increase in the rate of advertisement, rent and maintenance charges (ii) additional dearness allowances, interim relief and increase in the rate of daily wages and (iii) increased cost of spare parts maintenance and service charges.

Reasons for the final saving have not been communicated (October 1994).

Head	Total grant	Actual expenditure	Excess + Saving -
			(in lakhs of rupees)
(xiii) 2415.01.120.II.JA. Assistance to Tamil Nadu Agricultural University -			
O.	11,84.76		
R.	-72.30	11,12.46	11,12.51 +0.05

Specific reasons for withdrawal of provision by reappropriation in March 1994 have not been communicated (October 1994).

## Grant No. 20 - Agriculture - contd.

## 10. Sugarcane Cess Fund -

The Sugarcane Cess Fund was constituted out of the cess levied on sugarcane brought into factories and is utilised for sugarcane development and research schemes including road development in sugar factory areas. The cess is credited to the revenue head "0045. Other Taxes and Duties on commodities and Services - 114. Receipts" under "The Sugarcane (Regulations, Supply and Purchase) Control Act" and a contribution is made to the Fund by debiting the head "Transfer to Sugarcane Cess Fund" under "3054. Roads and Bridges" under this grant. Rupees 8,34.15 lakhs of Sugarcane Cess collected during 1992-93 which was not transferred then and Rs. 5,66.98 lakhs of Cess collected during 1993-94 were transferred during the year.

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. 52 and the share of expenditure to be met from the Fund is transferred to the Fund before the close of the accounts of the year. The expenditure so transferred to the Fund during the year was Rs. 8,56.85 lakhs (Rs. 47.74 lakhs from "2401. Crop Husbandry", Rs. 3,45.58 lakhs from "3054. Roads and Bridges" in Grant No. 20 and Rs. 4,63.53 lakhs from "5054. Capital Outlay on Roads and Bridges" in Grant No.52). The expenditure relates to 1992-93 and 1993-94. The balance at the credit of the Fund on 31st March 1994 was Rs. 17,84.78 lakhs.

## Grant No. 20 - Agriculture - conclud.

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 1993-94.

11. Depreciation Reserve Fund - Agricultural Engineering Workshop -

The Depreciation Reserve 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 under the head '2401 - Crop Husbandry'. The amount so contributed to the Fund during the year was Rs. 0.11 lakh. Besides, interest of Rs. 7.91 lakhs on the Fund balance was also credited to the Fund during the year.

The expenditure on renewals of machinery, etc., is initially accounted for under this grant and subsequently transferred to the Fund before the close of the accounts of the year. No expenditure was incurred from the Fund during the year as well as the last eleven years (1981-82 to 1992-93).

The balance at the credit of the Fund as on 31 March 1994 was Rs. 46.73 lakhs.

The transactions of the Fund stand included under "8115. Depreciation/Renewal Reserve Funds - 103. Depreciation Reserve Funds - Government Commercial Departments and Undertakings", an account of which is given in Statement No. 16 of Finance Accounts 1993-94.

## Grant No. 21 - Fisheries

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2059. Public Works			
2216. Housing			
2225. Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes			
2405. Fisheries			
2415. Agricultural Research and Education			
2551. Hill Areas			
Voted			
Original	19,38,57,000		
Supplementary	5,65,65,000	25,04,22,000	23,32,63,711
	-1,71,58,289		
Amount surrendered during the year (March 1994)			1,37,06,000
Charged			
Original	1,000		
Supplementary		1,000	-1,000
Amount surrendered during the year (March 1994)			1,000

## Notes and comments -

1. In view of the saving of Rs. 1,71.58 lakhs in the voted grant, the supplementary grant of Rs. 5,65.65 lakhs obtained in March 1994 proved excessive.

2. Saving in the voted grant during the year worked out to 7 per cent.



## Grant No. 21 - Fisheries - contd.

3. Saving in the grant occurred in the preceding three years also as under -

Year	Saving	
	Amount (in lakhs of rupees)	Percentage
1990-91	2,09.48	12
1991-92	32.32	2
1992-93	1,12.65	5

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

5. Saving occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
(i) 2216.80.800.VI.UA. Construction of Houses for Fishermen -			
O.	2,60.02		
R.	- 2,11.35	48.67	37.92 - 10.75

Withdrawal of provision by reappropriation in March 1994 was attributed to (i) non-payment of Grants-in-aid on account of delayed receipt of Government sanction, (ii) non-receipt of resolution from Fisheries Co-operative Societies for the Construction of 735 houses, (iii) non-supply by TANCEM and (iv) unseasonal weather resulting in delayed commencement of work. Specific reasons for the final saving have not been communicated (October 1994).

## Grant No. 21 - Fisheries - conclud.

Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
(ii) 2405.103.I.AF. Chank Fisheries -			
O.	43.34		
R.	- 20.04	23.30	23.41 + 0.11

Withdrawal of provision by reappropriation in March 1994 was attributed to non-filling up of certain vacant posts and non-procurement of anticipated netted chanks.

6. Excess occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
2405.800.VI.UA. Relief Scheme for Tamil Nadu Marine Fishermen during lean months -			
O.	2,99.97		
S.	4,38.18		
R.	67.94	8,06.09	8,06.08 - 0.01

Supplementary grant obtained in March 1994 and enhancement of provision by reappropriation in March 1994 were due to payment of subsidies to Marine Fishermen during lean months.

## Grant No. 22 - Animal Husbandry

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2059. Public Works			
2403. Animal Husbandry			
2404. Dairy Development			
2415. Agricultural Research and Education			
2501. Special Programmes for Rural Development			
2551. Hill Areas			
<b>Voted</b>			
Original	81,72,58,000		
Supple- mentary	4,29,75,000	86,02,33,000	86,42,46,494
			+40,13,494
Amount surrendered during the year (March 1994)			29,000
<b>Charged</b>			
Original	1,000		
Supple- mentary	. .	1,000	. .
			- 1,000
Amount surrendered during the year (March 1994)			1,000
<b>Notes and comments -</b>			
1. The excess of Rs. 40,13,494 over the voted grant requires regularisation.			

## Grant No. 22 - Animal Husbandry - contd.

2. In view of the excess of Rs. 40.13 lakhs in the voted grant, the supplementary grant of Rs. 4,14.75 lakhs obtained in March 1994 proved inadequate.

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

4. Excess in the voted grant occurred under -

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

(i) (a) 2415.03.277.II.JB.  
Grants to Tamil Nadu  
Veterinary and Animal  
Sciences University for  
implementing New  
Schemes under  
Veterinary Education -

O.	67.30		
R.	1,32.70	2.00.00	2,00.00

(b) 2415.03.277.I.AA.  
Grants to Tamil Nadu  
Veterinary and Animal  
Sciences University -

O.	6,06.50		
R.	72.50	6,79.00	6,79.00

(c) 2415.03.277.II.JA  
Grants to Tamil Nadu  
Veterinary and Animal  
Sciences University -

O.	5,82.00		
R.	58.00	6,40.00	6,40.00

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## Grant No. 22 - Animal Husbandry - contd.

Enhancement of provisions by reappropriation under items (i)(a) to (i)(c) in March 1994 were due to payment of additional grant-in-aid to Tamil Nadu Veterinary and Animal Sciences University.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(ii) 2403.102.II.KM. Cattle Breeding and Fodder Development -			
O.	4,68.79		
S.	5.00		
R.	77.92	5,51.71	5,53.65 +1.94

Supplementary grant obtained in March 1994 was towards the printing of 5 lakh identity cards to record the details of Cows and Buffaloes owned by the farmers to monitor their mobility and to improve their milk production. Enhancement of provision by reappropriation in March 1994 was mainly attributed to (i) increase in the payment of pay and allowances, (ii) participation of departmental staff in the All India Cattle Show held at Madras, (iii) increase in the cost of transport, (iv) increase in the cost of sundry articles and electricity charges (v) payment of arrears of rent and sanction of increased rent to some of the offices, Veterinary Dispensaries and Veterinary Hospitals, (vi) extension of Frozen Semen facilities for cattle breeding to more citizens, and (vii) usage of frozen semen facilities to more sub-centres. Specific reasons for the final excess have not been communicated (October 1994).

## Grant No. 22 - Animal Husbandry - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(iii) 2403.101.II.JA. Veterinary Dispensaries-			
O.	1,13.06		
R.	36.65	1,49.71	1,52.35 +2.64

Enhancement of provision by reappropriation in March 1994 was attributed to (i) increase in the payment of pay and allowance, (ii) increase in the purchase of medicines for more number of Veterinary Dispensaries and (iii) opening of 20 Veterinary Dispensaries. Specific reasons for the final excess have not been communicated (October 1994).

(iv) 2403.102.II.JN. Establishment of Frozen Semen production station at Eachankottai with DANIDA Assistance-			
O.	16.40		
R.	19.21	35.61	37.75 +2.14

Enhancement of provision by reappropriation in March 1994 was attributed to (i) increase in the sanction of Pongal gift, ex-gratia and wages, (ii) increase in the cost of sundry articles and electricity charges, (iii) sanction of service contract charges and (iv) purchase of IN<sub>2</sub> straws and sheaths for supply of Frozen Semen to six districts. Specific reasons for the final excess have not been communicated (October 1994).

## Grant No. 22 - Animal Husbandry - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(v) 2403.104.VI.UA. Assistance to Small/ Marginal Farmers and Agricultural Labourers for Sheep Production -			
O.	63.06		
R.	12.35	75.41	82.34 +6.93

Specific reasons for the enhancement of provision by reappropriation and for the final excess have not been communicated (October 1994).

(vi) 2403.101.II.JM. Upgrading of Veterinary Hospitals as Clinical Centres -			
O.	9.99		
R.	17.57	27.56	27.51 -0.05

Enhancement of provision by reappropriation in March 1994 was due to upgrading of Veterinary Dispensaries into Veterinary Hospital/Clinical Centres and incurring of expenditure of the upgraded Veterinary Dispensaries.

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(vii) 2403.104.I.AC. Provision of Intensive Health Care and Follow up Action in the State-			
O.	89.90		
R.	14.48	1,04.38	1,05.48 +1.10

## Grant No. 22 - Animal Husbandry - contd.

Enhancement of provision by reappropriation in March 1994 was attributed to (i) participation of departmental staff in the All India Cattle Show held at Madras and increase in the cost of transport and (ii) extension of Intensive Health Cover Scheme for sheep, a Pilot Project to all the Districts. Specific reasons for the final excess have not been communicated (October 1994).

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(viii) 2551.60.105.III.TD. Lumpsum provision for New Schemes under Western Ghats Development Programme -			
O.	0.04		
R.	11.46	11.50	14.92 +3.42

Enhancement of provision by reappropriation in March 1994 was partly due to (i) increase in the payment of pay and allowances, (ii) provision of additional funds for the implementation of various Animal Husbandry Schemes under the implementation of various Animal Husbandry Schemes under Western Ghats Development Programme and (iii) purchase of 2 vehicles for Animal Disease Intelligence Unit, Dindigul. Specific reasons for the final excess have not been communicated (October 1994).

(ix) 2403.102.I.AO. Establishment of Exotic Cattle Breeding Farm at Echankottai -			
O.	43.70		
R.	11.85	55.55	57.13 +1.58

## Grant No. 22 - Animal Husbandry - contd.

Enhancement of provision by reappropriation in March 1994 was due to (i) increase in Pongal gift, ex-gratia and wages; (ii) increase in the cost of sundry articles and electricity charges; (iii) excess cattle strength; and (iv) settlement of pending bills. Specific reasons for the final excess have not been communicated (October 1994).

## 5. Excess also occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(i) (a) 2403.101.VI.UA. Vaccination of Cattle and Buffaloes in selected areas -			
O.	0.01		
R.	39.99	40.00	40.00
(b) 2404.191.VI.UA. Assistance to Tamil Nadu Co-operative Milk Producers Federation Limited for Cross Breed Calf Rearing by Small/Marginal Farmers and Agricultural Labourers -			
O.	0.01		
R.	27.37	27.38	27.38

According to the provision of 'New Service' Rules, the expenditure on schemes receiving assistance from Central Government, autonomous bodies etc., need not be treated as 'New Service' when the sanctions are actually issued, if a token provision has been made in the Budget. However, such cases are required to be brought to the notice of the Legislature by specific inclusion in the Supplementary Estimate.

## Grant No. 22 - Animal Husbandry - conclud.

In respect of the above heads, the expenditure was met by reappropriation in March 1994 without following the prescribed procedure for 'New Service', leading to incurring of the expenditure without the authority of the Legislature.

6. The excess in the voted grant under notes 4 and 5 was partly counterbalanced by saving under -

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
2403.104.II.JG. Sheep Development Project with the assistance of European Economic Community -			
O.	2,17.47		
R.	-1,13.15	1,04.32	1,02.00 -2.32

Withdrawal of provision by reappropriation in March 1994 was due to (i) non-filling up of vacant posts; (ii) remodification of the projects; (iii) reimbursement of interest cost from European Economic Community; and (iv) non-purchase of sheep for the European Economic Community Project. Specific reasons for the final saving have not been communicated (October 1994).

## 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			
<b>Voted</b>			
Original	73,71,64,000		
Supple- mentary	7,13,65,000	80,85,29,000	74,92,24,461 -5,93.04,539
Amount surrendered during the year (March 1994)			5,34,80,000
<b>Charged</b>			
Original	1,000		
Supple- mentary	..	1,000	.. -1,000
Amount surrendered during the year (March 1994)			1,000

## Notes and comments -

1. In view of the saving of Rs. 5,93.05 lakhs in the voted grant, the supplementary grant of Rs. 2,49.53 lakhs obtained in March 1994 proved unnecessary.

2. Though the ultimate saving in the voted grant worked out to Rs. 5,93.05 lakhs (7 per cent of the total provision); Rs. 5,34.80 lakhs only were surrendered in March 1994.

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

3. Saving in the voted grant was the net result of saving 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) 2425.001.I.AC. District Staff -			
O.	19,19.94		
R.	- 2,67.69	16,52.25	15,97.81 - 54.44

Withdrawal of provision by reappropriation in March 1994 and final savings were due to (1) reduction of supernumerary posts of Junior Inspectors, (2) non-recruitment of Junior Inspectors, (3) non-filling up of posts (4) condemnation of vehicles and (5) decrease in expenditure on Dearness allowance because of lower rates than estimated.

(ii) 2425.101.I.AC.  
District Staff -

O.	16,17.66		
R.	- 3,05.43	13,12.23	13,12.84 +0.61

Withdrawal of provision by reappropriation in March 1994 was due to non filling up of posts, disbandment of certain posts and strict economy in expenditure. Reasons for the final excess have not been communicated (October 1994).

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

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(iii) 2425.107.I.AA. Registration Fees foregone on Account of concession to Co-operative Societies and Land Development banks-			
O. 80.00			
R. - 57.94	22.06	22.00	- 0.06

Withdrawal of provision by reappropriation in March 1994 was due to non-receipt of claims from the Registration Department.

## 5. Excess occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(i) 2425.108.I.AJ. Subsidy for Urban Public Distribution Systems outlets run by Co-operatives -			
O. 0.01			
S. 26.57			
R. 53.42	80.00	80.00	. . .

Supplementary grant obtained in March 1994 and the enhancement of provision by reappropriation in March 1994 were for payment of subsidy under Urban Public Distribution System outlets run by Co-operatives.

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

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(ii) 2401.110.II.JA. Grants to Small and Marginal Farmers enrolled under Crop Insurance Scheme -			
O. 0.01			
S. 13.47			
R. 13.11	26.59	26.59	. . .

Supplementary grant obtained in March 1994 and enhancement of provision by reappropriation in March 1994 were for the subsidy payable to small and Marginal Farmers under the Comprehensive Crop Insurance Scheme during Kharif 1992 and Rabi, 1992 - 93.

(iii) 2425.107.II.JR. Grant for the implementation of integrated Co-operative Development Project -			
O. 35.15			
R. 11.54	46.69	46.54	- 0.15

Enhancement of provision by reappropriation in March 1994 was due to payment of subsidy including the expenditure towards the cost of staff of the project monitoring cell by the Government for implementation of Integrated Co-operative Development project scheme in Kamarajar and South Arcot Districts.

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

6.	Head	Total grant	Actual expenditure	Excess + Saving -
		( in lakhs of rupees )		
(a)	2425.107.V.ZA. Assistance for implementation of Integrated Co-operative Development Project -			
	O.	0.01		
	R.	43.48	43.63	+ 0.14
(b)	2425.108.III.SC. Assistance to Consumers' Co-operative Wholesale stores for setting up of Mobile shops -			
	O.	0.01		
	R.	15.99	16.00	

Enhancement of provision by reappropriation in March 1994 under item (a) was due to payment of subsidy by the Government for implementation of Integrated Co-operative Development project scheme in Kamarajar and South Arcot Districts and also due to belated receipt of Government order for assistance to be sanctioned by National Co-operative Development Corporation and under item (b) was due to assistance to consumer's Co-operative wholesale stores for setting mobile shops and also due to belated receipts of Government of India's Budget Estimates.

Final excess under item 6(a) was attributed by the department due to misclassification between this head and the head detailed against 5(iii).

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

According to New Service procedure in respect of schemes involving assistance from Central Government and assistance to 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 above schemes were irregularly met by reappropriation without specific approval of Legislature.

#### 7. 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 of arrears of loans, the recovery of which had proved difficult and 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. 6.38 lakhs on the balance of the Fund was credited to the Fund during the year. The balance at the credit of the Fund on 31st March 1994 was Rs. 1,46.46 lakhs.



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


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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 1993-94.

**8. 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, fails below the average indemnifiable limit on account of natural calamities, (iii) The percentage to be ceded to the business as per the provisions of the Insurance Act, 1938 and (iv) Purchase of books and forms, postage, establishment etc. The Fund is credited with such portion of the premium transferred by the General Insurance Corporation of India and the contributions made from time to time by Government by contra debit to the head "2401. Crop Husbandry" in this grant. The payments are made directly from the Fund.

No amount was credited to the Fund during the year either as share of premium receipts or contribution by Government. No expenditure was incurred from the Fund during the year. The balance at the credit of the Fund on 31 March 1994 was Rs. 0.20\* lakh.

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\* The balance credit of Rs. 0.20 lakh is under examination.

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


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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 1993-94.

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

Major heads	Total grant	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2551. Hill Areas			
2851. Village and Small Industries			
2852. Industries			
2853. Non ferrous Mining and Metallurgical Industries			
2885. Other Outlays on Industries and Minerals			
3425. Other Scientific Research			
Original	17,70,44,000		
Supplementary	2,00,01,000	19,70,45,000	12,13,21,509 -7,57,23,491
Amount surrendered during the year (March 1994)			7,58,75,000

## Notes and comments -

1. Saving in the grant (38 per cent of the total provision) was the net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes.

## 2. Significant saving occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
(i) 2852.08.201.I.AG. Assistance to Sugar Mills towards payment of subsidy to Cane growers -			
O.	4,80.00		
R.	- 4,80.00		

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

Withdrawal of entire provision by reappropriation in March 1994 was due to non sanction of subsidy by Government to Cane growers.

Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
(ii) 2885.02.101.II.JC. Export subsidy for Electronic and Leather Industries -			
S.	2,00.00		
R.	- 2,00.00		

Supplementary grant obtained in December 1993 was towards Compensatory export subsidy equivalent to the Sales Tax paid by Electronic and Leather Industries.

Withdrawal of entire provision by reappropriation in March 1994 was due to non receipt of applications from Leather and Electronic Industries for export subsidy.

(iii) 2852.80.800.I.AI. Formation of Computer aided design and CAM Centre -			
O.	1,00.00		
R.	- 1,00.00		

Withdrawal of entire provision by reappropriation in March 1994 was due to non-receipt of clearance from Government of India for implementing the scheme.

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

3. Excess occurred under -				
Head	Total grant	Actual expenditure	Excess + Saving -	
( in lakhs of rupees )				
2852.80.800.I.AA. Tamil Nadu Industrial Investment Corporation Limited -				
S.	0.01			
R.	47.15	47.16	47.15	- 0.01

Token provision in the supplementary grant obtained in March 1994 and the balance provision by reappropriation in March 1994 was due to the sanction of Grants-in-aid to Tamil Nadu Industrial Investment Corporation Limited for payment of dividend for the year 1993-94.

## eGrant No. 25 - Handlooms and Textiles (All voted)

Major head	Total grant	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2851. Village and Small Industries			
Original	1,06,79,24,000		
Supplementary	23,18,53,000	1,29,97,77,000	1,28,03,40,836
			-1,94,36,164

Amount surrendered during the year (March 1994) 87,67,000

## Notes -

1. Though the ultimate saving worked out to Rs. 1,94.36 lakhs, Rs. 87.67 lakhs only were surrendered in March 1994.

2. In view of the final saving of Rs. 1,94.36 lakhs in the grant, Supplementary grant of Rs. 23,07.11 lakhs obtained in March 1994 proved excessive.

## Grant No. 26 - Khadi and Village Industries (All voted)

Major heads	Total grant	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2551. Hill Areas			
2851. Village and Small Industries			
Original	9,76,19,000		
Supplementary	1,36,35,000	11,12,54,000	11,12,07,500
			-46,500
Amount surrendered during the year (March 1994)			45,000

## Grant No. 27 - Rural Development

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2202. General Education			
2210. Medical and Public Health			
2215. Water Supply and Sanitation			
2217. Urban Development			
2220. Information and Publicity			
2225. Welfare of Scheduled Castes, Scheduled Tribes, and other Backward Classes			
2403. Animal Husbandry			
2405. Fisheries			
2501. Special Programmes for Rural Development			
2505. Rural Employment			
2515. Other Rural Development Programmes			
2551. Hill Areas			
2702. Minor Irrigation			
2810. Non-Conventional Sources of Energy			
3054. Roads and Bridges			

## Grant No. 27 - Rural Development - contd.

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
3454. Census Surveys and Statistics			
3604. Compensation and Assignments to Local Bodies and Panchayati Raj Institutions			
<b>Voted</b>			
Original	4,59,12,13,000		
Supple- mentary	54,92,08,000	5,14,04,21,000	5,01,05,15,106
Amount surrendered during the year (March 1994)			4,21,70,000
<b>Charged</b>			
Original	1,000		
Supple- mentary		1,000	
Amount surrendered during the year			Nil
<b>Notes and comments -</b>			

1. In view of the saving of Rs. 12,99.06 lakhs in the voted grant, the supplementary grant of Rs. 49,89.34 lakhs obtained in March 1994 proved excessive.

2. Though the saving ultimately worked out to Rs. 12,99.06 lakhs (3 per cent), Rs. 4,21.70 lakhs only were surrendered in the voted grant in March 1994.

## Grant No. 27 - Rural Development - contd.

3. 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.

4. Saving occurred mainly under -

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(i) (a) 3604.101.I.AA. Local Cess Surcharge Matching Grant -			
O.	65,00.00		
R.	-12,23.68	52,76.32	50,81.49
			-1,94.83
(b) 3604.200.I.AO. House Tax Matching Grants -			
O.	11,00.00		
R.	-1,37.98	9,62.02	9,54.22
			-7.80
Specific reasons for the withdrawal of provision by reappropriation in March 1994 and for the final saving have not been communicated (October 1994).			
(ii) (a) 2505.60.101.II.JA. Employment Guarantee Schemes to landless labourers in Villages -			
O.	15,81.00		
R.	-5,01.00	10,80.00	10,80.00
(b) 2515.102.I.AC. Provision of street Lights to weak Panchayats -			
O.	3,00.00		
R.	-3,00.00		

## Grant No. 27 - Rural Development - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
(c) 2215.01.102.II.JV. Integrated Rural Sanitation and Water Supply Project - Implementation in Marakkanom and Parangipettai Blocks in South Arcot District with DANIDA Assistance-			
O.	1,70.18		
R.	-1,65.75	4.43	4.90 +0.47

Specific reasons for the withdrawal of provision by reappropriation in March 1994 under items (ii)(a) to (ii)(c) have not been communicated (October 1994).

(d) 2215.01.102.II.JW. Water Supply Schemes Implemented through Panchayat Unions -			
O.	1,00.00		
R.	-1,00.00	5.06	+5.06

Withdrawal of provision by reappropriation in March 1994 was due to reclassification.

(iii) 2810.01.102.III.SA. Installation of Bio-Gas Plants -			
O.	4,18.58		
S.	0.05		
R.	-1,25.17	2,93.46	2,94.39 +0.93

Withdrawal of provision by reappropriation in March 1994 was due to non-release of funds by Government of India.

## Grant No. 27 - Rural Development - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(iv) 2515.001.I.AE. Block Headquarters -			
O.	50,39.15		
R.	-2,26.54	48,12.61	49,16.08 +1,03.47
Withdrawal of provision by reappropriation in March 1994 was due to non-filling up and reduction of certain posts. Specific reasons for the final excess have not been communicated (October 1994).			
5. Excess mainly occurred under -			
Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(i) 2215.02.105.VI.UA. Central Rural Sanitation Programme -			
O.	1,78.40		
R.	2,20.66	3,99.06	3,66.91 -32.15
(ii) 2501.01.003.VI.UA. Training of Rural Youths in Self Employment -			
O.	1,07.37		
R.	73.54	1,80.91	1,80.70 -0.21
(iii) 2810.60.101.III.SA. National Project on Demonstration of Improved Choolah's programme -			
O.	1,14.73		
R.	48.06	1,62.79	1,62.43 -0.36

## Grant No. 27 - Rural Development - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(iv) 2515.003.I.AA. State Institute for Rural Development -			
O.	0.04		
R.	21.11	21.15	22.00 +0.85

Specific reasons for enhancement of provision in March 1994 by reappropriation for the above items and for the final saving under item (i) have not been communicated (October 1994).

(v) 2505.01.702.VI.UA. Jawahar Velai Vaippu Thittam -				
O.	1,94,90.35			
S.	19,83.09			
R.	10,98.42	2,25,71.86	2,21,67.44	-4,04.42

Though supplementary grant was stated to have been obtained in March 1994 for the implementation of the Programme, specific reasons for obtaining supplementary grant have not been communicated (October 1994). Specific reasons for enhancement of provision by reappropriation in March 1994 and for the final saving have not been communicated (October 1994).

