



APPROPRIATION ACCOUNTS

1990-91

GOVERNMENT OF TAMIL NADU

APPROPRIATION ACCOUNTS

1990-91

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INTRODUCTORY

This Compilation containing the Appropriation Accounts of the Government of Tamil Nadu for the year 1990-91 presents the accounts of sums expended in the year ended 31st March 1991 compared with the sums specified in the schedules appended to the Appropriation Acts passed under Articles 204 and 205 of the Constitution of India.

In these Accounts -

'O' stands for original grant or appropriation.

'S' stands for supplementary grant or appropriation.

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

Charged appropriations and expenditure are shown in script.

Summary of Appropriation Accounts

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	30,79,38,000	30,78,88,399	49,601	. .
2. State Excise Department				
Charged	1,000	. .	1,000	. .
Voted	6,25,63,000	6,41,78,323	. .	16,15,323
3. Motor ve hicles Acts - Administration				
Voted	5,51,92,000	5,56,39,508	. .	4,47,508
4. General Sales Tax and Other Taxes and Duties - Administration				
Charged	12,000	. .	12,000	. .
Voted	33,02,05,000	31,31,70,158	1,70,34,842	. .
5. Stamps - Administration				
Voted	2,32,52,000	2,60,22,330	. .	27,70,330
6. Registration				
Charged	1,000	. .	1,000	. .
Voted	14,62,32,000	14,33,77,037	28,54,963	. .
Debt Charges				
Charged	5,31,61,08,000	4,83,29,88,854	48,31,19,146	. .

Summary of Appropriation Accounts - contd.

Number and title of grant or appropriation	Total grant or appropriation	Expenditure	Saving	Excess
(1)	(2)	(3)	(4)	(5)
	Rs.	Rs.	Rs.	Rs.
7. State Legislature				
Charged	3,49,000	4,45,046	. .	96,046
Voted	2,61,23,000	2,69,51,899	. .	8,28,899
8. Elections				
Voted	3,70,63,000	3,32,12,602	38,50,398	. .
9. Head of State, Ministers and Head- quarters Staff				
Charged	4,04,96,000	3,64,56,686	40,39,314	. .
Voted	67,85,19,000	67,21,56,618	63,62,382	. .
10. Milk Supply Schemes				
Voted	4,20,27,000	4,04,87,410	15,39,590	. .
11. District Administration				
Charged	1,51,000	1,28,632	22,368	. .
Voted	1,00,90,63,000	99,67,57,324	1,23,05,676	. .
12. Administration of the Tamil Nadu Hindu Religious and Charitable Endowments Act, 1959				
Charged	26,000	9,418	16,582	. .
Voted	7,08,57,000	7,05,77,795	2,79,205	. .

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	4,76,30,000	4,63,44,441	12,85,559	. .
Voted	34,51,37,000	32,59,70,849	1,91,66,151	. .
14. Jails				
Charged	4,000	. .	4,000	. .
Voted	19,68,57,000	19,89,50,286	. .	20,93,286
15. Police				
Charged	4,00,000	1,85,553	2,14,447	. .
Voted	2,20,83,07,000	2,17,93,56,793	2,89,50,207	. .
16. Fire Services				
Charged	1,000	. .	1,000	. .
Voted	17,46,37,000	15,81,45,049	1,64,91,951	. .
17. Education				
Charged	14,000	. .	14,000	. .
Voted	12,04,93,96,000	13,31,09,34,219	. .	1,26,15,38,219
18. Medical				
Charged	4,92,000	4,90,448	1,552	. .
Voted	2,46,27,81,000	2,32,87,36,014	13,40,44,986	. .
19. Public Health				
Voted	1,57,71,75,000	1,50,97,33,432	6,74,41,568	. .

Summary of Appropriation Accounts - contd.

Number and title of grant or appropriation	Total grant or appropriation	Expenditure	Saving	Excess
(1)	(2)	(3)	(4)	(5)
	Rs.	Rs.	Rs.	Rs.
20. Agriculture				
Charged	8,000	. .	8,000	. .
Voted	4,94,18,58,000	4,08,27,29,670	85,91,28,330	. .
21. Fisheries				
Voted	17,70,89,000	15,61,41,426	2,09,47,574	. .
22. Animal Husbandry				
Charged	1,000	. .	1,000	. .
Voted	61,35,64,000	59,59,50,990	1,76,13,010	. .
23. Co-operation				
Charged	3,000	. .	3,000	. .
Voted	35,00,72,000	61,87,33,159	. . 26,86,61,159	
24. Industries				
Voted	14,86,40,000	14,80,39,569	6,00,431	. .
25. Cinchona				
Voted	3,39,60,000	7,59,753	3,32,00,247	. .
26. Handlooms and Textiles				
Voted	67,13,48,000	66,32,41,851	81,06,149	. .
27. Khadi and Village Industries				
Voted	9,34,23,000	9,25,67,939	8,55,061	. .

Summary of Appropriation Accounts - contd.

Number and title of grant or appropriation	Total grant or appropriation	Expenditure	Saving	Excess
(1)	(2)	(3)	(4)	(5)
	Rs.	Rs.	Rs.	Rs.
28. Community Development Projects and Municipal Administration				
Charged	2,000	. .	2,000	. .
Voted	3,96,60,34,000	3,85,94,99,760	10,65,34,240	. .
29. Labour including Factories				
Charged	1,000	. .	1,000	. .
Voted	42,65,95,000	43,04,84,714	. . 38,89,714	
30. Social Welfare				
Voted	1,52,76,16,000	1,60,01,57,583	. . 7,25,41,583	
31. Welfare of the Scheduled Tribes and Castes, etc.				
Charged	50,03,000	2,39,447	47,63,553	. .
Voted	99,29,97,000	1,00,55,63,380	. . 1,25,66,380	
32. Welfare of the Backward Classes, etc.				
Charged	8,000	. .	8,000	. .
Voted	31,23,58,000	30,95,83,823	27,74,177	. .
33. Housing				
Voted	20,94,36,000	20,75,95,058	18,40,942	. .

Summary of Appropriation Accounts - contd.

Number and title of grant or appropriation	Total grant or appropriation	Expenditure	Saving	Excess
(1)	(2)	(3)	(4)	(5)
	Rs.	Rs.	Rs.	Rs.
34. Urban Development				
Voted	1,13,91,93,000	77,09,21,025	36,82,71,975	. .
35. Civil Supplies				
Charged	3,000	. .	3,000	. .
Voted	3,79,33,48,000	3,76,17,95,561	3,15,52,439	. .
36. Irrigation				
Charged	3,000	. .	3,000	. .
Voted	1,11,22,80,000	1,07,36,21,306	3,86,58,694	. .
37. Public Works - Buildings				
Charged	19,72,000	23,45,036	. .	3,73,036
Voted	5,35,57,000	10,17,37,238	. .	4,81,80,238
38. Public Works - Establishment and Tools and Plant				
Charged	6,000	. .	6,000	. .
Voted	41,75,77,000	42,84,94,242	. .	1,09,17,242
39. Roads and Bridges				
Charged	38,000	37,850	150	. .
Voted	1,45,06,50,000	1,40,30,43,616	4,76,06,384	. .

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.
40. Road Transport Services and Shipping				
Charged	4,000	. .	4,000	. .
Voted	11,74,38,000	11,35,13,118	39,24,882	. .
41. Relief on account of Natural Calamities				
Charged	15,50,00,000	. .	15,50,00,000	. .
Voted	25,59,66,000	26,90,87,178	. .	1,31,21,178
42. Pensions and Other Retirement Benefits				
Charged	4,50,56,000	9,57,764	4,40,98,236	. .
Voted	2,98,66,02,000	3,24,71,74,463	. .	26,05,72,463
43. Miscellaneous				
Charged	19,32,000	14,93,067	4,38,933	. .
Voted	1,50,65,01,000	1,46,82,64,508	3,82,36,492	. .
44. Stationery and Printing				
Charged	4,40,000	4,40,300	. .	300
Voted	28,77,60,000	28,25,48,489	52,11,511	. .
45. Forest Department				
Charged	1,000	. .	1,000	. .
Voted	30,51,95,000	31,88,87,960	. .	1,36,92,960

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.
46. Compensation and Assignments				
Charged	29,69,000	21,77,908	7,91,092	. .
Voted	52,49,70,000	45,10,52,045	7,39,17,955	. .
47. Information, Tourism and Film Technology				
Charged	25,000	15,250	9,750	. .
Voted	6,95,01,000	7,09,03,398	. .	14,02,398
48. Rural Industries				
Charged	3,000	. .	3,000	. .
Voted	32,46,54,000	31,62,74,552	83,79,448	. .
49. Water Supply				
Voted	1,56,83,83,000	1,39,71,41,586	17,12,41,414	. .
50. Capital Outlay on Agriculture				
Charged	1,000	. .	1,000	. .
Voted	3,63,44,000	3,71,80,580	. .	8,36,580
51. Capital Outlay on Industrial Development				
Charged	1,000	. .	1,000	. .
Voted	34,68,75,000	29,70,52,834	4,98,22,166	. .

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.
52. Capital Outlay on Irrigation				
Charged	39,000	66,770	. .	27,770
Voted	70,88,75,000	59,50,85,805	11,37,89,195	. .
53. Capital Outlay on Public Works - Buildings				
Charged	5,36,000	36,82,108	. .	31,46,108
Voted	46,33,49,000	46,53,03,942	. .	19,54,942
54. Capital Outlay on Roads and Bridges				
Charged	12,51,000	10,50,179	2,00,821	. .
Voted	34,11,65,000	36,53,89,989	. .	2,42,24,989
55. Capital Outlay on Road Transport Services and Shipping				
Voted	1,14,71,000	1,30,21,801	. .	15,50,801
56. Capital Outlay on Forests				
Voted	32,26,86,000	31,29,29,890	97,56,110	. .

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.
57. Capital Outlay on Rural Industries				
Charged	2,000	. .	2,000	. .
Voted	1,11,85,000	96,21,147	15,63,853	. .
58. Miscellaneous Capital Outlay				
Charged	3,000	. .	3,000	. .
Voted	34,99,41,000	20,77,64,816	14,21,76,184	. .
59. Loans and Advances by the State Government				
Voted	4,08,40,09,000	4,77,35,52,025	. .	68,95,43,025
Public Debt - Repayment				
Charged	18,53,05,68,000	15,36,07,10,305	3,16,98,57,695	. .
Appropriation to Contingency Fund as per Tamil Nadu Contingency Fund (Second Amendment) Act, 1987	. .	. .	. .	. .
Charged	24,15,05,64,000	20,29,02,65,062	3,86,39,42,198	36,43,260
Total				
Voted	58,85,77,89,000	59,08,46,57,834	2,46,60,80,383	2,69,29,49,217

Summary of Appropriation Accounts - contd.

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

Grants -

2. State Excise Department
3. Motor Vehicles Acts - Administration
5. Stamps - Administration
7. State Legislature
14. Jails
17. Education
23. Co-operation
29. Labour including Factories
30. Social Welfare
31. Welfare of the Scheduled Tribes and
Castes, etc.
37. Public Works - Buildings
38. Public Works - Establishment and Tools
and Plant
41. Relief on account of Natural Calamities
42. Pensions and Other Retirement Benefits
45. Forest Department
47. Information, Tourism and Film Technology
50. Capital Outlay on Agriculture
53. Capital Outlay on Public Works - Buildings
54. Capital Outlay on Roads and Bridges
55. Capital Outlay on Road Transport Services and
Shipping
59. Loans and Advances by the State Government

Summary of Appropriation Accounts - contd.

Appropriations -

- 7. State Legislature
- 37. Public Works - Buildings
- 44. Stationery and Printing
- 52. Capital Outlay on Irrigation
- 53. Capital Outlay on Public Works - Buildings

The expenditure shown in column 3 of the above summary does not include Rs. 6,82,63,132 met out of advances from the Contingency Fund sanctioned during March 1991 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)
8. Elections	2015.Elections	48,84,000	October 1991
12.Adminis- tration of the Tamil Nadu Hindu Religious and Chari- table Endow- ments Act, 1959	2250.Other Social Services	5,00,000	October 1991
16.Fire Services	2070.Other Administrative Services	1,76,00,000	October 1991
18.Medical	2210.Medical and Public Health	16,00,000	October 1991
20.Agriculture	2401.Crop Husbandry	2,51,002	October 1991

Summary of Appropriation Accounts - Contd.

(1)	(2)	(3) Rs.	(4)
21.Fisheries	2405.Fisheries	20,00,000	October 1991
24.Industries	2852.Industries	9,75,000	October 1991
42.Pensions and Other Retirement Benefits	2235.Social Security and Welfare	32,046	October 1991
48.Rural Industries	2551.Hill Areas	24,91,609	October 1991
	2885.Other Outlays on Industries and Minerals	61,00,000	October 1991
53.Capital Outlay on Public Works - Buildings	4220.Capital Outlay on Information and Publicity	45,00,000	October 1991
58.Miscella- neous Capital Outlay	4225.Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Back- ward Classes	1,64,00,000	October 1991
	4801.Capital Outlay on Power Projects	21,20,475	October 1991
59.Loans and Advances by the State Government	6425.Loans for Co- operation	85,00,000	October 1991
	6851.Loans for Village and Small Industries	3,09,000	October 1991

Summary of Appropriation Accounts - *contd.*

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

The net expenditure figures are shown in Finance Accounts. The reconciliation between the total expenditure according to the Appropriation Accounts for 1990-91 and that shown in the Finance Accounts for the year is shown below :-

	Charged Rs.	Voted Rs.
Total expenditure according to Appropriation Accounts	20,29,02,65,062	59,08,46,57,834
Deduct - Total of recoveries shown in Appendix at Page 356	. .	62,45,48,297
Net total expenditure as shown in Statement No. 10 of Finance Accounts	20,29,02,65,062	58,46,01,09,537

Summary of Appropriation Accounts - *concl'd.*

The Appropriation Accounts have been prepared and examined under my direction in accordance with requirements of Articles 149 and 151 of the Constitution of India and Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971. On the basis of the information and explanation that my officers required and have obtained, I certify that these accounts are correct, subject to the observations in my Report on the accounts of the Government of Tamil Nadu for the year ended 31st March 1991.

NEW DELHI
The

18 FEB 1993



(C.G. SOMIAH)

Comptroller and Auditor General of India

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

Major heads	Total grant	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2020. Collection of Taxes on Income and Expenditure			
2029. Land Revenue			
Original 29,68,77,000			
Supplementary 1,10,61,000	30,79,38,000	30,78,88,399	- 49,601
Amount surrendered during the year			Nil

Grant No. 2 - State Excise Department

Major head	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2039. State Excise			
Voted			
Original 5,14,82,000			
Supplementary 1,10,81,000	6,25,63,000	6,41,78,323	+ 16,15,323
Amount surrendered during the year			Nil
Charged			
Original 1,000			
Supplementary . .	1,000	. .	- 1,000
Amount surrendered during the year (March 1991)			1,000
Notes and comments -			

1. The excess of Rs. 16,15,323 over the voted grant requires regularisation.

2. In view of the excess of Rs. 16.15 lakhs, the supplementary grant of Rs. 50.02 lakhs obtained in March 1991 proved inadequate.

Grant No. 2 - State Excise Department - contd.

3. Excess in the grant occurred mainly under :-

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(i) 2039. 001.I.AD. District Establish- ment - Revenue Establishment -			
O. 2,74.53			
S. 30.73			
R. 51.50	3,56.76	3,59.87	+ 3.11

Supplementary grant of Rs. 5.00 lakhs obtained in September 1990 was to propagate the importance of Prohibition. Supplementary grant of Rs. 21.36 lakhs obtained in February 1991 was towards the employment of additional posts of Excise Officers to Prohibition and Excise Department at taluk level. Supplementary grant of Rs. 4.37 lakhs obtained in March 1991 was towards adjustment of Pay Commission arrears into General Provident Fund account, enhancement of Dearness Allowance and payment of Bonus/Ex-gratia.

Enhancement of provision of Rs.18.99 lakhs by reappropriation in March 1991 was towards adjustment of Pay Commission arrears into General Provident Fund account and payment of Bonus/Ex-gratia. Specific reasons for the enhancement of provision of Rs. 32.51 lakhs by reappropriation in March 1991 and for the final excess have not been communicated (June 1992).

Grant No. 2 - State Excise Department - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(ii) 2039. 001.I.AF. District Establishment- Distilleries and Bonded Warehouses -			
O. 41.13			
S. 41.38			
R. 14.16	96.67	99.98	+ 3.31

Supplementary provision obtained in March 1991 was towards adjustment of Pay Commission arrears into General Provident Fund account, enhancement of Dearness Allowance and payment of Bonus/Ex-gratia.

Enhancement of provision by reappropriation in March 1991 was mainly towards adjustment of Pay Commission arrears into the General Provident Fund account. However, reasons for the final excess have not been communicated (June 1992).

4. Excess mentioned in note 3 was partly counter-balanced by saving 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. 1,48.19			
S. 38.70			
R. - 15.22	1,71.67	1,81.41	+ 9.74

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

Supplementary grant of Rs. 28.89 lakhs obtained in September 1990 was towards payment of interest due to Tamil Nadu Consumers' Co-operative Federation for the belated payment of cost of liquor stocks taken over by Tamil Nadu State Marketing Corporation and payment of interest on differential cost to Coimbatore Alcohol and Chemicals Limited. Supplementary grant of Rs. 5.54 lakhs obtained in February 1991 was for the cost of two excise label printing machines for use by the Commissioner of Prohibition and Excise. Supplementary grant of Rs. 4.27 lakhs obtained in March 1991 was towards adjustment of Pay Commission arrears into General Provident Fund account and for payment of Dearness Allowance and Bonus/Ex-gratia.

Specific reasons for the withdrawal of provision by reappropriation in March 1991 and for the final excess have not been communicated (June 1992).

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(ii) 2039. 800.I.AA. Lumpsum provision for Dearness Allowance and other unforeseen expenditure -			
O.	50.51		
R.	- 50.51		

Grant No. 2 - State Excise Department - *concl'd.*

Withdrawal of entire provision by reappropriation in March 1991 was due to redistribution of additional instalment of Dearness Allowance to the respective functional sub-heads of account. However, the amount so reappropriated under the above sub-heads worked out to Rs. 21.30 lakhs only, resulting in a saving of Rs. 29.21 lakhs for which reasons have not been communicated (June 1992).

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

Major heads	Total grant	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2041. Taxes on Vehicles			
2059. Public Works			
2235. Social Security and Welfare			
Original	5,15,96,000		
Supplementary	35,96,000	5,51,92,000	5,56,39,508 + 4,47,508
Amount surrendered during the year			Nil

Notes and comments -

1. The excess of Rs. 4,47,508 over the grant requires regularisation.

2. In view of the excess of Rs. 4.48 lakhs, the supplementary grant of Rs. 35.96 lakhs obtained in March 1991 proved inadequate.

3. Excess in the grant occurred mainly under -

Head	Total grant	Actual expenditure	Excess + Saving -
			(in lakhs of rupees)
(i) 2041. 001.I.AA. State Transport Authority -			
O.	42.80		
R.	3.06	45.86	49.91 + 4.05

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

Enhancement of provision by reappropriation in March 1991 was mainly due to adjustment of Pay Commission arrears into the General Provident Fund account and the payment of additional instalment of Dearness Allowance. Reasons for the final excess have not been communicated (June 1992).

Head	Total grant	Actual expenditure	Excess + Saving -
			(in lakhs of rupees)
(ii) 2041. 001.I.AB. Regional Transport Authority - Madras City -			
O.	44.88		
S.	0.93		
R.	5.76	51.57	52.36 + 0.79

Supplementary grant obtained in March 1991 was towards adjustment of Pay Commission arrears into General Provident Fund account, enhancement of Dearness Allowance and payment of Bonus/Ex-gratia.

Enhancement of Provision of Rs. 3.77 lakhs by reappropriation in March 1991 was due to adjustment of Pay Commission arrears into the General Provident Fund account and payment of additional instalment of Dearness Allowance. Specific reasons for the enhancement of provision of Rs. 1.99 lakhs by reappropriation in March 1991 and for the final excess have not been communicated (June 1992).

(iii) 2041. 001.I.AC. Regional Transport Authority - Mofussil -				
O.	2,31.81			
S.	35.03			
R.	10.71	2,77.55	2,88.26	+ 10.71

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

Supplementary grant obtained in March 1991 was towards adjustment of Pay Commission arrears into General Provident Fund account, enhancement of Dearness Allowance and payment of Bonus/Ex-gratia.

Enhancement of provision by reappropriation in March 1991 was due to enhanced Rent and payment of rent to the newly formed Regional Transport Office at Namakkal and adjustment of Pay Commission arrears (Rs. 8.52 lakhs) into General Provident Fund accounts. However, reasons for the final excess have not been communicated (June 1992).

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(iv) 2041. 001.I.AD. Internal Audit of Accounts -			
O.	13.46		
R.	1.92	15.38	15.64 + 0.26

Enhancement of provision by reappropriation in March 1991 was due to the adjustment of Pay Commission arrears into the General Provident Fund Account and payment of additional instalment of Dearness Allowance.

(v) 2041. 102.I.AA.
Inspection and Flying
Squad -

O.	64.78		
R.	12.22	77.00	77.14 + 0.14

Enhancement of provision by reappropriation in March 1991 was mainly towards adjustment of Pay Commission arrears into General Provident Fund account and payment of additional instalment of Dearness Allowance.

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

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(vi) 2235. 60.797.I.AA. Contribution to Chief Minister's Accident Relief Fund -			
O.	0.01	0.01	7.93 + 7.92

Despite the decision of Government in February 1988 to make payment of relief directly from the Consolidated Fund (under the head 2235. 02.800.I.AI.), instead of through "Chief Minister's Accident Relief Fund" which was kept outside Government accounts, adjustments of contribution to the Personal Deposit Account were made by certain Collectors, resulting in excess expenditure under this head.

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

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(i) 2041. 800.I.AC. Lumpsum Provision for dearness allowance and other unforeseen expenditure -			
O.	42.12		
R.	- 42.12		

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

Withdrawal of entire provision by reappropriation in March 1991 was due to expenditure on additional instalments of Dearness Allowance having been debited to respective sub-heads. However, the amount so reappropriated under the above sub-heads worked out to Rs. 29.65 lakhs only resulting in a saving of Rs. 12.47 lakhs for which reasons have not been communicated (June 1992).

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

(ii) 2235. 02.800.I.AI.
Payment of cash relief
to traffic accident
victims -

O.	50.00			
R.	5.00	55.00	36.59	- 18.41

Specific reasons for the additional provision by reappropriation in March 1991 and reasons for the final saving have not been communicated (June 1992).

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

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2035. Collection of Other Taxes on Property and Capital Transactions			
2040. Sales Tax			
2045. Other Taxes and Duties on Commodities and Services			
2059. Public Works			
Voted			
Original	29,58,71,000		
Supple- mentary	3,43,34,000	33,02,05,000	31,31,70,158
Amount surrendered during the year (March 1991)			10,69,000
Charged			
Original	12,000		
Supple- mentary	. .	12,000	. .
Amount surrendered during the year (March 1991)			1,000

Notes and comments -

1. In view of the saving of Rs. 1,70.35 lakhs in the voted grant, supplementary grant of Rs. 3,43.34 lakhs obtained in March 1991 proved excessive.

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

2. Only Rs. 10.69 lakhs were surrendered in March 1991 under the voted grant, whereas the ultimate saving was Rs. 1,70.35 lakhs.

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

Year	Amount (in lakhs of rupees)	Percentage
1986-87	1,02.64	6
1987-88	1,55.77	7
1988-89	2,05.38	8
1989-90	3,75.22	12

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

5. Saving in the voted grant occurred mainly under -

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
2040. 800.I.AB. Lumpsum provision for Dearness Allowance and Other unforeseen expenditure -			
O.	2,81.06		
R.	- 2,81.06		

Withdrawal of entire provision by reappropriation in March 1991 was attributed to expenditure on additional

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

instalment of Dearness Allowance having been debited to the respective sub-heads. However, the net effect of reappropriation under the respective sub-heads for this purpose and for payment of arrears of pay and allowances and adjustment of Pay Commission arrears into the General Provident Fund account amounted to only Rs. 1,84.56 lakhs, resulting in a saving of Rs. 96.50 lakhs under these sub-major heads which has contributed to overall saving in this grant (57 per cent). Reasons for the resultant saving of Rs.96.50 lakhs have not been communicated (June 1992).

6. Saving mentioned in note 5 was partly counterbalanced by excess 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.	1,13.79		
R.	21.60	1,35.39	1,39.91 + 4.52

Additional provision by reappropriation in March 1991 was mainly due to increase in expenditure towards pay and allowances and adjustment of Pay Commission arrears into General Provident Fund account and additional instalment of Dearness Allowance and payment of Bonus/Ex-gratia. The final excess was mainly due to increased expenditure towards adjustment of Pay Commission arrears of staff into their General Provident Fund accounts.

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

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(ii) 2040. 001.I.AA. Headquarters Establishment -			
O. 1,03.51			
R. 37.90	1,41.41	1,40.14	- 1.27
(iii) 2040. 101.I.AA. Circle Establishment -			
O. 1,40.29			
R. 23.18	1,63.47	1,69.32	+ 5.85

Enhancement of provision by reappropriation in March 1991 under items (ii) and (iii) was mainly towards increased expenditure on pay and allowances, adjustment of Pay Commission arrears into General Provident Fund account, additional instalment of Dearness Allowance, Payment of Bonus, supply of uniforms to the employees, increase in the cost of service postage stamps and stationery items and the increased cost of fuel and maintenance charges. Reasons for the final excess under item (iii) have not been communicated (June 1992).

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

Major head	Total grant	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2030. Stamps and Registration			
Original 1,71,25,000			
Supple- mentary 61,27,000	2,32,52,000	2,60,22,330	+27,70,330

Amount surrendered during
the year (March 1991)

3,77,000

Notes and comments -

1. The excess of Rs.27,70,330 over the grant requires regularisation.

2. In view of the excess of Rs.27.70 lakhs in the grant, the supplementary grant of Rs. 51.27 lakhs obtained in March 1991 proved inadequate and the surrender of Rs. 3.77 lakhs in March 1991 injudicious.

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

3. Excess in the grant occurred under -				
Head	Total grant	Actual expenditure	Excess + Saving -	
(in lakhs of rupees)				
(i) 2030. 02.001.I.AA. Superintendence -				
O.	23.45			
S.	30.77			
R.	8.51	62.73	64.97	+ 2.24

Supplementary grant obtained in September 1990 (Rs. 10.00 lakhs) was for meeting the Establishment expenditure on the work relating to determination of market value under the Stamp Act 1899 (on the re-entrustment to Revenue Department in certain districts) and the supplementary grant of Rs. 20.77 lakhs obtained in March 1991 was mainly towards expenditure on the sanction of promotional opportunities in the form of Selection Grade/Special Grade levels and sanction of Dearness Allowance and Bonus/Ex-gratia to the Government Servants.

Enhancement of provision by re-appropriation in March 1991 was mainly for adjustment of Pay Commission arrears into the General Provident Fund accounts and towards tour expenses undertaken by the Special Deputy Collector (Stamps), the Tahsildars and other staff to conduct on the spot enquiry. Reasons for the final excess have not been communicated (June 1992).

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

Head	Total grant	Actual expenditure	Excess + Saving -	
(in lakhs of rupees)				
(ii) 2030. 02.102.I.AB. Mofussil -				
O.	45.00			
S.	7.50			
R.	- 0.63	51.87	82.08	+ 30.21

Supplementary grant obtained in March 1991 was to allow discount for the sale of court fee stamps, impressed papers to the licensed stamp vendors in the districts. Reasons for the final excess have not been communicated (June 1992).

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

Head	Total grant	Actual expenditure	Excess + Saving -	
(in lakhs of rupees)				
2030. 01.101.I.AA. Supply from Central Stamp Stores -				
O.	15.00			
S.	20.00			
R.	- 14.40	20.60	26.37	+ 5.77

Supplementary grant obtained in March 1991 was towards the cost of Judicial Stamps supplied by Nasik Press. Withdrawal of provision by re-appropriation in March 1991 was due to lesser supply of Judicial Stamps by the Nasik Press. Reasons for the final excess have not been communicated (June 1992).

Grant No. 6 - Registration

Major heads	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
2030. Stamps and Registration			
2059. Public Works			
3475. Other General Economic Services			
Voted			
Original 13,34,35,000	14,62,32,000	14,33,77,037	-28,54,963
Supple- mentary 1,27,97,000			
Amount surrendered during the year (March 1991)			
Charged			54,61,000
Original 1,000	1,000	..	- 1,000
Supple- mentary ..			
Amount surrendered during the year			
Note -			Nil

In view of the saving of Rs. 28.55 lakhs in the voted grant, the supplementary grant of Rs. 1,27.97 lakhs obtained in March 1991 proved excessive and the surrender of Rs. 54.61 lakhs in March 1991 injudicious.

Debt Charges (All charged)

Major heads	Total appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
2048. Appropriation for reduction or avoidance of debt			
2049. Interest Payments			
Original 4,90,39,78,000	5,31,61,08,000	4,83,29,88,854	-48,31,19,146
Supple- mentary 41,21,30,000			
Amount surrendered during the year (March 1991)			38,42,21,000

Notes and comments -

1. In view of the saving of Rs.48,31.19 lakhs in the appropriation, the supplementary appropriation of Rs.41,21.30 lakhs obtained in March 1991 proved unnecessary.

2. Rupees 38,42.21 lakhs were surrendered in March 1991 but the saving ultimately worked out to Rs.48,31.19 lakhs.

3. Savings occurred persistently in this charged appropriation in the preceding two years as detailed below -

Year	Saving	
	Amount (in lakhs of rupees)	Percentage
1988-89	7,20.46	2.12
1989-90	13,93.86	3.41

Debt Charges (All charged) - contd.

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

Head	Total appropriation	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(i) 2049. 04.104. Interest on Loans for Non-plan Schemes -			
O. 85,23.54			
S. 21,05.12			
R. - 19,06.71	87,21.95	87,21.94	- 0.01

Supplementary appropriation obtained in March 1991 was towards payment of interest on Small Savings Loans and Ways and Means Advances received from the Government of India. Specific reasons for withdrawal of provision by reappropriation in March 1991 have not been communicated (June 1992).

(ii) 2049. 03.104.I.AA. Interest on General Provident Fund -			
O. 54,97.95			
S. 15,02.05			
R. - 18,56.46	51,43.54	51,43.55	+ 0.01

Supplementary appropriation obtained in March 1991 was towards payment of Interest on General Provident Fund. Withdrawal of provision by reappropriation in March 1991 was attributed to adjustment of lesser interest due to non-adjustment of Pay Commission arrears into the General Provident Fund account.

Debt Charges (All charged) - contd.

Head	Total appropriation	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(iii) (a) 2049. 04.101. Interest on Loans for State Plan Schemes -			
O. 1,14,48.43			
R. - 83,98.88	30,49.55	1,06,97.94	+ 76,48.39
(b) 2049. 04.108. Interest on Loans Consolidated by the Ninth Finance Commission (Block Loan) -			
R. 76,58.93	76,58.93		- 76,58.93

Withdrawal of appropriation by reappropriation in March 1991 under item (a) and the appropriation provided under item (b) were attributed to the consolidation of Interest Payment on the loans drawn in 1984-85 to 1988-89.

However, as against Rs. 83,98.88 lakhs withdrawn from item (a), only Rs. 76,58.93 lakhs was reappropriated under item (b) resulting in a saving of Rs. 7,39.95 lakhs which also contributed to the overall saving in the charged appropriation. Specific reasons for the net final saving of Rs. 10.54 lakhs have not been communicated (June 1992).

(iv) 2049. 03.104.AK. Interest on Deposits of Aided School Teachers/Staff Provident Fund -			
O. 5,00.00			
R. 40.41	5,40.41		- 5,40.41

Specific reasons for additional appropriation obtained by reappropriation in March 1991 and for the final saving have not been communicated (June 1992).

Debt Charges (All charged) - contd.

Head	Total appropriation	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(v) 2049. 01.200.AA. Interest on Ways and Means Advances from Reserve Bank of India -			
O. 2,00.00			
S. 4,00.00			
R. - 2,97.58	3,02.42	3,00.56	- 1.86

Supplementary appropriation obtained in March 1991 was towards payment of interest on Ways and Means advances, overdrafts received from the Reserve Bank of India. Specific reasons for withdrawal of provision by reappropriation and for the final saving have not been communicated (June 1992).

5. Saving also occurred under -

Head	Total appropriation	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(i) (a) 2049. 01.101.AB. Lumpsum provision for New Loan -			
O. 7,71.21			
R. - 7,71.21			
(b) 2049. 01.101.BK. Tamil Nadu Government 11.5 percent Loan, 2010-			
R. 7,39.10	7,39.10	6,88.54	- 50.56

Rupees 7,71.21 lakhs had been provided towards interest on New Loan under item (a) and withdrawn by reappropriation in March 1991 for making provision under the

Debt Charges (All charged) - contd.

newly formed head (item (b)) for accommodating the expenditure. However, only Rs. 7,39.10 lakhs was reappropriated for this loan under item (b), resulting in a saving of Rs. 32.11 lakhs which also contributed to the overall saving in the appropriation. Reasons for the final saving under item (b) have not been communicated (June 1992).

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

(ii) 2049. 03.104.AJ. Interest on Deposits of Aided College Teachers/Staff Provident Fund -			
O. 60.00			
R. 1,74.00	2,34.00		- 2,34.00

Specific reasons for additional provision obtained by reappropriation in March 1991 and for the final saving have not been communicated (June 1992).

(iii) (a) 2049. 03.104.AG. Interest on Tamil Nadu Government Employees' Special Provident Fund-cum-Gratuity Scheme -			
O. 45.00			
R. - 45.00			
(b) 2049. 03.101.AB. Interest on Tamil Nadu Government Employees' Special Provident Fund- cum - Gratuity Schemes-			
R. 55.51	55.51	1.31	- 54.20

Debt Charges (All charged) - contd.

Withdrawal of entire provision by reappropriation in March 1991 under item (a) was attributed to the reclassification of expenditure under item (b). Specific reasons for the additional appropriation of Rs. 10.51 lakhs and for the final saving under item (b) have not been communicated (June 1992).

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

Head	Total appropriation	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(i) 2049. 01.200.AF. Loans from General Insurance Corporation of India -			
O.	1,91.99		
R.	51.13	2,43.12	2,43.11 - 0.01

Specific reasons for additional provision obtained by reappropriation in March 1991 have not been communicated (June 1992).

(ii) 2049. 04.103.
Interest on Loans for Centrally Sponsored Plan Schemes -

O.	1,81.92		
R.	39.76	2,21.68	2,21.68 . .

Specific reasons for enhancement of provision by reappropriation in March 1991 have not been communicated (June 1992).

(iii) 2049. 04.106.
Interest on Ways and Means Advances -

R.	45.00	45.00	45.00 . .
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Debt Charges (All charged) - contd.

Specific reasons for appropriation obtained by reappropriation in March 1991 have not been communicated (June 1992). The expenditure on the above sub-head has been incurred only by reappropriation without any provision either in the budget or in the supplementary estimates. As per New Service/New Instrument of Service Rules, such expenditure need not be treated as a New Service/New Instrument of Service, but should be brought to the notice of the Legislature in its next session. However, it is seen that the same has not been brought to the notice of the Legislature/Parliament in the next session.

Head	Total appropriation	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(iv) 2049. 60.101.AC. Interest on Deposits of Corporation Municipal and other Local Board Employees -			
O.	4,00.00		
R.	2,13.68	6,13.68	6,12.83 - 0.85

Specific reasons for the additional provision obtained by reappropriation in March 1991 and for the final saving have not been communicated (June 1992).

(v) 2049. 60.101.CF.
Interest on Deposits of Tamil Nadu Electricity Board -

R.	8.50	8.50	8.50 . .
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Debt Charges (All charged) - contd.

Head	Total appropriation	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(vi) 2049. 60.101.DE. Interest on Fixed Deposits of Maduranthagam Co- operative Sugar Mill-			
R. 3.82	3.82	3.81	- 0.01
(vii) 2049. 60.101.DF. Interest on Fixed Deposits of Amaravathy Co-operative Sugar Mill-			
R. 4.49	4.49	4.49	. .
(viii) 2049. 60.101.DN. Interest on Fixed Deposits of Kallakurichi Co- operative Sugar Mill-			
R. 6.35	6.35	6.34	- 0.01
(ix) 2049. 60.101.DO. Interest on Fixed Deposits of Dharmapuri co-operative Sugar Mill -			
R. 8.29	8.29	8.29	. .

Expenditure under items (v) to (ix) have 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, they constituted New Service/New Instrument of Service. Failure to observe the prescribed procedure has resulted in the expenditure escaping the notice of the Legislature/Parliament.

Debt Charges (All charged) - contd.

Head	Total appropriation	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(x) 2049.60.101.CP. Interest on Short Term Deposits of Government Companies, Corporations, etc. -			
O. 0.01			
R. 35.98	35.99	1,82.48	+ 1,46.49
(xi) 2049. 60.701.AC. Interest on Insurance- cum-Retirement Special Schemes for Unorganised Labour Sector -			
O. 0.01			
R. 1,36.05	1,36.06	1,06.74	- 29.32

Specific reasons for additional provision obtained by reappropriation in March 1991 under items (x) and (xi) and for the final excess and saving under items (x) and (xi) respectively have not been communicated (June 1992).

Only token provision has been made in the Budget without indicating the full details and financial commitment of Government on the scheme and how it was proposed to be met. Additional provision made by reappropriation in March 1991 as also the actual expenditure exceeded the limits beyond which reappropriation and the actual expenditure had to be treated as New Instrument of Service. However, the prescribed procedure for New Instrument of service have not been followed. Consequently, the full financial implications in respect of the above scheme was not brought at any time to the notice of the Legislature/Parliament.

Debt Charges (All charged) - *concl'd.*

7. *Sinking Fund* - The expenditure under this appropriation includes Rs. 27,77.49 lakhs contributed from Revenue to the Sinking Fund created for amortisation of loans raised in the open market, at rates prescribed by Government from time to time. The balance at the credit of the sinking fund on 31st March 1991 was Rs. 1,79,51.04 lakhs which includes Rs. 3,16.56 lakhs towards interest realised during 1990-91 on investments from Sinking Fund. The amount invested from the Fund Account as on 31st March 1991 was Rs. 35,56.91 lakhs.

