



# APPROPRIATION ACCOUNTS

1992 - 93

GOVERNMENT OF TAMIL NADU

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## INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Tamil Nadu for the year 1992-93 presents the accounts of sums expended in the year ended 31st March 1993 compared with the sums specified in the schedules appended to the Appropriation Acts passed under Articles 204 and 205 of the Constitution of India.

In these Accounts -

'O' stands for original grant or appropriation.

'S' stands for supplementary grant or appropriation.

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

Charged appropriations and expenditure are shown in *Italics*.

## Summary of Appropriation Accounts

Number and title of grant or appropriation	Total grant or appropriation	Expenditure	Saving	Excess
(1)	(2)	(3)	(4)	(5)
	Rs.	Rs.	Rs.	Rs.
1. Land Revenue Department				
Voted	7,43,48,000	7,30,10,637	13,37,363	. .
2. State Excise Department				
Charged	50,000	54,166	. .	4,166
Voted	6,47,92,000	6,39,85,943	8,06,057	. .
3. Motor vechicles Acts - Administration				
Voted	8,65,86,000	8,21,42,058	44,43,942	. .
4. General Sales Tax and Other Taxes and Duties - Administration				
Charged	37,000	. .	37,000	. .
Voted	41,80,84,000	41,10,60,904	70,23,096	. .
5. Stamps - Administration				
Voted	4,01,14,000	4,28,29,256	. .	27,15,256
6. Registration				
Charged	1,000	990	10	. .
Voted	18,38,21,000	18,20,15,990	18,05,010	. .
Debt Charges				
Charged	7,75,72,58,000	7,21,87,24,618	53,85,33,382	. .
7. State Legislature				
Charged	6,27,000	8,07,578	. .	1,80,578
Voted	3,92,54,000	4,00,91,330	. .	8,37,330

## 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.
8. Elections				
Voted	10,25,03,000	9,08,86,994	1,16,16,006	. .
9. Head of State, Ministers and Head- quarters Staff				
Charged	6,09,55,000	4,51,60,822	1,57,94,178	. .
Voted	63,24,44,000	59,57,65,508	3,66,78,492	. .
10. Milk Supply Schemes				
Voted	5,40,60,000	5,29,67,541	10,92,459	. .
11. District Administration				
Charged	5,000	6,631	. .	1,631
Voted	1,80,97,50,000	1,75,59,80,185	5,37,69,815	. .
12. Administration of the Tamil Nadu Hindu Religious and Charitable Endowments Act, 1959				
Charged	30,000	. .	30,000	. .
Voted	9,75,24,000	9,35,44,225	39,79,775	. .
13. Administration of Justice				
Charged	6,04,90,000	5,79,10,859	25,79,141	. .
Voted	42,55,40,000	41,56,35,646	99,04,354	. .

## Summary of Appropriation Accounts - contd.

Number and title of grant or appropriation	Total grant or appropriation	Expenditure	Saving	Excess
(1)	(2)	(3)	(4)	(5)
	Rs.	Rs.	Rs.	Rs.
14. Jails				
Charged	3,000	. .	3,000	. .
Voted	23,72,13,000	23,40,73,410	31,39,590	. .
15. Police				
Charged	7,19,000	19,30,641	. .	12,11,641
Voted	2,99,49,00,000	2,90,51,98,146	8,97,01,854	. .
16. Fire Services				
Charged	1,000	. .	1,000	. .
Voted	25,50,05,000	24,96,95,911	53,09,089	. .
17. Education				
Charged	65,000	. .	65,000	. .
Voted	16,51,36,70,000	15,84,94,63,072	66,42,06,928	. .
18. Medical				
Charged	1,000	83,272	. .	82,272
Voted	3,01,74,00,000	2,97,77,48,333	3,96,51,667	. .
19. Public Health				
Charged	67,000	97,492	. .	30,492
Voted	2,01,73,65,000	2,03,34,28,237	. .	1,60,63,237
20. Agriculture				
Charged	4,92,000	. .	4,92,000	. .
Voted	12,03,31,84,000	12,18,28,34,355	. .	14,96,50,355
21. Fisheries				
Charged	24,000	23,679	321	. .
Voted	22,27,64,000	21,14,98,686	1,12,65,314	. .

## Summary of Appropriation Accounts - contd.

Number and title of grant or appropriation (1)	Total grant or appropriation (2) Rs.	Expenditure (3) Rs.	Saving (4) Rs.	Excess (5) Rs.
22. Animal Husbandry				
Charged	1,000			
Voted	74,55,11,000	72,40,17,858	1,000	
23. Co-operation			2,14,93,142	
Charged	1,000			
Voted	1,61,04,39,000	1,46,48,10,579	1,000	
24. Industries			14,56,28,421	
Voted	20,05,49,000	20,33,34,202		27,85,202
25. Cinchona				
26. Handlooms and Textiles				
Voted	1,13,57,96,000	1,11,87,76,228	1,70,19,772	
27. Khadi and Village Industries				
Voted	11,02,69,000	10,31,65,083	71,03,917	
28. Community Development Projects				
Charged	1,000			
Voted	4,25,62,84,000	4,10,43,69,732	1,000	
29. Labour including Factories			15,19,14,268	
Charged	1,000			
Voted	58,03,13,000	57,70,65,674	1,000	
			32,47,326	

## Summary of Appropriation Accounts - contd.

Number and title of grant or appropriation (1)	Total grant or appropriation (2) Rs.	Expenditure (3) Rs.	Saving (4) Rs.	Excess (5) Rs.
30. Social Welfare				
Voted	4,03,76,70,000	3,67,53,07,697	36,23,62,303	
31. Welfare of the Scheduled Tribes and Castes, etc.				
Charged	50,03,000	13,41,073	36,61,927	
Voted	1,50,05,29,000	1,42,06,78,409	7,98,50,591	
32. Welfare of the Backward Classes, Most Backward Classes and Denotified Communities				
Charged	8,000		8,000	
Voted	37,41,23,000	37,12,34,793	28,88,207	
33. Housing				
Voted	28,20,69,000	26,63,33,418	1,57,35,582	
34. Urban Development				
Voted	2,13,52,26,000	2,18,30,15,386		4,77,89,386
35. Civil Supplies				
Charged	5,000		5,000	
Voted	6,94,21,32,000	6,94,25,13,747		3,81,747
36. Irrigation				
Charged	39,44,000	35,30,751	4,13,249	
Voted	1,43,87,11,000	1,42,93,94,853	93,16,147	

## 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.
37. Public Works - Buildings				
Charged	23,56,000	32,92,639	. .	9,36,639
Voted	9,43,62,000	13,82,03,387	. .	4,38,41,387
38. Public Works - Establishment and Tools and Plant				
Charged	29,000	. .	29,000	. .
Voted	60,81,66,000	57,83,96,322	2,97,69,678	. .
39. Roads and Bridges				
Charged	48,000	46,668	1,332	. .
Voted	2,43,17,33,000	2,13,74,69,465	29,42,63,535	. .
40. Road Transport Services and Shipping				
Charged	4,000	. .	4,000	. .
Voted	13,72,64,000	13,63,16,535	9,47,465	. .
41. Relief on account of Natural Calamities				
Voted	1,69,31,32,000	1,53,43,33,633	15,87,98,367	. .