(vi) 2501.01.800.II.JB. Integrated Rural Development Programme-				
O.	29,82.91			
S.	4,04.01			
R.	6,29.44	40,16.36	40,28.50	+12.14

## Grant No. 27 - Rural Development - contd.

Though supplementary grant was stated to have been obtained in March 1994 to meet the expenditure on the implementation of the Programme, specific reasons for obtaining supplementary grant have not been communicated (October 1994). Specific reasons for enhancement of provision by reappropriation in March 1994 and for the final excess have also not been communicated (October 1994).

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(vii) 2505.01.702.III.SA. Implementation of the MP's Local Area Development Schemes -			
S.	2,85.00	2,85.00	3,15.00 +30.00

Though supplementary grant was stated to have been obtained in March 1994 for the implementation of the Scheme in the State, specific reasons for obtaining supplementary grant have not been communicated (October 1994). Specific reasons for the final excess have not been communicated (October 1994).

(viii) 2215.01.102.II.KF. Water Supply Schemes implemented through Panchayat Unions out of Tamil Nadu Special Welfare Fund under Tamil Nadu Raffles Schemes -				
S.	0.01			
R.	99.99	1,00.00	93.01	-6.99

## Grant No. 27 - Rural Development - conclud.

Token provision obtained in March 1994 through Supplementary Estimates and enhancement of provision by reappropriation in March 1994 were towards implementation of Rural Water Supply Schemes during the year. Specific reasons for the final saving have not been communicated (October 1994).

Head	Total grant	Actual expenditure	Excess + Saving -
			(in lakhs of rupees)
(ix) 2215.01.101.II.JJ. Grants to Municipalities Water Supply in Drought affected areas -			
O.	0.01		
R.	-0.01	5.20	+5.20

Though a token provision of Rs. 1,000/- was made in the Budget, the same had been withdrawn by reappropriation in March 1994 without any specific reasons. As such the expenditure on the above mentioned scheme was without any provision. As it exceeded the limits prescribed in the New Service Rules, it constituted a New Service/ New Instrument of Service. Failure to observe the prescribed procedure in the New Service Rules had led to the incurring of the expenditure without the authority of the Legislature.

## Grant No. 28 - 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			
3475. Other General Economic Services			
Voted			
Original	61,22,91,000		
Supplementary		61,22,91,000	-4,87,80,426
Amount surrendered during the year (March 1994)			5,09,09,000
Charged			
Original	1,000		
Supplementary		1,000	- 1,000
Amount surrendered during the year			Nil
Notes and comments -			

1. Rupees 5,09.09 lakhs were surrendered in the grant in March 1994; but the ultimate saving worked out to Rs. 4,87.80 lakhs only.

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



## Grant No. 28 - Labour including Factories - contd.

3. Saving occurred under -				
Head	Total grant	Actual expenditure	Excess + Saving -	
( in lakhs of rupees )				
2230.02.800.I.AA. Provision for one job one family -				
O.	8,50.70			
R.	- 6,30.01	2,20.69	2,20.59	- 0.10

Withdrawal of provision by reappropriation was due to discontinuance of the unemployment relief scheme.

4. Excess occurred under -				
Head	Total grant	Actual expenditure	Excess + Saving -	
( in lakhs of rupees )				
(i) 2230.01.103.I.AG. Social Security Scheme for Unorganised Labourers below poverty line -				
O.	14,00.00			
R.	2,12.89	16,12.89	16,48.53	+ 35.64
(ii) 2230.01.001.I.AA. Headquarters staff - Commissioner of Labour -				
O.	69.85			
R.	38.00	1,07.85	1,07.32	- 0.53

Specific reasons for enhancement of provision by reappropriation in March 1994 under items (i) and (ii) and for the final excess under item (i) have not been communicated (October 1994).

(iii) 2230.03.800.I.AA. Industrial Schools -				
O.	41.04			
R.	16.09	57.13	57.14	+ 0.01

## Grant No. 28 - Labour including Factories - conclud.

Enhancement of provision by reappropriation in March 1994 was towards payment of arrears of pay and allowances to the teaching staff.

Head	Total grant	Actual expenditure	Excess + Saving -	
( in lakhs of rupees )				
(iv) 2230.02.101.II.JG. Strengthening of Employment Exchanges -				
O.	2.33			
R.	9.82	12.15	13.05	+ 0.90

Enhancement of provision by reappropriation in March 1994 was due to purchase of two Computer Systems to the Thanjavur and Cuddalore District Employment Offices.

Head	Total grant	Actual expenditure	Excess + Saving -	
( in lakhs of rupees )				
2230.01.800.I.AF. Provision for the purchase of Motor Vehicles in the place of condemned Vehicles -				
R.	10.54	10.54	10.54	

Provision by reappropriation in March 1994 for the item mentioned above was due to purchase of 6 new Ambassador ordinary cars in the place of 12 condemned vehicles. Expenditure in this scheme has been incurred without provision either in the Budget or in the Supplementary Estimates but by reappropriation. As the expenditure exceeded the limits prescribed in the New Service/New Instrument of Service Rules, it constituted New Service/New Instrument of Service. Failure to observe the prescribed procedure had led to the incurring of expenditure without the authority of the Legislature.

## Grant No. 29 - Social Welfare

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2059. Public Works			
2235. Social Security and Welfare			
2236. Nutrition			
<b>Voted</b>			
Original	4,40,46,19,000		
Supplementary	11,67,000	4,40,57,86,000	3,89,86,08,045 -50,71,77,955
Amount surrendered during the year (March 1994)			46,54,42,000
<b>Charged</b>			
Original	..		
Supplementary	39,000	39,000	-39,000
Amount surrendered during the year			Nil

## Notes and comments -

1. Though the ultimate saving worked out to Rs. 50,71.78 lakhs, Rs. 46,54.42 lakhs only were surrendered in the voted grant in March 1994.

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

## Grant No. 29 - Social Welfare - contd.

3. Saving in the voted grant occurred under - Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
(i) 2236.02.800.II.JC. Tamil Nadu Integrated Nutrition Project - Nutrition District Staff -			
O.	55,00.22		+14.14
R.	-13,07.09	41,93.13	42,07.27
(ii) 2235.60.102.II.AA. Old Age Pensions -			
O.	29,74.76		-4.51
R.	- 8,78.50	20,96.26	20,91.75
(iii) 2236.02.102.I.AE. Feeding of children in the age group of 5 to 9 under Puratchi Thalaivar M.G.R. Nutritious Meal Programme - Payment of cost to Tamil Nadu Civil Supplies Corporation for supply of food articles -			
O.	84,78.68		-56.50
R.	- 7,31.89	77,46.79	76,90.29
(iv) 2235.60.102.I.AC. Old Age Pensions to Physically Handicapped destitutes and destitute widows -			
O.	27,87.20		-54.55
R.	-6,66.35	21,20.85	20,66.30

## Grant No. 29 - Social Welfare - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(v) 2236.02.102.I.AL. Feeding of poor children in the age group of 2 plus to 4 plus in Tamil Nadu -			
O.	25,28.47		
R.	-3,17.03	22,11.44	22,01.95 -9.49
(vi) 2235.60.102.I.AD. Old Age Pension to Destitute Agricultural Labourers -			
O.	11,35.65		
R.	-1,85.42	9,50.23	9,04.92 -45.31
(vii) 2235.60.200.I.BK. Supply of Dhoties/Sarees to Old Age Pensioners -			
O.	5,62.29		
R.	-86.94	4,75.35	4,71.64 -3.71
(viii) 2235.60.102.I.AE. Old Age Pension to deserted wives -			
O.	3,35.52		
R.	-89.78	2,45.74	2,63.78 +18.04

Withdrawal of provision by reappropriation in March 1994 was mainly due to less number of beneficiaries in respect of items (i) to (viii). However, in respect of item (ii) withdrawal of Rs. 9,55.90 lakhs was offset by enhancement of Rs. 2,24.01 lakhs by reappropriation in March 1994 mainly due to increase in rate of food articles, to settle the claims of Tamil Nadu Civil Supplies Corporation and also due to settlement of bus warrant bills. Reasons for the final saving in respect of item (ii) to item (vii) and for the final excess under item (i) and (viii) have not been communicated (October 1994).

## Grant No. 29 - Social Welfare - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(ix) 2236.02.102.I.AN. Feeding of Old Age Pensioners under the Puratchi Thalaivar M.G.R. Nutritious Meal Programme -			
O.	10,12.02		
R.	-5,98.23	4,13.79	4,24.80 +11.01
Specific reasons for withdrawal of provision by reappropriation in March 1994 and reasons for the final excess have not been communicated (October 1994).			
(x) 2236.02.101.III.SC. Integrated Child Development Services Scheme -			
O.	13,40.04		
R.	-2,16.40	11,23.64	11,56.67 +33.03
(xi) 2236.02.102.I.AR. Staff for implementing of Puratchi Thalaivar M.G.R. Nutritious Meal Programme in Rural Areas -			
O.	5,01.25		
R.	-1,28.11	3,73.14	3,60.89 -12.25
(xii) 2236.02.102.II.JO. Opening of Pre-primary schools in Tamil Nadu -			
O.	4,65.35		
R.	-98.63	3,66.72	3,42.03 -24.69

Withdrawal of provision by reappropriation in March 1994 was mainly due to (a) vacant posts and belated starting of Regional Training Centres in respect of items (x) and (xi), (b) less number of beneficiaries under item (xii).

## Grant No. 29 - Social Welfare - contd.

Reasons for the final excess under item (x) and for the final saving under items (xi) and (xii) have not been communicated (October 1994).

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(xiii) 2236.02.101.II.JK. Tamil Nadu Integrated Nutrition Project - Maternity and Child Welfare District Staff -			
O.	8,27.01		
R.	-2,09.12	6,17.89	6,25.10 +7.21

Withdrawal of provision by reappropriation in March 1994 was due to vacant posts and belated starting of Regional Training Centres (Rs. 38.47 lakhs). Reasons for balance amount and for the final excess have not been communicated (October 1994).

(xiv) 2236.80.800.II.JG. Tamil Nadu Integrated Nutrition Project - Communication and Training Centres - Headquarters Staff -			
O.	1,72.84		
R.	-81.10	91.74	92.29 +0.55

Withdrawal of provision by reappropriation in March 1994 was mainly due to (a) reclassification under the head "2236.02.102.II.JN", (b) vacant posts and belated starting of Regional Training Centres and shortfall of raw materials. Specific reasons for the reappropriation of balance provision and for the final excess have not been communicated (October 1994).

## Grant No. 29 - Social Welfare - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(xv) (a) 2235.02.797.I.AC. Transfers to Puratchi Thalaivi Dr. Jayalalitha Scheme for Girl Child Welfare Fund -			
O.	4,00.00	4,00.00	-4,00.00
(b) 2235.02.902.I.AD. Deduct - Amount met from Puratchi Thalaivi Dr. Jayalalitha Girl Child Welfare Fund Account -			
O.	4,00.00	4,00.00	-4,00.00

Savings of entire provision under both the heads are due to non-creation of Puratchi Thalaivi Dr. Jayalalitha Girl Child Welfare Fund.

(xvi) 2236.02.101.III.SB. New Supplementary Nutrition Programme -			
O.	1,80.00		
R.	-1,80.00	1,63.02	+1,63.02

Specific reasons for the withdrawal of entire provision by reappropriation in March 1994 have not been communicated (October 1994). Expenditure has been incurred since April 1993 onwards. The entire provision of Rs. 1,80.00 lakhs had been withdrawn injudiciously in March 1994 in spite of the expenditure of Rs. 1,59.00 lakhs upto February 1994.

## Grant No. 29 - Social Welfare - contd.

4. Excess in the voted grant occurred under -				
Head	Total grant	Actual expenditure	Excess + Saving -	
( in lakhs of rupees )				
(i) 2236.02.102.II.JL. Payment for supply of protein rich nutritious food to the beneficiaries under Puratchi Thalaivar M.G.R. Nutritious Meal Programme -				
O.	14,28.63			
R.	2,97.30	17,25.93	17,28.51	+2.58

Enhancement of provision by reappropriation in March 1994 was mainly due to increase in the cost of food articles and increase in the number of beneficiaries. Reasons for the final excess have not been communicated (October 1994).

(ii) 2236.02.102.I.AF. Puratchi Thalaivar M.G.R. Nutritious Meal Programme for children of the age group 5 to 9 in the Government and aided schools under the control of Education Department -				
O.	34,57.33			
R.	10.34	34,67.67	36,52.22	+1.84.55

Enhancement of provision by reappropriation in March 1994 was due to increase in expenditure towards arrears of pay and allowances. Reasons for the final excess have not been communicated (October 1994).

## Grant No. 29 - Social Welfare - contd.

Head	Total grant	Actual expenditure	Excess + Saving -	
( in lakhs of rupees )				
(iii) 2235.02.103.II.KW. Financial Assistance for Marriage of Girls below poverty line -				
O.	5,00.00			
R.	1,56.45	6,56.45	6,54.08	-2.37

Enhancement of provision by reappropriation in March 1994 was to meet the expenditure towards (a) payment of leave salary and retirement benefits to the staff of voluntary institutions (b) and due to more claims. Reasons for the final saving have not been communicated (October 1994).

(iv) 2236.02.102.II.JN. Supplementary Nutrition in Integrated Child Development Service Schemes -				
O.	4,03.74			
R.	3,75.18	7,78.92	5,34.05	-2,44.87

Enhancement of provision by reappropriation in March 1994 was due to increase in expenditure towards (a) payment of arrears of pay and allowances, (b) increase in cost of food articles and increase in the number of beneficiaries. Reasons for the final saving have not been communicated (October 1994).

## Grant No. 29 - Social Welfare - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(v) 2235.60.200.I.AS. Widows, handicapped and Old age Pensioners' Free Ration Schemes -			
O. 3,66.09			
R. 60.86	4,26.95	4,44.24	+17.29
Reasons for enhancement of provision by reappropriation in March 1994 and for the final excess have not been communicated (October 1994).			
(vi) 2236.02.101.III.SA. Integrated child Development Service Scheme -			
O. 3,37.88			
R. 88.48	4,26.36	4,05.33	-21.03
Enhancement of provision by reappropriation in March 1994 was due to (a) payment of arrears of pay and allowances, (b) increase in the cost of Machinery and Equipment supplied to handicapped persons, (c) replacement of utensils used in Noon Meal Centres, (d) increase in cost of materials to be used in Modern Training cum Production Workshop, Muttukadu and (e) for conducting training programme to Medical Officers of Primary Health Centres. Reasons for the final saving have not been communicated (October 1994).			
(vii) 2235.02.101.I.BG. Travel Concession to Physically Handicapped Persons -			
O. 5.00			
R. 21.09	26.09	26.10	+0.01

## Grant No. 29 - Social Welfare - contd.

Enhancement of provision by reappropriation in March 1994 was to meet the expenditure towards payment of free bus passes to physically handicapped and blind persons.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(viii) 2236.02.101.II.JJ. Tamil Nadu Integrated Nutrition Project - Maternity and Child Welfare -			
O. 11.46			
R. 12.71	24.17	25.01	+0.84

Enhancement of provision by reappropriation in March 1994 was mainly to meet the expenditure towards conducting Training Programme to the Medical Officers in the Primary Health Centres.

(ix) 2236.80.800.II.JH. Tamil Nadu Integrated Nutrition Project - Communication and Training - District Programme -			
O. 1,18.58			
R. 20.17	1,38.75	1,35.48	-3.27

Enhancement of provision by reappropriation in Madras 1994 was mainly due to conducting Training programme to Medical Officers of Primary Health Centres. Reasons for the final saving has not been communicated (October 1994).

## Grant No. 29 - Social Welfare - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(x) 2235.02.103.II.KV. Tamil Nadu Women's Development Project with Financial Assistance from International Fund for Agricultural Development -			
O.	5,75.00		
R.	2,53.80	8,28.80	8,29.43 +0.63
(xi) 2235.02.106.VI.UC. Scheme of Prevention and Control of Juvenile Social Maladjustment -			
O.	0.04		
R.	32.31	32.35	32.08 -0.27
(xii) 2235.02.101.I.AC. Assistance to schools for the defective -			
O.	1,65.77		
R.	14.15	1,79.92	1,83.19 +3.27

Enhancement of provision by reappropriation in March 1994 was due to payment of staff salary run by voluntary institutions, payment of bonus, enhancement of leave salary and retirement benefits and implementing New Welfare schemes under items (x), (xi) and (xii) and to increase the cost of food articles under item (xi). Reasons for the final excess under item (xii) have not been communicated (October 1994).

## Grant No. 29 - Social Welfare - conclud.

5. Expenditure in respect of items (i) to (iv) mentioned below was incurred without any provision either in the Budget or in the Supplementary Estimates. As the expenditure exceeded the limits prescribed in the New Service Rules, these constituted New Service/New Instrument of Service. Failure to observe the procedure prescribed in the New Service Rules led to incurring of the expenditure without the authority of the Legislature in respect of all these schemes.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(i) 2236.02.101.I.AH. Staff for implementing Tamil Nadu Government Nutritious Meal Programme in Rural areas -		37.31	+37.31
(ii) 2236.02.101.I.AD. Tamil Nadu Government Nutrition Meal Programme for children of the age group 5 plus to 9 plus in the Corporation and Municipal Schools -		15.61	+15.61
(iii) 2236.02.102.II.JW. Feeding of children in the age group 2 to 4 under the Puratchi Thalaivar M.G.R.Nutritious Noon Meal Programme payment of cost to Tamil Nadu Civil Supply Corporation for Food Articles -		14.40	+14.40
(iv) 2236.02.102.I.AP. New Programme of feeding Poor Children age 5 - 9 years in Tamil Nadu Adi-Dravidar Schools -		33.43	+33.43

**Grant No. 30 - 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			
2236. Nutrition			
Voted			
Original	1,35,17,66,000		
Supple- mentary	7,66,38,000	1,42,84,04,000	1,42,44,11,068
Amount surrendered during the year (March 1994)			1,90,75,000
Charged			
Original	50,03,000		
Supple- mentary	2,08,46,000	2,58,49,000	29,57,921
Amount surrendered during the year (March 1994)			87,16,000

*Notes and comments -*

1. In view of the saving of Rs. 39.93 lakhs in the voted grant, the supplementary grant of Rs. 7,55.95 lakhs obtained in March 1994 proved excessive.

2. In view of the ultimate saving of Rs. 39.93 lakhs in the voted grant, surrender of Rs. 1,90.75 lakhs in March 1994 was injudicious.

3. In view of the saving of Rs. 2,28.91 lakhs in the charged appropriation, the supplementary appropriation of Rs. 2,08.46 lakhs obtained in March 1994 proved unnecessary.

**Grant No. 30 - Welfare of the Scheduled Tribes  
and Castes, etc. - contd.**

4. Though the ultimate savings under the charged appropriation worked out to Rs. 2,28.91 lakhs, Rs. 87.16 lakhs only were surrendered in March 1994.

5. Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
(i) 2225.01.793.II.JA. Special Welfare Scheme for Scheduled Castes in Integrated Rural Development Programme - Blocks under Special Component Plan -	. .	4,63.99	+ 4.63.99
(ii) 2225.01.277.II.JA. Midday Meals under Special Component Plan -	. .	10.70	+ 10.70
(iii) 2225.01.283.II.JC. Amount placed at the disposal of Tamil Nadu Adi-Dravidar Housing and Development Corporation for Adi-Dravidar Housing Scheme -	. . .	5.36	+ 5.36

Expenditure in respect of items (i) to (iii) was incurred without any provision either in the Budget or in the Supplementary Estimates. As the expenditure exceeded the limits prescribed in the New Service Rules, these constituted New Service/New Instrument of Service. Failure to observe the procedure prescribed in the New Service Rules led to incurring of the expenditure without the authority of the Legislature in respect of all these schemes.



**Grant No. 30 - Welfare of the Scheduled Tribes  
and Castes, etc. - conclud.**

6. 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.	50.00		
S.	2,08.46		
R.	- 87.13	1,71.33	29.58 - 1,41.75

Supplementary appropriation obtained in March 1994 was due to acquisition of House-sites for Adi-Dravidars. Reasons for the withdrawal of provision by reappropriation in March 1994 and for the final saving have not been communicated (October 1994).

**Grant No. 31 - Welfare of the Backward Classes, Most  
Backward Classes and Denotified communities**

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2070. Other Administrative Services			
2225. Welfare of Scheduled Castes, Scheduled Tribes and other Backward classes			
2236. Nutrition			
2702. Minor Irrigation			
Voted			
Original	40,73,07,000		
Supple- mentary	1,37,99,000	42,11,06,000	42,06,11,888 -4,94,112
Amount surrendered during the year (March 1994)			27,98,000
Charged			
Original	8,000		
Supple- mentary		8,000	27,254 +19,254
Amount surrendered during the year (March 1994)			8,000
Notes and comments -			

1. The excess of Rs, 19,254 over the charged appropriation requires regularisation.

2. Rupees 27.98 lakhs were surrendered in the voted grant in March 1994 ; but the ultimate saving worked out to only Rs. 4.94 lakhs.

**Grant No. 31 - Welfare of the Backward Classes, Most Backward Classes and Denotified communities - conclud.**

3.	Head	Total grant	Actual expenditure	Excess + Saving -
		( in lakhs of rupees )		
	2225.03.277.II.JX. Post - Metric Free Education to Most Backward Class Students -		16.23	+ 16.23

Expenditure under this scheme has been incurred without provision either in the Budget or in the Supplementary Estimates. As the expenditure exceeded the limits prescribed in the New Service/New Instrument of Service Rules, it constituted New Service/New Instrument of Service. Failure to observe the procedure prescribed in the New Service Rules led to incurring of the expenditure without the authority of the Legislature.

**Grant No. 32 - Housing (All voted)**

Major heads	Total grant	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2070. Other Administrative Services			
2216. Housing			
2217. Urban Development			
2230. Labour and Employment			
Original	25,96,98,000		
Supple- mentary	4,18,40,000	30,15,38,000	29,20,70,686
			-94,67,314
Amount surrendered during the year (March 1994)			69,000

*Notes and comments -*

1. In view of the saving of Rs. 94.67 lakhs in the grant, the supplementary grant of Rs. 4,01.34 lakhs obtained in March 1994 proved excessive.

2. Though the saving ultimately worked out to Rs. 94.67 lakhs, Rs. 0.69 lakh only were surrendered in the grant in March 1994.

## Grant No. 32 - Housing (All voted) - contd.

3. Saving in the grant was the net result of saving 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) 2216.80.103.I.AB. Maintenance of Housing colonies -			
O.	2,00.00		
R.	-1,67.00	33.00	33.00

Withdrawal of provision by reappropriation in March 1994 was based on actual requirement towards maintenance of S.I.H.S. colonies.

(ii) 2216.03.102.I.AB.  
Schemes for acquisition of House Sites for Rural Poor -

O.	1,00.00	1,00.00	4.64	-95.36
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Specific reasons for the final saving have not been communicated (October 1994).

(iii) 2217.04.191.I.AB.  
Grants to Tamil Nadu Slum Clearance Board for Repayment to HUDCO-

O.	6,00.00			
R.	-85.00	5,15.00	5,15.00	

Specific reasons for the withdrawal of provision by reappropriation in March 1994 have not been communicated (October 1994).

## Grant No. 32 - Housing (All voted) - contd.

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

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(i) 2230.02.101.III.SB. Urban Employment -			
O.	0.01		
S.	0.01		
R.	77.72	77.74	77.74

Supplementary grant obtained as token provision in March 1994 was for the release of State's share towards subsidy and training infrastructure support for implementation of urban employment to cover 16,000 Housing Units through Housing and Shelter upgradation scheme with the Government of India assistance. Enhancement of provision by reappropriation in March 1994 was based on actual requirements as mentioned in the Supplementary Estimates.

(ii) 2216.80.103.I.AJ.  
Grants to Tamil Nadu Housing Board for payment of property tax on Tamil Nadu Government Servants Rental Housing scheme Quarters -

O.	1,50.00		
R.	77.27	2,27.27	2,27.27

Enhancement of provision by reappropriation in March 1994 was due to payment of arrears of property tax on Tamil Nadu Government Servants' Rental Housing Scheme Quarters to Krishnagiri Municipality, Pudukkottai Municipality and Madras Corporation.

## Grant No. 32 - Housing (All voted) - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(iii) 2216.80.800.II.JC. Interest to Housing Development Finance Corporation - House Building Advance to Government servants -			
O.	50.00		
R.	59.46	1,09.46	1,09.46 . . .

Specific reasons for the enhancement of provision by reappropriation in March 1994 have not been communicated (October 1994).

(iv) 2216.03.104.II.JB. Tamil Nadu Rural Housing Scheme -			
O.	4,50.00		
R.	30.00	4,80.00	4,80.00 . . .

Additional provision by reappropriation in March 1994 was due to approval for the plan expenditure, an outlay by the Union Planning Commission.

(v) 2216.03.103.I.AA. Assistance to Tamil Nadu Housing Board for Slum Clearance Scheme -			
R.	27.51	27.51	27.52 +0.01

Specific reasons for the provision made by reappropriation in March 1994 have not been communicated (October 1994).

## Grant No. 32 - Housing (All voted) - conclud.

As the expenditure was incurred without any provision either in the Budget or in the Supplementary Estimates and as it had exceeded the limits prescribed, the expenditure had to be treated as New Service. Meeting the expenditure without observing the prescribed procedure in the New Service Rules had led to the expenditure having been incurred without the authority of the Legislature.

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(vi) 2217.04.191.II.JM. Grants to Tamil Nadu Slum Clearance Board for Slum clearance out of Tamil Nadu Special Welfare Fund under Tamil Nadu Raffles Schemes -			
S.	0.01		
R.	19.99	20.00	20.00 . . .

Supplementary grant (token provision) in December 1993 and enhancement of provision by reappropriation in March 1994 were due to transfer of proceeds of Tamil Nadu Raffle Scheme to Tamil Nadu Special Welfare Fund and sanction of Rs. 20 lakhs for the construction of tenements by Tamil Nadu Slum Clearance Board during the year.

## Grant No. 33 - Urban Development (All voted)

Major heads	Total grant	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2217. Urban Development			
3604. Compensation and Assignments to Local Bodies and Panchayati Raj Institutions			
Original	2,96,46,57,000		
Supplementary	1,000	2,96,46,58,000	33,76,42,623
Amount surrendered during the year (March 1994)			2,62,70,15,377
			2,62,68,57,000

## Notes and comments -

1. Saving in the grant worked out to 89 per cent of the total provision.

2. Saving in the grant occurred mainly under -

Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
(i) 3604.797.I.AA.			
Amount transferred to Urban Development Fund-			
O.	2,63,92.00		
R.	- 2,63,92.00		

Withdrawal of the entire provision by reappropriation in March 1994 was due to the abolition of the Urban Development Fund.