Grant No. 7 - State Legislature

Major head	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2011. Parliament/ State/ Union Territory Legislatures			
Voted			
Original 2,23,68,000			
Supple- mentary 37,55,000	2,61,23,000	2,69,51,899	+8,28,899
Amount surrendered during the year			Nil
Charged			
Original 2,65,000			
Supple- mentary 84,000	3,49,000	4,45,046	+ 96,046
Amount surrendered during the year (March 1991)			12,000

Notes and comments -

1. The excess of Rs. 96,046 over the charged appropriation and of Rs. 8,28,899 over the voted grant require regularisation.

2. In view of the excess of Rs. 8.29 lakhs in the voted grant and of Rs. 0.96 lakh in the charged appropriation, the supplementary grant/appropriation of Rs. 37.55 lakhs and Rs. 0.84 lakh obtained in March 1991 respectively proved inadequate.

Grant No. 7 - State Legislature - *contd.*

3. The excess in the voted grant occurred under -

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

(i) 2011. 02.101.I.AB.
Pay and Allowances
of Members other than
Speaker, Deputy
Speaker and Ministers -

O.	93.08		
R.	0.63	93.71	102.19 + 8.48

The excess of Rs. 8.48 lakhs is attributed to the increase in the salary, compensatory allowance, telephone allowance and medical claims paid to the members.

(ii) 2011. 02.103.I.AA.
State Legislative
Assembly Secretariat -

O.	1,15.29		
S.	37.55		
R.	5.57	1,58.41	1,58.22 - 0.19

Supplementary grant was obtained in March 1991 for payment of Pay Commission arrears, Dearness Allowance and Bonus to staff. Enhancement of provision by reappropriation in March 1991 was the net result of increase in provision of Rs. 12.12 lakhs partly offset by withdrawal of provision of Rs. 6.55 lakhs. Additional provision made was mainly due to frequent tours undertaken by the Presiding Officers and their personal staff/increase in telephone charges, purchase

Grant No. 7 - State Legislature - *concl'd.*

of xerox machines and payment of higher charges to stand-by generators. Specific reasons for the withdrawal of provision of Rs. 6.55 lakhs have not been communicated (June 1992).

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

(iii) 2011. 02.104.I.AA.
Tamil Nadu Legislators'
Hostel -

O.	1.35		
R.	7.76	9.11	9.11 . .

Additional provision made by reappropriation in March 1991 was due to increase in electricity charges.

4. The excess under note 3 is partly counterbalanced by the saving under -

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

2011. 02.800.I.AA.
Lumpsum provision for
Dearness Allowance and
other unforeseen
expenditure -

O.	13.95		
R.	- 13.95	. .	. . . .

Withdrawal of entire provision by reappropriation in March 1991 was due to the expenditure on additional instalments of Dearness allowance and ex-gratia payment having been debited to respective functional sub-heads of accounts. However, no amount had been redistributed for the said purpose, resulting in the saving of the entire amount of Rs. 13.95 lakhs.

Grant No. 8 - Elections (All voted)

Major head	Total grant	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2015. Elections			
Original 1,53,27,000			
Supple- mentary 2,17,36,000	3,70,63,000	3,32,12,602	-38,50,398
Amount surrendered during the year (March 1991)			71,35,000

The expenditure in this grant does not include Rs. 48,84,000 met out of advances from the Contingency Fund sanctioned during March 1991, which remained unrecouped to the Fund at the close of the year.

Notes and comments -

1. In view of the saving of Rs.38.50 lakhs, the supplementary grant of Rs. 2,17.36 lakhs obtained in March 1991 proved excessive.

2. Rs. 71.35 lakhs were surrendered in March 1991, but the saving ultimately worked out to Rs. 38.50 lakhs only.

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. 1,03.36			
S. 30.70			
R. - 10.77	1,23.29	1,17.17	- 6.12

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

Supplementary grant of Rs. 10.80 lakhs obtained in March 1991 was towards the payment of Travel Expenses and contingent items of expenditure. Specific reasons for the additional provision of Rs. 19.90 lakhs included in the Supplementary Estimates in March 1991 have not been communicated (June 1992). Withdrawal of provision by reappropriation in March 1991 was mainly due to the non-adjustment of Pay Commission arrears into the General Provident Fund Account. Reasons for the final saving have not been communicated (June 1992).

Head	Total grant	Actual expenditure	Excess + Saving -
			(in lakhs of rupees)
(ii) 2015. 106.I.AA. State Legislative Assembly -			
O. 0.94			
S. 98.86			
R. - 54.56	45.24	28.66	- 16.58

Supplementary grant of Rs. 98.86 lakhs obtained in March 1991 was towards meeting the expenditure on the pay and allowances for the temporary staff and on contingent items of expenditure. Withdrawal of provision by reappropriation in March 1991 was mainly due to non-adjustment of pay commission arrears into the General Provident Fund account. The final saving was due to provision of funds for payment of salary for the special staff for two months instead of one month and also due to the belated filling up of the special posts sanctioned for the conduct of elections.

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

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(iii) 2015. 800.I.AB. Lumpsum provision of Dearness Allowance and other unforeseen expenditure -			
O.	13.56		
R.	- 13.56		

Withdrawal of provision by reappropriation in March 1991 was to meet the expenditure on additional instalments of Dearness Allowance under respective subheads. However, no provision was reappropriated to the respective service heads which has substantially contributed to the overall savings under the grant (35 per cent).

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

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(a) 2015. 103.I.AA. Assembly Constituencies -			
O.	31.43		
S.	34.94		
R.	3.94	70.31	80.15 + 9.84

Supplementary grant obtained in March 1991 was towards meeting the expenditure on printing of Electoral rolls and towards payment of salaries to the temporary staff newly appointed.

The final excess was due to payment of printers' bills for printing supplements 1991 and also for printing

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

electoral roll to meet the statutory requirements for the simultaneous General Elections to Lok Sabha and Tamil Nadu Legislative Assembly, 1991.

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(b) 2015.104. I.AA. Elections to Lok Sabha and Legislative Assembly when held simultaneously -			
O.	3.42		
S.	31.15		
R.	3.73	38.30	76.65 + 38.35

Supplementary grant obtained in March 1991 was to meet the expenditure for the purchase of ballot boxes and towards rental charges for the godowns where the ballot boxes are stored.

Specific reasons for the enhancement of provision by reappropriation in March 1991 have not been communicated (June 1992). The final excess was towards purchase of ballot boxes for the general elections to Lok Sabha and Tamil Nadu Legislative Assembly.

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

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2012. President, Vice President, Governor, Administrator of Union Territories			
2013. Council of Ministers			
2029. Land Revenue			
2051. Public Service Commission			
2052. Secretariat - General Services			
2054. Treasury and Accounts Administration			
2059. Public Works			
2070. Other Administrative Services			
2251. Secretariat - Social Services			
2401. Crop Husbandry			
2403. Animal Husbandry			
2506. Land Reforms			
2575. Other Special Area Programmes			
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.
Voted			
Original 59,61,79,000			
Supplementary 8,23,40,000	67,85,19,000	67,21,56,618	-53,62,382
Amount surrendered during the year (March 1991)			24,81,000
Charged			
Original 3,10,15,000			
Supplementary 94,81,000	4,04,96,000	3,64,56,686	-40,39,314
Amount surrendered during the year (March 1991)			39,91,000

Notes and comments -

1. In view of the saving of Rs. 63.62 lakhs in the voted grant, the supplementary grant of Rs. 5,26.07 lakhs obtained in March 1991 proved excessive.

2. Only Rs. 24.81 lakhs were surrendered in the voted grant in March 1991 but the ultimate saving worked out to Rs. 63.62 lakhs.

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

3. Saving occurred in the voted grant under the undermentioned sub-heads -

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(i) 3454. 01.800.I.AB. Census Works 1991 -			
S. 2,59.09			
R. - 2,59.09			

Supplementary grant was obtained in February 1991 for payment of honorarium and flat rate allowance to the enumerators and supervisors appointed for carrying out census work 1991. The withdrawal of the entire provision by reappropriation was due to incurring the expenditure on this item in Grant No. 11.

(ii) 2054. 800.I.AB.
Lumpsum provision for
Dearness Allowance and
other unforeseen
expenditure -

O.	2,22.17
R.	- 2,22.17

Withdrawal of the entire provision by reappropriation in March 1991 was attributed to redistribution of the provision to the respective functional sub-heads. However, only Rs. 83.13 lakhs had been redistributed under the detailed head 'Salaries' under this major head and an additional provision of Rs. 2,74.88 lakhs were obtained in Supplementary Estimate in March 1991 for

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

meeting the expenditure towards Pay Commission arrears, enhancement of Additional Dearness allowance without utilising the balance provision of Rs. 1,39.04 lakhs under this head.

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(iii) 2051. 800.I.AA. Lumpsum provision for Dearness Allowance and Other unforeseen Expenditure -			
O. 22.96			
R. - 22.96			

Withdrawal of the entire provision by reappropriation in March 1991 was attributed to the distribution of the provision to the respective functional sub-heads. However, no amount was redistributed for this purpose and the provision required for incurring the expenditure under the respective functional sub-head, which was a "Charged" item was made by Supplementary appropriation in March 1991.

Though there was a net saving of Rs. 4,21.09 lakhs under the above heads, the net saving in the grant was only Rs. 63.62 lakhs and the excess of Rs. 3,57.47 lakhs, which would have to be regularised by the Legislature/Parliament, was fully counterbalanced by the saving under these heads.

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

4. As the expenditure was on a scheme for which there was no provision in the Budget or in the Supplementary Estimates and as it exceeded Rs. 5 lakhs, it constituted a New Service/New Instrument of Service. Failure to observe the procedure prescribed in the New Service Rules resulted in the expenditure escaping the notice of the Legislature/Parliament.

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
2052. 090.I.BM. Miscellaneous expenditure in connection with hosting of the meeting of National Integration Council -			
R.	8.37	8.37	8.33 - 0.04

5. In view of the saving of Rs.40.39 lakhs in the charged appropriation, the supplementary appropriation of Rs. 94.81 lakhs obtained in March 1991 proved excessive.

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

6. Saving in the charged appropriation occurred mainly under -

Head	Total appropriation	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
2051. 102.I.AA. Tamil Nadu Public Service Commission -			
O.	2,44.99		
S.	62.13		
R.	- 36.63	2,70.49	2,70.46 - 0.03

Supplementary appropriation obtained in March 1991 was towards payment of Pay Commission arrears, office expenses and advertisement and publicity charges and for professional and special services relating to State Public Service Commission.

Savings was mainly due to non-adjustment of Pay Commission arrears into the General Provident Fund account.

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

Major head	Total grant	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2404. Dairy Development			
Original 3,46,08,000			
Supple- mentary 74,19,000	4,20,27,000	4,04,87,410	-15,39,590
Amount surrendered during the year (March 1991)			12,00,000

Notes and comments -

1. In view of the saving of Rs. 15.40 lakhs in the grant, the supplementary grant of Rs. 74.19 lakhs obtained in March 1991 proved excessive.

2. Significant saving occurred under -

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

2404. 800.I.AA.
Lumpsum provision for
Dearness Allowance and
other unforeseen
expenditure -

O.	29.99		
R.	- 29.99		

Withdrawal of entire provision by reappropriation in March 1991 was attributed to the redistribution of the provision towards additional instalments of Dearness Allowance to the respective functional sub-heads of accounts. Additional provision by reappropriation under the respective sub-heads for this purpose and for the adjustment of Pay Commission arrears of staff to General Provident Fund

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

Account amounted to only Rs. 3.05 lakhs resulting in a saving of Rs. 26.94 lakhs under this major head which had contributed to the overall saving of Rs. 15.40 lakhs under this grant.

3. Saving under note 2 above was partly counterbalanced by the excess under -

Head	Total grant	Actual expenditure	Excess + Saving -
			(in lakhs of rupees)
2404. 102.I.AA. Procurement through Co-operative Societies -			
O.	1,26.25		
S.	20.16		
R.	13.19	1,59.60	1,59.21 - 0.39

Supplementary grant obtained in March 1991 was towards payment of Pay Commission arrears, enhanced Dearness Allowance and Bonus to the staff.

Additional provision of Rs. 9.30 lakhs by reappropriation in March 1991 was mainly attributed to (i) adjustment of Pay Commission arrears of staff into General Provident Fund Account and payment of enhanced Dearness Allowance (Rs. 5.47 lakhs), (ii) increased travel expenses due to the periodical functional tours performed by Executive staff and audit tours by the audit staff and (iii) settlement of arrears of rent for the buildings occupied by certain Deputy Registrars (Dairying). Specific reasons for enhancement of provision of Rs. 3.89 lakhs by reappropriation in March 1991 have not been communicated (June 1992).

Grant No. 11 - District Administration

Major head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
2053. District Administration			
2059. Public Works			
2070. Other Administrative Services			
3454. Census Surveys and Statistics			
Voted			
Original 87,28,30,000	1,00,90,63,000	99,67,57,324	-1,23,05,676
Supple- mentary 13,62,33,000			
Amount surrendered during the year (March 1991)			1,83,69,000
Charged			
Original 60,000	1,51,000	1,28,632	- 22,368
Supple- mentary 91,000			
Amount surrendered during the year (March 1991)			25,000

Note -

1. In view of the saving of Rs. 1,23.06 lakhs in the voted grant the supplementary grant of Rs. 10,42.29 lakhs obtained in March 1991 proved excessive.

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

Major head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
2250. Other Social Services			
Voted			
Original 6,55,75,000	7,08,57,000	7,05,77,795	- 2,79,205
Supple- mentary 52,82,000			
Amount surrendered during the year (March 1991)			7,87,000
Charged			
Original 25,000	26,000	9,418	- 16,582
Supple- mentary 1,000			
Amount surrendered during the year (March 1991)			13,000

The expenditure in this grant does not include Rs. 5,00,000 met out of advance from the Contingency Fund sanctioned during March 1991, which remained unrecouped to the Fund at the close of the year.

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

Note -

Religious and Charitable Endowments Fund -

The Fund is fed through contributions payable to 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. 16,74.25 lakhs including the balance of Rs. 9,96.36 lakhs remaining to be recovered from the Fund at the end of the previous year. Out of this, only Rs. 4,77.93 lakhs from out of the net expenditure and Rs. 31.79 lakhs towards pension contribution were recovered from the Fund during the year. The closing balance in the Fund at the end of the year was Rs. 2.43 lakhs which was held in investments.

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

The balance still remaining to be recovered from the Fund worked out to Rs. 11,64.53 lakhs (Net expenditure Rs. 11,27.11 lakhs under this grant; Pension Contribution Rs. 37.42 lakhs).

An account of the transactions of the Fund is given in Statement No. 16 of the Finance Accounts 1990-91.

Grant No. 13 - Administration of Justice

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2014. Administration of Justice			
2059. Public Works			
2230. Labour and Employment			
Voted			
Original 27,68,13,000	34,51,37,000	32,59,70,849	-1,91,66,151
Supplementary 6,83,24,000			
Amount surrendered during the year (March 1991)			23,56,000
Charged			
Original 3,21,50,000	4,76,30,000	4,63,44,441	- 12,85,559
Supplementary 1,54,80,000			
Amount surrendered during the year			Nil

Notes and comments -

1. In view of the saving of Rs. 1,91.66 lakhs in the voted grant, the supplementary grant of Rs. 6,83.24 lakhs obtained in March 1991 proved excessive.

2. Rs. 23.56 lakhs were surrendered under the voted grant in March 1991 but the ultimate saving worked out to Rs.1,91.66 lakhs.

Grant No. 13 - Administration of Justice - contd.

3. Saving in the voted grant during the year worked out to 5.5 per cent.

4. Saving in the charged appropriation during the year worked out to 2.6 per cent.

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

Year	Saving Amount (in lakhs of rupees)	Percentage
1985-86	29.06	14
1986-87	27.76	10
1987-88	29.44	10
1988-89	30.29	9
1989-90	62.78	16

6. Saving in the voted grant occurred mainly under:

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

2014. 800.I.AF.
Lumpsum Provision for
Dearness Allowance and
other unforeseen
expenditure -

O.	3,20.13		
R.	- 3,20.13		

Grant No. 13 - Administration of Justice - contd.

Withdrawal of the entire Provision by reappropriation in March 1991 was attributed to distribution of the Provision to the respective sub-heads. However, the amount reappropriated to the respective sub-heads worked out to Rs. 1,96.92 lakhs only resulting in a saving of Rs. 1,23.21 lakhs which also contributed to the overall saving in the voted grant.

7. Saving under Note 6 above was partly offset by excess under:

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(i) 2014.108.I.AA. Regular Establishments-			
O.	6,51.25		
S.	72.79		
R.	1,48.92	8,72.96	8,40.91 - 32.05

Supplementary grant obtained in March 1991 was towards adjustment of Pay Commission arrears into General Provident Fund account and payment of Pongal Bonus/Ex-gratia and enhanced Dearness Allowance. Additional provision obtained by reappropriation in March 1991 was mainly attributed to (i) adjustment of Pay Commission arrears into General Provident Fund account, sanction of additional instalments of Dearness Allowance, Bonus/Ex-gratia to staff (Rs. 1,43.84 lakhs); (ii) frequent tours undertaken by staff (Rs. 2.00 lakhs); (iii) increased cost of service stamps, stationery and fuel (Rs. 0.69 lakh). Specific reasons for the final saving have not been communicated (June 1992).

Grant No. 13 - Administration of Justice - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(ii) 2014.114.I.AB. Government Pleaders -			
O.	32.36		
R.	47.23	79.59	81.21 + 1.62

Enhancement of provision by reappropriation in March 1991 was attributed to adjustment of Pay Commission arrears into General Provident Fund account, sanction of additional instalments of Dearness Allowance and Bonus/Ex-gratia to staff (Rs. 1.75 lakhs) and increased cost of service stamps, stationery items etc. (Rs. 68.80 lakhs) partly offset by the withdrawal of provision under office expenses (Rs. 23.30 lakhs). Specific reasons for the withdrawal of Rs. 23.30 lakhs by reappropriation and for final excess have not been communicated (June 1992).

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(iii) 2014.114.I.AF. Mofussil Law Officers -			
O.	1,40.93		
S.	19.53		
R.	31.54	1,92.00	1,93.27 + 1.27

Grant No. 13 - Administration of Justice - *concl'd.*

Supplementary grant obtained in March 1991 was for meeting expenditure on adjustment of Pay Commission arrears into General Provident Fund account, payment of Pongal Bonus/Ex-gratia and enhanced Dearness Allowance. Additional provision obtained by reappropriation in March 1991 was mainly attributed to adjustment of Pay Commission arrears into General Provident Fund account, sanction of additional instalments of Dearness Allowance and Bonus/Ex-gratia to the staff (Rs. 30.36 lakhs) and frequent tours undertaken by the staff (Rs. 1.30 lakhs). Specific reasons for the final excess have not been communicated (June 1992).

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(iv) 2014.800.I.AC. Publication of Law Journal-			
O.	5.46		
R.	2.10	7.56	21.32 + 13.76

Additional provision obtained by reappropriation in March 1991 was towards adjustment of Pay Commission arrears into the General Provident Fund account, sanction of additional instalments of Dearness Allowance and Bonus/Ex-gratia to the staff. Specific reasons for the final excess have not been communicated (June 1992).

Grant No. 14 - Jails

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2056. Jails			
2059. Public Works			
2235. Social Security and Welfare			
Voted			
Original	16,28,17,000		
Supplementary	3,40,40,000	19,68,57,000	19,89,50,286 +20,93,286
Amount surrendered during the year			Nil
Charged			
Original	4,000		
Supplementary	. .	4,000	. . - 4,000
Amount surrendered during the year (March 1991)			4,000

Notes and comments -

1. The excess of Rs. 20,93,286 over the voted grant requires regularisation.

2. In view of the excess of Rs. 20.93 lakhs in the voted grant, the supplementary grant of Rs. 3,40.40 lakhs obtained in March 1991 proved inadequate.

Grant No. 14 - Jails - contd.

3. Excess in the voted grant occurred under -

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

(i) 2056.101.I.AA.
Jails (other than Sub-Jails)

O.	6,29.77		
S.	1,09.87		
R.	13.01	7,52.65	7,56.48 + 3.83

Supplementary Grant of Rs. 89.10 lakhs obtained in March 1991 was for payment of Pay Commission arrears, enhanced Dearness Allowance and Bonus. Specific reasons for the additional provision of Rs. 20.77 lakhs made in March 1991 in the Supplementary grant have not been communicated (June 1992).

Enhancement of provision by reappropriation in March 1991 was mainly attributed to frequent tours undertaken by staff, increase in the cost of service stamps, stationery, etc., purchase of uniform, soap, postage materials, medicines and transportation of prisoners. Specific reasons for the final excess have not been communicated (June 1992).

(ii) 2056. 102.I.AA.
Jails (Other than Approved Schools) -

O.	3,32.18		
S.	63.00		
R.	24.33	4,19.51	4,18.28 - 1.23

Grant No. 14 - Jails - contd.

Supplementary grant obtained in March 1991 was for payment of Pay Commission arrears, enhanced Dearness Allowance and to meet supply orders received from various Industries. Additional provision obtained by reappropriation in March 1991 was on account of adjustment of Pay Commission arrears to the General Provident Fund account, payment of additional instalments of Dearness Allowance and Bonus/Ex-gratia (Rs. 5.36 lakhs), increased quantum of production, increased cost of labour and materials (Rs. 18.77 lakhs), purchase of uniform materials, soaps, postage materials, medicines and transportation of prisoners (Rs. 1.24 lakhs). Reasons for the final saving have not been communicated (June 1992).

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

(iii) 2059. 01.053.I.AO.
Buildings - Jails
Department -

O.	15.00		
R.	15.34	30.34	30.55 + 0.21

Enhancement of provision by reappropriation in March 1991 was attributed to increased cost of labour and materials.

(iv) 2235. 02.104.I.AI.
Leprosy Beggars'
Rehabilitation Home -

O.	1,27.48		
R.	29.01	1,56.49	1,66.85 + 10.36

Grant No. 14 - Jails - conclud.

Additional provision obtained by reappropriation in March 1991 was mainly towards adjustment of Pay Commission arrears to the General Provident Fund account, payment of additional instalments of Dearness Allowance, Bonus/Ex-gratia (Rs. 4.32 lakhs); increased cost of service stamps, stationery etc. (Rs. 2.00 lakhs), increased production and increase in the cost of labour charges, materials, medicines, hospital accessories (Rs. 5.25 lakhs); increased strength of inmates and increased cost of diet (Rs. 14.00 lakhs); supply of bedsheets, dhoties, sarees twice in a year to the inmates (Rs. 1.05 lakhs). Reasons for the final excess have not been communicated (June 1992).

4. Excess was partly offset by saving under:

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
2056. 800.I.AE. Lumpsum provision for Dearness Allowance and other unforeseen expenditure -			
O.	73.61		
R.	- 73.61		

Withdrawal of the entire provision by reappropriation in March 1991 was attributed to the expenditure on Dearness Allowance having been distributed to the respective functional sub-heads. However, only Rs. 11.30 lakhs were reappropriated to those sub-heads towards meeting this expenditure and the expenditure on payment of Pay Commission arrears resulting in a saving of Rs. 62.31 lakhs. Reasons for the balance saving have not been communicated (June 1992).

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			
Voted			
Original	2,14,56,96,000		
Supplementary	6,26,11,000	2,20,83,07,000	2,17,93,56,793
Amount surrendered during the year (March 1991)			-2,89,50,207
			2,22,92,000
Charged			
Original	1,12,000		
Supplementary	2,88,000	4,00,000	1,85,553
Amount surrendered during the year			- 2,14,447
			Nil

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 16,66,73,000			
Supple- mentary 79,64,000	17,46,37,000	15,81,45,049	-1,64,91,951
Amount surrendered during the year (March 1991)			1,91,89,000
Charged			
Original 1,000			
Supple- mentary . .	1,000	. .	- 1,000
Amount surrendered during the year (March 1991)			1,000

The expenditure in this grant does not include Rs. 1,76,00,000 met out of advance from the Contingency Fund sanctioned during March 1991 which remained unrecouped to the Fund till the close of the year.

Notes and comments -

1. In view of the saving of Rs. 1,64.92 lakhs in the voted grant, the supplementary grant of Rs. 79.64 lakhs obtained in February 1991 proved unnecessary.

Grant No. 16 - Fire Services - contd.

2. Rupees 1,91.89 lakhs were surrendered in the voted grant in March 1991, but the saving ultimately worked out to Rs. 1,64.92 lakhs.

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

Year	Amount (in lakhs of rupees)	Saving Percentage
1985-86	84.94	11
1986-87	1,30.64	15
1987-88	1,20.96	13
1988-89	1,22.40	11
1989-90	30.01	2

4. Saving occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
			(in lakhs of rupees)
(i) 2070. 800.I.BC. Lumpsum Provision for Dearness Allowance and other unforeseen expenditure -			
O.	1,16.14		
R.	- 1,16.14	. .	. .

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

Withdrawal of entire provision by reappropriation in March 1991 was attributed to expenditure being debited to respective service heads. However, it is seen that the amount has not been reappropriated for meeting the said expenditure. The saving of Rs. 1,16.14 lakhs has significantly contributed (70 per cent) to the overall saving of Rs. 1,64.92 lakhs under this grant.

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(ii) 2070. 108.I.AB. Protection and control - Fire stations including workshops and Mobile Repair Squads -			
O. 13,78.51			
S. 79.64			
R. - 1,10.46	13,47.69	13,79.89	+ 32.20

Supplementary grant obtained in February 1991 was for meeting expenditure on opening of 10 New Fire Stations. The expenditure was mainly towards (i) purchase of Water Tankers (Rs. 57.66 lakhs), (ii) pay and allowances for the newly created posts (Rs. 18.00 lakhs), (iii) purchase of furniture, fire fighting equipment, clothing materials (Rs. 2.99 lakhs) and (iv) installation of telephones and payment of rent to the new fire stations (Rs. 0.99 lakh). Withdrawal of provision of Rs. 1,10.46 lakhs by reappropriation in March 1991 was the net result of enhancement of provision of Rs. 85.68 lakhs towards (i) purchase of fire fighting equipments (Rs. 40.71 lakhs), (ii) increased expenditure on travelling expenses for attending

Grant No. 16 - Fire Services - *concl'd.*

the Loksabha election bandobust arrangements and transfer of personnel consequent on opening of new fire stations (Rs. 18.60 lakhs), (iii) increased expenditure due to settlement of old claims, hike in telephone charges, opening of fire stations in rented buildings (Rs. 12.63 lakhs), (iv) white washing and repairs to fire station buildings (Rs. 3.00 lakhs), (v) sanction of bonus to part time contingent staff and other incidental expenses due to opening of new fire station (Rs. 10.74 lakhs) and withdrawal of provision of Rs. 1,96.14 lakhs. Specific reasons for the withdrawal of the provision of Rs. 1,96.14 lakhs by reappropriation and for the final excess have not been communicated (June 1992).

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

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
2070. 108.I.AA. Direction and Administration -			
O. 1,43.55			
R. 35.27	1,78.82	1,73.44	- 5.38

Enhancement of provision by reappropriation in March 1991 was for meeting expenditure mainly towards (i) payment of rent for New Divisional Office (Rs. 1.30 lakhs), (ii) increased expenditure on Telephone charges and stationery articles (Rs. 4.45 lakhs), (iii) Purchase of Fire Fighting Equipment (Rs. 16.75 lakhs) and (iv) purchase of clothing and personal equipment Rs. 1 lakh. Final saving was stated to be due to non-adjustment of arrears of pay and allowances into General Provident Fund account of staff.

Grant No. 17 - Education

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2059. Public Works			
2202. General Education			
2203. Technical Education			
2204. Sports and Youth Services			
2205. Art and Culture			
2235. Social Security and Welfare			
2236. Nutrition			
3425. Other Scientific Research			
3454. Census Surveys and Statistics			
Voted			
Original 10,42,02,62,000			
Supple- mentary 1,62,91,34,000	12,04,93,96,000	13,31,09,34,219	+1,26,15,38,219
Amount surrendered during the year			Nil
Charged			
Original 14,000			
Supple- mentary . .	14,000	. .	- 14,000
Amount surrendered during the year (March 1991)			7,000

Grant No. 17 - Education - contd.

Notes and Comments -

1. The excess of Rs. 1,26,15,38,219 over the voted grant requires regularisation.

2. In view of the excess of Rs. 1,26,15.38 lakhs in the voted grant, the supplementary grant of Rs. 1,53,00.00 lakhs obtained in March 1991 proved inadequate.

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

4. Significant excess occurred under -

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

(i) 2059. 01.053.I.AR.
Buildings - Education
Department (Other than
Technical Education
Department) -

O.	1,20.00			
R.	1,39.89	2,59.89	2,33.53	- 26.36

Additional provision by reappropriation in March 1991 was due to increase in the number of buildings to be maintained and increase in the cost of materials. Specific reasons for the final saving of Rs. 26.36 lakhs have not been communicated (June 1992).

Grant No. 17 - Education - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(ii) (a) 2202. 01.102.I.AB. Salaries of Panchayat Union Elementary School Teachers -			
O. 2,37,79.94			
S. 17,79.40			
R. 14,64.47	2,70,23.81	3,20,35.40	+ 50,11.59
(b) 2202. 01.102.I.AD. Grants to Non- Government Elementary Schools -			
O. 1,25,02.01			
S. 39,98.00			
R. 3,06.28	1,68,06.29	1,86,91.88	+ 18,85.59
(c) 2202. 02.109.I.AA. General -			
O. 1,62,36.35			
S. 20,39.61			
R. 8,46.53	1,91,22.49	2,36,31.69	+ 45,09.20

Supplementary grants obtained in March 1991 for items (a) to (c) were for the sanction of Dearness Allowance, Selection Grade and Special Grade Posts and Bonus/Exgratia payments. Additional provisions in respect of items (a) and (c) by reappropriation in March 1991 were mainly due to increase in postal tariff, telephone charges, general raise in stationery articles, increase in scales of pay and Dearness Allowance and disbursement of Bonus and Ex-gratia payments. Specific reasons for enhancement of provision under item (b) by reappropriation in March 1991 and for the final excesses have not been communicated (June 1992).

Grant No. 17 - Education - contd.

5. Excess also occurred under -				
Head	Total grant	Actual expenditure	Excess + Saving -	
(in lakhs of rupees)				
(i) 2202. 01.800.I.AA. Residuary grants to Local Bodies for Elementary Education -				
O. 13,00.00				
R. - 13,00.00		16,96.21	+ 16,96.21	
Specific reasons for the withdrawal of provision by reappropriation in March 1991 and for the final excess have not been communicated (June 1992).				
(ii) 2202. 80.800.I.AA. Reimbursement of Social Cost on Student Concessions in Bus Fares -				
O. 1,80.00				
R. 2,06.73	3,86.73	3,86.72	- 0.01	
Specific reasons for the additional provision by reappropriation in March 1991 have not been communicated (June 1992).				
(iii) (a) 2202. 02.101.I.AA. Inspection of General Schools -				
O. 19,24.10				
R. 5,80.28	25,04.38	26,58.29	+ 1,53.91	
(b) 2202. 02.110.II.JC. Assistance to Aided Higher Secondary Schools -				
O. 7.07				
R. 89.09	96.16	95.26	- 0.90	

Grant No. 17 - Education - contd.

Additional provisions by reappropriation in March 1991 were mainly due to the sanction of Selection and Special Grades, Dearness Allowance and Bonus/Ex-gratia. Specific reasons for the final excess under item (iii) (a) have not been communicated (June 1992).

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(iv) 2202. 02.109.I.AB. Salaries of Municipal and Corporation, Secondary/Higher Secondary School Teachers -			
O. 10,00.00			
R. 1,65.11	11,65.11	15,71.85	+ 4,06.74

Additional provision by reappropriation in March 1991 was obtained mainly for (i) payment of Dearness Allowance and Bonus/Ex-gratia (ii) additional expenditure on account of treating Municipal/Corporation school teachers as Government Servants and implementation of Fifth Pay Commission recommendation. Specific reasons for the final excess have not been communicated (June 1992).

(v) 2202. 02.110.I.AA. General -			
O. 1,11,19.30			
R. 14,34.97	1,25,54.27	1,43,99.32	+ 18,45.05

Grant No. 17 - Education - contd.

Additional provision by reappropriation in March 1991 was obtained mainly for payment of arrears of teaching grants and final teaching grants to Municipalities, Dearness Allowance and Bonus/Exgratia. Specific reasons for the final excess have not been communicated (June 1992).

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(vi) (a) 2202. 03.103.I.AA. Arts Colleges (Men) -			
O. 18,53.19			
R. 8,37.51	26,90.70	26,12.32	- 78.38
(b) 2202. 03.103.I.AB. Arts Colleges (Women) -			
O. 5,40.74			
R. 4,91.08	10,31.82	10,08.81	- 23.01
(c) 2203. 105.I.AA Government Polytechnics (Men) -			
O. 4,15.21			
R. 2,15.18	6,30.39	5,95.64	- 34.75
(d) 2203. 112.I.AA. Engineering Colleges -			
O. 3,56.07			
R. 2,73.78	6,29.85	6,26.39	- 3.46

Grant No. 17 - Education - contd.

Additional provisions by reappropriation in March 1991 were mainly obtained for sanction of enhanced rate of Dearness Allowance, Bonus/Ex-gratia, Selection and Special Grades and additional posts and implementation of U.G.C. scales of pay to College/University teachers and Fifth Pay Commission recommendations, sanction of additional posts, transfer of officials, increase in postal tariff, telephone charges and general raise in stationery articles. Specific reasons for the final saving have not been communicated (June 1992).

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(vii) (a) 2202. 03.104.I.AA. Grants to Private Colleges (Arts and Oriental Colleges) -			
O. 46,34.34			
R. 28,96.65	75,30.99	75,23.00	- 7.99
(b) 2203. 102.I.AA. Anna University -			
O. 4,62.15			
R. 3,54.41	8,16.56	8,16.43	- 0.13

Additional provision by reappropriation in March 1991 under the above heads was mainly due to payment of Dearness Allowance, Bonus/Ex-gratia to the teaching and non-teaching staff of Universities, Grants to Universities for payment of Bonus/Ex-gratia. In addition, additional provision was also made to meet the payment of U.G.C. arrears to the teaching staff of the Universities in respect of item (a) and implementation of AICTE scales of pay in respect of item (b). Specific reasons for the final saving under item (a) have not been communicated (June 1992).

Grant No. 17 - Education - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(viii) 2205. 105.I.AF. Charges on Account of the Tamil Nadu Public Libraries Act, 1948 -			
O. 7,08.96			
R. 1,39.73	8,48.69	8,61.34	+ 12.65
Additional provision by reappropriation in March 1991 was mainly due to sanction of enhanced rate of Dearness Allowance, Bonus/Ex-gratia, Selection and Special Grades and additional posts and implementation of Fifth Pay Commission recommendations. Specific reasons for the final excess have not been communicated (June 1992).			
(ix) 2202. 02.109.I.AC. Provision for Free Education for SC/ST Converts to Christianity -			
R. 41.61	41.61	8.47	- 33.14

As the provision made by reappropriation and the expenditure incurred on the scheme exceeded the prescribed monetary limits it constituted New service; incurring the expenditure without Supplementary Grant or an advance from the Contingency Fund had resulted in the expenditure escaping the notice of the Legislature/Parliament.

Grant No. 17 - Education - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(x) 2202. 03.102.II.JJ. Tirunelveli University-			
O. 0.01			
S. 24.99			
R. 15.00	40.00	40.00	..

Supplementary grant obtained in March 1991 was to sanction lumpsum provision to Universities for implementing U.G.C. scales of pay. Specific reasons for the additional provision by reappropriation in March 1991 have not been communicated (June 1992). The provision by reappropriation exceeded the limits beyond which reappropriation and actual expenditure had to be treated as 'New Instrument of Service'. Failure to follow the rules prescribed in the 'New Instrument of Service' resulted in the expenditure escaping the notice of the Legislature/Parliament.

6. The excess was partly offset by the saving under -

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(i) (a) 2059. 01.053.I.BG. Special Provision for maintenance of school Buildings -			
O. 1,50.00			
R. - 1,50.00	..	9.64	+ 9.64
(b) 2202. 04.200.II.JA. Adult Literacy Schemes -			
O. 1,91.75			
R. - 1,24.56	67.19	70.98	+ 3.79

Grant No. 17 - Education - contd.

Specific reasons for the withdrawal of provision by reappropriation in March 1991 and for the final excess under the above heads have not been communicated (June 1992).

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(ii) 2236. 02.102.I.AF. Tamil Nadu Government Nutritious Meal Programme - Pupils of age group 5 to 9 -			
O. 36,96.68			
R. 2,56.57	39,53.25	29,38.83	- 10,14.42

Specific reasons for the additional provision by reappropriation in March 1991 and for the final saving have not been communicated (June 1992).

(iii) 2236. 02.102.I.AH. Tamil Nadu Government Nutritious Meal Programme - Plan Expenditure at High, Higher Secondary Schools -			
O. 2,27.12			
R. - 76.36	1,50.76	1,44.22	- 6.54

Specific reasons for the withdrawal of provision by reappropriation in March 1991 and for the final saving have not been communicated (June 1992).

(iv) 2202. 01.101.I.AA. Salaries of Municipal and Corporation Elementary School Teachers -			
O. 20,00.00			
S. 25,64.01			
R. - 7,61.34	38,02.67	41,06.91	+ 3,04.24

Grant No. 17 - Education - contd.

Supplementary grant was obtained in March 1991 to meet the expenditure due to the sanction of Dearness Allowance, Selection Grade and Special Grade posts and Bonus/Ex-gratia for school teachers. Specific reasons for the withdrawal of provision by reappropriation in March 1991 and for the final excess have not been communicated (June 1992).

