



# APPROPRIATION ACCOUNTS

1991 - 92

GOVERNMENT OF TAMIL NADU



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1991-92

GOVERNMENT OF TAMILNADU



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## INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Tamil Nadu for the year 1991-92 presents the accounts of sums expended in the year ended 31st March 1992 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  (1)	Total grant or appropriation  (2)  Rs.	Expenditure  (3)  Rs.	Saving  (4)  Rs.	Excess  (5)  Rs.
1. Land Revenue Department				
Voted	9,84,42,000	7,00,20,191	2,84,21,809	. .
2. State Excise Department				
Charged	23,000	. .	23,000	. .
Voted	7,09,17,000	6,05,03,906	1,04,13,094	. .
3. Motor vechicles Acts - Administration				
Voted	6,55,94,000	6,36,71,343	19,22,657	. .
4. General Sales Tax and Other Taxes and Duties - Administration				
Charged	34,000	. .	34,000	. .
Voted	35,95,18,000	35,41,72,707	53,45,293	. .
5. Stamps - Administration				
Voted	2,88,52,000	2,94,49,743	. .	5,97,743
6. Registration				
Charged	1,000	. .	1,000	. .
Voted	16,24,72,000	15,47,32,800	77,39,200	. .
Debt Charges				
Charged	6,18,89,04,000	5,93,90,60,455	24,98,43,545	. .



## 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	3,26,000	4,44,864	. .	1,18,864
Voted	3,14,40,000	3,07,35,706	7,04,294	. .
8. Elections				
Voted	22,90,67,000	22,58,09,253	32,57,747	. .
9. Head of State, Ministers and Head- quarters Staff				
Charged	5,45,36,000	4,29,75,303	1,15,60,697	. .
Voted	52,78,27,000	50,78,53,801	1,99,73,199	. .
10. Milk Supply Schemes				
Voted	4,71,45,000	4,85,08,999	. .	13,63,999
11. District Administration				
Charged	41,000	8,843	32,157	. .
Voted	1,59,87,85,000	1,61,45,65,744	. .	1,57,80,744
12. Administration of the Tamil Nadu Hindu Religious and Charitable Endowments Act, 1959				
Charged	40,000	. .	40,000	. .
Voted	8,33,93,000	8,30,01,001	3,91,999	. .

## 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	5,11,45,000	4,72,02,425	39,42,575	. .
Voted	35,87,00,000	35,32,21,502	54,78,498	. .
14. Jails				
Charged	3,000	. .	3,000	. .
Voted	21,67,90,000	21,03,24,071	64,65,929	. .
15. Police				
Charged	6,92,000	7,84,473	. .	92,473
Voted	2,61,20,30,000	2,53,64,50,919	7,55,79,081	. .
16. Fire Services				
Charged	1,000	. .	1,000	. .
Voted	24,07,78,000	23,78,26,710	29,51,290	. .
17. Education				
Charged	13,000	. .	13,000	. .
Voted	13,95,34,38,000	14,72,14,59,135	. .	76,80,21,135
18. Medical				
Charged	1,000	51,747	. .	50,747
Voted	2,62,23,73,000	2,57,01,95,870	5,21,77,130	. .
19. Public Health				
Voted	1,69,85,28,000	1,73,28,38,021	. .	3,43,10,021



## 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	62,000	..	62,000	..
Voted	6,28,58,18,000	6,93,53,23,570	..	64,95,05,570
21. Fisheries				
Voted	15,46,44,000	15,14,12,394	32,31,606	..
22. Animal Husbandry				
Charged	1,000	..	1,000	..
Voted	63,96,44,000	63,23,86,782	72,57,218	..
23. Co-operation				
Charged	3,000	..	3,000	..
Voted	1,28,73,69,000	1,19,83,82,659	8,89,86,341	..
24. Industries				
Voted	23,07,56,000	22,14,94,705	92,61,295	..
25. Cinchona	..	..	..	..
26. Handlooms and Textiles				
Voted	1,11,60,85,000	1,11,50,34,896	10,50,104	..
27. Khadi and Village Industries				
Voted	8,86,66,000	8,79,76,764	6,89,236	..

## 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				
Charged	27,000	..	27,000	..
Voted	3,79,71,24,000	3,74,21,85,721	5,49,38,279	..
29. Labour including Factories				
Charged	1,000	..	1,000	..
Voted	45,26,77,000	44,94,29,683	32,47,317	..
30. Social Welfare				
Voted	3,47,39,90,000	3,25,04,93,310	22,34,96,690	..
31. Welfare of the Scheduled Tribes and Castes, etc.				
Charged	1,40,03,000	1,55,39,523	..	15,36,523
Voted	1,27,65,26,000	1,25,20,00,238	2,45,25,762	..
32. Welfare of the Backward Classes, Most Backward Classes and Denotified Communities				
Charged	8,000	..	8,000	..
Voted	36,09,04,000	32,76,91,400	3,32,12,600	..
33. Housing				
Voted	22,13,95,000	21,75,65,322	38,29,678	..



## 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	1,64,84,23,000	1,63,93,33,274	90,89,726	. .
35. Civil Supplies				
Charged	1,000	. .	1,000	. .
Voted	3,59,54,71,000	3,69,82,71,583	. .	10,28,00,583
36. Irrigation				
Charged	3,000	. .	3,000	. .
Voted	1,29,41,44,000	1,19,68,02,438	9,73,41,562	. .
37. Public Works - Buildings				
Charged	17,00,000	29,66,641	. .	12,66,641
Voted	6,25,48,000	7,62,97,679	. .	1,37,49,679
38. Public Works - Establishment and Tools and Plant				
Charged	1,000	. .	1,000	. .
Voted	47,86,17,000	47,17,19,722	68,97,278	. .
39. Roads and Bridges				
Charged	4,21,000	1,26,288	2,94,712	. .
Voted	1,98,23,46,000	2,02,93,98,570	. .	4,70,52,570

## 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	19,48,02,000	19,36,54,224	11,47,776	. .
41. Relief on account of Natural Calamities				
Voted	77,52,92,000	77,18,54,875	34,37,125	. .
42. Pensions and Other Retirement Benefits				
Charged	4,77,05,000	1,87,20,236	2,89,84,764	. .
Voted	4,29,73,51,000	4,02,45,99,942	27,27,51,058	. .
43. Miscellaneous				
Charged	23,84,000	16,70,984	7,13,016	. .
Voted	18,65,25,06,000	18,60,46,69,825	4,78,36,175	. .
44. Stationery and Printing				
Charged	5,28,000	5,28,684	. .	684
Voted	28,51,28,000	28,56,06,582	. .	4,78,582
45. Forest Department				
Charged	1,000	. .	1,000	. .
Voted	36,35,92,000	33,67,32,368	2,68,59,632	. .



## 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	22,53,000	26,12,059	. .	3,59,059
Voted	48,54,14,000	48,85,15,895	. .	31,01,895
47. Information and Film Technology				
Charged	10,000	8,235	1,765	. .
Voted	7,50,93,000	6,72,73,324	78,19,676	. .
48. Rural Industries				
Charged	3,000	. .	3,000	. .
Voted	44,37,84,000	44,71,59,985	. .	33,75,985
49. Water Supply				
Voted	1,88,42,73,000	1,75,55,38,343	12,87,34,657	. .
50. Municipal Administration				
Voted	61,89,72,000	61,89,95,836	. .	23,836
51. Tourism				
Voted	1,17,86,000	1,08,26,096	9,59,904	. .
52. Tamil Develop- ment - Culture				
Charged	1,000	. .	1,000	. .
Voted	3,80,33,000	3,23,48,101	56,84,899	. .

## 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.
53. Capital Outlay on Agriculture				
Charged	1,000	. .	1,000	. .
Voted	13,06,67,000	2,99,85,582	10,06,81,418	. .
54. Capital Outlay on Industrial Development				
Charged	2,16,000	. .	2,16,000	. .
Voted	33,72,42,000	31,99,49,972	1,72,92,028	. .
55. Capital Outlay on Irrigation				
Charged	1,000	. .	1,000	. .
Voted	90,89,51,000	80,25,58,629	10,63,92,371	. .
56. Capital Outlay on Public Works - Buildings				
Charged	4,01,000	. .	4,01,000	. .
Voted	58,58,28,000	57,60,33,562	97,94,438	. .
57. Capital Outlay on Roads and Bridges				
Charged	9,30,000	. .	9,30,000	. .
Voted	34,33,37,000	37,39,69,146	. .	3,06,32,146



## 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.
58. Capital Outlay on Road Transport Services and Shipping				
Voted	1,36,43,000	1,75,65,690	. .	39,22,690
59. Capital Outlay on Forests				
Charged	11,96,000	12,98,314	. .	1,02,314
Voted	32,70,60,000	30,95,07,133	1,75,52,867	. .
60. Capital Outlay on Rural Industries				
Charged	2,000	. .	2,000	. .
Voted	43,02,000	40,85,112	2,16,888	. .
61. Miscellaneous Capital Outlay				
Charged	3,000	. .	3,000	. .
Voted	54,61,80,000	52,93,29,725	1,68,50,275	. .
62. Loans and Advances by the State Government				
Voted	4,29,39,73,000	4,12,12,52,834	17,27,20,166	. .
Public Debt - Repayment				
Charged	25,65,86,38,000	21,81,23,04,129	3,84,63,33,871	. .

## 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.
Appropriation to Contingency Fund as per Tamil Nadu Contingency Fund (Second Amendment) Act, 1987	75,00,00,000	75,00,00,000	. .	. .
Charged	32,02,62,68,000	27,88,63,03,203	4,14,34,92,102	35,27,305
Total Voted	89,82,04,45,000	89,77,05,54,913	1,72,46,07,265	1,67,47,17,178



## Summary of Appropriation Accounts - contd.

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

## Grants -

- 5. Stamps - Administration
- 10. Milk Supply Schemes
- 11. District Administration
- 17. Education
- 19. Public Health
- 20. Agriculture
- 35. Civil Supplies
- 37. Public Works - Buildings
- 39. Roads and Bridges
- 44. Stationery and Printing
- 46. Compensation and Assignments
- 48. Rural Industries
- 50. Municipal Administration
- 57. Capital Outlay on Roads and Bridges
- 58. Capital Outlay on Road Transport Services and Shipping

## Appropriations -

- 7. State Legislature
- 15. Police
- 18. Medical
- 31. Welfare of the Scheduled Tribes and Castes, etc.
- 37. Public Works - Buildings
- 44. Stationery and Printing
- 46. Compensation and Assignments
- 59. Capital Outlay on Forests

## Summary of Appropriation Accounts - contd.

The expenditure shown in column 3 of the above summary does not include Rs. 3,23,87,200 met out of advances from the Contingency Fund sanctioned during March 1992 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)
9. Head of State, Ministers and Head-Quarters Staff	3451.Secretariat-Economic Services (3451.101.SA)	13,50,000	October 1992
23.Co-operation	2425.Co-operation (2425.107.JR) (2425.107.ZA)	26,53,900	October 1992
48.Rural Industries	2851.Village and Small Industries (2851.110.AF)	50,00,000	October 1992
61.Miscellaneous Capital Outlay	4425.Capital Outlay on Co-operation (4425.107.ZC. 4425.107.JU.)	1,25,14,325	October 1992
62.Loans and Advances by the State Government	6408.Loans for Food Storage and Warehousing (6408. 02.195.ZA)	4,75,000	October 1992
	6416.Loans to Agricultural Financial Institutions (6416.195.JA)	35,00,000	October 1992
	6425.Loans for Co-operation (6425.107.ZA)	68,93,975	October 1992



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 55) 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 1991-92 and that shown in the Finance Accounts for the year is shown below :-

	Charged Rs.	Voted Rs.
Total expenditure according to Appropriation Accounts	27,88,63,03,203	89,77,05,54,913
Deduct - Total of recoveries shown in Appendix at Page 366	5,83,868	1,38,65,95,549
Net total expenditure as shown in Statement No. 10 of Finance Accounts	27,88,57,19,335	88,38,39,59,364

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 1992.



(C.G. SOMIAH)

Comptroller and Auditor General of India

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

Major heads	Total grant	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2020. Collection of Taxes on Income and Expenditure			
2029. Land Revenue			
2059. Public Works			
2506. Land Reforms			
3475. Other General Economic Services			
Original	9,84,41,000		
Supple-mentary	1,000		
	9,84,42,000	7,00,20,191	-2,84,21,809

Amount surrendered during the year (March 1992)

2,87,04,000

Notes and comments -

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

2. Significant saving occurred under :-

Head	Total grant	Actual expenditure	Excess + Saving -
			( in lakhs of rupees )
2029. 800.I.AA Lumpsum Provision for Dearness Allowance and other unforeseen expenditure -			
O.	3,12.30		
R.	- 3,12.30		

Grant No. 1 - Land Revenue Department (All voted) - *concl'd.*

Withdrawal of entire provision by reappropriation in March 1992 was due to reallocation of provision on additional instalments of Dearness Allowance to the respective functional sub-heads. However, only a sum of Rs. 8.46 lakhs was so reappropriated to the functional sub-heads resulting in a saving of Rs. 3,03.84 lakhs for which reasons have not been communicated (April 1993).

3. Excess occurred mainly under -

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

2020. 104.I.AA. Headquarters and Establishment -

O.	22.83		
R.	3.99	26.82	37.45 + 10.63

Enhancement of provision by reappropriation in March 1992 was to meet the increased expenditure due to (i) payment of arrears consequent on the revision of pay and allowances to certain staff, (ii) sanction of additional instalment of Dearness Allowance and ex-gratia amount and (iii) enhanced rate of postage, electricity charges and increase in the cost of stationery items. Specific reasons for the final excess have not been communicated (April 1993).



## Grant No. 2 - State Excise Department

Major head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
2039. State Excise			
Voted			
Original 6,95,68,000			
Supple- mentary 13,49,000	7,09,17,000	6,05,03,906	-1,04,13,094
Amount surrendered during the year (March 1992)			1,15,09,000
Charged			
Original 1,000			
Supple- mentary 22,000	23,000	. .	-23,000
Amount surrendered during the year (March 1992)			22,000
Notes and comments -			

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

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

2. Savings occurred mainly under -			
Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(i) 2039. 800.I.AA. Lumpsum Provision for Dearness Allowance and other unforeseen expenditure -			
O.	1,38.21		
R.	-1,38.21	. .	. .

Withdrawal of entire provision by reappropriation in March 1992 was due to redistribution of additional instalments 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. 19.43 lakhs only, resulting in a saving of Rs. 1,18.78 lakhs for which reasons have not been communicated (April 1993).

(ii) 2039.800.I.AB. Lumpsum Provision for Adhoc bonus/Special Adhoc Bonus payment -			
O.	12.61		
R.	-12.61	. .	. .

Withdrawal of entire provision by reappropriation in March 1992 was due to redistribution of Ex-gratia payment to the respective functional sub-heads of account. However, no amount had been redistributed for the purpose, resulting in the saving of the entire amount of Rs. 12.61 lakhs.

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

## 3. Excess occurred mainly under -

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

2039.001.I.AA.  
Headquarters  
Establishment -  
Commissioner of  
Prohibition and  
Excise Department -

O.	91.90		
R.	36.68	1,28.58	1,32.54 +3.96

Enhancement of provision by reappropriation in March 1992 was mainly towards increase in expenditure due to payment of arrears of pay and allowances, enhancement of Dearness Allowance, increase in rates of printing papers of excise labels and spare parts of printing machinery and other contingency items, consequent on the heavy sale of I.M.F.L. products. Reasons for the final excess have not been communicated (April 1993).

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	6,23,35,000		
Supplementary	32,59,000	6,55,94,000	6,36,71,343 -19,22,657
Amount surrendered during the year (March 1992)			19,37,000

## Notes and comments -

1. In view of the saving of Rs.19.23 lakhs in the grant, supplementary grant of Rs.32.59 lakhs obtained in March 1992 proved excessive.

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

## 3. Saving occurred mainly under :-

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

2041. 800.I.AC.  
Lumpsum Provision for  
Dearness Allowance and  
other unforeseen  
expenditure -

O.	43.51		
R.	- 43.51		



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

Withdrawal of entire provision by reappropriation in March 1992 was attributed to reallocation of provision on additional instalments of Dearness Allowance to the respective functional sub-heads. However, the amount so reappropriated under the above sub-heads worked out to Rs. 19.15 lakhs only resulting in a saving of Rs. 24.36 lakhs for which reasons have not been communicated (April 1993). In spite of this saving, additional provision of Rs. 21.64 lakhs was obtained in March 1992 through Supplementary grant for meeting the expenditure on the enhanced Dearness Allowance.

4. Significant excess occurred under :-

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
2041. 001.I.AB. Regional Transport Authority - Madras City -			
O.	46.87		
S.	10.95		
R.	5.41		
	63.23	75.54	+ 12.31

Supplementary grant obtained in March 1992 was towards computerisation of records in the Regional Transport Offices at Madras (Central), Madras (South), Madras (North) and Madras (East).

Enhancement of provision by reappropriation in March 1992 was due to increase in provision to the extent of Rs. 15.52 lakhs and decrease in provision to the extent of Rs. 10.11 lakhs. The increase in provision of Rs. 8.19 lakhs was attributed to payment of arrears of pay and allowances consequent on the revision of pay of certain

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

staff and enhancement of Dearness Allowance. Reasons for the increase of the balance provision and withdrawal of provision of Rs. 10.11 lakhs by reappropriation and for the final excess have not been communicated (April 1993).

Excess (Rs. 6.55 lakhs) occurred under this head during 1990-91 also.



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

Major heads	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
2035. Collection of Other Taxes on Property and Capital Transactions			
2040. Sales Tax			
2045. Other Taxes and Duties on Commodities and Services			
2059. Public Works			
Voted			
Original	35,44,29,000		
Supple- mentary	50,89,000	35,95,18,000	
Amount surrendered during the year (March 1992)		35,41,72,707	- 53,45,293
Charged			2,74,000
Original	12,000		
Supple- mentary	22,000	34,000	
Amount surrendered during the year (March 1992)			- 34,000
Notes -			1,000

1. In view of the saving of Rs. 53.45 lakhs in the voted grant, the supplementary grant of Rs. 50.89 lakhs obtained in March 1992 proved unnecessary.

2. Rupees 2.74 lakhs were surrendered in the voted grant in March 1992; but the saving ultimately worked out to Rs. 53.45 lakhs.

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

Major head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
2030. Stamps and Registration			
Original	2,07,93,000		
Supple- mentary	80,59,000	2,88,52,000	2,94,49,743 +5,97,743
Amount surrendered during the year (March 1992)			5,11,000

Notes and comments -

1. The excess of Rs.5,97,743 over the grant requires regularisation.

2. Excess of Rs. 27.70 lakhs (12 per cent) in this grant also occurred during 1990-91.

3. Excess in the grant occurred under -

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

2030. 02.001.I.AA.  
Superintendence -

O.	37.86		
S.	31.50		
R.	-2.07	67.29	79.08 +11.79

Supplementary grant obtained in March 1992 was towards the payment of arrears of pay consequent on the revision of pay of certain staff and enhanced Dearness Allowance.



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

Specific reasons for the withdrawal of provision by reappropriation in March 1992 and for the final excess have not been communicated (April 1993).

Excess (Rs. 10.75 lakhs) also occurred under this head during 1990-91.

## 4. Saving occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
2030. 02.101.I.AA. Supply from Central Stamp Stores -			
O. 60.00			
S. 40.00			
R. - 0.07			
	99.93	91.13	- 8.80

Supplementary grant obtained in March 1992 was towards the cost of Judicial Stamped papers supplied by Nasik Press. Incidentally, it is observed that the Supplementary grant was obtained under the sub-major head '02' which relates to 'Stamps - Non-judicial' instead of '01 - Stamps - Judicial'. Specific reasons for the withdrawal of provision by reappropriation in March 1992 and for the final saving have not been communicated (April 1993).

## Grant No. 6 - Registration

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2030. Stamps and Registration			
2059. Public Works			
3475. Other General Economic Services			
Voted			
Original 16,24,72,000			
Supplementary . .	16,24,72,000	15,47,32,800	- 77,39,200
Amount surrendered during the year (March 1992)			81,46,000
Charged			
Original 1,000			
Supplementary . .	1,000	. .	- 1,000
Amount surrendered during the year			Nil

## Notes and comments -

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



## Grant No. 6 - Registration - contd.

## 2. Saving occurred under :-

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

(i) 2030. 03.800.I.AA.  
Lumpsum Provision for  
Dearness Allowance and  
other unforeseen  
expenditure -

O. 2,37.25

R. - 2,37.25

Withdrawal of the entire provision by reappropriation in March 1992 was due to the redistribution of the provision to the respective functional sub-heads. However, Rs. 1,17.85 lakhs only had been redistributed under the functional sub-heads, resulting in a saving of Rs. 1,19.40 lakhs. Reasons for the final saving of Rs. 1,19.40 lakhs have not been communicated (April 1993).

(ii) 2059. 01.053.I.AH.  
Buildings -  
Registration  
Department -

O. 28.09

R. 4.24

32.33 16.44 - 15.89

Additional provision made by reappropriation in March 1992 was due to increased expenditure on repairs and maintenance of office buildings. Reasons for the final saving have not been communicated (April 1993).

## Grant No. 6 - Registration - conclud.

## 3. Excess occurred under -

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

(i) 2030. 03.001.I.AB.  
District Establishment  
Charges -

O. 12,26.59

R. 1,86.39 14,12.98 14,31.08 + 18.10

Additional provision obtained by reappropriation in March 1992 was mainly due to payment of arrears of pay and allowances, enhanced Dearness Allowance, Bonus and Ex-gratia and enhancement of rate of rent. Specific reasons for the final excess have not been communicated (April 1993).

(ii) 3475. 200.I.AB.  
Establishment for the  
Administration of Tamil  
Nadu Chit Fund Act,  
1961 -

O. 38.20

R. 8.18 46.38 49.93 + 3.55

Additional provision obtained by reappropriation in March 1992 was mainly due to payment of arrears of pay and allowances, enhanced Dearness Allowance, Bonus and Ex-gratia to the staff. Reasons for the final excess have not been communicated (April 1993).



## Debt Charges (All charged)

Major heads	Total appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2048. Appropriation for reduction or avoidance of debt			
2049. Interest Payments			
Original 6,18,89,04,000			
Supplementary . .	6,18,89,04,000	5,93,90,60,455	-24,98,43,545
Amount surrendered during the year (March 1992)			15,07,64,000

## Notes and comments -

1. Rupees 15,07.64 lakhs were surrendered in March 1992 but the saving ultimately worked out to Rs.24,98.44 lakhs.

2. Saving in the appropriation during the year worked out to 4.04 percent. Savings occurred persistently in this charged appropriation in the preceding three 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
1990-91	48,31.19	9.09

## Debt Charges (All charged) - contd.

3. Bulk of the saving 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. 13,39.98				
R. - 13,39.98	. .	. .	. .	
(b) 2049. 01.101.BL. Tamil Nadu Government 11.5 percent Loan, 2011 -				
R. 5,01.97	5,01.97	4,99.34	- 2.63	
(c) 2049. 01.101.BM. Tamil Nadu Government 12 percent Loan, 2011 -	. .	16.61	+16.61	
Rupees 13,39.98 lakhs had been provided towards interest on New Loan under item (i)(a) and withdrawn by reappropriation in March 1992 for making provision under newly formed head item (i)(b) for accommodating the expenditure. No provision has been made by reappropriation under Item (i)(c) which is also a new loan for accomodating the expenditure. Only Rs. 5,01.97 lakhs was reappropriated for these new loans, resulting in a saving of Rs. 8,38.01 lakhs which also contributed to the overall saving in the appropriation.				
(ii) 2049. 01.200.AA. Interest on Ways and Means Advances from the Reserve Bank of India -				
O. 5,00.00				
R. - 1,26.00	3,74.00	3,80.17	+6.17	



## Debt Charges (All charged) - contd.

Specific reasons for withdrawal of provision by reappropriation in March 1992 and for the final excess have not been communicated (April 1993).

Head	Total appropriation	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(iii) (a) 2049. 01.305.AA. Management of Tamil Nadu Government Loans -			
O. 25.57			
R. - 11.28	14.29	11.86	- 2.43
(b) 2049. 03.104.AH. Interest on Special Provident Fund-cum-Gratuity Scheme for aided Educational Institution Staff -			
O. 75.38			
R. - 57.83	17.55	3.67	- 13.88

Specific reasons for reduction of provision by reappropriation in March 1992 and for the final saving have not been communicated (April 1993).

(iv) 2049. 03.101.AB. Interest on Tamil Nadu Government Employees' Special Provident Fund-cum - Gratuity Schemes-			
O. 72.00			
R. 5.46	77.46	9.48	- 67.98

Additional provision obtained by reappropriation in March 1992 was based on the number of cases of superannuation, voluntary retirement, resignation and death. Reasons for the final saving have not been communicated (April 1993).

## Debt Charges (All charged) - contd.

Head	Total appropriation	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(v) 2049. 03.104.I.AA. Interest on General Provident Fund -			
O. 89,27.26			
R. - 27,94.53	61,32.73	61,32.73	. .

Withdrawal of provision by reappropriation in March 1992 was due to reduction in payment of interest on account of non-adjustment of the Pay Commission arrears fully into the General Provident Fund account.

(vi) 2049. 03.104.AJ. Interest on Deposits of Aided College Teachers/Staff Provident Fund -			
O. 1,67.70			
R. 11.02	1,78.72	. .	- 1,78.72
(vii) 2049. 03.104.AK. Interest on Deposits of Aided School Teachers/Staff Provident Fund -			
O. 6,35.26			
R. 5,51.42	11,86.68	. .	- 11,86.68

Specific reasons for additional appropriation obtained by reappropriation in March 1992 and for the final saving under items (vi) and (vii) have not been communicated (April 1993).

(viii) 2049.04.102.AA. Interest on Loans for Central Plan Schemes -			
O. 56.89			
R. - 17.72	39.17	39.17	. .



## Debt Charges (All charged) - contd.

Head	Total appropriation	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(ix) 2049. 60.101.BH. Interest on Deposits of North Arcot Market Committee -			
O. 16.00			
R. - 14.84	1.16	1.16	..
(x) 2049. 60.101.CQ. Interest on Fixed Deposits of Tamil Nadu State Apex Co-operative Bank Limited -			
O. 1,00.00			
R. - 1,00.00	..	..	..

Specific reasons for withdrawal of provision by reappropriation in March 1992 under items (viii) to (x) have not been communicated (April 1993).

4. Savings mentioned in Note 3 was partly offset by excess under -

Head	Total appropriation	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(i) 2049. 01.200.AB. Loans from the National Co-operative Development Corporation -			
O. 7,05.60			
R. 1.20.10	8,25.70	8,25.67	- 0.03

Enhancement of provision by reappropriation in March 1992 was towards interest payment to be made to National Co-operative Development Corporation for the loans received.

## Debt Charges (All charged) - contd.

Head	Total appropriation	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(ii) 2049. 01.200.AF. Loans from the General Insurance Corporation of India -			
O. 2,17.19			
R. 53.35	2,70.54	2,70.52	- 0.02
(iii) 2049. 04.103.AA. Interest on Loans for Centrally Sponsored Plan Schemes -			
O. 1,96.67			
R. 64.25	2,60.92	2,60.92	..

Specific reasons for enhancement of provision by reappropriation in March 1992 under items (ii) and (iii) have not been communicated (April 1993).

(iv) 2049. 04.101.AA. Interest on Loans for State Plan Schemes -				
O. 65,72.89				
R. 2,90.19	68,63.08	67,14.09	- 1,48.99	
(v) 2049. 04.108.AA. Interest on Loans Consolidated by the Ninth Finance Commission (Block Loan) -				
O. 70,81.40	70,81.40	73,84.74	+3,03.34	

Specific reasons for additional provision obtained by reappropriation in March 1992 and for the final saving under item (iv) and for the final excess under item (v) have not been communicated (April 1993).



## Debt Charges (All charged) - contd.

Head	Total appropriation	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(vi) 2049. 04.104.AA. Interest on Loans for Non-plan Schemes -			
O. 1,08,32.69			
R. 13,97.29	1,22,29.98	1,24,72.50	+2,42.52
(vii) 2049. 60.101.AN. Interest on Deposits of Handloom Weavers Savings and Security Scheme -			
O. 1,33.00			
R. 23.93	1,56.93	1,56.93	. .
Specific reasons for enhancement of provision by reappropriation in March 1992 under items (vi) and (vii) and for the final excess under item (vi) have not been communicated (April 1993).			
(viii) 2049. 60.101.CF. Interest on Deposits of Tamil Nadu Electricity Board -			
O. 0.01			
R. 12.49	12.50	12.50	. .
(ix) 2049. 60.101.CJ. Interest on Fixed Deposits of Tamil Nadu Slum Clearance Board (For six months upto one year) -			
O. 0.01			
R. 13.48	13.49	13.48	- 0.01

## Debt Charges (All charged) - contd.

Head	Total appropriation	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(x) 2049. 60.101.DD. Special Deposits of Tamil Nadu News print and papers Limited -			
O. 0.01			
R. 25.00	25.01	19.55	- 5.46
(xi) 2049. 60.101.DE. Interest on Fixed Deposits of Maduranthagam Co- operative Sugar Mill-			
O. 0.01			
R. 3.74	3.75	3.75	. .
(xii) 2049. 60.101.DF. Interest on Fixed Deposits of Amaravathy Co-operative Sugar Mill-			
O. 0.01			
R. 4.64	4.65	4.65	. .
(xiii) 2049. 60.101.DH. Interest on Fixed Deposits of Salem Co- operative Sugar Mill-			
O. 0.01			
R. 4.64	4.65	4.65	. .



## Debt Charges (All charged) - contd.

Head	Total appropriation	Actual expenditure	Excess + Saving -
( in lakhs of rupees ) ,			
(xiv) 2049. 60.101.DI. Interest on Fixed Deposits of Ambur Co- operative Sugar Mill -			
O. 0.01			
R. 4.64	4.65	4.65	. .
(xv) 2049. 60.101.DN. Interest on Fixed Deposits of Kallakurichi Co- operative Sugar Mill-			
O. 0.01			
R. 8.39	8.40	8.40	. .
(xvi) 2049. 60.101.DO. Interest on Fixed Deposits of Dharmapuri co-operative Sugar Mill -			
O. 0.01			
R. 8.39	8.40	8.40	. .
(xvii) 2049. 60.701.AC. Interest on Insurance - cum-Retirement Special Schemes for unorganised Labour Sector -			
O. 0.01			
R. 4.99	5.00	3.82	- 1.18

Specific reasons for the enhancement of provision by reappropriation in March 1992 under items (viii) to (xvii) and for the final saving under item (xvii) have not been communicated (April 1993).

## Debt Charges (All charged) - conclud.

Only token provision has been made in the Budget on the above heads 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 1992 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 were not brought at any time to the notice of the Legislature.

5. *Sinking Fund* - The expenditure under this appropriation includes Rs. 36,64.79\* 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 1992 was Rs. 2,19,34.65 lakhs which includes Rs. 3,18.82\* lakhs towards interest realised during 1991-92 on investments from Sinking Fund. The amount invested from the Fund Account as on 31st March 1992 was Rs. 33,61.54 lakhs.

\* Does not agree with Statement No. 19 by Rs.2,921/- due to misclassification between amount appropriated from revenue and interest on investment realised.



## 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 2,89,52,000			
Supple- mentary 24,88,000	3,14,40,000	3,07,35,706	-7,04,294
Amount surrendered during the year (March 1992)			13,00,000
Charged			
Original 3,26,000			
Supple- mentary . .	3,26,000	4,44,864	+1,18,864
Amount surrendered during the year (March 1992)			18,000

## Notes and comments -

1. The excess of Rs. 1,18,864 over the charged appropriation requires regularisation.

2. In view of the saving of Rs. 7.04 lakhs in the voted grant, the supplementary grant <sup>of</sup> Rs. 24.88 lakhs obtained in March 1992 proved excessive.

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

3. Saving in the voted grant is the net result of savings and excess under various heads as detailed below.

4. Saving in the voted grant occurred under -

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

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

O.	1,20.00		
R.	-21.04	98.96	1,12.62
			+13.66

Withdrawal of provision by reappropriation in March 1992 was the result of decrease in provision by Rs. 24.68 lakhs and increase in provision by Rs. 3.64 lakhs. Withdrawal of provision of Rs. 9.52 lakhs was attributed to the constitution of Tenth Assembly only from July 1991. Increase in provision by reappropriation was mainly attributed to supply of books, file pads and brief cases to members. Specific reasons for the withdrawal of the balance provision (Rs. 15.16 lakhs) have not been communicated (April 1993). Reasons for the final excess are due to sanction of Constituency Allowances to Members from 1.9.91, receipt of large number of medical reimbursement claims from Members, frequent tours undertaken by Legislature Committees and supply of brief cases to Members.



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

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(ii) 2011. 02.800.I.AA. Lumpsum Provision for Dearness Allowance and other unforeseen expenditure -			
O. 15.15			
R. - 15.15			

Withdrawal of entire provision by reappropriation in March 1992 was attributed to the redistribution of the provision for additional instalments of Dearness allowance to respective functional sub-heads of accounts. Additional provision by reappropriation made under the functional sub-head for this purpose and for the payment of arrears of Pay and allowances was only Rs. 12.22 lakhs. In spite of a net saving of Rs. 2.93 lakhs under this head, additional provision of Rs. 1.16 lakhs was obtained through Supplementary grant for meeting this expenditure under the functional sub-head.

(iii) 2011. 02.800.I.AB. Lumpsum Provision for Adhoc Bonus/Special Adhoc Bonus payment -			
O. 5.00			
R. - 5.00			

Withdrawal of entire provision by reappropriation in March 1992 was attributed to the redistribution of the provision for the ex-gratia payment 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. 5.00 lakhs.

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

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

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

2011.02.103.I.AA. State Legislative Assembly Secretariat -				
O. 1,43.27				
S. 13.48				
R. 24.97	1,81.72	1,82.09	+ 0.37	

Supplementary grant was obtained in March 1992 for payment of arrears due to revision of scales of pay and sanction of additional instalment of Dearness Allowance. The enhancement of provision by reappropriation in March 1992 was mainly due to (i) payment of arrears of pay and allowances and enhancement of Dearness Allowance (Rs.12.22 lakhs) and (ii) enhancement out of pocket expenses, payment of conveyance charges to officers and purchase of uniform clothes (Rs.7.05 lakhs). Withdrawal of provision of Rs. 1.42 lakhs in March 1992 was due to non-filling up of certain posts of Office Assistants and non-purchase of Mini Bus.



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

Major head	Total grant	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2015. Elections			
Original 11,98,74,000			
Supplementary 10,91,93,000	22,90,67,000	22,58,09,253	-32,57,747
Amount surrendered during the year (March 1992)			21,25,000

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

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2012. President, Vice President/ Governor, Administrator of Union Territories			
2013. Council of Ministers			
2051. Public Service Commission			
2052. Secretariat - General Services			
2054. Treasury and Accounts Administration			
2059. Public Works			
2070. Other Administrative Services			
2251. Secretariat - Social Services			
2401. Crop Husbandry			
3451. Secretariat - Economic Services			
3454. Census Surveys and Statistics			
3475. Other General Economic Services			



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

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
Voted			
Original 45,29,56,000			
Supple- mentary 7,48,71,000	52,78,27,000	50,78,53,801	- 1,99,73,199
Amount surrendered during the year (March 1992)			1,60,13,000
Charged			
Original 4,69,78,000			
Supple- mentary 75,58,000	5,45,36,000	4,29,75,303	- 1,15,60,697
Amount surrendered during the year (March 1992)			1,16,17,000

**Notes and comments -**

The expenditure in this voted grant does not include Rs. 13,50,000 met out of advances from the Contingency Fund sanctioned during March 1992, which remained unrecouped to the Fund at the close of the year.

1. In view of the saving of Rs. 1,99.73 lakhs in the voted grant, the supplementary grant of Rs. 6,99.72 lakhs obtained in March 1992 proved excessive.

2. Only Rs. 1,60.13 lakhs were surrendered in the voted grant in March 1992 but the ultimate saving worked out to Rs. 1,99.73 lakhs.

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

3. In view of the saving of Rs. 1,15.61 lakhs in the charged appropriation, the supplementary appropriation of Rs. 75.58 lakhs obtained in March 1992 proved unnecessary.

4. The percentage of savings under the Charged Appropriation was '21'. Saving occurred under the Charged Appropriation during the preceding four years also, the percentage of savings ranged from "10 to 22".

5. Saving in the voted grant occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
			( in lakhs of rupees )
(i) 2052. 800.I.AA. Lumpsum Provision for Dearness Allowance and other unforeseen expenditure -			
O. 1,28.63			
R. - 1,28.63			
(ii) 3454. 02.800.I.AC. Lumpsum Provision for Dearness Allowance and other unforeseen expenditure -			
O. 55.08			
R. - 55.08			



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

Withdrawal of entire provision by reappropriation in March 1992 under items (i) and (ii) were due to provision on additional instalments of Dearness Allowance and Ex-gratia payment having been redistributed to respective functional sub-heads. However, the amount so reappropriated under the relevant sub-heads worked out to Rs. 46.15 lakhs and Rs. 14.14 lakhs only under items (i) and (ii) respectively resulting in a saving of Rs. 82.48 lakhs and Rs. 40.94 lakhs under items (i) and (ii) respectively for which reasons have not been communicated (April 1993).

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(iii) 2013. 800.I.AB. Lumpsum Provision for Dearness Allowance and other unforeseen expenditure -			
O. 51.28			
R. - 51.28			
(iv) 2051. 800.I.AA. Lumpsum Provision for Dearness Allowance and other unforeseen expenditure -			
O. 23.69			
R. - 23.69			

Withdrawal of entire provision by reappropriation in March 1992 under items (iii) and (iv) were due to provision on additional instalments of Dearness Allowance and ex-gratia Payment having been redistributed to respective functional sub-heads of account. However, no amount had been redistributed for the said purpose, resulting in the saving of the entire amount of Rs. 74.97 lakhs.

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

6. Savings under Note 5 were counterbalanced by excess occurred under -

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

(i) 2052. 090.I.AE.  
Revenue Department -

O.	1,04.43			
S.	0.98	1,21.39	1,29.07	+ 7.68
R.	15.98			

Supplementary grant of Rs. 0.98 lakh obtained in March 1992 was towards payment of Advocate fees. Additional provision by reappropriation obtained in March 1992 was on account of (1) frequent tours undertaken by officers and staff and for clearing pending T.A. bills, (2) escalation of the cost of stationery items, electricity charges and Telephone tariff, (3) due to price hike of petrol, diesel, spare parts and also maintenance charges, (4) increased number of writs filed and sanction of pleader's fees and (5) payment of Pay Commission arrears to certain staff, enhanced Dearness Allowances, Bonus and ex-gratia amount. Specific reasons for the final excess have not been communicated (April 1993).