## Grant No. 33 - Urban Development (All voted) - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
(ii) 2217.05.191.III.SB. Urban basic services for the poor implemented by the Director of Municipal Administration -			
O.	3,75.70		
R.	- 91.33	2,84.37	2,85.12 + 0.75
Specific reasons for withdrawal of provision by reappropriation in March 1994 and for final excess have not been communicated (October 1994).			
3. Saving under Note 2 was partly offset by excess under -			
Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
(i) 2217.01.191.II.JE. Technical Assistance under World Bank Project -			
O.	1,70.00		
R.	2,07.00	3,77.00	3,77.00
(ii) 2217.01.191.II.JC. Assistance for implementation of Metropolitan Plan -			
O.	70.00		
R.	36.28	1,06.28	1,06.28

## Grant No. 33 - Urban Development (All voted) - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(iii) 2217.01.191.II.JF. Assistance to Madras Metropolitan Development Authority for implementation of Tamil Nadu Urban Development Project Work -			
O.	1,37.50		
R.	14.50	1,52.00	1,52.00 . . .

Specific reasons for additional provision made by reappropriation in March 1994 under items (i) to (iii) have not been communicated (October 1994).

(iv) 2217.05.191.II.JE. Assistance to Madras Metropolitan Development Authority for Land Acquisition and Development along Inner Ring Road -			
O.	0.01		
R.	24.99	25.00	25.00 . . .

Additional provision by reappropriation in March 1994 was towards payment as Grant to Madras Metropolitan Development Authority for Land acquisition and development along Inner Ring Road. The above grant made by reappropriation over the token provision made in the budget exceeded the limit of Rs. 5 lakhs fixed under orders relating to 'New Service Provision' and hence constituted a New Service/New Instrument of Service. Failure to follow the procedure prescribed for 'New Service/New Instrument of Service' led to the incurring of expenditure without the authority of the Legislature.

## Grant No. 33 - Urban Development (All voted) - conclud.

4. Urban Development Fund - The Urban Development Fund was abolished by the Government with effect from 9.9.1993. The balance at the credit of the Fund as on 31st March 1994 was Rs. 6,57,11.46 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 the Finance Accounts 1993-94.

\* A debit balance of Rs. 3,00.00 lakhs erroneously included in the closing balance of 1989-90 has been rectified in 1994-95.

## Grant No. 34 - Civil Supplies

Major heads	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
2230. Labour and Employment			
3456. Civil Supplies			
Voted			
Original	5,27,31,63,000		
Supple- mentary	7,35,00,000	5,34,66,63,000	4,02,31,63,338 -1,32,34,99,662
Amount surrendered during the year (March 1994)			1,32,60,16,000
Charged			
Original	4,000		
Supple- mentary	76,000	80,000	- 80,000
Amount surrendered during the year			Nil
Notes and comments -			

1. Rupees 1,32,60.16 lakhs were surrendered in the voted grant in March 1994; but the ultimate saving worked out to Rs. 1,32,35.00 lakhs only.

2. In view of the saving of Rs. 0.80 lakh (entire provision) in the charged appropriation, supplementary appropriation of Rs. 0.76 lakh obtained in March 1994 proved unnecessary.

## Grant No. 34 - Civil Supplies - contd.

3. 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.

4. Saving under the voted grant occurred under -

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

(i) 3456.190.I.AG. Repayment of Cash Credit availed by the Tamil Nadu Civil Supplies Corporation from Reserve Bank of India for procurement operations -				
O.	1,10,00.00			
R.	-81,48.61	28,51.39	28,51.39	
Specific reasons for the withdrawal of provision by reappropriation in March 1994 have not been communicated (October 1994).				
(ii) 3456.001.I.AB. District Establishment-				
O.	13,58.12			
R.	-2,52.39	11,05.73	11,26.08	+20.35

Withdrawal of provision by reappropriation in March 1994 was mainly due to the disbandment of posts sanctioned to check posts and mobile parties on account of abolition of monopoly procurement. Reasons for the final excess have not been communicated (October 1994).

## Grant No. 34 - Civil Supplies - conclud.

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(iii) 3456.103.I.AA. Reimbursement of losses incurred by Tamil Nadu Civil Supplies Corporation for procurement and supply of food articles under Public Distribution System -			
O.	4,00,00.00		
R.	-48,32.00	3,51,68.00	3,51,68.00

Withdrawal of provision by reappropriation in March 1994 was stated to be based on actual sanctions accorded by Government. However, specific reasons for the saving have not been communicated (October 1994).

## Grant No. 35 - 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 and Drainage			
<b>Voted</b>			
Original	1,60,41,43,000		
Supplementary	1,000	1,60,41,44,000	1,58,15,37,896
Amount surrendered during the year (March 1994)			-2,26,06,104
<b>Charged</b>			
Original	6,000		
Supplementary	9,96,000	10,02,000	7,35,998
Amount surrendered during the year			2,66,002
			Nil

## Notes and comments -

1. There was an injudicious surrender of Rs. 7,98.64 lakhs in the voted grant in March 1994 as against the ultimate saving of Rs. 2,26.06 lakhs only.

2. In view of the final saving of Rs. 2.66 lakhs in the charged appropriation, supplementary appropriation of Rs. 9.96 lakhs obtained in March 1994 proved excessive.



## Grant No. 35 - Irrigation - contd.

3.	Head	Total grant	Actual expenditure	Excess + Saving -
		(in lakhs of rupees)		
	3056.104.I.AA, AB, AC.			
	Interest Charges -		44.79	+44.79

The excess was due to *pro-rata* adjustment of Interest charges. However, the expenditure has been incurred without any provision in the Budget and without following the procedure prescribed for New Service/New Instrument of Service which has resulted in the expenditure having been incurred without the authority of the Legislature. Expenditure was incurred without any provision during 1990-91 (Rs. 50.14 lakhs), and 1991-92 (Rs. 47.12 lakhs) and 1992-93 (Rs. 44.73 lakhs) also under the sub head in the same manner.

4. *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. 35 - 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.

## Grant No. 35 - Irrigation - contd.

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.

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.

## Grant No. 35 - Irrigation - conclud.

An analysis of suspense transactions during 1993-94 is given below with opening and closing balances -

Head	Balance on 1st April 1993	Debits during 1993-94	Credits during 1993-94	Balance on 31 March 1994
( in lakhs of rupees )				
1. 2059.Public Works 80. General - Suspense	4,37.48	11,11.90	8,97.99	6,51.39
2. 2701. Major and Medium Irrigation -				
(i) 04.Medium Irrigation (Non- Commercial) - Miscellaneous Works Advances	6.97	. .	. .	6.97
(ii) 80.General- Suspense	2.00	3.97	4.69	1.28
3. 2702. Minor Irrigation				
(i) 01.Surface Water	-5.24	2.25	1.48	-4.47
(ii) 02.Ground Water 80.General	21.78	18.53	16.59	23.72
<b>Total</b>	<b>4,62.99</b>	<b>11,36.65</b>	<b>9,20.75</b>	<b>6,78.89</b>

## Grant No. 36 - Public Works - Buildings

Major heads	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - 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. 36 - Public Works - Buildings - contd.

Major heads	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
Voted			
Original	7,13,28,000		
Supple- mentary	6,96,44,000	14,09,72,000	13,51,59,216 -58,12,784
Amount surrendered during the year (March 1994)			2,90,000
Charged			
Original	51,000		
Supple- mentary	35,79,000	36,30,000	44,99,550 +8,69,550
Amount surrendered during the year			Nil

## Notes and comments -

1. In view of the saving of Rs. 58.13 lakhs in the voted grant, the supplementary grant of Rs. 6,96.44 lakhs obtained in March 1994 proved excessive.

2. Only Rs. 2.90 lakhs were surrendered in March 1994; but the ultimate saving worked out to Rs. 58.13 lakhs.

## Grant No. 36 - Public Works - Buildings - contd.

3. The excess of Rs. 8,69,550 over other charged appropriation requires regularisation.

4. In view of the excess of Rs.8.70 lakhs over the charged appropriation, the supplementary appropriation of Rs. 35.79 lakhs obtained in March 1994 proved inadequate.

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

6. Savings occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(i) 2216.01.106.I.AS. Ordinary Repairs -			
O.	1,50.69		
S.	55.21	2,05.90	1,25.71 -80.19

Supplementary grant obtained in March 1994 was towards certain repairs in Government residential buildings and for providing electrical fittings in the High Court, Madras.

Reasons for the final saving have not been communicated (October 1994).

(ii) 2059.80.799.I.AD. Miscellaneous Works Advances (Technical Education Department) -			
			-34.35 -34.35

Reasons for the final saving have not been communicated (October 1994).

## Grant No. 36 - Public Works - Buildings - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(iii) 2059.01.051.I.AD. District Administration -			
O.	4.13		
S.	75.97		
R.	0.50	80.60	46.86 -33.74

Supplementary grant obtained in March 1994 was towards maintenance of office buildings in the Districts.

Enhancement of provision by reappropriation in March 1994 was towards some improvements to Water Supply arrangements to Secretariat buildings.

Reasons for the final saving have not been communicated (October 1994).

(iv) 2059.80.799.I.AA. Stock -			
O.	26.00	26.00	. -26.00

Reasons for the final saving have not been communicated (October 1994).

(v) 2210.05.105.I.AU. Buildings -			
O.	5.00		
S.	11.54	16.54	2.09 -14.45

Supplementary grant obtained in March 1994 was towards certain electrical works, some improvement works to air-condition facilities, staircase to the Government Women and Children Hospital, Madras and some improvement works in the Chengalpattu Medical College Ladies Hostel.

Reasons for the final saving have not been communicated (October 1994).

## Grant No. 36 - Public Works - Buildings - contd.

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

(vi) 2216.01.106.I.AU.  
Furniture to the  
Residence of  
Ministers -

S.	21.28	21.28	9.16	-12.12
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Supplementary grant obtained in March 1994 was towards certain repairs in Government residential buildings and for providing electrical fittings in the High Court, Madras.

Reasons for the final saving have not been communicated (October 1994).

(vii) 2059.01.051.I.AH.  
Police -

O.	2.78		9.80	-10.31
S.	17.33	20.11		

Supplementary grant obtained in March 1994 was towards new minor works taken up in the High Court, Police, jails and Public Works Departments in the State.

Reasons for the final saving have not been communicated (October 1994).

(viii) 2216.01.106.I.AC.  
Public Works -

O.	0.12		26.88	-7.37
S.	36.63			
R.	-2.50	34.25		

Supplementary grant obtained in March 1994 was towards certain repairs in Government residential buildings and for providing electrical fittings in the High Court, Madras.

## Grant No. 36 - Public Works - Buildings - contd.

Specific reasons for the withdrawal of provision by reappropriation and for the final saving have not been communicated (October 1994).

7. Savings was partly offset by excess 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.	65.99	65.99	2,24.09	+1,58.10
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Reasons for the final excess have not been communicated (October 1994).

Excess occurred persistently under the head mentioned above during the preceding four years as detailed below -

Year	Amount (in lakhs of rupees)	Excess Percentage
1989-90	99.21	2748
1990-91	83.22	229
1991-92	1,07.34	253
1992-93	3,02.52	326

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

(ii) 2216.01.106.I.AT.  
Special Repairs -

O.	1,69.31			
S.	48.88	2,18.19	2,85.77	+67.58

## Grant No. 36 - Public Works - Buildings - contd.

Supplementary grant obtained in March 1994 was towards certain repairs in Government residential buildings and for providing electrical fittings in the High Court, Madras.

Reasons for the final excess have not been communicated (October 1994).

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(iii) 2216.01.106.II.JF. Add - Establishment charges transferred from Major Head "2059 - Public Works " on pro-rata basis -		19.26	+19.26
(iv) 2216.01.106.I.AW. Add - Machinery and Equipment charges transferred from Major Head "2059 - Public Works " on pro-rata basis -		12.26	+11.49
O. 0.77	0.77		
(v) 2059.80.799.I.AC. Miscellaneous Works Advances - (Public Works Department) -		30.65	+10.29
O. 20.36	20.36		

Reasons for the final excess under items (iii), (iv) and (v) have not been communicated (October 1994).

## Grant No. 36 - Public Works - Buildings - contd.

8. Significant excess in the charged appropriation mainly occurred under -

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

2059.01.051.I.AC. Residence of the Governor -			
O. 0.50			
S. 2.20	2.70	14.48	+11.78

Supplementary appropriation obtained in March 1994 was to meet the increased expenditure on maintenance and for certain minor works.

Reasons for the final excess have not been communicated (October 1994).

## 9. Suspense -

The nature of suspense transaction has been explained below the Appropriation Accounts of Grant No. 35 - Irrigation.

An analysis of the suspense transaction accounted for under this grant during 1993-94 is given below, with opening and closing balances under the different suspense heads -

## Grant No. 36 - Public Works - Buildings - conclud.

Head	Balance on 1st April 1993	Debits during 1993-94	Credits during 1993-94	Balance on 31st March 1994	
(in lakhs of rupees)					
2059. Public Works -					
1. Purchase	10.58	. . .	. . .	10.58	(a)
2. Stock	1,35.85	89.25	95.15	1,29.95	
3. Miscella- neous Work Advances	8,21.72	30.11	33.81	8,18.02	
4. Workshop Suspense	- 95.25	. . .	. . .	- 95.25	(b)
<b>Total</b>	<b>8,72.90</b>	<b>1,19.36</b>	<b>1,28.96</b>	<b>8,63.30</b>	

(a) Plus balance is under examination.  
(b) Minus balance is under examination.

Grant No. 37 - 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			
3425. Other Scientific Research			
3452. Tourism			
Voted			
Original	58,52,35,000		
Supple- mentary	2,74,49,000	61,26,84,000	62,32,53,250
			+1,05,69,250
Amount surrendered during the year (March 1994)			1,09,66,000
Charged			
Original	1,000		
Supple mentary	1,25,000	1,26,000	. . .
			-1,26,000
Amount surrendered during the year			Nil

Note and comments -

1. The excess of Rs. 1,05,69,250 over the voted grant requires regularisation.

2. In view of the excess of Rs.1,05.69 lakhs in the voted grant, the surrender of Rs. 1,09.66 lakhs in March 1994 proved injudicious.

3. In view of the excess of Rs. 1,05.69 lakhs in the voted grant, the supplementary grant of Rs. 2,74.49 lakhs obtained in March 1994 proved inadequate.

Grant No. 37 - Public Works - Establishment and  
Tools and Plant - contd.

4. 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.

5. Excess occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(i) 2059.80.001.I.AD. Executive Establishment-			
O.	46,02.45		
S.	1,29.09		
R.	- 49.77	46,81.77	49,07.49 + 2,25.72

Supplementary grant obtained in March 1994 was towards payment of pay and allowance to certain staff consequent on the revision of pay, to meet the Telephone Charges in connection with the pending bills of telephone to Cauvery Technical Cell and the line in the Secretariat, additional travelling expenses for the spot inspection of the works, payment of Allowances to more number of trainees.

Additional provision by reappropriation (Rs. 11.31 lakhs) in March 1994 was mainly due to revision of interim relief, surrender leave salary and bonus, increased payment of rents, rates and taxes. Specific reasons for the withdrawal of provision in respect of salaries, dearness allowance, office expenses and printing charges (Rs. 61.08 lakhs) in March 1994 and for the final excess have not been communicated (October 1994).

Grant No. 37 - Public Works - Establishment and  
Tools and Plant - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(ii) 2059.80.052.I.AB. Repairs and Carriages -			
O.	61.62		
S.	42.80		
R.	20.68	1,25.10	1,30.11 + 5.01

Supplementary grant obtained in March 1994 was towards rise in cost of petrol and diesel.

Additional provision by reappropriation in March 1994 was due to escalation of prices of fuel, spares, tyres and other accessories.

Reasons for the final excess have not been communicated (October 1994).

6. Excess mentioned in note 5 was partly counterbalanced by saving under -

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
3425.60.200.II.JE. Assistance to Tamil Nadu Energy Development Agency -			
O.	1,70.00		
S.	25.26		
R.	- 76.50	1,18.76	1,18.76



**Grant No. 37 - Public Works - Establishment and  
Tools and Plant - conclud.**

Supplementary grant obtained in March 1994 was towards payment of grants to Tamil Nadu Energy Development Agency.

Specific reasons for the withdrawal of provision by reappropriation in March 1994 have not been communicated (October 1994).

**Grant No. 38 - Roads and Bridges**

Major heads	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
2059. Public Works			
2505. Rural Employment			
3054. Roads and Bridges			
Voted			
Original	2,71,48,83,000		
Supple- mentary	2,71,48,83,000	2,88,55,69,956	+17,06,86,956
Amount surrendered during the year (March 1994)			9,15,63,000
Charged			
Original	6,000		
Supple- mentary	1,11,000	1,13,144	-3,856
Amount surrendered during the year			Nil

**Notes and comments -**

1. The excess of Rs. 17,06,86,956 over the voted grant requires regularisation.

2. In view of the excess of Rs. 17,06.87 lakhs in the voted grant, the surrender of Rs. 9,15.63 lakhs in March 1994 proved injudicious.

3. Though the excess worked out to Rs. 17,06.87 lakhs in the voted grant (6 per cent of the total grant), no amount was obtained in the Supplementary grant in March 1994.

## Grant No. 38 - Roads and Bridges - contd.

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

5. Bulk of the excess occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(i) 3054.80.797.I.AC. Transfer of Amount to Rural Road Development Fund to the Major Head " 8229 - Development and Welfare Funds" -			
O.	23,23.15		
R.	-73.15	22,50.00	47,72.00 +25,22.00

The Budget provision was for making contribution to the Rural Road Development Fund.

Withdrawal of provision by reappropriation in March 1994 was based on actual requirements of the fund during the year.

Final excess was due to transfer of previous year's contribution to the Fund during this year, for which no supplementary grant was obtained during the year.

(ii) 3054.04.337.I.AA. District Roads -			
O.	40,50.00		
R.	1,13.41	41,63.41	42,94.86 +1,31.45

Enhancement of provision by reappropriation in March 1994 was due to increase in expenditure for work charged establishment, payment of additional dearness allowance, interim relief and adhoc bonus and periodical renewals.

## Grant No. 38 - Roads and Bridges - contd.

Reasons for the final excess have not been communicated (October 1994).

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(iii) 3054.04.800.II.KL. Rural roads in marketing centres under Tamil Nadu Agricultural Development Project -			
O.	3,12.65		
R.	2,37.35	5,50.00	5,06.90 -43.10

Specific reasons for the enhancement of provision by reappropriation in March 1994 and for the final saving have not been communicated (October 1994).

(iv) 3054.80.799.I.AC. Miscellaneous Public Works Advance -			
		1,79.45	+1,79.45

Expenditure has been incurred without provision either in the budget or in the supplementary estimates. This has resulted in the incurring of expenditure without the authority of the Legislature. Reasons for the final excess have not been communicated (October 1994).

6. Excess also occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(i) 3054.04.337.II.JA. District Roads - Construction -			
O.	1.64		
R.	46.18	47.82	46.93 -0.89

Enhancement of provision by reappropriation in March 1994 was based on administrative approval.

## Grant No. 38 - Roads and Bridges - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(ii) 2059.80.053.I.AE. Buildings and Tourist Bungalows of Highways and Rural Works Department -			
O.	1,08.17		
R.	38.47	1,46.64	1,50.15 +3.51

Additional provision by reappropriation in March 1994 was due to revision of rent, payment of arrears of property taxes, increase in expenditure on roofing of tourist bungalows at Kangeyam, provision of additional facilities to various office buildings which are in rented buildings, increased expenditure towards maintenance, repairs and cost of work charged establishment.

Reasons for the final excess have not been communicated (October 1994).

(iii) 3054.80.001.II.JK. Executive Establishment - Tamil Nadu Urban Development Project, World Bank Assisted -			
O.	1,17.41		
R.	35.97	1,53.38	1,51.75 -1.63

Additional provision by reappropriation in March 1994 was mainly due to payment of interim relief, additional dearness allowance, increased cost of stationery articles, service stamps and purchase of furniture, revision of rent and arrears of rent, supply of uniform to the staff, purchase of vans and jeeps.

Reasons for the final saving have not been communicated (October 1994).

## Grant No. 38 - Roads and Bridges - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(iv) 3054.04.800.I.AI. Grants to Municipalities for Road Maintenance -			
O.	12.00	12.00	43.43 +31.43
Reasons for the final excess have not been communicated (October 1994).			
(v) 3054.80.001.I.AC. Superintending Engineer (Highways and Rural Works) -			
O.	91.57		
R.	-0.90	90.67	1,17.99 +27.32
Specific reasons for the withdrawal of provision by reappropriation in March 1994 and for the final excess have not been communicated (October 1994).			
(vi) 3054.03.052.I.AE. Repairs and carriages under the control of the Chief Engineer (ECR and RR) -			
O.	95.95		
R.	21.98	1,17.93	1,20.94 +3.01

Additional provision by reappropriation in March 1994 was mainly due to increase in salary for work charged establishment, cost of spares, repair charges and petroleum and lubricants.

Specific reasons for the final excess have not been communicated (October 1994).

## Grant No. 38 - Roads and Bridges - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(vii) 3054.04.337.II.JE. Rural Roads - Construction -			
O.	14.25		
R.	25.75	40.00	38.90 -1.10

Specific reasons for the enhancement of provision by reappropriation in March 1994 and for the final saving have not been communicated (October 1994).

(viii) 3054.80.800.I.AA. Maintenance of important roads in the city of Madras taken from the Corporation of Madras -				
O.	1,80.00			
R.	20.00	2,00.00	2,00.00	. . .

Specific reasons for the additional provision by reappropriation in March 1994 have not been communicated (October 1994).

(ix) (i) 3054.80.800.I.AQ. Provision for the purchase of Motor Vehicles in the place of condemned vehicles (Highways and Rural Works) -				
R.	20.56	20.56	19.31	-1.25
(ii) 3054.80.800.I.AR. For the purchase of Motor vehicles in the place of condemned vehicles (National Highways) -				
R.	8.20	8.20	7.97	-0.23

## Grant No. 38 - Roads and Bridges - contd.

Provision made by reappropriation in March 1994 under (i) and (ii) was for purchase of motor vehicles in the place of condemned vehicles.

Reasons for the final saving under (i) and (ii) have not been communicated (October 1994).

Though these are on-going schemes, the expenditure has been incurred by reappropriation only. Failure to make adequate provision either in the Budget or in the Supplementary Estimates had led to incurring of the expenditure without the authority of the Legislature.

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(x) 3054.03.052.I.AD. Repairs and carriages under the control of Chief Engineer (National Highways) -			
O.	71.90		
R.	17.07	88.97	91.03 +2.06

Additional provision by reappropriation in March 1994 was towards (a) increased cost of petroleum and lubricants (b) requirement of salary of work charged establishment, cost of spares and repair charges.

The final excess was due to payment of enhanced dearness allowance.

(xi) 3054.04.800.I.AB. Grants to Municipalities for improving the surface of roads -				
O.	30.00			
R.	20.00	50.00	46.88	-3.12

## Grant No. 38 - Roads and Bridges - contd.

Specific reasons for the enhancement of provision by reappropriation in March 1994 and for the final saving have not been communicated (October 1994).

Head	Total grant	Actual expenditure	Excess + Saving -
			(in lakhs of rupees)
(xii) 3054.80.001.II.JJ. Superintending Engineer, Tamil Nadu Urban Development Project, World Bank Assisted -			
O.	29.07		
R.	17.40	46.47	46.00 -0.47

Additional provision by reappropriation in March 1994 was mainly due to payment of interim relief, additional dearness allowance, increased cost of stationery articles, service stamps and purchase of furniture, revision of rent and arrears of rent and supply of uniforms to the staff.

(xiii) 3054.04.800.I.AA. Grants to local bodies for roads and bridges (Other than village communications) -			
O.	0.05	0.05	14.92 +14.87

Reasons for the final excess have not been communicated (October 1994).

(xiv) 3054.03.800.II.JA. Construction -			
O.	0.28		
R.	13.49	13.77	14.09 +0.32

Specific reasons for the enhancement of provision by reappropriation in March 1994 have not been communicated (October 1994).

## Grant No. 38 - Roads and Bridges - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
			(in lakhs of rupees)
(xv) 3054.80.001.II.JP. Executive Establishment - East Coast Road Project -			
O.	6.07		
R.	14.03	20.10	16.54 -3.56

Additional provision by reappropriation in March 1994 was mainly due to payment of interim relief, additional dearness allowance, increased cost of stationery articles, service stamps and purchase of furniture, revision of rent and arrears of rent.

Reasons for the final saving have not been communicated (October 1994).

7. Excess mentioned in notes 5 and 6 were counterbalanced by saving under -

Head	Total grant	Actual expenditure	Excess + Saving -
			(in lakhs of rupees)
(i) 3054.04.800.II.KM. Maintenance of Bus routes -			
O.	20,00.00		
R.	-6,87.35	13,12.65	13,26.25 +13.60
(ii) 3054.04.800.II.KJ. Lumpsum provision for East Coast Road works -			
O.	15,00.00		
R.	-4,20.00	10,80.00	10,93.11 +13.11

## Grant No. 38 - Roads and Bridges - contd.

Head	Total grant	Actual expenditure	Excess + Saving
(iii) 3054.04.337.II.JB. Rural Road Programmes -			
O. 15,00.00			
R. -3,50.00	11,50.00	11,62.22	+12.22

(in lakhs of rupees)

Specific reasons for the withdrawal of provision by reappropriation in March 1994 and for the final excess under items (i) to (iii) have not been communicated (October 1994).

(iv) 3054.80.797.I.AA. Transfer of grants from Central Road Fund (Road Development) to the Major Head '8449 - Other Deposits' -				
O. 2,69.92	2,69.92	80.00	-1,89.92	

The Budget provision was for transfer of grants to Central Road Fund.

Reasons for the final saving have not been communicated (October 1994).

(v) 3054.80.800.I.AE. Central Road Fund Schemes - State Allocation Development -				
O. 2,69.92				
R. -1.36.68	1,33.24	1,33.22	-0.02	

Specific reasons for withdrawal of provision by reappropriation in March 1994 have not been communicated (October 1994).