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(v) 2202. 01.103.I.AA. Residuary Grants to Local Bodies for Elementary Education -			
S. 15,41.47			
R. 4,14.86	19,56.33	2,50.29	- 17,06.04

Supplementary grant was obtained in March 1991 to meet the expenditure due to sanction of Dearness Allowance, Selection Grade and Special Grade posts and Bonus/Ex-gratia for Elementary School teachers. Additional provision by reappropriation in March 1991 was due to payment of arrear teaching grants and final teaching grants to Municipalities, sanction of additional grant towards Dearness Allowance and Bonus/Ex-gratia to the staff. Specific reasons for the final saving have not been communicated (June 1992).

(vi) 2202.01.800.III.SA. New Education Policy - Operation Black Board Scheme -			
O. 0.02			
S. 12,83.26			
R. - 4,55.32	8,27.96	5,28.23	- 2,99.73

Grant No. 17 - Education - contd.

Supplementary grant was obtained in March 1991 for the implementation of the New Educational Policy. Withdrawal of provision by reappropriation in March 1991 was due to non-receipt of bills for supply made by public undertakings. Specific reasons for the final saving have not been communicated (June 1992).

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(vii) 2202. 03.102.I.AD. Lumpsum provision for the implementation of University Grants Commission Scales of Pay -			
O. 0.01			
S. 3,04.68	3,04.69	2,04.63	- 1,00.06

Supplementary grant was obtained in March 1991 to sanction grants to the Universities for implementing U.G.C. scales of Pay. Specific reasons for the final saving have not been communicated (June 1992).

(viii) 2202. 80.800.I.AC. Lumpsum Provision for Dearness Allowance and other unforeseen expenditure -			
O. 83,23.40			
R. - 83,23.40			

Grant No. 17 - Education - *concl'd.*

Withdrawal of entire provision by reappropriation in March 1991 was attributed to provision on Dearness Allowance having been redistributed to the respective sub-heads. Additional provision by reappropriation under the respective sub-heads under 'Salaries', however, amounted to Rs. 26,14.24 lakhs only resulting in a saving of Rs. 57,09.16 lakhs under the above head. Reasons for the final saving of Rs. 57,09.16 lakhs have not been communicated (June 1992).

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 2,19,80,39,000			
Supple- mentary 26,47,42,000	2,46,27,81,000	2,32,87,36,014	-13,40,44,986
Amount surrendered during the year (March 1991)			13,73,11,000
Charged			
Original 1,000			
Supple- mentary 4,91,000	4,92,000	4,90,448	-1,552
Amount surrendered during the year			Nil

The expenditure in this grant does not include Rs. 16,00,000 met out of advance from Contingency Fund sanctioned during March 1991 which remained unrecouped to the Fund at the close of the year.

Grant No. 18 - Medical - contd.

Notes and comments -

1. In view of the saving of Rs. 13,40.45 lakhs in the voted grant, the supplementary grant of Rs. 23,46.72 lakhs obtained in March 1991 proved excessive.

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

3. Saving occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(i) 2059. 01.053.I.BH. Special Provisions for Hospital buildings Maintenance -			
O. 2,50.00			
R. - 41.98	2,08.02	4.39	- 2,03.63
(ii) 2210. 01.110.I.CM. Opening of Special Departments in District and Taluk Headquarters Hospitals -			
O. 3,29.36			
R. - 84.04	2,45.32	2,37.68	- 7.64

Specific reasons for the withdrawal of provision by reappropriation in March 1991 have not been communicated (June 1992).

Final saving was attributed to non-adjustment of Pay Commission arrears into General Provident Fund account of the Government employees and non-receipt of bills for purchase of medicines.

Grant No. 18 - Medical - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of Rupees)			
(iii) 2210. 01.110.II.JJ. Improvements to Teaching Hospitals -			
O. 4,28.92			
S. 2,00.00			
R. - 3,38.56	2,90.36	3,40.24	+ 49.88
Supplementary provision obtained in September 1990 was for purchase of Lithotriptor Siemens and Dormies to the Urology Department in the Government General Hospital, Madras.			
Withdrawal of provision by reappropriation in March 1991 was due to non-filling up of certain posts, non-purchase of Lithotriptes due to non-finalisation of tender, non-purchase of certain equipments due to non-receipt of proper tender, finalisation of tenders in March 1991 and non-receipt of supply. Reasons for the final excess have not been communicated (June 1992).			
(iv) 2210. 01.800.I.BO. Lumpsum provision for Dearness Allowance and other unforeseen expenditure -			
O. 14,60.67			
R. - 14,60.67			

Grant No. 18 - Medical - contd.

Withdrawal of entire provision by reappropriation in March 1991 was attributed to expenditure being debited to various service heads. However, it is seen that the amount so reappropriated for meeting the expenditure on Pay Commission arrears credited into General Provident Fund Account and additional instalments of Dearness Allowance was only Rs. 9,66.26 lakhs leaving a balance provision of Rs. 4,94.41 lakhs which contributed to the overall saving under this grant.

4. Excess occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(i) 2059. 01.053.I.AU. Buildings - Medical -			
O. 2,00.00	2,00.00	4,22.24	+ 2,22.24
Reasons for the final excess have not been communicated (June 1992).			
(ii) 2210. 01.102.I.AC. Presidency Hospitals, ESI Hospitals, Madras -			
O. 2,07.39			
R. 78.20	2,85.59	2,83.98	- 1.61
(iii) 2210. 01.110.I.AK. Government Stanley Hospital, Madras -			
O. 5,19.47			
R. 90.94	6,10.41	6,17.72	+ 7.31

Grant No. 18 - Medical - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(iv) 2210. 04.104.I.AA. Siddha Wings in Primary Health Centres -			
O. 1,48.52			
R. 91.78	2,40.30	2,50.87	+ 10.57
(v) 2210. 06.101.II.JN. Leprosy Control -			
O. 3,51.02			
R. 78.58	4,29.60	4,44.74	+ 15.14
(vi) 2210. 02.104.I.AB. Medical Relief State Headquarters Hospital (Siddha Wings at District and Taluk Headquarters Hospitals) and Hospital attached to the college of Indian Medicine at Palayamkottai -			
O. 1,33.68			
R. 76.03	2,09.71	2,11.29	+ 1.58

Enhancement of provision by reappropriation in March 1991 was mainly due to the Pay commission arrears credited into General Provident Fund account and payment of additional instalment of Dearness Allowance, increase in expenditure towards payment of Electricity charges, telephone charges, Water charges and stationery items, increase in cost of medicines, purchase of new items of drugs, settlement of pending bills, purchase of chemical items, soaps and other Hospital accessories, increase in cost of diet articles and purchase of certain items of equipment.

Grant No. 18 - Medical - conclud.

Reasons for the final excess under item (iii) and (iv) have not been communicated (June 1992).

Final saving under item (ii) was due to non-adjusting of the arrears of pay and allowances into General Provident Fund account in respect of certain staff owing to non-receipt of pay drawn particulars and non-receipt of orders of Government sanctioning the purchase of a Flame Photo mirror and medicines.

Final excess under item (v) was mainly due to expenditure incurred for purchase of Hospital accessories, arrears of electricity charges and rent for the control units including pending bills.

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(vii) 2210. 06.101.III.SC. Leprosy Control -			
O. 1,16.99			
R. 1,90.16	3,07.15	3,36.76	+ 29.61

Enhancement of provision by reappropriation in March 1991 was mainly due to (i) Pay Commission arrears credited into General Provident Fund account and payment of additional instalment of Dearness Allowance (Rs. 1,69.25 lakhs), (ii) increase in expenditure towards payment of electricity charges, telephone charges, water charges and stationery items (Rs. 6.88 lakhs), (iii) expenditure towards the payment of arrears in rent (Rs. 6.89 lakhs) and Advertisement and Publicity charges (Rs. 3.16 lakhs) and (iv) purchase of motor vehicles (Rs. 3.13 lakhs). The final excess was due to adjustment of Pay Commission arrears into the General Provident Fund account.

Grant No. 19 - Public Health (All voted)

Major heads	Total grant	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2059. Public Works			
2210. Medical and Public Health			
2211. Family Welfare			
2215. Water Supply and Sanitation			
2551. Hill Areas			

Original	1,23,28,24,000			
Supplementary	34,43,51,000	1,57,71,75,000	1,50,97,33,432	-6,74,41,568
Amount surrendered during the year (March 1991)				4,67,13,000
Notes and comments -				

1. In view of the saving of Rs. 6,74.42 lakhs in the grant, the supplementary grant of Rs. 34,43.51 lakhs obtained in March 1991 proved excessive.

2. Rupees 4,67.13 lakhs were surrendered in the grant in March 1991, but the savings ultimately worked out to Rs. 6,74.42 lakhs.

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

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

4. Saving occurred under -			
Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(i) 2210. 06.800.I.AP. Lumpsum Provision for Dearness Allowance and other unforeseen expenditure -			
O.	5,79.48		
R.	- 5,79.48	..	..
(ii) 2211. 800.I.AA. Lumpsum Provision for Dearness Allowance and other unforeseen expenditure -			
O.	1,89.87		
R.	- 1,89.87	..	..

Withdrawal of entire provision by reappropriation in March 1991 under items (i) and (ii) was attributed to expenditure on Dearness Allowance having been distributed to the respective service heads. Additional provision by reappropriation under the respective sub-heads, towards adjustment of Pay Commission arrears into General Provident Fund account and sanction of additional instalment of Dearness Allowance, however, amounted to only Rs. 4,16.18 lakhs resulting in a saving of Rs. 3,53.17 lakhs under the above heads. Reasons for the final saving of Rs. 3,53.17 lakhs have not been communicated (June 1992).

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

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(iii) (a) 2211. 200.III.SV. Post Partum Centres - Other than the District Hospitals, Medical College Hospitals and Hospitals in Madras City -			
O.	95.24		
R.	- 95.24	..	2,26.25 + 2,26.25
(b) 2211.101.III.SD. Post Partum Centres - Other than the District Hospitals, Medical College Hospitals and Hospitals in Madras City -			
S.	2,30.72		
R.	- 26.23	2,04.49	.. - 2.04.49

Though provision was made in the budget under item (a), the expenditure on the scheme was subsequently proposed to be incurred under item (b). Withdrawal of entire provision under item (a) was attributed to transfer of the provision to item (b) due to reclassification. However, only Rs. 18.81 lakhs was transferred to item (b) to meet expenditure on items other than 'salaries' resulting in a net saving of Rs. 76.43 lakhs under item (a).

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

Supplementary grant obtained in March 1991 under item (b) was to meet expenditure on 'salaries' for the implementation of Family Welfare Programmes. Withdrawal of provision of Rs. 26.23 lakhs by reappropriation in March 1991 under item (b) was the net result of increase in provision by Rs. 18.81 lakhs transferred from item (a) due to reclassification and withdrawal of provision of Rs. 45.04 lakhs. Specific reasons for the withdrawal of provision of Rs. 45.04 lakhs under item (b) and the net final excess of Rs. 21.76 lakhs under item (a) and (b) have not been communicated (June 1992).

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(iv) 2211.102.III.SD. World Bank aided India Population Project V -			
O.	3,02.17		
S.	3,13.36		
R.	- 2,30.83	3,84.70	4,08.65 + 23.95

Supplementary grant obtained in March 1991 was to meet the additional expenditure on Salary items, purchase of machinery and equipment and payment of grants for the implementation of the Family Welfare Programmes. Withdrawal of Rs. 2,30.83 lakhs under reappropriation in March 1991 was the net result of increase in provision of Rs. 33.70 lakhs and withdrawal of provision of Rs. 2,64.53 lakhs. Enhancement of provision of Rs. 33.70 lakhs was mainly due to (i) sanction of expenditure for implementation of India Population Project (Rs. 30.00 lakhs), (ii) increase in the cost of fuel (Rs. 1.42 lakhs) and (iii) Pay Commission

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

arrears credited into General Provident Fund account and sanction of additional instalments of Dearness Allowance (Rs. 1.16 lakhs). Specific reasons for the withdrawal of provision of Rs. 2,64.53 lakhs under reappropriation in March 1991 and for the final excess have not been communicated (June 1992).

(v) 2211.105.II.JA.
Expenditure met by the
State Government over
and above the rates
prescribed by
Government of India on
Tubectomy -

O.	2,31.70	2,31.70	1,22.01	- 1,09.69
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Reasons for the final saving have not been communicated (June 1992).

(vi) 2211.105.III.SA.
Compensation for
Tubectomy -

O.	5,84.60			
R.	- 14.60	5,70.00	4,45.06	- 1,24.94

Specific Reasons for the withdrawal of provision by reappropriation in March 1991 and for the final saving have not been communicated (June 1992).

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

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(vii) 2211.200.III.SE. Conventional Contraceptives -			
O. 1,70.00			
S. 32.76	2,02.76	1,27.91	- 74.85

Supplementary grant obtained in March 1991 was to meet the additional expenditure on Salary items, purchase of materials and supplies for the implementation of the Family Welfare Programmes and also to meet the works items and other charges under DANIDA Projects. Reasons for the final saving have not been communicated (June 1992).

(viii) 2215. 02.106.II.JB. Control of Water and Air Pollution -			
O. 1,30.00			
R. 4.76	1,34.76	50.08	- 84.68

Enhancement of provision by reappropriation in March 1991 was due to the payment of Grants to the private medical institutions. The final saving of Rs. 84.68 lakhs was due to non-release of Grants-in-aid.

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

5. Savings under note 4 was partly counterbalanced by excess under -

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(i) 2210. 03.103.II.JM. Primary Health Centres -			
O. 6,30.08			
S. 89.97			
R. 3,04.88	10,24.93	10,89.21	+ 64.28

Supplementary grant obtained in March 1991 was to meet the additional expenditure on salaries and on medicines due to increase in the cost of drugs.

Specific reasons for enhancement of provision by reappropriation in March 1991 and for the final excess have not been communicated (June 1992).

(ii) 2210. 06.107.I.AD. Public Health Laboratory, King Institute at Guindy -			
O. 2,18.86			
R. 75.57	2,94.43	3,06.80	+ 12.37

Enhancement of provision of Rs. 49.51 lakhs by reappropriation in March 1991 was towards (i) increase due to Pay Commission arrears credited into General Provident Fund account and payment of additional instalments of Dearness Allowance (Rs.40.02 lakhs); (ii) increase in electricity charges, telephone charges and stationery items (Rs. 5.41 lakhs); and (iii) purchase of certain equipment (Rs. 4.08 lakhs). Specific reasons for the enhancement of provision of Rs. 26.06 lakhs and for the final excess have not been communicated (June 1992).

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

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(iii) 2211.101.III.SB. Rural Sub-Centres -			
O. 0.50			
S. 84.50			
R. 65.00	1,50.00	1,90.67	+ 40.67

Supplementary grant obtained in March 1991 was towards additional expenditure on Travel Expenses for the implementation of the Family Welfare Programme. Specific reasons for the enhancement of provision by reappropriation in March 1991 and for the final excess have not been communicated (June 1992).

(iv) 2211.103.I.AG. Immunisation to Pre-School Children against whooping cough, Diphtheria and Tetanus -			
O. 72.43			
R. 64.73	1,37.16	1,34.76	- 2.40

Enhancement of provision of Rs. 55.65 lakhs by reappropriation in March 1991 was towards increase due to (i) Pay Commission arrears credited into General Provident Fund account and payment of additional instalments of Dearness Allowance (Rs. 55.12 lakhs) and (ii) increase in the rate of cost of fuel (Rs. 0.53 lakh). Specific reasons for the enhancement of provision of Rs. 9.08 lakhs and for the final saving have not been communicated (June 1992).

Grant No. 20 - Agriculture

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2059. Public Works			
2401. Crop Husbandry			
2402. Soil and Water Conservation			
2406. Forestry and Wild Life			
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			
Voted			
Original	4,35,47,14,000		
Supplementary	58,71,44,000	4,94,18,58,000	4,08,27,29,670
Amount surrendered during the year (March 1991)			-85,91,28,330
			4,64,86,000

Grant No. 20 - Agriculture - contd.

<i>Charged</i>				
<i>Original</i>	8,000			
<i>Supple- mentary</i>	. .	8,000	. .	- 8,000
<i>Amount surrendered during the year (March 1991)</i>				2,000

The expenditure in this grant does not include Rs. 2,51,002 met out of advance from the Contingency Fund sanctioned during March 1991, which remained unrecouped to the Fund at the close of the year.

Notes and comments -

1. In view of the saving of Rs. 85,91.28 lakhs in the voted grant, the supplementary grant of Rs. 57,39.49 lakhs obtained in March 1991 proved unnecessary.

2. Only Rs. 4,64.86 lakhs were surrendered in March 1991, but saving ultimately worked out to Rs. 85,91.28 lakhs.

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

4. Saving occurred under -

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess + Saving -</i>
(in lakhs of rupees)			
(i) 2401. 103.VI.UA. Special Foodgrains Production Programme -			
O.	9,20.00		
R.	- 4,03.05	5,16.95	5,31.92 + 14.97

Grant No. 20 - Agriculture - contd.

Specific reasons for the withdrawal of provision by reappropriation in March 1991 and for the final excess have not been communicated (June 1992).

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess + Saving -</i>
(in lakhs of rupees)			

(ii) 2401.107.II.JA.
Crop and Plant
Protection -

O.	7,48.20		
R.	- 1,42.11	6,06.09	6,05.03 - 1.06

Withdrawal of provision of Rs. 1,25.04 lakhs by reappropriation in March 1991 was due to restriction in the purchase of chemicals and Rs.0.40 lakh was due to lesser cost of machinery and maintenance charges and due to lesser cost of blue-green algae. Specific reasons for withdrawal of balance provision of Rs. 16.67 lakhs have not been communicated (June 1992).

(iii) 2401.800.I.AQ.
Tariff Compensation to
TNEB for supply of
Power at concessional
rate to
Agriculturists -

O.	2,25,00.00		
S.	25,00.00		
R.	70.00	2,50,70.00	1,75,70.00 - 75,00.00

Supplementary grant obtained in March 1991 was to meet the increased expenditure on payment of tariff compensation to Tamil Nadu Electricity Board for supply of power at concessional rates to Agriculturists.

Grant No. 20 - Agriculture - contd.

Enhancement of provision by reappropriation in March 1991 was due to payment of increased grants to Electricity Board. Reasons for the final saving have not been communicated (June 1992).

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(iv) 2401.800.I.AM. Lumpsum provision for Dearness Allowance and other unforeseen expenditure -			
O. 5,49.77			
R. - 5,49.77
(v) 2402.800.I.AA. Lumpsum Provision for Dearness Allowance and other unforeseen Expenditure -			
O. 85.45			
R. - 85.45
(vi) 2435. 60.800.I.AA. Lumpsum provision for Dearness Allowance and other unforeseen expenditure -			
O. 85.56			
R. - 85.56

Withdrawal of entire provision by reappropriation in March 1991 under item (iv) to (vi) was attributed to redistribution of provision on additional instalments of Dearness Allowance to the respective sub-heads. However, the net effect of the reappropriation under the detailed head "Salaries" under the respective sub-heads towards

Grant No. 20 - Agriculture - contd.

payment of additional instalments of Dearness Allowance and Bonus to employees and adjustment of Pay Commission arrears into the General Provident Fund account of the employees works out to Rs. 4,01.37 lakhs indicating a saving of Rs. 3,19.41 lakhs contributing to overall surplus in the grant.

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

(vii) 2415. 01.120.I.AB. Grants to Tamil Nadu Agricultural University -			
O. 8,03.00			
S. 97.00			
R. - 92.00	8,08.00	8,08.00	..

Supplementary grant obtained in March 1991 was towards payment of grants to Tamil Nadu G.D. Naidu Agricultural University, Coimbatore for meeting the expenditure on additional Dearness Allowance and pension commitments, etc., to their employees. Specific reasons for withdrawal of provision by reappropriation in March 1991 have not been communicated (June 1992).

(viii) 2501. 02.800.VI.UB. Drought Prone Areas Programme Schemes -			
O. 6,97.44			
R. - 1,96.81	5,00.63	4,83.06	- 17.57

Withdrawal of provision by reappropriation was due to restriction of works expenditure to the amount released by the Centre.

Reasons for the final saving have not been communicated (June 1992).

Grant No. 20 - Agriculture - contd.

Saving also occurred in the preceding three years in this head as under :

Year	Saving	
	Amount (in lakhs of rupees)	Percentage
1987-88	78.78	13
1988-89	1,59.18	25
1989-90	2,19.28	32

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(ix) 2702. 02.800.VI.UD. Scheme for Minor Irrigation Wells and Pumps -			
S. 4,00.00			
R. - 12.69	3,87.31	19.09	- 3,68.22

Supplementary grant obtained in March 1991 was towards payment of subsidy for digging shallow tube wells, etc., to increase the rice production under Special Foodgrains Production Programme.

Withdrawal of provision by reappropriation in March 1991 was due to revision of physical targets. Reasons for the final saving have not been communicated (June 1992).

(x) (a) 2402. 102.VI.UJ.
Execution of On-Farm Development Works in Sathanur Command Area -

O.	1,01.37			
R.	- 1,01.37	.	.	.

Grant No. 20 - Agriculture - contd.

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

(b) 2705. 104.VI.UA.
Execution of On-Farm Development Works -

R.	34.12	34.12	27.52	- 6.60
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Withdrawal of entire provision by reappropriation in March 1991 under item (a) is attributed to reclassification of the scheme under item (b). Specific reasons for the resultant net saving of Rs. 67.25 lakhs and for the final saving have not been communicated (June 1992).

5. Excess occurred under -

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

(i) 2401. 108.II.JD.
Increasing the production of Oil Seeds -

O.	5,20.26			
S.	54.74			
R.	1,61.08	7,36.08	7,36.34	+ 0.26

Supplementary grant obtained in March 1991 was to meet the expenditure on increased cost of seeds and transportation for increasing the production of Oil Seeds. Enhancement of provision by reappropriation in March 1991 was to achieve the production goal for 1990-91 as approved by Government.

(ii) 2401. 109.II.JI.
Tamil Nadu Agricultural Development Project -

O.	19,85.72			
S.	5,58.19			
R.	28.58	25,72.49	26,11.76	+ 39.27

Grant No. 20 - Agriculture - contd.

Supplementary grant (Rs. 5.79 lakhs) obtained in September 1990 was to meet the expenditure on cost of establishment and purchase of vehicle for formation of New District Headquarters office of the Joint Director of Agriculture at Thiruvannamalai. Supplementary grant (Rs. 5,52.40 lakhs) obtained in March 1991 was to meet the expenditure on payment of enhanced dearness allowance and bonus to employees, revised scales of pay for certain categories and for the adjustment of Pay Commission arrears to General Provident Fund account of employees and also to meet the cost of additional establishment. The net enhancement of provision by reappropriation in March 1991 was due to (i) increased expenditure on tours by the staff for proper implementation of the scheme and settlement of pending Travelling Allowance claim, pay arrears, leave salary, bonus etc., (Rs. 71.70 lakhs) (ii) increased telephone charges and purchase of extension materials (Rs.6.30 lakhs) and (iii) Purchase of certain machinery and equipment such as audio visual equipment (Rs. 4.99 lakhs) partly offset by withdrawal of provision towards (a) non-receipt of rent claims, non-sanction of rent by competent authorities and non-receipt of PWD certificates (Rs. 3.70 lakhs); (b) reduction in fuel ceilings (Rs. 2.88 lakhs) and (c) non-finalisation of tenders (Rs. 5.00 lakhs) and officers not being deputed for special training (Rs.2.30 lakhs). Specific reasons for the withdrawal of balance amount of Rs. 44.23 lakhs by reappropriation and for the final excess have not been communicated (June 1992).

Grant No. 20 - Agriculture - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(iii) 2402. 102.II.JA. Execution of Soil Conservation Schemes -			
O.	5,61.88		
S.	40.12		
R.	56.57	6,58.57	6,59.50 + 0.93

Supplementary grant obtained in March 1991 was to meet the expenditure towards the increased coverage of areas for execution of Soil Conservation Schemes. Enhancement of provision by reappropriation in March 1991 was mainly due to payment of additional Dearness Allowance and Bonus to employees.

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

Year	Amount (in lakhs of rupees)
1987-88	67.05
1988-89	70.25
1989-90	20.06
(iv) 2402.102.III.SE. Execution of Soil Conservation Works in Kundah and Lower Bhavani Catchments -	
O.	1,74.98
R.	50.65
	2,25.63
	2,45.64 + 20.01

Enhancement of provision by reappropriation in March 1991 was partly due to payment of additional instalment of Dearness Allowance and Bonus to employees, adjustment of

Grant No. 20 - Agriculture - contd.

Pay Commission arrears into General Provident Fund accounts of employees (Rs. 10.02 lakhs) and to achieve physical targets fixed and settlement of bills for the cost of seedlings purchased from FRS, Mettupalayam (Rs. 6.48 lakhs).

Specific reasons for enhancement of the balance provision of Rs. 34.15 lakhs by reappropriation in March 1991 and for the final excess have not been communicated (June 1992).

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(v) 2501. 02.001.VI.UA. Establishment Charges in District Headquarters and Divisional Offices -			
O. 24.56			
R. 69.68	94.24	1,34.72	+ 40.48

Enhancement of provision by reappropriation in March 1991 was due to increased expenditure on additional instalment of Dearness Allowance and Bonus to employees and adjustment of Pay Commission arrears into General Provident Fund account of employees. Reasons for the final excess have not been communicated (June 1992).

Excess also occurred in this grant during 1988-89 (Rs. 96.45 lakhs) and 1989-90 (Rs. 1,39.33 lakhs).

(vi) 2551. 60.102.III.SL. Soil Conservation Measures to prevent landslides under Hill Area Development Programme -			
O. 35.85			
R. 10.47	46.32	1,20.29	+ 73.97

Grant No. 20 - Agriculture - contd.

Enhancement of provision by reappropriation in March 1991 was partly due to payment of additional instalment of Dearness Allowance and Bonus to employees and adjustment of Pay Commission arrears into General Provident Fund account of the employees (Rs. 2.60 lakhs). Specific reasons for enhancement of the balance provision of Rs. 7.87 lakhs by reappropriation and for the final excess have not been communicated (June 1992).

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(vii) (a) 2435. 01.190.I.AA. Establishment Charges for the Provincialised employees of the Market Committee -			
O. 3,55.96			
R. - 3,55.96	. .	4,36.08	+ 4,36.08
(b) 2435. 01.101.I.AC. Establishment Charges for the Provincialised Employees of the Market Committee -			
R. 4,42.74	4,42.74	. .	- 4,42.74
(viii) (a) 3054. 04.800.I.BB. Maintenance of Roads in Sugar Factory Areas -			
O. 50.00			
R. - 50.00	. .	1,50.20	+ 1,50.20
(b) 3054. 05.337.I.AA. Maintenance of Roads in Sugar Factory Areas -			
R. 1,50.00	1,50.00	. .	- 1,50.00

Grant No. 20 - Agriculture - contd.

Withdrawal of entire provision under (vii) (a) and (viii) (a) in March 1991 was due to reclassification of expenditure under (vii) (b) and (viii) (b) respectively. Reasons for the net excess under the two heads have not been communicated (June 1992).

6. Sugar Cane Cess Fund -

The Sugar cane Cess Fund was constituted out of the cess levied on sugarcane brought into factories and is utilised for sugarcane development and research schemes including road development in sugar factory areas. The cess is credited to the revenue head "0045. Other Taxes and Duties on commodities and Services - 114. Receipts" under "The Sugar Cane (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. The contribution during the year was Rs. 10,55.85 lakhs.

The expenditure on the approved schemes is initially recorded under the major heads "2401. Crop Husbandry" and "3054. Roads and Bridges" in this grant and "5054. Capital Outlay on Roads and Bridges" in Grant No. 50 and the share of expenditure to be met from the Fund is transferred to the Fund before the close of the accounts of the year. The expenditure so transferred to the Fund during the year was Rs. 3,42.74 lakhs (Rs. 42.48 lakhs from "2401. Crop Husbandry" Rs. 1,50.20 lakhs from "3054. Roads and Bridges" and Rs. 1,50.06 lakhs from "5054. Capital Outlay on Roads and Bridges").

Grant No. 20 - Agriculture - conclud.

The balance at the credit of the Fund on 31st March 1991 was Rs. 11,76.26 lakhs.

The transactions of the Fund stand included under "8229. Development and Welfare Funds. 103. Development Funds for Agricultural Purposes", an account of which is given in Statement No. 16 of Finance Accounts 1990-91.

7. Depreciation Reserve Fund - Agricultural Engineering Workshop -

The Depreciation Fund is intended to meet expenditure on replacement and renewals of machinery, special repairs to buildings, etc. The Fund is credited with contribution made annually at a percentage prescribed by Government by contra debit to this grant. The amount so contributed to the Fund during the year was Rs. 0.20 lakh. Besides, interest of Rs. 3.31 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 nine years 1981-82 to 1989-90.

The balance at the credit of the Fund on 31st March 1991 was Rs. 30.75 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 1990-91.

Grant No. 21 - Fisheries (All voted)

Major heads	Total grant	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2059. Public Works			
2216. Housing			
2405. Fisheries			
2415. Agricultural Research and Education			
2551. Hill Areas			
2711. Flood Control and Drainage			
Voted			
Original	10,04,43,000		
Supplementary	7,66,46,000	17,70,89,000	15,61,41,426
Amount surrendered during the year (March 1991)			1,21,30,000

The expenditure in this grant does not include Rs. 20.00 lakhs met out of advances from the Contingency Fund sanctioned during March 1991, which remained unrecouped to the Fund at the close of the year.

Notes and comments -

1. In view of the saving of Rs. 2,09.48 lakhs, the supplementary grant of Rs. 3,51.20 lakhs obtained in March 1991 proved excessive.

2. Only Rs. 1,21.30 lakhs out of the total grant of Rs. 17,70.89 lakhs were surrendered in March 1991, whereas the ultimate saving was Rs. 2,09.48 lakhs.

Grant No. 21 - Fisheries (All voted) -contd.

3. Saving occurred under -				
Head	Total grant	Actual expenditure	Excess + Saving -	
(in lakhs of rupees)				
(i) 2405.101.VI.UA. Establishment of Fish Farmers' Development Agency -				
O.	77.39			
R.	- 13.24	64.75	64.75	. .
Withdrawal of provision by reappropriation in March 1991 was due to non-payment of grant released by Government of India to the Fish Farmers' Development Agencies for want of Government orders.				
(ii) 2405. 103.I.AF. Chank Fisheries -				
O.	53.04			
R.	- 19.82	33.22	33.50	+ 0.28

Withdrawal of provision by reappropriation in March 1991 was based on the trend of chank procurement and non-procurement of chanks in large numbers due to unfavorable weather conditions.

Grant No. 21 - Fisheries (All voted) -contd.

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(iii) 2405.103.II.JI. Construction of mechanised Fishing Boats -			
O. 18.31			
R. - 13.51	4.80	4.80	. .

Withdrawal of provision by reappropriation in March 1991 was due to non-acceptance by Government of the proposal for grant of subsidy to fishermen for purchase of boats.

(iv) 2405.103.VI.UB. Establishment of Fishing Harbours, Jetties, etc. -			
O. 30.64			
R. - 30.64	. .	0.15	+ 0.15

Withdrawal of provision by reappropriation in March 1991 was attributed to transfer of the scheme to the State Plan Sector. But only a sum of Rs. 4.15 lakhs has been transferred to the State Plan sector resulting in a saving of Rs. 26.49 lakhs.

(v) 2405.103.VI.UC. Construction of Mechanised Fishing Boats -			
O. 0.01			
S. 74.99			
R. - 75.00	. .	. .	. .

Grant No. 21 - Fisheries (All voted) -contd.

Supplementary grant was obtained in March 1991 for meeting the expenditure on sanctioning of subsidy for the supply of engines to fishermen. Withdrawal of entire provision by reappropriation in March 1991 was due to non-issue of sanction by Government of Tamil Nadu on account of non-receipt of Government of India's share.

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

(vi) 2405.800.I.AZ. Lumpsum provision for Dearness Allowance and Other unforeseen expenditure -			
O. 49.51			
R. - 49.51	. .	. .	. .

Withdrawal of entire provision by reappropriation in March 1991 was attributed to the expenditure on Dearness Allowance having been debited to the respective sub-heads. Additional provision made by reappropriation under the respective sub-heads, however, amounted to Rs. 24.56 lakhs only resulting in a saving of Rs. 24.95 lakhs under the above head. Reasons for the final saving of Rs. 24.95 lakhs have not been communicated (June 1992).

(vii) 2415.05.277.II.JA. Assistance to Tamil Nadu Veterinary and Animal Science University -			
O. 82.00			
S. 10.50	92.50	71.81	- 20.69

Grant No. 21 - Fisheries (All voted) -contd.

Supplementary grant was obtained in March 1991 towards sanction of additional grants to the Tamil Nadu Veterinary and Animal Science University for payment of additional instalment of Dearness Allowance, sanctioned by Government. Specific reasons for the final saving have not been communicated (June 1992).

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(viii) 2711. 02.800.I.AB. Anti-Sea Erosion Works -			
O.	57.97	57.97	- 57.97

The final saving was due to non-adjustment of interest on Anti-Sea Erosion Works.

4. The above savings were partly offset by the excess under :-

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(i) 2405.800.I.AH. Relief Measures to Fishermen -			
O.	0.32		
R.	16.65	16.97	- 0.21

Additional provision was obtained by reappropriation in March 1991 for meeting the relief amount sanctioned by Government and departmental officers.

Grant No. 21 - Fisheries (All voted) - conclud.

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(ii) 2405.800.I.AX. Relief Scheme for Tamil Nadu Marine Fishermen during lean months -			
O.	35.70		
R.	14.72	50.42	45.24 - 5.18

Enhancement of provision by reappropriation in March 1991 was due to more number of fishermen joining the scheme. Final saving was due to transfer of Rs. 5.14 lakhs from P.D. account out of the contribution made during earlier periods to this head.

Grant No. 22 - Animal Husbandry

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2059. Public Works			
2403. Animal Husbandry			
2415. Agricultural Research and Education			
2551. Hill Areas			
Voted			
Original 46,98,32,000			
Supple- mentary 14,37,32,000	61,35,64,000	59,59,50,990	-1,76,13,010
Amount surrendered during the year (March 1991)			80,16,000
Charged			
Original 1,000			
Supple- mentary . .	1,000	. .	- 1,000
Amount surrendered during the year			Nil

Notes and comments -

1. Only Rs. 80.16 lakhs were surrendered in March 1991 under the voted grant whereas the ultimate saving worked out to Rs. 1,76.13 lakhs. This indicates that the assessment made for the final modified grant was defective.

Grant No. 22 - Animal Husbandry - contd.

2. Saving occurred mainly under the following heads:

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(i) 2403. 104.II.JG. Sheep Development Project with assistance of European Economic Community -			
O. 1,22.17			
S. 39.25			
R. - 30.48	1,30.94	1,33.97	+ 3.03

Supplementary grant was obtained in March 1991 towards payments of salary and procurement of medicines. Withdrawal of provisions by reappropriation in March 1991 was on account of non-filling up of required number of posts on daily wages at the Sheep Farm, Ranipet, due to non-approval of the site by Government, non-purchase of electronic typewriter, computers and Air Conditioning equipments; non-payment of 10% of the cost of tractors for want of certain materials from the company and proposals for the transfer of land for establishment of forage plots pending with Collectors. Final excess was attributed to non-receipt of Budget proposals from Public Works Department in time for the expenditure on works.

(ii) 2403. 800.I.AW. Lumpsum provision for Dearness Allowance and other Unforeseen expenditure -			
O. 3,00.90			
R. - 3,00.90	. . .	. . .	. . .

Grant No. 22 - Animal Husbandry - contd.

Withdrawal of entire provision by reappropriation in March 1991 was stated to be on account of reallocation of the entire provision under the respective sub-heads. However, the amount so reallocated under the detailed head '01. Salaries' worked out to Rs.24.55 lakhs resulting in a saving of Rs. 2,76.35 lakhs which has significantly contributed to the overall savings under this grant.

3. Saving was partly offset by excess under the following heads -

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(i) 2403. 101.I.AC. Institute of Veterinary Preventive Medicine, Ranipet			
O.	1,14.03		
R.	33.42	1,47.45	1,39.08 - 8.37

Enhancement of provision by reappropriation in March 1991 was attributed to adjustment of Pay Commission arrears and purchase of essential items. Final saving of Rs. 8.37 lakhs was attributed to non-adjustment of Pay Commission arrear bills.

(ii) 2403. 102.II.KI. Frozen semen Facilities under Integrated Rural Development Programme -				
O.	36.38			
R.	28.35	64.73	65.61	+ 0.88

Grant No. 22 - Animal Husbandry - contd.

The additional provision obtained by reappropriation in March 1991 was mainly for the purchase of liquid nitrogen and LN₂ straws. Final excess was attributed to settlement of pending bills for purchase of materials.

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(iii) 2403. 103.III.SA. Assistance to TAPCO for marketing infrastructural facilities -			
O.	0.01		
R.	5.24	5.25	5.25 . .

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 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. 5.24 lakhs under this scheme was met by reappropriation without bringing it to the notice of the Legislature/Parliament.

(iv) 2403. 104.VI.UA. Assistance to Small/Marginal Farmers and Agricultural Labourers for sheep Production -				
O.	23.96			
R.	64.86	88.82	87.65	- 1.17

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

Enhancement of provision by reappropriation in March 1991 was on account of sanction of Dearness Allowance, Pongal gift and subsidy granted by Government. Final saving was attributed to classification of beneficiaries based on the quantum of subsidy and non-purchase of training materials.

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(v) 2403. 800.III.SC. Assistance to Tamil Nadu Meat Corporation Limited -			
R. 11.00	11.00	11.00	. .

Provision by reappropriation in March 1991 was towards grant for modernising the existing slaughter house at Perambur. Expenditure on the scheme mentioned above was incurred without any provision either in the Budget or Supplementary Estimates. As it exceeded Rs. 5 lakhs, it constituted a New Instrument of Service. Failure to observe the procedure prescribed in the New Instrument of Service Rules resulted in the expenditure escaping the notice of the Legislature/Parliament.