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

(ii) 2052. 090.I.AJ.  
Home Department -

O.	1,12.42			
S.	36.07	1,63.34	1,68.98	+ 5.64
R.	14.85			



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

Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
(iii) 2052. 090.I.AT. Department of Personnel and Administrative Reforms -			
O.	99.59		
S.	18.61		
R.	24.64	1,42.84	1,42.11 - 0.73

Supplementary grant of Rs. 36.07 lakhs and Rs. 18.61 lakhs obtained in March 1992 under items (ii) and (iii) were towards salary expenditure and settlement of telephone bills and Air Travel Bills.

Enhancement of provision by reappropriation in March 1992 under items (ii) and (iii) was towards (1) frequent tours undertaken by officers and staff and for clearing pending T.A. Bills, (2) escalation of the cost of stationery items, electricity charges and Telephone tariff, (3) price hike of petrol, diesel, spare parts and also maintenance charges, (4) payment of revised rate of daily wages to mazdoors and clearing of pending bills of Advertising and Publicity Charges, (5) increased number of writs filed and sanction of Pleader's fees and (6) payment of Pay Commission arrears to certain staff, enhanced Dearness Allowances, Bonus and ex-gratia amount. Specific reasons for the final excess under item (ii) have not been communicated (April 1993).

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

Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
(iv) 2054. 098.I.AF. Audit Staff for Puratchi Thalaivar M.G.R. Nutritious Meal Programme -			
O.	1,48.76		
R.	26.34	1,75.10	1,73.93 - 1.17
Additional provision by reappropriation in March 1992 was on account of (1) frequent tours undertaken by officers and staff and for clearing pending T.A. Bills, (2) escalation of the cost of stationery items, electricity charges and Telephone tariff, (3) Payment of Pay Commission arrears to certain staff, enhanced Dearness Allowances, Bonus and ex-gratia amount. Final saving was due to higher provision made under pay and allowances due to the payment of Vth Pay Commission arrears into General Provident Fund account of the staff.			
(v) 2070. 800.I.AV. Tamil Nadu State Administrative Tribunal -			
O.	30.76		
R.	20.16	50.92	50.95 + 0.03
(vi) 2251. 090.I.AM. Municipal Administration and Water Supply Department -			
O.	61.56		
R.	6.89	68.45	86.99 + 18.54



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

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(vii) 3451. 090.I.AB. Agricultural Department -			
O.	84.12		
R.	14.96	99.08	1,11.06 + 11.98

Enhancement of provision by reappropriation in March 1992 under items (v) to (vii) were due to (1) frequent tours undertaken by officers and staff and for clearing pending T.A. Bills, (2) escalation of the cost of stationery items, Electricity charges and Telephone tariff, (3) price hike of petrol, diesel, spare parts and also maintenance charges, (4) payment of revised rate of daily wages to mazdoors and for clearing pending bills, (5) increased number of writs filed and sanction of pleader's fees, (6) payment of Pay Commission arrears to certain staff, enhanced Dearness Allowances, Bonus and ex-gratia amounts and (7) enhanced rent paid to the rental buildings and settlement of old arrears.

Specific reasons for the final excess under items (v) to (vii) have not been communicated (April 1993).

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
7. 2052. 090.I.AS. Staff attached to the Advisors to the Governor -			
R.	9.51	9.51	10.21 + 0.70

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

Provision by reappropriation in March 1992 was due to (i) payment of arrears consequent on the revision of pay and allowances to certain staff, enhanced Dearness Allowance, Bonus and ex-gratia amount and (ii) escalation of the cost of stationery items, electricity charges and Telephone Tariff. Expenditure under this scheme has been incurred without provision either in the budget or in the supplementary estimates but by reappropriation. As the expenditure exceeded the limits prescribed in the New Service/New Instrument of Service Rules, it constituted New Service/New Instrument of Service. Failure to observe the prescribed procedure had resulted in the expenditure escaping the notice of the Legislature.

8. Saving in the charged Appropriation occurred under -

Head	Total appropriation	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
2051. 102.I.AA. Tamil Nadu Public Service Commission -			
O.	3,85.04		
S.	63.32		
R.	- 1,11.24	3,37.12	3,37.22 +0.10



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

Supplementary appropriation of Rs. 63.32 lakhs obtained in March 1992 was on account of the increased expenditure towards payment of (1) arrears of pay and allowances, enhancement of Additional Dearness Allowance and also on Contingent items like stationery, maintenance charges of xerox Machines etc., (2) Advertisement and Publicity charges and (3) professional and special services charges. Withdrawal of provision by reappropriation in March 1992 was attributed to (1) economy in expenditure and (2) non-conduct of certain examinations and recruitments as anticipated during the year.

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

Major head	Total grant	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2404. Dairy Development			
Original 4,47,74,000			
Supplementary 23,71,000	4,71,45,000	4,85,08,999	+13,63,999
Amount surrendered during the year			Nil

Notes and comments -

1. The excess of Rs. 13,63,999 over the grant requires regularisation

2. In view of the excess of Rs. 13.64 lakhs in the grant, the supplementary grant of Rs. 23.71 lakhs obtained in March 1992 proved inadequate.

3. Excess occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
			( in lakhs of rupees )
(i) 2404. 001.I.AB. Establishment of Directorate of Audit for Milk Co-operatives-			
O. 1,23.26			
S. 11.18			
R. 22.01	1,56.45	1,59.84	+3.39

Supplementary grant obtained in March 1992 was towards payment of arrears of pay and allowances consequent on the revision of pay of certain staff, payment of bonus to certain additional staff and settlement of pending travelling allowance bills. Enhancement of provision by



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

reappropriation in March 1992 was due to adjustment of pay fixation arrears for the period from 1.6.88 to 31.5.89, payment of additional Dearness Allowance, Adhoc Bonus and Special Adhoc Bonus and settlement of pending travelling allowance bills and arrears of rent. The final excess was attributed to adjustment of pay fixation arrears of the staff of other departments who were transferred subsequently, due to non-receipt of timely information from the departments and unit officers.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(ii) 2404. 102.I.AA. Procurement through Co-operative Societies -			
O. 1,51.97			
R. 17.31	1,69.28	1,70.51	+1.23

Additional provision obtained by reappropriation in March 1992 was due to increase in expenditure on account of payment of arrears of pay and allowances, additional Dearness Allowance, Bonus, travelling allowance due to periodical functional tours performed by executive staff and frequent audit tours made by the audit staff, Medical claims, Leave Travel concessions and introduction of Special Grade/Selection Grade Posts.

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

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(iii) 2402. 102.II.JG. Integrated Dairy Development Project in Kamarajar District with National Co- operative Development Corporation Assistance and Tamil Nadu Energy Development Agency -			
O. 22.50			
R. 1.95	24.45	34.91	+10.46

Additional provision obtained by reappropriation in March 1992 and the final excess were due to sanctioning of additional grant in March 1992 for the implementation of the scheme.

4. Excess under note 3 above was partly counter-balanced by the saving under -

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(i) 2404. 800.I.AA. Lumpsum Provision for Dearness Allowance and other unforeseen expenditure -			
O. 33.59			
R. -33.59			



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

Withdrawal of entire provision by reappropriation in March 1992 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 however amounted to Rs.25.68 lakhs only resulting in a saving of Rs.7.91 lakhs under the above head.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(ii) 2404. 800.I.AB. Lumpsum Provision for Adhoc Bonus/Special Adhoc Bonus Payment -			
O. 11.09			
R. - 11.09			

Withdrawal of entire provision by reappropriation in March 1992 was due to the provision being redistributed to the respective functional sub-heads of accounts. Additional provision by reappropriation under the respective sub-heads for the purpose however amounted to Rs.0.27 lakh only resulting in a saving of Rs. 10.82 lakhs.

Grant No. 11 - District Administration

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2029. Land Revenue			
2053. District Administration			
2054. Treasury and Accounts Administration			
2059. Public Works			
2070. Other Administrative Services			
3454. Census Surveys and Statistics			
Voted			
Original	1,52,32,74,000		
Supplementary	7,55,11,000	1,59,87,85,000	1,61,45,65,744 +1,57,80,744
Amount surrendered during the year			Nil
Charged			
Original	4,000		
Supplementary	37,000	41,000	8,843 - 32,157
Amount surrendered during the year (March 1992)			41,000



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

## Notes and comments -

1. The excess of Rs. 1,57,80,744 over the voted grant requires regularisation.

2. In view of the excess of Rs. 1,57.81 lakhs in the voted grant, the supplementary grant of Rs. 6,64.38 lakhs obtained in March 1992 proved inadequate.

3. Excess in the grant occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(i) 2029. 102.I.AF. Survey Maintenance Work -			
O. 5,71.58			
R. 1,13.48	6,85.06	7,02.91	+ 17.85
(ii) 2029. 102.VI.UA. Strengthening of Revenue Administration and up-dating of Land Records -			
O. 0.03			
R. 60.66	60.69	60.69	. .
(iii) 2053. 094.I.BW. Establishment for acquisition of land for Zirconium and Titanium Sponge Plant at Palayakayal Village -			
O. 0.10			
R. 22.27	22.37	21.59	- 0.78
(iv) 2054. 096.I.AA. Pay and Accounts Offices -			
O. 2,85.97			
R. 32.88	3,18.85	3,22.01	+ 3.16

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

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(v) 2054. 097.I.AA. District and Sub-Treasuries -			
O. 11,34.28			
R. 1,57.33	12,91.61	12,90.14	- 1.47
(vi) 2054. 098.I.AB. District Staff -			
O. 3,94.06			
R. 38.10	4,32.16	4,36.39	+ 4.23
(vii) 2070. 115.I.AB. Office of the Resident Commissioner, Tamil Nadu House, New Delhi -			
O. 59.35			
R. 43.51	1,02.86	1,03.21	+ 0.35

Additional provision by reappropriation in March 1992 under items (i) to (vii) were mainly due to (1) payment of Pay Commission arrears to certain staff, enhanced Dearness Allowance, Bonus and ex-gratia amount, (2) Purchase of postage service stamps, increase in cost of stationery articles, enhanced rate of electricity charges, telephone charges, (3) increased cost of petrol, spareparts and maintenance charges, (4) frequent visit of officers for census work and for land acquisition purposes, (5) increased rate of rent, settlement of arrears and payment of taxes to local bodies, (6) purchase of machineries for strengthening of Revenue Administration and up-dating of Land Records, (7) drawal of pleader's fees by Government pleaders and compensation paid to the land owners, (8) clearance of



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

pending - T.A. bills. Reasons for the final excess under items (i), (iv), (vi) and (vii) and for final saving under items (iii) and (v) have not been communicated (April 1993).

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

(viii) 2059. 01.053.I.AL.  
Buildings - District  
Administration -

O.	56.55		
R.	- 1.84	54.71	86.81 + 32.10

Reasons for the withdrawal of provision by reappropriation in March 1992 and for the final excess have not been communicated (April 1993).

(ix) 2053. 093.I.AA.  
Collectors and  
Magistrates -

O.	8,69.10		
S.	17.64		
R.	2,15.16	11,01.90	10,95.59 - 6.31

Supplementary provision obtained in March 1992 was towards (1) payment of Pay Commission arrears to certain staff, enhanced Dearness Allowance and Festival advance, (2) bifurcation of Tanjore District and formation of Nagapattinam Quaid-E-Milleth District with certain staff.

Additional provision by reappropriation in March 1992 was mainly due to (1) payment of Pay Commission arrears to certain staff, enhanced Dearness Allowance, Bonus and ex-gratia amount, (2) purchase of postage service stamps, increase in cost of stationery articles, enhanced rate of electricity charges, telephone charges, (3) increased cost of petrol, spare parts and Maintenance charges, (4) frequent

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

visit of officers for census work and for land acquisition purposes, (5) increased rate of rent, settlement of arrears and taxes to local bodies, (6) clearance of pending T.A. bills, (7) payment towards revised rate of wages and maintenance charges and (8) drawal of Pleader's fees by Government Pleaders and compensation paid to land owners. Reasons for the final saving have not been communicated (April 1993).

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

(x) 2053. 094.I.AB.  
Taluk Establishments -

O.	22,51.28		
S.	2,47.92		
R.	2,46.86	27,46.06	27,11.65 - 34.41

Supplementary provision obtained in March 1992 was towards payment of Pay Commission arrears to certain staff, enhanced Dearness Allowance and Festival advance, property tax for five Taluk office Buildings of Revenue Department in Madras District.

Additional provision by reappropriation in March 1992 was mainly due to (1) payment of Pay Commission arrears to certain staff, enhanced Dearness Allowance, (2) purchase of postage service stamps, increase in cost of stationery articles, enhanced rate of electricity charges, telephone charges, (3) increased cost of petrol, spareparts and maintenance charges, (4) frequent visit of officers for census work and for land acquisition purposes, (5) increased rate of rent, settlement of arrears and taxes to local



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

bodies, (6) drawal of Pleader's fees by Government pleaders and compensation paid to the land owners and (7) clearance of pending T.A. bills. Reasons for the final saving have not been communicated (April 1993).

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(xi) 2053. 094.I.AC. Ryotwari Village Services -			
O.	47,09.45		
S.	1,79.19		
R.	7,28.85	56,17.49	57,42.27 + 1,24.78

Supplementary provision obtained in March 1992 was towards payment of Pay Commission arrears to certain staff, enhanced Dearness Allowance and Festival Advance.

Additional provision by reappropriation in March 1992 was mainly towards (1) payment of Pay Commission arrears to certain staff, enhanced Dearness Allowance, (2) frequent visit of officers for census work and land acquisition purposes, (3) increased rate of rent, settlement of arrears, taxes to local bodies, (4) drawal of pleaders fees by Government pleaders and compensation paid to the land owners and (5) clearance of pending T.A. bills. Reasons for the final excess have not been communicated (April 1993).

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

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(xii) 3454. 01.800.I.AB. Census Work - 1991 -			
O.	17.62		
S.	65.33		
R.	1,59.17	2,42.12	4,15.11 + 1,72.99

Supplementary grant obtained in October 1991 was towards payment of Honorarium to Enumerators and Supervisors of population census 1991, flat rate allowances for attending Training Census Classes in connection with the population census 1991.

Additional provision by reappropriation in March 1992 was mainly due to (1) payment of Pay Commission arrears to certain staff, enhanced Dearness Allowance, Bonus and ex-gratia amount, (2) increased cost of Petrol, spare parts and maintenance charges, (3) frequent visit of officers for census work and land acquisition purposes, (4) enhanced rate of electricity charges, telephone charges and due to purchase of postage Service Stamps and (5) clearance of pending T.A. Bills. Reasons for the final excess have not been communicated (April 1993).

## 4. Saving occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(i) 2029. 800.I.AA. Lumpsum Provision for Dearness Allowance and other unforeseen expenditure -			
O.	2,97.90		
R.	- 2,97.90		



Grant No. 11 - District Administration - *concl'd.*

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(ii) 2053. 800.I.AA. Lumpsum Provision for Dearness Allowance and other unforeseen expenditure -			
O.	9,78.34		
R.	- 9,78.34		
(iii) 2054. 800.I.AC. Lumpsum Provision for Adhoc Bonus/Special Adhoc Bonus payment -			
O.	76.61		
R.	- 76.61		

Withdrawal of entire provision by reappropriation in March 1992 under item (i) to (iii) were due to expenditure on additional instalments of Dearness Allowance and Ex-gratia payment having been debited to respective functional sub-heads. However, the amount so reappropriated under the above sub-heads works out to Rs. 16.70 lakhs, Rs. 4,19.69 lakhs and Rs. 26.58 lakhs only under item (i), (ii) and (iii) respectively, resulting in saving of Rs. 2,81.20 lakhs, Rs. 5,58.65 lakhs and Rs. 50.03 lakhs under items (i), (ii) and (iii) respectively for which reasons have not been communicated (April 1993). Further, though there was a net saving of Rs. 2,81.20 lakhs and Rs. 5,58.65 lakhs under items (i) and (ii), additional provision of Rs. 97.03 lakhs and Rs. 2,72.15 lakhs respectively were obtained in March 1992 through Supplementary grant for this purpose under the functional sub-heads.

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

Major head	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2250. Other Social Services			
Voted			
Original	7,84,71,000		
Supplementary	49,22,000	8,33,93,000	8,30,01,001 - 3,91,999
Amount surrendered during the year (March 1992)			9,16,000
Charged			
Original	25,000		
Supplementary	15,000	40,000	- 40,000
Amount surrendered during the year (March 1992)			28,000

Note -

Religious and Charitable Endowments Fund -

The Fund is fed through contributions payable by religious institutions for services rendered by Government in the management and audit of the accounts of the institutions. The expenditure incurred and recoveries made on the administration of the Religious and Charitable Endowments are accounted for under this grant and under the receipt major head "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



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

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. 19,25.69 lakhs including the balance of Rs.11,64.53 lakhs remaining to be recovered from the Fund at the end of the previous year. Out of this, only Rs. 5,56.71 lakhs from out of the net expenditure and Rs. 37.42 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.

The balance still remaining to be recovered from the Fund worked out to Rs. 13,31.56 lakhs (Net expenditure Rs. 12,93.44 lakhs under this grant; Pension Contribution Rs. 38.12 lakhs).

An account of the transactions of the Fund is given in Statement No. 16 of the Finance Accounts 1991-92, under the major head, "8235 - General and other Reserve Funds, 103 - Religious and Charitable Endowment Funds".

Grant No. 13 - Administration of Justice

Major heads	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
2014. Administration of Justice			
2059. Public Works			
2230. Labour and Employment			
Voted			
Original 35,30,41,000			
Supplementary 56,59,000	35,87,00,000	35,32,21,502	- 54,78,498
Amount surrendered during the year (March 1992)			69,78,000
Charged			
Original 4,86,33,000			
Supplementary 25,12,000	5,11,45,000	4,72,02,425	- 39,42,575
Amount surrendered during the year (March 1992)			18,64,000

Notes and comments -

1. Rupees 69.78 lakhs were surrendered under the voted grant in March 1992, but the saving ultimately worked out to Rs.54.78 lakhs.



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

2. In view of the saving of Rs. 39.43 lakhs in the charged appropriation, the supplementary appropriation of Rs. 25.12 lakhs obtained in March 1992 proved unnecessary.

3. Rupees 18.64 lakhs were surrendered in March 1992 in the charged appropriation but the actual saving worked out to Rs. 39.43 lakhs.

4. Saving in the charged appropriation during the year worked out to 7.7 per cent.

5. Saving also occurred persistently in the charged appropriation during the preceding six 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
1990-91	12.86	3

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

6. Saving in the charged appropriation occurred mainly under:

Head	Total appropriation	Actual expenditure	Excess + Saving - ( in lakhs of rupees )
2014. 102.I.AB. Translation and Printing Department -			
Charged			
O.	53.10		
R.	- 9.02	44.08	40.91 - 3.17

Specific reasons for withdrawal of provision by reappropriation in March 1992 and for the final saving have not been communicated (April 1993).



## Grant No. 14 - Jails

Major heads	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
2056. Jails			
2059. Public Works			
2235. Social Security and Welfare			
Voted			
Original 19,48,70,000	21,67,90,000	21,03,24,071	- 64,65,929
Supple- mentary 2,19,20,000			
Amount surrendered during the year (March 1992)			26,88,000
Charged			
Original 3,000	3,000	..	- 3,000
Supple- mentary ..			
Amount surrendered during the year (March 1992)			3,000

## Notes and comments -

1. In view of the saving of Rs. 64.66 lakhs in the voted grant, the supplementary grant of Rs. 2,19.20 lakhs obtained in March 1992 proved excessive.

2. Rupees 26.88 lakhs were surrendered under the voted grant in March 1992 but the ultimate saving worked out to Rs. 64.66 lakhs.

## Grant No. 14 - Jails - contd.

3. Saving in the voted grant occurred mainly under :

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

(i)	2056. 102.I.AA. Jails (other than Approved Schools) -				
O.	3,97.70				
R.	- 33.80	3,63.90	3,57.02	- 6.88	
(ii)	2059. 01.053.I.AO. Buildings - Jails Department -				
O.	55.65				
R.	- 1.41	54.24	35.84	- 18.40	
Specific reasons for withdrawal of provision by reappropriation in March 1992 and for the final saving under items (i) and (ii) have not been communicated (April 1993).					
(iii)	2056. 800.I.AE. Lumpsum Provision for Dearness Allowance and other unforeseen expenditure -				
O.	78.92				
R.	- 78.92				

Withdrawal of the entire provision by reappropriation in March 1992 was attributed to the provision on Dearness Allowance having been redistributed to the respective functional sub-heads. However, only Rs. 71.26 lakhs was reappropriated to those sub-heads towards meeting this expenditure resulting in saving of Rs. 7.66 lakhs. Reasons for the balance saving have not been communicated (April 1993).



## Grant No. 14 - Jails - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
(iv) 2056. 800.I.AF. Lumpsum Provision for Adhoc Bonus/Special Adhoc Bonus payment -			
O.	26.05		
R.	- 26.05		

Withdrawal of entire provision by reappropriation in March 1992 was attributed to the expenditure on ex-gratia payment having been redistributed to the respective functional sub-heads. However, only Rs. 5.30 lakhs were reappropriated to those sub-heads towards meeting this expenditure resulting in a saving of Rs. 20.75 lakhs. Reasons for the balance saving have not been communicated (April 1993).

4. Saving under Note 3 in the voted grant was mainly offset by excess under:

(i) 2056. 101.I.AA. Jails (Other than Sub Jails) -				
O.	7,06.31			
S.	1,68.30			
R.	56.79	9,31.40	9,22.00	- 9.40

Supplementary grant obtained in March 1992 was towards payment of arrears of pay and allowances consequent on the revision of pay of certain staff, bonus in respect of additional staff, increased cost of medicines and diet charges. Additional provision obtained by reappropriation in March 1992 was on account of (i) payment of arrears of pay and allowances consequent on the revision of pay of certain staff, Enhanced Dearness Allowance, Ex-gratia (Rs. 42.62 lakhs), (ii) increase in the functional tours of

## Grant No. 14 - Jails - contd.

staff (Rs. 2.65 lakhs), (iii) revised rate of rent and settlement of pending bills (Rs. 3.56 lakhs) and (iv) increased quantum of production and increased cost of labour charges and materials (Rs. 7.19 lakhs). Reasons for the final saving have not been communicated (April 1993).

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

(ii) 2056. 101.I.AB. Sub-Jails -				
O.	3,86.41			
S.	40.41			
R.	24.11	4,50.93	4,50.57	- 0.36

Supplementary grant obtained in March 1992 was towards the payment of arrears of pay and allowances consequent on the revision of pay of certain staff and bonus paid to additional staff. The net enhancement of provision by reappropriation in March 1992 was the result of increased provision mainly towards (i) payment of arrears of pay and allowances due to revision of pay, enhanced Dearness Allowance, ex-gratia (Rs. 19.07 lakhs), (ii) increased functional tours by staff (Rs. 7.74 lakhs), (iii) increased purchase of uniform materials, soap, postage materials, transportation of prisoners and enhanced cost of contingent items (Rs. 2.17 lakhs) and increased strength of inmates and cost of diet (Rs. 2.00 lakhs) partly offset by the withdrawal of Provision (Rs. 10.41 lakhs) specific reasons for which have not been communicated (April 1993).



Grant No. 14 - Jails - *concl'd.*

Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
(iii) 2235. 02.104.I.AI. Leprosy Beggars Rehabilitation Home -			
O.	1,40.49		
R.	24.39	1,64.88	1,61.00 - 3.88

Additional provision obtained by reappropriation in March 1992 was the result of increased provision mainly towards (i) increased payment of arrears of pay and allowances due to revision of pay of certain staff, payment of enhanced Dearness Allowance and Ex-gratia (Rs. 14.32 lakhs), (ii) increased strength of inmates and increased cost of diet (Rs. 9.00 lakhs), (iii) increased purchase of uniform materials, Soap, postage materials, transportation of Prisoners, enhanced cost of contingent items (Rs. 3.70 lakhs) partly offset by withdrawal by reappropriation (Rs.10.78 lakhs). Specific reasons for the withdrawal of provision by reappropriation and for the final saving have not been communicated (April 1993).

## 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	2,41,52,14,000		
Supplementary	19,68,16,000	2,61,20,30,000	2,53,64,50,919 - 7,55,79,081
Amount surrendered during the year (March 1992)			8,96,10,000
Charged			
Original	1,11,000		
Supplementary	5,81,000	6,92,000	7,84,473 +92,473
Amount surrendered during the year			Nil
Notes and Comments			

1. In view of the final saving of Rs. 7,55.79 lakhs in the voted grant, the supplementary grant of Rs. 17,77.21 lakhs obtained in March 1992 proved excessive.

2. Rupees 8,96.10 lakhs were surrendered in the voted grant in March 1992; but the saving ultimately worked out to Rs. 7,55.79 lakhs only.

3. The excess of Rs. 92,473 over the charged appropriation requires regularisation.



## Grant No. 15 - Police - Contd.

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

5. Saving occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(i) (a) 2055. 800.I.AB. Lumpsum Provision for Dearness Allowance and other unforeseen expenditure -			
O. 16,28.39			
R. - 16,28.39			
(b) 2235. 02.800.I.AG. Lumpsum Provision for Dearness Allowance and other unforeseen expenditure -			
O. 1,22.91			
R. - 1,22.91			

Withdrawal of the entire provision by reappropriation in March 1992 under items (a) and (b) was due to redistribution of additional instalment of Dearness Allowances to the respective functional sub-heads of account. However, the amount so reappropriated under the sub-heads worked out to Rs. 14,12.92 lakhs only, resulting in a saving of Rs. 3,38.38 lakhs for which reasons have not been communicated (April 1993).

## Grant No. 15 - Police - Contd.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(ii) 2055. 800.I.A.C. Lumpsum Provision for Adhoc Bonus/Special Adhoc Bonus payment -			
O. 5,04.66			
R. - 5,04.66			

Withdrawal of entire provision by reappropriation in March 1992 was due to redistribution of the provision to respective functional sub-heads. However, the amount so redistributed worked out to Rs. 1,69.53 lakhs resulting in a saving of Rs. 3,35.13 lakhs.

(iii) 2055. 108.II.JA. Traffic and Transport Management Programme under Tamil Nadu Urban Development Project -			
S. 68.00			
R. - 36.14	31.86		- 31.86

Supplementary grant obtained in March 1992 was to meet the expenditure towards purchase of Machinery and Equipment and Motor Vehicles. Withdrawal of provision by reappropriation in March 1992 was due to non-purchase of Technically sophisticated equipments from abroad. Reasons for the final saving have not been communicated (April 1993).

(iv) 2055. 115.I.AA. Modernisation of Police with assistance from Government of India -			
O. 10,00.00			
R. - 2,13.72	7,86.28	9,39.94	+1,53.66



## Grant No. 15 - Police - Contd.

Withdrawal of provision by reappropriation in March 1992 was mainly due to non-purchase of Technically sophisticated equipments from abroad. Reasons for the final excess have not been communicated (April 1993).

## 6. Excess occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(i) 2055. 109.I.AA. District Police -			
O. 1,05,07.22			
S. 11,89.63			
R. 12,77.99	1,29,74.84	1,31,27.44	+1,52.60

Supplementary grant obtained in October 1991 was for meeting expenditure on sanction of 400 posts to strengthen the Women Police Wing, opening of nine New Police Stations and upgradation of two police out-posts (Rs. 63.62 lakhs) and on purchase of Petrol, Diesel and Engine Oil in connection with Election Work (Rs. 42.25 lakhs). Token provisions were also included to meet expenditure on hiring of private vehicles and feeding charges to police personnel deputed for bandobust duty during General Elections/By-elections. The expenditure during the year on these items were to be met from savings under the grant.

Supplementary grant obtained in March 1992 was to meet the expenditure towards (i) opening of New Police Stations and sanctioning of additional posts (Rs. 4,59.03 lakhs), (ii) settlement of Indian Airlines bills and All India Duty Meet Police Personnel travelling allowance bills (Rs. 2,53.87 lakhs), (iii) increased office expenses like Telephone charges, purchase of furniture and equipments (Rs. 93.90 lakhs), payment of increased rent and rent towards

## Grant No. 15 - Police - Contd.

buildings occupied by the newly formed police stations (Rs. 95.18 lakhs), (iv) payment of Lawyers fees (Rs. 7.40 lakhs), (v) expenditure for dealing with complicated crime cases (Rs. 5.73 lakhs), (vi) maintenance of Buildings (Rs. 8.98 lakhs), (vii) purchase of Motor Vehicles, Maintenance and hire charges (Rs. 1,02.24 lakhs), (viii) increase in subscription rate of books and periodicals, Electricity charges for quarters, increase in tariff rates, purchase of cooking vessels, etc., (Rs. 15.26 lakhs), (ix) Feeding charges of police personnel in connection with the Bandobust duty on Mahamaham Festival (Rs. 34.02 lakhs) (x) increase in cost of Petroleum, Oil and lubricants and increased consumption of petrol etc., (Rs. 7.40 lakhs) and (xi) Rewards to Police Personnel (Rs. 5.52 lakhs). Enhancement of provision by reappropriation in March 1992 was mainly due to increased expenditure towards sanction of additional posts for newly opened police stations, payment of Adhoc Bonus, settlement of Leave Travel Concessions and Medical Bills, enhancement of dearness allowance, maintenance of body construction charges and purchase of new vehicles, feeding charges incurred in connection with the Lok Sabha and Assembly Elections and Mahamaham festival. Reasons for the final excess have not been communicated (April 1993).

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(ii) 2055. 109.I.AL. Commissioner of Police in Districts -			
O. 10,73.58			
S. 39.39			
R. 1,72.89	12,85.86	12,48.36	- 37.50



## Grant No. 15 - Police - Contd.

Supplementary grant of Rs. 7.96 lakhs obtained in October 1991 was for meeting the expenditure on additional posts sanctioned to strengthen the Women Police Wing, upgradation of two police out-posts, opening of nine new police stations, hiring of vehicles and purchase of petrol, diesel and engine oil for Election work.

Supplementary grant of Rs. 31.43 lakhs obtained in March 1992 was to meet the expenditure towards (i) settlement of travel expenses (Rs. 12.73 lakhs), (ii) telephone charges (Rs. 4.00 lakhs), (iii) increase in subscription rate of books and periodicals, electricity charges, increase in tariff rates, purchase of new eating vessels, etc. (Rs. 8.65 lakhs), (iv) increase in rent (Rs. 1.00 lakh), (v) complicated crime cases (Rs. 1.02 lakhs), (vi) increase in cost of petrol, oil and lubricants, etc., (Rs. 1.25 lakhs) and (vii) Feeding charges for Police Personnel (Rs. 2.78 lakhs). Enhancement of provision by reappropriation in March 1992 was mainly due to increase in expenditure towards (i) additional posts sanctioned for newly opened police stations, payment of Adhoc Bonus and Leave Travel Concessions and Medical charges bills (Rs. 59.15 lakhs) and (ii) enhanced Dearness allowance (Rs. 1,05.33 lakhs). Reasons for the final saving have not been communicated (April 1993).

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(iii) 2055. 108.I.AB. Law and Order -			
O. 18,20.50			
S. 2,88.01			
R. 82.17	21,90.68	22,27.42	+36.74

## Grant No. 15 - Police - contd.

Supplementary grant obtained in October 1991 and March 1992 were mainly to meet the expenditure towards (i) settlement of telephone charges, purchase of furniture and other office equipments (Rs. 48.00 lakhs), (ii) purchase of Motor Vehicles, Maintenance and Hire charges for private vehicles for 1991 General Election (Rs. 78.50 lakhs), (iii) increase in cost of petrol, oil and lubricants and purchase of petrol etc, for election work (Rs. 30.50 lakhs), (iv) payment of Feeding charges in connection with General Election bandobust duty (Rs. 1,02.08 lakhs), (v) increased expenses in connection with clothing, tentage and stores (Rs. 11.85 lakhs) and (vi) purchase and upkeep of animals (Rs. 8.00 lakhs). Enhancement of provision by reappropriation in March 1992 was due to increase in expenditure mainly towards payment of dearness allowances. Reasons for the final excess have not been communicated (April 1993).

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(iv) 2055. 101.I.AA. Crime Branch, C.I.D. -			
O. 2,25.99			
S. 15.50			
R. 32.99	2,74.48	2,78.45	+3.97

Supplementary grant obtained in March 1992 was to meet the expenditure towards (i) settlement of travel expenses (Rs. 6.69 lakhs), (ii) payment of telephone charges and purchase of furniture and office equipment (Rs. 1.40 lakhs), (iii) police personnel who deal with complicated crime cases (Rs. 4.20 lakhs) and (iv) purchase of Motor Vehicles and maintenance and hire charges (Rs. 3.20 lakhs). Enhancement of provision by reappropriation in March 1992 was mainly due to



## Grant No. 15 - Police - contd.

increase in expenditure towards (i) additional posts for newly opened police stations and (ii) payment of dearness allowance. Reasons for the final excess have not been communicated (April 1993).

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(v) 2055. 104.I.AT. Regimental Centre at Avadi - Expenditure when stationed in the State -			
O.	55.57		
S.	2.26		
R.	13.30	71.13	74.90 +3.77

Supplementary grant obtained in March 1992 was to meet the expenditure towards (i) purchase of Motor Vehicles, Maintenance and hire charges and (ii) increase in cost and consumption of Petroleum, Oil and Lubricants. Enhancement of provision by reappropriation in March 1992 was mainly due to increase in expenditure towards sanction of additional posts for New Police Stations, and payment of Adhoc bonus and Dearness Allowance. Reasons for the final excess have not been communicated (April 1993).

(vi) 2055. 109.I.AF. Airport Security, Meenambakkam -				
O.	1,09.58			
R.	19.23	1,28.81	1,21.77	- 7.04

## Grant No. 15 - Police - conold.

Enhancement of provision by reappropriation in March 1992 was due to increase in expenditure towards sanction of additional post to newly opened police stations and payment of Adhoc Bonus and Dearness Allowance. Reasons for the final saving have not been communicated (April 1993).

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
7. 2055. 109.VI.UA. Mobile Police Squads for enforcement of Civil Rights Act -		17.68	+17.68

Expenditure was incurred under this scheme without any provision either in the Budget or in the Supplementary Estimates. As the expenditure exceeded the limits prescribed in the New Service Rules, it constituted a New Service. Failure to observe the procedure prescribed in the New Service Rules resulted in the expenditure escaping the notice of the Legislature.



## 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 19,29,78,000			
Supple- mentary 4,78,00,000	24,07,78,000	23,78,26,710	-29,51,290
Amount surrendered during the year (March 1992)			48,49,000
Charged			
Original 1,000			
Supple- mentary . .	1,000	. .	- 1,000
Amount surrendered during the year (March 1992)			1,000

## Grant No. 17 - Education

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2059. Public Works			
2202. General Education			
2203. Technical Education			
2204. Sports and Youth Services			
2205. Art and Culture			
2225. Welfare of Scheduled Caste/Scheduled Tribe and other Backward Classes			
2235. Social Security and Welfare			
2551. Hill Areas			
3425. Other Scientific Research			
3454. Census Surveys and Statistics			
Voted			
Original 12,98,89,69,000			
Supple- mentary 96,44,69,000	13,95,34,38,000	14,72,14,59,135	+76,80,21,135
Amount surrendered during the year			Nil
Charged			
Original 13,000			
Supple- mentary . .	13,000	. .	- 13,000
Amount surrendered during the year (March 1992)			13,000



## Grant No. 17 - Education - contd.

## Notes and Comments -

1. The excess of Rs. 76,80,21,135 over the voted grant requires regularisation.

2. In view of the excess of Rs. 76,80.21 lakhs in the voted grant, the supplementary grant of Rs. 94,44.95 lakhs obtained in March 1992 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 under the voted grant occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(i) 2059. 01.053.I.AS. Buildings - Technical Education Department -			
O.	85.00		
R.	25.00	1,10.00	1,09.72 - 0.28

Enhancement of provision by reappropriation in March 1992 was to meet the cost of maintenance and repairs of the buildings of Polytechnics and Engineering Colleges.

(ii) 2202. 01.102.I.AD. Grants to Non- Government Elementary Schools -				
O.	1,57,00.01			
S.	29,14.97			
R.	11,37.51	1,97,52.49	2,17,39.63	+ 19,87.14

## Grant No. 17 - Education - contd.

Supplementary grant was obtained in March 1992 towards the expenditure on sanction of Selection Grade/Special Grade to the Primary School Headmasters of aided schools, sanction of additional Dearness Allowances, Pay Commission arrears to the teaching staff and Ex-gratia payment to the staff of aided elementary schools. Enhancement of provision by reappropriation in March 1992 was to meet additional expenditure on grants-in-aid to aided schools due to upgradation of posts into Selection Grade and Special Grade. Specific reasons for the final excess have not been communicated (April 1993).

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(iii) 2202. 01.800.II.JC. Supply of Uniforms to Pupils -			
O.	11,00.00		
R.	9,39.26	20,39.26	19,37.84 - 1,01.42

Enhancement of provision by reappropriation in March 1992 was for settlement of arrears of payment to the Directorate of Handlooms and Textiles on clothes supplied under the scheme "Free Supply of Uniforms" to school going children. Specific reasons for the final saving have not been communicated (April 1993).

(iv) 2202. 01.800.II.JK. Free Supply of footwear to the School going Children -				
O.	4,50.00			
R.	1,07.07	5,57.07	5,79.85	+ 22.78



## Grant No. 17 - Education - contd.

Enhancement of provision by reappropriation in March 1992 was towards payment of arrears to Tamil Nadu Leather Development Corporation Limited for supply of Footwear to the school going children. Specific reasons for the final excess have not been communicated (April 1993).

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(v) 2202. 02.800.III.SE. Environmental Orientation to School Education -			
O.	0.01		
R.	24.76	24.77	27.97 + 3.20

Enhancement of provision by reappropriation in March 1992 was towards payment of arrears to TALCO for supply of Footwear to the school going children and Text Book Society for supply of Text Books to the students. According to the provisions 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 head, the expenditure was met by reappropriation in March 1992 without following the prescribed procedure for 'New Service', resulting in the expenditure escaping the notice of the Legislature.

## Grant No. 17 - Education - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(vi) 2202. 80.800.I.AA. Reimbursement of Social Cost on Student Concessions in Bus fares -			
O.	11,25.00		
S.	4,56.50		
R.	1,73.60	17,55.10	17,55.10 . .

Supplementary grant was obtained in October 1991 (Rs. 1,56.50 lakhs) and March 1992 (Rs. 3,00.00 lakhs) towards student concession subsidy paid to Pallavan Transport Corporation Limited. Enhancement of provision by reappropriation in March 1992 was due to increase of reimbursement cost to the Transport Corporation on implementation of Free Bus Fare Scheme to the students.

(vii) 2203. 800.I.AB. Buildings -			
O.	95.00		
R.	57.45	1,52.45	1,58.11 + 5.66

Enhancement of provision by reappropriation in March 1992 and final excess were due to increased minor works undertaken in the Polytechnics and Engineering Colleges.