## Grant No. 38 - Roads and Bridges - contd.

8. Suspense - The nature of suspense transactions has been explained below the Appropriation Accounts of Grant No. 35. Irrigation. An analysis of the suspense transactions accounted for in this grant is given below together with opening and closing balances under different suspense heads.

Head	Balance on 1st April 1993	Debits during 1993-94	Credits during 1993-94	Balance on 31st March 1994
3054. Roads and Bridges -				
Purchases	- 0.01	. . .	. . .	- 0.01
Stock	1,85.35	2,53.79	2,54.77	1,84.37
Miscellaneous Works Advances	5,84.28	3,22.15	1,42.70	7,63.73
Workshop Suspense	- 11.92	1,31.13	1,29.85	- 10.64 (a)
Total	7,57.70	7,07.07	5,27.32	9,37.45

(a) Minus balance is under examination.

## Grant No. 38 - Roads and Bridges - contd.

9. Subventions from the Central Road Fund - The Central Road Fund is constituted out of the proceeds of excise and import duties on motor spirits and is 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 development is initially booked under this grant and is later transferred to the deposit account to the extent balance is available.

Rupees 80 lakhs were received as subvention during the year. Expenditure of Rs. 1,33.22 lakhs was incurred during 1993-94 but only Rs. 1,29.95 lakhs were transferred to the deposit head and the balance amount of Rs. 3.27 lakhs has not been adjusted being over and above the sanction. In addition, an expenditure of Rs. 21.52 lakhs withheld in previous years were also transferred to the deposit head.

## Grant No. 38 - Roads and Bridges - conclud.

The balance at the credit of the Deposit Account on 31st march 1994 was Rs. 16.62 lakhs.

10. 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 the 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. 47,72.00 lakhs was credited to the fund in the accounts for 1993-94, which includes an amount of Rs. 25,22.00 lakhs relating to previous year. Expenditure transferred to the Fund during the year was Rs. 47,72.00 lakhs which includes an amount of Rs. 25,22.00 lakhs of previous year. There was no balance in the Fund as on 31st March 1994.

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 1993-94.

**Grant No. 39 - 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			
<b>Voted</b>			
Original	12,79,30,000		
Supple- mentary	56,25,000	13,35,55,000	13,05,57,428
Amount surrendered during the year (March 1994)			-29,97,572
			30,13,000
<b>Charged</b>			
Original	4,000		
Supple- mentary	..	4,000	- 4,000
Amount surrendered during the year (March 1994)			4,000

*Notes and comments -*

1. In view of the saving of Rs. 29.98 lakhs in the voted grant (2 per cent), the supplementary grant of Rs. 56.25 lakhs obtained in March 1994 proved excessive.

**Grant No. 39 - Road Transport  
Services and Shipping - contd.**

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
2070.114.II.JA. Motor Vehicles Maintenance Organisation -			
O.	1,06.35		
R.	- 26.17	80.18	80.69 + 0.51

Specific reasons for the withdrawal of provision by reappropriation have not been communicated (October 1994).

*3. Tamil Nadu Sailing Vessels Crew Relief Fund -*

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

The Fund is fed with the surcharge on Port dues collected at all Minor Ports in the State under the Indian Ports Act, 1908 and credited to Revenue Major Head '1051. Ports and Light Houses - 80. General - 800. Other receipts', voluntary donations from individuals or institutions and adhoc 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.



**Grant No. 39 - Road Transport  
Services and Shipping - conclud.**

The surcharge of Rs. 0.68 lakh, which includes an amount of Rs. 0.52 lakh collected during the year 1992-93 but omitted to be transferred to the Fund during that year has been transferred during the year. No expenditure was met out of the Fund during 1991-92, 1992-93 and 1993-94. The balance at the credit of the Fund on 31st March 1994 was Rs. 5.31 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, 1993-94.

**Grant No. 40 - Relief on account of Natural  
Calamities (All voted)**

Major head	Total grant	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2245. Relief on account of Natural Calamities			
Original	27,50,57,000		
Supplementary	1,31,85,23,000	1,59,35,80,000	1,51,23,27,992
			-8,12,52,008
Amount surrendered during the year (March 1994)			5,90,78,000

**Notes and comments -**

1. In view of the saving of Rs. 8,12.52 lakhs, the supplementary grant of Rs. 1,31,85.23 lakhs obtained in March 1994 proved excessive.

2. Though the saving ultimately worked out to Rs. 8,12.52 lakhs, Rs. 5,90.78 lakhs only were surrendered in the grant in March 1994.

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

Grant No. 40 - Relief on account of Natural Calamities (All voted) - contd.

4. Saving occurred under -				
Head	Total grant	Actual expenditure	Excess + Saving -	
( in lakhs of rupees )				
(i) 2245.01.102.I.AC. Grants to Panchayat Unions/Panchayats for transportation of Water Supply in Drought Affected Areas -				
O.	0.01			
S.	14,51.09			
R.	-2,20.68	12,30.42	7,43.92	-4,86.50

Supplementary grant obtained in March 1994 was to meet the expenditure towards transportation of water supply to drought affected areas. Reasons for withdrawal of provision by reappropriation in March 1994 and for the final saving have not been communicated (October 1994).

(ii) 2245.02.101.I.AE. Cash Doles to persons affected in floods -				
O.	0.02			
S.	16,33.70			
R.	1,31.57	17,65.29	13,00.17	-4,65.12

Supplementary grant obtained in March 1994 was to meet the expenditure towards payment of cash doles, supply of food and clothes in flood affected areas. Specific reasons for enhancement of provision by reappropriation in March 1994 and for the final saving have not been communicated (October 1994).

Grant No. 40 - Relief on account of Natural Calamities (All voted) - contd.

Head	Total grant	Actual expenditure	Excess + Saving -	
(in lakhs of rupees)				
(iii) 2245.02.114.I.AA. Subsidy to Small and Marginal Farmers for Agricultural Inputs due to floods -				
O.	0.01			
S.	1,44.87			
R.	-1,30.21	14.67	-1,30.49	-1,45.16

Supplementary grant obtained in March 1994 was to meet the expenditure towards subsidy to the Small and Marginal Farmers for Agricultural inputs in the flood affected areas. Reasons for the withdrawal of provision by reappropriation in March 1994 and for the final saving have not been communicated (October 1994).

(iv) 2245.02.800.I.BB. Repairs and Restoration of damaged roads, Bridges and Buildings of Public Works Department -				
O.	0.01			
S.	16,99.99	17,00.00	14,84.31	-2,15.69

Supplementary grant obtained in March 1994 was to meet the expenditure towards repairs and restoration of damaged roads, bridges and buildings of Public Works Department. Reasons for the final saving have not been communicated (October 1994).

Grant No. 40 - Relief on account of Natural Calamities (All voted) - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(v) 2245.02.101.I.AB. Evaluation, Free Supply of rice, cloth, food, kerosene etc., in flood affected areas -			
O. 0.01			
S. 5,82.38			
R. -2,53.70	3,28.69	4,08.23	+79.54

Supplementary grant obtained in March 1994 was to meet the expenditure towards Free supply of rice, clothes, food, kerosene etc., in flood affected areas. Reasons for the withdrawal of provision by reappropriation in March 1994 and for the final excess have not been communicated (October 1994).

5. Excess occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(i) 2245.01.102.I.AB. Grants to Municipalities, Municipal Corporations for transportation of Water Supply in Drought Affected Areas -			
O. 0.01			
S. 2,87.87	2,87.88	6,92.39	+4,04.51

Supplementary grant obtained in March 1994 was to meet the expenditure towards transportation of water supply to drought affected areas. Reasons for the final excess have not been communicated (October 1994).

Grant No. 40 - Relief on account of Natural Calamities (All voted) - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(ii) 2245.02.800.I.AL. Fire Relief -			
O. 0.01			
S. 97.09			
R. -27.45	69.65	2,59.03	+1,89.38

Supplementary grant obtained in March 1994 was to meet the expenditure towards Fire Relief Works. Reasons for withdrawal of provision by reappropriation in March 1994 and for the final excess have not been communicated (October 1994).

(iii) 2245.02.122.I.AA. Repairs to Irrigation sources (Items eligible for assistance from the Union Government) -			
O. 0.01			
S. 7,99.99	8,00.00	8,87.40	+87.40

Supplementary grant obtained in March 1994 was to meet the expenditure towards repairs and restoration of damaged ooranies and repairs to minor Irrigation tanks. Reasons for the final excess have not been communicated (October 1994).

(iv) 2245.02.101.I.AJ. Flood Relief - Other items -			
O. 0.01			
S. 0.07			
R. 4.58	4.66	51.81	+47.15

Reasons for the enhancement of provision by reappropriation in March 1994 and for the final excess have not been communicated (October 1994).

Grant No. 40 - Relief on account of Natural  
Calamities (All voted) - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(v) 2245.02.111.I.AA. Ex-gratia payment to Bereaved families in flood affected arrears -			
O.	0.01		
S.	10.62		
R.	-1.51	9.12	38.45 +29.33

Supplementary grant obtained in March 1994 was to meet the expenditure towards ex-gratia payment to bereaved families in flood affected areas. Reasons for withdrawal of provision by reappropriation in March 1994 and for the final excess have not been communicated (October 1994).

(vi) 2245.02.107.I.AA. Assistance for Repairs and Restoration of damaged Government office Buildings -			
O.	0.01		
S.	24.99	25.00	45.05 +20.05

Supplementary grant obtained in March 1994 was to meet the expenditure towards repairs and restoration of damaged Government Office Buildings. Reasons for the final excess have not been communicated (October 1994).

(vii) 2245.02.101.I.AI. Cash doles to persons affected in Fire Accident -			
O.	0.01		
S.	4.00		
R.	3.46	7.47	15.60 +8.13

Grant No. 40 - Relief on account of Natural  
Calamities (All voted) - contd.

Supplementary grant obtained in March 1994 was to meet the expenditure towards supply of food, clothing and cash doles to persons affected in fire accident. Reasons for enhancement of provision by reappropriation in March 1994 and for the final excess have not been communicated (October 1994).

6. According to the New Service Rules, in respect of expenditure relating to natural calamities, 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. Expenditure on the following schemes were met without following the above procedure and without the authority of the Legislature.

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(i) 2245.02.122.I.AB. Repairs to Minor Irrigation tanks -			
O.	0.01	0.01	1,32.69 +1,32.68
(ii) 2245.02.106.I.AA. Repairs and Restoration of damages to Government Roads -			
O.	0.01	0.01	20.99 +20.98
(iii) 2245.02.800.I.AA. Repairs and Restoration of damaged Government Panchayat Union Roads due to Floods -			
O.	0.01	0.01	20.63 +20.62

Grant No. 40 - Relief on account of Natural  
Calamities (All voted) - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(iv) 2245.02.193.I.AC. Repairs and Restoration of Public properties belonging to Panchayat Unions -			
O. 0.01	0.01	16.36	+16.35
(v) 2245.02.800.I.AS. Assistance to Municipalities for carrying out the repairs to the damages caused by floods and cyclone -			
O. 0.01	0.01	13.99	+13.98
(vi) 2245.02.113.I.AA. Reconstruction of houses -			
O. 0.01			
R. -0.01		12.12	+12.12

7. Expenditure on the scheme mentioned below was incurred without any provision either in the Budget or in the Supplementary Estimates. As the expenditure exceeded the limits prescribed, it constituted New Service/New Instrument of Service. Failure to observe the procedure prescribed in the New Service Rules resulted in the expenditure having been incurred without the authority of the Legislature.

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
2245.02.101.I.AH. Cash doles to persons affected in Floods -		6.41	+6.41

Grant No. 40 - Relief on account of Natural  
Calamities (All voted) - contd.

8. Calamity Relief Fund -

Based on the Ninth Finance Commission's recommendations, a new Fund viz., 'Calamity Relief Fund' for each State has to be constituted with effect from the Financial Year 1990-91, for meeting the expenditure on relief measures in times of natural calamity by cyclone, floods, drought, fire etc. The Fund is operative till the end of the financial year 1994-95. In Tamil Nadu, the Fund has to be constituted with a total annual contribution of Rs. 39 crores out of which 75 per cent (i.e. Rs. 29.25 crores) will be the contribution of the Government of India as a non-plan grant and the balance as the State Government's contribution. The expenditure towards the object of the Fund is initially accounted for under this grant and subsequently transferred to the Fund before the close of the accounting year.

The Government of Tamil Nadu constituted the Calamity Relief Fund from 1991-92 only as the Government of India orders were received at the fag end of 1990-91. Neither the contribution of Rs. 29.25 crores received from Government of India during 1990-91 nor the State share of Rs. 9.75 crores for the year was credited to the Fund and no expenditure was charged to the Fund during 1990-91.

During 1993-94, Rs. 39.00 crores was contributed to the Fund, including the 75 per cent contribution received from Government of India and an expenditure of Rs. 39 crores relating to 1993-94 was transferred to the Fund. The balance at the credit of the Fund on 31st March 1994 was Nil.

**Grant No. 40 - Relief on account of Natural Calamities (All voted) - conclud.**

Consequent on the constitution of Calamity Relief Fund, the Famine Relief Fund constituted and utilised for similar purpose, was not operated by the State with effect from 1990-91. During 1993-94, Rs. 1.01 lakhs being interest on investment was credited to the Fund. The balance at the credit of the Famine Relief Fund on 31 March 1994 was Rs. 4,92.18 lakhs out of which Rs. 8.75 lakhs was invested in securities. The accounts of the Funds are given in Statement No. 16 of the Finance Accounts 1993-94.

**Grant No. 41 - 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	5,52,98,17,000		
Supplementary	5,52,98,17,000	5,45,82,86,215	-7,15,30,785
Amount surrendered during the year (March 1994)			29,44,97,000
<b>Charged</b>			
Original	1,90,98,000		
Supplementary	1,90,98,000	9,30,929	-1,81,67,071
Amount surrendered during the year (March 1994)			1,49,85,000

**Notes and comments -**

1. Rupees 29,44.97 lakhs were surrendered in March 1994 in the voted grant; but the ultimate saving worked out to Rs. 7,15.31 lakhs only.

2. Though the ultimate saving worked out to Rs. 1,81.67 lakhs, Rs. 1,49.85 lakhs only were surrendered in the charged appropriation in March 1994.

**Grant No. 41 - Pensions and other Retirement  
Benefits - conold.**

3. Saving in the charged appropriation occurred mainly under -

Head	Total appropriation	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
2071.01.101.I.AB. Payments to other Governments -			
O. 1,72.91			
R. -1,43.19	29.72	. .	-29.72

Withdrawal of provision by reappropriation in March 1994 was based on actual requirements. Final saving was due to non-payment of pensions on behalf of other participating States.

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
2235.60.102.I.AK. Medical Allowance to Freedom Fighters -			
R. 14.95	14.95	7.02	-7.93

Expenditure on the above head has been incurred without provision either in the Budget or in the Supplementary Estimates but only by reappropriation. As the expenditure exceeded the limits prescribed in the New Service/New Instrument of Service Rules, it constituted a New Service/New Instrument of Service. Failure to observe the procedure prescribed for New Service/New Instrument of Service resulted in the expenditure having been incurred without the authority of the Legislature.

Expenditure was incurred in similar manner under this head during 1991-92 and 1992-93 also.

**Grant No. 42 - 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			
2235. Social Security and Welfare			
2250. Other Social Services			
2551. Hill Areas			
2801. Power			
3053. Civil Aviation			
3403. Oceanographic Research			
<b>Voted</b>			
Original	1,53,34,06,000		
Supplementary	5,01,000	1,53,39,07,000	1,06,43,70,220 -46,95,36,780
Amount surrendered during the year (March 1994)			48,48,85,000
<b>Charged</b>			
Original	15,73,000		
Supplementary	59,000	16,32,000	13,70,000 -2,62,000
Amount surrendered during the year (March 1994)			1,000

## Grant No. 42 - Miscellaneous - contd.

## Notes and comments -

1. Rupees 48,48.85 lakhs was surrendered in the voted grant in March 1994; but the ultimate saving worked out to Rs. 46,95.37 lakhs only.

2. Saving in the voted grant was 31 per cent of the total provision.

3. Saving occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(i) 2075.800.I.AN. Lumpsum Provision for unforeseen expenditure-			
O.	60,00.00		
R.	- 60,00.00		

Withdrawal of entire provision by reappropriation in March 1994 was due to surrender of lumpsum provision. Specific reasons for the surrender have not been communicated (October 1994).

(ii) 2235.60.110.I.BU. Payment of Premium to the Life Insurance Corporation of India under Group Insurance Scheme -				
O.	15,36.07			
R.	- 2,59.30	12,76.77	12,76.77	
(iii) 2235.01.105.I.AA. Relief Measures -				
O.	97.13			
R.	- 94.65	2.48	1.78	- 0.70

## Grant No. 42 - Miscellaneous - contd.

Specific reasons for withdrawal of provision by reappropriation in March 1994 under items (ii) and (iii) and for the final saving under item (iii) have not been communicated (October 1994).

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(iv) 2075.103.I.AC. Payment of Raffle Prize Money -			
O.	6,00.00		
R.	- 61.38	5,38.62	5,23.62 - 15.00

Withdrawal of provision by reappropriation in March 1994 was due to fluctuation in the sale of raffle tickets and drawal of 1st and 2nd prizes in unsold tickets. Final saving was due to omission to take into account the prize money under P.D. account which was remitted in March 1994.

4. Excess occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(i) 2047.103.I.AI. Investors' Incentive Scheme -			
O.	3,50.00		
R.	6,53.75	10,03.75	8,72.03 - 1,31.72

Enhancement of provision by reappropriation in March 1994 is due to additional requirement based on the assessment from the Collectors of all districts as an incentive for investors under small savings schemes at 2 per cent flat rate.



## Grant No. 42 - Miscellaneous - contd.

Final saving is due to non-settlement of Investor's incentive for the small saving deposit for the month of March 1994.

(ii) 2047.103.I.AD.  
Publicity -

O.	92.28			
R.	1,15.07	2,07.35	4,57.13	+2,49.78

Enhancement of provision by reappropriation in March 1994 was mainly due to conducting Small Saving Special Drive. The excess under the head was stated to be due to misclassification of expenditure relating to 2047.103.I.AJ. Agents Incentive Scheme (Rs. 1,05.86 lakhs) and 2047.103.I.AK.Gift coupon scheme (Rs. 1,43.64 lakhs) under this head. However, proposals for rectification of the misclassification by transfer entries were not communicated by the Department before the closure of accounts.

Specific reasons for the balance excess of Rs. 1,15.35 lakhs have not been communicated (October 1994).

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

(iii) 2235.60.200.I.AY.  
Tamil Nadu Government  
Servants Family  
Security Fund Scheme -  
Ex-gratia payment to  
the family of the  
Deceased Government  
Employees -

O.	18,00.00			
R.	81.98	18,81.98	21,61.30	+ 2,79.32

Specific reasons for the enhancement of provision by reappropriation in March 1994 and for the final excess have not been communicated (October 1994).

## Grant No. 42 - Miscellaneous - contd.

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

(iv) 2075.797.I.AA.  
Amount transferred  
to Tamil Nadu Special  
Welfare Fund -

O.	85.82			
R.	2,68.16	3,53.98	3,71.20	+ 17.22

Specific reasons for the enhancement of provision by reappropriation in March 1994 and for the final excess have not been communicated (October 1994).

(v) (a) 2075.800.I.AC.  
Charges in connection  
with the visit of  
High personages -

O.	25.00			
R.	75.00	1,00.00	2,10.77	+1,10.77

(b) 2075.800.I.AF.  
Charges in connection  
with State Functions -

O.	2.00			
R.	3.00	5.00	71.56	+ 66.56

Enhancement of provision by reappropriation in March 1994 was to meet the expenditure towards frequent visit by High Personnels in reference of item (a) and in connection with State Functions in respect of item (b). Reasons for the final excess have not been communicated under items (a) and (b) (October 1994).

(vi) 2235.60.200.I.BE.  
Tamil Nadu Government  
Employees' Special  
Provident Fund-cum-  
Gratuity Scheme -

O.	5,00.00			
R.	1,54.85	6,54.85	6,54.05	- 0.80

## Grant No. 42 - Miscellaneous - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(vii) 2235.60.200.I.BP. Accident Relief Schemes to certain poor occupational categories-			
O.	95.83		
R.	9.60	1,05.43	1,07.90 + 2.47

Specific reasons for enhancement of provision by reappropriation in March 1994 have not been communicated in respect of item (vi) and (vii). Reasons for final saving under item (vi) and for the final excess under item (vii) have not been communicated (October 1994).

5. Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(i) 2235.60.200.I.BS. Tamil Nadu Government Employees' Health Fund-			
R.	40.00	40.00	40.00 . .
(ii) 2235.60.200.I.AU. Supply of rice to old age pensioners in the drought affected areas-			
		9.63	+ 9.63

Expenditure under these schemes have been incurred without provision either in the Budget or in the Supplementary Estimates. The expenditure constituted New Service/New Instrument of Service has the limits prescribed therefor have been exceeded. Failure to observe the prescribed procedure had led to the incurring of expenditure without the authority of the Legislature under these schemes.

## Grant No. 42 - Miscellaneous - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(iii) 2235.60.200.I.BT. Relief and Rehabilitation measures to the Tamilians arriving from Karnataka affected by violence -			
O.	0.01		
R.	8.45	8.46	8.45 - 0.01

Enhancement of provision by reappropriation in March 1994 was to meet the expenditure towards relief measures to Refugees. Only a token provision was made in the Budget. The actual expenditure exceeded the limit beyond which it had to be treated as New Service/New Instrument of Service. The prescribed procedure for New Service/New Instrument of Service had not been followed which led to incurring of the expenditure without the authority of the Legislature.

## 6. 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 for 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 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

## Grant No. 42 - Miscellaneous - conclud.

the financial year are transferred annually to the Fund by debit to the Major Head "2075. Miscellaneous General Services" in this grant.

However, from December 1981 onwards whenever more than one draw is held, the net sale proceeds of the first draw held in the month of December every year shall be transferred to the Tamil Nadu Ex-Service Personnel Benevolent Fund by debit to Major Head "2075. Miscellaneous General Services". An amount of Rs. 3,71.20\* lakhs was credited to the Fund by debit to this grant during 1993-94.

The contribution to the Ex-Service Personnel Benevolent Fund is initially debited to the Major Head "2235. Social Security and Welfare" under this grant. The expenditure on the other objects of the scheme is incurred under different Major heads in the grants concerned; and these are transferred to the Fund before the close of the accounts of the year. The expenditure so transferred to the Fund during the year was Rs. 1,44.97\*\* lakhs, which includes Rs. 2.39 lakhs transferred through this grant.

The balance at the credit of the fund on 31st March 1994 was Rs. 2,67.72 lakhs.

The transactions of the Fund stand included under "8229. Development and Welfare Fund - 200. Other Development and Welfare Funds" an account of which is given in Statement No. 16 of Finance Accounts 1993-94.

\* Inclusion of Rs. 2.37 lakhs in the Fund Account is under examination. Includes Rs. 1,92.31 lakhs credit relating to 1992-93.

\*\* Non-transfer of the debit of Rs. 3.00 lakhs relating to 1993-94 is under examination. Includes Rs. 8.80 lakhs expenditure relating to 1992-93.

## Grant No. 43 - 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	41,35,98,000		
Supplementary	41,35,98,000	38,16,30,925	-3,19,67,075
Amount surrendered during the year (March 1994)			3,53,54,000
Charged			
Original	4,76,000		
Supplementary	1,19,000	5,95,000	-5,95,000
Amount surrendered during the year			Nil

## Notes and comments -

1. Though the ultimate saving worked out to Rs. 3,19.67 lakhs only, Rs. 3,53.54 lakhs were surrendered in the voted grant in March 1994.

2. In view of the saving of Rs. 5.95 lakhs in the charged appropriation, the supplementary appropriation of Rs. 1.19 lakhs obtained in March 1994 proved unnecessary.

## Grant No. 43 - Stationery and Printing - contd.

3. Saving occurred under -				
Head	Total grant	Actual expenditure	Excess + Saving -	
( in lakhs of rupees )				
2058.103.I.AA.				
Central Press, Madras -				
O.	13,03.81			
R.	- 1,40.12	11,63.69	11,62.82	- 0.87

Withdrawal of provision by reappropriation in March 1994 was mainly due to non-filling up of certain posts.

## 4. 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. 12.40 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. 60. 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 Grant No. 60 during 1993-94 so transferred to the Fund before the close of the accounts of the year was Rs. 0.74 lakh.

## Grant No. 43 - Stationery and Printing - conclud.

The balance at the credit of the Fund as on 31st March 1994 was Rs. 2,84.58\* 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 1993-94.

\* Includes Rs. 6.38 lakhs erroneously credited to the Fund during 1991-92 which is under examination.

## Grant No. 44 - 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			
3435. Ecology and Environment			
<b>Voted</b>			
Original	45,08,97,000		
Supple- mentary	1,94,99,000	47,03,96,000	44,78,33,541 -2,25,62,459
Amount surrendered during the year (March 1994)			2,42,71,000
<b>Charged</b>			
Original	1,000		
Supple- mentary		1,000	-1,000
Amount surrendered during the year (March 1994)			1,000

## Grant No. 44 - Forest Department - contd.

## Notes and comments -

1. In view of the saving of Rs. 2,25.62 lakhs in the voted grant, the supplementary grant of Rs. 1,93.73 lakhs obtained in March 1994 proved unnecessary.

2. Rupees 2,41.71 lakhs were surrendered in March 1994 but the ultimate saving worked out to Rs. 2,25.62 lakhs only.

3. 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.

## 4. Saving occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(i) 2551.60.106.III.SD. Forestry including Communication -			
O.	55.75		
R.	- 7.39	48.36	0.95 - 47.41

Specific reasons for the withdrawal of provision by reappropriation in March 1994 and for the final saving have not been communicated (October 1994).

(ii) 2406.01.101.I.AA. Up-keep of Departmental Animals -			
O.	34.86		
S.	35.13		
R.	- 27.64	42.35	36.57 - 5.78

Supplementary grant obtained in March 1994 was for purchase and upkeep of animals.

## Grant No. 44 - Forest Department - contd.

Specific reasons for the withdrawal of provision by reappropriation in March 1994 and for the final saving have not been communicated (October 1994).