Grant No. 23 - Co-operation

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2059. Public Works			
2225. Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes -			
2401. Crop Husbandry			
2425. Co-operation			
Voted			
Original 31,88,56,000			
Supplementary 3,12,16,000	35,00,72,000	61,87,33,159	+26,86,61,159
Amount surrendered during the year (March 1991)			1,60,91,000
Charged			
Original 3,000			
Supplementary . .	3,000	. .	- 3,000
Amount surrendered during the year (March 1991)			3,000

Notes and Comments -

1. The excess of Rs. 26,86,61,159 over the voted grant requires regularisation.

2. In view of the excess of Rs. 26,86.61 lakhs in the voted grant, the supplementary grant of Rs. 3,12.13 lakhs obtained in March 1991 proved inadequate and surrender of Rs. 1,60.91 lakhs in March 1991 was injudicious.

Grant No. 23 - Co-operation - contd.

Heads	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
3. Excess occurred under :-			
(i) 2425. 001.I.AA. Headquarters Staff -			
O.	1,03.43		
R.	19.84	1,23.27	1,24.44 + 1.17
Additional provision by reappropriation in March 1991 was due to payment of enhanced dearness allowance, adhoc bonus and special adhoc bonus to the Government Servants. The final excess was due to increase in expenditure towards revision of pay scales.			
(ii) 2425. 101.I.AC. District Staff -			
O.	8,41.20		
R.	1,67.93	10,09.13	10,08.45 - 0.68
Additional provision by reappropriation in March 1991 was towards revision of pay scales and Daily Allowance of Government Employees and enhancement of rent, rates for Government office Buildings.			
(iii) 2425. 107.I.AG. Assistance to Central Co-operative Banks towards Waiver/Refund of Interest/Penal Interest on loans to Agriculturists -			
O.	0.01		
R.	- 0.01	28,84.04	+ 28,84.04

Grant No. 23 - Co-operation - contd.

The final excess was attributed to the invoking of the mandate executed by the State Government with the Reserve Bank of India to debit the account of State Government with the annual instalment of the loan and interest thereon due to NABARD on 31st March 1991.

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

4. Excess mentioned in note 3 was counter balanced by saving under -

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(i) 2425. 001.I.AC. District Staff -			
O.	12,18.90		
S.	1,10.39		
R.	- 66.68	12,62.61	12,25.04 - 37.57

Supplementary grant obtained in March 1991 was to meet the expenditure on adjustment of pay fixation of the staff recommended by Pay Commission, grant of Dearness Allowance, Bonus, Ex-gratia and Selection Grade/Special Grade, etc. Withdrawal of provision by reappropriation in March 1991 and the final saving was mainly due to non

Grant No. 23 - Co-operation - contd.

-adjustment of Pay Commission arrears and non-filling up of several posts.

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(ii) 2425. 108.I.AH. Opening of Fair Price Shops in Rural Areas -			
O. 2,25.00			
S. 1,75.00			
R. - 1,00.00	3,00.00	3,00.00	..

Supplementary grant was obtained in March 1991 towards sanction of grants to Fair Price Shops in Rural Areas at enhanced rates.

Withdrawal of provision by reappropriation in March 1991 was attributed to sanction of Rs. 300.00 lakhs only by the Government and Government's decision to pay the balance amount in instalments (June 1992).

(iii) 2425. 800.I.AB. Lumpsum provision for Dearness Allowance and other unforeseen expenditure -			
O. 2,56.45			
R. - 2,56.45	..	..	..

Withdrawal of entire provision by reappropriation in March 1991 was to provide for the payment of Dearness Allowance and other unforeseen expenditure under the respective sub-heads. However, only Rs. 1,69.84 lakhs were provided by reappropriation under the detailed head 'Salaries' in the respective sub-heads. Reasons for the net saving of Rs. 86.61 lakhs have not been communicated (June 1992).

Grant No. 23 - Co-operation - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
5.(i) 2225. 01.102.III.SA. Assistance to Agriculturists belonging to Scheduled Castes for coming into co-operative Fold -			
O. 0.01			
R. 19.99	20.00	20.00	..
(ii) 2425. 107.V.ZA. Grant for implementation of Integrated Co-operative Development Project -			
O. 0.01			
R. 12.04	12.05	12.04	- 0.01
(iii) 2425. 108.V.ZA. Assistance to Consumers' Co-operative wholesale Stores and District Co-operative Supply and Marketing Societies for Distribution of Consumer Articles in rural areas -			
O. 0.01			
R. 3.01	3.02	3.01	- 0.01

Additional provisions by reappropriation in March 1991 in respect of item (ii) and (iii) were attributed to non-anticipation of the quantum of assistance to be provided by National Co-operative Development Corporation and the receipt of Government orders intimating the quantum of assistance only in March 1991.

Grant No. 23 - Co-operation - contd.

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 schemes under items (i) to (iii) met by reappropriation escapes the notice of the Legislature/Parliament.

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
6.(i) 2401. 110.II.JA. Grant to Small and Marginal Farmers enrolled under Crop Insurance Scheme -			
O. 0.01			
R. 13.26	13.27	13.26	- 0.01
(ii) 2425. 106.II.JA. Assistance to Hill Tribes LAMP co-operative Societies in other Tribal Sub-plan Areas -			
O. 0.01			
R. 12.08	12.09	11.59	- 0.50

Grant No. 23 - Co-operation - contd.

Only token provision was made in the Budget without indicating the full details and financial commitment of Government on the scheme and how it was proposed to be met. Additional provision made by reappropriation in March 1991 as also the actual expenditure exceeded the limit beyond which reappropriation and actual expenditure had to be treated as New Service/New Instrument of Service. However, the prescribed procedure for New Service/New Instrument of Service had not been followed. Consequently, the full financial implications in respect of the scheme were not brought, at any time, to the notice of the Legislature/Parliament.

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

Grant No. 23 - Co-operation - contd.

No Contribution was made by Government to the Fund during the year. Interest of Rs. 103.02 lakhs on the balance of the Fund was credited to the Fund during the year. No expenditure was incurred during the year. The balance at the credit of the Fund on 31st March 1991 was Rs. 1,28.15 lakhs.

The transactions of the Fund stand included under the head "8121. General and other Reserve Funds. 102. Development Fund for Agricultural Purposes" in Statement No. 16 of the Finance Accounts 1990-91.

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

Grant No. 23 - Co-operation - conclud.

An amount of Rs. 0.89 lakh* was credited to the Fund during the year. The expenditure incurred from the Fund during the year was Rs. 24.67 lakhs. The balance at the credit of the Fund on 31st March 1991 was Rs. (-) 122.57 lakhs.

The transactions of the Fund stand included under "8229. Development and Welfare Funds. 103. Development Funds for Agricultural Purposes", an account of which is given in Statement No. 16 of the Finance Accounts 1990-91.

* The credit to the Fund is under examination.

Grant No. 24 - Industries (All voted)

Major heads	Total grant	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2851. Village and Small Industries			
2852. Industries			
2853. Non-ferrous Mining and Metallurgical Industries			
2875. Other Industries			
2885. Other Outlays on Industries and Minerals			
3425. Other Scientific Research			
Original	6,53,00,000		
Supplementary	8,33,40,000	14,86,40,000	14,80,39,569 -6,00,431
Amount surrendered during the year (March 1991)			5,24,000

The expenditure in this grant does not include Rs. 9,75,000 met out of advance from the Contingency Fund sanctioned during March 1991, which remained unrecouped to the Fund till the close of the year.

Grant No. 25 - Cinchona (All voted)

Major head	Total grant	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2407. Plantations			
Original	3,39,60,000		
Supplementary	. . .	3,39,60,000	7,59,753 -3,32,00,247
Amount surrendered during the year (March 1991)			3,24,66,000

Notes and Comments -

1. The saving of Rs. 3,32.00 lakhs was due to amalgamation of the erstwhile Cinchona Department with the Tamil Nadu Tea Plantation Corporation.

2. Depreciation Reserve fund-Cinchona Plantation -

The Depreciation Reserve Fund is intended to meet expenditure on replacements and renewals of machinery, special repairs for buildings etc. The Fund is credited by debit to this grant with contribution made annually at the percentage prescribed by Government. No contribution was made during the year and no amount met from the Fund.

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

The balance at the credit of the fund on 31st March 1991 was Rs. 1,57.69 lakhs.

Grant No. 25 - Cinchona (All voted) - *concl'd.*

An account of the fund is included in Statement No.16 of Finance Accounts 1990-91 under the head "8115 Depreciation/Renewal - Reserve Funds - Depreciation Reserve Funds - Government Commercial Departments and Undertakings".

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

Major head	Total grant	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2851. Village and Small Industries			
Original 43,88,43,000			
Supplementary 23,25,05,000	67,13,48,000	66,32,41,851	-81,06,149
Amount surrendered during the year (March 1991)			26,78,000

Grant No. 27 - Khadi and Village Industries (All voted)

Major head	Total grant	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2851. Village and Small Industries			
Original	7,08,94,000		
Supplementary	2,25,29,000	9,34,23,000	9,25,67,939 -8,55,061

Amount surrendered during the year (March 1991) 8,55,000

Notes and Comments -

1. In view of the saving of Rs. 8.55 lakhs in the grant, the supplementary grant of Rs. 2,25.29 lakhs obtained in March 1991 proved excessive.

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

Grant No. 27 - Khadi and Village Industries
(All voted) - conclud.

Head	Total grant	Actual expenditure	Excess + Saving -
			(in lakhs of rupees)
2851. 200.III.SD. Grants to Tamil Nadu Khadi and Village Industries Board for the scheme for distribution of distillation plants for essential oils, Palm leaf Industrial Society, Cane and Bamboo Industrial Society and Establishment of Bee Nursery under W.G.D.P.-			
O.	0.01		
R.	2.99	3.00	3.00 . .

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

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			
2235. Social Security and Welfare			
2236. Nutrition			
2402. Soil and Water Conservation			
2403. Animal Husbandry			
2405. Fisheries			
2501. Special Programmes for Rural Development			
2505. Rural Development			
2515. Other Rural Development Programmes			
2702. Minor Irrigation			
2810. Non-Conventional Sources of Energy			
3054. Roads and Bridges			

**Grant No. 28 - Community Development Projects
and Municipal Administration - 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			
Voted			
Original	2,24,86,92,000		
Supple- mentary	1,71,73,42,000	3,96,60,34,000	3,85,94,99,760
Amount surrendered during the year (March 1991)			5,00,26,000
Charged			
Original	2,000		
Supple- mentary	..	2,000	..
Amount surrendered during the year (March 1991)			2,000

Notes and comments -

1. In view of the saving of Rs. 10,65.34 lakhs in the voted grant, the supplementary grant of Rs. 1,59,18.66 lakhs obtained in March 1991 proved excessive.

2. Rupees 5,00.26 lakhs were surrendered in the voted grant in March 1991 but the saving ultimately worked out to Rs. 10,65.34 lakhs.

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

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

Years	Saving Amount (in lakhs of rupees)	Percentage
1984-85	18,80.89	8
1985-86	34,00.35	15
1986-87	9,26.91	5
1987-88	5,05.73	2
1988-89	7,71.72	2
1989-90	59,03.49	24

4. Savings occurred under -

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

(i) (a) 2505.01.702.II.JA.
Jawahar Velaivaippu
Thittam -

O.	38,33.51		
R.	- 38,33.51	1,74,07.56	+1,74,07.56

(b) 2505.01.702.VI.UA.
Jawahar Velaivaippu
Thittam -

S.	1,59,18.66		
R.	16,85.46	1,76,04.12	2,15.44 -1,73,88.68

Supplementary grant obtained in March 1991 under item (b) was to meet the additional expenditure on grants payable for the implementation of the scheme. Withdrawal of entire provision by reappropriation in March 1991 under item (a) and enhancement of provision under item (b) were due to reclassification of expenditure.

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

However, only Rs. 16,85.46 lakhs were provided under item (b) resulting in a surplus of Rs. 21,48.05 lakhs. Specific reasons for the withdrawal of balance provision of Rs. 21,48.05 lakhs and for the final net excess of Rs. 18.88 lakhs under these heads have not been communicated (June 1992).

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(ii) (a) 2515. 101.I.AA. Local Cess Surcharge Matching Grant -			
O.	30,00.00		
R.	- 30,00.00	14,44.28	+ 14,44.28
(b) 3604. 101.I.AA. Local Cess Surcharge Matching Grant -			
R.	31,37.89	31,37.89	3,67.64 - 27,70.25

Withdrawal of entire provision by reappropriation in March 1991 under item (a) and provision under item (b) were due to reclassification. Enhancement of balance provision of Rs. 1,37.89 lakhs by reappropriation in March 1991 under item (b) was due to payment of Local Cess Surcharge Matching grants to local bodies. Specific reasons for the final excess under item (a) and final saving under item (b) have not been communicated (June 1992).

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

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(iii) 2217. 80.800.II.JG. Employment Scheme in the Corporations, Municipalities and Town Panchayats to Unemployed Educated Urban Youth - Makkal Nala Paniyalargal -			
S. 1,51.94			
R. - 1,49.74	2.20	2.20	. .

Supplementary grant obtained in February 1991 was to meet expenditure on account of 10,000 new posts of Makkal Nala Paniyalargal to propagate the Family Planning Schemes, Small Savings Scheme and Adult Education Programme in the Corporations, Municipalities and Town Panchayats. Withdrawal of provision by reappropriation in March 1991 was mainly due to non-implementation of the scheme.

(iv) 2501. 01.003.VI.UA. Training of Rural Youth in Self-Employment -			
O. 1,09.06			
R. - 73.09	35.97	32.90	- 3.07

Reasons for the withdrawal of provision by reappropriation in March 1991 and for the final saving have not been communicated (June 1992).

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

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) 2217. 80.191.I.AG. Grants to Madras Corporation - Miscellaneous Grants -			
O. 15,00.00			
R. 7,00.00	22,00.00	22,00.00	. .

Enhancement of provision by reappropriation in March 1991 was towards payment of grants.

(ii) 2515.001.I.AE. Block Headquarters -			
O. 29,82.83			
R. 5,35.94	35,18.77	35,87.25	+ 68.48

Enhancement of provision by reappropriation in March 1991 was for payment of Pay Commission arrears credited in General Provident Fund account, sanction of additional instalment of Dearness Allowance (Rs. 3,72.16 lakhs) and increase in the cost of fuel (Rs. 2.73 lakhs). Specific reasons for the balance provision and for the final excess have not been communicated (June 1992).

(iii) (a) 2515. 101.I.AB. House Tax Matching Grant -			
O. 7,00.00			
R. - 7,00.00	. .	10,34.01	+ 10,34.01

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

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(b) 3604. 200.I.AO. House Tax Matching Grant -			
R. 7,77.53	7,77.53	. .	- 7,77.53

Withdrawal of entire provision by reappropriation in March 1991 under item (a) and fresh provision made under item (b) were due to reclassification of expenditure. Specific reasons for the balance of provision of Rs. 77.53 lakhs and for the net final excess of Rs. 2,56.48 lakhs under these items have not been communicated (June 1992).

(iv) 2515. 102.I.AA.
Special Scheme for
Maintenance of School
Buildings in Rural
Areas -

O. 3,00.00			
R. 2,00.00	5,00.00	5,00.00	. .

Enhancement of provision by reappropriation in March 1991 was mainly due to increased cost of maintenance of school buildings in rural areas.

(v) 2515. 001.I.AF.
Elections to
Panchayats -

S. 43.72			
R. 1,29.22	1,72.94	1,66.26	- 6.68

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

Supplementary grant obtained in February 1991 was to meet the expenditure towards creation of certain temporary posts in connection with the elections to Panchayats and Panchayat Union Councils. Additional provision by reappropriation in March 1991 was mainly due to payment of Pay Commission arrears credited to General Provident Fund account (Rs. 11.81 lakhs) and increased expenditure for conducting Panchayat Elections (Rs. 1,16.83 lakhs). Reasons for the final saving have not been communicated (June 1992).

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

(vi) 2515. 001.I.AD.
Divisional Development
Officers -

O. 2,41.78			
R. 86.27	3,28.05	3,49.55	+ 21.50

Enhancement of provision by reappropriation in March 1991 was for meeting the expenditure towards (i) payment of Pay Commission arrears credited to General Provident Fund account, additional instalment of Dearness Allowance (Rs. 58.77 lakhs), (ii) payment of electricity charges, telephone charges and other stationery items (Rs. 11.15 lakhs), (iii) increase in the rate of cost of fuel (Rs. 1.79 lakhs). Reasons for the enhancement of the balance provision and for the final excess have not been communicated (June 1992).

(vii)(a) 2515. 102.II.JV.
Special Programme for
Health Sub-centres -
Rural Areas -

R. 1,00.00	1,00.00	1,00.00	. .
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**Grant No. 28 - Community Development Projects
and Municipal Administration - contd.**

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(b) 2515. 101.I.AC. Grants to cover deficit in Budget of Panchayati Raj Institutions - . .		21.34	+ 21.34

Expenditure on the schemes mentioned above were incurred without provision either in the Budget or in the Supplementary Estimates. As they exceeded the limits prescribed in New Service Rules, they constituted New Service/New Instrument of Service. Failure to observe the procedure prescribed in the New Service Rules resulted in the expenditure escaping the notice of the Legislature/Parliament.

(viii) 2217. 05.800.II.JF. Provision of Urban Wage Employment under Nehru Velai Vaippu Thittam -				
R.	96.69	96.69	96.69	. .

Provision made by reappropriation in March 1991 was due to sanction of expenditure for the implementation of the scheme.

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(ix) 2217. 05.800.II.JD. Support for setting up of Urban Micro Enterprises in Urban Settlements under Nehru Velai Vaippu Thittam for general category -			
R.	94.77	94.77	92.15 - 2.62

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

Provision made by reappropriation in March 1991 was mainly due to payment of grants (Rs. 16.30 lakhs) and implementation of the scheme (Rs. 78.47 lakhs). Reasons for the final saving have not been communicated (June 1992).

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

(x) 2515. 800.II.JQ. Employment Scheme in Panchayat Union to the Unemployed Educated Youth Makkal Nala Paniyalargal -				
S.	81.84			
R.	84.47	1,66.31	1,67.09	+ 0.78

Supplementary grant obtained in September 1990 was to meet the expenditure towards payment for two Makkal Nala Paniyalargal in each Panchayat for Adult Education Programme and allied activities, Community Development Programmes and allied activities, printing of guide books and other items and payment of Honorarium at the rate of Rs. 200 per mensem. Enhancement of provision by reappropriation in March 1991 was mainly due to increase in expenditure towards implementation of the scheme.

(xi) (a) 2236. 02.101.I.AD. Tamil Nadu Government Nutritious Meal Programme for children of the age group 5 plus to 9 plus in the Corporation and Municipal Schools -				
O.	1,83.38			
R.	- 1,83.38	. .	. .	. .

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

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(b) 2236.02.102.I.AS. Tamil Nadu Government Nutritious Meal Programme for children of the age group 5 plus to 9 plus in the Corporation and Municipal Schools -			
R.	2,60.83	2,60.83	2,62.14 + 1.31

Withdrawal of entire provision by reappropriation in March 1991 under item (a) and provision under item (b) were due to reclassification of expenditure. Specific reasons for the balance provision of Rs. 77.45 lakhs and for the final excess under item (b) have not been communicated (June 1992).

6. Excess also occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
2515. 101.I.AJ. House Tax Matching grants to Town Panchayats -			
O.	0.01		
R.	- 0.01	. . . 77.99	+ 77.99

Only token provision was made in the Budget for the above on-going scheme and the same was withdrawn by reappropriation in March 1991, due to non-implementation

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

of the scheme during the year. According to New Service Rules, grants exceeding Rs. 2 lakhs (recurring) would constitute 'New Service/New Instrument of Service'. Failure to follow the procedure prescribed in the New Service Rules, resulted in the expenditure escaping the notice of the Legislature/Parliament.

Grant No. 29 - Labour including Factories

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2059. Public Works			
2225. Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes			
2230. Labour and Employment			
2235. Social Security and Welfare			
3454. Census Surveys and Statistics			
3475. Other General Economic Services			
Voted			
Original 34,09,09,000			
Supple- mentary 8,56,86,000	42,65,95,000	43,04,84,714	+38,89,714
Amount surrendered during the year			Nil
Charged			
Original 1,000			
Supple- mentary . .	1,000	. .	- 1,000
Amount surrendered during the year (March 1991)			1,000

Notes and comments -

1. The excess of Rs. 38,89,714 over the voted grant requires regularisation.

Grant No. 29 - Labour including Factories - contd.

2. In view of the excess of Rs.38.90 lakhs in the voted grant, the supplementary grant of Rs. 8,52.21 lakhs obtained in March 1991 proved inadequate.

3. Excess occurred mainly under -

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(i) 2230. 01.001.I.AA. Headquarters Staff - Commissioner of Labour -			
O.	38.04		
R.	57.56	95.60	95.89 + 0.29

Enhancement of provision by reappropriation in March 1991 was mainly due to increase in expenditure towards (i) crediting of Fifth Pay Commission arrears into General Provident Fund account and sanction of additional instalments of Dearness Allowance (Rs. 11.51 lakhs) (ii) increase in payment of electricity charges, telephone charges and stationery items (Rs. 2.00 lakhs) (iii) Payment of arrears of rent at enhanced rates (Rs. 5.60 lakhs) (iv) payment of grants to the Tamil Nadu Institute of Labour Studies Society (Rs. 32.27 lakhs) and (v) Purchase of Motor Vehicles and increased cost of fuel (Rs. 5.76 lakhs).

(ii) 2230. 01.103.I.AG. Social Security Scheme for unorganised Labourers below poverty line -				
O.	3,00.00			
S.	3,50.00	6,50.00	6,82.85	+ 32.85

Supplementary grant obtained in March 1991 was for meeting the additional expenditure towards payment of

Grant No. 29 - Labour including Factories - contd.

grants. Reasons for the final excess have not been communicated (June 1992).

(iii) 2230. 02.101.I.AA.
District Employment
Staff -

O.	1,54.01			
R.	50.79	2,04.80	2,07.00	+ 2.20

Enhancement of provision by reappropriation in March 1991 was due to increase in expenditure mainly towards (i) Fifth Pay Commission arrears credited into General Provident Fund account and sanction of additional instalment of Dearness Allowance (Rs. 32.48 lakhs) (ii) payment of electricity charges, telephone charges and stationery items (Rs. 5.44 lakhs) (iii) Payment of arrears of rent at enhanced rates (Rs. 11.78 lakhs). Final excess was stated to be due to settlement of outstanding medical bills and contingent bills.

(iv) (a) 2230. 01.001.I.AB.
Weights and Measures -

O.	62.55			
R.	- 62.55	. .	89.56	+ 89.56

(b) 3475. 106.I.AA.
Establishment Staff -

R.	86.27	86.27	. .	- 86.27
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Withdrawal of entire provision by reappropriation in March 1991 under item (a) was due to reclassification of the expenditure under item (b). However, the reasons for additional provision of Rs. 23.72 lakhs under item (b) and for the final excess have not been communicated (June 1992).

Grant No. 29 - Labour including Factories - conclud.

4. Savings occurred under -

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

(i) 2230. 01.800.I.AD.
Lumpsum Provision for
Dearness Allowance and
Other Unforeseen
expenditure -

O.	2,06.57
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R.	- 2,06.57
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Withdrawal of entire provision by reappropriation in March 1991 was attributed to redistribution of the provision to the service heads. Additional provision by reappropriation under the respective sub-heads, however, amounted to only Rs. 1,22.28 lakhs resulting in a saving of Rs. 84.29 lakhs under the above head. Reasons for the final saving of Rs. 84.29 lakhs have not been communicated (June 1992).

(ii) 2230. 03.102.VI.UA.
Establishment of Basic
Training Centres
Related Instruction
Centres -

O.	20.00
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R.	- 19.87	0.13	0.18	+ 0.05
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Withdrawal of provision by reappropriation in March 1991 was due to non-implementation of the scheme during the year.

Grant No. 30 - Social Welfare (All voted)

Major heads	Total grant	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2059. Public Works			
2210. Medical and Public Health			
2235. Social Security and Welfare			
2236. Nutrition			
Original	1,39,42,59,000		
Supple-mentary	13,33,57,000	1,52,76,16,000	1,60,01,57,583 +7,25,41,583
Amount surrendered during the year (March 1991)			5,19,85,000

Notes and comments -

1. The excess of Rs. 7,25,41,583 over the grant requires regularisation.

2. In view of the excess of Rs. 7,25.42 lakhs, the supplementary grant of Rs. 9,87.66 lakhs obtained in March 1991 proved inadequate and surrender of Rs. 5,19.85 lakhs was injudicious.

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

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

4. Excess occurred under -				
Head	Total grant	Actual expenditure	Excess + Saving -	
(in lakhs of rupees)				
(i) 2235. 60.200.I.AS. Widows, Handicapped and old age pensioners Free Ration Schemes -				
O.	0.01			
R.	4.86	4.87	10,53.60	+ 10,48.73
Reasons for the final excess have not been communicated (June 1992).				
(ii) 2235. 60.200.I.BK. Supply of Dhoties/Sarees to Old age pensioners -				
S.	25.78			
R.	3,17.07	3,42.85	3,45.13	+ 2.28
Supplementary grants obtained in September 1990 (Rs. 16.06 lakhs) and in February 1991 (Rs. 9.72 lakhs) were to meet the initial expenditure on supply of dhoties/sarees to old age pensioners, a New Service. Specific reasons for enhancement of provision by reappropriation in March 1991 and for the final excess have not been communicated (June 1992).				
(iii) 2235. 02.190.I.AA. Assistance to Tamil Nadu Traders Welfare Board -			1,95.00	+ 1,95.00

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

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 constituted a New Service. Failure to observe the procedure prescribed in the New Service Rules resulted in the expenditure escaping the notice of the Legislature/Parliament.

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(iv) 2236.02.102.II.JL. Payment for supply of eggs to the beneficiaries under Tamil Nadu Government Nutritious Meal Programme -			
O. 9,70.00			
S. 2.04			
R. 1,74.24	11,46.28	11,49.10	+ 2.82

Specific reasons for enhancement of provision by Supplementary grant in September 1990 have not been communicated. Enhancement of provision by reappropriation in March 1991 was mainly attributed to increase in expenditure on account of more number of beneficiaries. Reasons for the final excess have not been communicated (June 1992).

(v) 2236. 02.101.III.SA. Integrated child Development Services Schemes with assistance from Swedish International Authority -			
R. 89.27	89.27	93.25	+ 3.98

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

The expenditure on the scheme was incurred without provision either in the Budget or in Supplementary Estimates. As it exceeded the limits prescribed, it constituted a "New Service". Failure to observe the procedure prescribed in the rules regarding "New Service" resulted in the expenditure escaping the notice of the Legislature/Parliament.

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

(vi) 2235. 02.103.II.KW. Financial Assistance for Marriage of girls below poverty line -			
O. 8,00.00			
S. 3,00.00			
R. 50.00	11,50.00	11,71.98	+ 21.98

Supplementary grant obtained in March 1991 was for reducing the pendency of applications received for financial assistance under the scheme "Moovalur Ramamirtham Ammaiyar Ninaivu Thirumana Udhavi Thittam". Reasons for enhancement of provision by reappropriation in March 1991 and for the final excess have not been communicated (June 1992).

(vii) 2235. 02.106.I.AD. Approved Schools -			
O. 2,21.84			
R. 49.95	2,71.79	2,72.20	+ 0.41

Enhancement of provision by reappropriation in March 1991 was mainly due to increase in expenditure towards payment of (i) Pay Commission arrears and Bonus to staff (Rs. 39.69 lakhs) and (ii) increase in strength of inmates (Rs. 6.00 lakhs).

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

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(viii) (a)2235. 02.102.II.JD. Social Support Scheme under World Bank Project -			
R. 10.65	10.65	10.25	- 0.40
(b)2235. 02.103.II.KP. Setting up of Supervisory Cell for Co-operative Societies-			
R. 19.00	19.00	19.11	+ 0.11
(c)2235. 02.106.VI.UA. Training Programme to Staff in prevention and Control of Juvenile Social maladjustment -			
R. 5.31	5.31	5.31	. .
(d)2235. 02.106.VI.UC. Scheme for Prevention and Control of Juvenile Social maladjustment -			
R. 36.57	36.57	35.67	- 0.90
(e)2235. 02.106.VI.UD. Programme on upgradation creation of facilities for development of Child Institution -			
R. 9.90	9.90	9.90	. .
(f)2235. 60.200.II.JG. Anjugam Ammaiyyar Memorial inter caste marriage reward Scheme-			
R. 25.33	25.33	39.23	+ 13.90

Expenditure on the above schemes were incurred without any provision either in the Budget or in the Supplementary Estimates and as it exceeded Rs. 5 lakhs, it

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

constituted a New Service/New Instrument of Service. Failure to observe the procedure prescribed in the New Service Rules resulted in the expenditure escaping the notice of the Legislature/Parliament.

5. Saving occurred under -

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

(i) (a)2235. 02.102.III.SA.
Integrated Child
Development Services
Scheme -

O.	8,49.60		
S.	20.31		
R.	- 8,69.91	. .	. .

(b)2236. 02.101.III.SC
Integrated Child
Development Services
Scheme -

R.	7,45.87	7,45.87	7,46.16	+ 0.29
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Supplementary grant under (a) was obtained in September 1990 for implementation of "Integrated Child Development Services Scheme". Withdrawal of entire provision under item (a) and provision under item (b) by reappropriation in March 1991 were due to reclassification of expenditure. However, the reasons for surrender of balance provision of Rs. 1,24.04 lakhs under item (a) have not been communicated (June 1992).

(ii) (a) 2236. 02.101.I.AF.
Nutrition Delivery
Services -

O.	7,60.88		
R.	- 7,60.88	. .	. .

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

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(b) 2210. 06.112.II.JC. Tamil Nadu Nutrition Project - Public Health Component -			
O. 1,30.00			
R. - 1,30.00			
(c) 2236. 02.101.II.JG. Tamil Nadu Integrated Nutrition Project - Phase II -			
O. 10,00.00			
R. 4,58.25	14,58.25	14,70.30	+ 12.05

Withdrawal of entire provision under items (ii) (a) and (b) and provision under item (c) by reappropriation in March 1991 were due to reclassification. However, reasons for surrender of balance provision of Rs. 4,32.63 lakhs and for the final excess under item (c) have not been communicated (June 1992).

(iii) 2235. 60.102.I.AA
Old Age Pensions -

O. 14,85.00			
S. 1,26.17			
R. - 3,92.23	12,18.94	12,22.90	+ 3.96

Supplementary grants obtained in September 1990 (Rs. 54.49 lakhs) and in February 1991 (Rs. 71.68 lakhs) were for meeting the initial expenditure on account of extension of the scheme to additional places. Specific reasons for withdrawal of provision by reappropriation in March 1991 and for the final excess have not been communicated (June 1992).

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

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(iv) 2235. 60.102.I.AC. Old age pensions to Physically Handicapped Destitutes and Destitute Widows -			
O. 12,54.00			
S. 66.22			
R. - 2,40.78	10,79.44	10,52.74	- 26.70

Supplementary grants obtained in September 1990 (Rs. 62.34 lakhs) and in February 1991 (Rs. 3.88 lakhs) were due to increase in expenditure consequent on extension of this scheme to additional places. Specific reasons for withdrawal of provision by reappropriation in March 1991 and for the final saving have not been communicated (June 1992).

(v) 2235. 02.104.VI.UA.
Programme for care of
Destitute Children -
Assistance to private
Institutions -

O. 2,30.24			
R. - 80.78	1,49.46	1,47.92	- 1.54

Withdrawal of provision by reappropriation in March 1991 was attributed mainly to non-sanction of the scheme as originally proposed (Rs. 69.21 lakhs) and non-receipt of Government of India orders for sanction of maintenance grant/building grant (Rs. 11.77 lakhs).

Grant No. 30 - Social Welfare (All voted) -
concl'd.

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(vi) 2235. 02.800.I.AE. Lumpsum provision for Dearness Allowance and Other Unforeseen expenditure -			
O.	99.41		
R.	- 99.41		

Withdrawal of entire provision by reappropriation in March 1991 was attributed to expenditure being debited to respective sub-heads. However, no amount was redistributed to the sub-heads resulting in excess provision under this grant.

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

Major head	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2225. Welfare of Scheduled Castes, Scheduled Tribes and other Backward classes			
2236. Nutrition			
Voted			
Original	83,64,37,000		
Supple- mentary	15,65,60,000	99,29,97,000	1,00,55,63,380 + 1,25,66,380
Amount surrendered during the year (March 1991)			8,29,000
Charged			
Original	10,03,000		
Supple- mentary	40,00,000	50,03,000	2,39,447 - 47,63,553
Amount surrendered during the year			Nil

Notes and comments -

1. The excess of Rs. 1,25,66,380 over the voted grant requires regularisation.

2. In view of the excess of Rs. 1,25.66 lakhs over the voted grant, the supplementary grant of Rs. 15,32.46 lakhs obtained in March 1991 proved inadequate and the surrender of Rs. 8.29 lakhs injudicious.

3. In view of the saving of Rs. 47.64 lakhs in the charged appropriation, the supplementary appropriation of Rs. 40.00 lakhs obtained in March 1991 proved unnecessary.

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

4. Saving occurred persistently in the charged appropriation in the preceding seven years as detailed below -

Year	Saving	
	Amount (in lakhs of rupees)	Percentage
1983-84	17.29	95
1984-85	19.18	88
1985-86	28.61	84
1986-87	50.03	77
1987-88	80.70	83
1988-89	47.59	59
1989-90	93.70	80

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

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

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(i) 2225.01.277.I.AE. Hostels -			
O. 8,36.54			
S. 1,49.01			
R. 1,20.26	11,05.81	11,12.89	+ 7.08

Supplementary grant obtained in March 1991 was mainly due to increase in expenditure towards payment of arrears of pay and allowances to the Teachers and payment of enhanced rate of food charges.

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

Enhancement of provision by reappropriation in March 1991 was due to (i) taking up of additional maintenance works of hostel buildings (Rs. 25.00 lakhs) (ii) increase in strength of the boarders and enhancement in the rate of food charges for the boarders of Adi-Dravidar Welfare Hostels (Rs. 51.68 lakhs) and (iii) enhancement of miscellaneous charges from Rs. 2 to Rs. 5 per boarder per month (Rs. 50.67 lakhs). Reasons for the final excess have not been communicated (June 1992).

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

		Excess	
Year	Amount (in lakhs of rupees)	Percentage	
1987-88	1,08.92	18	
1988-89	1,27.54	21	
1989-90	1,25.71	16	
Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(ii) 2225.01.283.II.JA. House Sites for Adi Dravidars -			
O. 2,40.00			
S. 61.05			
R. 20.20	3,21.25	4,07.85	+ 86.60

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

Supplementary provision obtained in March 1991 was for acquiring more house sites for Adi-Dravidars and for making payment of enhanced compensation in land acquisition cases.

Enhancement of provision by reappropriation in March 1991 was mainly due to release of more advertisement in connection with the acquisition of lands (Rs. 8.42 lakhs). Specific reasons for the enhancement of balance provision and for the final excess have not been communicated (June 1992).

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

		Excess	
Year	Amount (in lakhs of rupees)	Percentage	
1987-88	85.41	47	
1988-89	74.20	59	
1989-90	1,08.64	48	
Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(iii) 2225. 01.283.II.JE. Subsidy to Scheduled Castes for the construction of Houses under Rural Housing Schemes -			
O.	1,48.34		
R.	98.41	2,46.75	2,19.76 - 26.99

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

Enhancement of provision by reappropriation in March 1991 was mainly due to increase in subsidy for construction of houses under Rural Housing Scheme. Reasons for the final saving have not been communicated (June 1992).

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(iv) 2225.01.277.I.AB. Educational Concessions -			
O.	1,35.40		
S.	64.60		
R.	15.29	2,15.29	2,50.34 + 35.05

Supplementary provision obtained in March 1991 was mainly towards sanctioning of scholarships and stipends to more number of scheduled caste students.

Enhancement of provision by reappropriation in March 1991 was for payment towards Government of India and State Post-Matric/Pre-Matric Scholarships to Scheduled Caste students (Rs. 10 lakhs) and due to sanction of more number of scholarships to the students (Rs. 5.29 lakhs). Reasons for the final excess have not been communicated (June 1992).

(v) (a) 2225. 01.277.II.JG. School Education under Special Component Plan -			
O.	1,05.13		
R.	- 1,05.13	0.01	+ 0.01

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

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(b) 2225. 01.793.II.JE. School Education under Special Component Plan-			
R. 1,21.61	1,21.61	1,94.73	+ 73.12

Withdrawal of provision by reappropriation in March 1991 under item (a) was due to reclassification of expenditure under item (b). However, the reasons for additional provision of Rs. 16.48 lakhs and for the final excess of Rs. 73.13 lakhs have not been communicated (June 1992).

7. Excess also occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(i) 2225.02.277.II.JC. Opening and Maintenance of Tribal Residential Schools -			
O. 11.18			
R. - 3.24	7.94	47.95	+ 40.01

Withdrawal of provision by reappropriation in March 1991 was due to non-sanction of opening of new Residential Schools. Reasons for the final excess have not been communicated (June 1992).

(ii) 2225. 01.800.II.JE. Construction of Community Hall -			
O. 5.00			
R. 35.50	40.50	40.05	- 0.45

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

Enhancement of provision by reappropriation was for the construction of a Centenary Hall and Auditorium to mark birth Centenary of Swamy Sahejananda at Chidambaram.

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

(iii) 2236. 02.102. I.AP. New Programme of Feeding of Poor children age 5 to 9 years in Tamil Nadu Adi Dravidar Schools -			
O. 1,12.12			
R. 5.60	1,17.72	1,47.13	+ 29.41

Enhancement of provision by reappropriation in March 1991 was due to revision in the rate of wages and enhancement in the cost of labour Rs. 13.76 lakhs, partly offset by withdrawal of provision of Rs. 8.16 lakhs. Specific reasons for the withdrawal of provision of Rs. 8.16 lakhs and reasons for the final excess have not been communicated (June 1992).

(iv) 2225. 01.277.I.AD. Administration of Post- Matric Scholarships to Scheduled Castes and Scheduled Tribes -			
O. 2,11.57			
R. 21.65	2,33.22	2,45.90	+ 12.68

Enhancement of provision by reappropriation in March 1991 was mainly due to sanction of scholarships to more number of students. Reasons for the final excess have not been communicated (June 1992).