## 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.
42. Pensions and Other Retirement Benefits				
Charged	1,85,78,000	38,74,573	1,47,03,427	. .
Voted	4,71,80,96,000	4,77,05,58,270	. .	5,24,62,270
43. Miscellaneous				
Charged	27,21,000	18,43,144	8,77,856	. .
Voted	1,82,62,00,000	99,59,53,885	83,02,46,115	. .
44. Stationery and Printing				
Charged	7,02,000	5,77,199	1,24,801	. .
Voted	35,23,46,000	35,86,53,403	. .	63,07,403
45. Forest Department				
Charged	1,000	. .	1,000	. .
Voted	43,26,44,000	42,27,05,462	99,38,538	. .
46. Compensation and Assignments				
Charged	22,53,000	20,58,494	1,94,506	. .
Voted	48,61,16,000	51,71,66,554	. .	3,10,50,554
47. Information and Film Technology				
Charged	1,000	. .	1,000	. .
Voted	8,83,33,000	8,57,03,751	26,29,249	. .

## Summary of Appropriation Accounts - contd.

Number and title of grant or appropriation	Total grant or appropriation	Expenditure	Saving	Excess
(1)	(2)	(3)	(4)	(5)
	Rs.	Rs.	Rs.	Rs.
48. Rural Industries				
Charged	2,000	. .	2,000	. .
Voted	51,05,49,000	49,86,27,326	1,19,21,674	. .
49. Water Supply				
Voted	1,77,40,93,000	1,73,32,95,186	4,07,97,814	. .
50. Municipal Administration				
Voted	76,09,19,000	49,97,97,008	26,11,21,992	. .
51. Tourism				
Voted	1,43,74,000	1,41,43,814	2,30,186	. .
52. Tamil Develop- ment - Culture				
Voted	5,57,70,000	4,84,85,652	72,84,348	. .
53. Capital Outlay on Agriculture				
Charged	1,000	. .	1,000	. .
Voted	10,09,16,000	5,35,58,057	4,73,57,943	. .
54. Capital Outlay on Industrial Development				
Charged	2,16,000	2,15,610	390	. .
Voted	23,95,30,000	21,24,47,764	2,70,82,236	. .
55. Capital Outlay on Irrigation				
Charged	. .	13,901	. .	13,901
Voted	1,20,19,06,000	1,08,25,17,922	11,93,88,078	. .

## 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.
56. Capital Outlay on Public Works - Buildings				
Charged	4,01,000	. .	4,01,000	. .
Voted	70,27,27,000	62,77,24,911	7,50,02,089	. .
57. Capital Outlay on Roads and Bridges				
Charged	14,64,000	14,61,247	2,753	. .
Voted	54,28,15,000	54,63,83,278	. .	35,68,278
58. Capital Outlay on Road Transport Services and Shipping				
Voted	12,31,28,000	12,28,22,860	3,05,140	. .
59. Capital Outlay on Forests				
Voted	40,54,65,000	37,59,19,733	2,95,45,267	. .
60. Capital Outlay on Rural Industries				
Charged	2,000	. .	2,000	. .
Voted	80,42,000	83,59,261	. .	3,17,261

## 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.
61. Miscellaneous Capital Outlay				
Charged	3,000	..	3,000	..
Voted	43,21,86,000	27,57,58,737	15,64,27,263	..
62. Loans and Advances by the State Government				
Voted	5,92,57,97,000	6,05,92,35,551	..	13,34,38,551
Public Debt - Repayment				
Charged	16,86,02,23,000	13,25,79,08,402	3,60,23,14,598	..
Appropriation to Contingency Fund as per Tamil Nadu Contingency Fund (Second Amendment) Act, 1987	75,00,00,000	75,00,00,000	..	..
Charged	24,77,87,94,000	20,60,09,64,449	4,18,02,90,871	24,61,320.
Total				
Voted	93,08,65,51,000	89,71,24,11,753	3,86,53,47,464	49,12,08,217

## Summary of Appropriation Accounts - contd.

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

## Grants -

- 5. Stamps - Administration
- 7. State Legislature
- 19. Public Health
- 20. Agriculture
- 24. Industries
- 34. Urban Development
- 35. Civil Supplies
- 37. Public Works - Buildings
- 42. Pensions and other Retirement Benefits
- 44. Stationery and Printing
- 46. Compensation and Assignments
- 57. Capital Outlay on Roads and Bridges
- 60. Capital Outlay on Rural Industries
- 62. Loans and Advances by State Government

## Appropriations -

- 2. State Excise Department
- 7. State Legislature
- 11. District Administration
- 15. Police
- 18. Medical
- 19. Public Health
- 37. Public Works - Buildings
- 55. Capital Outlay on Irrigation

**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 1992-93 and that shown in the Finance Accounts for the year is shown below :-

	<i>Charged</i> Rs.	<i>Voted</i> Rs.
Total expenditure according to Appropriation Accounts	20,60,09,64,449	89,71,24,11,753
Deduct - Total of recoveries shown in Appendix at Page 439	9,39,391	1,59,63,82,141
Net total expenditure as shown in Statement No. 10 of Finance Accounts	20,60,00,25,058	88,11,60,29,612

**Summary of Appropriation Accounts - conclud.**

The Appropriation Accounts have been prepared and examined under my direction in accordance with requirements of Articles 149 and 151 of the Constitution of India and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971. On the basis of the information and explanation that my officers required and have obtained, I certify that these accounts are correct, subject to the observations in my Report on the accounts of the Government of Tamil Nadu for the year ended 31st March 1993.