## Grant No. 17 - Education - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
(viii) 2205. 101.I.AA. Colleges of Arts and Crafts -			
O.	33.04		
S.	0.01		
R.	27.70	60.75	63.41 + 2.66

Token provision obtained through supplementary grant in March 1992 was attributed to revision of scales of pay to the teaching staff of Colleges of Arts and Crafts. Enhancement of provision by reappropriation in March 1992 was mainly due to (i) crediting of Pay Commission arrears into General Provident Fund, (ii) payment of adhoc bonus/ex-gratia to staff, (iii) sanction of two additional instalments of Dearness Allowance, (iv) purchase of machinery and equipment to the newly started college at Vellore, (v) additional purchase and increased cost of materials and (vi) students study tours and more number of N.C.C. camps for college students. Specific reasons for the final excess have not been communicated (April 1993).

(ix) (a)2202. 02.110.II.JC. Assistance to Aided Higher Secondary Schools -				
O.	7.07			
R.	89.66	96.73	90.26	- 6.47
(b)2202. 03.104.I.AA. Grants to Private Colleges (Arts and Oriental Colleges) -				
O.	66,34.18			
R.	7,54.13	73,88.31	73,42.52	- 45.79

## Grant No. 17 - Education - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
(c)2202. 04.200.II.JI. Special Project for complete eradication of illiteracy - Arivoli Iyakkam -			
O.	68.74		
R.	1,87.08	2,55.82	2,55.94 + 0.12
(d)2202. 05.103.I.AA. Oriental Schools (Sanskrit) -			
O.	23.20		
R.	14.00	37.20	50.09 + 12.89
(e)2202. 05.200.I.AA. Oriental Schools (Arabic) -			
O.	18.85		
R.	10.05	28.90	40.45 + 11.55
(f)2203. 102.I.AA. Anna University -			
O.	4,30.12		
S.	0.01		
R.	1,45.13	5,75.26	5,75.26 . .
(g)2203. 104.I.AA. Private Engineering Colleges -			
O.	2,91.00		
R.	62.45	3,53.45	3,53.45 . .
(h)2203. 105.I.AD. Grants-in-aid to Private Polytechnics -			
O.	6,52.22		
R.	2,21.41	8,73.63	8,74.25 + 0.62



## Grant No. 17 - Education - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(i) 2202. 02.110.I.AB. Anglo-Indian Schools -			
O. 37.60			
R. - 10.22	27.38	61.17	+ 33.79

Enhancement of provision by reappropriation in March 1992 in respect of items (a) to (h) was due to payment of grants-in-aid for meeting expenditure on pay commission arrears to Non-Government Higher Secondary Schools/Colleges and enhancement of Block grant to the Universities. Specific reasons for the withdrawal of provision by reappropriation in March 1992 under item (i), for the final excess under items (d), (e) and (i) and for the final savings under items (a) and (b) have not been communicated (April 1993).

(x) 2202. 02.110.I.AA. General -			
O. 1,30,13.02			
R. 10,06.23	1,40,19.25	1,69,43.78	+ 29,24.53

Enhancement of provision of Rs. 10,64.65 lakhs by reappropriation in March 1992 was due to (i) sanction of adhoc-bonus/ex-gratia payment to Menial staff and increased wage rates and (ii) regular appointment of 379 part-time Vocational instructors as full time teachers and expenditure on Pay Commission arrears of Non-Government Secondary Schools. Specific reasons for the withdrawal of provision of Rs. 58.42 lakhs by reappropriation in March 1992 and for the final excess have not been communicated (April 1993).

## Grant No. 17 - Education - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(xi) 2204. 001.II.JA. Director of Sports and Youth Services -			
O. 0.66			
R. 65.15	65.81	66.13	+ 0.32

Enhancement of provision by reappropriation in March 1992 was mainly due to payment of grants-in-aid for meeting the expenditure on Pay Commission arrears.

(xii) 3425. 60.200.II.JA. Assistance to Tamil Nadu Science and Technology Centre -			
O. 17.50			
R. 29.50	47.00	46.75	- 0.25

Enhancement of provision of Rs. 14.50 lakhs by reappropriation in March 1992 was due to payment of grants-in-aid for meeting the expenditure on Pay Commission arrears. Specific reasons for enhancement of balance provision (Rs. 15.00 lakhs) have not been communicated (April 1993).

(xiii) (a) 2202. 02.109.I.AA. General -			
O. 1,85,40.43			
S. 21,82.60			
R. 46,87.73	2,54,10.76	2,48,90.45	- 5,20.31
(b) 2202. 02.101.I.AA. Inspection of General Schools -			
O. 25,32.30			
R. 5,86.48	31,18.78	29,10.92	- 2,07.86



## Grant No. 17 - Education - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(c) 2202. 02.105.III.SA. Setting up of District Institutes of Education and Training in Tamil Nadu -			
O.	0.01		
R.	2,25.65	2,25.66	2,18.95 - 6.71
(d) 2202. 02.108.I.AA. Examinations by the Director of Government Examinations -			
O.	7,40.44		
S.	0.01		
R.	2,22.57	9,63.02	9,44.31 - 18.71

Supplementary grant was obtained in March 1992 for (a) above towards meeting the expenditure on Pay Commission arrears to the teachers. Enhancement of provision by reappropriation in March 1992 under items (a) to (d) was mainly due to (i) General Provident Fund Credit of Pay Commission arrears, (ii) Adhoc bonus/ex-gratia payment to staff and menial staff, (iii) 371 part-time vocational Instructors brought under time scale of pay, (iv) setting up of District Institutes of Education and Training,

## Grant No. 17 - Education - contd.

(v) increased wage rates, (vi) more number of section writers appointed in connection with Government Public Examinations, (vii) sanction of additional instalments of Dearness Allowance, (viii) increase of Bus/Train fares, (ix) settlement of pending bills, (x) conducting Government Public Examinations, (xi) increase of Electric and telephone charges and tariff rise of contingent articles, and (xii) arrears of payment of rent and property tax to the Local Bodies. Reasons for the final saving in respect of item (d) was due to non-drawal of advances for the conduct of examinations by the departmental officers within the financial year. Specific reasons for the final saving under items (a) to (c) have not been communicated (April 1993).

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(xiv) (a) 2202. 01.102.I.AB. Salaries of Panchayat Union Elementary School Teachers -			
O.	2,72,01.38		
S.	36,55.95		
R.	39,21.00	3,47,78.33	3,09,04.50 + 42,26.17
(b) 2202. 02.800.II.JB. Additional Enrolment of Pupils of the Age group 14 to 16 -			
O.	93.15		
S.	0.01		
R.	48.12	1,41.28	1,46.39 + 5.11



## Grant No. 17 - Education - contd.

Supplementary grant was obtained in March 1992 under item (a) towards meeting the expenditure on (i) sanctions of Selection Grade/Special Grade to Primary School Headmasters, (ii) Pay Commission arrears to the teachers and (iii) ex-gratia payment to the staff of Government Elementary Schools.

Enhancement of provision by reappropriation in March 1992 was mainly due to sanction of additional instalments of Dearness Allowance. Specific reasons for the final excess in respect of items (a) and (b) have not been communicated (April 1993).

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(xv) (a) 2202. 01.102.II.JA. Additional Enrolment of Pupils of age group 6 to 11 -			
O. 48.00			
R. 20.93	68.93	1,11.88	+ 42.95
(b) 2202. 02.109.I.AB. Salaries of Municipal and Corporation Secondary/Higher Secondary School Teachers -			
O. 17,53.64			
R. 5,97.74	23,51.38	21,76.06	- 1,75.32
(c) 2202. 02.800.II.JE. Plan posts for Higher Secondary Standards -			
O. 75.60			
R. 1,34.34	2,09.94	2,52.96	+ 43.02

## Grant No. 17 - Education - contd.

Enhancement of provision by reappropriation in March 1992 was mainly due to (i) crediting of Pay Commission arrears into General Provident Fund, (ii) pay arrears to the Primary School Headmasters consequent upon sanction of Selection Grade and Special Grade, (iii) payment of adhoc-bonus/ex-gratia to staff, (iv) regular appointment of 371 part-time Vocational Instructors, (v) setting up of District Institutes of Education and Training in respect of items (a) to (c) above and (vi) due to sanction of additional instalment of Dearness Allowance in respect of items (b) and (c). Specific reasons for the final excess/saving have not been communicated (April 1993).

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(xvi) (a) 2202. 01.108.I.AB. Supply of Text Books to Students -			
O. 14,50.00			
R. - 14,50.00	10,01.18		+ 10,01.18
(b) 2202. 01.108.II.JA. Supply of Text Books to Students -			
R. 18,76.18	18,76.18	8,75.47	- 10,00.71
Withdrawal of entire provision under (a) and providing it under (b) above is due to reclassification. Specific reasons for the net excess of Rs. 4,26.65 lakhs over the provision have not been communicated (April 1993).			
(xvii) 2202. 05.800.I.AB. Pension to Tamil Scholars -			
O. 14.00			
R. 4.24	18.24	59.47	+ 41.23



## Grant No. 17 - Education - contd.

Specific reasons for the enhancement of provision by reappropriation in March 1992 and for the final excess have not been communicated (April 1993).

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(xviii) 2202. 02.107.II.JB. Award of scholarships to talented Boys and Girls in Rural Areas -			
R. 22.00	22.00	22.00	. .

Specific reasons for the provision of funds by reappropriation in March 1992 have not been communicated (April 1993). There was no provision either in the Budget or Supplementary Estimates. As the expenditure had also exceeded the limits beyond which actual expenditure had to be treated as New Service, it constituted a 'New Service'. Meeting the expenditure irregularly by reappropriation in March 1992 without observing the prescribed procedure in the New Service Rules has led to the expenditure escaping the notice of the Legislature.

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

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(i) 2202. 01.102.II.JB. Additional Enrolment of Pupils of the age group 11 to 14 -			
O. 96.00			
R. - 58.72	37.28	12.97	- 24.31

## Grant No. 17 - Education - contd.

Withdrawal of provision by reappropriation in March 1992 was due to (i) non-filling up of certain posts and late sanction of certain posts in Elementary Education Department and (ii) non-sanction of new posts in School Education Department. Specific reasons for the final saving have not been communicated (April 1993).

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(ii) 2203. 112.I.AA. Engineering Colleges -			
O. 6,33.77			
R. - 1,30.97	5,02.80	5,00.22	- 2.58

Specific reasons for the withdrawal by reappropriation in March 1992 have not been communicated (April 1993). The final saving was attributed to non-payment of upgradation arrears and All India Council of Technical Education arrears in some cases.

(iii) 2202. 02.191.I.AA. Residuary Grants for Municipal and Corporation High and Higher Secondary Schools -			
O. 4,00.01			
R. - 1,29.85	2,70.16	2,27.07	- 43.09

Withdrawal of provision by reappropriation in March 1992 was due to non-receipt of arrears proposals from the Municipal Commissioners. Specific reasons for the final saving have not been communicated (April 1993).



## Grant No. 17 - Education - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(iv) 2203. 105.II.JG. Development of Technical Education in Tamil Nadu with the Assistance of World Bank -			
O. 2,00.00			
R. - 1,75.77	24.23	24.47	+ 0.24
Withdrawal of provision by reappropriation in March 1992 was due to non-implementation of the scheme in many institutions during the year.			
(v) (a)2202. 03.102.I.AA. Madras University -			
O. 1,50.00			
S. 85.00			
R. - 84.00	1,51.00	1,51.05	+ 0.05
(b)2202. 03.102.I.AB. Annamalai University -			
O. 1,30.00			
S. 2,28.00			
R. - 3,17.53	40.47	34.34	- 6.13
(c)2202. 03.102.I.AC. Madurai Kamaraj University -			
O. 1,26.00			
S. 64.00			
R. - 70.54	1,19.46	1,19.46	. .

## Grant No. 17 - Education - contd.

Supplementary grant obtained in March 1992 was due to enhancement of the block grant to the Madras University, Annamalai University and Madurai Kamaraj University. Specific reasons for the withdrawal of provision in March 1992 for items (a) to (c) and for the final saving for item (b) above have not been communicated (April 1993).

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(vi) (a)2202. 03.102.I.AD. Lumpsum Provision for the implementation of University Grants commission Scales of Pay -			
O. 8,00.00			
R. - 5,02.99	2,97.01	3,04.91	+ 7.90
(b)2202. 04.103.III.SA. General -			
O. 3,38.91			
R. - 1,40.20	1,98.71	2,02.68	+ 3.97
(c)2202. 04.200.II.JA. Adult Literacy Schemes -			
O. 3,55.60			
R. - 3,01.01	54.59	59.55	+ 4.96

Specific reasons for the withdrawal of provision by reappropriation in March 1992 have not been communicated. Reasons for the final excess in respect of items (b) and (c) were due to payment of (i) arrears of pay and allowances on account of fixation of pay, (ii) increased Dearness Allowance sanctioned from time to time and (iii) pongal gift. Specific reasons for the final excess in respect of item (a) have not been communicated (April 1993).



## Grant No. 17 - Education - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(vii) (a) 2202. 80.800.I.AC. Lumpsum Provision for Dearness Allowance and other unforeseen expenditure -			
O. 1,02,00.44			
R. - 1,02,00.44	..	..	..
(b) 2202. 80.800.I.AD. Lumpsum Provision for Adhoc Bonus/Special Adhoc Bonus Payment -			
O. 32,68.09			
R. - 32,68.09	..	..	..
(c) 2203. 800.I.AE. Lumpsum Provision for Dearness Allowance and other unforeseen expenditure -			
O. 3,61.73			
R. - 3,61.73	..	..	..
(d) 2203. 800.I.AF. Lumpsum Provision for Adhoc Bonus/Special Adhoc Bonus payment -			
O. 1,19.43			
R. - 1,19.43	..	..	..

## Grant No. 17 - Education - contd.

Withdrawal of entire provision by reappropriation in March 1992 under items (a) to (d) above was attributed to the distribution of the provision for Dearness Allowance/Adhoc Bonus etc., to the respective service sub-heads of accounts. However, the net effect of the reappropriation under the detailed heads 'Dearness Allowance' and 'Salaries' under the respective sub-heads towards payment of additional instalments of Dearness Allowance and Bonus to employees worked out to Rs. 1,11,58.80 lakhs as detailed below :

Item	Amount withdrawn	Amount redistributed	Savings
(in lakhs of rupees)			
(a)	1,02,00.44	85,47.44	16,53.00
(b)	32,68.09	25,15.20	7,52.89
(c)	3,61.73	93.63	2,68.10
(d)	1,19.43	2.53	1,16.90
	1,39,49.69	1,11,58.80	27,90.89

Reasons for the net savings of Rs. 27,90.89 lakhs have not been communicated (April 1993).

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(viii) (a) 2202. 01.102.I.AA. Government Elementary Schools -	..	14,74.90	+14,74.90
(b) 2202. 01.101.I.AB. Government Elementary Schools -			
O. 13,89.83			
R. 4,48.78	18,38.61	1.69	- 18,36.92



## Grant No. 17 - Education - conclud.

Enhancement of provision by reappropriation in March 1992 in item (b) above was due to (i) crediting of Pay Commission arrears into General Provident Fund Account and payment of arrears of pay to the Primary School Headmasters consequent upon sanction of Selection Grade and Special Grade, (ii) payment of adhoc bonus/ex-gratia to staff and (iii) sanction of additional instalments of Dearness Allowance. The final excess under item (a) and final saving under item (b) are due to reclassification vide Budget Estimates for 1991-92. Reasons for the net final saving of Rs. 3,62.02 lakhs have not been communicated (April 1993).

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(ix) (a) 2225. 01.793.I.AA. Supply of Text Books -			
0. 2,50.00	2,50.00	. .	- 2,50.00
(b) 2225. 01.793.II.JA. Supply of Text Books -			
. .	1,00.00	+ 1,00.00	

Provision of funds under Non-plan (item a ) and expenditure under plan (item b) was due to reclassification. Specific reasons for the net saving of Rs. 1,50.00 lakhs have not been communicated (April 1993).

## 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 2,49,40,36,000			
Supplementary 12,83,37,000	2,62,23,73,000	2,57,01,95,870	-5,21,77,130
Amount surrendered during the year (March 1992)			5,07,22,000
Charged			
Original 1,000			
Supplementary . .	1,000	51,747	+50,747
Amount surrendered during the year			Nil
Notes -			

1. The excess of Rs. 50,747 over the charged appropriation requires regularisation.

2. In view of the saving of Rs. 5,21.77 lakhs in the voted grant, the supplementary grant of Rs. 12,46.73 lakhs obtained in March 1992 proved excessive.



## 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

2235. Social Security and Welfare

2551. Hill Areas

Original 1,61,43,53,000

Supplementary	8,41,75,000	1,69,85,28,000	1,73,28,38,021	+ 3,43,10,021
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Amount surrendered during the year (March 1992) 70,02,000

Notes and comments -

1. The excess of Rs. 3,43,10,021 over the grant requires regularisation.

2. In view of the excess of Rs. 3,43.10 lakhs in the grant, the supplementary grant of Rs. 8,41.75 lakhs obtained in March 1992 proved inadequate and the surrender of Rs. 70.02 lakhs in March 1992 injudicious.

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

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

(i) 2210. 01.109.II.JA.  
School Medical  
Inspection -

O. 7.65

R. 30.43 38.08 38.10 +0.02

Enhancement of provision by reappropriation in March 1992 was largely due to clearance of previous year's pending bills on medicines and additional funds for medicines to all headquarters hospitals.

(ii) 2210. 03.101.I.AF.  
Panchayat Union sub-centres taken over by Government -

O. 7,27.56

R. 72.98 8,00.54 8,10.96 +10.42

Enhancement of provision of Rs. 5.55 lakhs by reappropriation in March 1992 was due to clearance of previous year's pending bills on medicines. Specific reasons for the enhancement of balance provision and for the final excess have not been communicated (April 1993).

(iii) 2210. 03.101.I.AG.  
Establishment of additional sub-centres upto 31st March 1981 -

O. 3,91.39

R. 1,21.28 5,12.67 5,08.44 - 4.23

(iv) 2210. 06.001.I.AB.  
Mofussil Administration -

O. 2,21.00

R. 44.95 2,65.95 2,69.19 +3.24



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

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(v) 2210. 06.101.I.AT. Filaria Control -			
O. 1,29.10			
R. 25.05	1,54.15	1,54.38	+0.23
(vi) 2210. 06.101.I.AU. Surveillance for epidemic preparedness -			
O. 1,26.50			
R. 17.63	1,44.13	1,47.99	+3.86
Specific reasons for enhancement of provision by reappropriation in March 1992 under items (iii) to (vi), for the final savings under items (iii) and for the final excess under items (iv) and (vi) have not been communicated (April 1993).			
(vii) 2210. 03.103.II.JM. Primary Health Centres -			
O. 7,62.36			
R. 1,20.15	8,82.51	8,20.08	- 62.43
(viii) 2210. 06.101.VI.UA. Malaria Control Headquarters -			
O. 16,96.81			
R. 2,25.43	19,22.24	20,04.84	+82.60

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

Enhancement of provision by reappropriation in March 1992 in respect of items (vii) and (viii) above was partly due to increased expenditure on travelling expenses for Public Health Centres to meet special family planning drive (Rs. 7.45 lakhs) and Malaria Control - Headquarters (Rs. 49.90 lakhs). Specific reasons for the enhancement of the balance provision under items (vii) and (viii), for the final savings under item (vii) and for the final excess under item (viii) have not been communicated (April 1993).

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

(ix) 2210. 06.107.I.AD. Public Health Laboratory, King Institute, Guindy -			
O. 2,63.21			
R. 41.11	3,04.32	3,10.11	+5.79

Enhancement of provision by reappropriation in March 1992 was partly due to fluctuation of Indian Rupees to foreign currency for Rs. 9.60 lakhs sanctioned for King Institute, Guindy (Rs. 21.50 lakhs) and increase in the cost of chemicals due to increase in excise duty and the devaluation of rupees (Rs. 12.25 lakhs). Specific reasons for the balance provision and for the final excess have not been communicated (April 1993).

(x) 2211. 001.III.SB. District Family Welfare Bureau -			
O. 1,32.76			
R. 37.02	1,69.78	1,72.87	+3.09



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

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(xi) 2211. 101.III.SD. Post Partum Centres - Other than the District Hospitals, Medical College Hospitals and Hospitals in Madras City -			
O.	1,65.96		
R.	48.03	2,13.99	2,64.06 +50.07

Specific reasons for the enhancement of provision by reappropriation in March 1992 and for the final excess have not been communicated (April 1993).

(xii) 2211. 101.III.SA. Rural Family Welfare Centre at Primary Health Centres -				
O.	10,55.70			
S.	1,80.00			
R.	75.26	13,10.96	14,23.98	+1,13.02

Supplementary grant obtained in March 1992 was to meet expenditure on additional travelling expenses sanctioned for the special drive in Family Planning Work conducted throughout the State. Specific reasons for enhancement of provision by reappropriation in March 1992 and for the final excess have not been communicated (April 1993).

(xiii) 2211.101.III.SC. Opening of additional Sub-centres after 1.4.1981 -				
O.	11,13.81			
S.	1,41.78			
R.	3,45.12	16,00.71	16,51.78	+51.07

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

Supplementary grant obtained in March 1992 was to meet the increased expenditure on additional staff. Enhancement of provision of Rs. 1,65.09 lakhs by reappropriation in March 1992 was to meet additional expenditure required for opening of additional sub-centres after 1.4.1981 and increased expenditure due to clearance of pending bills on medicines. Specific reasons for enhancement of balance provision in March 1992 and for the final excess have not been communicated (April 1993).

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

(xiv) 2211. 102.III.SB. Urban Family Welfare Centres run by Local Bodies and Voluntary Organisations -				
O.	1,39.98			
R.	77.88	2,17.86	2,15.34	- 2.52

Enhancement of provision by reappropriation in March 1992 was due to additional grants sanctioned for Urban Family Welfare Centres.

(xv) 2211.103.III.SA. Immunisation Programmes -				
O.	82.79			
R.	5.66	88.45	5,74.28	+4,85.83
(xvi) 2211. 103.III.SC. Oral dehydration therapy programme -				
O.	1.88			
R.	46.92	48.80	47.74	- 1.06



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

Specific reasons for enhancement of provision by reappropriation in March 1992 under items (xv) and (xvi) and for the final excess under item (xv) have not been communicated (April 1993).

(xvii) 2211. 104.I.AA.  
Establishment for the maintenance of Motor Vehicles of Public Health and Medical Departments -

O.	1,22.14			
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R.	55.20	1,77.34	1,77.33	- 0.01
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Enhancement of provision by reappropriation in March 1992 was the result of increased provision of Rs. 1,11.71 lakhs partly offset by withdrawal of provision of Rs. 56.51 lakhs. Increased provision of Rs. 95.55 lakhs was due to clearance of pending bills on Motor Vehicles and for the purchase of oil, lubricants and fuel. Specific reasons for the enhancement of balance provision and for the withdrawal of provision of Rs. 56.51 lakhs have not been communicated (April 1993).

(xviii) 2211. 104.I.AD.  
Strengthening of staff for State Health Transport Organisation-

O.	87.62			
R.	24.61	1,12.23	1,12.31	+0.08

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

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(xix) 2211. 105.III.SC. Assistance to Local Bodies and Voluntary Health Institutions -			
O.	1,01.60		
R.	52.90	1,54.50	1,57.81 +3.31
(xx) 2211. 200.III.SA. Post Partum -			
O.	1,59.72		
R.	3.22	1,62.94	2,00.44 +37.50

Specific reasons for enhancement of provision by reappropriation in March 1992 under items (xviii) to (xx) and for the final excess under item (xx) have not been communicated (April 1993).

(xxi) 2211. 200.III.TD. Maintenance of Community Health Centres/PHC/HSC under DANIDA Project -				
O.	0.01			
R.	26.84	26.85	24.63	- 2.22
(xxii) 2211. 200.III.TF. Construction of Community supported Health sub-centres under DANIDA Project -				
O.	0.02			
R.	1,31.18	1,31.20	1,31.09	- 0.11
(xxiii) 2211. 200.III.TI. Control of ARI Drugs under DANIDA Project -				
O.	0.01			
R.	13.83	13.84	13.83	- 0.01



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

Additional provision by reappropriation in March 1992 under item (xxi) was to incur expenditure towards works undertaken for preventive maintenance of Health Sub-Centres, under item (xxii) was towards major and minor spillover works under DANIDA Project to be completed before 31.3.92 and under item (xxiii) was to clear the pending bills on Medicines and to provide Medicines to all headquarters hospitals.

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 (xxi) to (xxiii) met by reappropriation escaped the notice of the Legislature.

(xxiv) (a) 2211. 108.III.SC. Monitoring and Evaluation under DANIDA Project -				
R.	8.19	8.19	7.95	- 0.24
(b) 2211. 108.III.SD. Innovative Scheme under DANIDA Project -				
R.	6.69	6.69	7.79	+ 1.10
(c) 2211. 108.III.SE. Communication Component -				
R.	10.10	10.10	10.35	+ 0.25

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

Provision of funds by reappropriation in March 1992 under item (a) above was for meeting expenditure on printing of MCH cards to be distributed to HSCS at Salem and South Arcot Districts. Though the provision by reappropriation in March 1992 under items (a) to (c) were attributed to reclassification, the head under which the budget provision was made have not been communicated (April 1993).

As the provision made by reappropriation and the expenditure incurred on these schemes exceeded the prescribed monetary limits, these constituted New Service; incurring the expenditure without provision either in the Budget or in the Supplementary Estimates had resulted in the expenditure escaping the notice of the Legislature.

## 4. Savings occurred mainly 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.	8,63.48			
R.	- 8.63.48			

Withdrawal of entire provision by reappropriation in March 1992 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. 3,76.79 lakhs only resulting in a saving of Rs. 4,86.69 lakhs for which reasons have not been communicated (April 1993). In spite of



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

savings under the lumpsum provision, additional provision of Rs. 2,37.87 lakhs was obtained in March 1992 in Supplementary Estimates for meeting expenditure on Dearness Allowance under the head 2210. 03.103.I.BI.

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

(ii) 2211. 102.III.SD.  
World Bank aided India  
Population Project -

O.	10,22.45			
R.	- 5,16.86	5,05.59	5,55.17	+49.58

Withdrawal of provision of Rs. 2,62 lakhs by reappropriation in March 1992 was partly due to transfer of the work under the control of Public Works Department. Specific reasons for the withdrawal of the balance provision and for the final excess have not been communicated (April 1993).

(iii) 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			
R.	- 7.37	2,24.33	1,28.32	- 96.01

Specific reasons for withdrawal of provision by reappropriation in March 1992 and for the final saving have not been communicated (April 1993).

Grant No. 19 - Public Health (All voted) - *concl'd.*5. *Miscellaneous Purpose Fund*

Central grants for payment of compensation to acceptors of sterilisation include an element of contribution towards Miscellaneous Purpose Fund, intended to be utilised by the State Government for implementing family welfare programme according to the local needs. The State Government, in February 1989 issued detailed guidelines for the creation of the Fund under the 'Public Account' by debiting the head "2211-105-III-SA to SH". The expenditure on items to be met from the Fund were to be accounted for under 2211-797-III-SA" and to be transferred to the Fund at the end of the year. However, as the department had not created the Fund in the 'Public Accounts of the State' the expenditure on items required to be met from the Fund remained charged to Revenue Account.



## Grant No. 20 - Agriculture

Major heads	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
2059. Public Works			
2225. Welfare of Scheduled Castes, Scheduled Tribes and other Backward classes			
2401. Crop Husbandry			
2402. Soil and Water Conservation			
2407. Plantations			
2415. Agricultural Research and Education			
2435. Other Agricultural Programmes			
2501. Special Programmes for Rural Development			
2551. Hill Areas			
2702. Minor Irrigation			
2705. Command Area Development			
3054. Roads and Bridges			
3435. Ecology and Environment			

## Grant No. 20 - Agriculture - contd.

## Voted

Original	6,07,51,97,000			
Supple- mentary	21,06,21,000	6,28,58,18,000	6,93,53,23,570	+64,95,05,570

Amount surrendered during  
the year (March 1992)

1,59,60,000

## Charged

Original	8,000			
Supple- mentary	54,000	62,000	.	- 62,000

Amount surrendered during  
the year

Nil

## Notes and comments -

1. The excess of Rs. 64,95,05,570 over the voted grant requires regularisation.

2. In view of the excess of Rs. 64,95.06 lakhs in the voted grant, the supplementary grant of Rs. 20,92.40 lakhs obtained in March 1992 proved inadequate and the surrender of Rs. 1,59.60 lakhs in March 1992 injudicious.

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.



## Grant No. 20 - Agriculture - contd.

## 4. Bulk of the excess occurred under :-

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
2401. 800.I.AQ. Tariff Compensation to TNEB for supply of Power at Concessional rate to Agriculturists-			
O. 3,50,00.00	3,50,00.00	4,25,00.00	+75,00.00

Specific reasons for the final excess have not been communicated (April 1993).

## 5. Excess also occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(i) 2401. 001.I.AA. Headquarters staff -			
O. 1,13.59			
R. 31.10	1,44.69	1,47.73	+3.04
(ii) 2401. 001.I.AE. Chief Engineer (Agricultural Engineering) -			
O. 78.14			
R. 31.16	1,09.30	1,09.93	+0.63
(iii) 2401. 001.I.AH. District Engineering Establishment -			
O. 4,27.39			
R. 85.34	5,12.73	5,11.44	- 1.29

## Grant No. 20 - Agriculture - contd.

Enhancement of provision by reappropriation in March 1992 under items (i) to (iii) was mainly towards pay commission arrears, payment of adhoc bonus, sanction of additional instalments of dearness allowance to employees, increase in travel expenses due to hike in rates of train and bus fares, increase in rate of telephone charges, cost of stationery articles and electricity charges, increase in cost of spare parts, repair charges for maintenance of motor vehicles.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(iv) 2401. 102.II.JE. Payment of production incentive to the farmers for supply of paddy to Tamil Nadu Civil Supplies Corporation -			
O. 36,66.00			
R. 2,20.83	38,86.83	38,89.87	+3.04

Enhancement of provision by reappropriation in March 1992 was towards payment of production incentive to farmers for supply of paddy to Tamil Nadu Civil Supplies Corporation.

(v) 2401. 103.I.AA. Establishment of State Seed Farms -			
O. 1,55.67			
R. 36.40	1,92.07	1,89.46	- 2.61



## Grant No. 20 - Agriculture - contd.

Enhancement of provision by reappropriation in March 1992 was mainly due to pay commission arrears, adhoc bonus and additional instalment of Dearness Allowance to employees, increase in travel expenses due to hike in rates of train and bus fares, increase in the rate of telephone charges, cost of stationery articles and electricity charges, increase in the rates of wages of farm labourers and harvest charges, payment of special adhoc bonus to casual labourers engaged in farms etc., settlement of pending bills on rents, rates and taxes and revision of rent, increase in cost of spare parts, and repair charges for maintenance of motor vehicles.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(vi) 2401. 103.II.JA. State Seed Farms -			
O.	23.72		
R.	21.37	45.09	47.14 +2.05

Enhancement of provision by reappropriation in March 1992 was towards payment of lease amount of State Seed Farms for 1990-91 and 1991-92 and due to increased cost of packing materials, fertilizers and chemicals.

(vii) 2401. 103.II.JB. Tamil Nadu Agricultural Development Project - Procurement and Distribution of paddy seeds -				
O.	10,87.80			
S.	1,53.91			
R.	83.85	13,25.56	13,02.68	- 22.88

## Grant No. 20 - Agriculture - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(viii) 2401. 103.II.JC. Tamil Nadu Agricultural Development Project Multiplication and Distribution of Pulses seeds -			

O. 1,90.98

R. 61.08 2,52.06 2,84.26 +32.20

Supplementary grant obtained in March 1992 under item (vii) was to meet the increased cost of paddy and millet seeds under the scheme.

Enhancement of provision by reappropriation in March 1992 under item (vii) and (viii) was due to increase in cost of settlement of bills of gunny bags, cloth bags and other packing materials, escalation of transport charges and higher cost of processing and seed certification charges for the scheme, increased expenditure on procurement and distribution of paddy seeds and pulses seeds, purchase of chemicals under rate contract, etc. Specific reasons for the final savings under item (vii) and final excess under item (viii) have not been communicated (April 1993).

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

O. 5,20.93

S. 2,09.02

R. 1,33.61 8,63.56 8,70.23 +6.67

Supplementary grant obtained in March 1992 was to meet the increased cost of agricultural inputs for the implementation of the scheme.



## Grant No. 20 - Agriculture - contd.

Enhancement of provision by reappropriation in March 1992 was due to increase in expenditure for transport charges under the scheme.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(x) 2401. 109.I.AB. Implementing staff -			
O. 4,14.30			
R. 83.34	4,97.64	4,90.66	- 6.98
(xi) 2401. 109.II.JI. Tamil Nadu Agricultural Development Project -			
O. 17,34.89			
S. 10,24.42			
R. 1,29.21	28,88.52	31,03.64	+2,15.12
(xii) 2401. 109.II.JZ. Horticulture Extension set-up under the Tamil Nadu Agricultural Development Project -			
O. 52.88			
R. 25.87	78.75	80.56	+1.81

Supplementary grant obtained in March 1992 under item (xi) was towards payment of salaries and dearness allowance to employees for the implementation of the scheme.

Enhancement of provision by reappropriation in March 1992 under items (x) to (xii) was towards pay commission arrears, adhoc bonus and additional instalment of dearness allowance to employees, increase in travel expenses due to hike in rates of train and bus fares, increase in rates of telephone charges, cost of stationery articles and electricity charges. Reasons for the final excess under item (xi) have not been communicated (April 1993).

## Grant No. 20 - Agriculture - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(xiii) 2401. 112.VI.UA. National Pulses Development Project -			
O. 30.20			
R. 48.58	78.78	79.46	+0.68

Enhancement of provision by reappropriation in March 1992 was partly due to pay commission arrears, payment of adhoc bonus and sanction of additional instalment of dearness allowance to employees. Reasons for the balance provision have not been communicated (April 1993).

(xiv) 2401. 114.VI.UB. Oil seeds Production Programme (O.P.P.) -			
O. 4,89.55			
R. 89.54	5,79.09	5,94.59	+15.50

Enhancement of provision by reappropriation in March 1992 was towards pay commission arrears, payment of adhoc bonus and sanction of additional instalment of dearness allowance to employees, increase in travel expenses due to hike in rates of train and bus fares, increased rate of petroleum oil and lubricants and payment of subsidies for the scheme. Specific reasons for the final excess have not been communicated (April 1993).



## Grant No. 20 - Agriculture - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
(xv) 2402. 101.II.JE. Preparation and Distribution of Bacterial Culture Packets -			
O.	55.80		
R.	35.51	91.31	93.91 +2.60

Enhancement of provision by reappropriation in March 1992 was partly due to pay commission arrears, payment of adhoc bonus and sanction of additional instalment of dearness allowance to employees, increase in travel expense due to hike in rates of train and bus fares, increase in rate of telephone charges, cost of stationery articles and electricity charges, increase in the rates of wages of farm labourers, payment of special adhoc bonus to casual labourers engaged in farms, etc., purchase of printed polythene bags under rate contract and raw lignite from Neyveli Lignite Corporation, Neyveli. Specific reasons for increase under the detailed head 'Machinery and Equipment' have not been communicated (April 1993).

(xvi) 2402. 102.III.SE. Execution of Soil Conservation Works in Kundha and Lower Bhavani Catchments -			
O.	1,76.79		
R.	1,82.62	3,59.41	3,56.54 - 2.87

## Grant No. 20 - Agriculture - contd.

Enhancement of provision by reappropriation in March 1992 was partly due to pay commission arrears, payment of adhoc bonus and sanction of additional instalment of dearness allowance to employees, increase in rate of telephone charges, cost of stationery articles and electricity charges, increase in cost of spare parts, repair charges for maintenance of motor vehicles and increased rate of petroleum oil and lubricants. Specific reasons for the enhancement of provision under the detailed head 'Working Expenses (Rs. 1,65.57 lakhs) have not been communicated (April 1993).

Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
(xvii) 2415. 01.004.II.JH. Preparation and distribution of Micro Nutrient Mixture of Groundnut -			
O.	1,63.13		
R.	1,34.53	2,97.66	2,97.01 - 0.65
(xviii) 2415. 01.120.I.AB. Grants to Tamil Nadu Agricultural University-			
O.	9,45.00		
R.	1,55.00	11,00.00	11,00.00 . .
(xix) 2415. 01.120.II.JA. Assistance to Tamil Nadu Agricultural University -			
O.	10,50.45		
R.	74.55	11,25.00	11,25.00 . .



## Grant No. 20 - Agriculture - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
(xx) 2415. 01.120.II.JC. Assistance to Tamil Nadu Agricultural University towards seeds production under Tamil Nadu Agricultural Development Project - Phase II -			
O. 49.24			
R. 34.70	83.94	82.43	- 1.51

Specific reasons for enhancement of provision by reappropriation in March 1992 under items (xvii) to (xx) have not been communicated (April 1993).

(xxi) 2435. 01.102.I.AF. Seed Certification -			
O. 1,36.60			
R. 42.09	1,78.69	1,79.25	+0.56

Enhancement of provision by reappropriation in March 1992 was partly due to sanction of additional new posts of seed certification officers, increase in cost of spare parts, repair charges for maintenance of motor vehicles and due to increased rate of petroleum oil and lubricants, settlement of pending bills on rents, rates and taxes and revision of rent, etc. Specific reasons for the additional provision made under the detailed head 'Printing Charges' (Rs. 17.78 lakhs) have not been communicated (April 1993).

## Grant No. 20 - Agriculture - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
(xxii) 2501. 02.001.VI.UA. Establishment charges in District Headquarters and Divisional offices -			
O. 81.97			
R. 15.03	97.00	1,04.11	+7.11

Specific reasons for enhancement of provision by reappropriation in March 1992 have not been communicated (April 1993).

(xxiii) 2551. 01.102.III.SD. Soil Conservation Work on Mini Water shed Basis - Under Western Ghats Development Programme -			
O. 72.41			
R. 20.85	93.26	93.44	+0.18

Enhancement of provision by reappropriation in March 1992 was partly due to pay commission arrears, payment of adhoc bonus and sanction of additional instalment of dearness allowance to employees, increase in travel expense due to hike in rates of train and bus fares and increase in rate of telephone charges, cost of stationery articles and electricity charges. Specific reasons for the enhancement of provision under the detailed heads 'Machinery and Equipment' and 'Working Expenses' (Rs. 10.21 lakhs) have not been communicated (April 1993).



## Grant No. 20 - Agriculture - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(xxiv) 2551. 60.101.II.KG. Schemes for the Development of Plantation Crops under Hill Area Development Programme -			
O. 1,55.55			
R. 36.74	1,92.29	1,92.03	- 0.26
(xxv) 2702. 01.104.VI.UD. Water Management of On-Farm Development in Command Area Development Programme -			
O. 21.84			
R. 75.45	97.29	98.16	+0.87
(xxvi) 2702. 02.103.I.AC. Sinking of Private Tube Wells -			
O. 1,43.25			
R. 28.46	1,71.71	1,80.05	+8.34

Enhancement of provision by reappropriation in March 1992 under items (xxiv) to (xxvi) was due to pay commission arrears, payment of adhoc bonus and sanction of additional instalment of dearness allowance to employees, increase in travel expenses due to hike in rates of train and bus fares, increase in rate of telephone charges, cost of stationery articles and electricity charges and settlement of pending bills on rents, rates and taxes and revision of rent etc. Reasons for the final excess under item (xxvi) have not been communicated (April 1993).