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

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(v) 2225. 01.001.I.AD. District Staff - Adi Dravidars and Tribal Welfare Department -			
O. 3,36.19			
S. 1,00.99			
R. 18.51	4,55.69	4,67.79	+ 12.10

Supplementary provision obtained in March 1991 was mainly due to increased expenditure towards payment of arrears of pay and allowances to the Teachers of schools run by the Adi-Dravidar and Tribal Welfare Department.

Enhancement of provision by reappropriation in March 1991 was mainly due to increased expenditure on tours undertaken by the District Adi-Dravidar Welfare Officers and Special Tahsildars for achieving the target under various schemes. Reasons for the final excess have not been communicated (June 1992).

8. Savings mainly occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(i) 2225. 01. 800.I.BB. Lumpsum Provision for Dearness Allowance and other Unforeseen expenditure -			
O. 2,91.06			
R. - 2,91.06			

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

Withdrawal of entire provision by reappropriation in March 1991 was attributed to the provision having been already made for the Dearness Allowance under respective sub-heads. Thus the entire amount of Rs. 2,91.06 lakhs contributed to the overall saving under this grant.

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

(ii) 2225. 01.277.I.AA. School Education -				
O. 14,78.26				
S. 6,86.59				
R. - 61.43	21,03.42	21,08.73		+ 5.31

Withdrawal of provision by reappropriation in March 1991 was mainly due to non-adjustment of Pay Commission arrears into General Provident Fund. Reasons for the final excess have not been communicated (June 1992).

(iii) 2225. 01.277.II.JS. Free Education to Students of Scheduled Castes/Scheduled Tribes Converts to Christianity studying in B.A., B.Sc., B.Com Course - Scholarship and Stipends -				
O. 1,00.00				
R. - 78.43	21.57	20.55		- 1.02

Specific reasons for the withdrawal of provision by reappropriation in March 1991 and for the final saving have not been communicated (June 1992).

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

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(iv) 2225. 01.277.II.JU. Additional cost on account of increased rate of Food charges in Hostels -			
S. 79.83			
R. - 27.21	52.62	49.79	- 2.83

Supplementary grant obtained in March 1991 was to meet the additional cost on account of increased rate of food charges allowed in hostels. Withdrawal of provision by reappropriation in March 1991 was mainly due to enhanced rate of food charges having been given effect to from 1.11.90 instead of 1.8.90. Reasons for the final saving have not been communicated (June 1992).

(v) 2225. 01.277.III.SA. Educational Concessions -			
O. 5,38.00			
S. 2,12.95			
R. 21.12	7,72.07	6,80.94	- 91.13

Supplementary provision obtained in March 1991 and additional provision made by reappropriation in March 1991 were towards payment of scholarships and stipends to more number of scheduled caste students and towards the payment of arrears of pay and allowances to the teachers. Reasons for the final saving have not been communicated. (June 1992).

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

9. Bulk of the saving in the charged appropriation occurred under -

Head	Total appropriation	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
2225. 01.283.II.JA. House sites for Adi Dravidars -			
O. 10.00			
S. 40.00			
R. 0.03	50.03	2.39	- 47.64

Supplementary provision obtained in March 1991 was to acquire more house sites for Adi-Dravidars and for making payment of enhanced compensation in land acquisition cases. Reasons for the final saving have not been communicated (June 1992).

Saving occurred persistently under this head in the preceding seven years. The saving ranged from 59 to 95 per cent of the provision during these years and mainly contributed to the overall saving in the charged appropriation as indicated in Note 4.

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

Major head	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2225. Welfare of Scheduled Castes, Scheduled Tribes and Other Backward classes			
2236. Nutrition			
Voted			
Original 28,46,79,000			
Supple- mentary 2,76,79,000	31,23,58,000	30,95,83,823	-27,74,177
Amount surrendered during the year (March 1991)			30,77,000
Charged			
Original 8,000			
Supple- mentary . .	8,000	. .	- 8,000
Amount surrendered during the year (March 1991)			8,000

Grant No. 33 - Housing (All voted)

Major heads	Total grant	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2216. Housing			
2217. Urban Development			
2230. Labour and Employment			
Original 14,10,92,000			
Supple- mentary 6,83,44,000	20,94,36,000	20,75,95,058	-18,40,942
Amount surrendered during the year (March 1991)			10,46,000

Grant No. 34 - Urban Development (All voted)

Major heads	Total grant	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2217. Urban Development			
3054. Roads and Bridges			
3604. Compensation and Assignments to Local Bodies and Panchayati Raj Institutions			
Original	1,13,58,31,000		
Supplementary	33,62,000	1,13,91,93,000	77,09,21,025 -36,82,71,975
Amount surrendered during the year (March 1991)			5,89,000

Notes and comments -

1. In view of the saving of Rs. 36,82.72 lakhs in the grant, the supplementary grant of Rs. 29.30 lakhs obtained in March 1991 proved unnecessary.

2. Rupees 5.89 lakhs were surrendered in March 1991, but the saving ultimately worked out to Rs. 36,82.72 lakhs.

3. The saving of Rs. 36,82.72 lakhs in the grant worked out to 32.33 Per cent of the total grant.

4. Savings of Rs. 8,78.44 lakhs (15 Per cent) and Rs. 5,28.65 lakhs (8 Per cent) also occurred under this grant during the years 1988-89 and 1989-90 respectively.

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

5. Bulk of the saving occurred under -				
Head	Total grant	Actual expenditure	Excess + Saving -	
(in lakhs of rupees)				
3604. 797.I.AA. Amount transferred to Urban Development Fund -				
O.	95,36.16	95,36.16	59,42.43	- 35,93.73
Reasons for the final saving have not been communicated (June 1992).				
6. Saving also occurred under -				
Head	Total grant	Actual expenditure	Excess + Saving -	
(in lakhs of rupees)				
(i) 2217. 01.191.II.JH. Guided Development Scheme to be executed by Madras Metropolitan Development Authority -				
O.	1,00.00			
R.	- 1,00.00			
Withdrawal of provision by reappropriation in March 1991 was attributed to cancellation of the Grant by the Government owing to identified land title of the project not being in order.				
(ii) 2217. 04.191.II.JF. Grants to Tamil Nadu Slum Clearance Board to meet the shifting charges to relocate the hut-dwellers -				
S.	33.62			
R.	9.53	43.15	4.32	- 38.83

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

Supplementary grant obtained in September 1990 (Rs. 4.32 lakhs) and in March 1991 (Rs. 29.30 lakhs) were towards payment of grant to Tamil Nadu Slum Clearance Board for shifting of slum families along the alignment of Mass Rapid Transit System between Bharathi Salai and Dr. Radhakrishnan Salai to the sites at Velachery and Kathivakkam. Specific reasons for enhancement of provision by reappropriation in March 1991 and for the final saving have not been communicated (June 1992).

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(iii) 2217. 80.800.I.AE. Improvement of City Water Ways -			
O. 40.00	40.00	. .	- 40.00

Specific reasons for the final saving have not been communicated (June 1992).

7. Savings under Note 5 and 6 were partly offset by excess under -

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(i) 2217. 80.001.I.AA. Director of Town Planning -			
O. 53.68		84.06	- 0.85
R. 31.23	84.91		

Enhancement of provision by reappropriation in March 1991 was mainly on account of revision of pay scales and daily allowance of staff. Specific reasons for the final saving have not been communicated (June 1992).

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

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(ii) 2217. 80.001.I.AG. Regional Town Planning -			
O. 1,19.55			
R. 50.88	1,70.43	1,66.50	- 3.93

Additional provision obtained by reappropriation in March 1991 was mainly attributed to revision of pay scales and daily allowance of staff (Rs.44.47 lakhs), purchase of Ammonia Printing Machines (Rs. 2.35 lakhs) and enhancement of rent for office building (Rs. 3.15 lakhs). Final saving was attributed to non-adjustment of Pay Commission arrears into the General Provident Fund account.

8. Urban Development Fund - The Fund is constituted for the proper planning and organisation of urban development programmes and to provide basic economic and social infrastructure in certain specified urban areas. The Fund is credited by debit to this grant with 90 per cent of the proceeds of Urban Land Tax, Surcharge on General Sales Tax and the Motor Spirit Tax collected in these areas,

Grant No. 34 - Urban Development (All voted) - *concl'd.*

after allowing 10 per cent as share of the Government. The amounts of contribution credited to the Fund during the year was Rs. 59,42.43 lakhs. The expenditure on the objects of the Fund is initially accounted for under different grants and subsequently transferred to the Fund before the close of the accounts of the year. No expenditure was transferred to the Fund during the seven years from 1984-85 to 1990-91.

The balance at the credit of the Fund as on 31st March 1991 was Rs. 3,74,75.27* 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 1990-91.

* A Debit balance of Rs. 3,00.00 lakhs erroneously included in the closing balance of 1989-90 is under examination.

Grant No. 35 - Civil Supplies

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2236. Nutrition			
2408. Food, Storage and Warehousing			
3456. Civil Supplies			
Voted			
Original	3,79,33,48,000		
Supple- mentary	. .	3,79,33,48,000	3,76,17,95,561 -3,15,52,439
Amount surrendered during the year (March 1991)			3,31,14,000
Charged			
Original	3,000		
Supple- mentary	. .	3,000	. . -3,000
Amount surrendered during the year (March 1991)			3,000

Grant No. 35 - Civil Supplies - conclud.

Note -

Saving occurred under -

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

2236. 80.800.I.AA.
Free Distribution of
Rice to all poor people
below poverty line
during festival
occasions -

O. 36,00.00

R. - 36,00.00

Withdrawal of entire provision by reappropriation in March 1991 was attributed to reclassification of the expenditure to 2235. Social Security and Welfare under Grant No. 30. Social Welfare.

However, Rs. 11,75.52 lakhs alone was provided by reappropriation under the head 2235.02.200.I.AF. in Grant No. 43 for implementing the scheme. Specific reasons for the excess provision of Rs. 24,24.48 lakhs in this grant have not been communicated (June 1992). Further, though there was a surplus provision of Rs. 36,00.00 lakhs in this grant only Rs. 3,31.14 lakhs had been surrendered. But for this surplus provisions, the grant would have resulted in excess by Rs. 32,84.48 lakhs, requiring regularisation by the Legislature/Parliament.

Grant No. 36 - Irrigation

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.

2059. Public Works

2701. Major and Medium Irrigation

2702. Minor Irrigation

2711. Flood Control

3056. Inland Water Transport

Voted

Original 1,04,41,03,000

Supple-

mentary 6,81,77,000 | 1,11,22,80,000 1,07,36,21,306 -3,86,58,694

Amount surrendered during the year (March 1991)

1,03,36,000

Charged

Original 3,000

Supple-

mentary . . | 3,000 . . - 3,000

Amount surrendered during the year (March 1991)

2,000

Notes and comments -

1. In view of the saving of Rs. 3,86.59 lakhs in the voted grant, the supplementary grant of Rs. 6,26.77 lakhs obtained in March 1991 proved excessive.

2. Rupees 1,03.36 lakhs were surrendered in March 1991 under the voted grant but the ultimate saving worked out to Rs. 3,86.59 lakhs.

Grant No. 36 - Irrigation - contd.

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

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

Year	Saving	
	Amount (in lakhs of rupees)	Percentage
1986-87	1,68.72	2
1987-88	4,03.92	5
1988-89	3,28.57	4
1989-90	5,23.07	5

5. Saving occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(i) (a) 2701. 80.800.II.JG. Modernisation of tanks with E.E.C. Assistance- Phase II -			
O. 7,30.00			
R. - 7,30.00		40.81	+ 40.81
(b) 2702. 01.101.II.JB. Modernisation of tanks with E.E.C Assistance- Phase II -			
R. 4,05.49	4,05.49	1,87.56	- 2,17.93

Withdrawal of entire provision under item (a) and provision under item (b) by reappropriation in March 1991 were due to reclassification of expenditure. Reasons for the balance saving of Rs. 3,24.51 lakhs and for the net final saving of Rs. 1,77.12 lakhs under these heads have not been communicated (June 1992).

Grant No. 36 - Irrigation - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(ii) 2701. 80.800.I.AC. Add - Establishment Charges Transferred from Major Head "2059.Public Works" on pro-rata basis -			
O. 9,74.53	9,74.53	. .	- 9,74.53

The saving was due to adjustment of pro rata charges for Establishment (Rs. 6,37.61 lakhs) under the respective project minor heads. Reasons for the balance saving of Rs. 3,36.92 lakhs have not been communicated (June 1992).

(iii) 2701. 80.003.II.JD. Setting up of Irrigation Management Training Institute under U.S. aid -			
O. 1,46.00			
S. 54.50			
R. - 54.50	1,46.00	1,46.00	. .

Supplementary grant obtained in March 1991 was to meet the expenditure on purchase of computer, bus, latest technical books, publication of news bulletin, etc., for the Irrigation Management Training Institute.

Grant No. 36 - Irrigation - contd.

Specific reasons for the withdrawal of provision by reappropriation in March 1991 have not been communicated (June 1992).

6. Savings mentioned in note 5 was partly offset by excess under -

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(i) 2059. 80.105.I.AD. Workshop Establishment-			
O. 2,13.14			
R. 56.40	2,69.54	2,78.64	+ 9.10

Additional provision by reappropriation in March 1991 was mainly due to increased expenditure towards payment of arrears of pay and allowances based on the recommendation of the Fifth Pay Commission, payment of additional instalment of Dearness Allowance and adhoc bonus (Rs. 53.54 lakhs), procurement of certain machinery and equipment (Rs. 1.19 lakhs) and payment of cost of vehicles (Rs. 0.97 lakh).

Reasons for the final excess have not been communicated (June 1992).

(ii) 2701. 04.800.I.AB. Maintenance and Repairs by Irrigation Department -				
O. 2,78.00				
R. 47.00	3,25.00	3,50.92	+ 25.92	

Grant No. 36 - Irrigation - contd.

Additional provision by reappropriation in March 1991 was to meet the expenditure on works, property tax, arrears of telephone charges and maintenance of Rajakomarapalayam, Mohanur, Pugalur and Nerur Channels in Tiruchirappalli District. Reasons for the final excess have not been communicated (June 1992).

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(iii) (a) 2701. 80.800.II.JE. Modernisation of Tanks having ayacuts less than 200 hectares - with European Economic Community assistance - Phase I -			
O. 4,70.00			
R. - 4,70.00			
(b) 2702. 01.101.II.JA. Modernisation of Tanks having Ayacuts less than 200 hectares - with European Economic Community Assistance - Phase I -			
S. 5,72.27			
R. 3,37.01	9,09.28	10,98.10	+ 1,88.82

Supplementary grant obtained in March 1991 under item (b) was to meet the expenditure on works in connection with the Modernisation of Tanks having an ayacut less than 200 hectares with European Economic Community assistance.

Withdrawal of provision under item (a) and additional provision under item (b) by reappropriation in March 1991 were due to reclassification of expenditure.

Grant No. 36 - Irrigation - contd.

Reasons for the balance saving of Rs.1,32.99 lakhs and for the final excess under item (b) have not been communicated (June 1992).

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(iv) 2702. 02.005.I.AC. Executive Establishment -			
O. 2,90.39			
R. 76.79	3,67.18	3,49.13	- 18.05

Additional provision by reappropriation in March 1991 was mainly due to increased expenditure towards payment of arrears of pay and allowances based on the recommendation of the Fifth Pay Commission and Payment of additional instalment of Dearness Allowance and adhoc bonus.

Reasons for the final saving have not been communicated (June 1992).

(v) 3056. 104.I.AA.AB and AC. Interest Charges -	. .	50.14	+ 50.14
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The final excess was due to adjustment of prorata charges for Interest charges. However, the expenditure had been incurred without any provision in the Budget which had resulted in the expenditure escaping the notice of Legislature/Parliament.

(vi) 2701. 01.103.I.AA. Parambikulam - Aliyar Project -			
O. 1,53.00			
R. 52.49	2,05.49	2,00.91	- 4.58

Grant No. 36 - Irrigation - contd.

Additional provision by reappropriation in March 1991 was due to special repair works to the retaining wall Sholayar Lower Nirar Dam and Upper Nirar Weir and to the revetment on the right and left side of leading channel at Upper Nirar Weir, and also due to settlement of armed police guard bill and I.O.C claims, etc. Reasons for the final saving have not been communicated (June 1992).

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

(i) Stock - The head is charged with all expenditure connected with the acquisition of stock materials and all manufacturing operations. It is credited with the value of materials issued to works or sold or otherwise disposed of. The debit balance under this 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;

Grant No. 36 - Irrigation - contd.

(b) Expenditure incurred on deposit works in excess of deposits received;

(c) Losses, retrenchments, errors etc., and

(d) Other items.

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

(iii) *Workshop Suspense* - All charges for jobs executed or other operations in the departmental workshop are initially debited to this head pending recovery or adjustment.

From 1961-62, the State Government has been following the system of net budgeting for "Suspense" heads of account. Whereas under the system of gross budgeting followed for all other heads, funds are obtained for gross expenditure (ignoring credits or recoveries), funds under suspense heads are provided only for net debits, i.e., after taking into account credits.

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.

Grant No. 36 - Irrigation - conclud.

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

An analysis of suspense transactions during 1990-91 is given below with opening and closing balances -

Head	Balance on 1st April 1990	Debits during 1990-91	Credits during 1990-91	Balance on 31st March 1991
(in lakhs of rupees)				
1. 2059.Public Works				
80. General -				
Suspense	4,18.24	10,16.53	9,60.82	4,73.95
2. 2701. Major and				
Medium Irrigation -				
(i) 04.Medium				
Irrigation (Non-				
Commercial) -				
Miscellaneous Works				
Advances	6.97	. .	. .	6.97
(ii) 80.General-				
Suspense	1.07	2.83	2.36	1.54
3. 2702. Minor Irrigation				
(i) 01.Surface Water	. .	3.54	1.56	1.98
(ii) 02.Ground Water				
80. General	13.74	16.78	20.74	9.78
Total	4,40.02	10,39.68	9,85.48	4,94.22

Grant No. 37 - Public Works - Buildings

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

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

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
Voted			
Original	3,65,57,000		
Supple- mentary	1,70,00,000	5,35,57,000	10,17,37,238 + 4,81,80,238
Amount surrendered during the year (March 1991)			10,94,000
Charged			
Original	4,20,000		
Supple- mentary	15,52,000	19,72,000	23,45,036 + 3,73,036
Amount surrendered during the year			Nil

Notes and comments -

1. The excess of Rs. 4,81,80,238 over the voted grant and the excess of Rs. 3,73,036 over the charged appropriation require regularisation.

2. In view of the excess of Rs. 4,81.80 lakhs in the voted grant, the supplementary grant of Rs.1,33.34 lakhs obtained in March 1991 proved inadequate and surrender of Rs. 10.94 lakhs in March 1991 injudicious.

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

3. In view of the excess of Rs. 3.73 lakhs in the charged appropriation, the supplementary appropriation of Rs. 15.52 lakhs obtained in March 1991 proved inadequate.

4. Excess in the voted grant worked out to 90 per cent of the total provision. Excess persistently occurred in this grant in the preceding four years as detailed below-

Year	Amount (in lakhs of rupees)	Excess Percentage
1986-87	1,71.98	31
1987-88	42.94	8
1988-89	71.78	16
1989-90	1,74.57	39

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

6. Significant excess occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(i) 2216. 01.106.I.AV. Add - Establishment Charges Transferred from Major Head - "2059. Public Works" on Pro-rata Basis -			
0.	36.28	36.28	1,19.50 + 83.22

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

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(ii) 2059. 80.799.I.AC. Miscellaneous Works Advances (Public Works Department)-	. .	31.19	+ 31.19
(iii) 2216. 01.106.II.JF. Add - Establishment Charges transferred from Major Head "2059. Public Works" on Pro- rata Basis -	. .	4,30.85	+ 4,30.85
(iv) 2216. 01.106.II.JG. Add - Machinery and Equipment Charges transferred from Major Head "2059. Public Works" on Pro-rata Basis -	. .	12.02	+ 12.02

Reasons for the final excess under item (i) to (iv) have not been communicated (June 1992).

Excess occurred persistently under the head mentioned against item (i) during the preceding years as detailed below -

Year	Amount (in lakhs of rupees)	Excess Percentage
1984-85	14.64	110
1985-86	43.12	225
1986-87	14.61	47
1987-88	46.35	358
1988-89	51.72	260
1989-90	99.21	2748

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

7. Excess mentioned in note 6 was partly counterbalanced by saving under -

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(i) 2059. 01.051.I.AD. District Administration -			
O.	6.47		
S.	17.50		
R.	- 2.33	21.64	9.91 - 11.73

Supplementary grant obtained in March 1991 was for taking up of new minor works.

Withdrawal of provision by reappropriation in March 1991 was due to new works not being taken up. Reasons for the final saving have not been communicated (June 1992).

(ii) 2059. 80.799.I.AA. Stocks -		- 16.73	- 16.73
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Reasons for the minus expenditure have not been communicated (June 1992).

(iii) 2210. 01.110.I.BU. Buildings -			
O.	12.00		
S.	20.06		
R.	- 4.50	27.56	12.12 - 15.44

Supplementary grant obtained in March 1991 was for carrying out certain civil works in Hospitals and Dispensaries.

Withdrawal of provision by reappropriation in March 1991 was due to new works not being taken up. Reasons for the final saving have not been communicated (June 1992).

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

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(iv) 2235. 01.202.I.AV. Repatriates from Burma and Sri Lanka -			
O.	0.67		
S.	48.75	49.42	30.21 - 19.21

Supplementary grant of Rs. 36.66 lakhs obtained in September 1990 was for carrying out repairs, provision of water supply, internal and external electrifications for the houses constructed by the Tamil Nadu Housing Board at Velangudi in Madurai District, carrying out civil and electrical works in transit camp at Kottupattu in Tiruchirapalli District, carrying out repairs to water supply connection at Mandapam and thatched huts at Mapillai Oorani transit camp and for putting up thatched sheds in Thanjavur District. Supplementary grant of Rs. 12.09 lakhs obtained in March 1991 was for carrying out certain civil works and repairs in the Rehabilitation homes.

Reasons for the final saving have not been communicated (June 1992).

8. Excess in the charged appropriation occurred mainly under -

Head	Total appropriation	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
2059. 01.053.I.AA. Residence of the Governor -			
O.	3.70		
S.	12.19	15.89	21.58 + 5.69

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

Supplementary appropriation obtained in March 1991 was for increased expenditure on maintenance and for certain minor works.

Reasons for the final excess have not been communicated (June 1992).

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

An analysis of the suspense transaction accounted for under this grant during 1990-91 is given below, with opening and closing balances under the different suspense heads -

Head	Balance on 1st April 1990	Debits during 1990-91	Credits during 1990-91	Balance on 31st March 1991
(in lakhs of rupees)				
2059. Public Works -				
1. Purchase	10.58	. .	. .	10.58 (a)
2. Stock	1,49.15	41.46	58.19	1,32.42
3. Miscella- neous Work Advances	6,03.49	1,48.72	1,14.01	6,38.20
4. Workshop Suspense	- 95.25	. .	. .	- 95.25 (b)
Total	6,67.97	1,90.18	1,72.20	6,85.95

(a) Plus balance is under examination.

(b) Minus balance is under examination.

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

Major heads	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
2059. Public Works			
2551. Hill Areas			
3452. Tourism			
Voted			
Original	38,29,49,000		
Supple- mentary	3,46,28,000	41,75,77,000	42,84,94,242 +1,09,17,242
Amount surrendered during the year (March 1991)			19,21,000
Charged			
Original	1,000		
Supple mentary	5,000	6,000	. . . - 6,000
Amount surrendered during the year			Nil

Notes and comments -

1. The excess of Rs. 1,09,17,242 over the voted grant requires regularisation.

2. In view of the excess of Rs. 1,09.17 lakhs in the voted grant, the supplementary grant of Rs. 3,08.19 lakhs obtained in March 1991 proved inadequate and surrender of Rs. 19.21 lakhs in March 1991 injudicious.

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

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

4. Excess in the voted grant occurred under -

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

(i) 2059.80.001.I.AA.
Chief Engineers -

O.	2,03.52		
S.	13.09		
R.	44.15	2,60.76	2,58.85 - 1.91

Supplementary grant obtained in February 1991 was for the creation of certain posts for the constitution of a technical cell to identify, prepare and consolidate materials to present the case before the Cauvery Water Disputes Tribunal and for the purchase of cars sanctioned by Government.

Additional provision by reappropriation in March 1991 was mainly towards drawal of Pay Commission arrears, increase in telephone charges, purchase of typewriter and plain paper copier for the newly formed technical cell. Reasons for the final saving have not been communicated (June 1992).

(ii) 2059.80.001.I.AC.
Superintending
Engineers -

O.	2,90.14		
R.	60.66	3,50.80	3,62.18 + 11.38

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

Additional provision by reappropriation in March 1991 was mainly towards payment of Pay Commission arrears. Reasons for the final excess have not been communicated (June 1992).

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

(iii) 2059.80.001.I.AD.
Executive
Establishment -

O.	27,72.70		
S.	3,33.19		
R.	2,06.39	33,12.28	34,35.15 + 1,22.87

Supplementary grant obtained in September 1990 and March 1991 was to meet the expenditure on provincialisation of the services of 310 Nominal Muster Roll workers to their respective posts for which they have qualified and the payment of revised rates of Dearness Allowance and Bonus.

Additional provision by reappropriation in March 1991 was mainly towards payment of Pay Commission arrears and for meeting Cauvery Water Dispute Tribunal expenses.

Reasons for the final excess have not been communicated (June 1992).

(iv) 2059.80.052.I.AB.
Repairs and Carriages -

O.	52.75		
R.	28.63	81.38	86.27 + 4.89

Additional provision by reappropriation in March 1991 was mainly towards increase in cost of fuel, spares, tyres and other accessories. Reasons for the final excess have not been communicated (June 1992).

Grant No. 38 - Public Works - Establishment and
Tools and Plant - *concl'd.*

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

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
2059.80.001.I.AU. Lumpsum Provision for Dearness Allowance and other unforeseen expenditure -			
O. 3,85.93			
R. - 3,85.93			

Specific reasons for the withdrawal of entire provision by reappropriation in March 1991 have not been communicated (June 1992).

Grant No. 39 - Roads and Bridges

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2059. Public Works			
2505. Rural Employment			
2551. Hill Areas			
3054. Roads and Bridges			
Voted			
Original 1,40,30,83,000			
Supple- mentary 4,75,67,000	1,45,06,50,000	1,40,30,43,616	-4,76,06,384
Amount surrendered during the year (March 1991)			2,67,95,000
Charged			
Original . .			
Supple- mentary 38,000	38,000	37,850	- 150
Amount surrendered during the year			Nil

Notes and comments -

1. Rupees 2,67.95 lakhs were surrendered in March 1991; but the saving ultimately worked out to Rs. 4,76.06 lakhs.

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

Grant No. 39 - Roads and Bridges - contd.

3. Bulk of the saving occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(i) 3054. 80.800.I.AN. Special Provision for Maintenance of Roads -			
O. 10,00.00			
R. - 10,00.00

Withdrawal of entire provision by reappropriation in March 1991 was due to the provision having been made in the capital head under Grant No. 54. However, only Rs. 2,67.95 lakhs had been surrendered in the grant and the balance of Rs. 7,32.05 lakhs had been distributed to other heads by reappropriation.

(ii) (a) 3054. 04.800.I.AM.
Maintenance of Bus
Routes -

O. 12,50.00			
R. - 12,50.00

(b) 3054. 04.337.I.AC.
Maintenance of Bus
Routes -

R. 4,75.00	4,75.00	4,86.55	+ 11.55
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Withdrawal of entire provision by reappropriation in March 1991 under item (a) and provision by reappropriation in March 1991 under item (b) were due to reclassification of expenditure. However, reasons for the net surrender of Rs. 7,75.00 lakhs and for the net final excess under item (b) have not been communicated (June 1992).

Grant No. 39 - Roads and Bridges - contd.

4. Saving also occurred under -

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

(i) 3054. 04.800.II.KJ.
Lumpsum provision for
East Coast Road Works -

O. 5,20.00	5,20.00	2,47.39	- 2,72.61
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Reasons for the final saving have not been communicated (June 1992).

(ii) 3054. 80.797.I.AA.
Transfer of Grants from
Central Road Fund (Road
Development) to Major
Head "8448 - Other
Deposits" -

O. 45.35			
R. - 10.68	34.67	..	- 34.67

Specific reasons for the withdrawal of provision by reappropriation in March 1991 and for the final saving have not been communicated (June 1992).

(iii) (a) 3054. 80.001.I.AP.
Programme for
Special Employment-
Roads Schemes -

O. 3,29.93			
R. - 3,29.93	..	4.23	+ 4.23

(b) 2505. 60.101.I.AA.
Programme for
Special Employment-
Roads Schemes -

R. 3,73.60	3,73.60	..	- 3,73.60
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Grant No. 39 - Roads and Bridges - contd.

Withdrawal of entire provision under item (a) and provision by reappropriation in March 1991 under item (b) were due to reclassification of expenditure. However, reasons for the additional provision of Rs. 43.67 lakhs and for the net final saving of Rs. 3,69.37 lakhs have not been communicated (June 1992).

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

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(i) 3054. 03.052.I.AB. Repairs and Carriages - under Control of the Chief Engineer (Highways and Rural Works) -			
O.	3,76.00		
R.	2,49.66	6,25.66	6,60.90 + 35.24

Additional provision by reappropriation in March 1991 was to meet the expenditure on special repair works taken up on plant and machinery and increase in expenditure towards enhanced salary of the work-charged establishment. Final excess was due to increase in Dearness Allowance of Tools and Plant Crew, payment of ex-gratia and increase in cost of fuel, lubricant, spares, etc.

(ii) 3054. 04.800.II.KK. Bus Route Improvement and Take over Scheme -			
S.	3,85.00		
R.	1,15.00	5,00.00	4,94.54 - 5.46

Grant No. 39 - Roads and Bridges - contd.

Supplementary grant obtained in February 1991 was for meeting the initial expenditure for taking up of Road Works for a length of 750.50 kilometers in 19 districts under 'Bus Route take over Scheme' sanctioned by Government.

Additional provision by reappropriation in March 1991 was due to new works taken up for execution. Final saving was due to non-taking up of certain works on account of non-execution of agreement and non-procurement of certain materials and also due to shortage of petroleum products.

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(iii) 3054. 80.001.I.AE. Executive Establishment (Highways and Rural Works) -			
O.	7.64.51		
R.	1,95.10	9,59.61	9,72.13 + 12.52

Specific reasons for the additional provision by reappropriation in March 1991 and for the final excess have not been communicated (June 1992).

Head	Total grant	Actual expenditure	Excess+ Saving-
(in lakhs of rupees)			
(iv) 3054. 80.001.II.JB. Programme for Special Employment - Rural Roads Schemes -		3,75.69	+ 3,75.69

Reasons for the final excess have not been communicated (June 1992).

Grant No. 39 - Roads and Bridges - contd.

Expenditure on the above ongoing scheme/service was incurred without any provision in the Budget or Supplementary Estimates or by reappropriation, which had resulted in the expenditure escaping the notice of Legislature/Parliament.

(v) 3054. 80.004.I.AA.
Research Station
(Highways and Rural
Works) -

O.	51.37			
R.	49.00	1,00.37	1,00.25	- 0.12

Specific reasons for the additional provision by reappropriation in March 1991 have not been communicated (June 1992).

(vi) (a) 3054.03.800.I.AA.
Maintenance and
Repairs -

O.	5,40.00			
R.	- 5,40.00

(b) 3054. 03.377.I.AA.
Maintenance and
Repairs -

R.	6,00.00	6,00.00	6,00.55	+ 0.55
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Withdrawal of entire provision under item (a) and provision under item (b) by reappropriation in March 1991 were due to reclassification of expenditure. Increased provision was due to execution of additional works and increase in salary of work-charged establishment.

(vii) (a) 3054.04.800.I.AE.
District Roads -

O.	25,90.00			
R.	- 25,90.00

(b) 3054. 04.337.I.AA.
District Roads -

R.	28,90.00	28,90.00	28,94.29	+ 4.29
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Grant No. 39 - Roads and Bridges - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(viii) (a) 3054.04.800.I.AG. Rural Roads -			
O.	25,65.00		
R.	- 25,65.00	..	..
(b) 3054.04.337.I.AB. Rural Roads -			
R.	29,00.00	29,00.00	29,04.95 + 4.95

Withdrawal of entire provision under items (vii) (a) and (viii) (a) and provision under items (vii) (b) and (viii) (b) by reappropriation in March 1991 were due to reclassification of expenditure respectively. However, reasons for the additional provision of Rs. 3,00.00 lakhs and Rs. 3,35.00 lakhs under items (vii) (b) and (viii) (b) respectively have not been communicated (June 1992).

(ix) 3054. 80.797.I.AC.
Transfer of amount to
Rural Road Development
Fund to the Major Head
'8229 - Development and
Welfare Funds' -

O.	10,16.78		
R.	1,56.90	11,73.68	11,73.68 ..

Additional provision by reappropriation in March 1991 was for meeting the object specified in Rural Road Development Fund.

6. Suspense - The nature of suspense transactions has been explained below the Appropriation Accounts of Grant No. 36. Irrigation. An analysis of the suspense transactions accounted for in this grant is given below together with opening and closing balances under different suspense heads -

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

Head	Balance on 1st April 1990	Debits during 1990-91	Credits during 1990-91	Balance on 31st March 1991
(in lakhs of rupees)				
3054. Roads and Bridges				
Purchases	- 0.01	. .	. .	- 0.01
Stock	85.65	3,08.96	2,93.12	1,01.49
Miscellaneous Works				
Advances	4,28.34	1,06.14	74.71	4,59.77
Workshop Suspense-	6.41	1,09.00	1,14.51	- 11.92(a)
Total	5,07.57	5,24.10	4,82.34	5,49.33

7. *Subventions from the Central Road Fund* - The Central Road Fund is constituted out of the proceeds of excise and import duties on motor spirits earmarked for road development. The amount sanctioned each year is transferred to this Fund in the accounts of Central Government. Out of this amount, 80 per cent is allocated to the States, etc., and the balance 20 per cent is retained by Central Government as ordinary reserve to which is also added receipts accepted from other sources which are treated as Special Reserves. The amount allocated to State Governments whether from the 80 per cent allocation or from the Reserves are credited to the Major Head "1601 - Grants - in - aid from Central Government" and the allocations other than those from reserves are transferred to the Major Head

(a) Minus balance is under examination.

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

"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 the balance is available.

No amount was received as subvention during the year. Expenditure of Rs. 34.81 lakhs was incurred during the year and the entire amount has not been adjusted for want of sanction. In addition an expenditure of Rs. 5.82 lakhs and Rs. 7.47 lakhs incurred in 1988-89 and 1989-90 respectively but not transferred to the deposit account during those years for want of sanction also remain unadjusted during the current year. The balance at the credit of the Deposit Account on 31st March 1991 was Rs. 1,33.46 lakhs.

8. *Rural Road Development Fund* - A percentage of motor vehicles taxes fixed by the Government of Tamil Nadu by notification from time to time under the Tamil Nadu Motor Vehicles Taxation Act, 1974 (Tamil Nadu Act 13 of 1974) is credited to the Fund constituted by the Government of Tamil Nadu. The Fund is to be utilised exclusively to meet 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.

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

A sum of Rs. 11,73.68 lakhs was credited to the Fund in the accounts for 1990-91. Expenditure transferred to the Fund during the year was Rs. 11,73.68 lakhs. There was no balance in the Fund as on 31st March 1991.

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 1990-91.

Grant No. 40 - Road Transport Services and Shipping

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2070. Other Administrative Services			
3051. Ports and Light Houses			
3052. Shipping			
3055. Road Transport Voted			
Original 8,66,96,000			
Supple- mentary 3,07,42,000	11,74,38,000	11,35,13,118	-39,24,882
Amount surrendered during the year (March 1991)			6,50,000
Charged			
Original 4,000			
Supple- mentary . .	4,000	. .	- 4,000
Amount surrendered during the year (March 1991)			4,000

Notes and comments -

1. In view of the saving of Rs. 39.25 lakhs in the voted grant, supplementary grant of Rs. 3,07.42 lakhs obtained in March 1991 proved excessive.

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

2. Only Rs. 6.50 lakhs were surrendered in March 1991 under the grant, whereas the ultimate saving was Rs.39.25 lakhs.

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

4. Saving in the voted grant occurred mainly under -

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(i) 2070. 114.I.AA. Motor Vehicles Maintenance Organisation -			
O. 6,99.88			
S. 1,65.19			
R. 1.63	8,66.70	8,36.78	- 29.92

Supplementary grant obtained in March 1991 was for meeting the additional expenditure towards payment of revised rates of Dearness Allowance and Bonus sanctioned to the employees and also for the purchase of petrol, diesel, spare parts, automobile accessories, tyres and tubes.

Enhancement of provision by reappropriation in March 1991 was mainly due to increase in telephone charges, cost of fuel, spares, tyres and other accessories and rates of taxes and rent.

Reasons for the final saving have not been communicated (June 1992).

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

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(ii) 2070. 800.I.BE. Lumpsum Provision for Dearness Allowance and other unforeseen expenditure -			
O. 19.30			
R. - 19.30			

Specific reasons for withdrawal of entire provision by reappropriation in March 1991 have not been communicated (June 1992).

5. Excess occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
2070. 114.II.JA. Motor Vehicles Maintenance Organisation -			
O. 39.89			
R. 15.44	55.33	52.92	- 2.41

Additional provision by reappropriation in March 1991 was mainly due to drawal of Pay Commission arrears, special bonus and special adhoc bonus and increase in expenditure on pay and Dearness Allowance on account of the newly formed Government Automobile workshops at Sivaganga and Ramnad. Reasons for the final saving have not been communicated (June 1992).

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

6. Tamil Nadu Sailing Vessels Crew Relief Fund -

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

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

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

Adjustments regarding the surcharge collection of Rs. 0.47 lakh not transferred to the Fund during 1989-90 and the expenditure of Rs. 0.01 lakh, omitted to be met out of the Fund during 1989-90 were made during the year. In addition, the surcharge collection of Rs. 0.41 lakh relating to this year has also been transferred to the Fund. The expenditure met out of the Fund during 1990-91 was 'nil'. The balance at the credit of the Fund on 31st March 1991 was Rs. 4.28 lakhs.