NEW DELHI  
The

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



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

Major heads	Total grant	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2020. Collection of Taxes on Income and Expenditure			
2029. Land Revenue			
2059. Public Works			
2506. Land Reforms			
3475. Other General Economic Services			
Original	7,43,48,000		
Supplementary	. .	7,43,48,000	7,30,10,637
			-13,37,363
Amount surrendered during the year (March 1993)			38,01,000

## Grant No. 2 - State Excise Department

Major head	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2039. State Excise			
Voted			
Original	5,08,90,000		
Supplementary	1,39,02,000	6,47,92,000	6,39,85,943
			-8,06,057
Amount surrendered during the year (March 1993)			13,60,000
Charged			
Original	1,000		
Supplementary	49,000	50,000	54,166
			+4,166
Amount surrendered during the year			Nil

**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 7,44,81,000	8,65,86,000	8,21,42,058	-44,43,942
Supplementary 1,21,05,000			
Amount surrendered during the year (March 1993)			35,15,000

**Notes and comments -**

1. In view of the saving of Rs.44.44 lakhs in the grant, supplementary grant of Rs.1,21.05 lakhs obtained in March 1993 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)
(i) 2041. 800.I.AD. Lumpsum Provision for Adhoc Bonus/Special Adhoc Bonus payment -			
O. 14.36			
R. - 14.36			

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

Withdrawal of entire provision by reappropriation in March 1993 was due to redistribution of Ex-gratia payment to the respective functional sub-heads of account. However, the amount so reappropriated under the above sub-heads worked out to Rs. 3.5 lakhs only resulting in a saving of Rs. 10.86 lakhs for which reasons have not been communicated (December 1993).

Head	Total grant	Actual expenditure	Excess + Saving -
			(in lakhs of rupees)
(ii) 2041. 001.I.AG. Provision for the purchase of Motor Vehicles in the place of condemned vehicles -			
O. 8.00			
R. -8.00			

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

4. Excess occurred mainly under :-

Head	Total grant	Actual expenditure	Excess + Saving -
			(in lakhs of rupees)
(i) 2041. 001.I.AC. Regional Transport Authority - Mofussil -			
O. 3,62.12			
R. 23.22	3,85.34	3,90.24	+4.90

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

Enhancement of provision by reappropriation in March 1993 was due to increase in provision to the extent of Rs. 37.67 lakhs and decrease in provision to the extent of Rs. 14.45 lakhs. The increase in provision was attributed to payment of additional Dearness Allowance, repairing of Motor vehicles, increase in cost of petrol and diesel and settlement of arrears of rent and taxes. Reasons for the withdrawal of provision of Rs. 14.45 lakhs by reappropriation and for the final excess have not been communicated (December 1993).

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(ii) 2041. 001.I.AA. State Transport Authority -			
O. 54.05			
R. 2.43	56.48	63.94	+7.46

Enhancement of provision by reappropriation in March 1993 was due to increase in provision to the extent of Rs. 8.27 lakhs and decrease in provision to the extent of Rs. 5.84 lakhs. The increase in provision was attributed to payment of additional Dearness Allowance, purchase of service postage stamps and stationery items, repairing of Motor vehicles, payment for professional and special services and due to increase in the cost of petrol and diesel. Specific reasons for withdrawal of provision of Rs. 5.84 lakhs by reappropriation and for the final excess have not been communciated (December 1993).

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

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2035. Collection of Other Taxes on Property and Capital Transactions			
2040. Sales Tax			
2045. Other Taxes and Duties on Commodities and Services			
2059. Public Works			
Voted			
Original 39,42,65,000			
Supple-mentary 2,38,19,000	41,80,84,000	41,10,60,904	-70,23,096
Amount surrendered during the year (March 1993)			16,81,000
Charged			
Original 12,000			
Supple-mentary 25,000	37,000	.	-37,000
Amount surrendered during the year (March 1993)			1,000

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

Major head	Total grant	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2030. Stamps and Registration			
Original	2,41,23,000		
Supplementary	1,59,91,000	4,01,14,000	4,28,29,256
			+27,15,256
Amount surrendered during the year (March 1993)			8,78,000

## Notes and comments -

1. The excess of Rs. 27,15,256 over the grant requires regularisation.

2. In view of the excess of Rs. 27.15 lakhs in the grant, the supplementary grant of Rs. 1,59.91 lakhs obtained in March 1993 proved inadequate and the surrender of Rs. 8.78 lakhs in March 1993 injudicious. Percentage of excess under the grant was 7.

3. Excess occurred persistently in the grant during the preceding two years as under -

Year	Excess (in lakhs of rupees)	Percentage
1990-91	27.70	12
1991-92	5.98	2

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

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

## 5. Excess occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
			(in lakhs of rupees)
(i) 2030. 01.101.I.AA. Supply from Central Stamp Stores -			
O.	25.00		
S.	25.00		
R.	- 0.54	49.46	86.77
			+37.31

Supplementary grant obtained in March 1993 was towards the cost of Judicial Stamp papers and Non-Judicial Stamp papers supplied by Nasik Press. Specific reasons for the withdrawal of provision by reappropriation in March 1993 and for the final excess have not been communicated (December 1993).

(ii) 2030. 02.102.I.AB.  
Mofussil-

O.	55.00		
S.	1.79		
R.	-8.23	48.56	73.47
			+24.91

Supplementary grant obtained in March 1993 was towards the discount allowed to licensed stamp vendors for the sale of Court Fee Stamps and Non-Judicial Stamp papers in mofussil.

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

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

## 6. Significant 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. 1,20.00			
R. -1.56	1,78.44	1,41.46	-36.98

Supplementary grant obtained in March 1993 was towards the cost of Judicial Stamp papers and Non-Judicial Stamp papers supplied by Nasik Press.

Specific reasons for the withdrawal of provision by reappropriation in March 1993 and for the final saving have not been communicated (December 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 17,25,34,000			
Supplementary 1,12,87,000	18,38,21,000	18,20,15,990	-18,05,010
Amount surrendered during the year			Nil
Charged			
Original 1,000			
Supplementary . .	1,000	990	-10
Amount surrendered during the year			Nil

## Debt Charges (All charged)

Major heads	Total appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
2048. Appropriation for reduction or avoidance of debt			
2049. Interest Payments			
Original 7,75,72,58,000			
Supple- mentary . .	7,75,72,58,000	7,21,87,24,618	-53,85,33,382
Amount surrendered during the year (March 1993)			61,90,67,000

## Notes and comments -

1. In view of the ultimate saving of Rs.53,85.33 lakhs only, surrender of Rs.61,90.67 lakhs in March 1993 proved injudicious.

2. Saving in the appropriation during the year worked out to 7 per cent. Savings occurred persistently in this charged appropriation in the preceding four years as detailed below -

Year	Saving Amount (in lakhs of rupees)	Percentage
1988-89	7,20.46	
1989-90	13,93.86	2
1990-91	48,31.19	3
1991-92	24,98.44	9
		4

## Debt Charges (All charged) - contd.

3. Saving in the appropriation was the net result of savings and excess under various heads, the more important of which are dealt with in the succeeding notes.