## Grant No. 20 - Agriculture - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(xxvii) 2705. 101.VI.UA. Execution of On-Farm Development Works in Field Units -			
O. 3,98.95			
R. 62.00	4,60.95	4,57.94	- 3.01
(xxviii) 2705. 102.VI.UA. Execution of On-Farm Development Works -			
O. 5,39.98			
R. 88.74	6,28.72	6,29.83	+1.11

Enhancement of provision by reappropriation in March 1992 under items (xxvii) and (xxviii) was partly due to increase in travel expense due to hike in rates of train and bus fares, increase in rates of telephone charges, cost of stationery articles and electricity charges, increase in cost of spare parts, repair charges for maintenance of motor vehicles, revision of rent and settlement of bills on rents, rates and taxes. Enhancement of provision under the detailed head 'Working Expenses' in respect of item (xxvii) (Rs. 39.09 lakhs) and item (xxviii) (Rs. 30.03 lakhs) have not been communicated (April 1993).



## Grant No. 20 - Agriculture - contd.

6. Excess under Notes 4 and 5 was partly offset by savings under -

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(i) 2401. 103.I.AN. Establishment of Seed Centres for Procurement and Distribution of Seeds -			
O. 7,79.16			
R. 1,31.69	9,10.85	7,06.18	- 2,04.67

Enhancement of provision by reappropriation in March 1992 was due to pay commission arrears, payment of adhoc bonus, sanction of additional instalment of dearness allowance to employees, increase in travel expenses due to hike in rates of train and bus fares and increased rate of petroleum, oil and lubricant. Reasons for the final saving have not been communicated (April 1993).

(ii) 2401. 103.II.KE. Tamil Nadu Agricultural Development Project (TANPAD) Phase II -			
O. 3,54.62			
R. - 2,92.18	62.44	24.65	-37.79

Withdrawal of provision by reappropriation in March 1992 was due to belated receipt of Government sanction for strengthening the organisational set up for extensive services and training programmes, undertaking personnel policy study and purchase of extension material. Specific reasons for the final saving have not been communicated (April 1993).

## Grant No. 20 - Agriculture - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(iii) 2401. 793.II.JA. Increasing the production of Oil Seeds-			
O. 1,28.62			
R. - 53.36	75.26	57.07	- 18.19

Withdrawal of provision by reappropriation in March 1992 was due to non-availability of SC/ST farmers to avail the subsidies in Agricultural inputs for the scheme. Reasons for the final saving have not been communicated (April 1993).

(iv) 2401. 800.I.AM. Lumpsum Provision for Dearness Allowance and other unforeseen expenditure -			
O. 5,98.06			
R. - 5,98.06			

Withdrawal of entire provision by reappropriation in March 1992 was due to reallocation of provision on additional instalments of dearness allowance to respective service heads. However, the amount so reappropriated under the above sub-heads worked out to Rs. 2,88.88 lakhs only resulting in a saving of Rs. 3,09.18 lakhs for which reasons have not been communicated (April 1993). In spite of the saving, Rs. 4,30.17 lakhs was obtained in March 1992 through Supplementary Estimates under '2401.109.II.JI' for meeting the expenditure on 'Dearness Allowance'.



## Grant No. 20 - Agriculture - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(v) 2401. 800.II.JV. Integrated Watershed Development under TANPAD Tamil Nadu Agricultural Development Project Phase II with the Assistance of World Bank -			
O.	1,34.25		
S.	6.81		
R.	- 1,15.46	25.60	25.72 +0.12

Supplementary grant obtained in March 1992 was towards newly created watershed planning and co-ordination office in Directorate of Agriculture.

Withdrawal of provision by reappropriation in March 1992 was due to belated issue of financial sanction for the implementation of the programme in 1991-92 resulting in non-employment of full complement of staff.

(vi) 2402. 800.I.AA. Lumpsum Provision for Dearness Allowance and other unforeseen expenditure -			
O.	1,38.49		
R.	- 1,38.49		

## Grant No. 20 - Agriculture - contd.

Withdrawal of entire provision by reappropriation in March 1992 was due to re-allocation of provision on additional instalments of dearness allowance to respective service heads. However, the amount so reappropriated under the above sub-heads worked out to Rs.51.43 lakhs only resulting in a saving of Rs. 87.06 lakhs for which reasons have not been communicated (April 1993).

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(vii) (a)2705. 800.VI.UA. Provision for special schemes under Command Area Development programme -			
O.	5,50.00		
R.	- 5,50.00		
(b)2705. 101.VI.UB. On-Farm Development on Command Area Development on Parambikulam - Aliyar Project -			
R.	2.83	2.83	2.96 + 0.13
(c)2705. 105.VI.UA. Execution of On-Farm Development Works in Vaigai Project Command Area -			
R.	1,57.43	1,57.43	1,58.36 + 0.93
(d)2705. 800.VI.UB. On-Farm Development of Command Area Development Programme (Technical Cell - Headquarters) -			
R.	2.46	2.46	2.50 + 0.04



## Grant No. 20 - Agriculture - contd.

Withdrawal of provision by reappropriation in March 1992 in item (a) above was due to reallocation of provision to the schemes under Command Area Development Programmes, viz., items (b) to (d). However, only Rs. 1,62.72 lakhs were provided under these heads. Specific reasons for withdrawal of provision of Rs. 3,87.28 lakhs under (a) have not been communicated (April 1993).

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(viii) 3054. 80.797.I.AF. Transfer to Sugar cane Cess Fund -			
O. 11,21.99			
R. - 4,12.95	7,09.04		- 7,09.04

Specific reasons for withdrawal of provision by reappropriation in March 1992 have not been communicated (April 1993). Final saving was due to non-transfer of credit to the Fund for want of Government Orders.

7.(i) 2401. 107.II.JV. Scheme to popularise the Integrated Pest Management Technology in Rice -				
O. 0.01				
R. 25.06	25.07	25.03		- 0.04

Only token provision was made in the Budget without indicating the full details and financial commitment of Government on the above scheme and how it was proposed to be met. As the actual expenditure exceeded the limit beyond which it had to be treated as New Service/New Instrument of

## Grant No. 20 - Agriculture - contd.

Service, it constituted New Service/New Instrument of Service. But the prescribed procedure for New Service/New Instrument of Service had not been followed. Consequently, the full financial implications in respect of the scheme were not brought at any time to the notice of the Legislature.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(ii) (a) 2401. 107.VI.UK. Control of Pests and Diseases of Agricultural Importance in endemic areas -			
O. 0.01			
R. 41.75	41.76	40.56	- 1.20
(b) 2401. 800.VI.UE. Establishment of Farmers Agro Service Centres -			
O. 0.01	0.01	21.00	+20.99

Only token provision has been made in respect of items (a) and (b).

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 (a) and (b) escaped the notice of the Legislature.



## Grant No. 20 - Agriculture - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
(iii) (a) 2551. 60.101.II.JO. Forestry including communication under Hill Area Development Programme -		7.56	+7.56
(b) 2435. 01.190.I.AA. Establishment charges for the provincialised employees of the Market Committees -		1,61.37	+1,61.37

Expenditure on the schemes under the items (a) and (b) were without provision either in the Budget or in the Supplementary Estimates and as it exceeded the limits prescribed in the New Service Rules, it constituted a New Service/New Instrument of Service. Failure to observe the prescribed procedure in the New Service Rules had led to the expenditure escaping the notice of the Legislature.

## 8. 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 nil though Rs. 7,39.86 lakhs was collected as Sugarcane Cess.

## Grant No. 20 - Agriculture - contd.

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. 53 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. 43.81 lakhs from "2401. Crop Husbandry". No expenditure was transferred to the fund from "3054. Roads and Bridges" and "5054. Capital Outlay on Roads and Bridges" during the year.

The balance at the credit of the Fund on 31st March 1992 was Rs. 11,32.45 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 1991-92.\*

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

The Depreciation Fund is intended to meet expenditure on replacement and renewals of machinery, special repairs to buildings, etc. The Fund is credited with contribution made annually at a percentage prescribed by Government by contra debit to this grant under the head '2401 - Crop Husbandry'. The amount so contributed to the Fund during the year was Rs. 0.18 lakh. Besides, interest of Rs. 3.75 lakhs on the Fund balance was also credited to the Fund during the year.

\* Non transfer of credit and portion of debit to the Fund is under examination.



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

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 ~~ten~~ years 1981-82 to 1990-91.

The balance at the credit of the Fund on 31st March 1992 was Rs. 34.69 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 1991-92.

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

Major heads	Total grant	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2059. Public Works			
2216. Housing			
2225. Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes			
2405. Fisheries			
2415. Agricultural Research and Education			
2551. Hill Areas			
2711. Flood Control and Drainage			
Voted			
Original	14,10,79,000		
Supplementary	1,35,65,000	15,46,44,000	15,14,12,394 - 32,31,606
Amount surrendered during the year			Nil

## Notes and comments -

1. In view of the saving of Rs. 32.32 lakhs in the grant, the supplementary grant of Rs. 1,15.65 lakhs obtained in March 1992 proved excessive.

2. No amount was surrendered in March 1992 whereas the ultimate saving worked out to Rs. 32.32 lakhs.

3. Saving of Rs. 2,09.48 lakhs (12 per cent) also occurred under this grant during 1990-91.



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

4. The saving in the grant was the net result of saving and excess under various heads, the more significant of which are mentioned below.

## 5. Saving occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(i) 2405. 102.II.JA. Intensive Brackish Water Prawn Farming Programme with National Co-operative Development Corporation Assistance -			
O.	50.00		
R.	- 50.00		

Withdrawal of entire provision by reappropriation in March 1992 was due to non-receipt of the approval of National Co-operative Development Corporation.

(ii) 2405. 103.I.AF.  
Chank Fisheries -

O.	52.19		
R.	- 20.28	31.91	33.69 + 1.78

Withdrawal of provision by reappropriation in March 1992 was due to the stoppage of Chank Fishery for the year 1991-92 with effect from 20.12.91. Saving of Rs. 19.54 lakhs (37 per cent) also occurred under this head during 1990-91.

(iii) 2551. 01.105.III.SA.  
Establishment of  
Chinese Hatchery -

O.	15.41		
R.	- 14.41	1.00	1.00

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

Specific reasons for the withdrawal of provision by reappropriation in March 1992 have not been communicated (April 1993).

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(iv) 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. Saving of Rs. 57.97 lakhs (100 per cent) also occurred under this head during 1990-91.

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

(i) 2405. 001.I.AB.  
District Establish-  
ment -

O.	61.42		
R.	11.43	72.85	72.83 - 0.02

Enhancement of provision by reappropriation in March 1992 was due to (i) drawal of Pay Commission arrears in the revised scale of pay, enhanced rate of bonus, payment of surrender leave salary, (ii) appointment of mazdoors on daily wages, (iii) sanction of additional instalment of Dearness Allowance, (iv) payment of telephone bill and pending electricity bills and (v) enhanced rate of rent for buildings and payment of arrears of rent/taxes etc.

(ii) 2405. 101.I.AA.  
Conservation and  
Development -

O.	1,47.03		
R.	25.31	1,72.34	1,68.34 - 4.00



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

Enhancement of provision by reappropriation in March 1992 was due to payment of (i) arrears of pay to certain staff, bonus, and ex-gratia, (ii) additional Dearness Allowance, (iii) pending travelling bills, (iv) increased electricity charges and stationery charges, (v) arrears of property tax and rent, (vi) cost of fish seed purchased for stocking in departmental waters and (vii) the cost for the purchase of oveprim for the fish seed production purposes. Specific reasons for the final saving have not been communicated (April 1993).

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

(iii) 2405. 102.VI.UA. Establishment of Brackish Water Fish Farmers Development Agency -	25.00	+ 25.00	
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The expenditure was incurred for the improvement of prawn seed hatchery at Neelankarai based on Government sanctions for which there was no provision either in the Budget or in the Supplementary Estimates. Failure to observe the procedure prescribed for 'New Service' had resulted in the expenditure escaping the notice of the Legislature.

(iv) 2405. 800.I.AX. Relief Scheme for Tamil Nadu Marine Fishermen during lean months -			
O.	50.00		
R.	15.80	65.80	65.80

Enhancement of provision by reappropriation in March 1992 was due to more number of fishermen joining the scheme during the year 1991-92.

## Grant No. 21 - Fisheries (All voted) -con

Excess of Rs. 9.55 lakhs (27 per occurred under this head during 1990-91.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(v) 2405. 800.III.SD. Development of Derelict Water Bodies and Utilisation of organic waste for Aquaculture -			
R.	5.00	5.00	5.00

Specific reasons for provision made by reappropriation in March 1992 have not been communicated (April 1993). The expenditure was incurred only by reappropriation for which there was no provision either in the Budget or in the 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 without observing the prescribed procedure in the New Service Rules had led to the expenditure escaping the notice of the Legislature.

(vi) 2415. 05.277.II.JA. Assistance to Tamil Nadu Veterinary and Animal Science University -			
O.	92.75		
R.	30.86	1,23.61	1,23.61

Specific reasons for enhancing the provision by reappropriation in March 1992 have not been communicated (April 1993).



## Grant No. 22 - Animal Husbandry

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
Rs.	Rs.	Rs.	
2059. Public Works			
2403. Animal Husbandry			
2404. Dairy Development			
2415. Agricultural Research and Education			
2501. Special Programme for Rural Development			
2551. Hill Areas			
Voted			
Original 63,96,44,000			
Supple- mentary . .	63,96,44,000	63,23,86,782	- 72,57,218
Amount surrendered during the year (March 1992)			1,00,48,000
Charged			
Original 1,000			
Supple- mentary . .	1,000		- 1,000
Amount surrendered during the year (March 1992)			1,000

## Notes and comments -

1. Though the overall savings under the voted grant (Rs. 72.57 lakhs) constitute only 1.13 per cent of the total provision under the grant, huge savings of Rs. 6,60.25 lakhs (10.3 per cent of the total grant) noticed under the following heads, were utilised for meeting the increased expenditure under other schemes.

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

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(i) (a) 2403-102-I-AF Key Village Blocks -			
O. 3,23.30			
R. - 1,56.21	1,67.09	1,70.05	+ 2.96
(b) 2403-102-I-AH. Intensive cattle Development Project outside Operation Flood Area -			
O. 5,79.81			
R. - 3,47.81	2,32.00	2,32.85	+ 0.85
(c) 2403-102-II-KM Cattle Breeding and Fodder Development -			
R. 2,07.53	2,07.53	2,10.04	+ 2.51
Withdrawal of provision by reappropriation in March 1992 under items (a) and (b) was attributed to the re- orientation of the schemes of Key Village Blocks and Intensive Cattle Development Project in June 1991 and creation of 22 Cattle Breeding and Fodder Development Units in all States. Taking into account the provision made under item (c) for meeting the expenditure for the latter scheme, the net saving worked out to Rs. 2,90.17 lakhs.			
(ii) 2403-102-II-KL Tamil Nadu Agricultural Development Project - Artificial Insemination Services -			
O. 5,04.67			
R. - 3,72.98	1,31.69	1,34.59	+ 2.90



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

Withdrawal of provision by reappropriation in March 1992 was mainly attributed to (i) redeployment of certain staff, (ii) non-production of 15-minute-films and propaganda materials, (iii) non-execution of works by Public Works Department, (iv) non-approval of tenders by World Bank for supply of tractors, (v) non-supply of A.I. Crate by TANSI, Chembarambakkam, (vi) lesser expenditure on fuel due to non-purchase of tractors, cars and motor cycles, (vii) Non-supply of Bulk Liquid Nitrogen containers for storing semen, (viii) non-implementation of Forage Training at Tamil Nadu Agriculture University, Coimbatore and Post graduate training in Veterinary epidemiology, (ix) non-purchase of livestock and (x) non-purchase of one lorry, one mini bus, six trailers and four jeeps due to non-availability of vehicles.

2.	Head	Total grant	Actual expenditure	Excess + Saving -
		( in lakhs of rupees )		
(i)(a)	2403-102-VI-UB Development of Indigenous Breed of Cattle and Buffaloes -			
R.	9.68	9.68	8.57	- 1.11
(b)	2403-107-VI-UA Fodder Seed Production Units -			
R.	8.00	8.00	7.37	- 0.63

Provision was made by reappropriation in March 1992 under item (a) towards development of indigenous breeds of cattle and buffalo in District Livestock Farm, Hosur and under item (b) towards strengthening the State Fodder Seed Production Farm for the production of foundation/certified seeds. As the expenditure incurred without any provision either in the Budget or in the Supplementary Estimates had

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

exceeded the limits beyond which the reappropriation and the actual expenditure had to be treated as New Service, it constituted a New Service. Meeting the expenditure irregularly by reappropriation in March 1992 without observing the prescribed procedure in the New Service Rules had led to the expenditure escaping the notice of the Legislature.

Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
(ii) 2551-60-403-III-TD Lumpsum Provision for New Schemes under Western Ghats Development Programme -			
O.	0.01		
R.	8.99	9.00	9.00

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 Supplementary Estimate. In respect of the above head, the expenditure was met by reappropriation in March 1992 without following the prescribed procedure for 'New Service', resulting in the expenditure escaping the notice of the Legislature.



## 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	40,74,21,000		
Supple- mentary	87,99,48,000	1,28,73,69,000	1,19,83,82,659 - 8,89,86,341
Amount surrendered during the year (March 1992)			8,27,20,000
Charged			
Original	3,000		
Supple- mentary	..	3,000	.. - 3,000
Amount surrendered during the year (March 1992)			3,000

The expenditure in this grant does not include Rs. 26,53,900 met out of advances from the Contingency Fund sanctioned during March 1992 which remained unrecouped to the Fund at the close of the year

## Notes and Comments -

1. In view of the saving of Rs. 8,89.86 lakhs in the voted grant, the supplementary grant of Rs. 87,92.19 lakhs obtained in March 1992 proved excessive.

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

2. Saving occurred under -	Head	Total grant	Actual expenditure	Excess + Saving -
				( in lakhs of rupees )
(i) 2425. 001.I.AC. District Staff -				
O.	14,17.28			
R.	- 1,31.66	12,85.62	12,43.77	- 41.85
Reasons for the withdrawal of provision by reappropriation in March 1992 and also for the final saving have not been communicated (April 1993). Saving of Rs. 1,04.25 lakhs (8 percent) occurred under this head during 1990-91 also.				
(ii) 2425. 108.I.AH. . Opening of Fair Price Shops in Rural Areas -				
O.	5,75.00			
R.	- 5,26.90	48.10	48.10	..
Withdrawal of provision by reappropriation in March 1992 was due to non-issue of Government sanction for the payment of the balance amount of subsidy. Saving of Rs. 1,00.00 lakhs (25 percent) occurred under this head during 1990-91 also.				
(iii) 2425. 800.I.AB. Lumpsum Provision for Dearness Allowance and other unforeseen expenditure -				
O.	3,78.47			
R.	- 3,78.47	..	..	..



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

Withdrawal of entire provision by reappropriation in March 1992 was due to redistribution of additional instalments 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. 1,16.55 lakhs only, resulting in a saving of Rs. 2,61.92 lakhs for which reasons have not been communicated (April 1993).

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(iv) 2425. 800. I.AC. Lumpsum Provision for Adhoc Bonus/Special Adhoc Bonus payment -			
O. 91.95			
R. - 91.95			

The lumpsum provision made under this head was for meeting the expenditure on Adhoc Bonus/Special Adhoc bonus. Though Rs. 91.95 lakhs was provided for this purpose, only Rs. 35.74 lakhs were redistributed to various functional sub-heads for the purpose of meeting the expenditure on Bonus and also for payment of Pay Commission arrears, resulting in a saving of Rs. 56.21 lakhs.

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

(i) 2425. 001.I.AA. Headquarters Staff -				
O. 1,19.91				
R. 19.20	1,39.11	1,35.07	- 4.04	

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

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(ii) 2425. 001.I.AD. Construction Wing of the Co-operation Department -			
O. 1,17.26			
R. 13.86	1,31.12	1,29.45	- 1.67
(iii) 2425. 101.I.AC. District Staff -			
O. 9,84.11			
R. 1,08.09	10,92.20	10,89.89	- 2.31

Enhancement of provision by reappropriation in March 1992 under items (i) to (iii) was mainly towards adjustment of Pay Commission arrears into General Provident Fund Account and payment of enhanced Dearness Allowance and Bonus. Specific reasons for the final saving have not been communicated (April 1993).

Excess of Rs. 21.01 lakhs (20 per cent) and Rs. 1,67.25 lakhs (20 per cent) also occurred under (i) and (iii) during 1990-91.

(iv) 2425. 001.I.AB. Regional Staff -				
O. 1,96.26				
S. 3.92				
R. 28.31	2,28.49	2,22.26	- 6.23	

Supplementary grant obtained in March 1992 was to shift the offices of construction wing of the Registrar of Co-operative Societies to the new premises of Tamil Nadu Housing Board.



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

Additional provision by reappropriation obtained in March 1992 was due to adjustment of Pay Commission arrears into General Provident Fund Account and payment of enhanced Dearness Allowance and Bonus. Specific reasons for the final saving have not been communicated (April 1993).

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(v) 2425. 107.I.AI. Assistance to Central Co-operative Banks/TNSLD Bank towards waiver of loan to Agriculturists under Debt Relief Scheme -			
S.	47,90.17		
R.	1,17.59	49,07.76	49,07.76 . .

Supplementary grant obtained in March 1992 was towards assistance to Central Co-operative Banks/Tamil Nadu State Land Development Bank towards waiver of loan to Agriculturists under Debt Relief Scheme.

Specific reasons for the enhancement of provision by reappropriation in March 1992 have not been communicated (April 1993).

4. 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 -

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

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
2225. 01.102.III.SA. Assistance to Agriculturists belonging to Scheduled Castes for coming into the co-operative Fold -			
O.	0.01		
R.	19.99	20.00	20.00 . .
5. 2401. 110.II.JA. Grant to Small and Marginal Farmers enrolled under Crop Insurance Scheme -			
O.	0.01		
R.	27.12	27.13	27.12 - 0.01

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.

#### 6. 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



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

held in co-operative institutions in the State after meeting the annual interest charges due on the loan assistance from the Reserve Bank of India.

Expenditure is incurred by the Department directly from the Fund. No Contribution was made by Government to the Fund during the year. Interest of Rs. 5.83\* lakhs on the balance of the Fund was credited to the Fund during the year. The balance at the credit of the Fund on 31st March 1992 was Rs. 1,33.98\* 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 1991-92.

## 7. Tamil Nadu Crop Insurance Fund -

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

\* Differs from the figures shown in the Finance Accounts 1991-92 under the head "8121" by Rs. 0.01 lakh and the difference is under reconciliation.

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

Corporation of India and the Contributions made from time to time by Government by contra debit to the head "2401. Crop Husbandry" in this grant. The payments are made directly from the Fund.

No amount was credited to the Fund during the year either as share of premium receipts or contribution by Government. The expenditure incurred from the Fund during the year was Rs. 7.37 lakhs\*. The balance at the credit of the Fund on 31st March 1992 was Rs. 70.06 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 1991-92.

\* (i) This differs from the figures shown in the Finance Accounts 1991-92 under the head "8229". The difference is due to rectification in 1991-92 accounts of a misclassification of a debit of Rs. 2,00.00 lakhs occurred in 1989-90 accounts.

(ii) The credit of Rs. 0.69 lakh out of Rs. 0.89 lakh to the Fund during 1990-91 was on account of rectification of misclassification of debits occurred in earlier years. The balance credit of Rs. 0.20 lakh is under examination.



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

Major heads	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - 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 9,78,56,000			
Supple- mentary 13,29,00,000	23,07,56,000	22,14,94,705	-92,61,295
Amount surrendered during the year (March 1992)			94,54,000
Notes and comments -			

1. In view of the saving of Rs.92.61 lakhs, the supplementary grant of Rs. 7,98.00 lakhs obtained in March 1992 proved excessive.

2. Saving occurred mainly under -

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
2852.80.800.I.AI. Formation of CAD/CAM Centre-			
O. 50.00			
R. - 50.00			

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

Withdrawal of entire provision by reappropriation in March 1992 was due to non-clearance of the Computer Aided Design and Computer Aided Manufacture project by Italian Government and Government of India.



## Grant No. 25 - Cinchona

## Notes:

1. No provision was obtained under this grant during 1991-92 due to amalgamation of 'Cinchona' department with 'Tamil Nadu Tea Plantation Corporation' during 1990-91.

## 2. Depreciation Reserve Fund - Cinchona Plantation

The Depreciation Reserve Fund was constituted with annual contribution by Government to meet the expenditure on replacement and renewals of machinery, special repairs for buildings, etc., in the erstwhile 'Cinchona Department'. Though the department was amalgamated with 'Tamil Nadu Tea Plantation Corporation', a commercial undertaking of the State Government, during 1990-91, the fund continued to exist in the Government Account during 1991-92. The balance at the credit of the fund on 31st March 1992 was Rs. 1,57.69 lakhs.

This amount is included in Statement No. 16 of Finance Accounts 1991-92 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	59,00,28,000		
Supplementary	52,60,57,000	1,11,60,85,000	1,11,50,34,896
			-10,50,104
Amount surrendered during the year (March 1992)			12,08,000

## Notes and comments :

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 met by reappropriation without specific approval of the Legislature:-

Head	Total grant	Actual expenditure	Excess + Saving -
			( in lakhs of rupees )
2851.103.VI.UB.			
Schemes for Modernisation of Handlooms -			
O.	0.01		
R.	29.33	29.34	28.84
			- 0.50



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

Major head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
2851. Village and Small Industries			
Original	7,29,90,000		
Supple- mentary	1,56,76,000	8,86,66,000	8,79,76,764 - 6,89,236
Amount surrendered during the year (March 1992)			6,88,000

## Grant No. 28 - Community Development Projects

Major heads	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
2202. General Education			
2210. Medical and Public Health			
2215. Water Supply and Sanitation			
2220. Information and Publicity			
2225. Welfare of Scheduled Castes, Scheduled Tribes, and Other Backward Classes			
2235. Social Security and Welfare			
2402. Soil and Water Conservation			
2403. Animal Husbandry			
2405. Fisheries			
2501. Special Programmes for Rural Development			
2505. Rural Employment			
2515. Other Rural Development Programmes			
2702. Minor Irrigation			
2810. Non Conventional Sources of Energy			
3054. Roads and Bridges			



## Grant No. 28 - Community Development Projects - contd.

Major heads	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
3454. Census Surveys and Statistics			
3604. Compensation and Assignments to Local Bodies and Panchayati Raj Institutions			
Voted			
Original 3,67,53,87,000			
Supple- mentary 12,17,37,000	3,79,71,24,000	3,74,21,85,721	-5,49,38,279
Amount surrendered during the year (March 1992)			
Charged			42,34,000
Original 1,000			
Supple- mentary 26,000	27,000		- 27,000
Amount surrendered during the year			Nil

## Notes and comments -

1. In view of the saving of Rs. 5,49.38 lakhs in the voted grant, the supplementary grant of Rs. 12,07.37 lakhs obtained in March 1992 proved excessive.

2. Rupees 42.34 lakhs were surrendered in the voted grant in March 1992 but the saving ultimately worked out to be Rs. 5,49.38 lakhs (1.45 per cent).

## Grant No. 28 - Community Development Projects - contd.

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

Years	Saving		Percentage
	Amount (in lakhs of rupees)		
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
1990-91	10,65.34		3
Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
4(i)(a) 2215. 01.191.I.AG. Maintenance of Power Pumps -			
R. 1,72.58	1,72.58	91.91	- 80.67
(b) 2515. 102.II.JP. Special Programme for Rural Basic Services Water Supply -			
R. 2,50.00	2,50.00	2,50.87	+ 0.87

Expenditure on the schemes was incurred without provision in the Budget or in the Supplementary Estimates and as it exceeded the limits prescribed in the New Service Rules, it constituted a New Service/New instrument of service. Failure to observe the prescribed procedure and meeting the expenditure irregularly by reappropriation in March 1992 had resulted in the expenditure escaping the notice of the Legislature.



Grant No. 28 - Community Development Projects - *concl'd.*

Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
(ii) 2515. 003.III.SC. State Institute of Rural Development - R.	25.00	25.00	25.00 . .

Expenditure was made by reappropriation of funds in March 1992 for the payment of bonus and enhanced rate of Dearness allowances to staff.

According to New Service procedure in respect of schemes receiving assistance from Central Government, autonomous bodies, etc., if the expenditure exceeds the limit prescribed in the New Service Rules, they constituted a New Service/New Instrument of Service. Such cases should be brought to the notice of the legislature by specific inclusion in the Supplementary estimates. The expenditure on the scheme was irregularly met by reappropriation of Fund without specific approval of the Legislature.

## 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			
3475. Other General Economic Services			
Voted			
Original 42,19,41,000			
Supplementary 3,07,36,000	45,26,77,000	44,94,29,683	-32,47,317
Amount surrendered during the year (March 1992)			38,05,000
Charged			
Original 1,000			
Supplementary . .	1,000	. .	- 1,000
Amount surrendered during the year (March 1992)			1,000



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

Major heads	Total grant	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2059. Public Works			
2235. Social Security and Welfare			
2236. Nutrition			
Original	3,45,70,89,000		
Supplementary	1,69,01,000	3,25,04,93,310	- 22,34,96,690
Amount surrendered during the year (March 1992)			20,59,13,000

## Notes and comments -

1. Rupees 20,59.13 lakhs were surrendered in the grant in March 1992 ; but the saving ultimately worked out to Rs. 22,34.97 lakhs.

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

## 3. Saving occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
			( in lakhs of rupees )
(i) 2236. 02.102.I.AE. Feeding of children in the age group of 5 to 9 under Puratchi Thalaivar M.G.R.N.M.P. payment of cost to T.N.C.S.C. for supply of food articles -			
O.	1,04,17.84		
R.	- 19,52.41	84,65.43	83,54.39 - 1,11.04

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

Withdrawal of provision by reappropriation in March 1992 was mainly due to lesser attendance of beneficiaries. Reasons for the final saving have not been communicated (April 1993).

Head	Total grant	Actual expenditure	Excess + Saving -
			( in lakhs of rupees )
(ii)(a) 2236. 02.101.III.SA. I.C.D.S. Scheme with assistance from Swedish International Development Authority -			
O.	6,20.72		
R.	- 4.58.43	1,62.29	1,08.67 - 53.62
(b) 2236. 02.102.II.JZ. Supplementary Nutrition in I.C.D.S. SIDA Blocks -			
O.	80.19		
R.	1,11.73	1,91.92	1,33.84 - 58.08

Withdrawal of provision of Rs. 2,89.19 lakhs by reappropriation in March 1992 in (a) above was attributed to reclassification of certain items of expenditure under (b) above. However, only Rs. 1,11.73 lakhs was provided by reappropriation to (b) above resulting in a net saving of Rs. 77.46 lakhs.



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

Withdrawal of the balance provision under (a) above was due to transfer of provision under "Buildings" to Capital Head (Rs. 2,00.00 lakhs) partly offset by increase in provision for payment of arrears of pay and allowance due to annual increments, sanction of additional instalment of dearness allowance, payment of bonus, revision of rental charges and advertisement charges for publication of tender notice. Specific reasons for the final saving under (a) and (b) above have not been communicated (April 1993).

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(iii)(a) 2236. 02.102.I.AD. Feeding of children in the age group 10 to 14 under Puratchi Thalaivar M.G.R.N.M.P. payment of cost to T.N.C.S.C for supply of Food Articles -			
O. 22,55.91			
R. - 4,05.08	18,50.83	18,43.00	- 7.83
(b) 2236. 02.800.II.JC. T.I.N.P - Nutrition District Programme -			
O. 17,09.79			
R. - 3,12.61	13,97.18	13,95.39	- 1.79
(c) 2236. 02.102.II.JO. Pre-primary schools in Panchayat Unions -			
O. 18,38.25			
R. - 22.08	18,16.17	15,86.53	- 2,29.64

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

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(d) 2236. 02.102.I.AN. Feeding of old age pensioners under the Puratchi Thalaivar M.G.R. Nutritious Meal Programme -			
O. 9,16.28			
S. 0.01			
R. - 2,49.12	6,67.17	6,86.86	+19.69

Token provision obtained in March 1992 through supplementary grant in respect of (d) above was due to sanction of old age pension to 27592 persons. It was proposed to meet the balance requirement by reappropriation from savings within the grant. However, no additional provision was made under the sub-head by reappropriation.

Withdrawal of provision by reappropriation in March 1992 under (a) to (d) were mainly due to lesser attendance of beneficiaries. Reasons for the final saving under item (c) and final excess under item (d) have not been communicated (April 1993).

(iv) 2235. 60.200.I.AS. Widows, Handicapped and old age pensioners Free Ration Schemes -			
O. 2,54.88			
S. 0.01			
R. - 2,12.15	42.74	42.11	- 0.63



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

Token provision obtained in March 1992 through supplementary grant was due to sanction of old age pension to 27592 persons. It was proposed to meet the balance requirement by reappropriation from savings within the grant. However, no additional provision was made under the sub-head by reappropriation.

Specific reasons for the withdrawal of provision by reappropriation in March 1992 have not been communicated (April 1993).

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(v) 2236. 02.102.I.AF. Puratchi Thalaivar M.G.R. Nutritious Meal Programme for children of the age group 5 to 9 in the Government and aided schools under the Control of Education Department -			
O.	36,53.55		
R.	50.96	37,04.51	35,43.71 - 1,60.80

Enhancement of provision by reappropriation in March 1992 was mainly due to increase in expenditure towards (i) payment of arrears of pay, annual increment and Bonus and (ii) cost of food commodities. Reasons for the final saving have not been communicated (April 1993).

(vi) 2235. 02.102.II.JV. Renovation to Noon Meal Centre -			
O.	1,00.00		
R.	- 1,00.00	.	.

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

Withdrawal of provision by reappropriation in March 1992 was due to the Government decision to carry out the renovation work with the help of Industrialists.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(vii) 2235. 60.102.I.AC. Old Age Pensions to physically handicapped destitutes and destitute widows -			
O.	12,05.96		
S.	34.49		
R.	9.93	12,50.38	11,44.43 - 1,05.95

Supplementary grant of Rs. 34.48 lakhs was obtained in October 1991 for meeting the expenditure towards payment of Old Age Pensions to 11,945 additional persons. Token provision of Rs. 0.01 lakh was obtained in March 1992 through supplementary grant for incurring expenditure towards payment of old age pension to 27592 additional persons in the waiting list. However, additional provision of Rs. 42.22 lakhs made by reappropriation in March 1992 was reduced to Rs. 9.93 lakhs by withdrawal of provision (Rs. 32.29 lakhs) by reappropriation in March 1992. Specific reasons for withdrawal of provision of Rs. 32.29 lakhs by reappropriation and reasons for the final saving have not been communicated (April 1993).



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

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(viii) 2235. 02.800.I.AE. Lumpsum Provision for Dearness Allowance and other unforeseen expenditure -			
O.	1,96.70		
R.	- 1,96.70		

Withdrawal of entire provision by reappropriation in March 1992 was due to redistribution of additional instalment of Dearness Allowance to the respective sub-heads of account. However, the amount so reappropriated under the above sub-heads worked out to Rs. 74.32 lakhs only, resulting in a saving of Rs. 1,22.38 lakhs for which reasons have not been communicated (April 1993).

4. Excess occurred under -			
Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(i) 2236. 02.102.II.JW. Feeding of children in the age group of 2 to 4 under Puratchi Thalaivar M.G.R. Nutritious Meal Programme - payment of cost to Tamil Nadu Civil Supplies Corporation for supply of food articles -			
O.	10,20.59		
R.	13,27.52	23,48.11	23,42.90 - 5.21

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

Enhancement of provision of Rs. 14,07.63 lakhs by reappropriation in March 1992 was to meet the expenditure towards increase in the cost of food commodities partly offset by withdrawal of provision (Rs. 80.11 lakhs) mainly due to non-receipt of bill for supply of salt.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(ii) 2236. 02.102.I.AR. Staff for implementing Puratchi Thalaivar M.G.R. Nutritious Meal Programme in Rural Areas -			
O.	1,79.74		
S.	4.54		
R.	1,01.84	2,86.12	3,66.55 +80.43

Supplementary grant obtained in October 1991 was to meet the expenditure on creation of certain additional staff consequent on the transfer of the control and supervision of the Nutritious Meal Programme to the Directorate of Rural Development. Enhancement of provision by reappropriation in March 1992 was due to increase in expenditure towards payment of (i) arrears of pay and allowances, annual increment, Bonus, (ii) additional instalment of dearness allowance and (iii) extension tours undertaken by the staff. Reasons for the final excess have not been communicated (April 1993).

(iii) 2235. 60.200.I.BK. Supply of Dhoties/Sarees to Old Age Pensioners -				
O.	3,63.00			
S.	7.33			
R.	1,42.18	5,12.51	5,45.67	+33.16



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

Supplementary grant of Rs. 7.32 lakhs obtained in October 1991 was to meet the expenditure towards payment of Old Age Pensions to 11,945 additional persons. Token provision of Rs. 0.01 lakh obtained in March 1992 through supplementary grant was due to sanction of old age pensions to 27592 additional persons. The balance requirement was proposed to be met from savings within the grant. Though Rs. 1,64.53 lakhs was provided by reappropriation in March 1992, Rs. 22.35 lakhs was withdrawn by reappropriation. Reasons for withdrawal of provision by reappropriation in March 1992 and for the final excess have not been communicated (April 1993).

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(iv) 2236. 02.102.II.JN. Supplementary Nutrition in Integrated Child Development Service Schemes -			
O.	3,81.32		
S.	10.68		
R.	1.88	3,93.88	5,14.45 +1,20.57

Supplementary grant obtained in October 1991 was to meet the expenditure towards payment of salary to certain additional staff for implementing the Integrated Child Development Service Schemes in 30 places with effect from 1st June 1991. Reasons for the final excess have not been communicated (April 1993).

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

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(v) 2236. 80.800.II.JJ. Tamil Nadu Integrated Nutrition Project - Monitoring and Evaluation - District Programme -			
O.	8.53		
R.	84.99	93.52	98.51 +4.99

Enhancement of provision (Rs. 2.26 lakhs) by reappropriation was due to (i) payment of arrears of pay and allowances, annual increment and Bonus to employees and (ii) extensive tours undertaken by the staff. Specific reasons for the enhancement of balance provision by reappropriation and for the final excess have not been communicated (April 1993).

(vi) 2235. 02.104.VI.UA. Programme for care of destitute children - Assistance to Private Institutions -				
O.	2,30.52			
R.	72.21	3,02.73	3,02.83	+0.10

Enhancement of provision by reappropriation in March 1992 was mainly to meet the expenditure towards payment of arrears of enhanced maintenance grant payable to the private institutions from April 1984 to March 1987.