**Grant No. 40 - Road Transport
Services and Shipping - *concl'd.***

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 1990-91.

Grant No. 41 - Relief on account of Natural Calamities

Major head	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2245. Relief on account of Natural Calamities			
Voted			
Original 1,19,98,000			
Supple-mentary 24,39,68,000	25,59,66,000	26,90,87,178	+ 1,31,21,178
Amount surrendered during the year			Nil
Charged			
Original 15,50,00,000			
Supple-mentary . .	15,50,00,000	. .	- 15,50,00,000
Amount surrendered during the year			Nil

Notes and comments -

1. The excess of Rs. 1,31,21,178 over the voted grant requires regularisation.

2. In view of the excess of Rs. 1,31.21 lakhs over the voted grant, the Supplementary grant of Rs. 11,34.56 lakhs obtained in March 1991 proved inadequate.

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

3. Head	Excess occurred in the voted grant under -	Total grant	Actual expenditure	Excess + Saving -
				(in lakhs of rupees)
(i) 2245. 01.102.I.AC. Grants to Panchayat Unions/Panchayats for transportation of Water Supply in drought affected areas -				
S.	1,31.50	1,31.50	2,12.99	+ 81.49
Supplementary grant obtained in September 1990 was for drought relief works viz. installation of new bore wells, transportation of water supply, deepening of open wells and flushing of bore wells. Reasons for the final excess have not been communicated (June 1992).				
(ii) 2245. 02.122.I.AA. Repairs to Irrigation Sources -				
O.	0.01			
S.	79.99			
R.	- 28.53	51.47	1,31.29	+ 79.82

Supplementary grant obtained in March 1991 was to provide permanent restoration of breached Irrigation tanks and channels badly affected consequent on the heavy rainfall in some Districts and the Korampallam Reserve Tank in Chidambaranar District. Reasons for the withdrawal of provision by reappropriation in March 1991 and for the final excess have not been communicated (June 1992).

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

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(iii) 2245. 02.193.I.AA. Repairs and Restoration of electrical instal- lations belonging to Electricity Board - . .		45.00	+ 45.00
Expenditure has been incurred without Budget Provision or a Supplementary grant or an advance from the Contingency Fund. As the expenditure exceeded Rs.10 lakhs, it had to be treated as New Service/New Instrument of Service. Failure to observe the procedure prescribed in New Service/New Instrument of Service rules has resulted in the expenditure not being brought to the notice of the Legislature/Parliament.			
(iv) 2245. 02.101.I.AE. Cash Doles to Persons affected in Floods -			
O. 0.01			
R. 19.77	19.78	38.53	+ 18.75
Reasons for enhancement of provision by reappropriation in March 1991 and for the final excess have not been communicated (June 1992).			
(v) 2245. 02.113.I.(Items eligible for assistance from the Union Government) AA. Reconstruction of Houses -			
O. 0.01			
R. 0.15	0.16	28.65	+ 28.49

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

Enhancement of provision by reappropriation in
March 1991 was to meet expenditure towards supply of Food
and Clothes to flood affected persons. Reasons for the
final excess have not been communicated (June 1992).

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

(vi) 2245. 02.106.I.AA. Repairs to Roads -			
S. 3,00.00	3,00.00	3,20.79	+ 20.79

Supplementary grant obtained in March 1991 was for
meeting the expenditure towards repairs and restoration of
damaged roads during floods and cyclone. Reasons for the
final excess have not been communicated (June 1992).

(vii) 2245. 02.800.I.AW. Construction of Cyclone Relief Shelters -			
O. 40.01	40.01	60.36	+ 20.35

Reasons for the final excess have not been
communicated (June 1992).

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

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			
S. 99.85	99.86	41.63	- 58.23

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

Supplementary grants obtained in February 1991 and March 1991 were to meet expenditure towards repair and restoration of irrigation sources which were badly affected by the floods in some Districts. Reasons for the final saving have not been communicated (June 1992).

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(ii) 2245. 01.102.I.AB. Grants to Municipalities/ Municipal Corporations for transportation of Water Supply in drought affected areas -			
O. 0.01			
S. 10,06.50			
R. - 0.01	10,06.50	9,54.50	- 52.00

Supplementary grant obtained in September 1990 was for expenditure towards installation of new and compensatory bore wells, repairing of tanks and bore wells, transportation of drinking water, deepening of open wells and flushing of bore wells in drought affected areas in Municipalities and Corporations. Reasons for the final saving have not been communicated (June 1992).

(iii) 2245. 02.113.I.AB. Assistance for Repair/Reconstruction of damaged Houses, Huts in flood affected areas -				
O. 0.01				
S. 2,00.35				
R. - 14.81	1,85.55	1,58.36	- 27.19	

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

Supplementary grant obtained in March 1991 was to meet expenditure towards relief work in Madras city during floods in October/November. Reasons for the withdrawal of provision by reappropriation in March 1991 and for the final saving have not been communicated (June 1992).

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

(iv) 2245. 02.114.I.AA. - Subsidy to Small and Marginal Farmers for Agricultural Inputs due to floods -				
S. 37.27				
R. - 22.20	15.07	15.31	+ 0.24	

Supplementary grant obtained in September 1990 was to meet expenditure towards flood relief measures in Ramanathapuram, Kamarajar and V.O. Chidambaranar Districts. Specific reasons for the withdrawal of provision by reappropriation in March 1991 have not been communicated (June 1992).

5. Bulk of the saving in the charged appropriation occurred under -

Head	Total Appropriation	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
2245. 04.797.I.AD. Transfer to Famine Relief Fund -			
O. 15,50.00	15,50.00	. .	- 15,50.00

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

Saving was due to non-contribution to the Famine Relief Fund in view of Government of India's decision to constitute a new Fund "Calamity Relief Fund" for this purpose.

6. *Famine Relief Fund* - The Fund is to be utilised for relief of distress caused by severe drought, flood or other natural calamities. With effect from 1989-90, a sum of Rs. 15,50.00 lakhs is to be credited to the Fund annually by debit to this grant, of which 50 per cent (Rs. 7,75.00 lakhs) is contributed by Government of India as Grants-in-aid under Article 275 of the Constitution of India. The expenditure incurred on the objects of the Fund is initially debited to the relevant heads in the grant and transferred to the Fund at the end of the year.

Based on the Ninth Finance Commission's recommendation a new Fund viz. "*Calamity Relief Fund*" for each state has to be constituted with effect from 1.4.1990. Accordingly, the Government of India have contributed Rs. 29.25 crores as their contribution in 1990-91. But 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 the year.

Grant No. 41 - Relief on account of Natural
Calamities - *concl'd.*

Government of Tamil Nadu have not contributed to the Famine Relief Fund during the year 1990-91 and the expenditure incurred on the object of the Fund was also not transferred to the Fund during this year. However, a sum of Rs. 12.56 lakhs* which includes Rs. 1.31 lakhs towards interest on investments made from the Fund was credited to the Fund during the year. The balance at the credit of the Fund as on 31st March 1991 was Rs. 5,00.41 lakhs* out of which Rs. 20 lakhs* was invested in securities.

An account of the Fund is given in Statement No. 16 of Finance Accounts 1990-91.

* A credit of Rs. 11.25 lakhs representing the sale of securities relating to the investments of the Famine Relief Fund has been classified wrongly under the "Fund Account" instead of the "Investment Account". The misclassification will be rectified in the accounts of 1991-92.

Grant No. 42 - Pensions and other Retirement Benefits

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2071. Pensions and other Retirement Benefits			
2235. Social Security and Welfare			
Voted			
Original	2,66,90,57,000		
Supplementary	31,75,45,000	2,98,66,02,000	3,24,71,74,463 +26,05,72,463
Amount surrendered during the year (March 1991)			54,000
Charged			
Original	4,50,29,000		
Supplementary	27,000	4,50,56,000	9,57,764 -4,40,98,236
Amount surrendered during the year			Nil

The expenditure in this grant does not include Rs. 32,046 met out of advance from the Contingency Fund sanctioned during March 1991, which remained unrecouped to the Fund till the close of the year.

Notes and comments -

1. The excess of Rs. 26,05,72,463 over the voted grant requires regularisation.

2. In view of the excess of Rs. 26,05.72 lakhs in the voted grant, the supplementary grant of Rs. 31,59.81 lakhs obtained in March 1991 proved inadequate.

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

3. No amount was surrendered in the charged appropriation, but the ultimate saving worked out to Rs. 4,40.98 lakhs.

4. Excess in the voted grant occurred mainly under -

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(i) 2071. 01.101.I.AA. Payment to Tamil Nadu Government Pensioners -			
O.	47,67.07		
S.	23,68.61	71,35.68	76,98.96 + 5,63.28
(ii) 2071. 01.101.I.AC. Dearness Allowance to Pensioners -			
O.	18,93.67		
S.	5,11.22		
R.	3,10.24	27,15.13	27,27.22 + 12.09

Supplementary grant obtained in March 1991 in respect of items (i) and (ii) was on account of payment of pension and Dearness Allowance to pensioners. Additional provision obtained by reappropriation in March 1991 and final excess under item (ii) was attributed to the increase in Dearness Allowance percentage rates. Final excess under item (i) was on account of revision of scales of pay with reference to the Fifth Pay Commission's recommendations.

(iii) 2071. 01.102.I.AA. Commutated value of Pensions -			
O.	37,60.61		
R.	7,70.95	45,31.56	58,92.15 + 13,60.59

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

Enhancement of provision by reappropriation in March 1991 was attributed to more number of pensioners getting second and third commutations due to the revision of pension, consequent on the implementation of Fifth Pay Commission's recommendations. Final excess was on account of the increase in the number of commutations and due to the sanction of commutation to retired and serving employees of the Transport Department who were absorbed in the Transport Corporations in June 1989.

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(iv) (a) 2071. 01.105.I.AA. Family Pensions to Tamil Nadu Government Pensioners -			
O. 26,67.83			
R. 6,76.88	33,44.71	32,84.38	- 60.33
(b) 2071. 01.109.I.AD. Family Pensions -			
O. 9.93.61			
R. 3,21.31	13,14.92	11,59.98	- 1,54.94

Additional provision obtained by reappropriation in March 1991 was to meet extra expenditure due to merger of Dearness Allowance on Family Pension with basic Family Pension with effect from 1.6.88. Final saving was attributed to less number of claims for family pension.

(v) 2071. 01.109.I.AA. Dearness Allowance to Teacher Pensioners of Aided Schools, Colleges and Local Bodies -			
O. 8,65.80			
R. 4,73.20	13,39.00	10,90.88	- 2,48.12

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

Enhancement of provision by reappropriation in March 1991 was to meet expenditure on additional instalments of Dearness Allowance to Pensioners. Final saving was attributed to the increase in the percentage rate of Dearness Allowance being less than anticipated.

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(vi) 2071. 01.109.I.AB. Pensions to Teachers of Aided Schools, Schools of Local Bodies, Aided Colleges and to Non- teaching staff of Aided Schools -			
O. 19,09.77			
R. 5,01.83	24,11.60	24,18.07	+ 6.47

Enhancement of provision by reappropriation in March 1991 and final excess was on account of revision of pension consequent on the implementation of the recommendations of the Fifth Pay Commission.

(vii) 2071. 01.109.I.AF. Commutated Value of Pensions to Teachers of Aided Schools and Schools of Local Bodies -			
O. 12,94.30			
R. - 2,69.62	10,24.68	15,71.70	+ 5,47.02

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

Withdrawal of provision by reappropriation in March 1991 was due to anticipation of less number of commutation cases. Final excess was on account of increase in the number of commutation cases due to increased pension consequent on the implementation of the recommendations of the Fifth Pay Commission.

(viii) 2071.01.800.I.AF.
Pongal Prize to
Pensioners and Family
Pensioners -

O.	0.01			
R.	2,06.99	2,07.00	1,40.02	- 66.98

Additional provision made by reappropriation in March 1991 was towards payment of Pongal Prize of Rs. 100/- each to pensioners/Family Pensioners. Final saving was attributed to less number of pensioners availing of the prize than anticipated.

Though this is an on-going scheme, only a token provision has been provided 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 resulted in the expenditure escaping the notice of the Legislature/Parliament.

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

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

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

(i) 2071. 01.104.I.AE.
Interest on belated
Payments of Gratuity
Amount -

O.	1,23.30			
R.	- 18.74	1,04.56	3.21	- 1,01.35

Withdrawal of provision by reappropriation in March 1991 and final saving were attributed to less number of cases claiming interest on belated payments of Gratuity.

(ii) 2071. 01.109.I.AC.
Gratuities -

O.	10,10.96			
R.	- 2,10.96	8,00.00	6,49.95	- 1,50.05

Withdrawal of provision by reappropriation in March 1991 and final saving were attributed to more number of Death-cum-Retirement Gratuity cases being withheld for want of revised last pay certificate from the Department.

(iii) 2071. 01.800.I.AD.
Lumpsum provision for
Dearness Allowance -

O.	18,00.00			
R.	- 18,00.00			

Withdrawal of provision by reappropriation in March 1991 was attributed to the provision being redistributed to the various service heads. However, the amount so redistributed worked out to Rs. 8,15.86 lakhs only resulting in a saving of Rs. 9,84.14 lakhs.

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

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(iv) 2071. 01.800.I.AE. Interest on belated payment of Terminal Benefits -			
O. 86.10			
R. - 83.40	2.70	0.08	- 2.62

Withdrawal of provision by reappropriation in March 1991 and final saving were attributed to less number of cases claiming interest for belated payment on Terminal benefits.

6. 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. 4,36.05	4,36.05	. .	- 4,36.05

Final saving was attributed to non-receipt of actuals from other states before the closure of accounts of the year.

Grant No. 43 - Miscellaneous

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2047. Other Fiscal Services			
2049. Interest Payments			
2070. Other Administrative Services			
2075. Miscellaneous General Services			
2217. Urban Development			
2235. Social Security and Welfare			
2250. Other Social Services			
2515. Other Rural Development Programmes			
2801. Power			
3053. Civil Aviation Voted			
Original 1,29,62,68,000			
Supple-mentary 21,02,33,000	1,50,65,01,000	1,46,82,64,508	- 3,82,36,492
Amount surrendered during the year (March 1991)			12,69,83,000
Charged			
Original 15,22,000			
Supple-mentary 4,10,000	19,32,000	14,93,067	- 4,38,933
Amount surrendered during the year (March 1991)			1,000

Grant No. 43 - Miscellaneous - contd.

Notes and comments -

1. In view of the final saving of Rs.3,82.36 lakhs in the voted grant, the supplementary grant of Rs.15,36.41 lakhs obtained in February 1991 proved excessive.

2. Rupees 12,69.83 lakhs were surrendered in the voted grant in March 1991; but the saving ultimately worked out to Rs. 3,82.36 lakhs only.

3. In view of the saving of Rs.4.39 lakhs in charged appropriation, the supplementary appropriation of Rs.4.10 lakhs obtained in March 1991 proved unnecessary.

4. Saving occurred persistently in the voted grant in the preceding three years as detailed below -

Years	Saving	
	Amount	Percentage
	(in lakhs of rupees)	
1987-88	22,59.73	7
1988-89	36,87.97	9
1989-90	1,72,75.50	34

5. 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. 43 - Miscellaneous - contd.

6. Significant savings in the voted grant occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(i) 2075. 800.I.AN. Lumpsum Provision for unforeseen expenditure -			
O. 90,00.00			
R. - 90,00.00			

Withdrawal of entire provision by reappropriation in March 1991 was due to provision of expenditure on additional instalment of Dearness Allowances in the respective sub-heads.

(ii) 2075. 103.I.AC. Payment of Raffle Prize Money -				
O. 7,00.00				
R. - 58.94	6,41.06	6,41.56	+ 0.50	

Withdrawal of provision by reappropriation in March 1991 was attributed to non-payment of prize money and prizes on unsold tickets.

7. Excess occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(i) 2801. 80.101.I.AB. Assistance to Tamil Nadu Electricity Board -			
R. 40,00.00	40,00.00	40,00.00	

Grant No. 43 - Miscellaneous - contd.

Expenditure on the scheme was incurred without provision either in the Budget or 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 and meeting the expenditure irregularly by reappropriation in March 1991 had led to the expenditure escaping the notice of the Legislature/Parliament.

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(ii) 2235. 01.105.I.AA. Relief Measures -			
O. 92.04			
S. 10,01.92			
R. 11,62.12	22,56.08	22,60.14	+ 4.06

Supplementary grants obtained in September 1990 and February 1991 were to meet the expenditure towards reception, transportation, portage, provision of Medical facilities etc. for the Sri Lankan refugees as well as for (a) payment of cash doles, supply of utensils and essential articles, (b) repairs and rent for buildings accommodating the refugees, provision of water supply to refugee camps and for works expenditure in Transit Camp at Mandapam (Rs. 5,17.60 lakhs), supply of free clothes and stitching charges to each Sri Lankan refugee (Rs. 34.32 lakhs) and (c) construction of 10,000 sheds/huts in Districts for accommodating Sri Lankan refugees (Rs. 4,50.00 lakhs). Enhancement of provision by reappropriation in March 1991 was mainly to meet the increased expenditure on account of heavy influx of refugees from Sri Lanka and for payment of Pay Commission arrears and bonus to staff. Reasons for the final excess have not been communicated (June 1992).

Grant No. 43 - Miscellaneous - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(iii) 2047. 103.I.AD. Publicity -			
O. 28.02			
S. 39.32			
R. 5,95.49	6,62.83	6,41.37	- 21.46

Supplementary grants obtained in September 1990 and February 1991 were to meet the expenditure towards (a) the cost of prize articles, printing charges, publicity and conduct of draws in connection with District level Gift linked savings Mobilisation Scheme (Rs. 14.00 lakhs) and (b) introduction of Personal Accident Insurance coverage as additional incentive to investors who are eligible for payment of one per cent incentive with effect from January 1991 to March 1991 (Rs. 25.32 lakhs). Enhancement of provision by reappropriation in March 1991 was mainly due to increase in expenditure towards (a) advertisement through Railway media, Television and Newspapers and payment of incentive to investors for deposits and agents for collections (Rs. 4,11.60 lakhs) and (b) implementation of Gift linked coupon scheme at District level, purchase of prize articles, payment towards printing gift coupons and introduction of agents motivation awards scheme for higher collections (Rs. 1,81.95 lakhs). Reasons for the final saving have not been communicated (June 1992).

Expenditure on agents motivation awards scheme for higher collections which was a new object was met by reappropriation in March 1991. As the expenditure exceeded Rs. 3 lakhs/5 lakhs it constituted a New Service/New Instrument of Service. Failure to follow the

Grant. No. 43 - Miscellaneous - contd.

prescribed procedure for New Service/New Instrument of Service led to the expenditure escaping the notice of the Legislature/Parliament.

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(iv) 2235. 60.200.I.AY. Tamil Nadu Family Benefit Fund Scheme - Ex-gratia payment to the family of the deceased Government Employees -			
O.	9,64.90		
R.	1,19.65	10,84.55	11,93.04 + 1,08.49

Enhancement of provision by reappropriation in March 1991 was mainly due to increase in expenditure on account of more number of death of Government Servants. Reasons for the final excess have not been communicated (June 1992).

(v) 2075. 103.I.AD. Bonus to Raffle Agents -			
O.	1,50.00		
R.	1,59.77	3,09.77	3,09.27 - 0.50

Enhancement of provision by reappropriation in March 1991 was mainly due to payment of bonus to agents on the increased sale of tickets.

(vi) 2075. 103.I.AB Payment of Commission to Raffle Agents -			
O.	3,00.00		
R.	1,45.26	4,45.26	4,45.26 . .

Enhancement of provision by reappropriation in March 1991 was due to payment of more commission to the agents consequent on the introduction of weekly draws.

Grant. No. 43 - Miscellaneous - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(vii) 2235. 60.200.I.AF Schemes for Free distribution of rice to all poor people below poverty line during festival occasions -			
R.	11,75.52	11,75.52	1,27.51 - 10,48.01
Provision made by reappropriation in March 1991 was for meeting the expenditure on Free distribution of rice during festival occasions to all poor people below poverty line. Final saving was due to discontinuance of the scheme with effect from 28th September 1990.			
(viii) 2801. 80.101.III.SA. Assistance for Micro Hydel Scheme under Western Ghats Development Programme -			
O.	0.01		
R.	84.99	85.00	85.00 . .

Specific reasons for enhancement of provision by reappropriation in March 1991 have not been communicated (June 1992). 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

Grant No. 43 - Miscellaneous - contd.

actually issues. However, such a case should be brought to the notice of Legislature by specific inclusion in the Supplementary Estimates. Failure to follow the prescribed procedure and incurring the expenditure irregularly by reappropriation in March 1991 in the above case led to the expenditure escaping the notice of the Legislature/Parliament.

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(ix) (a) 2075. 800.I.GA. Lumpsum Provision for Pay Commission Arrears -	. .	14,80.72	+ 14,80.72
(b) 2235. 60.200.I.BQ. Insurance-cum-retirement benefit scheme for Unorganised labour sector -	. .	4,02.17	+ 4,02.17
(c) 3053. 80.800.II.JA. Setting up of AirPort at Salem -	. .	25.78	+ 25.78
(d) 2235. 60.200.II.JA. Rehabilitation of Bonded Labourers -	. .	5.05	+ 5.05
(e) 2075. 800.I.GB. Repayment of unutilized Rehabilitation Loan-			
R. 8.86	8.86	8.86	. .
(f) 2235.60.200.I.BI. Village Officers' Special Provident Fund -			
R. 26.40	26.40	26.40	. .

Grant No. 43 - Miscellaneous - contd.

Expenditure in respect of items (a) to (f) were incurred without any provision either in the Budget or in the Supplementary Estimates. As the expenditure exceeded the limit prescribed in the New Service Rules, it constituted a New Service/New Instrument of Service. Failure to observe the procedure prescribed in the New Service Rules resulted in the expenditure escaping the notice of Legislature/Parliament.

8. Tamil Nadu Special Welfare Fund -

The Fund, created by Government in March 1970 out of the net proceeds of sale of Tamil Nadu raffle tickets, is utilised for contribution to Tamil Nadu Ex-service Personnel Benevolent Fund and implementing special welfare programmes in rural areas, such as Water Supply Schemes, acquisition of house sites for Adi-Dravidars, etc. The receipts from sale of raffle tickets are credited to the receipt Major Head "0075. Miscellaneous General Services". From December 1980, the entire net proceeds of the first draw held in the month of December and seventyfive per cent of the net proceeds of other draws held during the financial year are transferred annually to the Fund by debit to the Major Head "2075. Miscellaneous General Services" in this grant. An amount of Rs. 2,35.17 lakhs was credited to this Fund during the year 1990-91.

The contribution to the Ex-service Personnel Benevolent Fund is initially debited to the Major Head "2235. Social Security and Welfare" under this grant and the expenditure on the approved schemes under different Major heads in the grants concerned; these are transferred to the Fund before the close of the accounts of the year. The

Grant No. 43 - Miscellaneous - *concl'd.*

expenditure so transferred to the Fund during the year was Rs. 2,35.17 lakhs.

The balance at the credit of the Fund on 31st March 1991 was Rs. 31.66 lakhs.

The transactions of the Fund stand included under "8229. Development and Welfare Funds - 200. Other Development and Welfare Funds" an account of which is given in Statement No. 16 of Finance Accounts 1990-91.

Grant No. 44 - Stationery and Printing

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2058. Stationery and Printing			
2059. Public Works			
Voted			
Original 22,77,75,000			
Supple- mentary 5,99,85,000	28,77,60,000	28,25,48,489	-52,11,511
Amount surrendered during the year (March 1991)			2,04,000
Charged			
Original 2,91,000			
Supple- mentary 1,49,000	4,40,000	4,40,300	+ 300
Amount surrendered during the year			Nil

Notes and comments -

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. 19.69 lakhs was transferred to the Fund during the year by debit to this grant.

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

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

The expenditure incurred under this grant and Grant No. 58 during 1990-91 so transferred to the Fund before the close of the accounts of the year was Rs.1.28 lakhs.

Expenditure of Rs. 14.20 lakhs incurred during 1989-90 but omitted to be transferred to the fund during that year has been transferred to the fund during this year.

The balance at the credit of the Fund as on 31st March 1991 was Rs. 2,42.75 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 1990-91.

Grant No. 45 - Forest Department

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2059. Public Works			
2225. Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes			
2235. Social Security and Welfare			
2402. Soil and Water Conservation			
2406. Forestry and Wild Life			
2407. Plantations			
2415. Agricultural Research and Education			
2551. Hill Areas			
Voted			
Original	26,73,35,000		
Supple- mentary	3,78,60,000	30,51,95,000	31,88,87,960
Amount surrendered during the year			+1,36,92,960
			Nil

Grant No. 45 - Forest Department - contd.

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
Charged			
Original	1,000		
Supple- mentary	..	..	- 1,000
Amount surrendered during the year (March 1991)			1,000

Notes and comments -

1. The excess of Rs. 1,36,92,960 over the voted grant requires regularisation.

2. In view of the excess of Rs. 1,36.93 lakhs, the supplementary grant of Rs. 3,74.89 lakhs obtained in March 1991 proved inadequate.

3. Excess in the grant occurred mainly under -

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(i) 2406. 01.001.I.AB. District Establish- ment -			
O.	10,87.41		
S.	1,62.80		
R.	35.67	12,85.88	13,18.57 + 32.69

Supplementary grant obtained in March 1991 was towards payment of enhanced Dearness Allowance and Bonus, adjustment of Pay Commission arrears into General Provident Fund account and meeting the cost of additional staff.

Grant No. 45 - Forest Department - contd.

Enhancement of provision by reappropriation in March 1991 was mainly due to (i) increase in freight charges, settlement of pending T.A. bills and payment of enhanced Daily Allowance (Rs. 14.73 lakhs); (ii) enhanced rate of rents and payment of arrears of rent and property tax (Rs. 6.30 lakhs); (iii) increase in the cost of stationery articles, settlement of pending Telephone Bills and increased telephone rents (Rs. 8.41 lakhs); (iv) increase in the cost of fuel and spare parts (Rs. 7.00 lakhs) and (v) supply of uniforms and settlement of pending bills (Rs. 1.52 lakhs). Reasons for the final excess have not been communicated (June 1992).

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(ii) 2406. 01.001.I.AD. Strengthening of Divisional Administration -			
O.	27.99		
R.	10.67	38.66	75.14 + 36.48

Enhancement of provision by reappropriation in March 1991 was due to (i) payment of additional instalment of Dearness Allowance and Bonus, adjustment of Pay Commission arrears into General Provident Fund account, pay revision to certain categories of staff, creation of additional staff (Rs. 6.37 lakhs); (ii) increase in cost of fuel, spare parts and maintenance charges (Rs. 1.95 lakhs); (iii) increase in freight charges, settlement of pending T.A. bills and payment of enhanced Daily Allowance (Rs. 1.23 lakhs). Specific reasons for the final excess have not been communicated (June 1992).

Grant No. 45 - Forest Department - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(iii) 2406. 01.101.III.SA. People's Nurseries -			
O. 0.01			
S. 53.99	54.00	75.02	+ 21.02

Supplementary grant obtained in March 1991 was towards implementation of the scheme of Decentralised People's Nurseries. Reasons for the final excess have not been communicated (June 1992).

(iv) 2406. 01.102.II.JF. SIDA - Aided Social Forestry -			
O. 4,12.53			
S. 80.17			
R. 23.15	5,15.85	5,48.47	+ 32.62

Supplementary grant obtained in March 1991 was towards payment of enhanced Dearness Allowance and Bonus, adjustment of Pay Commission arrears to General Provident Fund account and meeting the cost of additional staff.

Enhancement of provision by reappropriation in March 1991 was mainly due to (i) payment of additional instalment of Dearness Allowance and Bonus, adjustment of Pay Commission arrears into General Provident Fund account, pay revision to certain categories (Rs. 14.10 lakhs); (ii) increase in the cost of fuel, spare parts and maintenance charges (Rs. 3.84 lakhs) and (iii) increased Trunk Call Charges and installation of Telephones (Rs. 2.97 lakhs).

Reasons for the final excess have not been communicated (June 1992).

Grant No. 45 - Forest Department - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(v) 2406. 01.105.I.AE. Removal of Sandalwood by Government Agency -			
O. 17.68			
R. 6.77	24.45	58.84	+ 34.39

Enhancement of provision of Rs. 3.51 lakhs by reappropriation in March 1991 was due to extraction of dead sandalwood trees in Salem and Dharmapuri Divisions and due to enumeration of dead trees. Specific reasons for enhancement of balance provision and for the final excess have not been communicated (June 1992).

(vi) 2406. 01.800.I.AB. Forest Protection -			
O. 19.10			
R. 16.21	35.31	54.35	+ 19.04

Enhancement of provision by reappropriation in March 1991 was mainly due to (i) payment of additional instalment of Dearness Allowance and Bonus, adjustment of Pay Commission arrears into General Provident Fund account, pay revision of certain categories of staff and creation of additional posts (Rs. 13.05 lakhs); (ii) increase in freight charges, settlement of pending T.A. bills, payment of enhanced Daily Allowance (Rs. 1.82 lakhs); (iii) increase in the cost of fuel, spare parts and maintenance charges (Rs. 1.31 lakhs); and (iv) payment of royalty and license fees for wireless station in Coimbatore (Rs. 1.44 lakhs) partly offset by the withdrawal of provision of Rs. 1.76 lakhs due to non-receipt of LTC and other claims. Reasons for the final excess have not been communicated (June 1992).

Grant No. 45 - Forest Department - contd.

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

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(i) 2406. 01.800.I. AK. Lumpsum provision for Dearness Allowance and other unforeseen expenditure -			
O. 2,17.64			
R. - 2,17.64

Withdrawal of entire provision by reappropriation in March 1991 was due to provision on additional instalments of Dearness Allowance having been redistributed to respective sub-heads.

However, the amount reappropriated under the respective sub-heads for this purpose worked out to Rs. 69.06 lakhs only, resulting in a saving of Rs. 1,48.58 lakhs for which reasons have not been communicated (June 1992).

(ii) 2406. 01.800.II.JC. Forest Protection -			
O. 22.90			
R. - 2.63	20.27	..	- 20.27

Specific reasons for the withdrawal of provision by reappropriation in March 1991 and for the final saving have not been communicated (June 1992).

Grant No. 45 - Forest Department - contd.

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

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
2406. 02.110.VI.UC. Control of Poaching and Illegal Trade in Wild Life -			
O. 0.01			
R. 7.92	7.93	7.56	- 0.37

6. In the following case only token provision was made in the Budget without indicating the full details and financial commitment of the Government in the scheme and how it was proposed to be met. Additional provision made by reappropriation in March 1991 as also the actual expenditure exceeded the limits beyond which reappropriation and actual expenditure had to be treated as New Service/New Instrument of Service. However, the prescribed procedure for New Service had not been followed. Consequently, the full financial implications in respect of the scheme was not brought, at any time, to the notice of the Legislature/Parliament.

Grant No. 45 - Forest Department - conclud.

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
2402.102.II.JN. Soil Conservation in Ponniar Basin -			
O. 0.01			
R. 17.42	17.43	18.99	+ 1.56

7. Expenditure on the scheme mentioned below was incurred without provision either in the Budget or in the Supplementary Estimates. As it exceeded Rs. 3 lakhs (recurring), it constituted a New Service/New Instrument of Service. Failure to observe the procedure prescribed in the New Service Rules resulted in the expenditure escaping the notice of the Legislature/Parliament.

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
2406. 01.102.II.JK. Supply of 5 million Saplings/Seedlings free of cost to various Public Institutions and Departments of Government for Planting -			
R. 5.01	5.01	4.80	- 0.21

Grant No. 46 - Compensation and Assignments

Major head	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
3604. Compensation and Assignments to Local Bodies and Panchayati Raj Institutions -			
Voted			
Original 42,53,00,000			
Supplementary 9,96,70,000	52,49,70,000	45,10,52,045	-7,39,17,955
Amount surrendered during the year (March 1991)			2,75,000
Charged			
Original 22,53,000			
Supplementary 7,16,000	29,69,000	21,77,908	- 7,91,092
Amount surrendered during the year			Nil

Notes and comments -

1. In view of the saving of Rs. 7,39.18 lakhs in the voted grant, the supplementary grant of Rs. 9,96.70 lakhs obtained in March 1991 proved excessive.

2. Against the saving of Rs. 7,39.18 lakhs in the voted grant, only Rs. 2.75 lakhs were surrendered in March 1991.

**Grant No. 46 - Compensation and
Assignments - contd.**

3. Saving 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.	42,00.00		
S.	9,82.20	51,82.20	44,46.44 - 7,35.76

Supplementary grant obtained in March 1991 was for making payments to Local Bodies based on the collection of Entertainment tax. Reasons for the final saving have not been communicated (June 1992).

4. Saving under Note 3 above was partly offset by excess under -

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
3604. 200.I.AC. Other Compensation to Religious Institutions -			
O.	24.40		
S.	1.85		
R.	- 0.22	26.03	36.08 + 10.05

Supplementary grant obtained in March 1991 was for making payment to Religious Institutions. Reasons for the final excess have not been communicated (June 1992).

**Grant No. 46 - Compensation and
Assignments - conclud.**

5. Saving in the charged appropriation occurred mainly under -

Head	Total appropriation	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
3604. 200.I.AC. Other Compensation to Religious Institutions -			
S.	7.16	7.16	. . - 7.16

Supplementary grant obtained in March 1991 was on account of compensation payable to Religious Institutions. Reasons for the final saving have not been communicated (June 1992).

Grant No. 47 - Information, Tourism 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			
3452. Tourism			
Voted			
Original 4,80,52,000			
Supple- mentary 2,14,49,000	6,95,01,000	7,09,03,398	+14,02,398
Amount surrendered during the year			Nil
Charged			
Original . .			
Supple- mentary 25,000	25,000	15,250	- 9,750
Amount surrendered during the year (March 1991)			10,000

Notes and comments -

1. The excess of Rs. 14,02,398 over the voted grant requires regularisation.

2. In view of the excess of Rs. 14.02 lakhs in the voted grant, the supplementary grant of Rs. 1,96.49 lakhs obtained in March 1991 proved inadequate.

Grant No. 47 - Information, Tourism and Film Technology - contd.

3. Excess in the voted grant occurred under -				
Head	Total grant	Actual expenditure	Excess + Saving -	
(in lakhs of rupees)				
(i) 2059. 01.053.I.BF. Buildings - Information and Publicity -				
O. 3.50	3.50	7.24	+ 3.74	
(ii) 2220. 01.105.I.AG. Organisation of Film Festival -				
O. 0.01				
S. 15.00				
R. 3.23	18.24	20.88	+ 2.64	

Supplementary grant of Rs. 15.00 lakhs obtained in January 1991 under item (ii) was to meet the expenditure in connection with the 22nd International Film Festival of India held in Madras during January 1991.

Reasons for the enhancement of provision by reappropriation in March 1991 under item (ii) and for the final excess under items (i) and (ii) have not been communicated (June 1992).

(iii) 3452. 01.103.III.SA. Purchase of a ferry launch for ferrying Tourists between Kanya- kumari and Vivekananda Rock Memorial -	. .	20.00	+ 20.00
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The expenditure on the above on-going scheme/service had been incurred without any provision either in the Budget or Supplementary Estimates or by reappropriation. As the

Grant No. 47 - Information, Tourism and
Film Technology - *contd.*

expenditure exceeded Rs. 5 lakhs, it constituted a New Instrument of Service and failure to observe the procedure prescribed in the New Service Rules resulted in the expenditure escaping the notice of the Legislature/Parliament.

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(iv) 2220. 60.106.I.AC. Scheme for Publicity and Propoganda -			
O. 1,77.42			
S. 63.50			
R. 5.98	2,46.90	2,50.72	+ 3.82

Supplementary grant of Rs. 3.00 lakhs out of Rs. 63.50 lakhs obtained in September 1990 was for the payment to the family of the Late. K.R.Venugopal Sarma for the purchase of copy right of 'Tiruvalluvar' Portrait drawn by him. The balance of Rs. 60.50 lakhs obtained in March 1991 was for the payment of enhanced dearness allowance, payment of bonus to the staff and for the conduct of Government exhibitions. In view of the saving of Rs. 18.84 lakhs under 2220. 01.800.I.AA, the supplementary grant obtained in March 1991 for the payment of enhanced Dearness Allowance proved excessive.

Additional provision of Rs. 2.36 lakhs by reappropriation in March 1991 was due to the increase in the cost of fuel and purchase of one Auto. Specific reasons for the enhancement of balance provision of Rs. 3.62 lakhs and for the final excess have not been communicated (June 1992).

Grant No. 47 - Information, Tourism and
Film Technology - *contd.*

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(v) 3452. 80.001.I.AA. Tourist Bureau -			
O. 30.81			
R. 16.40	47.21	48.00	+ 0.79
Specific reasons for the enhancement of provision by reappropriation in March 1991 have not been communicated (June 1992).			
(vi) 2220. 60.800.I.AW. Arangams -			
O. 14.69			
S. 3.05			
R. 3.01	20.75	20.55	- 0.20
(vii) 2220. 60.800.I.AX. Memorials -			
O. 16.10			
S. 4.24			
R. 4.05	24.39	23.49	- 0.90

Supplementary grants obtained in March 1991 under items (vi) and (vii) were due to filling up of posts of Assistant Technical Operator and watchman, sanction of dearness allowance from time to time and payment of bonus.

Additional provision by reappropriation in March 1991 under item (vii) was mainly due to the increased cost of stationery items and postal service stamps, etc., and for payment of electricity charges. Specific reasons for the additional provision by reappropriation in March 1991 under item (vi) have not been communicated (June 1992).

Grant No. 47 - Information, Tourism and
Film Technology - *contd.*

4. Saving in the voted grant occurred under -				
Head	Total grant	Actual expenditure	Excess + Saving -	
(in lakhs of rupees)				
(i) 2220. 01.800.I.AA. Lumpsum Provision for Dearness Allowance and other unforeseen expenditure -				
O.	20.61			
R.	- 20.61			

Withdrawal of entire provision by reappropriation in March 1991, was due to redistribution of the expenditure on additional instalments of Dearness Allowance to the respective functional sub-heads of accounts. Additional provision by reappropriation under the respective sub-heads, however, amounted to only Rs. 1.77 lakhs resulting in a saving of Rs. 18.84 lakhs. Reasons for the resultant saving have not been communicated (June 1992).