## 5. Excess occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(i) 2406.01.070.II.JC. Tamil Nadu Agricultural Development Project (TANPAD) Phase II -			
O.	73.47		
S.	49.48		
R.	49.55	1,72.50	1,70.04 - 2.46

Supplementary grant obtained in March 1994 was towards implementation of Tamil Nadu Agricultural Development Project - Phase II.

Enhancement of provision by reappropriation in March 1994, was due to (i) annual increment and increase of personal pay and payment of Interim Relief and Bonus to Staff, (ii) hike in petrol, diesel oil prices, train fare and bus fare etc., (iii) increase in cost of service stamps, increase in telephone charges, electricity charges, Stationery, Postage Charges etc., (iv) increased cost of purchase and maintenance of motor vehicles, (v) payment of arrears of rent and increase in rent and increased cost of uniforms supplied to staff.

Specific reasons for the final saving have not been communicated (October 1994).

## Grant No. 44 - Forest Department - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(ii) 2406.01.105.I.AE. Removal of Sandalwood by Government Agency -			
O.	1,20.00		
R.	14.54	1,34.54	1,36.88 + 2.34

Enhancement of provision by reappropriation in March 1994 was due to works to be carried out in Vellore Circle and also due to escalation in transport of sandal trees in Vellore Circle.

Specific reasons for the final excess have not been communicated (October 1994).

(iii) 2406.01.101.I.AD. Other Items -			
O.	15.68		
R.	19.27	34.95	27.60 - 7.35

Enhancement of provision by reappropriation in March 1994 was due to (i) payment of arrears of rent and increase in rent, (ii) increase in advertisement charges, (iii) repairs to be carried out to some staff quarters, (iv) for printing of entrance tickets for Marina Aquarium, (v) increased transport charges from Ranges to various Courts and (vi) employment of more number of Mazdoors in Rest Home, Range office and Kanja raids.

Specific reasons for the final saving have not been communicated (October 1994).

## Grant No. 44 - Forest Department - contd.

6.	Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )				
(i)	2406.01.101.I.AK. Forest Development Scheme - Compensation Plantations -			
	O.	0.01		
	R.	19.35	19.36	+ 6.88
(ii)	2406.01.001.I.AF. Provision for the purchase of Motor Vehicles in the place of Condemned Vehicles -			
	O.	0.01		
	R.	11.99	12.00	+ 12.39
Enhancement of provision by reappropriation in March 1994 under item (ii) was due to increased cost of purchase and maintenance of motor vehicles. Specific reasons for increase of provision under item (i) have not been communicated (October 1994).				
Though these are on-going schemes, only a token provision were made in the Budget. The expenditure has been incurred by reappropriation only. Failure to make adequate provision either in the Budget or in the Supplementary Estimates had led to incurring of the expenditure without the authority of the Legislature.				
(iii)	2551.60.106.II.JO. Forestry including Communication under Hill Area Development Programme -		46.06	+ 46.06
(iv)	2406.01.101.II.JB. People's Nurseries -			
	R.	9.31	9.31	- 3.35

## Grant No. 44 - Forest Department - contd.

Provision by reappropriation in March 1994 under item (iv) was due to maintenance of People's Museum raised in Social Forestry Wing.

Though these are on-going schemes, expenditure on the schemes under the item (iii) and (iv) mentioned above were incurred without provision either in the Budget or in the Supplementary Estimates, but only through reappropriation in respect of item (iv) which had resulted in the expenditure having been incurred without the authority of the Legislature.

7. Expenditure on the scheme under the item mentioned below was without provision either in the Budget or in the Supplementary Estimates but only against provision through reappropriation which exceeded the limits prescribed in the New Service Rules, constituting a New Service/New Instrument of Service. Failure to observe the procedure prescribed in the New Service Rules had led to incurring of the expenditure without the authority of the Legislature.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
2406.01.800.III.SA. Implementation of Modern Forest Fire Control Methods -			
R.	4.52	4.52	5.73 + 1.21

## 8. Forest Development Fund -

The Fund was constituted in 1991 with an objective to undertake afforestation and development work for Forestry Ecological Conservation, Ecological Education and dissemination of information. The Fund is fed with the

## Grant No. 44 - Forest Department - conclud.

entire receipts of the compensatory afforestation from user agencies under the head '0406.01.800', any contribution from the Central Government, any donation from any other source and 5 per cent of the sale proceeds of the pulpwood trees other than sandalwood.

An amount of Rs. 99.25 lakhs was transferred to the credit of the Fund during the year.

The expenditure on the objects of the Fund shall be initially debited to the major head '2406. Forestry and Wild Life' in the grant and subsequently transferred to the Fund before the closing of the accounting year. The expenditure of Rs. 26.24 lakhs was transferred to the debit of the Fund during the year. The balance at the credit of the Fund as on 31.3.1994 was Rs. 2,86.59 lakhs\*.

The transaction of the Fund are included under '8229 - Development and Welfare Funds - 200. Other Development and Welfare Fund', an account of which is given in Statement No.16 of Finance Accounts 1993-94.

\* Differs from the Statement No.16 of Finance Account by Rs. 1,48.79 lakhs which is under examination.

## Grant No. 45 - 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	48,43,43,000		
Supplementary	2,16,80,000	50,60,23,000	54,47,32,652 +3,87,09,652
Amount surrendered during the year			Nil
Charged			
Original	22,53,000		
Supplementary	..	22,53,000	21,46,130 -1,06,870
Amount surrendered during the year			Nil

## Notes and comments -

1. The excess of Rs. 3,87,09,652 over the voted grant requires regularisation.
2. In view of the excess of Rs. 3,87.10 lakhs in the voted grant, the supplementary grant of Rs. 2,16.80 lakhs obtained in March 1994 proved grossly inadequate.
3. Excess in the voted grant worked out to 8 per cent of the total provision.



**Grant No. 45 - Compensation and  
Assignments - conclud.**

4. Excess also occurred in this voted grant (6 per cent) during the year 1992-93.

5. Excess in the voted grant occurred mainly under -

Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
3604. 103.I.AA. Entertainment Tax -			
O. 48,00.00			
S. 2,00.00	50,00.00	53,86.55	+ 3,86.55

Supplementary grant obtained in March 1994 was towards increased compensation paid to Local Bodies and Panchayati Raj Institutions due to increase in the rates of the shares assignable to them. Specific reasons for the final excess have not been communicated (October 1994). Excess occurred under this head during 1991-92 and 1992-93 also.

**Grant No. 46 - Information and Film Technology**

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2059. Public Works			
2220. Information and Publicity			
2235. Social Security and Welfare			
<b>Voted</b>			
Original	7,23,11,000		
Supplementary	4,59,20,000	11,82,31,000	11,24,76,112 -57,54,888
Amount surrendered during the year (March 1994)			14,47,000
<b>Charged</b>			
Original	1,000		
Supplementary	. .	1,000	834 -166
Amount surrendered during the year (March 1994)			1,000

**Notes and comments -**

1. Rupees 14.47 lakhs was surrendered in the voted grant in March 1994; but the ultimate saving worked out to Rs. 57.55 lakhs.

2. In view of the saving of Rs. 57.55 lakhs in the voted grant, the supplementary grant of Rs. 4,59.20 lakhs obtained in March 1994 proved excessive.

**Grant No. 46 - Information and  
Film Technology - contd.**

3. Saving in the voted grant was the net result of saving and excess under various sub-heads, the more important of which are mentioned below.

4. Saving occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(i) 2220.60.800.I.BB. Improvement of Dr. M.G.R. Samathi/ Memorial -			
O.           0.01			
S.           71.89	71.90	. .	-71.90

Supplementary grant obtained in March 1994 was towards the improvement of Dr. M.G.R. Memorial.

Reasons for the final savings have not been communicated (October 1994).

(ii) 2220.60.106.I.AC. Scheme for Publicity and Propaganda -			
O.           2,56.52			
S.           35.40			
R.           9.87	3,01.79	2,33.08	-68.71

Supplementary grant obtained in March 1994 was towards expenditure for purchase of news papers, periodicals, stationery articles etc. Rental arrears for various information centres, recurring expenditure for newly formed office at Ramasamy Padaiyachiyar District, formation of new information centre at Tamil Nadu House, New Delhi, production of news reel bulletin, purchase of furniture and office equipment for newly formed office at Villupuram,

**Grant No. 46 - Information and  
Film Technology - contd.**

supply of colour albums and purchase of video equipments for Tamil Nadu Films Division, Madras, provision of 2 numbers 30 KVAR Capacitor Bank in the sub station room at Kalaivanar Arangam, improvements to Gandhi Mandapam, making the statue of Shivaraj, former Mayor of Madras, purchase of 10 video vans and 10 video Projectors by Information and Public Relations Department and Government Functions, State Level Functions and all District Headquarters Centenary Celebrations.

Enhancement of provision by reappropriation in March 1994 was mainly due to bifurcation of South Arcot District, a new office functioning at Villupuram, rental arrears of offices at Cuddalore and Nagercoil, photo coverages in the districts, cost of printing, processing of films and photo materials, Press Tour of Honorable Chief Minister's visit to Districts, Press Party, Tour, Conference, Meetings, increase of transport charges.

Reasons for the final savings have not been communicated (October 1994).

5. Savings mentioned in note 4 was counter balanced by excess under -

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(i) 2220.60.106.I.AH. Exhibition -			
S.           39,01			
R.           -0.64	38.37	92.26	+53.89

**Grant No. 46 - Information and  
Film Technology - conclud.**

Head	Total grant	Actual expenditure	Excess + Saving
(ii) 2220. 60.106.I.AI. Publicity -			
S.	1,14.00		
R.	-6.64	1,07.36	1,32.95 +25.59

Supplementary grant obtained in March 1994 was towards routine expenditure, special advertisements relating to two year achievements of the present Government, inauguration of Government projects in various districts, International athletic meet, etc.

Withdrawal of provision by reappropriation in March 1994 was due to non-release of certain advertisement. Reasons for the final excess have not been communicated (October 1994).

(iii) 2059:01.053.I.BF. Buildings - Information and Publicity -				
O.	6.26	6.26	16.84	+10.58

Reasons for the final excess have not been communicated (October 1994).

**Grant No. 47 - 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			
2885. Other Outlays on Industries and Minerals			
Voted			
Original	50,36,48,000		
Supplementary	18,86,97,000	69,23,45,000	67,79,17,600 -1,44,27,400
Amount surrendered during the year (March 1994)			1,18,43,000
Charged			
Original	2,000		
Supplementary	1,000	3,000	- 3,000
Amount surrendered during the year (March 1994)			1,000

**Notes and comments -**

1. In view of the saving of Rs. 1,44.27 lakhs in the voted grant, the supplementary grant of Rs. 6,96.00 lakhs obtained in March 1994 proved excessive.

## Grant No. 47 - Rural Industries - contd.

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

3. Saving occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
2851.107.II.KE. Modernisation and Expansion of Silk Reeling Units -			
O.	2,57.00		
R.	- 1,20.53	1,36.47	1,37.22 + 0.75

Specific reasons for the withdrawal of provision by reappropriation in March 1994 have not been communicated (October 1994).

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

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(i) 2885.02.101.II.JA. Assistance for setting up of Industries -			
O.	7,25.00		
S.	72.65		
R.	1,21,68	9,19.33	9,17.51 - 1.82

Supplementary grant obtained in March 1994 was towards assistance for setting up of industries.

## Grant No. 47 - Rural Industries - contd.

Specific reasons for the additional provision by reappropriation in March 1994 and for the final saving have not been communicated (October 1994).

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(ii) 2851.107.II.KZ. World Bank Aided Sericulture Project -			
O.	5,26.04		
R.	37.04	5,63.08	5,68.28 + 5.20

Specific reasons for the additional provision by reappropriation in March 1994 and for the final excess have not been communicated (October 1994).

(iii) 2551.60.800.III.SA. Extension Programme for Members of Co-operative Tea Factories, Nilgiris-			
O.	0.01		
R.	24.99	25.00	25.00
(iv) 2851.110.VI.UB. Rebate on Sale of Coir Yarn and Coir Products-			
O.	0.01		
R.	9.99	10.00	10.00

According to New Service procedure, schemes involving assistance from Central Government, autonomous bodies etc., need not be treated as 'New Service' when the sanctions are actually issued, if a token provision has been made in the Budget. However such cases are required to be

## Grant No. 47 - Rural Industries - conclud.

brought to the notice of the Legislature by specific inclusion in Supplementary Estimate. In respect of the heads (iii & iv) mentioned above, expenditure was incurred without following the prescribed procedure for New Service, which led to incurring of the expenditure without the authority of the Legislature.

Specific reasons for the additional provision by reappropriation in March 1994 under items (iii) and (iv) have not been communicated (October 1994).

## Grant No. 48 - Water Supply

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2215. Water Supply and Sanitation			
2551. Hill Areas			
Voted			
Original	1,94,77,30,000		
Supple- mentary	1,32,74,35,000	3,27,51,65,000	3,18,13,10,624
Amount surrendered during the year (March 1994)			-9,38,54,376
			6,12,000
Charged			
Original	1,000		
Supple- mentary		1,000	
Amount surrendered during the year			-1,000
			Nil

## Notes and comments --

1. In view of the saving of Rs. 9,38.54 lakhs in the voted grant (3 per cent), the supplementary grant of Rs. 1,04,55.60 lakhs obtained in March 1994 proved excessive.

2. Rupees 6.12 lakhs were surrendered under the voted grant in March 1994; but the ultimate saving worked out to Rs. 9,38.54 lakhs.

## Grant No. 48 - Water Supply - contd.

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

Year	Saving	
	Amount (in lakhs of rupees)	Percentage
1990-91	17,12.41	11
1991-92	12,87.35	7
1992-93	4,07.98	2

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. Saving in the voted grant occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(i) 2215.01.101.II.JN. Capital Grants to Andhra Pradesh for Tamil Nadu Krishna Water Supply Project -			
O.	60,00.00		
S.	8,99.31		
R.	1,00.69	70,00.00	60,00.00 -10,00.00

Supplementary grant obtained in March 1994 and enhancement of provision by reappropriation in March 1994 was to meet the expenditure for the payment of the State Government's share to Andhra Pradesh for the Krishna Water Project. Reasons for the final saving have not been communicated (October 1994).

## Grant No. 48 - Water Supply - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(ii) 2215.01.102.JX. Tamil Nadu Agricultural Development Project - Water Supply Component-			
O.	12,70.36		
R.	-2,79.72	9,90.64	9,90.53 -0.11

Specific reasons for the withdrawal of provision by reappropriation in March 1994 have not been communicated (October 1994).

(iii) 2215.01.101.II.JU. HUDCO Assisted Water Supply Project -			
O.	1,80.00		
R.	-1,80.00		

Withdrawal of entire provision by reappropriation in March 1994 was due to the change of pattern of financing of a certain scheme from HUDCO to LIC.

(iv) 2215.01.102.III.SB. Accelerated Rural Water Supply Programme -			
O.	26,25.00		
R.	- 1,64.00	24,61.00	24,61.00

Withdrawal of provision by reappropriation in March 1994 was due to non-receipt of allocation of funds from the Government of India.

## Grant No. 48 - Water Supply - contd.

6. Excess in the voted grant occurred under -				
Head	Total grant	Actual expenditure	Excess + Saving -	(in lakhs of rupees)
(i) 2215.01.102.I.AB. Assistance to TWAD Board for the Repayment of Loan and interest to LIC for Rural Water Supply -				
O.	14,72.69			
R.	4,35.83	19,08.52	19,08.51	-0.01

Specific reasons for the enhancement of provision by reappropriation in March 1994 have not been communicated (October 1994).

(ii) 2551.60.107.III.SA. Assistance to Tamil Nadu Water Supply and Drainage Board for investigation of partial Sewerage Scheme under Hill Area Development Programme -				
O.	1,00.00			
R.	1,20.00	2,20.00	2,20.00	

Specific reasons for the enhancement of provision by reappropriation in March 1994 have not been communicated (October 1994).

(iii) 2215.01.102.II.JE. Grants to Panchayat Unions for Water Supply in drought affected areas-				
			57.73	+57.73

## Grant No. 48 - Water Supply - conclud.

Head	Total grant	Actual expenditure	Excess + Saving -	(in lakhs of rupees)
(iv) 2215.01.102.II.JS. Grants to Town Panchayats for Water Supply in drought affected areas -				
		10.53		+10.53

Expenditure on the above schemes were incurred without provision either in the Budget or in the Supplementary Estimates and as it exceeded the limits prescribed in the New Service Rules, it constituted a New Service/New Instrument of Service. Failure to observe the prescribed procedure led to incurring of the expenditure without the authority of the Legislature.

(v) 2215.01.101.I.AD. Maintenance of Ground Water Supply -				
O.	25.88			
R.	15.44	41.32	41.09	-0.23

Specific reasons for the enhancement of provision by reappropriation in March 1994 have not been communicated (October 1994).

## Grant No.49 - Municipal Administration

Major heads	Total grant	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2210. Medical and Public Health			
2217. Urban Development			
Voted			
Original	8,20,51,000		
Supplementary	29,58,86,000	37,79,37,000	38,64,04,745
Amount surrendered during the year (March 1994)			23,06,000
Charged			
Original	1,000		
Supplementary	1,000		- 1,000
Amount surrendered during the year			Nil

## Notes and comments -

1. The excess of Rs. 84,67,745 over the voted grant requires regularisation.

2. In view of the excess of Rs. 84.68 lakhs in the voted grant, the supplementary grant of Rs. 7,19.62 lakhs obtained in March 1994 proved inadequate and the surrender of Rs. 23.06 lakhs in March 1994 injudicious.

3. The excess in the voted grant was the net result of excess and saving under various sub-heads, the more important of which are mentioned in the succeeding paragraphs.

## Grant No. 49 - Municipal Administration - contd.

4. Excess in the voted grant occurred under -	Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )				
(i)	2217.80.191.II.KO. Grants to Tamil Nadu Sports -		1,00.00	+ 1,00.00
Expenditure was incurred under the above scheme without any provision either in the Budget or in the Supplementary Estimates. As the expenditure exceeded the limits prescribed in the New Service Rules, it constituted New Service/New Instrument of Service. Failure to observe the procedure prescribed in the New Service Rules led to incurring of the expenditure without the authority of the Legislature.				
(ii)	2217.80.191.II.KJ. Grants to Madras Corporation towards re-construction of Nehru Stadium -			
S.		15,00.00	15,00.00	15,68.00 +68.00
Supplementary grant obtained in December 1993 was to meet the expenditure towards settlement of outstanding bills in connection with the re-construction of Jawaharlal Nehru Stadium and to conduct the 10th Jawaharlal Nehru Gold Cup International Foot Ball Tournament in 1993. Reasons for the final excess have not been communicated (October 1994).				
(iii)	2217.80.191.I.AN. Reimbursement of Professional Tax to Town Panchayats and Townships -			
S.		7,39.24	7,39.24	7,63.55 + 24.31



## Grant No. 49 - Municipal Administration - conclud.

Supplementary grant obtained in December 1993 was to meet the expenditure towards reimbursement of Professional Tax due to Town Panchayats/Panchayat Townships payable by the Government employees and Teachers to local bodies for the year 1988-89 to 1991-92. Reasons for the final excess have not been communicated (October 1994).

## 5. Saving mainly occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
2217.05.800.II.JD. Support for setting up of Urban Micro Enterprises in Urban settlement under Nehru Vellaivaippu Thittam -			
O.	19.34		
S.	3,07.12		
R.	- 18.66	3,07.80	2,42.59 - 65.21

Supplementary grant obtained in March 1994 was to meet the expenditure towards increase in Salaries, enhanced dearness allowance and for releasing the State share for urban settlement under Nehru Vellaivaippu Thittam. Reasons for withdrawal of provision by reappropriation in March 1994 and for the final saving have not been communicated (October 1994).

## Grant No. 50 - Tourism

Major heads	Total grant	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2551. Hill Areas			
3452. Tourism			
Original	2,15,18,000		
Supplementary	49,59,000	2,64,77,000	2,32,99,900 -31,77,100
Amount surrendered during the year (March 1994)			32,04,000
Charged			
Original	1,000		
Supplementary	..	1,000	.. - 1,000
Amount surrendered during the year (March 1994)			1,000
Notes and comments -			

1. In view of the saving of Rs. 31.77 lakhs in the voted grant, the supplementary grant of Rs. 26.02 lakhs obtained in March 1994 proved unnecessary.

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

## Grant No. 50 - Tourism - conclud.

3. Saving occurred under -				
Head	Total grant	Actual expenditure	Excess + Saving -	
( in lakhs of rupees )				
3452.80.001.II.JA. Promotion and Publicity of Tourism -				
O.	1,14.00			
R.	- 28.75	85.25	85.31	+ 0.06
Withdrawal of provision by reappropriation in March 1994 was due to non-settlement of anticipated bills.				
4. Excess occurred under -				
Head	Total grant	Actual expenditure	Excess + Saving -	
( in lakhs of rupees )				
3452.01.101.III.SH. Improvements of Tamil Nadu Tourism Development Corporation Hotels -				
R.	7.00	7.00	7.00	. . .

Provision by reappropriation in March 1994 was due to upgradation of Tamil Nadu Tourism Development Corporation's Hotels.

## Grant No. 51 - Tamil Development - Culture

Major heads	Total grant	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2059. Public Works			
2202. General Education			
2205. Art and Culture			
Voted			
Original	7,15,47,000		
Supplementary	81,53,000	7,97,00,000	7,40,89,676 -56,10,324
Amount surrendered during the year (March 1994)			50,07,000
Charged			
Original	1,000		
Supplementary	. . .	1,000	. . . - 1,000
Amount surrendered during the year (March 1994)			1,000
Notes and comments -			

1. In view of the saving of Rs. 56.10 lakhs the supplementary grant of Rs. 81.53 lakhs obtained in March 1994 proved excessive.

2. Saving in the voted grant worked out to 7 per cent of the total provision. Saving in the voted grant during the preceding year was 13 per cent.

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

## Grant No. 51 - Tamil Development - culture - contd.

4. Saving occurred under -				
Head	Total grant	Actual expenditure	Excess + Saving -	
( in lakhs of rupees )				
(i) 2202.05.800.I.AH. Pension to the persons who have rendered Meritorious Service for the Preservation and Promotion of Tamil Language Literature and Culture -				
O.	65.90			
S.	7.50	73.40	30.96	-42.44

Supplementary grant obtained in March 1994 was towards sanction of life time pension at the rate of Rs. 350 per month with effect from 1st October 1993 to the persons who have rendered meritorious service to the preservation and promotion of Tamil language, literature and Culture. Specific reasons for the final saving have not been communicated (October 1994).

(ii) 2205.101.I.AA. Colleges of Arts and Crafts -				
O.	74.14			
S.	2.52			
R.	-12.20	64.46	64.87	+0.41

Supplementary grant obtained in March 1994 was towards purchase of materials for conducting University Examinations and expenditure on All India Study tour to be conducted for the students of all degree courses. Withdrawal of provision by reappropriation in March 1994 was due to non-filling up of certain posts (Rs. 5.97 lakhs).

## Grant No. 51 - Tamil Development - culture - contd.

Specific reasons for the withdrawal of the balance amount of Rs. 6.23 lakhs by reappropriation have not been communicated (October 1994)

Head	Total grant	Actual expenditure	Excess + Saving -	
(in lakhs of rupees)				
(iii) 2202.05.001.I.AA. Directorate of Tamil Development -				
O.	62.49			
S.	2.00			
R.	-9.68	54.81	56.78	+1.97

Supplementary grant obtained in March 1994 was towards expenditure on printing of books by the Tamil University, Thanjavur. Withdrawal of provision by reappropriation in March 1994 was due to non-filling up of certain posts (Rs. 6.25 lakhs). Specific reasons for the withdrawal of provision by reappropriation in March 1994 for the balance amount of Rs. 3.43 lakhs and for the final excess have not been communicated (October 1994).

(iv) 2205.101.II.JC. Development Schemes for Music Training Centre -				
O.	12.94			
S.	0.05			
R.	-5.63	7.36	6.20	-1.16

Supplementary grant was obtained in March 1994 towards repair charges of the office van. Withdrawal of provision by reappropriation in March 1994 was attributed to non filling up of certain posts. Specific reasons for the final saving have not been communicated (October 1994).

## Grant No. 51 - Tamil Development - culture - conclud.

5. Excess occurred mainly under -				
Head	Total grant	Actual expenditure	Excess + Saving -	
	(in lakhs of rupees)			
2202. 05.800.I.AB. Pensions to Tamil Scholars -				
O.	19.01			
R.	0.34	19.35	49.37	+30.02

Specific reasons for the enhancement of provision by reappropriation in March 1994 and for the final excess have not been communicated (October 1994).

## Grant No. 52 - Capital Outlay on Agriculture

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	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			
4551. Capital Outlay on Hill Areas			
5054. Capital Outlay on Roads and Bridges			
<b>Voted</b>			
Original	10,45,49,000		
Supplementary	1,000	10,45,50,000	6,66,21,727 -3,79,28,273
Amount surrendered during the year (March 1994)			4,70,69,000
<b>Charged</b>			
Original	1,000		
Supplementary	99,85,000	99,86,000	. . -99,86,000
Amount surrendered during the year			Nil

## Grant No. 52 - Capital Outlay on Agriculture - contd.

## Notes and comments -

1. Rupees 4,70.69 lakhs were surrendered in the voted grant in March 1994; but the saving ultimately worked out to Rs. 3,79.28 lakhs only.

2. In view of the saving of Rs. 99.86 lakhs in the charged appropriation, the supplementary appropriation of Rs. 99.85 lakhs obtained in March 1994 proved unnecessary.

3. Saving in the charged appropriation during the year worked out to 100 per cent.

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

5. Saving under the voted grant occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(i) 5054.04.800.II.JF. Formation of Roads to Sugar Factory Areas -			
O.	2,00.00		
R.	- 25.11	1,74.89	88.39 - 86.50

Specific reasons for withdrawal of provision by reappropriation in March 1994 and for the final saving have not been communicated (October 1994).