4. Significant saving occurred under -

Head	Total appropriation	Actual expenditure	Excess + Saving - ( in lakhs of rupees )
(i) 2049. 03.104.I.AA. Interest on General Provident Fund -			
O.	1,13,91.86		
R.	- 16,92.76	96,99.10	63,85.40 -33,13.70

Withdrawal of provision by reappropriation in March 1993 and the final saving were on account of non-adjustment of final interest amount for 1991-92 in the 1992-93 Accounts.

(ii) 2049. 01.101.AB.  
Lumpsum provision for  
New Loan -

O.	17,42.76			
R.	- 17,42.76	. .	. .	. .

(iii) 2049.01.101.BN.  
Tamil Nadu  
Government 13 per  
cent Loan, 2007 -

R.	2,70.35	2,70.35	16,47.78	+13,77.43
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Rupees 17,42.76 lakhs had been provided towards interest on New Loan under item (ii) and withdrawn by reappropriation in March 1993 for making provision under newly formed head under item (iii) for accommodating the expenditure. Only Rs. 2,70.35 lakhs was reappropriated for these new Loans, resulting in a saving of Rs. 14,72.41 lakhs which also contributed to the overall saving in the appropriation.

## Debt Charges (All charged) - contd.

Head	Total appropriation	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
(iv) 2049.03.104.AK. Interest on Deposits of Aided School Teachers/Staff Provident Fund -			
O. 13,70.12			
R. 10.60	13,80.72	. .	-13,80.72
(v) 2049.03.104.AL Interest on Deposits of Aided Technical Institution Teachers Provident Fund -			
O. 47.00			
R. -1.00	46.00	. .	-46.00
Specific reasons for the additional provision obtained by reappropriation in March 1993 under item (iv), withdrawal of provision by reappropriation in March 1993 under item (v) and for the final saving under items (iv) and (v) have not been communicated (December 1993).			
(vi) 2049.03.104.AJ. Interest on Deposits of Aided College Teachers/Staff Provident Fund -			
O. 1,67.70	1,67.70	. .	-1,67.70

Final saving was attributed to non-receipt of particulars regarding interest requirements from the respective Regional Deputy Directors of Collegiate Education.

## Debt Charges (All charged) - contd.

Head	Total appropriation	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
(vii) 2049.01.200.AB. Loans from the National Co- operative Development Corporation -			
O. 9,75.68			
R. - 1,47.96	8,27.72	8,27.70	-0.02
Withdrawal of provision by reappropriation in March 1993 was attributed to the actual payments made to the National Co-operative Development Corporation towards interest payment on the loans received.			
(viii) 2049.03.101.AB. Interest on Tamil Nadu Government Employees Special Provident Fund - cum - Gratuity Scheme -			
O. 8,48.10			
R. - 7,36.10	1,12.00	0.13	-1,11.87
(ix) 2049.03.104.AC. Interest on All- India Services - Provident Fund -			
O. 4,63.96			
R. - 4,04.52	59.44	49.41	-10.03
(x) 2049.01.200.AA. Interest on Ways and Means Advances from Reserve Bank of India -			
O. 5,00.00			
R. - 1,57.00	3,43.00	2,40.48	-1,02.52

## Debt Charges (All charged) - contd.

Head	Total appropriation	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(xi) 2049.03.104.AH. Interest on Special Provident Fund - cum - Gratuity Scheme for Aided Educational staff -			
O. 75.42			
R. - 49.77	25.65	3.65	-22.00
(xii) 2049.60.101.AE. Interest on the Deposits of the Local Funds other than State Khadi and Village Industries Board -			
O. 4,53.05			
R. - 60.60	3,92.45	3,89.78	-2.67
Specific reasons for the withdrawal of provision by reappropriation in March 1993 and for the final saving under items (viii) to (xii) have not been communicated (December 1993).			
(xiii) 2049.60.101.DC. Deposits of Tamil Nadu Agricultural University -			
O. 50.00			
R. - 50.00			
(xiv) 2049.60.101.AU. Interest on Deposits of Tamil Nadu Water Supply and Drainage Board -			
O. 35.00			
R. - 35.00			
		2.35	+2.35

## Debt Charges (All charged) - contd.

Head	Total appropriation	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(xv) 2049.60.101.AV. Interest on Deposits of Madras Metropolitan Water Supply and Sewerage Board -			
O. 25.00			
R. -25.00	. .	. .	. .
(xvi) 2049.60.101.CF. Interest on Deposits of Tamil Nadu Electricity Board -			
O. 25.00			
R. - 25.00	. .	. .	. .
(xvii) 2049.60.101.CS. Deposits of Tamil Nadu Veterinary and Animal Sciences University -			
O. 25.00			
R. - 19.64	5.36	. .	-5.36
(xviii) 2049.60.101.CT. Deposits of Madras University -			
O. 20.00			
R. - 20.00	. .	. .	. .
(xix) 2049.01.305.AA. Management of Tamil Nadu Government Loans -			
O. 45.05			
R. - 16.68	28.37	28.27	-0.10



## Debt Charges (All charged) - contd.

Head	Total appropriation	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
(xx) 2049.60.101.BJ. Interest on Deposits of South Arcot Market Committee -			
O.	15.00		
R.	- 15.00		
	..	..	..
(xxi) 2049.05.101.AB. Agricultural Engineering Workshops -			
O.	17.22		
R.	- 13.44		
	3.78	3.84	+0.06

Specific reasons for the withdrawal of provision by reappropriation in March 1993 under items (xiii) to (xxi) and for the final excess under item (xiv) and final saving under item (xvii) have not been communicated (December 1993).

## 5. Excess occurred mainly under -

Head	Total appropriation	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
(i) 2049.04.104.AA. Interest on Loans for Non-Plan Schemes -			
O.	1,52,36.23		
R.	15,60.59		
	1,67,96.82	1,67,96.82	..