(ii) 3452. 80.104.III.SA. Scheme for Development of Udhagamandalam Lake under Hill Area Development Programme -				
S.	20.00	20.00		- 20.00

Supplementary grant obtained in March 1991 was towards the payment of Pay Commission arrears and bonus to the staff.

Specific reasons for the final saving have not been communicated (June 1992).

Grant No. 47 - Information, Tourism and
Film Technology - *concl.*

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(iii) 3452. 80.001.I.AB. Establishment of Information and Publicity Offices outside the State -			
O.	11.95		
R.	- 9.26	2.69	2.55 - 0.14

Specific reasons for the withdrawal of provision by reappropriation in March 1991 have not been communicated (June 1992).

Grant No. 48 - Rural Industries

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2059. Public Works			
2551. Hill Areas			
2851. Village and Small Industries			
2852. Industries			
2885. Other Outlays on Industries and Minerals			
Voted			
Original 24,74,30,000			
Supple- mentary 7,72,24,000	32,46,54,000	31,62,74,552	-83,79,448
Amount surrendered during the year (March 1991)			84,99,000
Charged			
Original 3,000			
Supple- mentary . .	3,000	. .	- 3,000
Amount surrendered during the year			Nil

The expenditure in this grant does not include Rs. 85,91,609 met out of advance from the Contingency Fund sanctioned during March 1991, which remained unrecouped to the Fund at the close of the year.

Notes and comments -

1. In view of the saving of Rs. 83.79 lakhs in the voted grant, the supplementary grant of Rs. 1,03.24 lakhs obtained in March 1991 proved excessive.

Grant No. 48 - Rural Industries - contd.

2. Savings occurred in the voted grant in the preceding four years as indicated below -

Year	Amount (in lakhs of rupees)	Saving Percentage
1986-87	62.51	4
1987-88	90.97	6
1988-89	96.54	4
1989-90	2,54.85	9

3. Saving occurred mainly under -

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving -
(i) 2851.800.I.AC. Lumpsum Provision for Dearness Allowance and other unforeseen Expenditure -			
O. 1,09.30			
R. - 1,09.30			
(ii) 2851.107.II.KZ. World Bank Aided Sericulture Project -			
O. 3,64.09			
S. 22.24			
R. - 67.19	3,19.74	3,19.65	- 0.09

Reasons for the withdrawal of entire provision by reappropriation in March 1991 have not been communicated (June 1992).

Supplementary grant obtained in March 1991 was to meet the expenditure consequent on the sanction of certain posts, Dearness Allowance, Bonus. Withdrawal of provision

Grant No. 48 - Rural Industries - contd.

by reappropriation in March 1991 was the net result of withdrawal of Rs. 1,56.10 lakhs and enhancement of provision of Rs. 88.91 lakhs. Out of this, withdrawal of Rs. 33.34 lakhs was due to non-purchase of inputs for Silk Industry and non-drawal of Pay Commission arrears for want of details and enhancement of provision of Rs. 68.48 lakhs was due to revision of pay scales and daily allowance of employees and enhancement of rent for the office buildings. Specific reasons for the withdrawal of balance provision of Rs. 1,22.76 lakhs and enhancement of provision of Rs. 20.43 lakhs have not been communicated (June 1992).

4. Excess occurred mainly under -

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

2852. 80.001.I.AA.
Headquarters -

O.	1,20.45		
R.	15.21	1,35.66	1,42.49 + 6.83

Additional provision by reappropriation in March 1991 was mainly due to increase in expenditure towards drawal of pay and allowances in the revised scales of pay (Rs. 11.14 lakhs), increase in medical claims (Rs. 1.75 lakhs) and payment of prize money for the State and District level awards and awards to leading exporters (Rs. 2.36 lakhs).

Reasons for the final excess have not been communicated (June 1992).

Grant No. 48 - Rural Industries - conclud.

5. In respect of the head mentioned below, which was an ongoing scheme/service, expenditure had been incurred without any provision in the Budget or Supplementary Estimates or by reappropriation. As the assistance exceeded the limit prescribed in New Service/New Instrument of Service Rules, the expenditure constituted New Instrument of Service. Failure to follow the procedure prescribed in New Service rules had resulted the expenditure escaping the notice of Legislature/Parliament.

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

2851. 110.II.JA. Assistance to Industrial Co-operative Societies - . .		5.26	+ 5.26
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Grant No. 49 - Water Supply (All voted)

Major heads	Total grant	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2215. Water Supply and Sanitation			
2551. Hill Areas			
Original 1,38,02,84,000			
Supple- mentary 18,80,99,000	1,56,83,83,000	1,39,71,41,586	-17,12,41,414
Amount surrendered during the year (March 1991)			18,99,52,000

Notes and Comments --

1. In view of the saving of Rs. 17,12.41 lakhs, the supplementary grant of Rs. 9,80.55 lakhs obtained in February 1991 and March 1991 proved unnecessary.

2. Rupees 18,99.52 lakhs were surrendered in March 1991 in the grant; but the saving ultimately worked out to Rs. 17,12.41 lakhs.

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

4. Savings occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
			(in lakhs of rupees)
(i) 2215. 01.101.II.JI. Madras Water Supply Project -			
O. 11,95.90			
R. - 3,00.25	8,95.65	8,95.65	. .

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

Specific reasons for withdrawal of provision by reappropriation in March 1991 was not communicated (June 1992).

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

(ii) 2215. 01.101.II.JN. Capital Grants to Andhra Pradesh for Tamil Nadu Krishna Water Supply Project -

O. 45,00.00			
R. - 15,00.00	30,00.00	30,00.00	. .

Specific reasons for withdrawal of provision by reappropriation in March 1991 have not been communicated (June 1992).

(iii) 2215. 01.102.III.SB. Accelerated Rural Water Supply Programme -

O. 31,00.00			
R. - 10,96.00	20,04.00	20,04.00	. .

Specific reasons for withdrawal of provision by reappropriation in March 1991 have not been communicated (June 1992).

5. Excess occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
			(in lakhs of rupees)
(i) 2215. 01.101.II.JJ. Grants to Municipalities for Water Supply in Drought affected areas -			
S. 39.60	39.60	1,31.62	+ 92.02

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

Supplementary grant obtained in September 1990 was towards installation of new bore wells, transportation of water, deepening of open wells and flushing of bore wells. However, specific reasons for the final excess of Rs.92.02 lakhs have not been communicated (June 1992).

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(ii) (a) 2215. 01.102.II.JE. Grants to Panchayat Unions for Water Supply in drought affected areas -			
S. 7,39.55			
R. - 7,39.55	. .	14,15.03	+ 14,15.03
(b) 2215. 01.191.II.JQ. Grants to Panchayat Unions for drought affected areas -			
R. 13,75.88	13,75.88	. .	- 13,75.88

Supplementary grant obtained in September 1990 under item (a) was towards installation of new bore wells, transportation of water, deepening of open wells and flushing of bore wells. Withdrawal of provision of Rs. 7,39.55 lakhs by reappropriation in March 1991 under item (a) and provision of Rs. 7,39.55 lakhs by reappropriation in March 1991 under item (b) were due to reclassification. Specific reasons for the balance provision of Rs. 6,36.33 lakhs by reappropriation in March 1991 under item (b) and for the net excess of Rs.39.15 lakhs have not been communicated (June 1992).

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

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(iii) (a) 2215. 01.102.II.JS. Grants to Town Panchayats for Water Supply in drought affected areas -			
O. 0.01			
S. 32.85			
R. - 32.86	. .	1,62.40	+ 1,62.40
(b) 2215. 01.191.II.JR. Grants to Town Panchayats in drought affected areas -			
R. 93.84	93.84	. .	- 93.84

Supplementary grant obtained in September 1990 under item (a) was towards installation of new bore wells, transportation of water, deepening of open wells and flushing of bore wells. Withdrawal of entire provision by reappropriation in March 1991 under item (a) was attributed to reclassification of expenditure under item (b). However, only Rs. 4.60 lakhs have been provided under item (b) by way of reclassification. Specific reasons for the provision of Rs. 89.24 lakhs by reappropriation in March 1991 under item (b) and for the net excess of Rs. 68.57 lakhs have not been communicated (June 1992).

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

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(iv) 2215. 01.190.II.JA. Assistance to Tamil Nadu Electricity Board for energisation of drinking water installation in Rural Areas -			
S. 8,83.73			
R. 1,16.27	10,00.00	10,00.00	. .

Supplementary grants obtained in February 1991 (Rs. 5,00.00 lakhs) and March 1991 (Rs. 3,83.73 lakhs) were for giving power connection to rural drinking water installations. Specific reasons for the additional provision by reappropriation in March 1991 have not been communicated (June 1992).

(v) 2215. 02.107.II.JD. Grants to Madras Metropolitan Water Supply and Sewerage Board -			
O. 1,50.45			
R. 1,53.80	3,04.25	3,04.25	. .

Enhancement of provision by reappropriation in March 1991 was mainly due to strengthening the transmission system of Villivakkam - Thiruvannamiyur Scheme.

Grant No. 49 - Water Supply (All voted) - *concl'd.*

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

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
2215. 02.191.III.SC. Grants to Municipalities for construction of Public Conveniences -			
O. 0.01			
R. 37.60	37.61	36.61	- 1.00

Grant No. 50 - 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			
Voted			
Original 2,95,61,000			
Supple-mentary 67,83,000	3,63,44,000	3,71,80,580	+8,36,580
Amount surrendered during the year (March 1991)			30,05,000
Charged			
Original 1,000			
Supple-mentary . . .	1,000	. . .	- 1,000
Amount surrendered during the year (March 1991)			1,000

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

Notes and comments -

1. The excess of Rs. 8,36,580 over the voted grant requires regularisation.

2. In view of the excess of Rs. 8.37 lakhs in the voted grant, the supplementary grant of Rs. 67.83 lakhs obtained in March 1991 proved inadequate and surrender of Rs. 30.05 lakhs in March 1991 injudicious.

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

4. Excess occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
		(in lakhs of rupees)	
(i) 4401.105.I.AA. Purchase and Distribution of Chemical Fertilizers -			
O.	0.07		
R.	0.27	0.34	33.19 + 32.85

Additional provision of Rs. 0.16 lakh made by reappropriation in March 1991 was due to expenditure towards payment of stockist commission to TANFED, Tirunelveli. Specific reasons for the enhancement of the balance provision (Rs. 0.11 lakh) by reappropriation in March 1991 and for the final excess have not been communicated (June 1992).

(ii) 4401.796.II.JA. Establishment of Large Scale Orchard for Tribals at Kolli and Kalrayan Hills -				
O.	0.01			
R.	3.57	3.58	3.57	- 0.01

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

Enhancement of provision by reappropriation (Rs. 4.19 lakhs) in March 1991 was due to carrying out of certain civil works in two State Horticulture Farms, offset by reduction in expenditure (Rs. 0.62 lakh) due to non-completion of the construction of cistern at another farm.

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

(iii) 4415.01.004.II.JA.
Construction of
Building for Soil
Testing Laboratory -

O.	0.01		
R.	- 0.01	3.39	+ 3.39

Reasons for the final excess have not been communicated (June 1992).

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

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

(i) 4401.103.II.JA.
Establishment of State
Seed Farms -

O.	22.99		
S.	40.25		
R.	- 6.52	56.72	54.95 - 1.77

Supplementary grant obtained in March 1991 was towards the cost of lands acquired for State Seed Farm.

Withdrawal of provision by reappropriation in March 1991 was due to non-completion of certain civil works. Reasons for the final saving have not been communicated (June 1992).

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

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

(ii) 4401.103.II.JB.
Seed Processing Units -

O.	20.46		
S.	6.13		
R.	- 17.74	8.85	15.82 + 6.97

Supplementary grant obtained in March 1991 was towards purchase of certain machineries for Seed Processing Units.

Withdrawal of provision by reappropriation in March 1991 was due to non-completion of building works, non-finalisation of tenders and postponement of 10 per cent balance payment for machineries after their erection. However, reasons for the final excess have not been communicated (June 1992).

(iii) 4401.103.II.JV.
Construction of
Agricultural Seed
Godowns -

O.	12.00		
R.	- 11.00	1.00	1.06 + 0.06

Withdrawal of provision by reappropriation in March 1991 was due to non-taking up of construction works for Central Seed Godown for which suitable land is not available.

Grant No. 50 - Capital Outlay on Agriculture - *concl'd.*

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(iv) 4401.108.II.JA. Integrated Coconut Development -			
O. 5.28			
R. - 3.09	2.19	2.16	- 0.03

Specific reasons for the withdrawal of provision by reappropriation in March 1991 have not been communicated (June 1992).

Grant No 51 - Capital Outlay on Industrial Development

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
4851. Capital Outlay on Village and Small Industries			
4853. Capital Outlay on Non-Ferrous Mining and Metallurgical Industries			
4859. Capital Outlay on Telecommunication and Electronic Industries			
4860. Capital Outlay on Consumer Industries			
4875. Capital Outlay on Other Industries			
5465. Investments in General Financial and Trading Institutions			
Voted			
Original 22,23,86,000			
Supplementary 12,44,89,000	34,68,75,000	29,70,52,834	-4,98,22,166
Amount surrendered during the year (March 1991)			4,97,59,000

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

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

Notes and comments -

1. In view of the saving of Rs. 4,98.22 lakhs in the voted grant, the supplementary grant of Rs. 12,44.89 lakhs obtained in February 1991 and March 1991 proved excessive.

2. Savings occurred mainly under -

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(i) 4851. 103.VI.UA. Share Capital assistance to Tamil Nadu Handloom Weavers' Co-operative Society -			
S.	2,00.01		
R.	- 2,00.01	. .	. .

Supplementary grant obtained in March 1991 was towards Share Capital Assistance to Tamil Nadu Handloom Weavers' Co-operative Society Limited for strengthening its share capital structure. Specific reasons for withdrawal of the entire provision by reappropriation in March 1991 have not been communicated (June 1992).

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

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(ii) 4851.103.VI.UB. Assistance to Primary Weavers' Co-operative Societies for strengthening share capital structure -			
S.	1,00.00		
R.	- 50.00	50.00	50.00

Supplementary grant obtained in March 1991 was towards strengthening the share capital structure of Primary Weavers' Co-operative Societies. Specific reasons for withdrawal of Rs. 50.00 lakhs by reappropriation in March 1991 have not been communicated (June 1992).

(iii) 4860. 01.190.II.JH. Share Capital Assistance to Bharathiyar Co- operative Spinning Mills -			
S.	71.62		
R.	- 71.62	. .	. .

Supplementary grant obtained in March 1991 was towards Share Capital Assistance and matching grants to Co-operative Spinning Mills. Specific reasons for withdrawal of the entire provision by reappropriation in March 1991 have not been communicated (June 1992).

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

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(iv) 4875. 60.190.II.JA. Share Capital Assistance to Tamil Nadu Industrial Development Corporation -			
O. 8,00.00			
S. 6,72.00			
R. - 1,66.00	13,06.00	13,06.00	. .

Supplementary grant obtained in March 1991 was towards Share Capital Assistance to Tamil Nadu Industrial Development Corporation for its investments and also conversion of Ways and Means advances. Specific reasons for the withdrawal of provision by reappropriation in March 1991 have not been communicated (June 1992).

Grant No. 52 - Capital Outlay on Irrigation

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
4215. Capital Outlay on Water Supply and Sanitation			
4402. Capital Outlay on Soil and Water Conservation			
4701. Capital Outlay on Major and Medium Irrigation			
4702. Capital Outlay on Minor Irrigation			
4711. Capital Outlay on Flood Control Project			
5056. Capital Outlay on Inland Water Transport			
5075. Capital Outlay on other Transport Services			
Voted			
Original 57,57,07,000			
Supple- mentary 13,31,68,000	70,88,75,000	59,50,85,805	-11,37,89,195
Amount surrendered during the year (March 1991)			4,55,23,000
Charged			
Original . .			
Supple- mentary 39,000	39,000	66,770	+ 27,770
Amount surrendered during the year			Nil

Grant No. 52 - Capital Outlay on Irrigation - *contd.**Notes and comments -*

1. The excess of Rs. 27,770 over the charged appropriation requires regularisation.

2. Rupees 4,55.23 lakhs were surrendered in the voted grant in March 1991; but the saving ultimately worked out to Rs. 11,37.89 lakhs.

3. In view of the saving of Rs. 11,37.89 lakhs in the voted grant, the supplementary grant of Rs. 12,99.88 lakhs obtained in March 1991 proved excessive.

4. Saving occurred persistently in the grant in the preceding twelve years, the percentage of saving ranging from 11 to 45.

5. 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.

6. Bulk of the saving occurred under -

	Head	Total grant	Actual expenditure	Excess + Saving -
		(in lakhs of rupees)		
(i)	4701. 03.243.II.JC. Canals -			
	O.	6,80.00		
	S.	5,38.35		
	R.	- 6,46.51	5,71.84	6,63.13 + 91.29

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

Supplementary grant obtained in March 1991 was to meet the expenditure on major works, earth works and cross drainage works under the National Water Management Project.

Specific reasons for the withdrawal of provision by reappropriation in March 1991 and for the final excess have not been communicated (June 1992).

	Head	Total grant	Actual expenditure	Excess + Saving -
		(in lakhs of rupees)		
(ii)	4701. 80.800.II.JJ. Add - Percentage Charges for Establishment - Transferred from Major Head "2059. Public Works" -			
	O.	2,04.82	2,04.82	. . - 2,04.82

Saving was partly due to adjustment of percentage charges for establishment (Rs. 60.64 lakhs) under the respective project minor heads. Reasons for the balance saving (Rs. 1,44.18 lakhs) have not been communicated (June 1992). This has contributed to 14% of the saving under the voted grant.

Such significant savings, even after adjusting establishment charges under the respective project minor heads, occurred persistently under this head during the preceding years also, which contributed to the bulk of the savings under the voted grant as indicated below -

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

Year	Saving	Percentage of saving to overall saving under the grant
	(in lakhs of rupees)	
1984 - 85	5,80.62	88
1985 - 86	8,06.22	86
1986 - 87	7,23.03	62
1987 - 88	5,51.07	41
1988 - 89	6,33.42	74
1989 - 90	3,23.33	55

7. Saving also occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(i) 4215. 01.101.II.JB. Construction of Dam for storage of Krishna River Water -			
O.	3,24.52		
R.	- 99.40	2,25.12	1,53.51 - 71.61

Withdrawal of provision by reappropriation in March 1991 was due to non-incurring of expenditure on land acquisition (Rs. 50.84 lakhs). Specific reasons for the withdrawal of the balance provision of Rs. 48.56 lakhs and for the final saving have not been communicated (June 1992).

(ii) 4701. 01.201.II.JB. Dam and Appurtenant Works -			
O.	1,50.92		
R.	- 1,01.82	49.10	50.00 + 0.90

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

Reduction of provision of Rs. 1,12.58 lakhs by reappropriation in March 1991 was mainly due to stoppage of work by contractor for want of Diesel due to Gulf war and labour dispute. Specific reasons for additional provision of Rs. 10.76 lakhs made by reappropriation in March 1991 have not been communicated (June 1992).

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(iii) 4701. 03.224.II.JE. Canals -			
O.	10.00		
R.	- 10.00	. .	- 1,56.37 - 1,56.37

Specific reasons for withdrawal of provision by reappropriation in March 1991 and for the final saving have not been communicated (June 1992).

(iv) 4701. 03.243.II JD. Machinery and Equipment -			
O.	1,27.75		
R.	- 80.69	47.06	28.63 - 18.43

Withdrawal of provision by reappropriation in March 1991 was attributed to non-purchase of certain machineries and motor vehicles due to non-formation of proposed new divisions, non-purchase of certain machineries viz. power drillers, vibrators and dozers, due to certain difficulties in the procedure of World Bank. However, no proposal for formation of new divisions was found included in the Part II Schemes.

Reasons for the final saving have not been communicated (June 1992).

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

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(v) 4702. 101.II JA Special Minor Irrigation Programme -			
O. 1,82.00			
S. 31.80			
R. - 67.80	1,46.00	1,11.73	- 34.27

Supplementary grant obtained in September 1990 was to meet the cost of special Minor Irrigation Programme Schemes.

Withdrawal of provision, amounting to Rs. 77.98 lakhs, by reappropriation in March 1991 was due to non-execution of work due to delay in land acquisition proceedings (Rs. 20.78 lakhs) and non-receipt of land acquisition charges from Revenue Department (Rs. 57.20 lakhs), partly offset by increase in provision of Rs. 6.40 lakhs by reappropriation in March 1991 due to increase in payment of arrears on the recommendation of Fifth Pay Commission, sanction of additional instalment of Dearness Allowance and adhoc Bonus. Specific reasons for the additional provision of Rs. 3.78 lakhs by reappropriation in March 1991 and for the final saving have not been communicated (June 1992).

(vi) 5056.104.III.SA.
Improvement to
Buckingham Canal
stretch between Ennore
to Andhra -

O. 1,09.62			
R. - 89.64	19.98	8.98	- 11.00

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

Specific reasons for withdrawal of provision by reappropriation in March 1991 and for the final saving have not been communicated (June 1992).

8. Saving mentioned in notes 6 and 7 were partly offset by excess under -

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

(i) 4215. 01.101.II.JC.
Formation of Canals for
bringing water from
Krishna River -

O. 3,46.25			
R. - 5.91	3,40.34	4,08.06	+ 67.72

A provision of Rs. 26.77 lakhs was withdrawn by reappropriation in March 1991, which was partly offset by increase in provision of Rs. 20.86 lakhs. Withdrawal of provision of Rs. 10.55 lakhs was attributed to non-incurring of land acquisition charges and increase in provision of Rs. 19.44 lakhs was towards expenditure on execution of feeder canal and link canal, construction of single and double line bridges across the link canal and feeder canal and construction of cross drainage for the feeder canal.

Specific reasons for the withdrawal of the balance provision of Rs. 16.22 lakhs and for the final excess have not been communicated (June 1992).

(ii) 4215. 01.101.II.JD.
Suspense -

O. 15.00			
R. 1.65	16.65	83.33	+ 66.68

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

Additional provision by reappropriation in March 1991 was due to increase in expenditure towards maintaining the reserve stock already sanctioned and purchase of cement and steel for the newly formed divisions.

Reasons for the final excess have not been communicated (June 1992).

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(iii) 4701. 01.207.II.JD. Direction and Administration -			
O. 1,34.13			
R. 2,67.41	4,01.54	4,02.15	+ 0.61

Enhancement of provision by reappropriation in March 1991 was mainly due to payment of arrears of pay on the recommendation of Fifth Pay Commission, additional instalment of Dearness Allowance and Bonus.

(iv) 4701. 01.207.II.JJ. Agricultural Engineering -			
O. 33.53			
R. 74.94	1,08.47	1,07.16	- 1.31

Additional provision by reappropriation in March 1991 was mainly towards increase in maintenance cost of vehicles, rise in cost of fuel and completion of spill over works.

(v) 4701. 01.209.II.JB. Dam and Appurtenant Works -			
O. 78.33			
R. 70.95	1,49.28	1,46.64	- 2.64

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

Additional provision by reappropriation in March 1991 was mainly towards construction of utility towers, and deck bridges excavation and lining of water courses including cross masonry works, formation of earth dam, supply and erection of radial gates.

9. *Suspense* - The nature of suspense transactions has been explained below the Appropriation Accounts of Grant No. 36 - Irrigation. An analysis of the suspense transactions accounted for in this grant during 1990-91 is given below together with opening and closing balances under different heads.

Head	Balance on 1st April 1990	Debits during 1990-91	Credits during 1990-91	Balance on 31st March 1991
(in lakhs of rupees)				
4215. Capital Outlay on Water Supply and Sanitation - Suspense -				
1. Stock	0.65	1,25.83	71.22	55.26
2. Miscellaneous Works Advances	- 22.26	52.08	23.36	6.46
Total	- 21.61	1,77.91	94.58	61.72

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

Head	Balance on 1st April 1990	Debits during 1990-91	Credits during 1990-91	Balance on 31st March 1991
(in lakhs of rupees)				
4701. Capital Outlay on Major and Medium Irrigation-Commercial -				
1. Purchases	0.02	. .	. .	0.02 (a)
2. Stock	1,63.63	5,59.17	4,48.99	2,73.81
3. Miscellaneous Works Advances	2,22.63	82.41	44.29	2,60.75
4. Workshop Suspense	8.23	. .	. .	8.23
Total	3,94.51	6,41.58	4,93.28	5,42.81
Non - Commercial -				
1. Purchases	- 9.89	. .	. .	- 9.89
2. Stock	13.20	79.62	51.81	41.01
3. Miscellaneous Works Advances	- 7.73	41.18	84.43	-50.98 (b)
4. Workshop Suspense	0.46	. .	. .	0.46
Total	- 3.96	1,20.80	1,36.24	- 19.40

(a) Plus balance is under examination.

(b) Minus balance is under examination.

Grant No. 52 - Capital Outlay on Irrigation - *concl'd.*

Head	Balance on 1st April 1990	Debits during 1990-91	Credits during 1990-91	Balance on 31st March 1991
(in lakhs of rupees)				
4711. Capital Outlay on Flood Control Projects -				
1. Stock	14.72	. .	. .	14.72
2. Miscellaneous Works Advance	- 0.17	0.13	. .	- 0.04
Total	14.55	0.13	. .	14.68

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

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
4059. Capital Outlay on Public Works			
4202. Capital Outlay on Education, Sports, Art and Culture			
4210. Capital Outlay on Medical and Public Health			
4211. Capital Outlay on Family Welfare			
4216. Capital Outlay on Housing			
4220. Capital Outlay on Information and Publicity			
4225. Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes			
4235. Capital Outlay on Social Security and Welfare			
4236. Capital Outlay on Nutrition			
4401. Capital Outlay on Crop Husbandry			

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

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
4403. Capital Outlay on Animal Husbandry			
4405. Capital Outlay on Fisheries			
4415. Capital Outlay on Agricultural Research and Education			
4435. Capital Outlay on other Agricultural Programmes			
4515. Capital Outlay on other Rural Development Programmes			
4551. Capital Outlay on Hill Areas			
4575. Capital Outlay on other Special Areas Programmes			
5452. Capital Outlay on Tourism			
Voted			
Original	39,47,79,000		
Supple- mentary	6,85,70,000	46,33,49,000	46,53,03,942 +19,54,942
Amount surrendered during the year (March 1991)			1,00,94,000

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

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
Charged			
Original	4,01,000		
Supple- mentary	1,35,000	5,36,000	36,82,108 + 31,46,108
Amount Surrendered during the year			Nil

The expenditure in this grant does not include Rs. 45,00,000 met out of advance from the Contingency Fund sanctioned during March 1991 which remained unrecouped to the Fund at the close of the year.

Notes and comments -

1. The excess of Rs.19,54,942 over the voted grant and Rs.31,46,108 over the charged appropriation requires regularisation.

2. In view of the excess of Rs.19.55 lakhs in the voted grant, the supplementary grant of Rs.5,44.30 lakhs obtained in March 1991 proved inadequate and surrender of Rs.1,00.94 lakhs in March 1991 injudicious.

3. In view of the excess of Rs. 31.46 lakhs in the charged appropriation, the supplementary appropriation of Rs. 1.35 lakhs obtained in March 1991 proved inadequate.

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.

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

5. Excess mainly occurred under -				
Head	Total grant	Actual expenditure	Excess + Saving -	
(in lakhs of rupees)				
(i) 4059. 01.800.II.JA. Add - Percentage charges for Establishment transferred from Major Head "2059 Public Works" -				
O.	1,07.47	1,07.47	2,35.48	+ 1,28.01
(ii) 4210. 80.800.II.JA. Add - Percentage Charges for Establishment transferred from Major Head "2059 Public Works" -				
O.	87.60	87.60	1,89.45	+ 1,01.85
(iii) 4216. 80.800.II.JU. Add - Percentage charges for Establishment transferred from Major Head "2059 - Public Works" -				
O.	51.48	51.48	1,56.32	+ 1,04.84
Reasons for the final excess under items (i) to (iii) have not been communicated (June 1992).				
(iv) 4202. 01.203.III.SA. Buildings -				
O.	8.50			
R.	77.20	85.70	86.38	+ 0.68

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

Enhancement of provision made by reappropriation in March 1991 was towards construction of institutional buildings and staff quarters for the Institute for Advanced study in Education at Saidapet and Vellore.

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(v) 4210. 03.104.II.JA. Buildings -			
O. 10.10			
R. 3.73	13.83	58.59	+ 44.76

Additional provision by reappropriation in March 1991 was mainly towards construction of Central Library-cum-Sales wing in Siddha Medical Board at Arignar Anna Government Hospital of Indian Medicine, Madras.

Reasons for the final excess have not been communicated (June 1992).

(vi) 4216. 01.107.II.JA. Police Housing -			
O. 3,05.53			
R. 1,23.63	4,29.16	4,57.80	+ 28.64

Additional provision by reappropriation in March 1991 was mainly towards construction of residential quarters for Police Department at Virudhunagar, Pasumpon Muthuramalingam District and Ramanathapuram. Reasons for the final excess have not been communicated (June 1992).

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

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

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(i) 4059. 01.051.II.JC. Land Revenue -			
O. 4,48.12			
S. 15.00			
R. - 46.05	4,17.07	3,80.36	- 36.71

Supplementary grant obtained in March 1991 was towards construction of Collector's Office buildings for Chidambaranar District and for the provision of water supply to the Master Plan Complex at Tuticorin (New Works).

Withdrawal of provision by reappropriation in March 1991 was due to non-taking up of new works. Reasons for the final saving have not been communicated (June 1992).

(ii) 4059. 01.051.II.JN. Commercial Taxes-			
O. 62.66			
R. - 38.14	24.52	18.99	- 5.53

Specific reasons for the withdrawal of provision by reappropriation in March 1991 and for the final saving have not been communicated (June 1992).

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

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

(iii) 4202. 01.202.II.JC.
Buildings - under the
control of Director of
Technical Education -

O.	2,05.00		
R.	- 46.41	1,58.59	1,63.31 + 4.72

Withdrawal of provision of Rs. 7.00 lakhs by reappropriation in March 1991 was due to shortage of cement and Water scarcity.

Reasons for the withdrawal of the balance amount (Rs. 39.41 lakhs) by reappropriation in March 1991 and for the final excess have not been communicated (June 1992).

(iv) 4202. 04.800.I.AU.
Add - Percentage
charges for
Establishment
transferred from Major
Head '2059. Public
Works' -

O.	85.51	85.51	0.06 - 85.45
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Reasons for the final saving have not been communicated (June 1992).

(v) 4210. 02.103.VI.UA.
Buildings -

O.	80.63		
R.	- 50.09	30.54	6.41 - 24.13

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

Withdrawal of Rs. 2.61 lakhs by reappropriation in March 1991 was due to non-taking up of new works. Withdrawal of the balance provision (Rs. 47.48 lakhs) by reappropriation in March 1991 was attributed to non-receipt of administrative/revised administrative sanctions.

Details of work for which the sanctions were not received and the reasons for the final saving have not been communicated (June 1992).

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

(vi) 4210. 80.800.I.AA.
Add - Percentage
Charges for
Establishment
transferred from Major
Head "2059. Public
Works" -

O.	43.31	43.31	. . - 43.31
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Reasons for the final saving have not been communicated (June 1992).

(vii) 4211. 101.III.SA.
Buildings -

O.	0.64		
S.	54.90		
R.	- 37.64	17.90	12.98 - 4.92

Supplementary grant obtained in September 1990 and March 1991 towards construction of 6 bedded sterilisation ward and operation theatres in nine Taluk Government Hospitals and for renovation and remodelling of I.U.D. Vasectomy room into Tubectomy operation Theatre in Rural Family Welfare Centres.

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

Specific reasons for the withdrawal of provision by reappropriation in March 1991 and for the final saving have not been communicated (June 1992).

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(viii) 4211. 106.III.SA. Buildings - For Integrated Nutrition Project with Assistance from DANIDA -			
O. 1,17.00			
R. - 79.22	37.78	32.32	- 5.46

Withdrawal of provision by reappropriation in March 1991 was attributed to non-receipt of certain administrative/revised administrative sanctions. Specific items of work for which such sanctions were not received and the reasons for the final saving have not been communicated (June 1992).

(ix) 4225. 03.277.II.JU. Buildings -			
O. 1,23.14			
R. - 54.46	68.68	59.14	- 9.54

Additional provision by reappropriation in March 1991 amounting to Rs. 5.81 lakhs was due to construction of hostel for Backward class students. Specific reasons for the withdrawal of provision of Rs. 60.27 lakhs by reappropriation in March 1991 and for the final saving have not been communicated (June 1992).

Grant No. 53 - Capital Outlay on Public Works
- Buildings - *concl'd.*

7. Excess in the charged appropriation occurred under -

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

(i) 4202. 02.105.I.AA. Buildings -			
O. 4.00			
R. - 4.00		34.66	+ 34.66

Withdrawal of entire provision by reappropriation in March 1991 was due to receipt of sanction of cost of land acquisition based on court orders at the fag end of the year.

Reasons for the final excess have not been communicated (June 1992).

(ii) 4216. 80.800.I.AC. Buildings -			
O. 0.01			
R. - 0.01		2.16	+ 2.16

Reasons for the final excess have not been communicated (June 1992).

Grant No. 54 - Capital Outlay on Roads and Bridges

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
4059. Capital Outlay on Public Works			
4210. Capital Outlay on Medical and Public Health			
4211. Capital Outlay on Family Welfare			
4402. Capital Outlay on Soil and Water Conservation			
4515. Capital Outlay on other Rural Development Programmes			
4551. Capital Outlay on Hill Areas			
5054. Capital Outlay on Roads and Bridges			
Voted			
Original	33,11,65,000		
Supple- mentary	1,00,00,000	34,11,65,000	36,53,89,989 +2,42,24,989
Amount surrendered during the year (March 1991)			1,25,21,000

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

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
Charged			
Original	1,000		
Supple- mentary	12,50,000	12,51,000	10,50,179 - 2,00,821
Amount surrendered during the year			Nil

Notes and comments -

1. The excess of Rs. 2,42,24,989 over the voted grant requires regularisation.

2. In view of the excess of Rs. 2,42.25 lakhs in the voted grant, the supplementary grant of Rs. 1,00.00 lakhs obtained in February 1991 proved inadequate and surrender of Rs. 1,25.21 lakhs in March 1991 injudicious.

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

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

4. Excess in the voted grant occurred under -				
Head	Total grant	Actual expenditure	Excess + Saving -	
(in lakhs of rupees)				
(i) 5054.04.800.II.JA. Major District Roads -				
O.	3,89.86			
S.	72.00			
R.	86.34	5,48.20	5,47.99	- 0.21

Supplementary grant obtained in February 1991 was for maintenance of High Density Corridors on selected State Highways and Major District Roads.

Additional provision by reappropriation in March 1991 was due to reclassification of expenditure from Revenue to Capital. As the reclassification of expenditure has exceeded the limit prescribed, it constitutes a New Service. However, the prescribed procedure for New Service had not been followed. Consequently the full financial implication in respect of this scheme were not brought, at any time, to the notice of the Legislature/Parliament.

(ii) 5054. 04.800.II.JC. District and other Roads -				
O.	2,13.00			
R.	61.84	2,74.84	2,75.37	+ 0.53

Additional provision by reappropriation in March 1991 was due to settlement of accounts in respect of works which were completed and also based on progress of certain other works.

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

Head	Total grant	Actual expenditure	Excess + Saving -	
(in lakhs of rupees)				
(iii) 5054. 04.800.II.JI. Construction of Bridges in Panchayat Union Areas -				
O.	1,50.00			
R.	1,50.00	3,00.00	2,96.01	- 3.99

Additional provision by reappropriation in March 1991 was for taking up and to complete more number of bridge works during the year. Reasons for the final saving have not been communicated(June 1992).

(iv) 5054. 80.800.II.JE. Add - Percentage charges for Establishment transferred from Major Head "3054. Roads and Bridges" -				
O.	1,12.91	1,12.91	4,56.18	+ 3,43.27
(v) 5054. 80.800.II.JF. Add - Percentage Charges for Machinery and Equipment, transferred from Major Head "5054. Roads and Bridges" -				
O.	25.62	25.62	1,23.99	+ 98.37

Final excess under items (iv) and (v) were due to communication of rate of percentage charges at the fag end of the year by Government.

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

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

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(i) 4551. 60.337.II.JB. Hill Area Development Programme Schemes in Nilgiris District -			
O. 2,65.95			
R. - 1,90.95	75.00	76.76	+ 1.76
(ii) 4551. 60.800.II.JC. Add - Percentage Charges for Establishment transferred from Major head "3054. Roads and Bridges" -			
O. 50.22	50.22	. .	- 50.22
(iii) 5054. 80.800.II.JG. Road Works under the World Bank Project -			
O. 1,00.19			
R. - 39.19	61.00	61.39	+ 0.39

Reasons for the withdrawal of provision under items (i) and (iii) by reappropriation in February 1991 and for the final saving under item (ii) have not been communicated (June 1992).

Grant No. 54 - Capital Outlay on Roads
and Bridges - *concl'd.*

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(iv) 5054. 80.800.II.JN. Lumpsum provision for Road Works under Tamil Nadu Urban Development Project -			
O. 11,91.39			
R. - 1.86.19	10,05.20	10,06.22	+ 1.02

Specific reasons for the withdrawal of provision by reappropriation in February 1991 have not been communicated (June 1992).

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

Major heads	Total grant	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
4070. Capital Outlay on Other Administrative Services			
4216. Capital Outlay on Housing			
5051. Capital Outlay on Ports and Light Houses			
5052. Capital Outlay on Shipping			
5055. Capital Outlay on Road Transport			
Original	49,53,000		
Supplementary	65,18,000	1,14,71,000	1,30,21,801
Amount surrendered during the year			+15,50,801
			Nil

Notes and comments -

1. The excess of Rs. 15,50,801 over the grant requires regularisation.

2. In view of the excess of Rs. 15.51 lakhs in the grant, the supplementary grant of Rs. 15.18 lakhs obtained in March 1991 proved inadequate.