(vii) 2236. 02.101.III.SC. Integrated Child Development Service Schemes -				
O.	8,65.23			
S.	57.47			
R.	- 21.88	9,00.82	9,90.88	+90.06



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

Supplementary grant obtained in October 1991 was to meet the expenditure towards payment of salary to certain additional staff for implementing the Integrated Child Development Service Scheme in 30 places with effect from 1.6.1991. Specific reasons for withdrawal of provision by reappropriation in March 1992 and for the final excess have not been communicated (April 1993).

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(viii) 2236. 02.102.II.JY. Replacement of vessels under Puratchi Thalaivar M.G.R. Nutritious Meal Programme -			
O. 1,00.00			
R. 64.20	1,64.20	1,61.58	- 2.62

Additional provision by reappropriation in March 1992 was to meet expenditure on purchase of vessels for replacement of worn out vessels under this scheme.

(ix) (a) 2236. 02.102.I.AB. Payment of cost to Tamil Nadu Civil Supplies Corporation for supply of food articles for Tamil Nadu Government Nutritious Meals Programme -	. .	1,96.06	+1,96.06
(b) 2236. 02.102.I.AI. Tamil Nadu Government Noon Meal Programme for children at High, Higher Secondary Schools -	. .	11.57	+11.57

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

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(c) 2236. 02.102.I.AH. Tamil Nadu Government Noon Meal Programme -Plan expenditure at High, Higher Secondary Schools -	. .	8.69	+8.69
(d) 2236. 02.102.I.AJ. Tamil Nadu Government Noon Meal Programme - Additional enrolment at Higher Secondary Schools -	. .	7.86	+7.86
(e) 2235. 02.106.VI.UC. Scheme of Prevention and Control of Juvenile Social Maladjustment -			
R. 17.66	17.66	17.65	- 0.01

Expenditure in respect of items (a) to (d) were incurred without any provision either in the Budget or in the Supplementary Estimates. Expenditure on item (e) was incurred by provision of funds through reappropriation. As the expenditure exceeded the limit prescribed in the New Service Rules, these constituted New Services/New Instrument of Services. Failure to observe the procedure prescribed in the New Service Rules resulted in the expenditure escaping the notice of Legislature in respect of all these items.

## 5. Excess also occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(i) (a) 2235. 02.001.I.AD. District Establishment-			
O. 63.05			
R. 15.98	79.03	79.45	+0.42



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

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

(b) 2235. 02.101.I.AR.  
Schools for the Deaf -

O.	34.24		
R.	14.01	48.25	48.40 +0.15

Enhancement of provision by reappropriation in March 1992 in respect of items (a) and (b) were due to increase in expenditure towards payment of annual increment arrears, Bonus and additional instalment of Dearness Allowances.

(ii) 2235. 02.101.I.AC.  
Assistance to schools  
for the defective -

O.	1,06.38		
R.	14.12	1,20.50	1,22.11 +1.61

Enhancement of provision (Rs. 8.62 lakhs) by reappropriation in March 1992 was due to payment of boarding grants and subsidies. Specific reasons for enhancement of provision for the balance amount by reappropriation and for the final excess have not been communicated (April 1993).

(iii) 2235. 02.101.I.BG.  
Travel Concession to  
Physically Handicapped  
persons -

O.	25.00		
R.	25.92	50.92	50.91 - 0.01

Specific reasons for enhancement of provision by reappropriation in March 1992 have not been communicated (April 1993).

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

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

(iv) 2235. 02.104.I.AO.  
Programme for the care  
of Destitute Children -  
Assistance to private  
Organisation -

O.	1,92.34		
R.	25.66	2,18.00	2,19.35 +1.35

Enhancement of provision by reappropriation in March 1992 was due to increase in expenditure towards payments of (i) annual increment arrears and Bonus, (ii) additional instalment of Dearness Allowances and (iii) boarding grants and subsidies.

(v) 2235. 02.106.I.AD.  
Approved Schools -

O.	2,52.39		
R.	47.33	2,99.72	3,00.22 +0.50

Enhancement of provision by reappropriation in March 1992 was due to increase in expenditure towards payment of (i) annual increment arrears and Bonus, (ii) additional instalment of Dearness Allowances and (iii) cost of Food Commodities.

(vi) 2236. 02.102.I.AS.  
Puratchi Thalaivar  
M.G.R. Nutritious Meal  
Programme for children  
of the age group of 5  
to 9 in the Corporation  
and Municipal Schools -

O.	1,87.14		
R.	27.38	2,14.52	2,13.66 - 0.86



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

Enhancement of provision by reappropriation in March 1992 was due to increase in expenditure mainly towards payment of annual increment arrears and Bonus.

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

(vii) 2236. 80.800.II.JH.  
Tamil Nadu Integrated  
Nutrition Project -  
Communication and  
Training District  
Programme -

O.	47.97		
R.	34.04	82.01	80.20 - 1.81

Specific reasons for the enhancement of provision by reappropriation in March 1992 and for the final saving have not been communicated (April 1993).

## 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	1,02,96,18,000		
Supplementary	24,69,08,000	1,27,65,26,000	1,25,20,00,238 - 2,45,25,762
Amount surrendered during the year (March 1992)			4,01,58,000
Charged			
Original	10,03,000		
Supplementary	1,30,00,000	1,40,03,000	1,55,39,523 +15,36,523
Amount surrendered during the year (March 1992)			3,000

## Notes and comments -

1. In view of the saving of Rs. 2,45.26 lakhs in the voted grant, the supplementary grant of Rs. 24,69.08 lakhs obtained in March 1992 proved excessive.

2. Rs. 4,01.58 lakhs were surrendered in the voted grant in March 1992, but the saving ultimately worked out to Rs. 2,45.26 lakhs.

3. The excess of Rs. 15,36,523 in the charged appropriation requires regularisation.



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

4. In view of the excess of Rs. 15.37 lakhs in the charged appropriation, the supplementary appropriation of Rs. 1,30.00 lakhs obtained in March 1992 proved inadequate.

5. Expenditure on the undermentioned scheme under voted grant was incurred without any provision either 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.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
2225.01.800.I.AD. Special orientation Course to Scheduled Castes/Scheduled Tribes to join in the Commissioned Rank in the Armed Forces	. .	13.32	+13.32

6. Bulk of the excess in the charged appropriation occurred under -

Head	Total appropriation	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
2225.01.283.II.JA. House Sites for Adi- Dravidars -			
O.	10.00		
S.	1,30.00	1,40.00	1,55.40
			+15.40

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

Supplementary provision obtained in March 1992 was to acquire more house sites for Adi-Dravidars and for making payment of enhanced compensation in land acquisition cases. Reasons for the final excess have not been communicated (April 1993).



Grant No. 32 - Welfare of the Backward Classes, Most Backward Classes and Denotified communities.

Major head	Total grant or appropriation	Actual expenditure	Excess + Saving -
Rs.	Rs.	Rs.	
2070. Other Administrative Services			
2225. Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes			
2236. Nutrition			
2702. Minor Irrigation			
Voted			
Original	36,08,99,000		
Supplementary	5,000		
Amount surrendered during the year (March 1992)	36,09,04,000	32,76,91,400	- 3,32,12,600
Charged			3,15,20,000
Original	8,000		
Supplementary			
Amount surrendered during the year (March 1992)	8,000		- 8,000
			8,000

Grant No. 32 - Welfare of the Backward Classes, Most Backward Classes and Denotified communities - contd.

Notes and Comments -

1. Saving in the voted grant occurred mainly under -

Head	Total grant	Actual expenditure	Excess + Saving -
			( in lakhs of rupees )
(i) 2702. 02.800.VI.U.E. Schemes on Minor Irrigation Wells and Pumps -			
O.	2,00.00		
R.	- 2,00.00		
Withdrawal of entire provision by reappropriation in March 1992 was due to transfer of the scheme to Agriculture Department under Grant No.20.			
(ii) 2225. 03.277.II.KG. Free Education to students of Most Backward Classes/Denotified Communities studying in B.A, B.Sc., B.Com. Degree courses -			
O.	3,60.80		
R.	- 74.89	2,85.91	2,82.35 - 3.56
(iii) 2225. 03.283.II.JB. Housesites for Narikuravars, Oddars, Navidars and Vannars -			
O.	1,12.00		
R.	- 43.79	68.21	62.67 - 5.54

Specific reasons for withdrawal of provision by reappropriation in March 1992 and for the final saving under items (ii) and (iii) have not been communicated (April 1993).



Grant No. 32 - Welfare of the Backward Classes, Most Backward Classes and Denotified communities - *contd.*

Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
(iv) 2225. 03.277.II.JM. Special Training Institute for Backward Classes -			
O.	56.35		
R.	- 50.72	5.63	4.64 - 0.99

Withdrawal of provision by reappropriation in March 1992 was attributed to non-acquisition of land for construction of new building with adequate facilities for imparting training to students belonging to backward/most backward classes and denotified tribes. Incidentally, it is observed that provision was obtained under 'Revenue' though the expenditure was of a 'Capital' nature.

2. Savings occurred under note 1 was counterbalanced by excess occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
(i) 2225. 80.101.I.AE. Denotified Tribes Schools -			
O.	5,14.74		
R.	53.13	5,67.87	5,74.48 +6.61

Enhancement of provision by reappropriation in March 1992 was mainly due to increase in expenditure towards payment of (i) arrears of pay, annual increment and Bonus to staff and (ii) additional instalments of Dearness allowance. Reasons for the final excess have not been communicated (April 1993).

Grant No. 32 - Welfare of the Backward Classes, Most Backward Classes and Denotified communities - *contd.*

Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
(ii) 2225. 03.277.I.AA. Backward class Students Hostels -			
O.	4,17.32		
R.	35.90	4,53.22	4,54.38 +1.16

Enhancement of provision by reappropriation in March 1992 was mainly due to increase in expenditure towards payment of (i) arrears of pay, annual increment and Bonus to the staff (ii) additional instalment of Dearness Allowance and (iii) revision of rents and payment of arrears of rent relating to previous year. Reasons for the final excess have not been communicated (April 1993).

(iii) (a) 2225. 03.277.I.AF. Pre-Matric Scholarships to Backward Classes -				
O.	76.47			
R.	33.76	1,10.23	1,13.28	+3.05
(b) 2225. 03.277.II.JO. Free Education to Backward Classes upto Degree level -				
O.	90.00			
R.	40.06	1,30.06	1,23.36	- 6.70

Enhancement of provision by reappropriation in March 1992 under items (a) and (b) was mainly due to sanction of Scholarships to more number of students. Reasons for the final excess under item (a) and the final saving under item (b) have not been communicated (April 1993).



Grant No. 32 - Welfare of the Backward Classes, Most Backward Classes and Denotified communities - *concl'd.*

Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
(iv) 2225. 03.001.I.AB. District Staff - Backward Classes Department -			
O.	1,19.03		
S.	0.01		
R.	20.63	1,39.67	1,41.16 +1.49

Enhancement of provision by reappropriation in March 1992 was mainly due to increase in expenditure towards payment of (i) arrears of pay, annual increment and Bonus to the staff (ii) Dearness allowance and (iii) travelling allowance to the officers in connection with the Most Backward Classes and Denotified Communities Welfare Department activities. Reasons for the final excess have not been communicated (April 1993).

(v) 2225. 03.102.II.KB. Free tools to Most Backward Classes -			
O.	29.45		
R.	11.77	41.22	41.22 . . .

Enhancement of provision by reappropriation in March 1992 was due to increase in the cost of Brass Iron Boxes.

(vi) 2225. 03.277.II.JE. Pre-Matric Scholarship to Backward Classes -			
O.	2.25		
R.	6.88	9.13	13.13 +4.00

Enhancement of provision by reappropriation in March 1992 was mainly due to sanction of Scholarships to more number of students. Reasons for the final excess have not been communicated (April 1993).

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	22,01,94,000		
Supple- mentary	12,01,000	22,13,95,000	21,75,65,322 - 38,29,678
Amount surrendered during the year (March 1992)			34,14,000



## 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	1,22,35,61,000		
Supplementary	42,48,62,000	1,64,84,23,000	1,63,93,33,274
Amount surrendered during the year			- 90,89,726
			Nil

## Note:

*Urban Development Fund* - The Fund is constituted for the proper planning and organisation of urban development programmes and to provide basic economic and social infrastructure in certain specified urban areas. The Fund is credited by debit to this grant with 90 per cent of the proceeds of Urban Land Tax, Surcharge on General Sales Tax and the Motor Spirit Tax collected in these areas, after allowing 10 per cent as share of the Government. The amounts of contribution credited to the Fund during the year was Rs. 95,36.16 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 eight years from 1984-85 to 1991-92 \*.

\* Non-incurrence of expenditure/omission of transfer of expenditure to the Fund is under examination.

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

The balance at the credit of the Fund as on 31st March 1992 was Rs. 4,70,11.43\* 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 1991-92.

\* 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.
3456. Civil Supplies			
Voted			
Original 3,58,69,73,000			
Supple- mentary 84,98,000	3,59,54,71,000	3,69,82,71,583	+10,28,00,583
Amount surrendered during the year (March 1992)			6,84,83,000
Charged			
Original . .			
Supple- mentary 1,000	1,000	. .	- 1,000
Amount surrendered during the year (March 1992)			1,000

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

## Notes and Comments -

1. The excess of Rs. 10,28,00,583 over the voted grant requires regularisation.

2. In view of the excess of Rs. 10,28.01 lakhs, the supplementary grant of Rs. 84.98 lakhs obtained in March 1992 proved inadequate and surrender of Rs. 6,84.83 lakhs in March 1992 was injudicious.

3. Excess in the grant occurred mainly under -

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

(i) 3456. 001.I.AB.  
District Establishment-

O.	8,82.39		
S.	65.37		
R.	1,08.03	10,55.79	10,61.24 +5.45

Supplementary grant obtained in March 1992 was to meet expenditure towards payment of arrears due to creation of selection grade/special grade posts, printing of family card survey questionnaire forms for distribution to the card holders, purchase of furniture, etc. for the shops and sanction of interest free loan to the Tamil Nadu Civil Supplies Corporation and the Co-operatives.

Enhancement of provision by reappropriation in March 1992 was mainly due to increased expenditure towards payment of arrears of pay and allowances due to creation of Selection Grade/Special Grade posts and for payment of additional instalment of Dearness allowance and also for construction of guard room and provision of iron cross bars in the check posts in Kanyakumari district. Specific



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

reasons for the final excess have not been communicated (April 1993).

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(ii) 3456. 102.I.AA City Distribution Organisation -			
O.	98.46		
S.	19.61		
R.	9.24	1,27.31	1,34.05 +6.74

Supplementary grant obtained in March 1992 was to meet the expenditure towards printing the family card survey questionnaire forms for distribution to the card holders, purchase of furniture, etc. for the shops and sanction of interest free loan to the Tamil Nadu Civil Supplies Corporation and the Co-operatives.

Enhancement of provision by reappropriation in March 1992 was mainly due to increased expenditure towards payment of arrears of pay and allowances due to creation of Selection Grade/Special Grade posts and for payment of additional instalment of dearness allowance. Specific reasons for the final excess have not been communicated (April 1993).

(iii) (a) 3456. 103.I.AA. Reimbursement of losses incurred by Tamil Nadu Civil Supplies Corporation, for procurement and supply of food articles under Public Distribution System -				
R.	3,15,23.94	3,15,23.94	3,32,23.93	+ 16,99.99

Grant No. 35 - Civil Supplies - *concl'd.*

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(b) 3456. 190.I.AE. Reimbursement of losses incurred by Tamil Nadu Civil Supplies Corporation for procurement and supply of Food Articles under Public Distribution System -			
O.	3,16,00.00		
R.	- 3,16,00.00		

Withdrawal of entire provision by reappropriation in March 1992 under (b) and provision by reappropriation in March 1992 under item (a) were due to reclassification of expenditure. However, reasons for the net surrender of Rs. 76.06 lakhs and for the net final excess under item (a) have not been communicated (April 1993).

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

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
3456. 190.I.AG. Repayment of Credit availed by Tamil Nadu Civil Supplies Corporation from RBI for procurement operations -			
O.	30,00.00		
R.	- 5,97.00	24,03.00	24,03.00

Specific reasons for withdrawal of provision by reappropriation in March 1992 have not been communicated (April 1993).



## Grant No. 36 - Irrigation

Major heads	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
2059. Public Works			
2701. Major and Medium Irrigation			
2702. Minor Irrigation			
2711. Flood Control and Drainage			
3056. Inland Water Transport			
Voted			
Original 1,19,73,73,000			
Supple- mentary 9,67,71,000	1,29,41,44,000	1,19,68,02,438	-9,73,41,562
Amount surrendered during the year (March 1992)			1,08,82,000
Charged			
Original 3,000			
Supple- mentary . .	3,000	. .	- 3,000
Amount surrendered during the year			Nil

## Notes and comments -

1. In view of the saving of Rs. 9,73.42 lakhs in the voted grant, the supplementary grant of Rs. 9,67.71 lakhs obtained in March 1992 proved unnecessary.

2. Rupees 1,08.82 lakhs were surrendered in March 1992 under the voted grant. However, the ultimate saving worked out to Rs. 9,73.42 lakhs.

## Grant No. 36 - Irrigation - contd.

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

4. Saving occurred persistently in the voted grant in the preceding five 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
1990-91	3,86.59	3

## 5. Saving occurred under -

Head	Total grant	Actual expenditure	Excess + Saving - ( in lakhs of rupees )
(i) 2059.80.105.I.AD. Workshop Establishment-			
O. 2,60.39			
R. 11.58	2,71.97	1,40.89	- 1,31.08
Additional provision by reappropriation in March 1992 was mainly towards increase due to payment of arrears of pay and allowances and additional instalment of Dearness Allowance. Reasons for the final saving have not been communicated (April 1993)			
(ii) 2701.80.001.II.JC. Investigation Projects-			
O. 4,02.50			
R. - 1,33.93	2,68.57	2,51.99	- 16.58



Grant No. 36 - Irrigation - *contd.*

Specific reasons for the withdrawal of provision by reappropriation in March 1992 and for the final saving have not been communicated (April 1993).

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(iii) 2701. 80.800.I.AA. Interest Charges -			
O. 60,91.58	60,91.58	. .	- 60,91.58

The saving was due to adjustment of *pro-rata* charges for Interest Charges (Rs. 58,33.24 lakhs) under the respective project minor heads. Reasons for the balance saving of Rs.2,58.34 lakhs have not been communicated (April 1993).

(iv) 2702.01.101.II.JC. Special Programme for Improvement of Irrigation Systems-			
O. 1,00.00			
R. - 1,00.00	. .	. .	. .

Specific reasons for the withdrawal of entire provision by reappropriation in March 1992 have not been communicated (April 1993).

(v) 2702.80.800.I.AJ. Add - Establishment Charges Transferred from Major Head "2059.Public Works" on <i>pro-rata</i> basis -			
O. 19.80			
S. 3,17.62	3,37.42	. .	- 3,37.42

Grant No. 36 - Irrigation - *contd.*

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(vi) 2702.80.800.II.JK. Add - Establishment Charges transferred from Major Head "2059.Public Works" on <i>Pro-rata</i> basis -			
O. 1,63.46	1,63.46	. .	- 1,63.46

Supplementary grant obtained in March 1992 was towards transfer of establishment charges from Major Head '2059. Public Works' on *pro-rata* basis. Reasons for the final saving under items (v) and (vi) have not been communicated (April 1993).

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

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(i) 2701. 04.800.I.AA. Extension and Improvement by Irrigation Department -			
O. 60.00			
R. 21.06	81.06	76.95	- 4.11

Additional provision by reappropriation in March 1992 was to carry out special repairs to the weir-cum-V notches near Bye-pass Gate at Sarkarpathy Power House across Vagaraiyar river. The final saving was partly due to non-finalisation of estimates for the improvement works.



## Grant No. 36 - Irrigation - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(ii) 2701.80.800.I.AD. Add - Machinery and Equipment Charges transferred from Major Head "2059.Public Works"-			
O. 7.49	7.49	23.32	+ 15.83

The final excess was due to adjustment of Machinery and Equipment charges on *pro-rata* basis.

(iii) 2702. 01.101.II.JA. Modernisation of Tanks having ayacuts less than 200 hectares with E.E.C. Assistance - Phase I -			
S. 1,02.12			
R. 4.08	1,06.20	1,17.87	+ 11.67

Supplementary grant obtained in March 1992 was to meet the expenditure towards the works connected with the modernisation of Tanks having an ayacut less than 200 hectares taken up with European Economic Community Assistance. Additional provision by reappropriation in March 1992 was due to extension of Phase I works upto 30.9.1991. Specific reasons for the final excess have not been communicated (April 1993).

(iv) 2702. 02.005.I.AC. Executive Establishment -			
O. 3,47.97			
R. 49.04	3,97.01	3,97.50	+ 0.49

## Grant No. 36 - Irrigation - contd.

Additional provision by reappropriation in March 1992 was due to (i) payment of arrears of pay and allowances, additional instalments of dearness allowance, (ii) clearance of the pending Medical and Leave Travel Concession bills, (iii) payment of travelling allowance to Technical Officers for their frequent journeys to complete all the investigation works, (iv) supply of terricotton uniforms instead of cotton uniforms to all the Office Assistants, Drivers, Drilling crews, etc. and (v) payment of rent at enhanced rates for the private buildings occupied by the Ground Water Divisions and sub-divisions.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(v) 3056.104.I.AA,AB and AC. Interest charges -		47.12	+ 47.12

The final excess was due to adjustment of Interest Charges on *pro-rata* basis. However, the expenditure had been incurred without any provision in the Budget which had resulted in the expenditure escaping the notice of Legislature.

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.



Grant No. 36 - Irrigation - *contd.*

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

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

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

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

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

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

Grant No. 36 - Irrigation - *contd.*

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

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



## Grant No. 36 - Irrigation - conold.

An analysis of suspense transactions during 1991-92 is given below with opening and closing balances -

Head	Balance on 1st April 1991	Debits during 1991-92	Credits during 1991-92	Balance on 31st March 1992
( in lakhs of rupees )				
1. 2059. Public Works				
80. General -				
Suspense	4,73.95	10,76.10	11,66.65	3,83.40
2. 2701. Major and Medium Irrigation -				
(i) 04. Medium Irrigation (Non- Commercial) -				
Miscellaneous Works				
Advances	6.97	. .	. .	6.97
(ii) 80. General -				
Suspense	1.54	1.49	2.86	0.17
3. 2702. Minor Irrigation				
(i) 01. Surface Water	1.98	- 8.30	1.02	- 7.34
(ii) 02. Ground Water				
80. General	9.78	32.38	22.54	19.62
Total	4,94.22	11,01.67	11,93.07	4,02.82

## Grant No. 37 - Public Works - Buildings

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
Rs.	Rs.	Rs.	Rs.
2059. Public Works			Voted
2202. General Education		4,28,90,000	Original
2205. Art and Culture			Supple-
2210. Medical and Public Health	6,22,48,000	1,56,58,000	mentary
2216. Housing			Amount surrendered during the year (March 1992)
2220. Information and Publicity		2,50,000	Charged Original
2225. Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	17,00,000	11,50,000	Supple- mentary
2230. Labour and Employment			Amount surrendered during the year
2235. Social Security and Welfare			Notes and comments -
2401. Crop Husbandry			1. The excess of Rs. 1,37,49,679 voted grant and the excess of Rs. 12,66,641 provided appropriation require regularisation.
2403. Animal Husbandry			
2405. Fisheries			2. In view of the excess of Rs. 1,37,49,679 in the voted grant, the supplementary grant of Rs. 1,37,49,679 obtained in March 1992 proved inadequate and surrendered Rs. 9.26 lakhs in March 1992. injudicious.
2406. Forestry and Wild Life			3. In view of the excess of Rs. 12.67 lakhs in the charged appropriation, the supplementary appropriation of Rs. 11.50 lakhs obtained in March 1992 proved inadequate.
2852. Industries			



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

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
Voted			
Original	4,28,90,000		
Supple- mentary	1,96,58,000	6,25,48,000	7,62,97,679 +1,37,49,679
Amount surrendered during the year (March 1992)			9,26,000
Charged			
Original	5,50,000		
Supple- mentary	11,50,000	17,00,000	29,66,641 +12,66,641
Amount surrendered during the year			Nil

## Notes and comments -

1. The excess of Rs. 1,37,49,679 over the voted grant and the excess of Rs. 12,66,641 over the charged appropriation require regularisation.

2. In view of the excess of Rs. 1,37.50 lakhs in the voted grant, the supplementary grant of Rs.1,96.58 lakhs obtained in March 1992 proved inadequate and surrender of Rs. 9.26 lakhs in March 1992 injudicious.

3. In view of the excess of Rs. 12.67 lakhs in the charged appropriation, the supplementary appropriation of Rs. 11.50 lakhs obtained in March 1992 proved inadequate.

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

4. Excess in the voted grant worked to 22 per cent of the total provision. Excess persistently occurred in this grant in the preceding five 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
1990-91	4,81.80	90

5. 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. Excess occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(i) 2059. 80.799.I.AC. Miscellaneous Works Advances - (Public Works Department)-			
O.	13.92	13.92	47.26 +33.34
(ii) 2059. 80.799.I.AD. Miscellaneous Works Advances (Technical Education Department)-			
.	.	46.70	+ 46.70
(iii) 2216. 01.106.I.AT. Special Repairs -			
O.	83.00		
S.	43.69	1,26.69	1,42.11 + 15.42



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

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

(iv)	2216. 01.106.I.AV. Add - Establishment Charges transferred from Major Head - "2059. Public Works" on Pro-Rata Basis -	O.	42.43	42.43	1,49.77	+ 1,07.34
(v)	2235. 01.202.I.AV. Repatriates from Burma and Sri Lanka -	O.	1.05	1.05	10.09	+ 9.04

Supplementary grant of Rs. 43.69 lakhs obtained in March 1992 under item (iii) was for carrying out certain repairs in Government residential buildings. Reasons for the final excess under items (i) to (v) have not been communicated (April 1993).

Excess occurred persistently under the head mentioned against item (iv) 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
1990-91	83.22		229

## 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 -
(i)	2059. 01.051.I.AF. Administration of Justice - Other than High Court -	O.	14.19
		S.	2.40
		R.	- 0.89
			15.70
			10.51
			- 5.19

Supplementary grant obtained in March 1992 was for taking up of new minor works in the Office Buildings - other than High Court.

Withdrawal of provision by reappropriation in March 1992 was due to non-completion of works. Reasons for the final saving have not been communicated (April 1993).

(ii)	2059. 01.051.I.AG. Jails -	O.	15.19
		R.	- 3.86
			11.33
			6.88
			- 4.45

Withdrawal of provision by reappropriation in March 1992 was due to under utilisation of the lumpsum provision. Reasons for the final saving have not been communicated (April 1993).



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

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(iii) 2210. 01.110.I.BU. Buildings -			
O.	10.77		
S.	8.00	18.77	10.35 -8.42

Supplementary grant obtained in March 1992 was towards carrying out certain civil works in Hospital and Dispensaries.

Reasons for the final saving have not been communicated (April 1993).

(iv) 2210. 05.105.I.AU. Buildings			
O.	5.28		
S.	6.59		
R.	- 2.54	9.33	3.96 - 5.37

Supplementary grant obtained in March 1992 was towards carrying out certain Civil Works in Hospital and Dispensaries.

Specific reasons for the withdrawal of provision by reappropriation in March 1992 and for the final saving have not been communicated (April 1993).

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

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(v) 2235. 01.140.I.AV. Rehabilitation of Repatriates from Sri Lanka - Relief Measures -			
S.	13.44	13.44	- 2.47 - 15.91

Supplementary grant obtained in March 1992 was for carrying out certain civil works and repairs in the Rehabilitation Homes and buildings of correctional Administration Department.

Reasons for the minus expenditure and for the non-utilisation of provision have not been communicated (April 1993).

8. Excess in the charged appropriation occurred mainly under -

Head	Total appropriation	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(i) 2059. 01.051.I.AC. Residence of the Governor -			
O.	0.50		
S.	0.97	1.47	6.53 + 5.06
(ii) 2059. 01.053.I.AA. Residence of the Governor -			
O.	5.00		
S.	10.53	15.53	23.14 + 7.61



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

Supplementary appropriation obtained in March 1992 under items (i) and (ii) was for increased expenditure on maintenance and for certain minor works.

Reasons for the final excess under items (i) and (ii) have not been communicated (April 1993).

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 1991-92 is given below, with opening and closing balances under the different suspense heads -

Head	Balance on 1st April 1991	Debits during 1991-92	Credits during 1991-92	Balance on 31st March 1992
				(in lakhs of rupees)
2059. Public Works -				
1. Purchase	10.58	.	.	10.58 (a)
2. Stock	1,32.42	43.66	42.90	1,33.18
3. Miscellaneous Work				
Advances	6,38.20	1,70.16	76.19	7,32.17 (i)
4. Workshop				
Suspense	- 95.25	.	0.20	- 95.25 (b)
Total	6,85.95	2,13.82	1,19.09	7,80.68 (ii)

(a) Plus balance is under examination.

(b) Minus balance is under examination.

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

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2059. Public Works			
2551. Hill Areas			
3452. Tourism			
Voted			
Original	47,58,16,000		
Supplementary	28,01,000	47,86,17,000	47,17,19,722 - 68,97,278
Amount surrendered during the year (March 1992)			7,26,000
Charged			
Original	1,000		
Supplementary	.	1,000	- 1,000
Amount surrendered during the year			Nil
Note -			

Rupees 7.26 lakhs was surrendered in the voted grant in March 1992 but the saving ultimately worked out to Rs. 68.97 lakhs.



## Grant No. 39 - Roads and Bridges

Major heads	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
2059. Public Works			
2505. Rural Employment			
3054. Roads and Bridges			
Voted			
Original 1,71,78,12,000			
Supple- mentary 26,45,34,000	1,98,23,46,000	2,02,93,98,570	+4,70,52,570
Amount surrendered during the year			Nil
Charged			
Original ..			
Supple- mentary 4,21,000	4,21,000	1,26,288	- 2,94,712
Amount surrendered during the year			Nil

## Notes and comments -

1. The excess of Rs. 4,70,52,570 over the voted grant requires regularisation.

2. In view of the excess of Rs. 4,70.53 lakhs in the voted grant, the supplementary grant of Rs. 26,45.34 lakhs obtained in March 1992 proved inadequate.

3. In view of the saving of Rs. 2.95 lakhs in the charged appropriations, the supplementary appropriation of Rs. 1.56 lakhs obtained in March 1992 proved unnecessary.

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

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

5. Excess occurred under -				
Head	Total grant	Actual expenditure	Excess + Saving -	
				(in lakhs of rupees)
(i) 3054. 01.001.I.AA. Chief Engineers (National Highways) -				
O.	63.62			
R.	10.28	73.90	83.17	+ 9.27

Additional provision by reappropriation in March 1992 was mainly towards increased expenditure for the works 'Providing additional accommodation to the office Buildings and store shed at Bhavani' for which the administrative sanction was accorded during the year.

Reasons for the final excess have not been communicated (April 1993).

(ii) 3054. 01.001.I.AB. Superintending Engineers (National Highways) -				
O.	94.33			
R.	17.08	1,11.41	1,06.20	- 5.21

Additional provision by reappropriation in March 1992 was towards (i) increased expenditure for the works 'Providing additional accommodation to the Office Buildings and store shed at Bhavani' for which the administrative sanction was accorded during the year, (ii) payment of additional Dearness Allowances, (iii) increased Bus/Train fare and intensive tours undertaken by staff in the field work (iv) increased cost of stationery articles and telephone charges (v) revised rates of wages and (vi) revised rates of rents and settlement of arrear bills and payment of Property Tax.



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

Reasons for the final saving have not been communicated (April 1993).

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(iii) 3054. 03.052.I.AB. Repairs and Carriages under control of the Chief Engineer (Highways and Rural Works) -			
O.	4,61.00		
S.	69.00	5,30.00	6,25.75 +95.75

Supplementary grant obtained in March 1992 was for meeting the expenditure on increased maintenance charges on machinery and equipment, increased staff cost and increased maintenance charges and fuel charges of Motor Vehicles.

Reasons for the final excess have not been communicated (April 1993).

(iv) 3054. 04.337.I.AA. District Roads -			
O.	31,00.00		
S.	43.57		
R.	79.00	32,22.57	32,27.91 + 5.34

Supplementary grant obtained in March 1992 was to meet the expenditure for providing lighting facilities on the National Highways from Madras to Kancheepuram and also to meet the cost of expenditure for maintaining electrification to Annai Indira Gandhi Bridge across Pamban Strait on N.H. 49 for which the administrative sanction was accorded by the Government.

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

Additional provision by reappropriation in March 1992 was due to settlement of pending I.S.D. Bills.

Reasons for the final excess have not been communicated (April 1993).

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(v) 3054. 04.793.II.JB. Special Self- Sufficiency Scheme - Rural Road Programme -			
O.	2,50.00		
S.	50.00		
R.	2,62.00	5,62.00	6,11.31 + 49.31

Supplementary grant obtained in March 1992 was towards implementation of Rural Roads Programme (Special Component Plan) and Self-Sufficiency Scheme.

Additional provision by reappropriation in March 1992 was due to Government sanction and spill over works.

Reasons for the final excess have not been communicated (April 1993).

(vi) 3054. 04.800.I.AB. Grants to Municipalities for improving the Surface of Roads -			
O.	30.00		
R.	20.00	50.00	50.75 + 0.75

Additional provision by reappropriation in March 1992 was due to sanction of matching loan assistance/grant.



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

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(vii) 3054. 04.800.II.KM. Improvement of Bus Routes -		1,49.98	+ 1,49.98
Expenditure on the above scheme was incurred without any provision either 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.			
(viii) 3054. 80.001.I.AC. Superintending Engineer (Highways and Rural Works) -			
O.	72.67		
R.	- 1.25	71.42	84.63 + 13.21

Specific reasons for the withdrawal of provision by reappropriation in March 1992 and for the final excess have not been communicated (April 1993).

(ix) 3054. 80.004.I.AA. Research Station (Highways and Rural Works) -			
O.	94.21		
R.	13.90	1,08.11	1,09.94 +1.83

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

Additional provision by reappropriation in March 1992 was towards (i) increased expenditure for the works 'providing additional accommodation to the office buildings and store shed at Bhavani' for which the administrative sanction was accorded during the year, (ii) payment of additional Dearness Allowances, (iii) increased Bus/Train Fare and intensive tours undertaken by staff in the field work and (iv) increased cost of stationery articles and telephone charges.

Reasons for the final excess have not been communicated (April 1993).

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(x) 3054. 80.004.I.AC. Investigation (Highways and Rural Works) -			
O.	1,12.42		
R.	21.36	1,33.78	1,36.68 + 2.90

Additional provision by reappropriation in March 1992 was towards (i) increased expenditure for the works 'providing additional accommodation to the office Buildings and store shed at Bhavani' for which the administrative sanction was accorded during the year, (ii) payment of additional Dearness Allowances, (iii) increased Bus/Train Fare and intensive tours undertaken by staff in the field work, (iv) increased cost of stationery articles and telephone charges, (v) revised rates of wages and (vi) revised rates of rents and settlement of arrear bills and payment of Property Tax.

Reasons for the final excess have not been communicated (April 1993).



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

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(xi) 3054. 80.797.I.AA. Transfer of Grants from Central Road Fund (Road Development) to the Major Head '8448 - Other Deposits' -			
O. 27.19			
R. 25.64			
	52.83	60.00	+ 7.17

Specific reasons for the additional provision by reappropriation in March 1992 and for the final excess have not been communicated (April 1993).

(xii) 3054. 80.799.I.AC. Miscellaneous Public Works Advance -			
	1,02.54	+ 1,02.54	

Reasons for the final excess have not been communicated (April 1993).

Expenditure on the above ongoing scheme/service was incurred without any provision in the Budget or Supplementary Estimates or by reappropriation, which has resulted in the expenditure escaping the notice of Legislature.

(xiii) 3054. 80.800.I.AA. Maintenance of Certain Important Roads in the City of Madras taken over from the Corporation of Madras -			
O. 1,50.00			
R. 24.00	1,74.00	1,74.00	

Additional provision by reappropriation in March 1992 was due to settlement of pending ISD bills.

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

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(xiv) 3054. 80.800.I.AE. Central Road Fund Schemes - State Allocation Develop- ment -			
O. 32.55			
R. 20.28	52.83	52.57	- 0.26

Additional provision by reappropriation in March 1992 was due to settlement of accounts in respect of works which were completed during the year.

(xv) (a) 3054. 04.800.II.JA. Rural Roads - Constructions -			
O. 7.13			
R. - 7.13			
(b) 3054. 04.337.II.JE. Rural Roads - Constructions -			
R. 19.86	19.86	19.62	- 0.24

Withdrawal of entire provision by reappropriation in (a) above and provision by reappropriation in (b) above in March 1992 were due to reclassification. Specific reasons for the net excess of Rs. 12.49 lakhs have not been communicated (April 1993).



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

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

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(i) 3054. 04.800.II.KL. Rural Roads in Marketing Centres under Tamil Nadu Agricultural Development Project -			
O. 1,50.04			
R. - 1,15.04	35.00	31.32	- 3.68

Reduction of provision by reappropriation in March 1992 was due to non-execution of work for want of approval of list of roads to be improved.

Reasons for the final saving have not been communicated (April 1993).

(ii) 3054. 80.799.I.AA. Stock -			
S. 3,20.84			
R. - 2,88.62	32.22	52.09	+ 19.87

Supplementary grant obtained in March 1992 was to meet the increased value of materials cost.

Specific reasons for the withdrawal of provision by reappropriation in March 1992 and for the final excess have not been communicated (April 1993).

(iii) 3054. 80.800.I.AC. Lumpsum Provision for Dearness Allowance and other unforeseen expenditure -			
O. 2,34.61			
R. - 2,34.61			

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

Withdrawal of entire provision by reappropriation in March 1992 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 amounted to only Rs. 1,32.95 lakhs resulting in a saving of Rs. 1,01.66 lakhs under the above head. Reasons for the final saving of Rs. 1,01.66 lakhs have not been communicated (April 1993).

7. Suspense - The nature of suspense transactions has been explained below the Appropriation Accounts of Grant No. 36 Irrigation. An analysis of the suspense transactions accounted for in this grant is given below together with opening and closing balances under different suspense heads.

Head	Balance on 1st April 1991	Debits during 1991-92	Credits during 1991-92	Balance on 31st March 1992
(in lakhs of rupees)				
3054. Roads and Bridges -				
Purchases	- 0.01	.	.	- 0.01
Stock	1,01.49	3,44.38	2,92.29	1,53.58
Miscellaneous Works Advances	4,59.77	1,52.13	49.58	5,62.32
Workshop Suspense	- 11.92	1,02.34	1,02.34	- 11.92 (a)
Total	5,49.33	5,98.85	4,44.21	7,03.97

(a) Minus balance is under examination.