## Grant No. 52 - Capital Outlay on Agriculture - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(ii) 4401.103.II.KA. Construction of Office Building Complex for Joint Directors of Agriculture under TNADP Phase II -			
O.	1,00.00		
R.	- 99.04	0.96	- 0.96
Withdrawal of provision by reappropriation in March 1994 was mainly due to non-commencement of work, non-finalisation of tender and non-completion of work.			
(iii) 4401.103.II.JZ. Construction of the Director of Agriculture Office Complex under Tamil Nadu Agricultural Development Programme (Phase II) -			
O.	1,00.00		
R.	- 98.11	1.89	1.76 - 0.13
Specific reasons for the withdrawal of provision by reappropriation in March 1994 have not been communicated (October 1994).			
(iv) 4401.103.II.KB. Construction of Office Building for Assistant Director of Agriculture under TNADP Phase II -			
O.	1,00.00		
R.	- 94.08	5.92	3.83 - 2.09

## Grant No. 52 - Capital Outlay on Agriculture - contd.

Withdrawal of provision by reappropriation in March 1994 was due to non-commencement of work, non-finalisation of tenders and non-completion of work. Reasons for the final saving have not been communicated (October 1994).

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(v) 4401.103.II.JF. Multiplication and Distribution of Paddy and other Seeds -			
O. 60.60			
R. - 40.60	20.00	12.50	- 7.50

Withdrawal of provision by reappropriation in March 1994 was due to non-commencement of works. Reasons for the final saving have not been communicated (October 1994).

(vi) 4401.103.II.JA. Establishment of State Seed Farms -			
O. 68.18			
R. -57.42	10.76	25.13	+14.37

Withdrawal of provision by reappropriation was partly due to non-purchase of generator. Specific reasons for the withdrawal of provision of Rs. 50.02 lakhs by reappropriation in March 1994 and for the final excess have not been communicated (October 1994).

(vii) 4415.01.004.II.JB. Bacterial Culture scheme-			
O. 25.00			
R. - 25.00		0.32	+ 0.32

## Grant No. 52 - Capital Outlay on Agriculture - contd.

Withdrawal of the provision by reappropriation in March 1994 was due to non finalisation of tender and non-completion of work.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(viii) 4401.103.II.JY. Construction of Seed Godown under Tamil Nadu Agricultural Development Project (Phase II) -			
O. 52.00			
R. - 6.04	45.96	36.08	- 9.88

Withdrawal of provision by reappropriation in March 1994 was due to non-finalisation of tenders and non-completion of work. Reasons for the final saving have not been communicated (October 1994).

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

(i) 4401.103.II.JW. Coconut Development -			
O. 0.01			
R. - 0.01		99.71	+ 99.71

Reasons for the final excess have not been communicated (October 1994). The expenditure was met against the total provision in the Budget without following the procedure prescribed for New Service/New Instrument of Service and also exceeded the limits prescribed therefor. The expenditure was thus, incurred without the specific authority of the Legislature.

## Grant No. 52 - Capital Outlay on Agriculture - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
(ii) 4401.108.III.SA. Schemes for development of mushroom cultivation-			
S.	0.01		
R.	28.49	28.50	28.50 . . .

Token provision made in the supplementary grant obtained in December 1993 and balance provision made by reappropriation in March 1994 was towards construction of production laboratory and for the establishment of pasteurised compost production units.

(iii) 4402.800.III.SA. Construction of Check Dams for Water Management -			
O.	0.01		
R.	14.99	15.00	15.00 . . .

Specific reasons for the enhancement of provision by reappropriation in March 1994 have not been communicated (October 1994).

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 above was irregularly met by reappropriation without specific approval of the Legislature.

## Grant No. 52 - Capital Outlay on Agriculture - conclud.

Head	Total appropriation	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
7. Saving in the charged appropriation occurred under -			
4401.103.II.JW. Coconut Development -			
S.	99.70	99.70	99.70 . . .

The supplementary appropriation was obtained in March 1994 towards payment of enhanced compensation awarded by Court for lands acquired for State Seed Farms. Reasons for the entire saving have not been communicated (October 1994).

**Grant No. 53 - Capital Outlay on  
Industrial Development**

Major heads	Total grant or appropriation		Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.	Rs.
4851. Capital Outlay on Village and Small 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				
<b>Voted</b>				
Original	21,12,99,000			
Supplementary	4,56,89,000	25,69,88,000	25,68,26,335	-1,61,665
Amount surrendered during the year (March 1994)				5,000
<b>Charged</b>				
Original	1,000			
Supplementary	. . .	1,000	. . .	-1,000
Amount surrendered during the year (March 1994)				1,000

**Grant No. 54 - Capital Outlay on Irrigation**

Major heads	Total grant or appropriation		Actual expenditure	Excess + Saving -
	Rs.	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 Projects				
5056. Capital Outlay on Inland Water Transport				
<b>Voted</b>				
Original	1,28,29,20,000			
Supplementary	13,06,01,000	1,41,35,21,000	1,19,40,50,144	-21,94,70,856
Amount surrendered during the year (March 1994)				4,07,45,000
<b>Charged</b>				
Original	1,000			
Supplementary	. . .	1,000	. . .	-1,000
Amount surrendered during the year				Nil



## Grant No. 54 - Capital Outlay on Irrigation - contd.

## Notes and comments -

1. In view of the saving of Rs.21,94.71 lakhs in the voted grant, the supplementary grant of Rs.13,06.01 lakhs obtained in March 1994 proved unnecessary.

2. Though the saving ultimately worked out to Rs. 21,94.71 lakhs, Rs. 4,07.45 lakhs only were surrendered under the voted grant in March 1994.

3. Saving in the voted grant worked out to 16 per cent of the total provision. Saving occurred persistently in the voted grant in the preceding fifteen years, the percentage of saving ranging from 11 to 45. Saving during the preceding five years was as below -

Year	Saving	
	Amount (in lakhs of rupees)	Percentage
1988-89	8,53.99	14
1989-90	5,86.53	11
1990-91	11,37.89	16
1991-92	10,63.92	12
1992-93	11,93.88	10

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.

## Grant No. 54 - Capital Outlay on Irrigation - contd.

5. Saving occurred under -			
Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(i) 4701.80.800.I.AB. Add - Percentage charges for Establishment transferred from Major Head " 2059 - Public Works" -			
O.	15,61.45	15,61,45	. . -15,61.45

Provision was made for adjustment of percentage charges for establishment on non plan works. Specific reasons for the saving of the entire provision have not been communicated (October 1994).

Saving of the entire provision has occurred in 1992-93 also.

(ii) 4701. 80.800.II.JJ. Add - Percentage charges for Establishment - Transferred from Major Head " 2059 - Public Works" -			
O.	3,64.56	3,64.56	. . -3,64.56

Saving was partly due to adjustment of percentage charges for establishment (Rs. 58.35 lakhs) under the respective project minor heads. Reasons for the balance saving (Rs. 3,06.21 lakhs) have not been communicated (October 1994). This has contributed to 14 per cent of the saving under the voted grant.

## Grant No. 54 - Capital Outlay on Irrigation - contd.

Such significant saving even after adjusting establishment charges under the respective project minor heads, occurred persistently under this head during the preceding five years also which contributed to the bulk of the saving under the voted grant as indicated below -

Year	Saving	Percentage of saving to overall saving under the grant		
	(in lakhs of rupees)			
1988-89	6,33.42	74		
1989-90	3,23.33	55		
1990-91	1,44.18	14		
1991-92	3,02.72	28		
1992-93	3,24.74	27		
Head	Total grant	Actual expenditure	Excess + Saving -	
	( in lakhs of rupees )			
(iii) 4701.03.258.II.JC. Spillway -				
O.	2,80.00			
R.	- 2,79.27	0.73	0.90	+0.17

Withdrawal of provision by reappropriation in March 1994 was due to surrender of LOC as per the instructions of the Government and due to the financial limitation fixed by the Government on the implementation of this scheme during this year.

(iv) 4701.03.258.II.JD. Dam and Appurtenant Works -				
O.	2,48.37			
R.	- 2,08.65	39.72	40.18	+0.46

## Grant No. 54 - Capital Outlay on Irrigation - contd.

Withdrawal of provision by reappropriation in March 1994 was mainly due to non-settlement of tender for the masonry dam works, non-receipt of land acquisition charges from Special Tahsildar towards payment.

Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
(v) 4701.03.249.II.JB. Dam and Appurtenant Works-			
O.	2,34.25		
R.	-2,10.80	23.45	35.30
			+11.85

Withdrawal of provision by reappropriation in March 1994 was due to decision to (a) take up plantation of parks in 1994-95 after completing the dam works, (b) non-finalisation of tender for the under control weir works and (c) lower demand by the Special Tahsildar (LA) for the acquisition of land.

Reasons for the final excess have not been communicated (October 1994).

(vi) 4702.800.I.AA. Add - percentage charges for Establishment Transferred from "2059 - Public Works"-				
O	1,36.48	1,36.48		-1,36.48

Reasons for the final saving have not been communicated (October 1994).

(vii) (a) 4711.03.103.II.JA. Drainage Works -				
O.	1,57.35			
R.	-1,09.35	48.00	26.63	-21.37

## Grant No. 54 - Capital Outlay on Irrigation - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(b) 4701.01.203.II.JO. Distributories -			
O. 1,42.15			
R. -45.58	96.57	69.92	- 26.65

Specific reasons for the withdrawal of provision by reappropriation in March 1994 under items (a) and (b) and for the final saving thereunder have not been communicated (October 1994).

(viii) 4701.03.217.II.JA.  
Dam and Appurtenant Works -

O. 1,27.84			
R. - 1,24.94	2.90	5.28	+ 2.38

Specific reasons for the withdrawal of provision by reappropriation in March 1994 and for the final excess have not been communicated (October 1994).

(ix) 4701.03.241.II.JF.  
Reservoir -

O. 2,11.59			
R. - 1,47.89	63.70	97.99	+ 34.29

Withdrawal of provision by reappropriation in March 1994 was mainly due to non-approval of the estimate and non-finalisation of agency by the Chief Engineer (Irrigation) diamond drilling work done by the Geological Survey of India.

Reasons for the final excess have not been communicated (October 1994).

## Grant No. 54 - Capital Outlay on Irrigation - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(x) 4702.101.II.JA. Special Minor Irrigation Programme -			
O. 5,22.95			
R. - 66.33	4,56.62	4,48.04	- 8.58

Withdrawal of provision by reappropriation in March 1994 was mainly due to non-taking up of works due to floods and continuous rain. Reasons for the final saving have not been communicated (October 1994).

6. Saving mentioned in note 5 was partly counter balanced by excess under -

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(i) 4701.01.207.II.JA. Canals -			
O. 9,01.82			
S. 2,70.14			
R. 1,43.51	13,15.47	14,32.72	+1,17.25

Supplementary grant obtained in March 1994 was to achieve the target fixed by the government to complete the balance works and to meet the escalation costs.

Additional provision by reappropriation in March 1994 was due to carrying out of the routine maintenance of Reservoirs, payment of current consumption charges and removal of slipped earth, construction of Rural Water Supply buildings, office building at Madurai and Inspectors Bungalow at Batlagundu, Black topping over the existing jeep track in certain reaches and payment of ex-gratia towards flood damages in Link canal to the contractor as ordered by the Government.

## Grant No. 54 - Capital Outlay on Irrigation - contd.

Reasons for the final excess have not been communicated (October 1994).

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(ii) 4701.03.249.II.JE. Canals			
O.	1,17.00		
R.	1,58.03	2,75.03	3,02.09 +27.06

Additional provision by reappropriation in March 1994 was due to taking up of preliminary works for canal culvert works for left side canal and to start the connection of sluice and to complete the residual works in tanks.

Reasons for the final excess have not been communicated (October 1994).

(iii) 4701.03.255.II.JG. Suspense -			1,00.21	+1,00.21
(iv) 4702.800.II.JA. Add - Percentage charges for Establishment Transferred from Major Head '2059. Public Works' -		9.02	9.02	89.05 +80.03
(v) 4701.03.266.II.JD. Main Canal -			29.90	+29.90

Reasons for the final excess under items (iii) to (v) have not been communicated (October 1994).

(vi) 4701.01.209.II.JB. Dam and Appurtenant Works -				
O.	25.70			
R.	46.39	72.09	1,19.41	+47.32

## Grant No. 54 - Capital Outlay on Irrigation - contd.

Additional provision by reappropriation in March 1994 was mainly due to Maintenance of left and right flank of earthen dam and masonry dam, providing black topped road inside the campus with wire fencing, water supply arrangements, shifting temple power, wearing coat to the causeway pump and overhead tank, enhanced compensation of land and huts, etc., payment of spill over works, purchase of generator and to form flood bank in the right flank of protective works in Jeddy stone.

Reasons for the final excess have not been communicated (October 1994)

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(vii) 4701.03.226.II.JC. Canals -			
O.	1.00		
R.	79.20	80.20	75.15 -5.05

Enhancement of provision by reappropriation in March 1994 was towards enhanced compensation to the land owners as per the orders of the Government.

Reasons for the final saving have not been communicated (October 1994).

(viii) 4701.01.202.II.JA. Canals -				
O.	35.16			
S.	1,18.37			
R.	23.05	1,76.58	2,21.88	+45.30

Supplementary grant obtained in March 1994 was to achieve the target fixed by the government to complete the balance works and to meet the escalation costs.

## Grant No. 54 - Capital Outlay on Irrigation - contd.

Additional provision by reappropriation in March 1994 was for settlement of contractor's bill for the works executed and payment of bill for the cement supplied by the firms and also for taking up of spill over works and new works during the fag end of the year.

Reasons for the final excess have not been communicated (October 1994).

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(ix) 4701.03.255.II.JC. Spill way -			
O.	2,20.86		
R.	75.17	2,96.03	2,86.53 -9.50

Additional provision by reappropriation in March 1994 was towards construction of body wall works for the controlled spill way of this scheme.

Reasons for the final saving have not been communicated (October 1994).

(x) 4701.03.255.II.JB. Dam and Appurtenant Works -			
O.	13.70		
R.	25.68	39.38	73.30 +33.92

Enhancement of provision by reappropriation in March 1994 was towards taking up of preliminary works for new works, completion of drainage works, water supply to camp colony, provision of school bus and medical facilities to the staff residing at the dam site.

Reasons for the final excess have not been communicated (October 1994).

## Grant No. 54 - Capital Outlay on Irrigation - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(xi) 4701.03.244.II.JB. Dam and Appurtenant Works -			
O.	1.18		
R.	20.49	21.67	52.24 +30.57

Enhancement of provision by reappropriation in March 1994 was for maintenance of feeder canal, Karvai Anicut electric supply to the Chinnavedampatti scheme, providing approach road to the site office, payment of final bills to Earth fund I to II reaches and enhanced compensation paid to land.

Reasons for the final excess have not been communicated (October 1994).

(xii) 4701.03.245.II.JD. Canals			
R.	64.69	64.69	46.86 -17.83

Provision made by reappropriation in March 1994 was mainly to complete the balance works in the right and left side main canals, balance works on Cauvery Development, approach roads to canal site, payment of property taxes to camp colony, land acquisition charges and planting of trees.

Reasons for final saving have not been communicated (October 1994).

(xiii) 4701.01.207.II.JD. Direction and Administration -			
O.	2,17.00		
R.	45.47	2,62.47	2,62.52 +0.05

## Grant No. 54 - Capital Outlay on Irrigation - contd.

Additional provision by reappropriation in March 1994 was mainly due to increased requirement towards pay and dearness allowance, sanction of increments and incremental arrears.

Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
(xiv) 4701.01.208.II.JA. Dam and Appurtenant Works -			
R.	40.45	40.45	42.61 +2.16

No provision was made either in original or supplemental grant. The provision made through reappropriation in March 1994 was due to non-transfer of the scheme from Special Project circle Pollachi to the control of Bhavanisagar as originally planned.

Reasons for the final excess have not been communicated (October 1994).

(xv) 4701.03.217.II.JD. Canals -			
O.	36.30		
S.	2,38.37		
R.	4.17	2,78.84	3,17.24 +38.40

Supplementary grant obtained in March 1994 was to achieve the target fixed by the Government, to complete the balance works and to meet the escalation costs.

Additional provision by reappropriation in March 1994 was to complete major portion of improvement works.

Reasons for the final excess have not been communicated (October 1994).

## Grant No. 54 - Capital Outlay on Irrigation - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
(xvi) 4701.03.239.II.JA. Dam and Appurtenant Works -			
R.	29.15	29.15	37.89 +8.74

Provision made by reappropriation in March 1994 was due to construction of parapet walls, planting avenue trees, erection of fixtures in canal sluice and erection of emergency gate, maintenance of camp and project house, payment of current consumption charges, providing approach road to generator room, etc.

Reasons for the final excess have not been communicated (October 1994).

(xvii) 4701.03.239.II.JE. Canals -			
R.	17.69	17.69	35.11 +17.42

Provision made by reappropriation in March 1994 was due to excavation of earth work, planting of trees, construction of trough aquaduct, maintenance of jeep track, etc.

Reasons for the final excess have not been communicated (October 1994).

(xviii) 4701.03.242.II.JB. Canals -			
O.	69.91		
R.	44.89	1,14.80	1,01.98 - 12.82

Additional provision by reappropriation in March 1994 was to carry out repairs to tank bunds and sluice weirs; to preserve the full capacity of water to Maduranthagam High Level Channel, escalation of cost of materials and maintenance of the project house.

## Grant No. 54 - Capital Outlay on Irrigation - contd.

Reasons for the final saving have not been communicated (October 1994).

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(xix) 4701.01.201.II.JB. Dam and Appurtenant Works -			
O.	0.45		
R.	0.59	1.04	30.85 + 29.81

Reasons for the final excess have not been communicated (October 1994).

(xx) 4701.03.246.II.JC. Canals -			
O.	0.18		
R.	12.54	12.72	29.56 + 16.84

Enhancement of provision by reappropriation in March 1994 was due to construction of super passages, syphon road and culvert.

Reasons for the final excess have not been communicated (October 1994).

(xxi) 4701.03.236.II.JE. Canals -			
R.	4.07	4.07	28.52 + 24.45

Provision made by reappropriation in March 1994 was due to excavation of field channel, payment for distributory works, payment of land acquisition charges, etc.

Reasons for the final excess have not been communicated (October 1994).

## Grant No. 54 - Capital Outlay on Irrigation - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(xxii) 4701.03.256.II.JG. Suspense -			
		26.66	+ 26.66

Reasons for the final excess have not been communicated (October 1994).

(xxiii) 4701.03.204.II.JB. Direction and Administration -			
O.	0.01		
R.	24.43	24.44	26.63 + 2.19

Provision by reappropriation was for payment of salary and dearness allowance to the entire staff of the division upto 31.8.1993 on which date the division was closed and for the staff of one sub-division during the year to continue to look after the residual works.

(xxiv) 4701.03.257.II.JA. Canals -			
O.	70.00		
R.	- 3.13	66.87	94.68 + 27.81

Withdrawal of provision by reappropriation in March 1994 was due to non-taking up of high level and low level canal excavation during the year.

Reasons for the final excess have not been communicated (October 1994).

(xxv) 4701.03.259.II.JA. Canals -			
O.	40.00		
R.	23.05	63.05	60.74 - 2.31

Additional provision by reappropriation in March 1994 was for taking up of new works and reappraised cost under cross drainage works, improvements to tanks and weirs.

## Grant No. 54 - Capital Outlay on Irrigation - contd.

Reasons for the final saving have not been communicated (October 1994).

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

(xxvi) 4701.03.256.II.JB.  
Dam and Appurtenant Works -

O.	59.26		
R.	- 15.44	43.82	78.85 + 35.03

Withdrawal of provision by reappropriation in March 1994 was because the expenditure got clubbed with C.D. works.

Reasons for the final excess have not been communicated (October 1994).

(xxvii) 4701.03.243.II.JO.  
Distributaries -

O.	23.60		
R.	13.20	36.80	42.98 + 6.18

Additional provision by reappropriation in March 1994 was towards taking up of repair works of the damaged tail end and distributaries/canals of Kodayar System.

Reasons for the final excess were execution of inevitable and emergency repairing works in the Distributories of Kodayar sub-projects which were badly affected by the flood during Monsoon.

(xxviii) 4701.03.266.II.JA.  
Dam and Appurtenant Works -

O.	4.00		
R.	- 4.00	19.66	+ 19.66

## Grant No. 54 - Capital Outlay on Irrigation - contd.

Withdrawal of entire provision by reappropriation in March 1994 was due to diversion of provision to JC. Canals.

Reasons for the final excess have not been communicated (October 1994).

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

(xxix) 4701.03.256.II.JH.  
Direction and Administration -

O.	12.14		
R.	14.99	27.13	27.58 + 0.45

Additional provision by reappropriation in March 1994 was mainly due to increased expenditure towards pay, sanction of increments and incremental arrears, payment of additional dearness allowance and increased demands under travel expenses.

(xxx) 4701.03.240.II.JF.  
Reservoir -

R.	25.07	25.07	12.16 - 12.91
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Provision made by reappropriation in March 1994 was due to maintenance of earth dam, spill way shutters, camp colony land and water supply, street lights, providing approach road construction of causeway, payment of compensation to land administration charges to Forest Department, etc.

Reasons for the final saving have not been communicated (October 1994).



## Grant No. 54 - Capital Outlay on Irrigation - contd.

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

(xxxii) 4701.03.204.II.JA.  
Canals -

R.	6.48	6.48	11.21	+ 4.73
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As it was expected that the division would be wound up by March 1994; no provision was made in the Budget. Provision made by reappropriation in March 1994 was due to maintaining the right and left side canals and to meet contingency expenditure on land acquisition charges. Reasons for the final excess have not been communicated (October 1994).

(xxxiii) 4701.03.239.II.JB.  
Direction and Administration -

O.	0.01			
R.	12.05	12.06	10.85	- 1.21

Enhancement of provision by reappropriation in March 1994 was due to continuation of the Division and 4 sub-divisions to complete the scheme.

Reasons for the final saving have not been communicated (October 1994).

(xxxiiii) 4701.01.201.II.JA.  
Direction and Administration -

O.	12.10			
R.	18.87	30.97	22.35	- 8.62

## Grant No. 54 - Capital Outlay on Irrigation - contd.

Additional provision by reappropriation in March 1994 was due to fixation of pay for selection grade/special grade staff, payment of enhanced dearness allowance.

Reasons for the final saving have not been communicated (October 1994).

## 7. Suspense -

The nature of suspense transactions has been explained below the Appropriation Accounts of Grant No. 35 - Irrigation. An analysis of the suspense transactions accounted for in this grant during 1993-94 is given below together with opening and closing balances under different heads.

Head	Balance on 1st April 1993	Debits during 1993-94	Credits during 1993-94	Balance on 31st March 1994
( in lakhs of rupees )				
4215. Capital Outlay on Water Supply and Sanitation -				
1. Stock	- 1.35	79.80	75.71	2.74
2. Miscellaneous Works advances	- 19.44	39.46	29.02	- 9.00 (a)
Total	- 20.79	1,19.26	1,04.73	- 6.26

(a) Minus balance is under examination.

## Grant No. 54 - Capital Outlay on Irrigation - contd.

Head	Balance on 1st April 1993	Debits during 1993-94	Credits during 1993-94	Balance on 31st March 1994
( in lakhs of rupees)				
4701. Capital Outlay on Major and Medium Irrigation Commercial -				
1. Purchases	0.02	. . .	. . .	0.02 (b)
2. Stock	2,84.82	6,95.69	8,61.76	1,18.75
3. Miscellaneous Works Advances	2,82.56	3,20.05	2,53.84	3,48.77
4. Workshop - Suspense	8.23	. . .	. . .	8.23
<b>Total</b>	<b>5,75.63</b>	<b>10,15.74</b>	<b>11,15.60</b>	<b>4,75.77</b>

Head	Balance on 1st April 1993	Debits during 1993-94	Credits during 1993-94	Balance on 31st March 1994
( in lakhs of rupees)				
4701. Capital Outlay on Major and Medium Irrigation - Non-commercial -				
1. Purchases	- 9.89	. . .	. . .	- 9.89
2. Stock	48.00	44.58	36.89	55.69
3. Miscellaneous Works Advances	2.74	60.69	18.01	45.42
4. Workshop Suspense	0.46	. . .	. . .	0.46
<b>Total</b>	<b>41.31</b>	<b>1,05.27</b>	<b>54.90</b>	<b>91.68</b>

(b) Plus balance is under examination.

## Grant No. 54 - Capital Outlay on Irrigation - conclud.

Head	Balance on 1st April 1993	Debits during 1993-94	Credits during 1993-94	Balance on 31st March 1994
( in lakhs of rupees)				
4711. Capital Outlay on Flood Control Projects -				
1. Stock	24.18	. . .	0.4	24.22
2. Miscellaneous Works Advances	- 0.04	. . .	. . .	-0.04 (a)
<b>Total</b>	<b>24.14</b>	<b>. . .</b>	<b>0.4</b>	<b>24.18</b>

(a) Minus balance is under examination.

Grant No. 55 - Capital Outlay on Public Works  
- Buildings

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
4058. Capital Outlay on Stationery and Printing			
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			

Grant No. 55 - Capital Outlay on Public Works  
- Buildings - contd.

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
4236. Capital Outlay on Nutrition			
4401. Capital Outlay on Crop Husbandry			
4403. Capital Outlay on Animal Husbandry			
4406. Capital Outlay on Forestry and Wild Life			
4415. Capital Outlay on Agricultural Research and Education			
4435. Capital Outlay on Other Agricultural Programmes			
4515. Capital Outlay on other Rural Development Programmes			
4551. Capital Outlay on Hill Areas			
4575. Capital Outlay on other Special Areas Programmes			
5452. Capital Outlay on Tourism			

Grant No. 55 - Capital Outlay on Public Works  
- Buildings - contd.

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
<b>Voted</b>			
Original	43,65,72,000		
Supple- mentary	15,59,02,000	59,24,74,000	46,12,47,838
Amount surrendered during the year (March 1994)			-13,12,26,162
			5,79,03,000
<b>Charged</b>			
Original	4,00,000		
Supple- mentary	. . .	4,00,000	3,36,684
Amount Surrendered during the year (March 1994)			-63,316
			95,000

Notes and comments -

1. In view of the saving of Rs. 13,12.26 lakhs in the voted grant, the supplementary grant of Rs. 13,97.95 lakhs obtained in March 1994 proved excessive.

2. Though the ultimate saving worked out to Rs. 13,12.26 lakhs, Rs. 5,79.03 lakhs only were surrendered in the voted grant in March 1994.

3. Bulk of the saving occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
(i) 4059.01.051.II.JC. Land Revenue -			
O.	10,24.99		
R.	- 5,13.50	5,11.49	4,40.56
			- 70.93

Grant No. 55 - Capital Outlay on Public Works  
- Buildings - contd.