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

3. Excess occurred under -			
Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(i) (a) 4070. 114.I.AA. Motor Vehicles Maintenance Organisation -			
O.	0.11		
R.	0.37	0.48	- 0.48
(b) 4070. 800.I.AA. Motor Vehicles Maintenance Organisation -			
		17.14	+ 17.14
Provision under (a) and expenditure under (b) above is due to reclassification. Specific reasons for the net final excess of Rs. 17.03 lakhs over the provision have not been communicated (June 1992).			
(ii) (a) 4070. 114.II.JC. Construction of an Automobile Service Station at Pudukottai-			
O.	0.01		
R.	- 0.01		
(b) 4070. 800.II.JC. Construction of an Auto Mobile Service Station at Pudukottai -			
		13.31	+ 13.31

Provision under (a) and expenditure under (b) above is due to reclassification. Specific reasons for the net final excess of Rs. 13.30 lakhs over the provision have not been communicated (June 1992).

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

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(iii) 5051. 02.200.II.JC. Development of Cuddalore Port -			
O. 7.02			
S. 3.19			
R. 4.91	15.12	15.09	- 0.03

Supplementary grant obtained in March 1991 was towards payment for the supply of spare parts at Cuddalore Port.

Enhancement of provision by reappropriation in March 1991 was towards sanction for taking up of new works and payment for the purchase of cement and steel required for the civil works.

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

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(i) (a) 4070. 114.II.JA. Motor Vehicles Maintenance Organisation -			
O. 18.09			
R. - 0.05	18.04	. .	- 18.04

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

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(b) 4070. 800.II.JA. Motor Vehicles Maintenance Organisation -		6.02	+ 6.02

Provision under (a) and expenditure under (b) was due to reclassification. Specific reasons for the net final saving of Rs. 12.07 lakhs over the provision have not been communicated (June 1992).

(ii) 4216. 01.106.II.JK.
Construction -

O. 6.50			
R. - 5.50	1.00	1.00	. .

Specific reasons for the withdrawal of provision by reappropriation in March 1991 have not been communicated (June 1992).

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

Major heads	Total grant	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
4402. Capital Outlay on Soil and Water Conservation			
4406. Capital Outlay on Forestry and Wild Life			
4407. Capital Outlay on Plantations			
4415. Capital Outlay on Agricultural Research and Education			
4551. Capital Outlay on Hill Areas			
Original 26,29,87,000			
Supplementary 5,96,99,000	32,26,86,000	31,29,29,890	-97,56,110
Amount surrendered during the year (March 1991)			63,53,000

Notes and comments -

1. In view of the saving of Rs.97.56 lakhs, the supplementary grant of Rs.3,81.99 lakhs obtained in March 1991 proved excessive.

2. Rupees 63.53 lakhs were surrendered in March 1991; but the saving ultimately worked out to Rs.97.56 lakhs.

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

3. Saving in the grant worked out to 3 per cent of the total grant. Persistent saving occurred under this grant during the preceding four years as under -

Year	Amount (in lakhs of rupees)	Saving Percentage
1986-87	87.03	5
1987-88	2,37.20	10
1988-89	54.03	2
1989-90	2,06.68	8

4. Savings occurred under -

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

(i) 4406. 01.102.II.JE.
SIDA aided Social
Forestry -

O.	12,00.00			
S.	2,55.78			
R.	- 35.79	14,19.99	13,53.43	- 66.56

Supplementary grant obtained in March 1991 was to meet the escalation in the cost of works and increased wages due to the revision of Forest Schedule of Rates.

Withdrawal of provision by reappropriation in March 1991 was due to non-settlement of cost on seedlings, non-taking up of cultural operations on account of submerger of many tanks due to unseasonal rains, non-execution of building works in Tirunelveli social forestry circle and non-purchase of certain equipment, publicity van etc. However, reasons for the final saving have not been communicated (June 1992).

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

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(ii) 4406. 01.102.VI.UA. Schemes for Rural Fuel Wood Plantation and Afforestation in Eco- sensitive Non-Himalayan Areas -			
O. 1,22.00			
R. - 25.82	96.18	93.03	- 3.15

Withdrawal of provision by reappropriation in March 1991 was due to reduction in the physical targets under Eco-restoration (Rs. 24.62 lakhs) and non-taking up of Cattle proof trench work in Chengalpattu circle due to drought (Rs. 1.20 lakhs). Reasons for the final saving have not been communicated (June 1992).

(iii) 4406. 02.110.III.SA. Tiger Reserve Scheme -			
O. 80.00			
R. - 68.00	12.00	11.70	- 0.30

Withdrawal of provision by reappropriation in March 1991 was due to non-completion of certain building works and for want of land at Ambasamudram (Rs. 64.00 lakhs) and non-receipt of Government permission for entrusting the building work to TNSCC Limited (Rs. 4.00 lakhs).

(iv) 4551. 60.106.II.JG. Establishment of Gene Pool -			
O. 40.00			
R. - 21.65	18.35	6.59	- 11.76

Specific reasons for the withdrawal of provision by reappropriation in March 1991 and for the final saving have not been communicated (June 1992).

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

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

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

(i) 4402. 102.II.JD. Soil Conservation in Ponnaiar Basin -			
O. 0.01			
R. 28.14	28.15	31.75	+ 3.60

Specific reasons for the additional provision by reappropriation in March 1991 and for the final excess have not been communicated (June 1992).

(ii) 4415. 06.004.II.JA. Forest Research -			
O. 57.70			
R. - 6.70	51.00	95.50	+ 44.50

Specific reasons for the withdrawal of provision by reappropriation in March 1991 and for the final excess have not been communicated (June 1992).

(iii) 4551. 01.101.III.SP. Scheme for Integrated Wasteland Development Project for restoration of Forest Cover in Western Ghats area in Tamil Nadu -			
S. 2,15.00			
R. 72.00	2,87.00	2,58.67	- 28.33

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

Supplementary grant obtained in March 1991 was towards implementation of the project for restoration of forest cover in the Western Ghat areas. Specific reasons for the additional provision by reappropriation in March 1991 and for the final saving have not been communicated (June 1992).

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(iv) 4551. 01.106.III.SN. Afforestation for Eco- Development, Eco- Restoration, Conservation of Nature Reserves and monitoring of Forestry Schemes in Tirunelveli, Madurai, Coimbatore and Kanyakumari Districts under Western Ghats Development Programme -			
O.	1,33.89		
R.	5.98	1,39.87	1,64.68 + 24.81

Enhancement of provision by reappropriation in March 1991 was the net result of increase in provision by Rs.9.58 lakhs and withdrawal of provision of Rs.3.60 lakhs. Increase in provision of Rs. 9.58 lakhs was for carrying out the preparatory works and raising of nurseries in Theni and Varshanadu soil conservation Divisions of Madurai Circle and for the fodder development works.

Reasons for the final excess have not been communicated (June 1992).

Grant No. 56 - Capital Outlay on Forests
(All voted) - *concl'd.*

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
6. 4551. 60.106.III.SB. Action plan for Nilgiris Biosphere Reserve -			
O.	0.01		
R.	24.51	24.52	18.82 - 5.70

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

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

Head	Total grant	Actual Expenditure	Excess + Saving -
(in lakhs of rupees)			
4406. 01. 070. II. JC. Tamil Nadu Agricultural Development Project (TNADP) -			
R.	12.00	12.00	7.30 - 4.70

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

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
4425. Capital Outlay on Co-operation			
4851. Capital Outlay on Village and Small Industries			
4859. Capital Outlay on Telecommunication and Electronic Industries			
4875. Capital Outlay on other Industries			
Voted			
Original 70,64,000			
Supple- mentary 41,21,000	1,11,85,000	96,21,147	-15,63,853
Amount surrendered during the year (March 1991)			30,52,000
Charged			
Original 2,000			
Supple- mentary . .	2,000	...	- 2,000
Amount surrendered during the year (March 1991)			2,000

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

Notes and comments -

1. Rupees 30.52 lakhs was surrendered in March 1991 in the voted grant whereas the ultimate saving worked out to only Rs. 15.64 lakhs.

2. The overall saving in the voted grant represents 14 percent of the total grant. Saving occurred persistently in the grant in the preceding six years as detailed below :-

Year	Saving	
	Amount (in lakhs of rupees)	Percentage
1984-85	66.13	26
1985-86	19.34	11
1986-87	14.71	3
1987-88	11.41	4
1988-89	92.53	58
1989-90	40.30	24

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

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

4. Saving occurred mainly under -				
Head	Total grant	Actual expenditure	Excess + Saving -	
(in lakhs of rupees)				
(i) 4425. 108.III.SP. State Participation in the Share Capital Structure of the Existing Industrial Co- operative Tea Factories in the Nilgiris District under Hill Area Development Programme -				
O.	10.75			
R.	- 10.75			

Specific reasons for the withdrawal of entire provision by reappropriation in March 1991 have not been communicated (June 1992).

(ii) 4425. 108.III.SQ. Assistance to Co- operatives under Hill Area Development Programme -				
O.	10.00			
R.	- 10.00			

Withdrawal of the entire provision by reappropriation in March 1991 was due to non-acceptance of the proposals for Development of Co-operatives under Hill Area Development Programme by the Union Planning Commission during the year.

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

5. Saving mentioned in note 4 was partly counterbalanced by excess mainly under -				
Head	Total grant	Actual expenditure	Excess + Saving -	
(in lakhs of rupees)				

4851. 800.I.AA.
Suspense -

R.	0.30	0.30	9.86	+ 9.56
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Specific reasons for the provision made by reappropriation in March 1991 and for the final excess have not been communicated (June 1992).

Grant No. 58 - Miscellaneous Capital Outlay

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
4058. Capital Outlay on Stationery and Printing			
4070. Capital Outlay on Other Administrative Services			
4215. Capital Outlay on Water Supply and Sanitation			
4216. Capital Outlay on Housing			
4220. Capital Outlay on Information and Publicity			
4225. Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes			
4235. Capital Outlay on Social Security and Welfare			
4250. Capital Outlay on Other Social Services			
4403. Capital Outlay on Animal Husbandry			
4404. Capital Outlay on Dairy Development			
4405. Capital Outlay on Fisheries			
4408. Capital Outlay on Food Storage and Warehousing			

Grant No. 58 - Miscellaneous Capital Outlay - contd.

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
4425. Capital Outlay on Co-operation			
4711. Capital Outlay on Flood Control Projects			
5054. Capital Outlay on Roads and Bridges			
5452. Capital Outlay on Tourism			
5465. Investments in General Financial and Trading Institutions			
5475. Capital Outlay on Other General Economic Services			
Voted			
Original	20,20,33,000		
Supplementary	14,79,08,000	34,99,41,000	20,77,64,816 -14,21,76,184
Amount surrendered during the year (March 1991)			1,16,30,000
Charged			
Original	3,000	3,000	. . - 3,000
Amount surrendered during the year (March 1991)			3,000

Grant No. 58 - Miscellaneous Capital Outlay - contd.

The expenditure in this grant does not include Rs. 1,85,20,475 met out of advance from the Contingency Fund sanctioned during March 1991, which remained unrecouped to the Fund at the close of the year.

Notes and comments -

1. In view of the saving of Rs.14,21.76 lakhs in the voted grant, the supplementary grant of Rs.14,29.10 lakhs obtained in March 1991 proved excessive.

2. Rupees 1,16.30 lakhs were surrendered in March 1991; but the saving ultimately worked out to Rs.14,21.76 lakhs.

3. Savings occurred persistently in the voted grant during the preceding five years as under -

Year	Saving	
	Amount (in lakhs of rupees)	Percentage
1985-86	8,70.18	34
1986-87	2,60.31	15
1987-88	2,62.59	12
1988-89	4,19.50	11
1989-90	87.56	3

Grant No. 58 - Miscellaneous Capital Outlay - contd.

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

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

(i) 4058. 103.II.JA.
Government Central
Press, Madras -

O. 1,31.15

R. - 65.67

65.48 65.48

..

Withdrawal of provision by reappropriation in March 1991 was due to (i) non-receipt of orders of Government of India releasing the Foreign Exchange for the purchase of 1 No. in each of Perfect Binding Machine and Gathering Machine (Rs.53.65 lakhs), (ii) non-receipt of supply of 2 Nos. of sheet-fed offset machine (Rs.11.84 lakhs) and (iii) non-payment of 10% balance on the supply of 1 No. of Flip Top Frame and 4 Nos. of wire stitching machine (Rs. 0.18 lakh).

(ii) 4070. 051.I.AA.
Office Buildings -
Registration
Department- Entrustment
of work to Tamil Nadu
State Construction
Corporation Limited -

S. 40.00

R. - 25.10

14.90

..

- 14.90

Supplementary grant was obtained in March 1991 for the Construction of a new building for the office of the Inspector General of Registration. Withdrawal of provision by reappropriation in March 1991 was due to non-completion of the second stage of execution as per terms of agreement. Specific reasons for the final saving of Rs. 14.90 lakhs have not been communicated (June 1992).

Grant No. 58 - Miscellaneous Capital Outlay - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(iii) 4216. 01.700.II.JC. Tamil Nadu Government Servants' Rental Housing Scheme -			
S. 12,13.63			
R. 61.24	12,74.87	. .	- 12,74.87

Supplementary grant was obtained in March 1991 for effecting adjustment of loans sanctioned to Tamil Nadu Housing Board under Tamil Nadu Government Servants' Rental Housing Scheme by way of transferring the amount from 'Loan Account' to 'Capital Account'. Enhancement of provision by reappropriation in March 1991 was also due to transfer of loan amount from 'Loan Account' to 'Capital Account'. Specific reasons for the final saving of Rs. 12,74.87 lakhs have not been communicated (June 1992).

(iv) 4225. 02.277.II.JM. Construction of Hostel and Tribal Residential Schools under Hill Area Development Programme -			
O. 30.00			
R. - 23.00	7.00	7.00	. .

Withdrawal of provision in March 1991 was due to restrictions of the provisions for Hill Area Development Programme to Rs. 7.00 lakhs being the outlay for this year.

Grant No. 58 - Miscellaneous Capital Outlay - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(v) 4405. 101.III.SA. Special Projects for the Production of Fish Seed Farms -			
O. 54.64			
R. - 49.29	5.35	5.34	- 0.01

Specific reasons for the withdrawal of provision by reappropriation in March 1991 have not been communicated (June 1992).

(vi) (a) 4425. 107.VI.UA. Assistance to Primary Weavers' Co-operative Societies for Strengthening the Share Capital structure -			
O. 50.00			
R. - 50.00	. .	. .	. .
(b) 4425. 108.VI.UA. Assistance to Tamil Nadu Handloom Weavers' Co-operative Society Limited -			
O. 2,00.01			
R. - 2,00.01	. .	. .	. .

Withdrawal of provision by reappropriation in March 1991 was stated to be due to reclassification of the entire provision under grant No. 51 (New grant No. 54 from 1991-92). But it is seen from Grant No. 51 that Rs. 3,00.01 lakhs was provided for these items of expenditure in Supplementary Estimates and Rs. 2,50.01 lakhs was withdrawn by reappropriation resulting in a saving to the tune of Rs. 2,50.01 lakhs each under both these grants.

Grant No. 58 - Miscellaneous Capital Outlay - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(vii) 4425. 108.II.KV. Assistance to Tamil Nadu Co-operative Marketing Federation for Establishment of Cold Storage Plant -			
O. 20.00			
R. - 20.00			

Withdrawal of entire provision by reappropriation in March 1991 was due to 90% of the expenditure being met by National Co-operative Development Corporation and 10% by Co-operative Union.

(viii) 4711. 02.103.II.JJ. Construction of Rubble Mound Sea Wall -			
O. 92.35			
R. - 82.23	10.12	10.02	- 0.10

Withdrawal of provision by reappropriation in March 1991 was attributed to the work not being taken up due to the injunction orders issued by the Court.

(ix) 4250. 203.VI.UB. Skill Development Project under World Bank Aid -			
O. 2,97.44			
R. - 2,97.44			

Withdrawal of entire provision by reappropriation in March 1991 was attributed to reclassification of the provision to different World Bank Aided Skill Development Projects to have separate identification of each scheme and monitor the expenditure effectively as detailed below:-

Grant No. 58 - Miscellaneous Capital Outlay - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(a) 4250. 203.VI.UD. ITI for women - World Bank Aided Skill Development Project -			
R. 14.77	14.77	14.99	+ 0.22
(b) 4250. 203.VI.UF. Extension of ITIs - World Bank Aided Skill Development Project -			
R. 11.35	11.35	11.43	+ 0.08
(c) 4250. 203.VI.UH. Audio Visual Aids - World Bank Aided Skill Development Project -			
R. 17.44	17.44	17.49	+ 0.05
(d) 4250. 203.VI.UI. Establishing Basic Training Centre Related Instruction Centres - World Bank Aided Skill Development Project -			
R. 5.63	5.63	5.37	- 0.26

Out of Rs. 2,97.44 lakhs, only a sum of Rs.49.19 lakhs have been distributed resulting in net saving of Rs. 2,48.25 lakhs. The net saving was attributed to the delay in the receipt of approved plans and estimates from Director General of Employment and Training, New Delhi and delay in procurement of machinery and equipment.

Grant No. 58 - Miscellaneous Capital Outlay - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(x) (a) 4425. 107.II.JA. Floatation of Debentures by the Tamil Nadu Co-operative Central Land Development Bank -			
O. 25.00			
R. - 25.00
(b) 4425. 107.II.JB. Floatation of Special Debentures by the Tamil Nadu Co-operative Land Development Bank -			
O. 95.00			
R. - 95.00

Withdrawal of entire provision under items (a) and (b) above in March 1991 was due to reclassification of the entire provision under Grant No. 59 (Loans and Advances).

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

(i) 4250. 203.II.JP. Employment Exchange -				
O. 0.01				
R. 49.99	50.00	50.15	+ 0.15	

Enhancement of provision by reappropriation in March 1991 was for construction of office buildings for Employment Exchanges.

Grant No. 58 - Miscellaneous Capital Outlay - contd.

Only a token provision was made in the Budget without indicating the full details and financial commitment of Government in the scheme and how it was proposed to be met. As the additional provision made by reappropriation in March 1991 and the actual expenditure also had exceeded the limits beyond which reappropriation and actual expenditure had to be treated as New Service, it constituted a New Service and failure to follow the New Service procedure has resulted in the expenditure escaping the notice of the Legislature/Parliament.

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(ii) 4216. 01.107.II.JE. Payment to Tamil Nadu Housing Board towards construction of quarters for Police Personnel -			
R. 2,00.72	2,00.72	2,00.72	..
(iii) 5452. 01.101.II.JG. Lumpsum provision for Centrally Assisted Tourism Promotion Schemes -			
R. 10.80	10.80	10.80	..

Grant No. 58 - Miscellaneous Capital Outlay - contd.

Provision made by reappropriation in March 1991 for item (ii) was for the construction of quarters for Police Personnel at Dindigul and Kancheepuram and for item (iii) for completion of certain centrally assisted schemes for which there was no provision either in the Budget or Supplementary Estimates. As the expenditure had also exceeded the limits beyond which reappropriation and actual expenditure had to be treated as New Service, it constituted a 'New Service'. Meeting the expenditure irregularly by reappropriation in March 1991 without observing the prescribed procedure has led to the expenditure escaping the notice of the Legislature/Parliament.

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(iv) 4425. 107.V.ZC. Investments in Credit Co-operatives under the Schemes of Integrated Co-operative Development Project -			
O. 0.01			
R. 1,04.64	1,04.65	1,04.64	- 0.01
(v) 4425. 108.III.SN. Assistance towards the Share Capital of Consumer Co-operative Wholesale Stores, Primary Stores for setting up of Retail Outlets -			
O. 0.01			
R. 8.84	8.85	8.85	. .

Grant No. 58 - Miscellaneous Capital Outlay - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(vi) 4425. 108.V.ZB. Assistance towards the Share Capital of Co-operative Spinning Mills -			
O. 0.01			
R. 31.64	31.65	31.65	. .
(vii) 4425. 108.V.ZQ. Assistance towards the Share Capital of Consumer Co-operative Wholesale Stores and District co-operative Supply and Marketing Societies for Distribution of Consumer Articles in Rural Areas -			
O. 0.01			
R. 8.09	8.10	8.10	. .
(viii) 4425. 108.V.ZS. Assistance to Co-operative Marketing Societies for Rehabilitation and Improvement -			
O. 0.01			
R. 1,83.99	1,84.00	1,78.46	- 5.54

Grant No. 58 - Miscellaneous Capital Outlay - *concl'd.*

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 Estimates. In the above heads (iv to viii), the expenditure was met by reappropriation in March 1991 without following the prescribed procedure for 'New Service', resulting in the expenditure escaping notice of the Legislature/Parliament.

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
6. 4405. 104.VI.UA. Development of Landing Facilities -			
R. 22.14	22.14	22.14	. .

Provision made by reappropriation in March 1991 was mainly for Construction of Fishing Harbour/Jetty at Chinnamuttom, Valinokkam, Pazheyar and Thondi.

The expenditure in the above case exceeded Rs. 10 lakhs and constituted a New Service. Provision by reappropriation in March 1991 without the approval of the Legislature/Parliament is irregular.

Grant No. 59 - Loans and Advances by the State Government (All voted)

Major Heads	Total grant	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
6202. Loans for Education, Sports, Art and Culture			
6210. Loans for Medical and Public Health			
6215. Loans for Water Supply and Sanitation			
6216. Loans for Housing			
6217. Loans for Urban Development			
6220. Loans for Information and Publicity			
6225. Loans for Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes			
6235. Loans for Social Security and Welfare			
6245. Loans for Relief on account of Natural Calamities			
6401. Loans for Crop Husbandry			
6402. Loans for Soil and Water Conservation			
6403. Loans for Animal Husbandry			
6405. Loans for Fisheries			
6407. Loans for Plantations			
6408. Loans for Food, Storage and Warehousing			

**Grant No. 59 - Loans and Advances by the
State Government (All voted) - contd.**

Major Heads	Total grant	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
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			
6858. Loans for Engineering Industries			
6860. Loans for Consumer Industries			
6885. Other Loans to Industries and Minerals			
7055. Loans for Road Transport			
7075. Loans for other Transport Services			
7452. Loans for Tourism			

**Grant No. 59 - Loans and Advances by the
State Government (All voted) - contd.**

Major heads	Total grant	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
7465. Loans for General Financial and Trading Institutions			
7475. Loans for other General Economic Services			
7610. Loans to Government Servants, etc.			
7615. Miscellaneous Loans			
Original	4,01,88,93,000		
Supple- mentary	6,51,16,000	4,08,40,09,000	4,77,35,52,025 +68,95,43,025
Amount surrendered during the year (March 1991)			5,01,84,000

The expenditure in this grant does not include Rs. 88,09,000 met out of advance from the Contingency Fund sanctioned during March 1991, which remained unrecouped to the fund at the close of the year.

Notes and Comments -

1. The excess of Rs. 68,95,43,025 over the grant requires regularisation.

2. Anticipating savings in the grant, only token provision was obtained in Supplementary grant (March 1991) in respect of four heads as against the total requirement of Rs. 52,03.81 lakhs. Rupees 5,01.84 lakhs were surrendered in March 1991; in view of the excess of Rs. 68,95.43 lakhs, surrender of funds proved to be injudicious.

Grant No. 59 - Loans and Advances by the
State Government (All voted) - *contd.*

3. The excess over the grant was the net result of excess and savings under various heads, the more important of which are mentioned below.

4. Excess occurred mainly under -

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(i) 7055. 190.I.AB. Ways and Means Advances to Road Transport Corporations -			
O. 0.15			
R. 8,18.85	8,19.00	8,19.00	. .

Enhancement of provision of Rs. 4,50.00 lakhs by reappropriation in March 1991 was towards sanction of ways and means advances to Pallavan Transport Corporation to meet the expenditure on (i) terminal benefits to the employees of the erstwhile Tamil Nadu State Transport Department (Rs. 3,00.00 lakhs) and (ii) immediate requirements pending decision on whether sales tax and surcharge paid for the purchase of HSD oil was reimbursable by Government (Rs. 1,50.00 lakhs). Specific reasons for enhancement of provision (Rs. 3,68.85 lakhs) have not been communicated (June 1992).

In respect of the above item, only token provision has been made in the Budget Estimates and the expenditure has mainly been met through reappropriation. As per New Service/New Instrument of Service Rules, such expenditure need not be treated as New Service nor covered by advance from the Contingency Fund, but should be brought to

Grant No. 59 - Loans and Advances by the
State Government (All voted) - *contd.*

the notice of the Legislature/Parliament in its next session. However, only Rs. 1,50.00 lakhs paid to Pallavan Transport Corporation was brought to the notice of the Parliament in March 1991.

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(ii) 6858. 60.190.I.AA. Loans to other parties- Controlled by the Director of Industries and Commerce -			
R. 6,00.00	6,00.00	6,00.00	. .

Provision obtained by reappropriation in March 1991 was towards ways and means advance paid to TVL Southern Structurals Limited.

(iii) 7465. 102.I.AA. Ways and Means Advances controlled by the Commissioner and Secretary to Government, Home, Prohibition and Excise Department -			
R. 25,00.00	25,00.00	25,00.00	. .

Provision obtained by reappropriation in March 1991 was towards ways and means advances sanctioned by Tamil Nadu Spirit Corporation.

(iv) 6885. 01.190.I.AA. Loans to Statutory Corporations, Boards and Government Companies-controlled by Director of Industries and Commerce -			
R. 3,00.00	3,00.00	3,00.00	. .

Grant No. 59 - Loans and Advances by the
State Government (All voted) - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(v) 6885. 01.190.I.AC. Loans to Statutory Corporations, Boards and Government Companies-controlled by Secretary to Government, Industries Department -			
R. 2,00.00	2,00.00	2,00.00	. .
(vi) 7615. 200.I.AB. Loans to Municipal Corporations and Municipalities - Municipal Corporation, Madras -			
R. 4,00.00	4,00.00	4,00.00	. .

Provisions obtained in March 1991 under items (v) and (vi) were towards (i) sanction of ways and means advances to Tamil Nadu Small Industries Corporation Limited (TANSI) (Rs. 2,00.00 lakhs) and Tamil Nadu Leather Development Corporation Limited (Rs. 1,00.00 lakhs) and (ii) sanction of ways and means advance to Tamil Nadu Cement Corporation (Rs. 2,00.00 lakhs).

Specific reasons for provision obtained by reappropriation in March 1991 in respect of item (iv) have not been communicated (June 1992).

Grant No. 59 - Loans and Advances by the
State Government (All voted) - contd.

5. Excess also occurred under -				
Head	Total grant	Actual expenditure	Excess + Saving -	
			(in lakhs of rupees)	
(i) 6851. 106.VI.UA. Loans and Advances to Co-operative Institutions and Banks - Controlled by the Director of Industries and Commerce -				
R. 8.59	8.59	8.59		. .
(ii) 7615. 200.II.JD. Loans to Municipal Corporations and Municipalities - Municipalities -				
R. 8.80	8.80	8.80		. .

Specific reasons for provision obtained by reappropriation in March 1991 under items (i) and (ii) have not been communicated (June 1992).

Expenditure on the above heads have been incurred without provision either in the Budget or in the Supplementary Estimates but only by reappropriation. As the expenditure on these heads 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 escaping the notice of the Legislature/Parliament.

6. In the following cases, the additional expenditure met by reappropriation in March 1991 exceeded Rs. 25 lakhs and also 10 per cent of the Budget provision.

Grant No. 59 - Loans and Advances by the
State Government (All voted) - *contd.*

Hence, they constituted New Instrument of Service. Failure to observe the New Service Procedure had resulted in the expenditure escaping the notice of the Legislature/Parliament.

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(i) 7610. 201.II.JA.02. Advances to other Government Servants -			
O. 14,91.00			
R. 1,67.76	16,58.76	16,72.24	+ 13.48
(ii) 7610. 800.I.AB.22. Loans for Higher Education in Colleges and Polytechnics -			
O. 1,50.00			
R. 1,00.00	2,50.00	2,13.51	- 36.49
(iii) 7610. 800.I.AB.40. Advances for the purchase of Khadi -			
O. 2,25.00			
R. 1,25.00	3,50.00	3,55.07	+ 5.07
(iv) 7610. 800.I.AB.41. Advances for the purchase of Handloom cloth -			
O. 8,00.00			
R. 2,00.00	10,00.00	10,18.18	+ 18.18
(v) 6215. 02.190.II.JC. Loans for Sewerage Scheme under Integrated Development Programme -			
O. 4,31.85			
R. 97.40	5,29.25	5,29.25	. .

Grant No. 59 - Loans and Advances by the
State Government (All voted) - *contd.*

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(vi) 6402. 102.II.JD. Loans to Cultivators- Controlled by the Director of Agri- culture -			
O. 1,84.86			
R. 48.42	2,33.28	2,33.28	. .
(vii) 6425. 107.V.ZA. Loans to Co-operative Institutions and Banks- Controlled by the Registrar of Co- operative Societies -			
O. 52.73			
R. 48.27	1,01.00	1,00.99	- 0.01
7. Excess under notes 4 and 5 were partly offset by saving under -			
Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(i) 6215. 01.190.II.JB. Loans for Augmentation of Water Supply -			
O. 12,63.18			
R. - 2,91.26	9,71.92	9,71.92	. .
(ii) 7615. 200.II.KB. Loans for the Construction of Bus- cum-Truck Terminals - Controlled by the Director of Treasuries and Accounts -			
O. 80.00			
R. - 80.00	. .	. .	. .

**Grant No. 59 - Loans and Advances by the
State Government (All voted) - conclud.**

Specific reasons for withdrawal of provision by reappropriation in March 1991 under items (i) and (ii) have not been communicated (June 1992).

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(iii) 6425. 108.II.JB. Loans to Co-operative Institutions and Banks- Controlled by the Director of Handlooms and Textiles -			
O.	69.31		
R.	- 51.81	17.50	17.50 . .

Withdrawal of provision by reappropriation in March 1991 was attributed to non-receipt of Central assistance to the Schemes.

(iv) 6851. 102.VI.UA. Loans to other parties- Controlled by the Director of Industries and Commerce -			
O.	97.00		
R.	- 66.72	30.28	30.26 - 0.02

Withdrawal of provision by reappropriation in March 1991 was on account of non-receipt of the 3rd and 4th quarter of loan from the Central Government (Rs. 47.69 lakhs) and difficulties in sanctioning Margin Money Assistance to the sick units (Rs. 19.03 lakhs).

**Public Debt - Repayment
(All charged)**

Major heads	Total appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
6003. Internal debt of the State Government			
6004. Loans and Advances from the Central Government			
Original	12,46,74,62,000		
Supple- mentary	6,06,31,06,000	18,53,05,68,000	15,36,07,10,305 -3,16,98,57,695
Amount surrendered during the year (March 1991)			3,23,77,50,000

Notes and Comments -

1. In view of the saving of Rs. 3,16,98.58 lakhs, the supplementary appropriation of Rs. 4,36,31.06 lakhs obtained in March 1991 proved excessive.

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

3. Significant saving occurred under -

Head	Total appropriation	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(i) 6003.105.AA. Loans from the National Agricultural Credit (Long Term Operation) Fund of NABARD -			
O.	1,00.00		
R.	- 28.11	71.89	71.88 - 0.01

Public Debt - Repayment
(All charged) - contd.

Specific reasons for withdrawal of appropriation by reappropriation in March 1991 have not been communicated (June 1992).

Head	Total appropriation	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(ii) 6003. 110.AA. Ways and Means Advances from the Reserve Bank of India -			
O. 10,52,00.00			
S. 24,56.27			
R. - 1,56,91.27	9,19,65.00	9,27,04.00	+ 7,39.00

Supplementary appropriation obtained in March 1991 was for the repayment of Ways and Means advances from the Reserve Bank of India. Provision was withdrawn by reappropriation in March 1991 as Government had not availed the Ways and Means advances as anticipated earlier.

(iii) 6003.110.AB. Overdraft from Reserve Bank of India -			
S. 5,00,00.00			
R. - 1,69,63.95	3,30,36.05	3,29,78.51	- 57.54

Supplementary appropriation of Rs. 1,70,00.00 lakhs obtained in September 1990 and of Rs. 3,30,00.00 lakhs obtained in March 1991 were for the repayment of overdrafts from the Reserve Bank of India. Withdrawal of provision by reappropriation in March 1991 was due to non-availing of overdraft by Government as anticipated.

Public Debt - Repayment
(All charged) - contd.

Head	Total appropriation	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(iv) 6004. 02.102.AA. Loans and Advances - Plan Assistance for relief on account of Natural Calamities -			
O. 3,31.99			
R. - 2,66.92	65.07	65.06	- 0.01

Specific reasons for withdrawal of appropriation by reappropriation in March 1991 have not been communicated (June 1992).

4. Excess occurred mainly under -

Head	Total appropriation	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(i) 6003.101.AB. Market Loans not bearing interest -			
O. 3.78			
R. 21.09	24.87	28.30	+ 3.43

Specific reasons for enhancement of appropriation by reappropriation in March 1991 and for the final excess have not been communicated (June 1992).

(ii) 6003.103.AA. Loans from Life Insurance Corporation of India -			
O. 3,18.96			
R. 49.25	3,68.21	3,68.20	- 0.01

Specific reasons for additional appropriation obtained by reappropriation in March 1991 have not been communicated (June 1992).

Public Debt - Repayment
(All charged) - *contd.*

Head	Total appropriation	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(iii) 6003. 104.AA. Housing -			
O.	91.88		
R.	15.68	1,07.56	1,07.56 . .

Specific reasons for additional appropriation obtained by reappropriation in March 1991 have not been communicated (June 1992).

(iv) 6003.108.AA. Co-operation -			
O.	2,33.77		
R.	31.83	2,65.60	2,65.59 - 0.01
(v) 6003.108.AC. Sugar -			
O.	42.58		
R.	48.08	90.66	90.65 - 0.01
(vi) 6003.108.AD. Handlooms and Textiles -			
O.	1,20.13		
R.	20.53	1,40.66	1,40.66 . .

Enhancement of provision by reappropriation in March 1991 in respect of items (iv), (v) and (vi) was attributed to the demand raised by the National Co-operative Development Corporation and actual payment made to it.

(vii) 6004. 01.204.AA. Loans for Manures and Fertilisers -			
O.	13,50.00		
R.	3,25.00	16,75.00	16,75.00 . .

Public Debt - Repayment
(All charged) - *concl'd.*

Specific reasons for additional appropriation obtained by reappropriation in March 1991 have not been communicated (June 1992).

APPENDIX

STATEMENT SHOWING GRANTWISE DETAILS OF RECOVERIES ADJUSTED
IN REDUCTION OF EXPENDITURE IN THE ACCOUNT FOR 1990-91(Referred to in the Summary of Appropriation Accounts at
Page 14)

Number and title of grant or appropriation	Budget estimates	Actuals	Actuals compared with Budget estimates More + Less -
(1)	(2) Rs.	(3) Rs.	(4) Rs.
Debt charges	6,000	. .	- 6,000
8. Elections	35,000	. .	- 35,000
9. Head of State, Ministers and Headquarters Staff	2,000	. .	- 2,000
12. Adminis- tration of the Tamil Nadu Hindu Religious and Charitable Endowments Act, 1959	5,23,54,000	4,77,92,717	- 45,61,283
13. Adminis- tration of Justice	2,00,000	. .	- 2,00,000
14. Jails	5,91,000	36,412	- 5,54,588
15. Police	28,20,000	. .	- 28,20,000
17. Education	93,11,000	. .	- 93,11,000
18. Medical	44,08,000	51,13,795	+ 7,05,795
19. Public Health	5,70,000	50,36,488	+ 44,66,488
20. Agriculture	7,70,17,000	5,22,15,405	- 2,48,01,595

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.
21. Fisheries	2,00,000	78,506	- 1,21,494
22. Animal Husbandry	1,00,000	. .	- 1,00,000
23. Co-operation	1,00,000	1,18,528	+ 18,528
24. Industries	10,000	. .	- 10,000
26. Handlooms and Textiles	. .	21,17,674	+ 21,17,674
27. Khadi and Village Industries	. .	10,000	+ 10,000
28. Community Development Projects and Municipal Adminis- tration	3,00,01,000	60,017	- 2,99,40,983
29. Labour including Factories	2,01,000	. .	- 2,01,000
30. Social Welfare	2,000	. .	- 2,000

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.
31. Welfare of the Scheduled Tribes and Castes, etc.	1,04,66,000	3,65,000	- 1,01,01,000
34. Urban Deve- lopment	95,36,16,000	. .	- 95,36,16,000
36. Irrigation	1,06,70,000	1,18,98,243	+ 12,28,243
38. Public Works- Establish- ment and Tools and Plant	18,72,03,000	21,29,57,661	+ 2,57,54,661
39. Roads and Bridges	13,13,46,000	17,62,05,608	+ 4,48,59,608
40. Road Transport Services and Shipping	40,000	1,000	- 39,000
41. Relief on account of Natural Calamities	15,50,00,000	. .	- 15,50,00,000

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.
43. Miscella- neous	2,01,000	. .	- 2,01,000
44. Stationery and Printing	71,98,000	1,73,44,914	+ 1,01,46,914
49. Water Supply	1,00,00,000	1,88,74,888	+ 88,74,888
50. Capital Outlay on Agriculture	1,50,02,000	1,50,05,969	+ 3,969
52. Capital Outlay on Irrigation	3,20,76,000	3,21,51,344	+ 75,344
53. Capital Outlay on Public Works - Buildings	. .	1,01,017	+ 1,01,017
55. Capital Outlay on Road Transport Services and Shipping	. .	20,00,000	+ 20,00,000

APPENDIX - *concl'd.*

Number and title of grant or appropriation	Budget estimates	Actuals	Actuals compared with Budget estimates More + Less -
(1)	(2)	(3)	(4)
	Rs.	Rs.	Rs.
57. Capital Outlay on Rural Industries	. .	1,22,345	+ 1,22,345
58. Miscella- neous Capital Outlay	3,40,15,000	2,49,40,766	- 90,74,234
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	1,72,47,61,000	62,45,48,297	-1,10,02,12,703
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