## Debt Charges (All charged) - contd.

Head	Total appropriation	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
(ii) 2049.60.101.AC. Interest on Deposits of Corporation, Municipal and other Local Board Employees -			
O.	6,00.00		
R.	9,00.00	15,00.00	14,98.42
			-1.58
Specific reasons for additional provision obtained by reappropriation in March 1993 under items (i) and (ii) and for the final saving under item (ii) have not been communicated (December 1993).			
(iii) 2049.01.200.AF. Loans from the General Insurance Corporation of India -			
O.	2,55.77		
R.	80.10	3,35.87	3,35.71
			-0.16
(iv) 2049.01.101.BB. Tamil Nadu Government 7 per cent Loan, 1993 -			
O.	2,68.85		
R.	- 97.83	1,71.02	3,03.37
			+1,32.35
(v) 2049.01.101.BA. Tamil Nadu Government 6.75 per cent Loan, 1992 -			
O.	1,15.17		
R.	29.23	1,44.40	1,48.62
			+4.22

## Debt Charges (All charged) - contd.

Head	Total appropriation	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(vi) 2049.60.101.AM. Interest on Deposits of Panchayat Union Councils, Town Panchayats and Townships Committees Employees' Pension Fund -			
O.	1,04.02		
R.	25.99	1,30.01	1,30.01
(vii) 2049.01.200.AC. Loans from the National Agricultural Credit (Long Term Operation) Fund of the NABARD -			
O.	57.13		
R.	15.63	72.76	72.77
			+0.01
(viii) 2049.60.101.DR. Interest on Fixed Deposits of S. Kandappan Co- operative Sugar Mills -			
O.	0.01		
R.	- 0.01		
		11.32	+11.32

Specific reasons for the enhancement of provision by reappropriation in March 1993 under items (iii), (v), (vi) and (vii), withdrawal of provision by reappropriation in March 1993 under item (iv) and for the final excess under items (iv), (v) and (viii) have not been communicated (December 1993).

## Debt Charges (All charged) - conold.

6. *Sinking Fund* - The expenditure under this appropriation includes Rs. 36,63.48 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 1993 was Rs. 2,59,12.36 lakhs which includes Rs. 3,14.28 lakhs \* towards interest realised during 1992-93 on investments from Sinking Fund. The amount invested from the Fund Account as on 31st March 1993 was Rs. 33,56.54 lakhs.

\* Does not agree with Statement No. 19 by Rs. 5,321/- 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. State Legislatures			
Voted			
Original 3,24,83,000			
Supple- mentary 67,71,000	3,92,54,000	4,00,91,330	+8,37,330
Amount surrendered during the year (March 1993)			17,83,000
Charged			
Original 2,82,000			
Supple- mentary 3,45,000	6,27,000	8,07,578	+1,80,578
Amount surrendered during the year (March 1993)			18,000

## Notes and comments -

1. The excess of Rs. 8,37,330 over the voted grant and the excess of Rs. 1,80,578 over the charged appropriation require regularisation.

2. In view of the excess of Rs. 8.37 lakhs in the voted grant, the supplementary grant of Rs. 67.71 lakhs obtained in March 1993 proved inadequate and the surrender of Rs. 17.83 lakhs in March 1993 injudicious.

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

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

4. Excess in the voted grant occurred under -				
Head	Total grant	Actual expenditure	Excess + Saving -	
( in lakhs of rupees )				
2011. 02.101.I.AB. Pay and Allowances of Members other than Speaker, Deputy Speaker and Ministers -				
O.	1,24.17			
S.	19.63			
R.	-8.17	1,35.63	1,60.38	+24.75

Supplementary grant was obtained in March 1993 towards meeting the expenditure on enhanced dearness allowance, salaries, travel expenses, office contingencies, motor vehicles and telephone charges connected with Legislative Assembly Secretariat. Specific reasons for the withdrawal of provision by reappropriation in March 1993 and for the final excess have not been communicated (December 1993).

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

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(a) 2011. 02.800.I.AA. Lumpsum Provision for Dearness Allowance and other unforeseen expenditure -			
O.	15.47		
R.	- 15.47	. .	. . . . .

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

Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
(b) 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 1993 under items (a) and (b) was attributed to the distribution of the provision for the 'Dearness Allowance/Adhoc Bonus etc' to the respective functional sub-heads of accounts. However, amount so reappropriated under the above sub-heads works out to Rs. 7.28 lakhs only resulting in the saving of Rs. 13.19 lakhs for which reasons have not been communicated (December 1993).

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

Major head	Total grant	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2015. Elections			
Original 2,50,51,000			
Supplementary 7,74,52,000	10,25,03,000	9,08,86,994	-1,16,16,006

Amount surrendered during the year (March 1993)

7,58,000

## Notes and Comments -

1. In view of the saving of Rs. 1,16.16 lakhs in the grant, the supplementary grant of Rs. 7,74.52 lakhs obtained in March 1993 proved excessive.

2. Though the ultimate saving worked out to Rs. 1,16.16 lakhs, Rs. 7.58 lakhs only were surrendered in March 1993.

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

4. Saving occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
(i) 2015.104.I.AA. Elections to Lok Sabha and Legislative Assembly when held simultaneously -			
O. 6.82			
S. 76.81			
R. - 22.13	61.50	37.19	-24.31

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

Supplementary grant of Rs. 76.81 lakhs obtained in March 1993 was towards the payment of Salaries, Dearness Allowances, Travel Expenses, Office Expenses, Stationery and Printing Charges, Rent for godowns, charges connected with engraving the Ballot Boxes etc., Petroleum, Oil and Lubricants in connection with revision of Electoral rolls for conduct of election to Assembly and Parliament and payment of honorarium to enumerators, Supervisors and Section writers in connection with preparation and revision of Electoral rolls.

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

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(ii) 2015.800.I.AB. Lumpsum provision for Dearness Allowance and other unforeseen expenditure -			
O.	14.83		
R.	- 14.83		

Withdrawal of entire provision by reappropriation in March 1993 was due to redistribution of additional instalments of Dearness Allowance to the respective functional sub-heads. However, the amount so redistributed under the sub-heads worked out to Rs. 4.08 lakhs only, resulting in a saving of Rs. 10.75 lakhs.

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

Major heads	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - 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 Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
Voted			
Original 51,89,11,000	63,24,44,000	59,57,65,508	-3,66,78,492
Supple- mentary 11,35,33,000			
Amount surrendered during the year (March 1993)			2,39,63,000
Charged			
Original 4,98,23,000	6,09,55,000	4,51,60,822	-1,57,94,178
Supple- mentary 1,11,32,000			
Amount surrendered during the year (March 1993)			1,52,26,000

Notes and comments -

1. In view of the saving of Rs. 3,66.78 lakhs in the voted grant, the supplementary grant of Rs. 10,97.96 lakhs obtained in March 1993 proved excessive.

2. Though the ultimate saving worked out to Rs. 3,66.78 lakhs, Rs. 2,39.63 lakhs only were surrendered in the voted grant in March 1993.