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

8. Subventions from the Central Road Fund - The Central Road Fund is constituted out of the proceeds of excise and import duties on motor spirits earmarked for road development. The amount sanctioned each year is transferred to this Fund in the accounts of Central Government. Out of this amount, 80 per cent is allocated to the States, etc., and the balance 20 per cent is retained by Central Government as ordinary reserve to which is also added receipts accepted from other sources which are treated as Special Reserves. The amount allocated to State Governments whether from the 80 per cent allocation or from the Reserves are credited to the Major Head "1601-Grants-in-aid from Central Government" and the allocations other than those from reserves are transferred to the Major Head "8449 - Other Deposits - 103. Subventions from Central Road Fund" by per contra debit to the Major Head "3054. Roads and Bridges" under this grant. The actual expenditure on schemes of road development is initially booked under this grant and is later transferred to the deposit account to the extent the balance is available.

Rupees 60 lakhs were received as subvention during the year. Expenditure of Rs. 52.57 lakhs was incurred during 1991-92 but only Rs. 34.66 lakhs were transferred to the deposit head and the balance amount of Rs. 17.91 lakhs has not been adjusted for want of sanction. In addition an expenditure of Rs. 5.82 lakhs, Rs. 7.47 lakhs and Rs. 28.28 lakhs incurred in 1988-89, 1989-90 and 1990-91 respectively were also transferred to the deposit head. An expenditure of Rs. 6.53 lakhs incurred in 1990-91 but not

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

transferred to the deposit account during that year for want of sanction also remains unadjusted during the current year. The balance at the credit of the Deposit Account on 31st March 1992 was Rs. 1,17.23 lakhs.

9. Rural Road Development Fund - A percentage of motor vehicles taxes fixed by the Government of Tamil Nadu by notification from time to time under the Tamil Nadu Motor Vehicles Taxation Act, 1974 (Tamil Nadu Act 13 of 1974) is credited to the Fund constituted by the Government of Tamil Nadu. The Fund is to be utilised exclusively to meet the expenditure on the development and maintenance of public roads in rural areas in Tamil Nadu. The actual expenditure is initially booked under this grant and later transferred to the Reserve Fund under "8229 - Development and Welfare Funds - 200. Other Development and Welfare Funds" to the extent balance is available.

A sum of Rs. 11,73.68 lakhs was credited to the Fund in the accounts for 1991-92. 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 1992.

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 1991-92.



Grant No. 40 - Road Transport  
Services and Shipping

Major heads	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
2070. Other Administrative Services			
3051. Ports and Light Houses			
3052. Shipping			
3055. Road Transport			
Voted			
Original 10,25,44,000			
Supple- mentary 9,22,58,000	19,48,02,000	19,36,54,224	-11,47,776
Amount surrendered during the year			Nil
Charged			
Original 4,000			
Supple- mentary . .	4,000	. .	- 4,000
Amount surrendered during the year (March 1992)			4,000

Notes and comments -

1. 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.

Grant No. 40 - Road Transport  
Services and Shipping *concl'd.*

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.

No surcharge collection was transferred to the fund during 1991-92 and no expenditure was met out of the fund during the year. The balance at the credit of the fund on 31st March 1992 was Rs. 4.28 lakhs.

The transactions of the Fund stand included under "8229. Development and Welfare Funds - 200. Other Development and Welfare Funds" in Statement No. 16 of Finance Accounts 1991-92.



Grant No. 41 - Relief on account of Natural  
Calamities (All Voted)

Major head	Total grant	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2245. Relief on account of Natural Calamities			
Voted			
Original	69,24,76,000		
Supplementary	8,28,16,000		
Amount surrendered during the year (March 1992)	77,52,92,000	77,18,54,875	- 34,37,125
			6,67,000

Notes and comments -

1. In view of the saving of Rs. 34.37 lakhs over the grant, the Supplementary grant of Rs. 8,28.16 lakhs obtained in March 1992 proved excessive.

2. Rupees 6.67 lakhs were surrendered in the grant in March 1992, but the saving ultimately worked out to Rs. 34.37 lakhs.

3. Expenditure on the following schemes/services was incurred without any provision either in the Budget or in the Supplementary Estimates. As the expenditure exceeded the limits prescribed, it constituted New Service or New Instrument of Service. Failure to observe the procedure prescribed in the New Service Rules resulted in these expenditures escaping the notice of the Legislature.

Grant No. 41 - Relief on account of Natural  
Calamities (All Voted) - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
(i) 2245. 02.122.I.AC. Repairs and restoration of the damaged Adyar Embankment (Executed by Chief Engineer, Irrigation ) -	. .	72.64	+72.64
(ii) 2245. 02.800.I.BB. Repairs and Restoration of damaged roads, Bridges and Buildings of Public Works Department -	. .	24.75	+24.75

4. According to the New Service procedure, in respect of expenditure relating to natural calamities, if a token provision has been made in the Budget, the expenditure need not be treated as 'New Service' when the sanction actually issues. However, such cases should be brought to the notice of the Legislature by specific inclusion in the Supplementary Estimates. The expenditure on the schemes mentioned below was met without following the above procedure.

Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
(i) 2245.02.101.I.AI. Cash Doles to persons affected in Fire Accident -			
O.	0.01		
R.	- 0.01	. .	6.22 + 6.22



Grant No. 41 - Relief on account of Natural  
Calamities (All Voted) - *contd.*

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(ii) 2245. 02.113.I.AB. Assistance for Repair/ Reconstruction of damaged Houses, Huts in the Flood affected areas -			
O.	0.01		
R.	- 0.01	92.05	+92.05
(iii) 2245. 02.113.I.(Items eligible for assistance from the Union Government) AA.Reconstruction of Houses -			
O.	0.01		
R.	- 0.01	15.71	+15.71

5. Calamity Relief Fund - Based on the Ninth Finance Commission's recommendations, a new fund viz., 'Calamity Relief Fund' for each State has to be constituted with effect from 1st August 1990, for meeting the expenditure on relief measures in times of natural calamity by cyclone, floods, drought, fire, etc. The fund is operative till the end of the financial year 1994-95. In Tamil Nadu, the fund has to be constituted with a total annual contribution of Rs. 39 crores out of which 75 per cent (i.e Rs. 29.25 crores) will be the contribution of the Government of India as a non-plan grant and the balance as the State Government's contribution. The expenditure towards the object of the fund is initially accounted for under this grant and subsequently transferred to the fund before the close of the accounting year.

Grant No. 41 - Relief on account of Natural  
Calamities (All Voted) - *concl'd.*

The Government of Tamil Nadu constituted the Calamity Relief Fund from 1991-92 only as the Government of India orders were received at the fag end of 1990-91. Accordingly, neither the contribution of Rs. 29.25 crores received from Government of India during 1990-91 and the state share of Rs. 9.75 crores for the year was credited to the fund nor any expenditure was charged to the Fund during 1990-91.

During 1991-92, Rs. 39.00 crores was contributed to the fund, including the 75 per cent contribution received from Government of India and an expenditure of Rs. 38.20\* crores was transferred to the fund. The balance at the credit of the Fund as on 31.3.92 was Rs. 80.07 lakhs. No amount was invested from the fund

Consequent on the constitution of Calamity Relief Fund, the Famine Relief Fund, constituted and utilised for similar purpose, was not operated by the state with effect from 1990-91. During 1991-92, Rs. 1.01 lakhs being interest on investment was credited to the Fund. The excess credit of Rs. 11.25 lakhs, due to misclassification of the Sale of Security given to the fund during 1990-91 was withdrawn in 1991-92. The balance at the credit of the Famine Relief Fund as on 31.3.92 was Rs. 490.17 lakhs out of which Rs. 8.75 lakhs was invested in Securities. The accounts of the Funds are given in Statement No. 16 of the Finance Accounts 1991-92.

\* The Fund was debited in excess by Rs. 1.38 lakhs. The excess debit has been withdrawn in 1992-93 accounts.



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	3,42,13,31,000		
Supple- mentary	87,60,20,000	4,29,73,51,000	4,02,45,99,942 - 27,27,51,058
Amount surrendered during the year (March 1992)			24,59,20,000
Charged			
Original	4,77,05,000		
Supple- mentary	. .	4,77,05,000	1,87,20,236 - 2,89,84,764
Amount surrendered during the year (March 1992)			4,66,33,000

Notes and comments -

1. In view of the saving of Rs. 27,27.51 lakhs in the voted grant, the supplementary grant of Rs. 87,49.80 lakhs obtained in March 1992 proved excessive.

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

2. Only Rs. 24,59.20 lakhs were surrendered in the voted grant in March 1992 but the ultimate saving worked out to Rs. 27,27.51 lakhs.

3. Rs. 4,66.33 lakhs were surrendered in March 1992 in the charged appropriation, but the saving ultimately worked out to Rs. 2,89.85 lakhs.

4. Saving in the voted grant occurred mainly under -

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(i) 2071. 01.102.I.AA. Commutated value of Pensions -			
O.	51,09.46		
S.	22,13.38		
R.	- 7,73.72	65,49.12	58,09.05 - 7,40.07

Supplementary grant obtained in March 1992 was on account of payment of commuted value of pension to pensioners. Withdrawal of provision by reappropriation in March 1992 and the final saving was due to less number of applications for commutation of pension based on the revision of pension consequent on the implementation of the recommendations of Fifth Pay Commission than anticipated.

(ii) 2071. 01.101.I.AA. Payment to Tamil Nadu Government Pensioners -				
O.	79,64.23			
S.	11,46.49			
R.	- 1,71.99	89,38.73	79,73.74	-9,64.99



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

Supplementary grant obtained in March 1992 was on account of payment of pension to pensioners and revised pension from 1.12.91 to those pensioners who retired prior to 26.2.70. Withdrawal of provision by reappropriation in March 1992 and final saving were attributed to less number of retirements than anticipated.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(iii) 2071. 01.101.I.AC. Dearness Allowance to Pensioners -			
O. 29,78.04			
S. 23,06.18			
R. - 8,77.55	44,06.67	44,99.87	+93.20
(iv) 2071. 01.105.I.AC. Dearness Allowance to Family pensioners of Tamil Nadu Government -			
O. 13,04.27			
S. 7,78.93			
R. - 5,07.91	15,75.29	18,71.66	+2,96.37

Supplementary grant obtained in March 1992 under items (iii) and (iv) was towards increased expenditure on additional instalments of Dearness Allowance to pensioners/Family pensioners. Withdrawal of provision by reappropriation in March 1992 under both these items was due to anticipated reduction in actual expenditure as compared to previous years. Final excess under items (iii) and (iv) was attributed to the increase in the percentage rate of Dearness Allowance being more than anticipated.

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

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(v) 2071. 01.109.I.AD. Family pensions -			
O. 13,93.82			
R. - 1,46.96	12,46.86	12,54.97	+8.11

Withdrawal of provision by reappropriation in March 1992 was based on actual requirements. Final excess was due to payment of enhanced rate of Family pension upto 65 years of age instead of upto 58/60 years only admitted in the past years.

(vi) 2071. 01.104.I.AE. Interest on belated payments of Gratuity amount -			
O. 1,10.93			
R. - 1,08.35	2.58		- 2.58

Withdrawal of provision by reappropriation in March 1992 and final saving was due to avoidance of delay by simplification of procedure for payment of gratuity to pensioners direct by heads of offices.

5. Saving under Note 4 was partly offset by excess under -

(i) 2071. 01.104.I.AB. Death-cum-Retirement Gratuities to Tamil Nadu Government pensioners -			
O. 26,00.00			
S. 20,13.03			
R. 8,90.26	55,03.29	60,48.29	+5,45.00



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

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(ii) 2071. 01.109.I.AC. Gratuities -			
O. 8,00.00			
R. 2,23.29	10,23.29	13,39.29	+3,16.00

Supplementary grant obtained in March 1992 under item (i) and enhancement of provision by reappropriation in March 1992 under items (i) and (ii) as well as final excess under both the above items were on account of increased expenditure due to simplification of procedure for payment of gratuity to pensioners direct by heads of offices.

(iii) 2071. 01.109.I.AF. Commuted value of pensions to Teachers of Aided schools and schools of Local Bodies -			
O. 11,86.16			
R. 7,33.53	19,19.69	16,36.36	- 2,83.33

Enhancement of provision by reappropriation in March 1992 was attributed to receipt of more applications from pensioners for payment of commuted value of pension on account of revision of pension based on the recommendations of the Fifth Pay Commission. Final saving was due to the number of cases for revision of pension based on the recommendations of the Fifth Pay Commission being less than anticipated.

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

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(iv) 2071. 01.109.I.AA. Dearness Allowance to teacher pensioners of Aided schools, Colleges and Local Bodies -			
O. 14,19.34			
R. 16.34	14,35.68	17,02.47	+2,66.79
(v) 2071. 01.109.I.AE. Dearness Allowance to Teacher Family pensioners of Aided Schools, Colleges and Local Bodies -			
O. 4,44.30			
R. 96.28	5,40.58	6,19.60	+79.02

Additional provision obtained by reappropriation in March 1992 under items (iv) and (v) was based on actual requirements. Final excess under these items was attributed to the increase in the percentage rate of Dearness Allowance being more than anticipated. Excess under item (iv) occurred during the preceding three years also as under :-

Year	Amount in lakhs of rupees	Percentage
1988-89	3,25.94	100
1989-90	5,09.11	89
1990-91	2,25.08	26



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

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

(vi) 2071. 01.105.I.AE.  
Medical Allowances to  
Family pensioners -

O.	17.28		
R.	39.51	56.79	65.72 +8.93

Enhancement of provision by reappropriation in March 1992 was to meet additional expenditure on Medical allowance to Family pensioners. Final excess was due to increase in the number of Family pensioners drawing the allowance.

(vii) 2071. 01.101.I.AD.  
Medical Reimbursement  
Charges -

O.	1,75.67		
R.	45.47	2,21.14	2,04.54 - 16.60

Additional provision obtained by reappropriation in March 1992 was towards increased payment of Medical Reimbursement Charges to pensioners. Final saving was on account of less number of claims for reimbursement of medical charges.

(viii) 2071. 01.105.I.AB.  
Family pensions granted  
under Rule 22 of All  
India Services Death -  
cum-Retirement Benefit  
Rules, 1958 -

O.	42.65		
R.	17.65	60.30	55.95 - 4.35

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

Additional provision obtained by reappropriation in March 1992 was based on actual requirements. Final saving was attributed to less number of Family pension cases sanctioned during the year than anticipated.

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

6. 2235. 60.102.I.AK.  
Medical Allowance to  
Freedom Fighters -

R.	11.05	11.05	5.04 - 6.01
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Expenditure on the above head has been incurred without provision either in the Budget or in the Supplementary Estimates but only by reappropriation. As the expenditure exceeded the limits prescribed in the New Instrument of Service Rules, it constituted a New Instrument of Service. Failure to observe the procedure prescribed for New Instrument of Service resulted in the expenditure escaping the notice of the Legislature.

7. 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.	4,62.21		
R.	- 4,62.07	0.14	1,72.91 + 1,72.77



Grant No. 42 - Pensions and other Retirement  
Benefits - *concl'd.*

Withdrawal of provision by reappropriation in March 1992, was due to less payment of pensions to other participating states under the provisions of the Andhra State Act, 1953 and the States Reorganisation Act, 1956 than anticipated. Final excess was attributed to adjustment of the payments due and not carried out in 1990-91 being made in the current year.

Grant No. 43 - Miscellaneous

Major heads	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - 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 Programme			
2551. Hill Areas			
2801. Power			
3053. Civil Aviation			
Voted			
Original 1,83,24,24,000			
Supple- mentary 16,82,00,82,000	18,65,25,06,000	18,60,46,69,825	-4,78,36,175
Amount surrendered during the year (March 1992)			2,41,73,000
Charged			
Original 15,22,000			
Supple- mentary 8,62,000	23,84,000	16,70,984	- 7,13,016
Amount surrendered during the year (March 1992)			7,000



## Grant No. 43 - Miscellaneous - contd.

## Notes and comments -

1. In view of the final saving of Rs.4,78.36 lakhs in the voted grant (0.25 per cent), the supplementary grant of Rs. 16,82,00.80 lakhs obtained in March 1992 proved excessive.

2. Rupees 2,41.73 lakhs were surrendered in the voted grant in March 1992; but the saving ultimately worked out to be Rs. 4,78.36 lakhs.

3. In view of the saving of Rs. 7.13 lakhs in charged appropriation, the supplementary appropriation of Rs. 8.62 lakhs obtained in March 1992 proved excessive.

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

Year	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
1990-91	3,82.36	3

Saving also occurred persistently under the Charged Appropriation during 1989-90 to 1991-92, the percentage of saving being 23 to 78.

## Grant No. 43 - Miscellaneous - contd.

## 5. Excess occurred under -

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

2801.80.101.I.AC.  
Subsidy to Tamil Nadu  
Electricity Board -

S.	16,81,60.79		
R.	87,49.21	17,69,10.00	17,69,10.00 . .

During 1991-92, Government have ordered for the adjustment of subsidy amount due to the Tamil Nadu Electricity Board viz., Rs. 17,69,10.00 lakhs against the following amounts due from the Board.

	(in lakhs of rupees)
a) Amount of interest on loan	6,68,18.00
b) Ways and Means Advances	10,34,99.00
c) Dues towards the share of expenditure on Parambi-kulam Aliyar Project	10,00.00
d) Electricity duty payable from April 1979 to March 1989	55,93.00
	<hr/> 17,69,10.00 <hr/>

A sum of Rs. 16,81,60.79 lakhs was provided in the Supplementary Grant obtained in March 1992 and the balance amount was proposed to be met by reappropriation from saving within the grant. Accordingly, Rs. 87,49.21 lakhs was provided by reappropriation within the grant resulting in the reduction of overall saving in the grant from Rs. 92,27.57 lakhs (5 per cent of total grant) to Rs. 4,78.36 lakhs (0.25 per cent of total grant).



## Grant No. 43 - Miscellaneous - contd.

6. Expenditure in respect of items (a) and (b) detailed below was 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 the Legislature.

Heads	Total grant	Actual expenditure	Excess + Saving -
			(in lakhs of rupees)
(a) 2075. 800.I.FY. Lumpsum Provision for Fifth Pay Commission Arrears - . .		1,15.21	+ 1,15.21
(b) 2235. 60.200.I.BT. Relief and Rehabili- tation measures to the Tamilian arriving from Karnataka affected by violence - . .		22.34	+ 22.34

## 7. 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.

## Grant No. 43 - Miscellaneous - conclud.

However, from December 1981 onwards whenever more than one draw is held, the net sale proceeds of the first draw held in the month of December every year shall be transferred to the Tamil Nadu Ex-service Personnel Benevolent Fund by debit to Major Head "2075 - Miscellaneous General Services". No amount was credited to the Fund\* during 1991-92.

The contribution to the Ex-service Personnel Benevolent Fund is initially debited to the Major Head "2235. Social Security and Welfare" under this grant and the expenditure on the approved schemes under different Major heads in the grants concerned; these are transferred to the Fund before the close of the accounts of the year. The expenditure so transferred to the Fund during the year was Nil.\*

The balance at the credit of the Fund on 31st March 1992 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 1991-92.

\* Transfer by credit to the Fund through Major Head '2075' and debit to the Fund through Major Head '2235' is under examination.



## 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 25,81,39,000			
Supple- mentary 2,69,89,000	28,51,28,000	28,56,06,582	+4,78,582
Amount surrendered during the year (March 1992)			95,000
Charged			
Original 4,41,000			
Supple- mentary 87,000	5,28,000	5,28,684	+684
Amount surrendered during the year (March 1992)			1,000

## Notes and comments -

1. The excess of Rs. 4,78,582 over the voted grant and Rs. 684 over the charged appropriation require regularisation.

2. In view of the excess of Rs. 4.79 lakhs over the voted grant, the supplementary grant of Rs. 2,69.89 lakhs obtained in March 1992 proved inadequate.

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

3. Excess in the voted grant occurred mainly under -	Head	Total grant	Actual expenditure	Excess + Saving -
				( in lakhs of rupees )
(i) 2058. 103.I.AA. Central Press, Madras -				
O.	8,30.10			
S.	19.89			
R.	1,15.70	9,65.69	9,69.23	+3.54

Supplementary grant obtained in March 1992 was to meet the expenditure towards upgradation of certain employees to Selection Grade and Special Grade and extra cost involved in payment of Bonus/Ex-gratia. Enhancement of provision by reappropriation in March 1992 was due to increase in expenditure towards (i) payment towards sanction of Selection Grade and Special Grade posts adjustment of arrears of V pay Commission to certain employees, and payment of Bonus/Ex-gratia to the staff (Rs. 22.19 lakhs), (ii) payment of Dearness Allowance sanctioned (Rs.69.06 lakhs), (iii) increased cost of consumable stores for printing work in connection with General Election in 1991 (Rs. 7.50 lakhs) and (iv) sanction of Festival Advance to the staff (Rs. 10.99 lakhs). The final excess was due to adjustment of V Pay Commission arrears to General Provident Fund Accounts of employees and payment of arrears to employees elevated to Special Grade and Selection Grade Posts.

(ii) 2058. 103.I.AB. Government Branch Press, Choolai, Madras -				
O.	1,44.82			
R.	24.48	1,69.30	1,69.38	+ 0.08



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

Additional provision by reappropriation in March 1992 was due to increase in expenditure mainly towards (i) payment of arrears consequent on sanction of Selection Grade and Special Grade Posts and payment of Bonus/Ex-gratia to the staff (Rs. 7.41 lakhs), (ii) Dearness Allowance (Rs.13.37 lakhs) and (iii) Ex-gratia to workers who attended to the printing of ballot papers and other connected works for election in 1991 (Rs. 2.97 lakhs).

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(iii) 2058. 001.I.AA. Headquarters -			
O. 69.28			
R. 16.84	86.12	85.81	- 0.31

Additional provision by reappropriation in March 1992 was due to increase in expenditure mainly towards payment of Dearness Allowance (Rs. 7.23 lakhs) and additional expenditure incurred towards procurement of MICR cheques from the Security Press, Nasik and Telephone charges in connection with election work (Rs. 6.79 lakhs) and payment due to sanction of Special Grade and Selection Grade to the post and sanction of Bonus/Ex-gratia payment to the staff (Rs.2.68 lakhs).

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

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

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
2058. 800.I.AD. Lumpsum Provision for Dearness Allowance and other unforeseen expenditure -			
O. 1,38.59			
R, - 1,38.59			

Withdrawal of entire provision by reappropriation in March 1992 was due to payment of Dearness Allowance having been debited to the respective sub-heads. However, the amount so reappropriated under the above heads worked out to Rs. 1,16.49 lakhs only resulting in a saving of Rs. 22.10 lakhs for which reasons have not been communicated (April 1993).

## 5. 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. 17.96 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. 61 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. 61 during 1991-92 so transferred to the Fund before the close of the accounts of the year was Rs.0.69 lakh.

The balance at the credit of the Fund as on 31st March 1992 was Rs. 2,66.40 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 1991-92.

\* Includes Rs. 6.38 lakhs erroneously credited to the Fund during the year which is under examination.

## 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	35,44,46,000		
Supple- mentary	91,46,000	36,35,92,000	33,67,32,368 - 2,68,59,632
Amount surrendered during the year (March 1992)			2,17,64,000



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

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
Charged			
Original	1,000		
Supple- mentary	. .	1,000	. . - 1,000
Amount surrendered during the year (March 1992)			1,000

## Notes and comments -

1. In view of the saving of Rs. 2,68.60 lakhs, in the voted <sup>grant</sup> the supplementary grant of Rs. 91.46 lakhs obtained in March 1992 proved unnecessary.

2. Only Rs. 2,17.64 lakhs were surrendered in the voted grant in March 1992 but the ultimate saving worked out to Rs. 2,68.60 lakhs.

## 3. Savings occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
(i) 2406. 01.070.II.JC. Tamil Nadu Agricultural Development Project (TANPAD) Phase II -			
O.	3,06.52		
R.	- 2.70.41	36.11	28.73 - 7.38

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

The entire provision was withdrawn by reappropriation in March 1992 due to non requirement of funds because of the increased provision made under Grant 59. The withdrawal of provision was partly offset by provision by reappropriation in March 1992 towards purchase of stores, furniture for the divisions, payment of rental arrears increase in the cost of fuel, spare parts, maintenance and also repair charges to vehicles, purchase of new tyres etc., increase of train fare, bus fare and payment of arrears of T.A. bills, special Patrol in vulnerable areas in interior forest by subordinate to prevent smuggling of sandalwood, payment of Pay Commission arrears, additional instalment of Dearness Allowance, annual increment and bonus.

Specific reasons for the final saving have not been communicated (April 1993).

Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
(ii) 2406. 01.800.I.AK. Lumpsum Provision for Dearness Allowance and other unforeseen expenditure -			
O.	2,27.02		
R.	- 2,27.02	. . .	. . .

Withdrawal of entire provision by reappropriation in March 1992 was due to redistribution of additional instalment of Dearness Allowance to the respective sub-heads of account. However, the amount so reappropriated under the above sub-heads worked out to Rs. 1,72.54 lakhs only, resulting in a saving of Rs. 54.48 lakhs for which reasons have not been communicated (April 1993).



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

4. Excess occurred under -				
Head	Total grant	Actual expenditure	Excess + Saving -	
( in lakhs of rupees )				
(i) 2402. 102.II.JM. Soil Conservation in Mettur Stanley Reservoir -				
O.	26.72			
R.	4.95	31.67	37.61	+5.94
(ii) 2406. 01.001.I.AD. Strengthening of Divisional Administration -				
O.	37.74			
R.	1.88	39.62	69.56	+29.94
(iii) 2406. 01.102.II.JF. SIDA - Aided Social Forestry -				
O.	5,16.24			
R.	70.74	5,86.98	5,88.85	+ 1.87
(iv) 2406. 01.102.VI.UA. Schemes for Rural Fuelwood Plantation -				
O.	56.14			
R.	15.11	71.25	69.02	- 2.23
(v) 2406. 02.110.VI.UE. Tiger Reserve Scheme -				
O.	7.50			
R.	17.86	25.36	19.96	- 5.40

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

Enhancement of provision by reappropriation in March 1992 was towards (i) payment of arrears of pay, additional instalment of Dearness Allowance, annual increment and bonus to employees (ii) increase of train fare, bus fare and payment of arrears of T.A. bills, Special Patrol in vulnerable areas in interior forest by subordinate to prevent smuggling of sandalwood, (iii) cost of Contingent articles, electricity consumption charges, water charges etc. (iv) payment of rental arrears and enhanced rents to the private buildings occupied by Divisional Officer, (v) increase in the cost of fuel and spare parts, increase in the cost of maintenance and also repair charges to vehicles, purchase of new tyres etc., (vi) supply of uniforms to eligible employees as per norms and settlement of bills (vii) purchase of materials for Forest Rest House vehicles, Advertisement charges and to carry out special repairs and maintenance to various buildings in the Department, (viii) purchase of vehicles, (ix) payment of Government pleader's fees etc., and rewards to informants and (x) carrying out spillover works. Specific reasons for the final excess under items (i) to (iii) and for the final saving under items (iv) and (v) have not been communicated (April 1993).

Head	Total grant	Actual expenditure	Excess + Saving -	
( in lakhs of rupees )				
(vi) 2406. 01.001.I.AC. Working Plan Circle -				
O.	31.42			
R.	8.42	39.84	43.10	+3.26



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

Additional provision by reappropriation in March 1992 was obtained for (i) payment of arrears of pay, additional instalment of Dearness Allowance, annual increment and bonus to employees, (ii) rental arrears and enhanced rents to the private buildings occupied by D.O. (iii) increased train fare, bus fare and payment of arrears of T.A. bills, Special Patrol in vulnerable areas in interior forest by subordinate to prevent smuggling of sandalwood, (iv) increase in cost of fuel and spare parts, increase in the cost of maintenance and also repair charges to vehicles, purchase of new tyres etc., (v) supply of uniforms to eligible employees as per norms and settlement of bills (vi) purchase of electronic typewriter and new jeep. Specific reasons for the final excess have not been communicated (April 1993).

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(vii) 2406. 01.101.I.AA. Up-keep of Departmental Animals -			
O.	23.95		
R.	7.54	31.49	35.22 +3.73

Enhancement of provision by reappropriation obtained in March 1992 was due to rise in the cost of feeding charges and undertaking of works like deepening of boundaries, trenches and maintenance of sanctuaries. Specific reasons for the final excess have not been communicated (April 1993).

(viii) 2406. 01.105.I.AE. Removal of sandalwood by Government Agency -			
O.	39.49		
R.	50.51	90.00	90.80 +0.80

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

Additional provision by reappropriation obtained in March 1992 was towards extraction of dead sandalwood trees and to meet the transportation charges for taking them to main depots. Specific reasons for the final excess have not been communicated (April 1993).

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(ix) 2406. 02.111.II.JA. Improvements to Arignar Anna Zoological Park at Vandalur -			
O.	61.34		
S.	11.53		
R.	18.65	91.52	99.40 +7.88

Supplementary grant obtained in March 1992 was to meet the expenditure in connection with the upkeep of animals, feed, medicines, etc.

Enhancement of provision by reappropriation in March 1992 was towards (i) payment of arrears of pay, additional instalment of Dearness Allowance, annual increment and bonus to employees (ii) increase of train fare, bus fare and payment of arrears of T.A. bills, Special Patrol in vulnerable areas in interior forest by subordinate to prevent smuggling of sandalwood, (iii) increase in the cost of fuel and spare parts, increase in cost of maintenance and also repair charges to vehicles, purchase of new tyres, etc. Specific reasons for the final excess have not been communicated (April 1993).



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

Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
5. 2406. 01.102.V.ZA. Afforestation in Minor Irrigation Tanks in North Arcot District Financed by Marginal Farmers and Agricultural Labourers -		8.36	+8.36

Expenditure was incurred without 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 the Legislature. Specific reasons for the final excess have not been communicated (April 1993).

## 6. Forest Development Fund -

The Fund was constituted in 1991 with an objective to undertake afforestation and development work for Forestry ecological conservation, ecological education and dissemination of information. The Fund is fed with the entire receipts of the compensatory afforestation from user agencies under the head '0406. 01.800', any contribution from the Central Government, any donation from any other source and 5 per cent of the sale proceeds of the pulpwood trees other than sandal wood. The amount of Rs. 42.86 lakhs collected for compensatory afforestation from user agencies was transferred to the Fund during the year.

Grant No. 45 - Forest Department - *concl'd.*

The expenditure on the objects of the Fund shall be initially debited to the Major Head '2406-Forestry and Wild Life' in this grant and subsequently transferred to the Fund before the closing of the accounting year. The expenditure incurred on the objects of the fund during the year was Rs. 20.12 lakhs. The balance at the credit of the Fund on 31st March 1992 was Rs. 22.74 lakhs.

The transactions of the Fund are to be included under '8229 - Development and Welfare Funds - 200. Other Development and Welfare Fund', an account of which is given in Statement No. 16 of Finance Accounts 1991-92\*.

\* The transaction of the fund were misclassified under 8228-Revenue Reserve Funds - 101- Revenue Reserve Funds in Statement 16 of Finance Accounts 1991-92. The misclassification will be rectified during 1992-93. The credit of Rs. 23.52 lakhs included under "8229 - 200" does not relate to the Fund. The matter is under examination.



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 48,54,14,000			
Supple- mentary . .	48,54,14,000	48,85,15,895	+ 31,01,895
Amount surrendered during the year (March 1992)			1,78,97,000
Charged			
Original 22,53,000			
Supple- mentary . .	22,53,000	26,12,059	+ 3,59,059
Amount surrendered during the year			Nil

Notes and comments -

1. The excess of Rs. 31,01,895 over the voted grant and the excess of Rs. 3,59,059 over the charged appropriation requires regularisation.

2. Failure to obtain Supplementary grant in March 1992 has resulted in the excess in the voted grant.

3. In view of the excess of Rs. 31.02 lakhs in the voted grant, the surrender of Rs. 1,78.97 lakhs in March 1992 proved injudicious.

Grant No. 46 - Compensation and  
Assignments - *concl'd.*

4. Excess in the voted grant occurred mainly  
under -

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

3604. 103.I.AA.

Entertainment Tax -

O.	48,00.00		
R.	- 2,00.00	46,00.00	48,24.10 + 2,24.10

Specific reasons for withdrawal of provision by reappropriation in March 1992 and for the final excess have not been communicated (April 1993).



## Grant No. 47 - Information and Film Technology

Major heads	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
2059. Public Works			
2220. Information and Publicity			
2235. Social Security and Welfare			
Voted			
Original 5,02,84,000			
Supple- mentary 2,48,09,000	7,50,93,000	6,72,73,324	-78,19,676
Amount surrendered during the year (March 1992)			81,73,000
Charged			
Original . .			
Supple- mentary 10,000	10,000	8,235	-1,765
Amount surrendered during the year (March 1992)			2,000

## Notes and comments -

1. In view of the saving of Rs. 78.20 lakhs in the voted grant, the supplementary grant of Rs. 2,09.30 lakhs obtained in March 1992 proved excessive.

Grant No. 47 - Information and  
Film Technology - contd.

2. Saving occurred under - Head	Total grant	Actual expenditure	Excess + Saving - (in lakhs of rupees)
(i) 2220. 01.105.I.AD. Incentive Scheme for Promoting low Budget Tamil Film of High Quality with a Social Content -			
O.	60.00		
S.	30.00		
R.	- 90.00		

Supplementary grant obtained in March 1992 was towards additional provision for grant of subsidy.

Withdrawal of entire provision by reappropriation in March 1992 was due to non-completion of work connected with the selection of films for the grant of subsidy.

(ii) 2220. 01.105.I.AE. State Awards -				
O.	10.00			
R.	- 7.02	2.98	3.13	+0.15

Withdrawal of provision by reappropriation in March 1992 was mainly due to non-completion of work connected with the function for giving awards and subsidy, counterbalanced by increase in the payment of court fees etc. and increased number of sittings of the Selection Committee in connection with the selection of best Tamil Films of the year 1990-91.



Grant No. 47 - Information and  
Film Technology - *contd.*

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(iii) 2220. 01.800.I.AA. Lumpsum Provision for Dearness Allowance and other unforeseen Expenditure -			
O.	20.49		
R.	- 20.49		

Withdrawal of entire provision by reappropriation in March 1992 was attributed to redistribution of provision on additional instalments of Dearness Allowance to the respective sub-heads. However, the amount so reappropriated under the above functional sub-heads worked out to Rs. 3.71 lakhs only, resulting in a saving of Rs. 16.78 lakhs for which reasons have not been communicated (April 1993). Besides, Rs. 17.09 lakhs were obtained in March 1992 under the functional sub-head through Supplementary grants for meeting the expenditure on enhanced dearness allowance, without utilising the savings under this head.

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

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
2220. 60.106.I.AC. Scheme for Publicity and Propaganda -			
O.	1,98.79		
S.	1,05.36		
R.	33.84	3,37.99	3,40.25 +2.26

Grant No. 47 - Information and  
Film Technology - *concl'd.*

Supplementary grant of Rs. 38.79 lakhs obtained in October 1991 was towards the purchase of 20 new vehicles for the use of Information and Public Relations Department. Rupees 66.57 lakhs obtained March 1992 was to meet the additional expenditure on Pay and allowances, enhanced Dearness Allowance and contingent expenditure (Rs. 29.56 lakhs) and for the advertisement charges in connection with conduct of exhibition (Rs. 37.01 lakhs).

Additional provision of Rs. 1.83 lakhs by reappropriation in March 1992 was towards purchase of certain items of Machinery and equipments and payment of arrears of rent for the buildings wherefrom certain Public Relation Officers were functioning. Specific reasons for the enhancement of provision of Rs. 32.01 lakhs have not been communicated (April 1993).



## 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	32,41,87,000		
Supple- mentary	11,95,97,000	44,37,84,000	44,71,59,985
Amount surrendered during the year			+33,75,985
Charged			Nil
Original	3,000		
Supple- mentary	..	3,000	..
Amount surrendered during the year (March 1992)			- 3,000
			3,000

The expenditure in this grant does not include Rs. 50,00,000 met out of advance from the Contingency Fund sanctioned during March 1992, which remained unrecouped to the Fund till the close of the year.

## Notes and comments -

1. The excess of Rs. 33,75,985 over the voted grant requires regularisation.

## Grant No. 48 - Rural Industries - contd.

2. In view of the excess of Rs. 33.76 lakhs in the voted grant, the supplementary grant of Rs. 11,45.96 lakhs obtained in March 1992 proved inadequate.

3. Excess occurred mainly under -

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(i) 2851. 101.I.AA. Engineering Wing for Construction and Maintenance of Buildings -			
O.	79.39		
R.	11.63	91.02	99.20
			+ 8.18

Additional provision by reappropriation in March 1992 was mainly towards adjustment of Pay Commission arrears to the General Provident Fund account, payment of additional instalments of Dearness Allowance and Bonus.

Final excess was due to payment of pay fixation arrears to staff including work charged establishment and also to selection grade staff and payment of enhanced Dearness Allowance.

(ii) 2851. 102.I.CB. Service Centre for Ceramics at Vridhchalam -				
O.	53.49			
R.	13.83	67.32	64.69	- 2.63

Additional provision of Rs. 2.09 lakhs by reappropriation in March 1992 was towards adjustment of Pay Commission arrears to the General Provident Fund account, payment of additional instalment of Dearness Allowance and Bonus. Specific reasons for the balance provision of



## Grant No. 48 - Rural Industries - contd.

Rs. 11.74 lakhs and for the final saving have not been communicated (April 1993).

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

(iii) 2851. 107.I.AB.  
Direction and  
Administration -

O.	91.64		
S.	11.87		
R.	11.66	1,15.17	1,17.20 + 2.03

Supplementary grant obtained in March 1992 was towards sanction of additional instalment of Dearness Allowance.

Additional provision by reappropriation in March 1992 was mainly towards adjustment of Pay Commission arrears to the General Provident Fund account, payment of additional instalment of Dearness Allowance and Bonus.

Final excess was due to increase in Festival Advance, salaries and Dearness Allowance, increase in rent rate and taxes.

(iv) 2851. 107.I.AG.  
Cocoon Market in the  
State -

O.	20.01		
S.	15.12		
R.	14.47	49.60	48.90 - 0.70

Supplementary grant obtained in March 1992 was towards purchase of more Cocoons in the Market.

## Grant No. 48 - Rural Industries - contd.

Additional provision by reappropriation in March 1992 was mainly towards adjustment of Pay Commission arrears to the General Provident Fund account, payment of additional instalment of Dearness Allowance and Bonus.

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

(v) 2851. 107.I.AO.  
Large Scale Silk Farms  
in the State -

O.	25.22		
R.	30.89	56.11	56.85 + 0.74

Additional provision by reappropriation in March 1992 was towards adjustment of Pay Commission arrears to the General Provident Fund account, payment of additional instalment of Dearness Allowance and Bonus, increased expenditure towards Festival Advance and materials and supplies, procurement of agricultural inputs, purchase of additional rearing equipments for seed farms at Kollatti and Madahalli for supply of seed cocoons to grainages and application of manures etc., to mulberry plantations.

(vi) 2851. 107.II.KE.  
Modernisation and  
Expansion of Silk  
Reeling Units -

O.	2,00.00		
S.	20.00		
R.	24.31	2,44.31	2,42.76 - 1.55

Supplementary grant obtained in March 1992 was towards purchase of more Cocoons.