Withdrawal of provision by reappropriation in March 1994 was due to non-completion of work for the new Collectorate building at Tuticorin.

Reasons for the final saving have not been communicated (October 1994).

Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
(ii) 4059.01.800.I.AA. Add - Percentage Charges for Establishment transferred from Major Head "2059. Public Works" -			
O.	4,68.38	4,68.38	52.50
			- 4,15.88

Reasons for the final saving have not been communicated (October 1994).

(iii) 4202.01.202.III.SX. Vocationalisation of Secondary Education at + 2 level (Buildings under the control of Director of Technical Education) -			
S.	5,05.44		
R.	- 3,04.45	2,00.99	1,98.54
			- 2.45

Supplementary grant obtained in March 1994 was towards construction of Government Higher Secondary Schools in various districts of the State and construction of workshed in the + 2 level under Centrally Sponsored Scheme.

Specific reasons for the withdrawal of provision by reappropriation in March 1994 and for the final saving have not been communicated (October 1994).

Grant No. 55 - Capital Outlay on Public Works  
- Buildings - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(iv) 4210.01.110.II.JB. Buildings -			
O.	2,70.95		
S.	3,69.78		
R.	86.98	7,27.71	3,45.51 - 3,82.20

Supplementary grant obtained in March 1994 was towards the construction of wards in the hospitals and to improve facilities in the Government Hospitals in the various places of the State.

Enhancement of provision by reappropriation in March 1994 was towards construction of separate block for paediatric Department in Stanley Hospital, construction of ENT hospital in Madras, construction of additional accident ward in Government Hospital, Madras and construction of additional floor for peripheral Hospital, Anna Nagar at Madras.

Reasons for the final saving have not been communicated (October 1994).

4. Savings also occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(i) 4059.01.051.II.JG. Administration of Justice -			
O.	2,12.01		
R.	- 2,12.01	80.60	+ 80.60

Withdrawal of entire provision by reappropriation in March 1994 was stated to be due to reclassification.

Grant No. 55 - Capital Outlay on Public Works  
- Buildings - contd.

Reasons for the final excess have not been communicated (October 1994).

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(ii) 4202.02.105.II.JA. Buildings -			
O.	36.60		
S.	1,10.00		
R.	- 21.95	1,24.65	18.91 - 1,05.74

Specific reasons for the withdrawal of provision by reappropriation in March 1994 and for the final saving have not been communicated (October 1994).

(iii) 4210.01.110.I.AA. Buildings -			
O.	1,66.07		
R.	- 89.50	76.57	66.70 - 9.87

Withdrawal of provision by reappropriation in March 1994 was due to non-settlement of agency for the construction of Women and Children Hospital at Egmore.

Reasons for the final saving have not been communicated (October 1994).

(iv) 4210.80.800.I.AA. Add - Percentage Charges for Establishment transferred from Major Head "2059- Public Works" -			
O.	1,11.66	1,11.66	19.16 - 92.50

Reasons for the final saving have not been communicated (October 1994).

Grant No. 55 - Capital Outlay on Public Works  
- Buildings - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(v) 4059.01.051.II.JM. Other Administrative Services -			
O. 98.80			
R. - 44.38	54.42	10.06	- 44.36
Withdrawal of provision by reappropriation in March 1994 was due to non-receipt of revised administrative sanction for construction of office building for Forest Officer at Sathyamangalam and construction of D.D.O. office at Mannargudi.			
Reasons for the final saving have not been communicated (October 1994).			
(vi) 4202.04.800.I.AU. Add - Percentage Charges for Establishment transferred from Major Head "2059 - Public Works" -			
O. 87.80	87.80	0.64	- 87.16
Reasons for the final saving have not been communicated (October 1994).			
(vii) 4202.01.203.II.JA. Buildings -			
O. 62.05			
S. 40.00			
R. - 0.58	1,01.47	43.68	- 57.79

Grant No. 55 - Capital Outlay on Public Works  
- Buildings - contd.

Supplementary grant obtained in December 1993 was for opening a new Government Arts and Science college for Women at Bargur in Dharmapuri District. Specific reasons for the withdrawal of provision by reappropriation in March 1994 and for the final saving have not been communicated (October 1994).

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(viii) 4216.01.106.II.JN. Administration of Justice -			
S. 1,56.12			
R. - 27.42	1,28.70	1,11.10	- 17.60

Supplementary grant obtained in March 1994 was to take up certain improvement works in District Courts and for Construction of Judicial Magistrate Quarters at various places in the State.

Specific reasons for the withdrawal of provision by reappropriation in March 1994 and for the final saving have not been communicated (October 1994).

(ix) 4225.03.277.II.JU. Buildings -			
O. 1,10.73			
R. - 35.33	75.40	67.30	- 8.10

Specific reasons for the withdrawal of provision by reappropriation in March 1994 and for the final saving have not been communicated (October 1994).

Grant No. 55 - Capital Outlay on Public Works  
- Buildings - contd.

5. Savings mentioned in note 3 and 4 were partly offset by excess under the following heads -

Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
(i) 4210.03.105.II.JA. Buildings -	. . .	2,06.93	+ 2,06.93

Expenditure under the above head was incurred without provision either in the Budget or in the Supplementary Estimates. As the expenditure exceeded the limits prescribed, it constitutes a New Service. Failure to observe the procedure prescribed in the New Service Rules led to incurring of the expenditure without the authority of the Legislature.

(ii) 4059.01.800.II.JA. Add - Percentage charges for establishment transferred from Major Head '2059 - Public Works' -				
O.	57.21	57.21	2,22.10	+ 1,64.89
(iii) 4210.80.800.II.JA. Add - Percentage Charges for Establishment transferred from Major Head "2059 - Public Works" -				
O.	86.72	86.72	2,41.63	+ 1,54.91

Reasons for the final excess under items (ii) and (iii) have not been communicated (October 1994).

Grant No. 55 - Capital Outlay on Public Works  
- Buildings - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
(iv) 4202.01.202.II.JA. Buildings -			
O.	78.14		
R.	90.41	1,68.55	1,96.51 + 27.96

Enhancement of provision by reappropriation in March 1994 was towards construction of laboratory buildings, loaned by the HUDCO, at various Government schools in the State.

Reasons for the final excess have not been communicated (October 1994).

(v) 4210.01.110.II.JA. Buildings -				
O.	1,29.32			
S.	33.01			
R.	72.14	2,34.47	2,64.26	+ 29.79

Supplementary grant obtained in March 1994 was towards the payment of Compensation for acquisition of land for construction of Head Quarters Hospital at Tenkasi.

Enhancement of provision by reappropriation in March 1994 (Rs. 94.63 lakhs) was towards (i) construction of cardiology Block at Government Hospital at Villupuram; (ii) construction of Medical Officer's Quarters at PHC, Merpanaikkadu; (iii) construction of 10 bedded ward at District Headquarters Hospital at Tuticorin; and (iv) construction of Emergency ward at General Hospital at Vellore.

Grant No. 55 - Capital Outlay on Public Works  
- Buildings - contd.

Specific reasons for the withdrawal of provision by reappropriation in March 1994 (Rs. 22.49 lakhs) and for the final excess have not been communicated.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(vi) 4059.01.051.I.AG. Police -			
O. 24.98			
R. 78.27	1,03.25	1,03.60	+ 0.35

Enhancement of provision by reappropriation in March 1994 (Rs. 89.06 lakhs) was towards construction of Police Officer's mess at city police Hospital and withdrawal of provision (Rs. 10.79 lakhs) by reappropriation in March 1994 was due to the non-receipt of technical sanction for the provision of infrastructural facilities for stationing of Tamil Nadu Special Police at Sathanur.

Reasons for the final excess have not been communicated (October 1994).

(vii) 4211.102.II.SC. Buildings -			
O. 34.63			
R. 74.71	1,09.34	1,11.42	+ 2.08

Specific reasons for the enhancement of provision by reappropriation in March 1994 and for the final excess have not been communicated (October 1994).

(viii) 4059.01.051.VI.UA. Modernisation of Prisons -			
O. 90.75			
R. 93.21	1,83.96	1,45.30	- 38.66

Grant No. 55 - Capital Outlay on Public Works  
- Buildings - contd.

Enhancement of provision by reappropriation in March 1994 was towards construction of Industrial workshops in various districts and for construction of cultural centre at Madurai.

Reasons for the final saving have not been communicated (October 1994).

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(ix) 4551.60.114.II.SA. Construction of buildings in Panchayat Union Schools in the Nilgiris District -			
O. 20.00			
R. 37.35	57.35	72.35	+ 15.00
(x) 4216.80.800.II.JU. Add - Percentage Charges for Establishment transferred from Major Head "2059 - Public Works" -			
O. 21.59	21.59	66.51	+ 44.92

Specific reasons for the enhancement of provision by reappropriation in March 1994 under item (ix) and for the final excess under items (ix) and (x) have not been communicated (October 1994).

(xi) 4210.02.103.II.JA. Buildings -			
O. 0.60			
R. 8.47	9.07	39.26	+ 30.19



**Grant No. 55 - Capital Outlay on Public Works**  
- Buildings - contd.

Enhancement of provision by reappropriation in March 1994 was towards construction of additional buildings at Thuripayathangudi at Thanjavur District.

Specific reasons for the final excess have not been communicated (October 1994).

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(xii) 4403.104.II.JB. Buildings -			
O.	57.50		
R.	40.30	97.80	80.53 - 17.27

Enhancement of provision by reappropriation in March 1994 was due to construction of sheep development project in some districts and construction of field unit building for sheep development at Palacode.

Reasons for the final saving have not been communicated (October 1994).

(xiii) 4220.60.101.I.AC. Buildings -			
O.	0.01		
S.	71.00		
R.	22.81	93.82	91.03 - 2.79

Supplementary grant obtained in March 1994 was towards the levelling of the minor rock at Kanniyakumari and allied works and for making of Thiruvalluvar statue for installation at Kanniyakumari.

**Grant No. 55 - Capital Outlay on Public Works**  
- Buildings - contd.

Enhancement of provision by reappropriation in March 1994 was to take up certain improvement works at Valluvar Kottam.

Reasons for the final saving have not been communicated (October 1994).

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(xiv) 4403.102.II.JU. Buildings -			
O.	2.00		
R.	24.33	26.33	21.98 - 4.35

Enhancement of provision by reappropriation in March 1994 was due to construction of office buildings, hostel and staff quarters in District Livestock Farm at Pudukkottai with the assistance of DANIDA.

Reasons for the final saving have not been communicated (October 1994).

(xv) 4216.01.107.II.JA. Police Housing -			
O.	36.75		
R.	23.16	59.91	54.17 - 5.74

Enhancement of provision by reappropriation in March 1994 was towards construction of Reserve Police quarters at Ramanathapuram and Virudhunagar.

Reasons for the final saving have not been communicated (October 1994).

Grant No. 55 - Capital Outlay on Public Works  
- Buildings - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(xvi) 4059.01.051.II.JS. Construction of Hostel Block for State Institute of Rural Development -			
O. 0.06			
R. 37.77	37.83	14.91	- 22.92

Enhancement of provision by reappropriation in March 1994 was towards construction of Hostel block for State Institute for Rural Development at Paramanur.

Reasons for the final saving have not been communicated (October 1994).

(xvii) 4211.102.III.SA. Buildings -			
O. 6.20			
R. 15.17	21.37	19.70	- 1.67

Enhancement of provision by reappropriation in March 1994 was towards construction of Family Welfare Complex at Kasthuri Bai Hospital, Madras.

Reasons for the final saving have not been communicated (October 1994).

(xviii) 4403.800.II.JA. Add - Percentage Charges for Establishment transferred from Major Head "2059 - Public Works" -			
O. 16.64	16.64	29.54	+ 12.90

Reasons for the final excess have not been communicated (October 1994).

Grant No. 55 - Capital Outlay on Public Works  
- Buildings - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(xix) 4059.01.051.II.JF. Police -			
O. 9.93			
R. 18.76	28.69	21.15	- 7.54

Enhancement of provision by reappropriation was due to construction of police station at some districts.

Reasons for the final saving have not been communicated (October 1994).

(xx) 4059.01.051.I.AR. Transport Department -			
O. 9.42			
R. 15.22	24.64	20.53	- 4.11

Enhancement of provision by reappropriation was due to construction of Regional Transport Office building at Ramanathapuram.

Reasons for the final saving have not been communicated (October 1994).

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

(i) 4551.60.105.III.SA. Buildings -			
O. 0.01			
R. 37.49	37.50	37.50	
(ii) 4551.60.107.III.SB. Scheme for the improvement of Sanitary facilities		18.00	+ 18.00
(iii) 4210.01.110.VI.UA. Buildings -		14.28	+14.28

**Grant No. 55 - Capital Outlay on Public Works**  
- Buildings - conclud.

The specific reasons for the enhancement of provision by reappropriation in March 1994 under (i) have not been communicated (October 1994).

In case of schemes involving Central assistance it is sufficient if token provision is made. However the expenditure should be brought to the notice of the Legislature by inclusion in the supplementary estimates.

As expenditure has been incurred without any provision under (ii) and (iii) and by reappropriation under (i) and as the expenditure exceeded the limits prescribed under New Service/New Instrument of Service Rules, it constituted New Service/New Instrument of Service. Failure to observe the prescribed rules resulted in incurring of expenditure without the authority of the Legislature.

7. In respect of the heads mentioned below, which were ongoing schemes/services, expenditure had been incurred without any provision either in the Budget or in the Supplementary Estimates or by reappropriation which had led to incurring of the expenditure without the authority of the Legislature.

Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
(i) 4202.02.799.I.AA. Suspense Account -	..	88.98	+ 88.98
(ii) 4401.800.II.JA. Add - Percentage Charges for Establishment transferred from Major Head "2059 - Public Works" -	..	17.31	+ 17.31

**Grant No. 56 - 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			
4211. Capital Outlay on Family Welfare			
4515. Capital Outlay on other Rural Development Programmes			
4551. Capital Outlay on Hill Areas			
5054. Capital Outlay on Roads and Bridges			
Voted			
Original	58,89,75,000		
Supplementary	6,69,16,000		
	65,58,91,000	67,70,63,544	+2,11,72,544
Amount surrendered during the year (March 1994)			39,96,000
Charged			
Original	1,000		
Supplementary	..	1,000	-1,000
Amount surrendered during the year			Nil

Notes and comments -

1. The excess of Rs. 2,11,72,544 over the voted grant requires regularisation.

**Grant No. 56 - Capital Outlay on Roads  
and Bridges - contd.**

2. In view of the excess of Rs. 2,11.73 lakhs in the voted grant, the supplementary grant of Rs.6,69.16 lakhs obtained in March 1994 proved inadequate and the surrender of Rs. 39.96 lakhs in March 1994 was injudicious.

3. Excess in the voted grant worked out to 3 per cent of the total provision. Excess in the voted grant occurred persistently during the preceding three years as under -

Year	Excess	
	Amount (in lakhs of rupees)	Percentage
1990-91	2,42.25	7
1991-92	3,06.32	9
1992-93	35.68	1

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

5. Excess in the voted grant occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(i) 5054.80.800.II.JE. Add - Percentage Charges for Establishment transferred from Major Head "3054 - Roads and Bridges" -	87.48	7,88.00	+7,00.52
O.			

**Grant No. 56 - Capital Outlay on Roads  
and Bridges - contd.**

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(ii) 5054.80.800.II.JF. Add - Percentage Charges for Machinery and Equipment transferred from Major Head "5054 - Roads and Bridges " -	6.16	2,00.42	+1,94.26
O.			

Reasons for the final excess under items (i) and (ii) have not been communicated (October 1994).

Excess occurred persistently under these heads during the preceding four years under items (i) and (ii) as detailed below :-

	Year	Excess	
		Amount (in lakhs of rupees)	Percentage
(i)	1989-90	3,03.47	102
	1990-91	3,43.27	304
	1991-92	2,62.39	222
	1992-93	4,71.04	538
(ii)	1989-90	57.59	79
	1990-91	98.37	384
	1991-92	70.73	275
	1992-93	1,62.78	2642

**Grant No. 56 - Capital Outlay on Roads  
and Bridges - contd.**

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(iii) 5054.03.101.II.JA. Original Works -			
O. 1,34.08			
S. 1,24.77	2,58.85	3,12.42	+53.57
Supplementary grant obtained in March 1994 was towards payment of land acquisition for bye-pass road in Tiruchirapalli - Coimbatore Road and reconstruction of distressed culverts at Parambalur to Manamadurai Road.			
Reasons for the final excess have not been communicated (October 1994).			
(iv) 5054.03.337.II.JA. Original Works -			
O. 76.26			
R. 52.84	1,29.10	1,27.27	-1.83
Enhancement of provision by reappropriation in March 1994 was due to land acquisition pending for the revised alignment Road for TNL-bypass road payment and agreement executed for reconstructing the bridge at Nagapattinam, Gudalur, Mysore Road at 165/8-10.			
Reasons for the final saving have not been communicated (October 1994).			
(v) 4551.01.102.III.SA. Formation of Roads under Western Ghats Development Programme -			
O. 0.18			
R. 8.82	9.00	23.07	+14.07

**Grant No. 56 - Capital Outlay on Roads  
and Bridges - contd.**

Enhancement of provision by reappropriation in March 1994 was due to construction of culvert protective works, land acquisition charges, formation of bridge work in Vellonie to Thalainar.

Reasons for the final excess have not been communicated (October 1994).

6. Excess mentioned in note 5 was partly counterbalanced by saving under -

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(i) 5054.80.800.I.AB. Add - Percentage charges for Establishment transferred from Major Head "3054-Roads and Bridges" -			
O. 5,57.14	5,57.14	9.88	-5,47.26
(ii) 5054.80.800.I.AC. Add - Percentage charges for Machinery and Equipment transferred from Major Head "3054-Roads and Bridges" -			
O. 1,64.74	1,64.74	2.54	-1,62.20

Reasons for the final savings under items (i) and (ii) have not been communicated (October 1994).

**Grant No. 56 - Capital Outlay on Roads  
and Bridges - conclud.**

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(iii) 4551.60.337.III.SB. Hill Area Development Programme Schemes in the Nilgiris District -			
O.	1,74.27		
R.	-1,44.72	29.55	39.68 +10.13

Specific reasons for the withdrawal of provision by reappropriation in March 1994 and for the final excess have not been communicated (October 1994).

**Grant No. 57 - Capital Outlay on Road  
Transport Services and  
Shipping**

Major heads	Total grant or appropriation	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			
<b>Voted</b>			
Original	1,47,57,000		
Supplementary	2,00,00,000	3,47,57,000	2,49,13,191 -98,43,809
Amount surrendered during the year (March 1994)			86,12,000
<b>Charged</b>			
Original	1,000		
Supplementary	.	1,000	- 1,000
Amount surrendered during the year (March 1994)			1,000

**Notes and comments -**

1. Though the ultimate saving worked out to Rs. 98.44 lakhs, Rs. 86.12 lakhs only were surrendered in the voted grant in March 1994.

**Grant No. 57 - Capital Outlay on Road  
Transport Services and  
Shipping - contd.**

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

3. Saving in the voted grant occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(i) 5052.02.190.II.JA. Share Capital Assistance to Poompuhar Shipping Corporation Limited -			
O.	1,00.01		
R.	- 1,00.01		

Withdrawal of entire provision by reappropriation in March 1994 was due to non-receipt of approval of the Government for calling Global Tender for acquisition of ships.

(ii) 5051.02.202.II.JA. Construction of docks berths and jetties -			
O.	26.52		
R.	-4.93	21.59	19.81 - 1.78

Withdrawal of provision by reappropriation in March 1994 was mainly due to diversion of funds from Nagapattinam Port to Cuddalore Port for preparation of Detailed Project Report and Model Studies. Reasons for the final saving have not been communicated (October 1994).

**Grant No. 57 - Capital Outlay on Road  
Transport Services and  
Shipping - conclud.**

4. Excess in the voted grant occurred under -

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

5051.02.203.II.JA. Construction of docks, berths and Jetties -			
O.	8.52		
R.	5.48	14.00	13.91 -0.09

Specific reasons for the enhancement of provision by reappropriation in March 1994 have not been communicated (October 1994).

**Grant No. 58 - 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	36,55,29,000		
Supplementary	1,81,77,000	38,37,06,000	38,10,29,546
			-26,76,454
Amount surrendered during the year (March 1994)			10,000

*Notes and comments -*

1. In view of the ultimate saving of Rs. 26.76 lakhs in the grant, supplementary provision of Rs. 1,81.77 lakhs obtained in March 1994 proved excessive.

2. 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 which had resulted in the expenditure having been incurred without the authority of Legislature.

**Grant No. 58 - Capital Outlay on  
Forests (All voted) - conclud.**

Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
(i) 4551.60.106.II.JE. Forestry programme including communication under Hill Area Development programme - . . .		1,77.69	+1,77.69
(ii) 4551.60.106.II.JG. Establishment of Gene Pool - . . .		13.84	+13.84
3. In respect of item below, expenditure on the scheme was incurred without provision either in the Budget or in the Supplementary Estimates and as it exceeded the limits prescribed in the New Service Rules, it constituted a New Service/New Instrument of Service. Failure to observe the prescribed procedure in the New Service Rules had led to incurring of the expenditure without the authority of the Legislature.			
Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
4415.06.004.II.JB. Establishment of Southern Forest Research Institute at Vandalur for Research Activities - . . .		8.24	+ 8.24



## Grant No. 59 - Capital Outlay on Rural Industries (All voted)

Major heads	Total grant	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
4425. Capital Outlay on Co-operation			
4551. Capital Outlay on Hill Areas			
4851. Capital Outlay on Village and Small Industries			
Original	32,51,000		
Supplementary	99,52,000	1,29,66,042	-2,36,958
Total			
1,32,03,000			
Amount surrendered during the year			Nil

## Grant No. 60 - Miscellaneous Capital Outlay

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
4058. Capital Outlay on Stationery and Printing			
4070. Capital Outlay on Other Administrative Services			
4202. Capital Outlay on Education, Sports, Art and Culture			
4216. Capital Outlay on Housing			
4217. Capital Outlay on Urban Development			
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			

## Grant No. 60 - Miscellaneous Capital Outlay - contd.

Major head	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
4250. Capital Outlay on other Social Services			
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			
4425. Capital Outlay on Co-operation			
4551. Capital Outlay on Hill Areas			
4711. Capital Outlay on Flood Control projects			
4801. Capital Outlay on Power Projects			
5054. Capital Outlay on Roads and Bridges			
5452. Capital Outlay on Tourism			
5475. Capital Outlay on other General Economic Services			

## Grant No. 60 - Miscellaneous Capital Outlay - contd.

Major head	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
<b>Voted</b>			
Original	33,71,38,000		
Supplementary	2,31,28,90,000	2,65,00,28,000	2,56,86,86,945
Amount surrendered during the year (March 1994)			1,81,96,000
<b>Charged</b>			
Original	3,000		
Supplementary		3,000	
Amount surrendered during the year (March 1994)			1,000

## Notes and comments -

1. In view of the saving of Rs. 8,13.41 lakhs in the voted grant, the supplementary grant of Rs.2,17,29.40 lakhs obtained in March 1994 proved excessive.

2. Though the ultimate saving worked out to Rs. 8,13.41 lakhs (3 per cent), Rs. 1,81.96 lakhs only were surrendered in March 1994.

3. Saving occurred persistently during the preceding five years, the percentage of saving ranging from 3 to 41 and details of saving during the preceding five years were as follows -

## Grant No. 60 - Miscellaneous Capital Outlay - contd.

Year	Saving	
	Amount (in lakhs of rupees)	Percentage
1988-89	4,19.50	11
1989-90	87.56	3
1990-91	14,21.76	41
1991-92	1,68.50	3
1992-93	15,64.27	36

4. Saving in the voted grant occurred mainly under -

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(i) 4058.103.I.AF. Government Central Press, Madras.			
O.	4,00.00		
R.	-4,00.00		
Withdrawal of entire provision by reappropriation in March 1994 was due to non-purchase of machinery on account of stay order granted by the High Court on the implementation of the Government order sanctioning the purchase of machinery.			
(ii) 4225.01.190.VI.UC. Share Capital Investment in the Tamil Nadu Adi- Dravidar Housing and Development Corporation -			
O.	6,50.00		
R.	10.98	6,60.98	3,70.99 -2,89.99

## Grant No. 60 - Miscellaneous Capital Outlay - contd.

Enhancement of provision by reappropriation in March 1994 was due to acquisition of Land. Specific reasons for the final saving have not been communicated (October 1994).

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(iii) 4250.203.VI.UC. Modernisation of Equipments - World Bank Aided Skill Development Project -			
O.	3,07.00		
R.	- 84.99	2,22.01	1,36.13 -85.88

Specific reasons for the withdrawal of provision by reappropriation in March 1994 and for the final saving have not been communicated (October 1994).

(iv) 4225.03.190.I.AA. Assistance to Tamil Nadu Backward Classes Economic Development Corporation -			
O.	1,00.00	1,00.00	- 1,00.00

Specific reasons for the final saving have not been communicated (October 1994).

(v) 4250.203.VI.UD. Industrial Training Institutes for Women - World Bank Aided Skill Development Project -			
O.	84.20		
R.	- 80.28	3.92	4.94 + 1.02

Specific reasons for withdrawal of provision by reappropriation in March 1994 and for the final excess have not been communicated (October 1994).

## Grant No. 60 - Miscellaneous Capital Outlay - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(vi) 4425.107.V.ZA. Investments in the Share Capital of Credit Co-operatives for Construction of Godowns -			
O.	72.23		
R.	-72.23	1.00	+1.00

Withdrawal of entire provision by reappropriation in March 1994 was due to non-implementation of the scheme during 1993-94.

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) (a) 4711.02.103.II.JJ. Construction of Rubble Mound Sea Wall -			
O.	50.00		
R.	70.00	1,20.00	97.95 - 22.05
(b) 4225.02.277.III.SA. Construction of Hostel and Tribal Residential Schools under Hill Area Development Programme -			
O.	31.50		
R.	20.53	52.03	52.03

## Grant No. 60 - Miscellaneous Capital Outlay - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(c) 4250.203.II.JG. Development of Industrial Training Institute -			
O.	24.80		
R.	15.49	40.29	39.07 - 1.22

Specific reasons for enhancement of provision by reappropriation in March 1994 under items (a) to (c) and specific reasons for the final saving under items (a) and (c) have not been communicated (October 1994).