3. Saving of Rs. 3,66.78 lakhs in the voted grant worked out to 6 per cent of the total grant.

4. In view of the saving of Rs. 1,57.94 lakhs in the charged appropriation, the supplementary appropriation of Rs. 1,11.32 lakhs obtained in March 1993 proved unnecessary.

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

5. The percentage of savings under the charged appropriation was 26 per cent. Saving occurred under the charged appropriation during the preceding five years as detailed below -

Year	Saving	
	Amount (in lakhs of rupees)	Percentage
1987-88	27.51	12
1988-89	60.30	22
1989-90	33.88	10
1990-91	40.39	10
1991-92	1,15.61	21

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

7. 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. 1,19.46

R. - 1,19.46

(ii) 3454.02.800.I.AC.  
Lumpsum provision for  
Dearness Allowance and  
other unforeseen  
expenditure -

O. 56.23

R. - 56.23

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

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(iii) 3451.800.I.AA. Lumpsum provision for Dearness Allowance and other unforeseen expenditure -			
O. 49.93			
R. - 49.93			
(iv) 2251.800.I.AA. Lumpsum provision for Dearness Allowance and other unforeseen expenditure -			
O. 45.81			
R. - 45.81			

Specific reasons for the withdrawal of entire provision by reappropriation in March 1993 under items (i) to (iv) have not been communicated (December 1993). The lumpsum provisions are generally made in the Budget for eventual redistribution among the various functional sub-heads. However, the redistributed amount of Dearness Allowance under the sub-heads mentioned under items (i) to (iv) worked out to Rs. 7.58 lakhs, Rs. 21.78 lakhs, Rs. 26.17 lakhs and Rs. 21.84 lakhs respectively through reappropriation in March 1993 resulted in a final saving of Rs. 1,11.88 lakhs, Rs. 34.45 lakhs, Rs. 23.76 lakhs and Rs. 23.97 lakhs respectively.

(v) 3454.02.110.I.AE.  
Integrated Scheme for Development of Statistics -

O.	4,60.55
S.	26.94
R.	- 73.34

4,14.15

3,97.82

-16.33

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

Supplementary grant obtained in March 1993 was to meet the sanction of additional instalments of Dearness Allowance and also claiming of arrears of Pay and Allowances consequent on the higher start of Pay given for certain categories of staff.

Specific reasons for the withdrawal of provision of Rs. 83.87 lakhs by reappropriation in March 1993 were not given. However, this was partly offset by increased provision of Rs. 10.53 lakhs for meeting expenditure on (i) Arrears of Pay and allowances for certain categories of staff, (ii) Travel expenses, (iii) Office expenses and (iv) Enhanced Festival Advance. Reasons for the final saving have not been communicated (December 1993).

8. Saving under note 7 in the voted grant was partly offset by excess under -

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(i) 2013.108.I.AB. Settlement of Air Travel Expenses incurred by the Chief Minister and other Ministers -			
O. 5.00			
R. 71.51	76.51	60.40	-16.11
(ii) 2251.090.I.AU. Information and Tourism Department -			
O. 1,29.21			
R. 21.02	1,50.23	1,49.76	-0.47

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

Enhancement of provision by reappropriation in March 1993 under item (i) was due to the settlement of Air-travel bills and travel expenses bills and under item (ii) was mainly due to (1) Payment of additional instalments of Dearness Allowance, claiming of arrears of Pay and Allowances consequent on the higher start of Pay given for certain categories of staff and (2) Expenditure on the contingent items like Stationery, Maintenance charges for Xerox Machines, Telephone Bills, Electricity Bills and other Petty expenditures connected with office establishments. Reasons for the final saving under item (i) have not been communicated (December 1993).

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(iii) 2013.800.I.AA. Other Expenditure -			
O. 72.22			
R. 43.08	1,15.30	1,18.46	+3.16

Enhancement of provision by reappropriation in March 1993 was due to increased expenditure on contingent items like Stationery, Maintenance Charges of Xerox Machines, Telephone Bills, Electricity Bills, Purchase of new Cars and Fuel charges. Specific reasons for the final excess have not been communicated (December 1993).

(iv) 3454.02.203.I.AA. Government Data Centre -			
O. 81.46			
R. 23.07	1,04.53	1,04.02	-0.51

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

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(v) 3454.02.110.I.BJ. Strengthening of District Statistical Machinery -			
O. 66.26			
R. 14.86	81.12	79.99	-1.13

Enhancement of provision by reappropriation in March 1993 under items (iv) and (v) were due to (1) Payment of additional instalments of Dearness Allowance, claiming of arrears of Pay and Allowances consequent on the higher start of Pay given for certain categories of staff, (2) Expenditure on contingent items like Stationery, Maintenance charges for Xerox Machines, Telephone Bills, Electricity Bills and other petty expenditures, (3) Settlement of Travel expenses bills incurred by the various departments, (4) Expenditure for the trainings by certain departmental staff in respect of items (iv) and (v) and (5) Purchase of new Cars, certain machineries and equipments and payment of Fuel charges by various departments in respect of item (v). Reasons for the final saving have not been communicated (December 1993).

(vi) 2013.101.I.AA. Salary of Ministers and Deputy Ministers -			
O. 9.50			
R. - 2.02	7.48	29.51	+22.03
(vii) 2013.108.I.AA. Tour Expenses -			
O. 6.50			
R. - 1.53	4.97	23.29	+18.32



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

Specific reasons for the withdrawal of provision by reappropriation in March 1993 and for the final excess in respect of both the items (vi) and (vii) have not been communicated (December 1993).

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(viii) 2052.090.I.AC. Personal Staff of Ministers -			
O.	99.87		
S.	12.35		
R.	12.40		
	1,24.62	1,27.87	+3.25
(ix) 2251.090.I.AR. Health, Indian Medicine and Homeopathy and Family Welfare Department -			
O.	89.18		
S.	9.84		
R.	11.70		
	1,10.72	1,12.02	+1.30
(x) 2070.115.I.AA. Government Estate -			
O.	50.18		
S.	23.87		
R.	12.47		
	86.52	84.95	-1.57

Supplementary grants obtained in March 1993 under items (viii) and (ix) were due to payment of additional instalments of Dearness Allowance, claiming of arrears of Pay and Allowances consequent on the higher start of pay given for certain categories of staff.

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

Supplementary grant obtained in October 1992 under item (x) was towards purchase of six Ambassador cars, Contessa classic A/C and Maruthi A/C for use in State Guest House.