## Grant No. 48 - Rural Industries - contd.

Additional provision by reappropriation in March 1992 was towards sudden increase in cost of cocoons, heavy inflow of cocoons in the market due to recent clash in Karnataka State which the Department was forced to purchase. Final saving was due to refund of subsidy sanctioned in the previous years and non-remittance of personal deposit account amount.

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(vii) 2851. 110.I.AA. Management and Administration -			
O. 93.77			
R. 12.05	1,05.82	1,07.44	+ 1.62
(viii) 2852. 80.001.I.AA. Headquarters -			
O. 1,40.23			
R. 25.70	1,65.93	1,61.16	- 4.77

Additional provision by reappropriation in March 1992 under items (vii) and (viii) was mainly towards adjustment of Pay Commission arrears to the General Provident Fund account, payment of additional instalments of Dearness Allowance and Bonus.

Reasons for the final excess under item (vii) have not been communicated (April 1993).

Final saving under item (viii) was due to non-payment of pay fixation arrears to certain cases for want of clarification in service matters.

## Grant No. 48 - Rural Industries - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(ix) 2885. 02.101.I.JA. Assistance for setting up of Industries -			
O. 3,10.00			
S. 5,53.76			
R. 12.98	8,76.74	9,23.86	+47.12

Government sanctioned Rs. 2,61.00 lakhs towards disbursement of 15 per cent State Capital subsidy and 20 per cent Special Capital subsidy through District Industries Centres to the eligible Small Scale Industries Units during the years 1990-91 and 1991-92. Government had also sanctioned Rs. 2,25.00 lakhs for this purpose. Token provision was made in the Supplementary Estimates in October 1991. Supplementary grant of Rs. 5,53.75 lakhs obtained in March 1992 was also attributed to the disbursement of State Capital subsidy through District Industrial Centres.

As against the total sanction of Rs. 4,25.00 lakhs proposed to be met by additional provision, Supplementary grant was obtained for Rs. 5,53.75 lakhs in March 1992. Specific reasons for the additional grant of Rs. 1,28.75 lakhs obtained through Supplementary Estimates have not been communicated.

An amount of Rs. 61.00 lakhs was proposed to be met by reappropriation from saving within the grant. However, only Rs. 12.98 lakhs was provided by reappropriation in March 1992. The final excess was due to non-availability of saving under the grant for reappropriation.



Grant No. 48 - Rural Industries - *contd.*

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

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
2851. 800.I.AC. Lumpsum Provision for Dearness Allowance and other unforeseen Expenditure -			
O.	1,15.27		
R.	- 1,15.27		

Withdrawal of entire provision by reappropriation in March 1992 was attributed to the lumpsum provision on Dearness Allowance having been distributed to the respective functional sub-heads. However, only Rs. 68.55 lakhs were reappropriated to those sub-heads towards meeting this expenditure resulting in a saving of Rs. 46.72 lakhs. Reasons for the balance saving have not been communicated (April 1993). It was also observed that Rs. 70.99 lakhs was obtained through Supplementary Estimates in March 1992 inspite of the saving under this head.

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 was irregularly met by reappropriation without specific approval of the Legislature.

Grant No. 48 - Rural Industries - *concl'd.*

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
2851. 110.VI.UB. Rebate on Sale of Coir Yarn and Coir Products -			
O.	0.01		
R.	3.99	4.00	4.00



## 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	1,64,52,52,000		
Supplementary	23,90,21,000	1,88,42,73,000	1,75,55,38,343 - 12,87,34,657
Amount surrendered during the year (March 1992)			16,01,16,000

## Notes and comments --

1. In view of the saving of Rs. 12,87.35 lakhs, the supplementary grant of Rs. 23,82.46 lakhs obtained in March 1992 proved excessive.

2. Rupees 16,01.16 lakhs were surrendered in the grant in March 1992 ; but the saving ultimately worked out to Rs. 12,87.35 lakhs (7 per cent).

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

Year	Amount (in lakhs of rupees)	Saving Percentage
1986-87	54,64.76	43
1987-88	33,40.64	24
1988-89	43,83.57	33
1989-90	1,41.30	1
1990-91	17,12.41	11

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

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

5. Saving occurred under -

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

(i) 2215. 01.101.II.JI.  
Madras Water Supply Project -

O.	9,50.01			
R.	- 1,85.01	7,65.00	7,65.00	. .

Withdrawal of provision by reappropriation in March 1992 was due to non-finalisation of construction of III check dam and non-receipt of concurrence of World Bank for construction of 300 mld treatment plant at Red Hills . Saving of Rs. 300.25 lakhs (25 per cent) also occurred under this head during 1990-91.

(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	. .

Withdrawal of provision by reappropriation in March 1992 was due to financial position and lack of appreciable progress on the part of Andhra Pradesh Government on Telugu Ganga Project during the year. Saving of Rs. 15,00.00 lakhs (33 per cent) also occurred under this head during 1990-91.



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

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(iii) 2215. 01.102.III.SF. Special self sufficiency scheme - Special Accelerated Rural Water Supply programme -			
O. 10,00.00			
R. - 10,00.00	..	..	..

Specific reasons for withdrawal of the entire provision by reappropriation in March 1992 have not been communicated (April 1993).

(iv)(a) 2551. 01.282.III.SB. Assistance to Tamil Nadu Water supply and Drainage Board for Investigation of Partial Sewerage Scheme under Hill Area Development Programme -				
R. 1,00.00	1,00.00	1,00.00	..	

(b) 2551. 60.107.III.SA. Assistance to Tamil Nadu Water Supply and Drainage Board for investigation of partial sewerage scheme under Hill Area Development programme -				
O. 1,68.00				
R. - 1,68.00	..	..	..	

Withdrawal of entire provision by reappropriation in March 1992 under item (b) and provision by reappropriation in March 1992 under (a) were due to reclassification of expenditure. However, reasons for the net surrender of Rs. 68.00 lakhs have not been communicated (April 1993).

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

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

(i) 2215. 01.101.II.JR. Grants to TWAD Board for execution of World Bank assisted water supply scheme for small Towns -				
O. 20,00.00				
R. 5,00.00	25,00.00	25,00.00	..	

Enhancement of provision by reappropriation in March 1992 was due to execution of World Bank assisted Water Supply Schemes.

(ii) 2215. 01.102.I.AB. Assistance to TWAD for the repayment of Loan and interest to LIC for Rural Water Supply -				
O. 10,31.78				
R. 1,95.59	12,27.37	12,27.37	..	

Enhancement of provision by reappropriation in March 1992 was towards assistance for repayment of L.I.C Loan.

(iii) 2215. 01.102.II.JC. Minimum Needs Programme -				
S. 5,72.69				
R. 3,32.79	9,05.48	9,03.56	- 1.92	

Provision made in the supplementary grant and enhancement of provision by reappropriation was due to sanction of amounts to TWAD Board by Government towards the



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

implementation of maintenance of various Water Supply Schemes by diversion of funds available under World Bank Projects. Reasons for the final saving have not been communicated (April 1993).

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

(iv) 2215. 01.102.III.SG.  
Accelerated Rural Water Supply Programme in SC/ST habitation under Dr. Ambedkar Centenary Programme -

S.	0.01		
R.	1,23.99	1,24.00	1,24.00 ..

Token provision obtained in Supplementary grant (March 1992) was towards implementation of the new scheme for which Government sanctioned Rs. 50 lakhs. The balance amount was proposed to be met from the saving within the grant. However, an additional provision of Rs. 74.00 lakhs over and above the required provision was made by reappropriation in March 1992 for incurring expenditure sanctioned by Government under the scheme. According to New Service Rules, the expenditure need not be treated as New Service when the sanction actually issues in such cases. However, the additional sanction should have been brought to the notice of the Legislature by specific inclusion in the Supplementary Estimates. Failure to follow the prescribed procedure led to the expenditure escaping the notice of the Legislature.

(v) 2215. 02.106.II.JG. Grant for setting up common effluent treatment plant for culture of Small Scale Industries	..	1,60.00	+1,60.00
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Grant No. 49 - Water Supply (All voted) - *concl'd.*

Expenditure on the scheme was incurred without provision either in the Budget or in the Supplementary Estimates and as it exceeded the limits prescribed in the New Service Rules it constituted a New Service/New Instrument of Service. Failure to observe the prescribed procedure in the New Service Rules had led to the expenditure escaping the notice of the Legislature.

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

(vi) 2551. 01.282.III.SA.  
Provision of Water Supply facilities to the Tribal habitations in Panchayat Union under Western Ghat Development Programme -

O.	0.01		
R.	-0.01	69.89	+69.89

Specific reasons for withdrawal of provision by reappropriation in March 1992 have not been communicated (April 1993). According to New Service Rules, in respect of a scheme involving Central assistance, if a token provision has been made in the Budget, the expenditure on the scheme need not be treated as New Service when the sanction actually issues. However, such cases should be brought to the notice of the Legislature by specific inclusion in the Supplementary Estimates. Failure to follow the prescribed procedure led to the expenditure escaping the notice of the Legislature.



## Grant No.50 - Municipal Administration (All voted)

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

2210. Medical and Public Health

2217. Urban Development

Voted

Original 43,43,54,000

Supplementary	18,46,18,000	61,89,72,000	61,89,95,836	+23,836
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Amount surrendered during the year	Nil
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Notes and comments -

1. The excess of Rs. 23,836 over the grant requires regularisation.

2. Excess of Rs. 8.37 lakhs (2.30 per cent) also occurred in the grant during 1990-91.

3. Excess in the grant occurred under -

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

(i) 2217. 80.001.I.AC.  
Director of Municipal Administration -

O.	78.49		
R.	13.85	92.34	93.56 +1.22

Specific reasons for enhancement of provision by reappropriation in March 1992 and for final excess have not been communicated (April 1993).

Grant No. 50 - Municipal Administration  
(All voted) - contd.

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

(ii) 2217. 80.191.II.JH.  
Miscellaneous Grants to Municipalities -

O.	0.01		
S.	20.00		
R.	9.99	30.00	30.00 . .

Supplementary grant obtained in October 1991 was towards grant to Kumbakonam Municipality for incurring expenditure on certain improvement works in connection with the Mahamagam Festival held in February 1992.

Additional provision by reappropriation in March 1992 was towards payment as grant to Kumbakonam Municipality for Mahamagam Festival. Additional grant of Rs. 9.99 lakhs (non-recurring) paid over and above the provision, by reappropriation, exceeded the limit of Rs. 5 lakhs fixed under orders relating to 'New Service provision' and hence constituted 'New Service'. Failure to follow the procedure prescribed for 'New Service' resulted in the expenditure escaping the notice of the Legislature.

(iii) 2217. 80.001.I.AD.  
Municipal Commissioners-

O.	49.00		
R.	8.06	57.06	57.66 +0.60

Specific reasons for enhancement of provision by reappropriation in March 1992 have not been communicated (April 1993).



Grant No. 50 - Municipal Administration  
(All voted) - conclud.

4. Excess under note 3 above was partly counterbalanced by the saving under -

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

2217. 05.800.II.JD.  
Support for setting up  
of Urban Micro  
Enterprises in urban  
settlement under Nehru  
Velaivaippu Thittam -

O.	50.00		
S.	5.18		
R.	- 23.95	31.23	29.36 - 1.87

Supplementary grant obtained in March 1992 was to meet the expenditure for setting up of Urban Micro Enterprises in Urban Settlement under Nehru Velaivaippu Thittam. Specific reasons for withdrawal of provision by reappropriation in March 1992 have not been communicated (April 1993).

Grant No. 51 - Tourism (All Voted)

Major heads	Total grant	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2551. Hill Areas			
3452. Tourism			
Original	1,11,67,000		
Supple-mentary	6,19,000	1,17,86,000	1,08,26,096 -9,59,904
Amount surrendered during the year(March 1992)			9,48,000

Notes and comments -

1. In view of the saving of Rs. 9.60 lakhs, the supplementary grant of Rs. 6.19 lakhs obtained in March 1992 proved excessive.

2. Saving occurred under -

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

3452. 80.001.II.JA.  
Promotion and Publicity  
of Tourism -

O.	33.00		
R.	- 9.00	24.00	21.73 - 2.27

Specific reasons for the withdrawal of provision by reappropriation in March 1992 and reasons for the final saving have not been communicated (April 1993).



Grant No. 51 - Tourism (All Voted) - *concl'd.*

3. Excess occurred under -				
Head	Total grant	Actual expenditure	Excess + Saving -	
(in lakhs of rupees)				
3452. 80.800.II.JA. Assistance to Food Craft Institute -				
O.	11.50			
R.	4.77	16.27	16.26	- 0.01

Enhancement of provision by reappropriation in March 1992 was to meet the expenditure towards fourth and final instalment of recurring grant for the year 1991-92 sanctioned by Government in March 1992.

## Grant No. 52 - Tamil Development - Culture

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2059. Public Works			
2202. General Education			
2205. Art and Culture			
Voted			
Original	3,29,33,000		
Supple- mentary	51,00,000	3,80,33,000	3,23,48,101
Amount surrendered during the year (March 1992)			16,99,000
Charged			
Original	1,000		
Supple- mentary	. .	1,000	. .
Amount Surrendered during the year (March 1992)			1,000
Notes and comments			

1. In view of the saving of Rs. 56.85 lakhs in the voted grant, the supplementary grant of Rs. 46.00 lakhs obtained in March 1992 proved unnecessary.

2. Rs. 16.99 lakhs were surrendered in March 1992 under the voted grant but the ultimate saving worked out to Rs. 56.85 lakhs.



Grant No. 52 - Tamil Development - Culture - *concl'd.*

3. Saving occurred mainly under -				
Head	Total grant	Actual expenditure	Excess + Saving -	
( in lakhs of rupees )				
(i) 2205.102.II.JD. Financial Assistance to Eminent Artists and Men of Letters and who are now in indigent circumstances -				
O.	74.01			
S.	19.15	93.16	52.84	-40.32

Supplementary grant obtained in March 1992 was towards the enhancement of financial assistance from Rs.250 to Rs.400 to artists who are in indigent circumstances and additional sanction of 300 more artists for the financial assistance. Specific reasons for the final saving have not been communicated (April 1993).

(ii) 2205.001.II.JA. Directorate of Art and Culture -				
O.	6.25			
R.	- 5.97	0.28	0.16	-0.12

Reasons for the withdrawal of provision by reappropriation in March 1992 was due to the formation of 'The Directorate of Art and Culture' on 23.12.91. Full provision was obtained in the Budget for the staff of the office.

## Grant No. 53 - 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	13,06,67,000		
Supple- mentary	. .	13,06,67,000	2,99,85,582 -10,06,81,418
Amount surrendered during the year (March 1992)			10,00,55,000



## Grant No. 53 - Capital Outlay on Agriculture - contd.

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
Charged			
Original	1,000		
Supple- mentary	. .	1,000	. . - 1,000
Amount surrendered during the year (March 1992)			1,000

## Notes and comments -

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

## 2. Saving occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
			(in lakhs of rupees)
(i) 4401. 103.II.JA. Establishment of State Seed Farms -			
O.	38.82		
R.	- 20.99	17.83	19.45 + 1.62

Withdrawal of provision of Rs. 15.97 lakhs by reappropriation in March 1992 was due to non-finalisation of tenders on account of late receipt of Government orders. The withdrawal was partly offset by the enhanced provision for carrying out certain spillover works by the Agriculture Engineering Department in State Seed Farms, Construction and Digging of wells, providing Channel facilities to the Seed Farms, payment of arrears to contractors. Specific reasons for the withdrawal of the balance provision and for the final excess have not been communicated (April 1993).

## Grant No. 53 - Capital Outlay on Agriculture - contd.

Saving of Rs. 8.29 lakhs (13 per cent) also occurred under this head during 1990-91.

Head	Total grant	Actual expenditure	Excess + Saving -
			(in lakhs of rupees)
(ii) 5054. 04.800.II.JF. Formation of Roads in Sugar Factory Areas -			
O.	1,50.00		
R.	- 24.94	1,25.06	1,25.05 - 0.01

Specific reasons for withdrawal of provision by reappropriation in March 1992 have not been communicated (April 1993).

(iii) 5054. 05.337.I.AA.  
Improvements of Roads -

O.	10,00.00		
R.	- 9,82.96	17.04	17.04 . .

Withdrawal of provision by reappropriation in March 1992 was due to delay in approval, of twenty new road works under 'Sugarcane Road Development Schemes' in Private Sugar Mill areas, by Government.

## 3. Excess occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
			(in lakhs of rupees)
(i) 4401. 103.II.JV. Construction of Agricultural Seed Godowns -			
R.	11.00	11.00	5.14 - 5.86



Grant No. 53 - Capital Outlay on Agriculture - *concl'd.*

Provision made by reappropriation in March 1992 was for meeting expenditure on construction of four seed godowns.

(ii) 4415. 01.004.II.JA.  
Construction of Building  
for Soil Testing  
Laboratory - . . 8.12 + 8.12

Specific reasons for expenditure without provision have not been communicated (April 1993).

Expenditure on the above schemes was incurred without provision either in the Budget or in the Supplementary Estimates and as it exceeded the limits prescribed in the New Service Rules, it constituted a New Service/New Instrument of Service. Failure to observe the prescribed procedure had led to the expenditure in (i) and (ii) above escaping the notice of the Legislature.

## Grant No. 54 - Capital Outlay on Industrial Development

Major heads	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
4851. Capital Outlay on Village and Small Industries			
4853. Capital Outlay on Non-Ferrous Mining and Metallurgical Industries			
4858. Capital Outlay on Engineering Industries			
4859. Capital Outlay on Telecommunication and Electronic Industries			
4860. Capital Outlay on Consumer Industries			
4875. Capital Outlay on Other Industries			
5465. Investments in General Financial and Trading Institutions			
Voted			
Original 19,48,11,000			
Supple- mentary 14,24,31,000	33,72,42,000	31,99,49,972	- 1,72,92,028
Amount surrendered during the year (March 1992)			1,26,54,000



**Grant No. 54 - Capital Outlay on  
Industrial Development - contd.**

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
Charged			
Original	1,000		
Supple- mentary	2,15,000	2,16,000	- 2,16,000
Amount surrendered during the year (March 1992)			2,16,000

*Notes and comments -*

1. In view of the saving of Rs. 1,72.92 lakhs in the voted grant, the supplementary grant of Rs. 12,74.31 lakhs obtained in March 1992 proved excessive.

2. Rupees 1,26.54 lakhs were surrendered in the voted grant in March 1992, but the saving ultimately worked out to Rs. 1,72.92 lakhs.

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

Year	Amount (in lakhs of rupees)	Saving Percentage
1986-87	93.95	6
1987-88	22.27	1
1988-89	1,35.16	7
1989-90	82.27	2
1990-91	4,98.22	14

4. In view of the saving of Rs. 2.16 lakhs in the charged appropriation, the supplementary grant of Rs. 2.15 lakhs obtained in March 1992 proved unnecessary.

**Grant No. 54 - Capital Outlay on  
Industrial Development - contd.**

5. Saving occurred mainly under -				
Head	Total grant	Actual expenditure	Excess + Saving -	
				(in lakhs of Rupees)
(i) 4858. 60.190.II.JA. Share Capital Assistance to Tamil Nadu State Construction Corporation Limited -				
S.	53.57			
R.	0.03	53.60	8.60	- 45.00

Supplementary grant of Rs. 45.00 lakhs obtained in March 1992 was for the conversion of existing permanent loan into equity base of Tamil Nadu Construction Corporation. Additional provision of Rs. 8.57 lakhs in Supplementary Estimates and Rs. 0.03 lakh in reappropriation was also towards equity. Reasons for the final saving have not been communicated (April 1993).

(ii) 4860. 04.190.II.JD. Assistance to instal Co-generation Plants in Sugar Mills -				
O.	50.00			
S.	1,93.00	2,43.00	25.00	- 2,18.00

Supplementary grant obtained in March 1992 was towards installation of Co-generation Plants in M.R.Krishnamoorthy Co-operative Sugar Mills and Cheyyar Co-operative Sugar Mills. Reasons for the final saving have not been communicated (April 1993).



Grant No. 54 - Capital Outlay on  
Industrial Development - *concl'd.*

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

(iii) 4875. 60.190.II.JC.  
Acquisition of Lands  
for setting up of Free  
Trade Zone near  
Meenambakkam Airport -

O. 1,24.48

R. -1,24.48

Withdrawal of entire provision by reappropriation in March 1992 was due to non-receipt of Government sanction for drawal and disbursement of the amount for Land acquisition.

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

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

4860. 01.190.II.JD.

Share Capital assistance  
to Tamil Nadu Co-operative  
Modern Processing  
Service Unit -

. . . 2,18.00 +2,18.00

Expenditure on this scheme was incurred without any provision either in the Budget or in the Supplementary Estimates. As it exceeded Rs. 5 lakhs, 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. Reasons for the final excess have not been communicated (April 1993).

Grant No. 55 - 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

Voted

Original 85,69,14,000

Supple-  
mentary

5,20,37,000

90,89,51,000 80,25,58,629 - 10,63,92,371

Amount surrendered during  
the year(March 1992)

7,10,18,000

Charged

Original . .

Supple-  
mentary

1,000

1,000

. .

- 1,000

Amount surrendered during  
the year

Nil



## Grant No. 55 - Capital Outlay on Irrigation - contd.

## Notes and comments -

1. In view of the saving of Rs. 10,63.92 lakhs in the voted grant, the supplementary grant of Rs. 5,20.37 lakhs obtained in March 1992 proved unnecessary.

2. Rupees 7,10.18 lakhs were surrendered in the voted grant in March 1992 but the saving ultimately worked out to Rs. 10,63.92 lakhs (12 per cent).

3. Saving occurred persistently in the grant in the preceding thirteen years, the percentage of saving ranging from 11 to 45.

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

5. Saving 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.	7,00.00		
R.	- 2,55.46	4,44.54	4,33.57 - 10.97

Withdrawal of provision by reappropriation in March 1992 was mainly towards non-progress of work due to heavy rain and water logging in the approach road to the worksite, non-receipt of awards towards the cost of land acquired from the Revenue Department for settlement and non-completion of land acquisition process partly offset by the enhanced provision due to increased expenditure towards completion of work already taken up.

## Grant No. 55 - Capital Outlay on Irrigation - contd.

Reasons for the final saving have not been communicated (April 1993). Saving occurred under this head in 1989-90 (68 per cent) and 1990-91 also (53 per cent).

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

(ii) 4215. 01.101.II.JC.  
Formation of canals for  
bringing water from  
Krishna River -

O.	14,64.79		
R.	- 5,14.06	9,50.73	10,25.67 +74.94

Withdrawal of provision by reappropriation in March 1992 was mainly due to non-incurrence of land acquisition charges during the year, non-taking up of work for providing enclosures to the guest house garden of "O" point of K.P. canal for want of plan approval by the Andhra Public Works Department, non-completion of land acquisition process, non-execution of many works as anticipated, non-resumption of work for excavation and lining of canal due to heavy seepage in the canal, non-availability of jelly for manufacturing of slabs for excavation and lining of link canal and water logging at Casting yard at Pullavambakkam Village due to storage of water in Poondi Reservoir, non-taking up of excavation of earth work due to full storage of water in Thannarkulam Tank, non-acquisition of land in the village of Iveli Agaram, Thannarkulam and Pakkam.

Reasons for the final excess have not been communicated (April 1993).



Grant No. 55 - Capital Outlay on Irrigation - *contd.*

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(iii) 4215. 01.101.II.JD. Suspense -			
O. 1,12.71			
R. - 1,12.71			

Withdrawal of Rs. 33.00 lakhs by reappropriation in March 1992 was due to non-receipt of approval from Government for maintaining the Reserve stock for Krishna Water Supply Project Division VII. Specific reasons for the withdrawal of the balance provision by reappropriation have not been communicated (April 1993).

(iv) 4701. 01.202.II.JA. Canals -			
O. 2,88.24			
R. - 88.14	2,00.10	2,01.69	+1.59

Withdrawal of provision by reappropriation in March 1992 was due to non-taking up of new work for execution during the year.

(v) 4701. 01.202.II.JB. Direction and Administration -			
O. 2,00.82			
R. - 60.37	1,40.45	1,37.29	- 3.16

Withdrawal of provision by reappropriation in March 1992 was due to winding up of Cauvery Modernisation division at Mayiladuthurai (April 1991) and reduction of staff (October 1991).

Grant No. 55 - Capital Outlay on Irrigation - *contd.*

Specific reasons for the final saving have not been communicated (April 1993).

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(vi) 4701. 01.207.II.JB. Branches -			
O. 1,15.00			
R. - 1,14.70	0.30	- 0.21	- 0.51

Specific reasons for the withdrawal of provision by reappropriation in March 1992 have not been communicated (April 1993).

(vii) 4701. 01.207.II.JC. Distributories -			
O. 1,05.76			
R. - 69.15	36.61	32.90	- 3.71

Withdrawal of provision by reappropriation in March 1992 was due to non-commencement of branches and distributories under link canal.

Reasons for the final saving have not been communicated (April 1993).

(viii) 4701. 03.205.II.JA. Dam and Appurtenant Works -			
O. 81.50			
R. - 81.50			

Withdrawal of entire provision by reappropriation in March 1992 was due to non-completion of land acquisition process.



## Grant No. 55 - Capital Outlay on Irrigation - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(ix) 4701. 03.241.II.JF. Reservoir -			
O. 1,95.04			
R. - 1,23.95	71.09	71.32	+0.23

Withdrawal of provision by reappropriation in March 1992 was mainly due to non-sanction of proposal for one work (Rs. 11.00 lakhs), non-settlement of agency for one work due to delayed sanction of estimate (Rs. 31.84 lakhs), revision of estimates due to rejection of pre-qualification tender by Government (Rs. 60.00 lakhs) and non-settlement of agency due to litigation (Rs. 17.30 lakhs).

(x) 4701.03.249.II.JB. Dam and Appurtenant Works -			
O. 1,33.60			
R. - 69.40	64.20	56.38	- 7.82

Withdrawal of provision by reappropriation in March 1992 was mainly due to delay in sanction of estimate (Rs. 48.90 lakhs) and non-transfer of land for construction of buildings (Rs. 16.99 lakhs). Reasons for the final saving have not been communicated (April 1993).

(xi) 4701. 80.800.II.JJ. Add - Percentage charges for Establishment - Transferred from Major Head " 2059 - Public Works" -			
O. 3,27.84	3,27.84	. .	- 3,27.84

## Grant No. 55 - Capital Outlay on Irrigation - contd.

Saving was partly due to adjustment of percentage charges for establishment (Rs. 25.12 lakhs) under the respective project minor heads. Reasons for the balance saving (Rs. 3,02.72 lakhs) have not been communicated (April 1993). This has contributed to 28 per cent of the saving under the voted grant.

Such significant saving, 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 saving under the voted grant as indicated below -

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
1990-91	1,44.18		14
Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
(xii) 4702. 101.II.JA. Special Minor Irrigation Programme -			
O.	2,43.50		
R.	- 84.42	1,59.08	1,80.32 +21.24



Grant No. 55 - Capital Outlay on Irrigation - *contd.*

Withdrawal of provision by reappropriation in March 1992 was due to diversion of Investigation Division Krishnagiri to Krishna Water Supply Project with effect from April 1991.

Specific reasons for the final excess have not been communicated (April 1993).

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(xiii) 5056. 104.III.SA. Improvement to Buckingham Canal stretch between Ennore to Andhra -			
O. 1,24.97			
R. - 1,23.97	1.00	- 36.29	- 37.29

Withdrawal of provision by reappropriation in March 1992 was due to disbandment of Buckingham Canal Improvements Division with effect from January 1991. Reasons for the final saving have not been communicated (April 1993). Saving occurred under this head in 1989-90 (66 per cent) and 1990-91 also (92 per cent).

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

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(i) 4701. 01.203.II.JF. Canals -			
O. 7.08			
R. 1,00.38	1,07.46	1,19.97	+12.51

Grant No. 55 - Capital Outlay on Irrigation - *contd.*

Additional provision by reappropriation in March 1992 was mainly towards carrying out water regulation works, completion of canal works, carrying out urgent repairs to Noyyal Project house at Kangeyam and payment of land acquisition charges.

Reasons for the final excess have not been communicated (April 1993).

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(ii) 4701. 01.207.II.JD. Direction and Administration -			
O. 2,54.62			
R. - 36.56	2,18.06	3,03.02	+84.96

Withdrawal of provision by reappropriation in March 1992 was mainly due to non-provision of funds in Final Modified Appropriation for the Operation and Maintenance Division and a portion of Periyar-Vaigai Division for which funds were provided in the Budget Estimates, partly offset by enhancement of provision towards sanction of Additional Dearness Allowance. Specific reasons for the final excess have not been communicated (April 1993).

(iii) 4701. 01.207.II.JE. Suspense -			
O. 5.00			
R. - 5.00	. .	57.55	+57.55

Withdrawal of entire provision by reappropriation in March 1992 was due to issue of cement from 'stock' to 'Link Canal Works' being more than anticipated.



Grant No. 55 - Capital Outlay on Irrigation - *contd.*

Reasons for the final excess have not been communicated (April 1993).

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

(iv) 4701.03.204.II.JD.  
Spill Way -

O.	94.75		
R.	97.16	1,91.91	2,27.61 +35.70

Additional provision by reappropriation in March 1992 was due to increase in cost of manufacturing, supplying and erecting radial gates for 10 vents and for settlement of bills from Public Workshops.

Reasons for the final excess have not been communicated (April 1993).

(v) 4701. 03.243.II.JC.  
Canals -

O.	6,76.92		
R.	4,88.07	11,64.99	11,96.09 +31.10

Additional provision by reappropriation in March 1992 was mainly towards providing Jeep tracks along the canal side of Manimuthar Dam and also for the additional works taken up in Amaravathy Sub-Project.

Reasons for the final excess have not been communicated (April 1993).

(vi) 4701. 03.244.II.JB.  
Dam and Appurtenant Works -

O.	25.88		
R.	26.13	52.01	54.09 +2.08

Grant No. 55 - Capital Outlay on Irrigation - *contd.*

Additional provision by reappropriation in March 1992 was mainly towards carrying out electrical supply to Dam to provide two bind island at the dam side and also for completion of spill over works.

Reasons for the final excess have not been communicated (April 1993).

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

(vii) 4701. 03.245.II.JD.  
Canals -

O.	1,55.81		
R.	50.23	2,06.04	2,28.98 +22.94

Additional provision by reappropriation in March 1992 was mainly towards increased cost of excavation of canal and lining works and also for meeting the establishment and advertisement charges for land acquisition.

Reasons for the final excess have not been communicated (April 1993).

(viii) 4701.03.248.II.JA.  
Dam and Appurtenant Works -

O.	88.14		
R.	1,33.45	2,21.59	2,34.90 +13.31

Additional provision by reappropriation in March 1992 was mainly towards the preliminary works for revertments and road culvert works and also for the formation of earth dam upto ground level, etc., partly offset by withdrawal of provision due to non-receipt of awards towards cost of land acquisition from Revenue Department for settlement.



Grant No. 55 - Capital Outlay on Irrigation - *contd.*

Reasons for the final excess have not been communicated (April 1993).

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

(ix) 4701. 03.257.II.JC.  
Reservoir -

O.	13.09		
R.	95.58	1,08.67	1,06.57 - 2.10

Enhancement of provision by reappropriation in March 1992 was towards formation of earth dam upto ground level and above ground level, approach roads and construction of cause way.

Reasons for the final saving have not been communicated (April 1993).

(x) 4701. 03.257.II.JE.  
Buildings -

O.	18.00		
R.	22.91	40.91	45.81 +4.90

Enhancement of provision by reappropriation in March 1992 was towards increased expenditure for construction of residential buildings, sub-division office buildings, quarters for the heavy machinery staff, etc.

Reasons for the final excess have not been communicated (April 1993).

Grant No. 55 - Capital Outlay on Irrigation - *contd.*

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

(xi) 4701. 80.001.I.AC.  
Public Works -

O.	3,03.41		
R.	31.60	3,35.01	3,71.59 +36.58

Additional provision by reappropriation in March 1992 was mainly towards payment of arrears of pay and allowance for the newly created posts of selection grade/special grade and payment of additional instalment of dearness allowance, increased travelling allowance and transfer travelling allowance bills due to increase in the rate of travelling allowance and diversion of staff, increased telephone charges and installation of telephone line and revision of telephone rent, increased rates of electrical charges, supply of uniforms, payment of advertisement charges, increased rent for new building, settlement of claim for the cost of tipper and scrapper purchased from Defunct Kuthiraiyar Reservoir Project, Palani, increased cost of fuel, spare parts and frequent repairs to motor vehicles, etc., partly offset by withdrawal of provision due to non-filling up of certain post and transfer of certain staff.

Reasons for the final excess have not been communicated (April 1993).



## Grant No. 55 - Capital Outlay on Irrigation - contd.

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

(xii) 4702. 800.II.JA.  
Add - Percentage charges for Establishment transferred from Major Head " 2059. Public Works" -

O. 9.02 9.02 49.25 +40.23

Reasons for the final excess have not been communicated (April 1993).

7. 4701. 03.238.II.JI.  
Spillway -

R. 9.97 9.97 10.14 + 0.17

Expenditure on the above scheme was incurred without any provision either 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.

8. 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 1991-92 is given below together with opening and closing balances under different heads.

## Grant No. 55 - Capital Outlay on Irrigation - contd.

Head	Balance on 1st April 1991	Debits during 1991-92	Credits during 1991-92	Balance on 31st March 1992
	( in lakhs of Rupees)			

4215. Capital Outlay on Water Supply and Sanitation -

1. Stock 55.26 55.18 1,07.70 2.74

2. Miscellaneous Works advances 6.46 32.34 27.83 10.97

Total 61.72 87.52 1,35.53 13.71

Head	Balance on 1st April 1991	Debits during 1991-92	Credits during 1991-92	Balance on 31st March 1992
	( in lakhs of Rupees)			

4701. Capital Outlay on Major and Medium Irrigation Commercial -

1. Purchases 0.02 . . . 0.02 (a)

2. Stock 2,73.81 6,29.56 5,51.41 3,51.96

3. Miscellaneous Works Advances 2,60.75 15.00 1,05.81 1,69.94

4. Workshop - Suspense 8.23 . . . 8.23

Total 5,42.81 6,44.56 6,57.22 5,30.15

(a) Plus balance is under examination.



Grant No. 55 - Capital Outlay on Irrigation - *concl'd.*

Head	Balance on 1st April 1991	Debits during 1991-92	Credits during 1991-92	Balance on 31st March 1992
( in lakhs of Rupees)				
4701. Capital Outlay on Major and Medium Irrigation - Non-commercial -				
1. Purchases	- 9.89	. .	. .	- 9.89
2. Stock	41.01	57.99	39.22	59.78
3. Miscellaneous Works				
advances	- 50.98	83.46	66.35	- 33.87 (b)
4. Workshop Suspense	0.46	. .	. .	0.46
Total	- 19.40	1,41.45	1,05.57	16.48
( in lakhs of Rupees)				
Head	Balance on 1st April 1991	Debits during 1991-92	Credits during 1991-92	Balance on 31st March 1992
4711. Capital Outlay on Flood Control Projects -				
1. Stock	14.72	9.03	. .	23.75
2. Miscellaneous Works Advances	- 0.04	. .	. .	- 0.04
Total	14.68	9.03	. .	23.71

(b) Minus balance is under examination.

Grant No. 56 - Capital Outlay on Public Works  
- Buildings

Major heads	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
4058. Capital Outlay on Stationery and Printing			
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			
4402. Capital Outlay on Soil and Water Conservation			



Grant No. 56 - 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			
4407. Capital Outlay on Plantations			
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 49,62,79,000			
Supple- mentary 8,95,49,000	58,58,28,000	57,60,33,562	-97,94,438
Amount surrendered during the year (March 1992)		1,27,36,000	
Charged			
Original 4,01,000			
Supple- mentary . .	4,01,000	. .	-4,01,000
Amount surrendered during the year (March 1992)		4,01,000	

Grant No. 56 - Capital Outlay on Public Works  
- Buildings - *contd.*

Notes and comments -

1. In view of the saving of Rs.97.94 lakhs in the voted grant, the supplementary grant of Rs.6,88.39 lakhs obtained in March 1992 proved excessive.

2. Though the overall saving (Rs. 97.94 lakhs) under the voted grant was only 1.7 per cent of the total provision under the grant, huge saving of Rs. 8,10.99 lakhs (13.8 per cent of the total provision under the grant) was noticed under the following heads:

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(i) 4059.01.051.II.JC. Land Revenue -			
O. 4,22.92			
R. - 1.41.67	2,81.25	2,26.12	- 55.13
(ii) 4059.01.051.II.JG. Administration of Justice -			
O. 4,16.63			
R. - 2,26.16	1,90.47	1,72.57	- 17.90
(iii) 4202.01.203.II.JA. Buildings -			
O. 2,29.79			
S. 18.50			
R. - 1,87.38	60.91	76.53	+15.62
(iv) 4225. 03.277.II.JU. Buildings -			
O. 4,25.85			
R. - 1,84.17	2,41.68	2,27.48	- 14.20



Grant No. 56 - Capital Outlay on Public Works  
- Buildings - *contd.*

Supplementary grant was obtained in October 1991 under item (iii) for construction of Commemoration Block in the Presidency College, Madras. Withdrawal of provision by reappropriation in March 1992 was due to non-completion of works [items (i) and (iv)] and non-receipt of detailed estimates, slow progress of work and non-receipt of orders of Government for payment of land acquisition charges [item (ii)]. Withdrawal of provision by reappropriation in March 1992 under item (iii) was due to non-receipt/late receipt of administrative approval, slow progress of work, non-requirement of funds due to completion of certain work and non-settlement of agency. Specific reasons for the final saving under items (i), (ii) and (iv) and for the final excess under item (iii) have not been communicated (April 1993).

The saving under the above heads were utilised for incurring expenditure over and above the provision made by the 'Legislature' under other schemes in the grant.

3. Expenditure on the schemes mentioned below was incurred without provision either in the Budget or in the Supplementary Estimates. As the expenditure exceeded the limit prescribed in the New Service Rules, it constituted New Service/New Instrument of Service. Failure to observe the procedure prescribed in the New Service Rules resulted in the expenditure escaping the notice of the Legislature.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(i) 4202.02.104.II.JA. Buildings -			
R. 10.53	10.53	9.22	-1.31

Grant No. 56 - Capital Outlay on Public Works  
- Buildings - *concl'd.*

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(ii) 4211.102.III.SC. Buildings -	. .	37.55	+37.55
(iii) 4211.106.III.SD. Buildings - DANIDA Project -	.		
R. 1,03.00	1,03.00	1,03.00	. .
(iv) 4235.02.106.VI.UA. Construction -			
R. 34.57	34.57	32.88	-1.69
(v) 4235.02.106.VI.UB Construction -			
R. 8.01	8.01	28.18	+20.17



## Grant No. 57 - Capital Outlay on Roads and Bridges

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
Rs.	Rs.	Rs.	
4059. Capital Outlay on Public Works			
4211. Capital Outlay on Family Welfare			
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 34,33,34,000			
Supple-mentary 3,000	34,33,37,000	37,39,69,146	+3,06,32,146
Amount surrendered during the year (March 1992)			48,07,000
Charged			
Original 1,000			
Supple-mentary 9,29,000	9,30,000	. .	- 9,30,000
Amount surrendered during the year (March 1992)			1,000

## Notes and comments -

1. The excess of Rs. 3,06,32,146 over the voted grant requires regularisation.

## Grant No. 57 - Capital Outlay on Roads and Bridges - contd.

2. In view of the excess of Rs. 3,06.32 lakhs in the voted grant, the surrender of Rs. 48.07 lakhs in March 1992 was injudicious.