(ii) (a) 4425.108.V.ZS. Assistance to Co-operative Marketing Societies for Rehabilitation and Improvement -			
O.	0.01		
R.	2,25.49	2,25.50	2,20.85 - 4.65
(b) 4425.108.V.ZX. Assistance to Tamil Nadu Co- operative Marketing Federations for establishment of Cold Storage Plant -			
O.	0.01		
R.	27.42	27.43	27.42 - 0.01
(c) 5452.01.101.III.SL. Provision of Wayside facilities -			
O.	0.01	0.01	16.05 +16.04

## Grant No. 60 - Miscellaneous Capital Outlay - contd.

Only token provision have been made in respect of items (a), (b) and (c) above. According to New Service procedure, in respect of schemes involving assistance from Central Government and assistance to 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 above scheme was incurred without the authority of the Legislature.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(iii)(a) 4425.107.II.JE. Assistance to Tamil Nadu State Co-operative Banks, Central Co-operative Banks and Village Credit Societies for strengthening the Share Capital structure -			
O. 0.01			
R. 1,74.99	1,75.00	1,75.00	
(b) 4058.103.II.JA. Government Central Press, Madras -			
O. 0.01			
R. 66.40	66.41	66.41	
(c) 4250.203.II.JP. Employment Exchanges - Land and Buildings -			
O. 0.01			
R. 11.07	11.08	12.88	+ 1.80

## Grant No. 60 - Miscellaneous Capital Outlay - contd.

Enhancement of provision by reappropriation in March 1994 under item (iii)(b) was due to purchase of machinery and equipment. Specific reasons for the enhancement of provision by reappropriation in March 1994 under items (iii)(a) and (iii)(c) have not been communicated (October 1994).

Only token provision was made in the Budget for the above schemes without indicating the full details and financial commitments of Government and how it was proposed to be met. As the actual expenditure exceeded the limits prescribed under the New Service Rules, the expenditure had to be treated as New Service/New Instrument of Service. But the prescribed procedure for New Service/New Instrument of Service had not been followed. Consequently, the expenditure was incurred without the authority of the Legislature.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(iv)(a) 4425.108.II.KQ. Share Capital Assistance to Tamil Nadu Consumers' Co-operative Federation-			
R. 35.00	35.00	35.00	
(b) 5452.80.800.III.SC. Tourism Development under Hill Area Development Programme -			
R. 8.25	8.25	8.25	

Specific reasons for the provision of funds by reappropriation in March 1994 under items (i) and (ii) have not been communicated (October 1994).

## Grant No. 60 - Miscellaneous Capital Outlay - conclud.

Expenditure on the above schemes was incurred without provision either in the Budget or in the Supplementary Estimates and exceeded the limits prescribed in the New Service Rules, constituting New Service/New Instrument of Service. Failure to observe the prescribed procedure led to incurring of the expenditure under the schemes without the authority of the Legislature.

Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
(v) 4405.799.I.AA. Miscellaneous Works advances -			
R. 54.77	54.77	53.22	- 1.55

Specific reasons for the provision made through reappropriation in March 1994 and for the final saving have not been communicated (October 1994).

## Grant No. 61 - Loans and Advances by the State Government (All voted)

Major heads	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - 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			
6250. Loans for other Social Services			
6401. Loans for Crop Husbandry			
6402. Loans for Soil and Water Conservation			
6405. Loans to Fisheries			
6407. Loans for Plantations			

Grant No. 61 - Loans and Advances by the  
State Government (All voted) - contd.

Major Heads	Total grant	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
6416. Loans to Agricultural Financial Institutions			
6425. Loans for Co-operation			
6435. Loans for other Agricultural Programmes			
6515. Loans for other Rural Development Programmes			
6551. Loans for Hill Areas			
6705. Loans for Command Area Development			
6801. Loans for Power Projects			
6851. Loans for Village and Small Industries			
6853. Loans for Non-ferrous Mining and Metallurgical Industries			
6858. Loans for Engineering Industries			
6860. Loans for Consumer Industries			
6875. Loans for other Industries			
6885. Other Loans to Industries and Minerals			
7053. Loans for Civil Aviation			
7055. Loans for Road Transport			

Grant No. 61 - Loans and Advances by the  
State Government (All voted) - contd.

Major heads	Total grant	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
7075. Loans for other Transport Services			
7452. Loans for Tourism			
7475. Loans for other General Economic Services			
7610. Loans to Government Servants, etc.			
7615. Miscellaneous Loans			
Original	4,27,51,76,000		
Supplementary	1,37,91,15,000	5,65,42,91,000	4,51,88,11,056 -1,13,54,79,944
Amount surrendered during the year (March 1994)			31,36,62,000

Notes and comments -

1. The expenditure in this grant does not include Rs. 3,52,00,000 met out of advance from the Contingency Fund sanctioned during March 1994, which remained unrecouped to the Fund at the close of the year.

2. Out of the overall saving in the grant of Rs. 1,13,54.80 lakhs, saving to the extent of Rs. 77,68.50 lakhs was due to rectification of misclassification by the Municipal Administration and Water Supply Department during the year 1992-93 by crediting the various loan heads instead of withdrawal of debits in respect of transfer of the outstanding loans of various Municipalities to Tamil Nadu Urban Finance and Infrastructure Development Corporation Limited as per Government orders.

Grant No. 61 - Loans and Advances by the  
State Government (All voted) - contd.

3. In view of the net saving of Rs. 35,86.30 lakhs (Rs. 1,13,54.80 lakhs minus Rs. 77,68.50 lakhs) in the grant, the supplementary grant of Rs. 1,36,53.91 lakhs obtained in March 1994 proved excessive.

4. Significant saving in the grant occurred mainly under -

Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
(i) 6435.01.101.I.AB. Loans to Co-operative Societies for Purchase and Distribution of Agricultural Inputs - controlled by the Registrar of Co-operative Societies -			
O.	20,00.00		
R.	-12,91.00	7,09.00	7,09.00

Specific reasons for withdrawal of provision by reappropriation in March 1994 have not been communicated (October 1994).

(ii) 6215.01.191.II.JJ. Loans for Augmentation of Water Supply -			
O.	22,00.00		
S.	14.00		
R.	-6,33.00	15,81.00	16,46.00 +65.00

Supplementary grant obtained in March 1994 was to clear the spillover works already sanctioned. Specific reasons for withdrawal of provision by reappropriation in March 1994 and for the final excess have not been communicated (October 1994).

Grant No. 61 - Loans and Advances by the  
State Government (All voted) - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
(iii) 6425.107.III.SC. Loans to co-operative Banks for Non-overdue cover -			
O.	0.01		
S.	7,99.99		
R.	-5,38.26	2,61.74	2,61.74
(iv) 6217.01.191.II.JB. Loans to Municipal Corporations and Municipalities - Municipal Corporations, Madras -			
O.	5,00.00		
R.	-5,00.00		

Supplementary grant obtained in March 1994 under item (iii) was towards non-overdue cover assistance to Dharmapuri and Tirunelveli Central Co-operative Banks. Specific reasons for withdrawal of provision by reappropriation in March 1994 under items (iii) and (iv) have not been communicated (October 1994).

(v) 7610.201.I.AB.04. Advance to Panchayat Union staff -			
O.	4,00.00		
R.	-49.20	3,50.80	1,24.99 -2,25.81

Specific reasons for withdrawal of provision by reappropriation in March 1994 and for final saving have not been communicated (October 1994).



Grant No. 61 - Loans and Advances by the  
State Government (All voted) - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(vi) 6407.01.190.I.AA. Loans and Advances - controlled by the Chief Conservator of Forests -			
O.	0.01		
S.	1,99.99		
R.	-20.00	1,80.00	-45.92 -2,25.92
(vii) 6407.01.190.III.SA. Loans to Statutory Corporations, Boards and Government Companies - controlled by the Secretary to the Government, Environment and Forests Department -			
O.	0.01		
R.	-0.01	45.92	+45.92
Supplementary grant obtained in March 1994 under (vi) was towards loan to Tamil Nadu Tea Plantation Corporation Limited for taking over 'Kolapatti Tea Division'. Minus expenditure under item (vi) and expenditure without provision under item (vii) was due to rectification of misclassification during previous years between these two heads of Account. Specific reasons for withdrawal of provision by reappropriation in March 1994 and for entire saving of provision under item (vi) have not been communicated (October 1994).			
(viii) 7610.800.I.AB.12. Loans for Marriages -			
O.	3,00.00		
R.	-95.13	2,04.87	1,83.65 -21.22

Grant No. 61 - Loans and Advances by the  
State Government (All voted) - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(ix) 6217.60.800.II.JA. Transfer to Town / country planning Development Fund -			
O.	2,00.00		
R.	-1,05.73	94.27	84.26 -10.01
(x) 6851.103.II.JF. Loans to Statutory Corporations, Boards and Government Companies - Controlled by the Director of Handlooms and Textiles -			
O.	1,16.51		
R.	- 1,15.01	1.50	1.50 . . .
Specific reasons for the withdrawal of provision by reappropriation in March 1994 under items (viii) to (x) and for final saving under items (viii) and (ix) have not been communicated (October 1994).			
(xi) 7610.202.I.AA. Loans to Government Servants for purchase of Motor Conveyances -			
O.	6,50.00		
R.	- 59.54	5,90.46	5,47.03 - 43.43
Withdrawal of provision by reappropriation in March 1994 and final saving was attributed to administrative reasons and delay in furnishing certificate of availability of funds to the heads of departments by the Directorate of Treasuries and Accounts.			

Grant No. 61 - Loans and Advances by the  
State Government (All voted) - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
(xii) 7610.202.I.AB. Conveyance advance to Government Servants in lieu of Government Vehicles -			
O.	1,00.00		
R.	-1,00.00		
(xiii) 6215.02.191.II.JD. Loans to Municipal Corporations and Municipalities - Municipalities -			
O.	1,00.00		
R.	-1,00.00	- 5,98.44	- 5,98.44
(xiv) 7610.201.I.AC. Loans to Police Personnel for Construction of Houses -			
O.	1,00.00	1,00.00	0.62 - 99.38

Specific reasons for the final saving have not been communicated (October 1994).

Grant No. 61 - Loans and Advances by the  
State Government (All voted) - contd.

5. Saving under Note 4 was partly offset by excess under -

Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
(i) 6885.01.190.I.AA. Loans to Statutory Corporations, Boards and Government Companies - Controlled by the Director of Industries and Commerce -			
S.	12,79.30		
R.	3,14.70	15,94.00	15,94.00

Supplementary grant obtained in March 1994 was towards ways and means advance (Rs. 8 crores) to Tamil Nadu Small Industries Development Corporation Limited for purchase of 100 acres for setting up of Industrial Estate on auto ancillaries and food processing. The balance supplementary provision of Rs. 4,79.30 lakhs and the enhancement of provision by reappropriation in March 1994 were towards ways and means advance to TANSI.

(ii) 7610.201.I.AB.02. Advances to other Government Servants -			
O.	30,00.00		
S.	1,00.00		
R.	- 2,47.93	28,52.07	33,79.78 + 5,27.71

Supplementary grant obtained in March 1994 was for sanctioning loans to Government servants for construction of houses. Specific reasons for withdrawal of provision by reappropriation in March 1994 and for final excess have not been communicated (October 1994).

Grant No. 61 - Loans and Advances by the  
State Government (All voted) - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(iii) 6875.60.190.I.AA. Loans for Construction -			
O. 0.01			
R. - 0.01		1,50.00	+ 1,50.00

Specific reasons for final excess under the above head have not been communicated (October 1994).\

Expenditure on the above head was incurred without provision either in the Budget or in the Supplementary Estimates. As the expenditure exceeded the limits prescribed, it constituted a New Service/New Instrument of Service. Failure to observe the procedure prescribed in the New Service/New Instrument of Service Rules led to incurring of the expenditure on the above scheme without the authority of the Legislature.

(iv) 6425.107.V.ZA.  
Loans to Co-operative  
Institutions and  
Banks - Controlled  
by the Registrar of  
Co-operative  
Societies -

O. 0.01			
R. 1,36.59	1,36.60	1,36.60	

Only token provision has been made in respect of the above item. According to New Service procedure, in respect of schemes involving assistance to Autonomous bodies, if a token provision has been made in the budget, the expenditure need

Grant No. 61 - Loans and Advances by the  
State Government (All voted) - contd.

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. Expenditure on the above scheme was incurred by reappropriation without the authority of the Legislature.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(v) 6416.195.II.JB. Floatation of special debentures by the Tamil Nadu State Co-operative Land Development Bank -			
O. 1,70.00			
S. 1,78.00	4,60.98	4,60.97	- 0.01
R. 1,12.98			

Supplementary grant obtained in March 1994 was towards State contribution for the special debentures to be floated by the Tamil Nadu State Cooperative Land Development Bank during the year. Specific reasons for additional provision obtained by reappropriation in March 1994 have not been communicated (October 1994)

(vi) 7610.800.I.AB.22.  
Loans for Higher  
Education in Colleges  
and Polytechnics -

O. 2,20.00			
R. 99.00	3,19.00	3,19.32	+ 0.32

Additional provision obtained by reappropriation in March 1994 was attributed to increase in the quantum of education advance.

Grant No. 61 - Loans and Advances by the  
State Government (All voted) - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
(vii) 6401.113.II.JC. Loans to Tamil Nadu Agro- Industries Corporation towards its repayment of loan from Indian Bank for the purchase of 30 Bulldozers -			
O.	0.01		
R.	99.21	99.22	99.22
(viii) 7452.01.190.II.JA. Loans for Development of Tourism -			
O.	0.01		
R.	35.99	36.00	36.00

Specific reasons for additional provision obtained by reappropriation in March 1994 under items (vii) and (viii) have not been communicated (October 1994). Only token provision was made in the Budget on the above schemes without indicating the full details and financial commitment of Government and how it was proposed to be met. As additional provision made by reappropriation in March 1994 as also the actual expenditure exceeded the limits prescribed under the New Service Rules, the expenditure had to be treated as New Service/New Instrument of Service. But the prescribed procedure for New Service/New Instrument of Service had not been followed. Consequently, the expenditure was incurred without the authority of the Legislature.

Grant No. 61 - Loans and Advances by the  
State Government (All voted) - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
(ix) 7610.800.I.AB.40. Advance for purchase of Khadi -			
O.	3,90.00		
R.	84.00	4,74.00	4,79.04 + 5.04
(x) 7610.800.I.AB.38. Loans to Government Servants for the purchase of TANSI items on credit basis -			
O.	35.00		
R.	24.00	59.00	59.12 + 0.12
Additional provision obtained by reappropriation in March 1994 and final excess under items (ix) and (x) was based on the trend of expenditure and greater demand for the Khadi and TANSI advances.			
(xi) (a) 6235.01.800.III.SC. Loans to other parties controlled by the Secretary to Government, Revenue Department -			
O.	1,62.65		
R.	55.84	2,18.49	2,18.49
(xi) (b) 6551.01.201.III.SA. Loans for Soil Conservation works on Mini Water Shed Basis under Western Ghat Programme - Controlled by the chief Engineer (Agricultural Engineering) -			
O.	28.50		
R.	51.78	80.28	80.28

Grant No. 61 - Loans and Advances by the  
State Government (All voted) - contd.

Specific reasons for additional provision obtained by reappropriation in March 1994 under items (a) and (b) above have not been communicated (October 1994).

Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
(xii) 7615.191.I.AD. Loans to Municipal Corporations and Municipalities - Municipalities -			
O. 16.00			
R. 35.00	51.00	12,57.47	13,08.47

Additional provision obtained by reappropriation in March 1994 was towards ways and means advances. Minus expenditure and final saving was due to transfer of outstanding loan liabilities to Tamil Nadu Urban Finance and Infrastructure Development Corporation Limited.

(xiii) 6860.60.600.III.SD. Loans for setting up of Mobile Shops - Controlled by the Registrar of Co-operative Societies -			
O. 0.01			
R. 15.99	16.00	16.00	

Specific reasons for the additional provision obtained by reappropriation in March 1994 have not been communicated (October 1994).

According to the 'New Service' procedure, in respect of schemes involving assistance from Central Government, if a token provision has been made in the budget, the expenditure

Grant No. 61 - Loans and Advances by the  
State Government (All voted) - contd.

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. 15.99 lakhs under this scheme was met by reappropriation without the authority of the Legislature.

Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
(xiv) 7610.202.II.JC. Loans to Seed Certification Department Staff for purchase of Motor Cycle/Scooters under Tamil Nadu Agricultural Development Project - Phase II - Controlled by the Director of Seed Certification -			
R. 6.93	6.93	6.18	0.75
(xv) 6425.108.II.KR. Loans to Co-operative Institutions and Banks - Controlled by the Director of Social Welfare -			
R. 5.00	5.00	5.00	

Specific reasons for provision made by reappropriation in March 1994 under items (xiv) and (xv) have not been communicated (October 1994).

**Grant No. 61 - Loans and Advances by the  
State Government (All voted) - conclud.**

Expenditure on the above schemes was incurred without provision either in the Budget or in the Supplementary Estimates and exceeded the limits prescribed in the New Services Rules, constituting New Service/New Instrument of Service. Failure to observe the prescribed procedure and meeting the expenditure irregularly by reappropriation in March 1994 had led to incurring of the expenditure without the authority 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	17,95,06,96,000		
Supple- mentary	17,95,06,96,000	8,90,23,51,955	-9,04,83,44,045
Amount surrendered during the year (March 1994)			9,05,61,13,000

Notes and comments -

1. Saving in the appropriation during the year worked out to 50 per cent.

2. Saving occurred in this charged appropriation in the preceding three years also as detailed below -

Year	Saving	
	Amount (in lakhs of rupees)	Percentage
1990-91	3,16,98.58	17
1991-92	3,84,63.34	15
1992-93	3,60.23.15	21

3. Saving was the net result of saving and excess under various heads, the more important of which are dealt with in the succeeding notes.

Public Debt - Repayment  
(All charged) - contd.

4. Significant saving occurred under -

Head	Total appropriation	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(i) 6003.110.AA. Ways and Means Advances from the Reserve Bank of India-			
O. 11,00,00.00			
R. - 6,98,95.00	4,01,05.00	4,01,05.00	
(ii) 6003.110.AB. Overdraft from the Reserve Bank of India -			
O. 4,00,00.00			
R. - 2,13,15.03	1,86,84.97	1,87,94.97	+1.10.00
Withdrawal of provision by reappropriation in March 1994 under items (i) and (ii) was attributed to better management of resources. Reasons for final excess under item (ii) have not been communicated (October 1994).			
(iii) 6004.07.106.AA. Loans for Production Purposes (Repayable over 15 years from 1979-80) -			
O. 34,49.70			
R. - 4,92.84	29,56.86	29,56.86	
(iv) 6004.07.106.AB. Loans for Semi-productive Purposes (Repayable over 30 years from 1979-80) -			
R. 4,92.84	4,92.84	4,92.84	

Public Debt - Repayment  
(All charged) - contd.

Withdrawal of provision by reappropriation in March 1994 under item (iii) and its reappropriation under item (iv) was based on the loans repayable to the Government of India.

Head	Total appropriation	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(v) 6004.01.204.AA. Loans for Manures and Fertilisers -			
O. 19,55.00			
R. - 2,60.00	16,95.00	16,95.00	

Withdrawal of provision by reappropriation in March 1994 was due to lesser receipt of loans from Government of India than anticipated.

5. Excess occurred mainly under -

Head	Total appropriation	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(i) 6004.02.101.AA. Block Loans -			
O. 45,70.06			
R. 8,62.73	54,32.79	54,32.78	- 0.01

Additional provision by reappropriation in March 1994 was based on the loans repayable to the Government of India.

(ii) 6003.104.AA. Housing -			
O. 1,42.00			
R. 20.92	1,62.92	1,62.92	

Public Debt - Repayment  
(All charged) - conclud.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(iii) 6003.104.AB. Fire Services -			
O. 34.20			
R. 17.10	51.30	51.11	- 0.19

Additional provision by reappropriation in March 1994 under items (ii) and (iii) was attributed to increased repayment of loans to General Insurance Corporation of India as a consequence of sanction of loans more than that anticipated.

(iv) 6003.101.AB. Market Loans Not bearing Interest -			
O. 14.61			
R. 16.60	31.21	25.88	- 5.33

Additional provision by reappropriation in March 1994 was attributed to variation in the period of payment on account of loss of securities, disputes, etc. Specific reasons for final saving have not been communicated (October 1994).

## APPENDIX

STATEMENT SHOWING GRANTWISE DETAILS OF RECOVERIES ADJUSTED IN REDUCTION OF EXPENDITURE IN THE ACCOUNTS FOR 1993-94

(Referred to in the Summary of Appropriation Accounts at page 12)

Number and title of grant or appropriation	Budget Estimates	Actuals	Actuals compared with Budget estimates More (+) Less (-)
(1)	(2) Rs.	(3) Rs.	(4) Rs.
1. Land Revenue Department	10,82,000	9,26,857	-1,55,143
2. State Excise Department	7,83,000	7,90,729	+7,729
3. Motor Vehicles Acts - Administration	14,05,000	8,29,955	-5,75,045
4. General Sales Tax and other Taxes and Duties - Administration	68,73,000	62,72,989	-6,00,011
5. Stamps - Administration	77,000	1,05,483	+28,483
6. Registration	37,83,000	34,91,261	-2,91,739
7. State Legislature	2,85,000	2,72,175	-12,825
8. Elections	1,12,000	3,49,613	+2,37,613
9. Head of State, Ministers and Headquarters Staff			
Charged	4,69,000	4,96,199	+27,199
Voted	71,15,000	63,88,260	-7,26,740
10. Milk Supply Schemes	8,24,000	7,55,850	-68,150
11. District Administration	3,37,73,000	3,71,18,551	+33,45,551



## APPENDIX - contd.

Number and title of grant or appropriation	Budget Estimates	Actuals	Actuals compared with Budget estimates More (+) Less (-)
(1)	(2) Rs.	(3) Rs.	(4) Rs.
12. Adminis- tration of the Tamil Nadu Hindu Religious and Charitable Endowments Act, 1959	9,04,87,000	6,92,31,147	-2,12,55,853
13. Administration of Justice Charged voted	8,22,000 83,96,000	7,62,150 79,33,822	-59,850 -4,62,178
14. Jails	30,30,000	28,83,979	-1,46,021
15. Police	5,14,28,000	4,60,77,684	-53,50,316
16. Fire Services	45,50,000	37,83,585	-7,66,415
17. Education	14,21,42,000	21,39,42,106	+7,18,00,106
18. Medical	2,72,56,000	3,17,26,824	+44,70,824
19. Public Health	1,66,63,000	2,59,98,989	+93,35,989
20. Agriculture	15,90,20,000	17,07,36,546	+1,17,16,546
21. Fisheries	13,95,000	13,51,464	-43,536
22. Animal Husbandry	88,78,000	71,92,409	-16,85,591
23. Co-operation	51,94,000	47,81,590	-4,12,410
24. Industries	2,44,000	2,65,282	+21,282
25. Handlooms and Textiles	1,79,000	3,42,070	+1,63,070
27. Rural Development	1,20,56,000	1,05,71,005	-14,84,995

## APPENDIX - contd.

Number and title of grant or appropriation	Budget Estimates	Actuals	Actuals compared with Budget estimates More (+) Less (-)
(1)	(2) Rs.	(3) Rs.	(4) Rs.
28. Labour including Factories	51,30,000	48,12,362	-3,17,638
29. Social Welfare	4,58,28,000	78,42,659	-3,79,85,341
30. Welfare of the Scheduled Tribes and Castes, etc.	59,18,000	1,03,74,873	+44,56,873
31. Welfare of the Backward Classes Most Backward Classes and Denotified Communities	33,96,000 2,65,000	32,88,963 22,30,245	-1,07,037 +19,65,245
32. Housing			
33. Urban Develop- ment	2,63,98,58,000	6,66,483	-2,63,91,91,517
34. Civil Supplies	26,36,000 1,27,04,000	22,96,207 1,81,81,194	-3,39,793 +54,77,194
35. Irrigation			
36. Public Works - Buildings		5,89,660	+5,89,660
37. Public Works - Establishment and Tools and Plant	46,96,13,000	22,55,41,879	-24,40,71,121
38. Roads and Bridges	34,89,74,000	59,98,46,565	+25,08,72,565
39. Road Transport Services and Shipping	12,15,000	10,67,198	-1,47,802

## APPENDIX - contd.

Number and title of grant or appropriation	Budget Estimates	Actuals	Actuals compared with Budget estimates More (+) Less (-)
(1)	(2)	(3)	(4)
	Rs.	Rs.	Rs.
40. Relief on account of Natural Calamities	19,50,00,000	38,99,99,880	+19,49,99,880
42. Miscellaneous	8,41,00	8,96,866	+55,866
43. Stationery and Printing	1,44,49,000	1,07,19,054	-37,29,946
44. Forest Department	54,15,000	78,38,880	+24,23,880
46. Information and Film Technology	5,65,000	5,51,038	-13,962
47. Rural Industries	29,78,000	31,98,467	+2,20,467
48. Water Supply	86,45,000	93,75,664	+7,30,664
49. Municipal Administration	2,06,000	2,12,031	+6,031
50. Tourism	14,000	95,601	+81,601
51. Tamil Development- Culture	6,94,000	6,02,645	-91,355
52. Capital Outlay on Agri- culture	5,00,00,000	4,63,53,633	-36,46,367
53. Capital Outlay on Industrial Development	1,000	..	-1,000

## APPENDIX - conclud.

Number and title of grant or appropriation	Budget Estimates	Actuals	Actuals compared with Budget estimates More (+) Less (-)
(1)	(2)	(3)	(4)
	Rs.	Rs.	Rs.
54. Capital Outlay on Irrigation	2,39,54,000	4,54,91,492	+2,15,37,492
55. Capital Outlay on Public Works - Buildings	..	73,30,155	+73,30,155
56. Capital Outlay on Roads and Bridges	3,85,000	1,200	-3,83,800
59. Capital Outlay on Industries	..	2,00,270	+2,00,270
60. Miscellaneous Capital Outlay	2,56,50,000	3,92,51,527	+1,36,01,527
	<hr/>		
Charged	12,91,000	12,58,349	-32,651
Total			
Voted	4,45,13,64,000	2,09,29,76,916	-2,35,83,87,084
	<hr/>		