Enhancement of provision by reappropriation in March 1993 under items (viii) to (x) were due to (1) Payment of additional instalments of Dearness Allowance, claiming of arrears of pay and allowances consequent on the higher start of pay given for certain categories of staff, (2) Meet the expenditure on contingent items like Stationery, Maintenance charges for Xerox Machines, Telephone bills, Electricity bills and other petty expenditure, (3) Settlement of Air Travel bills, Travel expenses bills incurred by the various departments (4) Payments for professional and special services and (5) Purchase of New Cars and Fuel charges by various departments. Reasons for the final excess under items (viii) and (ix) and for the final saving under item (x) have not been communicated (December 1993).

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(xi) 2054.095.I.AA. Directorate of Treasuries and Accounts -			
O.	86.65		
R.	10.81	97.46	98.96
			+1.50

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

Enhancement of provision by reappropriation in March 1993 was due to (1) Payment of additional instalments of Dearness Allowance, claiming of arrears of Pay and Allowances consequent on the higher start of pay given for certain categories of staff, (2) Expenditure on contingent items like Stationery, Maintenance charges for Xerox Machines, Telephone bills, Electricity bills and other petty expenditures, (3) Settlement of Air Travel bills and travel expenses bills incurred by the various departments, (4) Payments for professional and special services by various departments and (5) Purchase of new Cars and Fuel charges by various departments. Reasons for the final excess have not been communicated (December 1993).

9. 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 head mentioned below expenditure was incurred without following the prescribed procedure for 'New Service', which led to incurring of the expenditure without the authority of the Legislature.

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

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(i) 3451.102.III.SA. Expert Cell to Assist the State Land Use Board -			
O. 0.02			
R. - 0.02	. .	8.65	+8.65

Expenditure on the scheme mentioned below was incurred without 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.

(ii) 3451.101.VI.UA. Creation of Planning Cells in Districts -	. .	6.93	+6.93
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10. 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. 4,02.52			
S. 78.84			
R. - 1,49.08	3,32.28	3,26.73	-5.55

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

Supplementary appropriation obtained in March 1993 was towards (i) Sanction of additional instalments of Dearness Allowance, (ii) Payment of arrears of Pay and Allowances consequent on the higher start of pay given for certain categories of staff, (iii) Payment of contingent items of expenditure like Stationery, Maintenance charge for Xerox Machine, Telephone bills etc., and (iv) Payment for professional and special services in connection with the preparation of question papers and valuation of answer papers and Advertisements towards conducting examinations by the Tamil Nadu Public Service Commission for various examinations conducted by them.

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

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

Year	Saving	
	Amount (in lakhs of rupees)	Percentage
1988-89	38.69	20
1989-90	30.90	12
1990-91	36.66	12
1991-92	1,11.14	25

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

Major head	Total grant	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2404. Dairy Development			
Original	5,16,34,000		
Supplementary	24,26,000	5,40,60,000	5,29,67,541 -10,92,459
Amount surrendered during the year (March 1993)			5,64,000

**Notes and comments -**

1. In view of the saving of Rs. 10.92 lakhs, the supplementary grant of Rs. 24.26 lakhs obtained in March 1993 proved excessive.

2. Only Rs. 5.64 lakhs were surrendered in March 1993; but the ultimate saving worked out to Rs. 10.92 lakhs.

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

**4. Saving occurred under -**

Head	Total grant	Actual expenditure	Excess + Saving -
			( in lakhs of rupees )
(i) 2404. 800.I.AA. Lumpsum provision for Dearness Allowance and other unforeseen expenditure -			
O.	34.29		
R.	- 34.29		

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

Withdrawal of entire provision by reappropriation in March 1993 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. 23.32 lakhs only, resulting in a saving of Rs. 10.97 lakhs under the above head. In spite of the saving, Rs. 11.90 lakhs were obtained in March 1993 through Supplementary Estimate under '2404.00.I.AA' for meeting the expenditure on 'Dearness Allowance'.

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 1993 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. 3.43 lakhs only, resulting in a saving of Rs. 7.66 lakhs.

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

5. Saving under note 4 above was partly counterbalanced by excess 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. 1,53.10			
S. 12.36			
R. 20.62	1,86.08	1,85.90	-0.18

Supplementary grant obtained in March 1993 was towards settlement of pending travelling allowance bills. Enhancement of provision by reappropriation in March 1993 was due to increase in expenditure on account of payment of (i) Adhoc bonus, (ii) Personal pay, (iii) Medical claims, (iv) Leave travel concessions, (v) Travelling allowance due to periodical tours performed by executive staff and frequent audit tours made by audit staff, (vi) Additional dearness allowance and (vii) Arrears and enhanced rent for the buildings occupied by the Director and Regional Deputy Directors.

(ii) 2404.102.I.AA. Procurement through Co- operative Societies -				
O. 1,82.12				
R. 15.29	1,97.41	1,96.65	-0.76	

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

Additional provision obtained by reappropriation in March 1993 was due to payment of (i) Additional dearness allowance, (ii) Travelling allowance and dearness allowance to the staff for election works for the Primary Milk Producers Co-operative Societies held in 1990, (iii) Bonus, (iv) Medical claims, (v) Leave travel concessions, (vi) Arrears to retired personnel and (vii) Pay and allowances, leave salary etc., to the staff.

Grant No. 11 - District Administration

Major heads	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
2029. Land Revenue			
2053. District Administration			
2054. Treasury and Accounts Administration			
2059. Public Works			
2070. Other Administrative Services			
3454. Census Surveys and Statistics			
Voted			
Original	1,65,08,30,000		
Supple- mentary	15,89,20,000	1,80,97,50,000	1,75,59,80,185 -5,37,69,815
Amount surrendered during the year (March 1993)			3,72,24,000
Charged			
Original	5,000		
Supple- mentary	. .	5,000	6,631. +1,631
Amount surrendered during the year (March 1993)			4,000

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

## Notes and comments -

1. In view of the saving of Rs. 5,37.70 lakhs in the voted grant, the supplementary grant of Rs. 15,34.19 lakhs obtained in March 1993 proved excessive.

2. Though the ultimate saving worked out to Rs. 5,37.70 lakhs, only Rs. 3,72.24 lakhs were surrendered in the voted grant in March 1993.

3. The excess of Rs. 1,631 over the charged appropriation requires regularisation.

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

5. Saving in the voted grant occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(i) 2053.800.I.AA. Lumpsum provision for Dearness Allowance and other unforeseen expenditure -			
O. 5,90.40			
R. - 5,90.40			
	..	..	..
(ii) 2029. 800.I.AA. Lumpsum provision for Dearness Allowance and other unforeseen expenditure -			
O. 3,04.11			
R. - 3,04.11			
	..	..	..