3. Excess of Rs. 2,42.25 lakhs (7 per cent) also occurred under the voted grant during the year 1990-91.

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

5. Excess in the voted grant occurred under -

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

(i) 5054. 03.337.II.JA.  
Original Works -

O.	72.27			
R.	10.49	82.76	82.80	+ 0.04

Additional provision by reappropriation in March 1992 was due to payment to the Railways for the implementation of work, 'Construction of Railway overbridge at KM 1/2 of Feeder road leading to BHEL complex' at Ranipet and formation of approaches in Vellore Division.

(ii) 5054. 04.337.II.JE.  
High density Corridor  
(MDR) -

O.	30.00			
R.	49.73	79.73	79.74	+ 0.01

Enhancement of provision by reappropriation in March 1992 was due to purchase of materials.



Grant No. 57 - Capital Outlay on Roads  
and Bridges - *contd.*

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(iii) 5054. 80.796.II.JA. Formation of Roads in Tribal Areas -			
O. 1,91.61			
R. 1,02.31	2,93.92	2,94.30	+ 0.38

Specific reasons for the enhancement of provision by reappropriation in March 1992 have not been communicated (April 1993).

(iv) 5054. 80.800.II.JE. Add - Percentage charges for Establishment transferred from Major Head "3054 - Roads and Bridges" -				
O. 1,17.90	1,17.90	3,80.29	+ 2,62.39	
(v) 5054. 80.800.II.JF. Add - Percentage charges for Machinery and Equipment transferred from Major Head "3054 - Roads and Bridges" -				
O. 25.74	25.74	96.47	+ 70.73	

Reasons for the final excess under items (iv) and (v) have not been communicated (April 1993).

(vi) 5054. 80.800.II.JQ. Improvement to Roads with loan assistance from Madras Refineries Limited -				
S. 0.01				
R. 30.00	30.01	30.00	- 0.01	

Grant No. 57 - Capital Outlay on Roads  
and Bridges - *contd.*

Token provision obtained in March 1992 in the Supplementary estimates was for the work of improvement of Trichy - Thanjavur - Thiruvavur - Kangalancheri Road. The expenditure during the year was to be met from saving within the grant.

Additional provision by reappropriation in March 1992 was due to sanction of the scheme by Government in the middle of the year and for incurring expenditure in the scheme during the year.

6. Excess mentioned in note 5 was counterbalanced by saving under -

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(i) 5054. 04.800.II.JC. District and Other Roads -			
O. 3,14.07			
S. 0.01			
R. - 1,35.28	1,78.80	1,78.74	- 0.06

Government had sanctioned Rs. 87.00 lakhs for construction of bridges (i) at km 4/0 of Karapattu Kallavi Road across river Kunnattur (Rs. 75.00 lakhs) and (ii) at km 3/6 of Bargur Chintagompali Road across Pamban River (Rs. 12.00 lakhs). Token provision was included in the Supplementary Estimates (March 1992) and the expenditure during the year was to be met from saving within the grant. However, no additional provision was obtained by reappropriation for this purpose.



Grant No. 57 - Capital Outlay on Roads  
and Bridges - *concl'd.*

Withdrawal of provision by reappropriation in March 1992 was due to completion of many works and acquisition of land made only in respect of a few works.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(ii) 5054. 04.800.II.JD. Other Roads -			
O. 94.77			
R. - 23.46	71.31	71.24	- 0.07
(iii) 5054. 80.800.II.JJ. Construction of over and under Bridges in lieu of Existing Level Crossings -			
O. 1,00.16			
R. - 72.54	27.62	27.59	- 0.03

Withdrawal of provision by reappropriation under items (ii) and (iii) was due to completion of work.

Grant No. 58 - 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 1,26,27,000			
Supple- mentary 10,16,000	1,36,43,000	1,75,65,690	+39,22,690
Amount surrendered during the year (March 1992)			4,30,000

Notes and comments -

1. The excess of Rs. 39,22,690 over the grant requires regularisation.

2. In view of the excess of Rs. 39.23 lakhs in the grant, the supplementary grant of Rs. 10.16 lakhs obtained in March 1992 proved inadequate and the surrender of Rs. 4.30 lakhs in March 1992 injudicious.



Grant No. 58 - Capital Outlay on Road  
Transport Services and  
Shipping (All voted) - *contd.*

3. Excess occurred mainly 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			
S.	1.09			
R.	0.08			
	1.28		- 1.28	
(b) 4070. 800.I.AA. Motor Vehicles Maintenance Organisation -				
		34.60	+34.60	

Provision was made under (a); the expenditure has been reclassified under (b). The Supplementary grant obtained in March 1992 was for payment for the construction of compound wall for Automobile Workshop at Cuddalore. Specific reasons for the net final excess of Rs. 33.40 lakhs over the provision have not been communicated (April 1993).

(ii) 5051. 02.201.II.JA. Construction of docks, berths and jetties -		15.00	+15.00	
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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.

Grant No. 58 - Capital Outlay on Road  
Transport Services and  
Shipping (All voted) - *contd.*

(iii) In respect of the heads of accounts mentioned below, which were ongoing schemes/services, expenditure had been incurred without any provision in the Budget or in the Supplementary Estimates. This had resulted in the expenditure escaping the notice of the Legislature

Head	Total grant	Actual expenditure	Excess + Saving -	
(in lakhs of rupees)				
(a) 5051. 02.200.II.JB. Development of Nagappattinam Port -		2.51	+2.51	
(b) 5051. 02.200.II.JC. Development of Cuddalore Port -		5.90	+5.90	
(c) 5051. 02.200.II.JI. Development of Colachel Port -		3.49	+3.49	

Reasons for the final excess have not been communicated (April 1993).

4. The excess mentioned in Note 3 above was partly counterbalanced by saving under -

(i) 5051. 02.202.II.JA. Construction of docks, berths and jetties -				
O.	18.00			
R.	0.25	18.25	5.24	- 13.01

Enhancement of provision by reappropriation in March 1992 was towards the cost of renewal of underground cable on the wharf. Reasons for the final saving have not been communicated (April 1993).



Grant No. 58 - Capital Outlay on Road  
Transport Services and  
Shipping (All voted) - *concl'd.*

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(ii) 5051. 02.206.II.JA. Construction of docks, berths and jetties -			
O.	30.00	30.00	18.49 - 11.51

Specific reasons for the final saving have not  
been communicated (April 1993).

Grant No. 59 - Capital Outlay on Forests

Major heads	Total grant or appropriation	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			
Voted			
Original	29,66,17,000		
Supple- mentary	3,04,43,000	32,70,60,000	30,95,07,133
Amount surrendered during the year (March 1992)			-1,75,52,867
Charged			
Original	.		
Supple- mentary	11,96,000	11,96,000	12,98,314
Amount surrendered during the year			+1,02,314
			Nil

Notes and comments -

1. In view of the saving of Rs. 1,75.53 lakhs in  
the voted grant, the supplementary grant of Rs.1,76.49 lakhs  
obtained in March 1992 proved excessive.



## Grant No. 59 - Capital Outlay on Forests - contd.

2. Rupees 33.94 lakhs were surrendered under the voted grant in March 1992 but the ultimate saving worked out to Rs. 1,75.53 lakhs.

3. The excess of Rs. 1,02,314 over the charged appropriation requires regularisation.

4. Saving occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(i) 4406. 01.102.VI.UB. Schemes on Biological upgradation and Eco-Restoration by aerial Seedlings -			
O. 22.00			
R. - 22.00			

Withdrawal of entire provision by reappropriation in March 1992 was attributed to the approval by Government of India for implementing the scheme with 100 per cent Central assistance. The scheme was implemented under the new head '4406. 01.102.III.SJ'.

(ii)(a) 4406. 01.101.II.JC.  
Re-afforestation of degraded Forests -

S. 26.29			
R. 57.79	84.08		- 84.08

(b) 4406. 01.102.II.JC.  
Re-afforestation of degraded Forests -

O. 90.00			
R. - 90.00		80.96	+80.96

## Grant No. 59 - Capital Outlay on Forests - contd.

Supplementary grant obtained in March 1992 in (a) above was for re-afforestation of degraded Forests and to carry out the afforestation works in all degraded forest lands to meet the demand for small timber, fodder and other items of forest produce.

Withdrawal of entire provision by reappropriation in (b) above and enhancement of provision by reappropriation in (a) above were attributed to reclassification. However, only Rs. 80.96 lakhs was incurred for the scheme against the total provision of Rs. 1,16.29 lakhs. Specific reasons for the net saving of Rs. 35.33 lakhs have not been communicated (April 1993).

5. Excess occurred under -

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

(i) 4406. 01.070.II.JC.  
Establishment of Southern Forest Research Institute at Vandalur under Tamil Nadu Agricultural Development Project (TANPAD) Phase -II for Extension activities -

O. 14.93			
S. 30.35	45.28	56.92	+11.64

Supplementary grant obtained in March 1992 was to meet the expenditure on carrying out the works connected with extension activities for the Tamil Nadu Agricultural Development Project financed by the World Bank during the year.

Specific reasons for the final excess have not been communicated (April 1993).



## Grant No. 59 - Capital Outlay on Forests - 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. 1,30.00			
R. 21.30	1,51.30	1,53.05	+1.75
Enhancement of provision by reappropriation in March 1992 and the final excess were due to taking up of additional areas for raising fuel wood plantations in Madurai Circle.			
(iii) 4406. 01.796.II.JB. Raising of Plantation in Tribal Areas -			
O. 35.00			
R. 7.14	42.14	45.29	+3.15
Enhancement of provision by reappropriation in March 1992 was attributed to taking up of more areas. Specific reasons for the final excess have not been communicated (April 1993).			
(iv) 4551. 60.106.II.JE. Forestry Programme Including Communication under Hill Area Development Programme -			
O. 1,46.55			
R. 17.03	1,63.58	1,67.39	+3.81
Enhancement of provision by reappropriation in March 1992 was due to more works undertaken in Coimbatore Circle under this scheme.			

## Grant No. 59 - Capital Outlay on Forests - contd.

Specific reasons for the final excess have not been communicated (April 1993).

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(v) 4406. 01.105.III.SA. Raising of minor Forest produce including Medicinal Plant -			
R. 16.16	16.16	15.85	- 0.31

Enhancement of provision by reappropriation in March 1992 was for carrying out the preparatory works based on the releases by Government of India in anticipation of Government sanction and also due to more areas taken up for execution than proposed. Expenditure on the scheme mentioned above was incurred without any provision either in the Budget or in the Supplementary Estimates. As it exceeds Rs. 5 lakhs, it constituted a New Service/New Instrument of Service. Failure to observe the procedure prescribed in the New Service/New Instrument of Service Rules resulted in the expenditure escaping the notice of the Legislature.

(vi) 4551. 60.106.III.SB. Action Plan for Nilgiris Biosphere Reserve -			
O. 0.01			
R. 14.09	14.10	21.41	+7.31

Enhancement of provision by reappropriation in March 1992 was for achieving the target, fixed for the current year and for carrying out spillover works in terms of the Government orders. Specific reasons for the final excess have not been communicated (April 1993).



Grant No. 59 - Capital Outlay on Forests - *contd.*

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

6. Excess in the charged appropriation occurred under -

Head	Total appropriation	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
4406. 02.111.II.JF. Improvements to Arignar Anna Zoological Park at Vandalur -			
S.	3.27	3.27	12.98 +9.71

Supplementary appropriation obtained in October 1991 was to meet the expenditure being the one half of the differential enhanced compensation amount awarded by the additional subordinate court, Chengalpattu in connection with the acquisition of land for the Zoo. Specific reasons for the final excess have not been communicated (April 1993).

Grant No. 59 - Capital Outlay on Forests - *concl'd.*

7. Saving in the charged appropriation occurred under -

Head	Total appropriation	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
4406. 02.110.VI.UH. Scheme for Development of Anamalais Wild Life Sanctuary -			
S.	8.69	8.69	. . - 8.69

Supplementary appropriation obtained in March 1992 was towards payment of enhanced Compensation amount for the private land acquired for the construction of Wild Life Warden's office building and staff quarters. Specific reasons for the final saving have not been communicated (April 1993).



## Grant No. 60 - 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			
Voted			
Original 32,45,000			
Supple- mentary 10,57,000	43,02,000	40,85,112	- 2,16,888
Amount surrendered during the year (March 1992)			1,86,000
Charged			
Original 2,000			
Supple- mentary . .	2,000	. .	- 2,000
Amount surrendered during the year (March 1992)			2,000

## Notes and Comments -

1. Saving in the voted grant during the year worked out to 5 per cent.

## Grant No. 60 - Capital Outlay on Rural Industries - conclud.

2. Saving occurred persistently in the voted grant in the preceding seven 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
1990-91	15.64	14

3. Saving in the voted grant occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
4851.101.II.JB. Developed Plots - Lands and Buildings -			
O. 4.01			
R. - 1.74	2.27	2.29	+0.02

Specific reasons for withdrawal of provision by reappropriation in March 1992 have not been communicated (April 1993).



## Grant No. 61 - Miscellaneous Capital Outlay

Major head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
4058. Capital Outlay on Stationery and Printing			
4070. Capital Outlay on Other Administrative Services			
4215. Capital Outlay on Water Supply and Sanitation			
4216. Capital Outlay on Housing			
4220. Capital Outlay on Information and Publicity			
4225. Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes			
4235. Capital Outlay on Social Security and Welfare			
4236. Capital Outlay on Nutrition			
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. 61 - Miscellaneous Capital Outlay - contd.

Major head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
4425. Capital Outlay on Co-operation			
4551. Capital Outlay on Hill Areas			
4711. Capital Outlay on Flood Control Projects			
4801. Capital Outlay on Power Projects			
5054. Capital Outlay on Roads and Bridges			
5452. Capital Outlay on Tourism			
5465. Investments in General Financial and Trading Institutions			
5475. Capital Outlay on Other General Economic Services			
Voted			
Original	22,43,60,000		
Supple- mentary	32,18,20,000	54,61,80,000	52,93,29,725 - 1,68,50,275
Amount surrendered during the year (March 1992)			69,20,000
Charged			
Original	3,000		
Supple- mentary	. .	3,000	. . - 3,000
Amount surrendered during the year (March 1992)			3,000



Grant No. 61 - Miscellaneous Capital Outlay - *contd.*

The expenditure in this grant does not include Rs. 1,25,14,325 met out of advance from the Contingency Fund sanctioned during March 1992, which remained unrecouped to the Fund at the close of the year.

## Notes and comments -

1. In view of the saving of Rs. 1,68.50 lakhs in the voted grant, the supplementary grant of Rs. 31,85.98 lakhs obtained in March 1992 proved excessive.

2. Rupees 69.20 lakhs were surrendered in March 1992; but the saving ultimately worked out to Rs. 1,68.50 lakhs (3.09 per cent).

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

Year	Saving Amount (in lakhs of rupees)	Percentage
1986-87	2,60.31	15
1987-88	2,62.59	12
1988-89	4,19.50	11
1989-90	87.56	3
1990-91	14,21.76	41

4. Saving in the voted grant occurred mainly under -

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(i) 4250. 203.VI.UC. Modernisation of Equipments - World Bank Aided Skill Development Project -			
O.	2,20.00		
R.	- 1,85.72	34.28	10.24 - 24.04

Grant No. 61 - Miscellaneous Capital Outlay - *contd.*

Withdrawal of provision by reappropriation in March 1992 was attributed to the change in the policy of procurement of Machinery and Equipment by the Director General of Employment and Training, New Delhi and non-supply of certain items of equipments for the Industrial Training Institutes by the suppliers. Specific reasons for the final saving of Rs. 24.04 lakhs have not been communicated (April 1993).

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(ii) 4250. 203.VI.UD. Industrial Training Institutes for Women - World Bank Aided Skill Development Project -			
O.	50.00		
R.	- 30.51	19.49	18.03 - 1.46

Withdrawal of provision by reappropriation in March 1992 was due to (i) delay in land acquisition, (ii) the change in the policy of procurement of Machinery and Equipment by the Director General of Employment and Training, New Delhi and (iii) non-supply of certain items of equipments for the Industrial Training Institutes by the suppliers. Specific reasons for the final saving of Rs. 1.46 lakhs have not been communicated (April 1993).

(iii) 4711. 02.103.II.JJ. Construction of Rubble Mound Sea Wall -			
O.	1,00.00		
R.	- 39.52	60.48	71.62 +11.14

Withdrawal of provision by reappropriation in March 1992 was attributed to the work not being taken up due to the injunction orders issued by the Court and non-



Grant No. 61 - Miscellaneous Capital Outlay - *contd.*

sanction of certain works. Specific reasons for the final excess of Rs. 11.14 lakhs have not been communicated (April 1993).

Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
(iv) 4801. 80.800.I.AA. Share Capital Assistance to Power Generation Corporation-			
O. 1,00.00			
R. - 1,00.00			

Withdrawal of entire provision by reappropriation was for want of Government sanction.

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

(i) 4216. 01.700.II.JC. Tamil Nadu Government Servants Rental Housing Scheme -			
O. 0.01			
S. 11,16.04			
R. 1,58.82	12,74.87	12,74.87	

Supplementary grant was obtained in March 1992 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 was also due to transfer of loan amount from 'Loan Account' to 'Capital Account'.

Grant No. 61 - Miscellaneous Capital Outlay - *concl'd.*

Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
(ii) 4225. 01.190.VI.UC. Share Capital Investment in the Tamil Nadu Adi-Dravidar Housing and Development Corporation -			
O. 2,00.00			
S. 0.01			
R. 1,78.80	3,78.81	3,78.81	

Government have sanctioned Rs. 1,53.00 lakhs as State's share towards the share capital contribution during 1990-91 to the Tamil Nadu Adi-Dravidar Housing Development Corporation. The expenditure was incurred from the Contingency Fund during 1990-91. Token provision was made in the Supplementary grant in October 1991 and the balance amount proposed to be met from the saving within the grant. Additional provision by reappropriation in March 1992 was for this purpose.



Grant No. 62 - 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			

Grant No. 62 - Loans and Advances by the  
State Government (All voted) - *contd.*

Major Heads	Total grant	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
6404. Loans for Dairy Development			
6407. Loans for Plantations			
6408. Loans for Food, Storage and Warehousing			
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			



Grant No. 62 - Loans and Advances by the  
State Government (All voted) - *contd.*

Major heads	Total grant	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
6860. Loans for Consumer Industries			
6875. Loans for other Industries			
6885. Other Loans to Industries and Minerals			
7055. Loans for Road Transport			
7075. Loans for other Transport Services			
7452. Loans for Tourism			
7465. Loans for General Financial and Trading Institutions			
7475. Loans for other General Economic Services			
7610. Loans to Government Servants, etc.			
7615. Miscellaneous Loans			
Original 3,46,43,03,000			
Supple- mentary 82,96,70,000			
	4,29,39,73,000	4,12,12,52,834	-17,27,20,166
Amount surrendered during the year (March 1992)			4,96,96,000

The expenditure in this grant does not include Rs. 1,08,68,975 met out of advance from the Contingency Fund sanctioned during March 1992, which remained unrecouped to the Fund at the close of the year.

Grant No. 62 - Loans and Advances by the  
State Government (All voted) - *contd.*

Notes and Comments -

1. In view of the saving of Rs. 17,27.20 lakhs in the grant, the supplementary grant of Rs. 81,70.08 lakhs obtained in March 1992 proved excessive.

2. Rupees 4,96.96 lakhs were surrendered in March 1992 but the saving ultimately worked out to Rs. 17,27.20 lakhs.

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

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(i) 6216. 80.800.I.AH. Loans to Co-operative Institutions, Boards - controlled by the Registrar of Co- operative Societies (Housing) -			
O. 13,00.00			
R. - 1,66.99	11,33.01	11,33.01	. .
Reduction of provision by reappropriation in March 1992 was attributed to delay in sanction of loan by HUDCO to Tamil Nadu Co-operative Housing Federation Limited resulting in reduction of repayment commitment to HUDCO.			
(ii) 6217. 01.191.II.JB. Loans to Municipal Corporations and Municipalities - Municipal Corporation, Madras -			
O. 12,00.00			
R. - 4,18.00	7,82.00	. .	- 7,82.00



Grant No. 62 - Loans and Advances by the  
State Government (All voted) - *contd.*

Specific reasons for withdrawal of provision by reappropriation in March 1992 and for the final saving have not been communicated (April 1993).

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(iii) 6801. 800.I.AA. Loans to Statutory Corporations, Boards and Government Companies - controlled by the Secretary to Government, Public Works Department -			
O. 50,00.00			
S. 87.43			
R. - 8,32.63	42,54.80	- 10,00.00	- 52,54.80
(iv) 6801.800.I.AC. Loans to Tamil Nadu Electricity Board for Externally Aided Project -			
		50,00.00	+50,00.00

Supplementary grant obtained in March 1992 under item (iii) was for adjustment by Tamil Nadu Electricity Board against central assistance.

The final saving under item (iii) and excess under item (iv) is due to rectification of misclassification of Rs. 50 Crores between these two heads in the 1990-91 accounts. Specific reasons for withdrawal of provision by reappropriation in March 1992 and for the saving of Rs. 2,54.80 lakhs under item (iii) have not been communicated (April 1993).

Grant No. 62 - Loans and Advances by the  
State Government (All voted) - *contd.*

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(v) 6860. 04.101.I.AA. Loans to Co-operative Institutions and Banks - controlled by the Director of Sugar -			
S. 5,01.01			
R. - 3,34.01	1,67.00	1,67.00	. .
Token provision of Rs. 0.01 lakh made in the Supplementary grant (October 1991) was for payment of first instalment of loan of Rs. 1,67.00 lakhs towards release of N.C.D.C. loan assistance for establishment of co-generation plant in M.R. Krishnamurthy Mill and Cheyyar Co-operative Sugar Mill. The balance provision (Rs. 1,66.99 lakhs) was met by reappropriation in March 1992. Supplementary grant of Rs. 5,01.00 lakhs obtained in March 1992 was for release of the balance loan assistance to these mills. This provision was withdrawn by reappropriation in March 1992 due to sanction of ways and means advance instead of loan for this purpose.			
(vi) 6885. 01.190.II.JF. Loans to Infrastructive Development Corporation for the development of Growth Centres -			
O. 4,00.00			
R. - 3,00.00	1,00.00	1,00.00	. .
(vii) 7610. 201.II.JA.04. Advances to Panchayat Union Staff -			
O. 2,10.00			
R. - 19.22	1,90.78	73.33	- 1,17.45



Grant No. 62 - Loans and Advances by the  
State Government (All voted) - *contd.*

Specific reasons for withdrawal of provision by reappropriation in March 1992 under items (vi) and (vii) and for the final saving under item (vii) have not been communicated (April 1993).

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

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(i) 6215. 01.191.II.JC. Loans to Municipal Corporations and Municipalities - Municipalities -			
O. 21,00.00			
S. 10,39.70			
R. 7,01.17	38,40.87	38,47.37	+6.50

Supplementary grant obtained in March 1992 was towards maintenance of various water supply schemes by TWAD. Additional provision obtained by reappropriation in March 1992 was for executing LIC assisted Municipal Water Supply Scheme by Tamil Nadu Water Supply and Drainage Board.

Reasons for the final excess have not been communicated (April 1993).

(ii) 6215. 01.191.II.JF. Loans to Municipal Corporations and Municipalities - Municipal Corporation - (Coimbatore) -			
S. 0.01			
R. 23.87	23.88	23.88	.

Grant No. 62 - Loans and Advances by the  
State Government (All voted) - *contd.*

Token provision obtained in March 1992 through supplementary grant and additional provision obtained by reappropriation in March 1992 were for execution of Coimbatore Added Area Water Supply Scheme.

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

(iii) 6215. 02.191.II.JD. Loans to Municipal Corporations and Municipalities - Municipalities -			
O. 50.00			
S. 2,77.74			
R. 36.91	3,64.65	3,64.65	.

Supplementary grant obtained in March 1992 was towards maintenance of various drainage schemes by Tamil Nadu Water Supply and Drainage Board. Enhancement of provision by reappropriation in March 1992 was for execution of drainage schemes.

(iv) 6402. 102.II.JD. Loans to Cultivators - controlled by the Director of Agriculture-			
O. 2,77.35			
S. 0.01			
R. 28.13	3,05.49	3,05.49	.

Government sanctioned Rs. 27.43 lakhs for implementing soil conservation schemes. A token provision was included in Supplementary Estimates in March 1992 and the balance provision was made by reappropriation in March 1992 from savings within the grant.



Grant No. 62 - Loans and Advances by the  
State Government (All voted) - *contd.*

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(v) 6425. 107.V.ZA. Loans to Co-operative Institutions and Banks - controlled by the Registrar of Co- operative Societies -			
O. 37.00			
R. 12.04	49.04	49.04	..
Specific reasons for enhancement of provision by reappropriation in March 1992 have not been communicated (April 1993).			
(vi) 6425. 108.II.KC. Loans to Co-operative Institutions and Banks - controlled by the Director of Sericulture-			
S. 0.01			
R. 84.99	85.00	85.00	..
Government sanctioned Rs. 85.00 lakhs as share capital assistance to TANSILK. Token provision of Rs. 0.01 lakh was obtained in October 1991 through supplementary grant and the balance amount was provided by reappropriation from savings within the grant.			
(vii) 6425. 108.V.ZN. Loans to Co-operative Textile Mills for Construction and Renovation of Show Rooms -			
S. 0.01			
R. 20.56	20.57	20.56	-0.01

Grant No. 62 - Loans and Advances by the  
State Government (All voted) - *contd.*

Rupees 20.57 lakhs was sanctioned by Government  
for construction and Renovation of Show Rooms. A token  
provision was included in the Supplementary Estimates in  
March 1992 and the balance was provided by reappropriation  
from savings within the grant.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(viii) 6551. 01.201.III.SB. Loans for execution of Soil Conservation Work in Kundha and Lower Bhavani Catchment - Amount transferred from 2402.102.III.SE. -			
O. 50.20			
S. 0.01			
R. 82.77	1,32.98	1,32.98	..

Against the requirement of an additional provision  
of Rs. 69.20 lakhs, token provision was obtained in March  
1992 in Supplementary Estimate and the balance provision was  
met by reappropriation in March 1992 from savings within the  
grant.

(ix) 6801. 800.I.AD. Loans to Power Financing Corporation for onlending to Tamil Nadu Electricity Board (ADB) -			
O. 98,00.00			
R. 2,00.00	1,00,00.00	1,00,00.00	..

Enhancement of provision by reappropriation in  
March 1992 was based on sanction accorded in G.O. Ms.  
No.489, Public Works Department dated 25.3.1992.



Grant No. 62 - Loans and Advances by the  
State Government (All voted) - *contd.*

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(x) 6858. 60.190.I.AA. Loans to other parties- controlled by the Director of Industries and Commerce -			
O. 2,50.00			
R. 3,50.00	6,00.00	6,00.00	..
Enhancement of provision by reappropriation in March 1992 was towards Ways and Means advances to Southern Structurals Limited.			
(xi) 6860. 60.600.III.SD. Loans for setting up of Mobile shops - controlled by the Registrar of Co- operative Societies -			
O. 0.01			
S. 0.01			
R. 13.11	13.13	13.13	..

Government sanctioned Rs. 13.12 lakhs towards strengthening the mobile distribution system through Mobile Fair Price Shops. A token provision was obtained in March 1992 through supplementary grant for this purpose and the balance requirement was met by reappropriation in March 1992 from savings within the grant.

Grant No. 62 - Loans and Advances by the  
State Government (All voted) - *contd.*

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(xii) 6885. 01.190.I.AA. Loans to Statutory Corporations, Boards and Government Companies - controlled by the Director of Industries and Commerce -			
S. 2,30.01			
R. 4,12.99	6,43.00	6,43.00	..
Government sanctioned Rs. 4,50.00 lakhs as loan to TANSI for implementing the Voluntary Retirement scheme. Supplementary grants obtained in October 1991 (token provision) and March 1992 (Rs. 2,30.00 lakhs) were towards this purpose. Additional provision obtained by reappropriation in March 1992 was attributed to Ways and Means advance (Rs. 1,93.00 lakhs) and loan sanctioned to TANSI (Rs. 2,20.00 lakhs).			
(xiii) 7465. 102.I.AA. Ways and Means Advances controlled by the Commissioner and Secretary to Government, Home, Prohibition and Excise Department -			
R. 2,19.74	2,19.74	2,19.74	..

Rupees 2,19.74 lakhs was provided by reappropriation in March 1992 towards Ways and Means Advances to Tamil Nadu Spirit Corporation.



Grant No. 62 - Loans and Advances by the  
State Government (All voted) - *contd.*

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(xiv) (a) 7610.800.I.AB.22. Loans for Higher Education in Colleges and Polytechnics -			
O. 1,60.00			
R. 60.00	2,20.00	2,17.97	- 2.03
(b) 7610. 800.I.AB.38. Loans to Government Servants for the purchase of TANSI items on credit basis -			
O. 15.00			
R. 15.00	30.00	27.60	- 2.40
(c) 7610. 800.I.AB.40. Advance for purchase of Khadi -			
O. 2,75.00			
S. 50.00			
R. 75.00	4,00.00	3,81.84	- 18.16

Supplementary grant obtained in March 1992 under item (c) was towards loans made to Government servants for purchase of Khadi cloth on credit basis.

Specific reasons for additional provision obtained by reappropriation in March 1992 and for the final saving under items (xiv) (a), (b) and (c) have not been communicated (April 1993).

Grant No. 62 - Loans and Advances by the  
State Government (All voted) - *concl'd.*

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(xv) 7475. 190.I.AC. Loans to Tamil Nadu Chit Fund Corporation - controlled by the Director of Chit Funds-			
		30.00	+30.00

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.



**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	13,98,16,50,000		
Supple- mentary	11,67,69,88,000	25,65,86,38,000	21,81,23,04,129
Amount surrendered during the year			-3,84,63,33,871
			Nil

*Notes and Comments -*

1. In view of the saving of Rs. 3,84,63.34 lakhs, the supplementary appropriation of Rs. 11,67,69.88 lakhs obtained in March 1992 proved excessive.

2. No amount was surrendered in March 1992 but the ultimate saving worked out to Rs. 3,84,63.34 lakhs.

3. Saving in the appropriation during the year worked out to 14.99 per cent.

4. There was also saving of 17.11 per cent in the appropriation for 1990-91.

5. Saving was the net result of savings and excess under various heads, the more important of which are dealt with in the succeeding notes.

**Public Debt - Repayment  
(All charged) - contd.**

6. Significant saving occurred under -				
Head	Total appropriation	Actual expenditure	Excess + Saving -	
( in lakhs of rupees )				
(i) 6003. 101.AB. Market Loans not bearing Interest -				
O.	17.68			
R.	- 13.34	4.34	5.85	+1.51
Specific reasons for withdrawal of appropriation by reappropriation in March 1992 and for the final saving have not been communicated (April 1993).				
(ii) 6003. 103.AA. Loans from Life Insurance Corporation of India -				
O.	4,13.72			
R.	- 54.93	3,58.79	3,58.79	..
Specific reasons for withdrawal of appropriation by reappropriation in March 1992 have not been communicated (April 1993).				
(iii) 6003. 110 .AA. Ways and Means Advances from the Reserve Bank of India -				
O.	8,20,00.00			
S.	5,97,69.88			
R.	1,29.69	14,18,99.57	11,34,17.00	-2,84,82.57
(iv) 6003.110.AB. Overdraft from the Reserve Bank of India -				
O.	3,50,00.00			
S.	5,70,00.00	9,20,00.00	8,18,11.51	-1,01,88.49



Public Debt - Repayment  
(All charged) - *contd.*

Supplementary appropriation obtained in March 1992 under items (iii) and (iv) was towards the repayment of Ways and Means advances and overdrafts obtained from the Reserve Bank of India. Specific reasons for additional appropriation obtained by reappropriation in March 1992 under item (iii) and for the final saving under items (iii) and (iv) have not been communicated (April 1993).

Head	Total appropriation	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(v) 6004. 03. Loans for Central Plan Schemes -			
O.	53.49		
R.	- 11.80	41.69	41.69 . .

Specific reasons for withdrawal of appropriation by reappropriation in March 1992 have not been communicated (April 1993).

7. Excess occurred mainly under -

Head	Total appropriation	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(i) 6003. 104.AA. Housing -			
O.	1,07.56		
R.	17.72	1,25.28	1,25.28 . .
(ii) 6004. 04. Loans for Centrally Sponsored Plan Schemes -			
O.	90.50		
R.	77.35	1,67.85	1,67.85 . .

Public Debt - Repayment  
(All charged) - *concl'd.*

Specific reasons for enhancement of appropriation by reappropriation in March 1992 under items (i) and (ii) have not been communicated (April 1993).

Head	Total appropriation	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(iii) 6003.108.AC. Sugar -			
O.	89.69		
R.	46.42	1,36.11	1,36.11 . .
(iv) 6003. 108.AJ. Sericulture -			
R.	14.71	14.71	14.71 . .

Additional appropriation obtained by reappropriation in March 1992 under items (iii) and (iv) was to meet the demand raised by the National Co-operative Development Corporation and actual payment made to it.

Expenditure in respect of item (iv) has been incurred without provision either in the budget or in the supplementary estimates but only by reappropriation. As the expenditure exceeded the limits prescribed in the New Service/New Instrument of Service Rules, it constitutes a New Service/New Instrument of Service. Failure to observe the prescribed procedure has resulted in the expenditure escaping the notice of the Legislature.



## APPENDIX

STATEMENT SHOWING GRANTWISE DETAILS OF RECOVERIES ADJUSTED  
IN REDUCTION OF EXPENDITURE IN THE ACCOUNTS FOR 1991-92(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.
1. Land Revenue Department	5,70,000	6,61,635	+ 91,635
2. State Excise Department	6,90,000	4,84,671	- 2,05,329
3. Motor Vehicles Acts - Adminis- tration	3,38,000	3,92,778	+ 54,778
4. General Sales Tax and other Taxes and Duties - Administration	36,53,000	28,57,640	- 7,95,360
5. Stamps - Adminsitration	75,000	72,650	- 2,350
6. Registration	25,90,000	21,06,965	- 4,83,035
7. State Legis- lature	1,85,000	1,27,000	- 58,000
8. Elections	1,07,000	3,83,475	+ 2,76,475
9. Head of State, Ministers and Headquarters Staff	1,02,000 39,72,000	1,15,011 38,58,107	+ 13,011 - 1,13,893
10. Milk Supply Schemes	3,56,000	4,85,150	+ 1,29,150
11. District Adminis- tration	1,20,72,000	1,95,06,156	+ 74,34,156

## APPENDIX - contd.

Number and title of grant or appropriation	Budget Estimates	Actuals	Actuals compared with Budget estimates More + Less -
(1)	(2) Rs.	(3) Rs.	(4) Rs.
12. Adminis- tration of the Tamil Nadu Hindu Religious and Charitable Endowments Act, 1959	5,34,05,000	5,65,27,829	+ 31,22,829
13. Administration of Justice	5,76,000 57,93,000	4,68,857 50,84,402	- 1,07,143 - 7,08,598
14. Jails	16,68,000	19,06,547	+ 2,38,547
15. Police	3,43,56,000	2,91,32,027	- 52,23,973
16. Fire Services	25,80,000	21,92,700	- 3,87,300
17. Education	10,42,15,000	11,16,24,071	+ 74,09,071
18. Medical	2,74,65,000	2,16,57,951	- 58,07,049
19. Public Health	1,75,30,000	1,61,50,289	- 13,79,711
20. Agriculture	15,45,08,000	11,02,87,896	- 4,42,20,104
21. Fisheries	12,32,000	8,44,892	- 3,87,108
22. Animal Husbandry	1,56,000	43,15,575	+ 41,59,575
23. Co-operation	25,90,000	26,70,780	+ 80,780
24. Industries	50,000	1,67,434	+ 1,17,434
26. Handlooms and Textiles	42,000	2,21,800	+ 1,79,800
28. Community Development Projects	3,81,32,000	61,62,185	- 3,19,69,815
29. Labour including Factories	37,39,000	27,51,595	- 9,87,405
30. Social Welfare	31,00,000	29,71,693	- 1,28,307



## 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.	1,81,17,000	55,03,949	- 1,26,13,051
32. Welfare of the Backward Classes, Most Backward Classes and Denotified Communities	22,73,000	21,38,264	- 1,34,736
33. Housing	4,000	1,36,300	+ 1,32,300
34. Urban Development	95,40,29,000	3,62,750	- 95,36,66,250
35. Civil Supplies	19,47,000	16,40,217	- 3,06,783
36. Irrigation	1,25,27,000	1,17,58,048	- 7,68,952
38. Public Works- Establishment and Tools and Plant	15,92,41,000	17,67,18,545	+ 1,74,77,545
39. Roads and Bridges	14,00,85,000	17,67,09,498	+ 3,66,24,498
40. Road Transport Services and Shipping	8,09,000	6,65,850	- 1,43,150
41. Relief on account of Natural Calamities	39,00,00,000	38,19,92,956	- 80,07,044
43. Miscellaneous	5,87,000	4,47,306	- 1,39,694
44. Stationery and Printing	1,68,66,000	4,21,08,439	+ 2,52,42,439

## 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.
45. Forest Department	45,59,000	47,22,820	+ 1,63,820
47. Information and Film Technology	3,77,000	3,29,750	- 47,250
48. Rural Industries	9,94,000	19,45,754	+ 9,51,754
49. Water Supply	1,00,05,000	21,150	- 99,83,850
50. Municipal Administration	1,14,000	1,22,300	+ 8,300
51. Tourism	14,000	48,200	+ 34,200
52. Tamil Development- Culture	3,45,000	2,48,302	- 96,698
53. Capital Outlay on Agri- culture	11,50,00,000	6,81,243	- 11,43,18,757
54. Capital Outlay on Industrial Development	1,000	.	- 1,000
55. Capital Outlay on Irrigation	2,76,54,000	14,64,68,323	+ 11,88,14,323
56. Capital Outlay on Public Works - Buildings	.	1,23,911	+ 1,23,911
57. Capital Outlay on Roads and Bridges	.	3,600	+ 3,600



## APPENDIX - conclud.

Number and title of grant or appropriation	Budget Estimates	Actuals	Actuals compared with Budget estimates More + Less -
(1)	(2)	(3)	(4)
	Rs.	Rs.	Rs.
60. Capital Outlay on Rural Industries	. .	17,66,397	+ 17,66,397
61. Miscellaneous Capital Outlay	2,71,04,000	2,43,25,784	- 27,78,216
Charged	6,78,000	5,83,868	- 94,132
Total			
Voted	2,35,78,21,000	1,38,65,95,549	- 97,12,25,451