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

Withdrawal of entire provision by reappropriation in March 1993 under items (i) and (ii) was due to provision on additional instalments of Dearness Allowance having been redistributed to the respective functional sub-heads. However, the amount so reappropriated under the relevant sub-heads worked out to Rs. 79.54 lakhs and Rs. 1,89.23 lakhs only under items (i) and (ii) respectively, resulting in a saving of Rs. 5,10.86 lakhs and Rs. 1,14.88 lakhs under items (i) and (ii) respectively for which reasons have not been communicated (December 1993). In spite of this saving, an amount of Rs. 4,82.87 lakhs was drawn in supplementary grant in March 1993 for meeting expenditure on Dearness Allowance under '2053.093.I.AA', '2053.094.I.AB.' and '2053.094.I.CV'.

6. Savings under note 5 were counterbalanced by excess under -

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(i) 2053.094.I.AC. Ryotwari Village Services -			
O. 50,57.55			
S. 7,74.75			
R. 3,30.13	61,62.43	60,68.79	-93.64
(ii) 2029. 102.I.AF. Survey Maintenance Work -			
O. 6,67.44			
S. 14.83			
R. 97.67	7,79.94	7,79.39	-0.55

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

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(iii) 2054. 096.I.AA. Pay and Accounts Offices -			
O. 3,23.62			
R. 52.63	3,76.25	3,79.37	+3.12
(iv) 2053.094.I.AP. Establishment of Special Staff for Acquisition of Land for State Industries Promotion Corporation of Tamil Nadu Limited for needs of Bharat Heavy Electricals Limited and other Ancillary Industries -			
O. 0.47			
R. 19.13	19.60	19.59	-0.01
(v) 2053.094.I.AO. Inspection Cells in the Districts -			
O. 29.14			
R. 10.17	39.31	39.54	+0.23

Supplementary grants obtained in March 1993 under items (i) and (ii) were towards payment of (i) Pay and Allowances and enhanced Dearness Allowance and (ii) Honorarium to the Village Menials in the Village Administration. Enhancement of provision by reappropriation in March 1993 under items (i) to (v) were due to (1) Payment of arrears of Pay and Allowances to certain staff and enhanced Dearness Allowance, (2) Frequent visit of officers to solve Law and Order problem in the Districts and for census works and land acquisition purposes and (3) Purchase of Postage Service Stamps, increased cost of stationery

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

items and enhanced rate of Electricity and Telephone charges. Specific reasons for the final saving in item (i) and final excess in item (iii) have not been communicated (December 1993).

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(vi) 2053.093.I.AA. Collectors and Magistrates -			
O. 9,83.37			
S. 1,28.74			
R. 1,86.58	12,98.69	12,91.37	-7.32
(vii) 2053.094.I.AA. Sub-Divisional Establishment -			
O. 4,01.87			
R. 76.06	4,77.93	5,21.31	+43.38
(viii) 2054. 098.I.AB. District Staff -			
O. 4,52.81			
R. 59.98	5,12.79	5,13.84	+1.05

Supplementary grant obtained in March 1993 under item (vi) was towards payment of arrears of Pay and Allowances and enhanced Dearness Allowance.

Enhancement of provision by reappropriation in March 1993 under items (vi) to (viii) was towards (1) Payment of arrears of Pay and Allowances to certain staff and enhanced Dearness Allowance, (2) Frequent visit of officers to solve Law and Order problem in the Districts and for census works and land acquisition purposes, (3) Purchase of Postage Service Stamps, increased cost of

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

stationery items and enhanced rate of Electricity, Telephone charges, Petrol, spare parts and maintenance charges, (4) Due to the drawal of Pleaders Fees by Government Pleaders and payment of compensation to the land owners and (5) Purchase of Machinery for strengthening of Revenue Administration and updating Land Records under item (vi). Specific reasons for the final saving under item (vi) and final excess under item (vii) have not been communicated (December 1993).

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(ix) 2029.102.I.AG. District Survey Administration -			
O. 11,47.09			
S. 25.00			
R. 1,08.96	12,81.05	12,91.39	+10.34

Supplementary grant obtained in October 1992 was to meet the expenditure towards computerisation of land records at Salem District as a Pilot Project.

Enhancement of provision by reappropriation in March 1993 was due to (1) Payment of arrears of Pay and Allowances to certain staff and enhanced Dearness Allowance, (2) Frequent visit of officers to solve Law and Order problem in the Districts and for census works and land acquisition purposes, (3) Purchase of Postage Service Stamps, increased cost of stationery items, petrol, enhanced rate of Electricity and Telephone charges, spare parts and maintenance charges partly offset by withdrawal of provision under Machinery and Equipment. Specific reasons for the final excess have not been communicated (December 1993).

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

Head	Total grant expenditure	Actual Saving -	Excess +
(in lakhs of rupees)			
(x) 2054.097.I.AA. District Treasuries and Sub-Treasuries -			
O. 14,28.27			
R. 1,20.36	15,48.63	15,48.22	-0.41
(xi) 2070.115.I.AB. Office of the Resident Commissioner, Tamil Nadu House, New Delhi -			
O. 78.31			
R. 21.47	99.78	1,13.36	+13.58
(xii) 2053.094.I.CU. Establishment for acquisition of land for Growth Centres -			
S. 15.51			
R. 14.94	30.45	28.89	-1.56

Supplementary grant obtained in October 1992 under item (xii) was for acquisition of lands for two Growth Centres to be set up each in Tirunelveli - Kattabomman and Periyar Districts.

Enhancement of provision by reappropriation in March 1993 was towards (1) Payment of arrears of Pay and Allowances to certain staff and enhanced Dearness Allowance, (2) Purchase of Postage Service Stamps, increase in the cost of stationery items and enhanced rate of Electricity and Telephone charges in respect of items (x) to (xii) and (3) Drawal of Pleaders Fees by Government Pleaders and payment of compensation to the land owners under item (xi). Reasons for the final excess under item (xi) and final savings under items (x) and (xii) have not been communicated (December 1993).



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 8,95,37,000			
Supple- mentary 79,87,000	9,75,24,000	9,35,44,225	-39,79,775
Amount surrendered during the year (March 1993)			28,74,000
Charged			
Original 25,000			
Supple- mentary 5,000	30,000		-30,000
Amount surrendered during the year (March 1993)			20,000

Notes and comments -

1. In view of the saving of Rs. 39.80 lakhs in the voted grant, the supplementary grant of Rs.72.32 lakhs obtained in March 1993 proved excessive.

2. Only Rs. 28.74 lakhs were surrendered in the voted grant in March 1993; but the ultimate saving worked out to Rs. 39.80 lakhs.

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

3. Saving in the voted grant occurred mainly under the following head -

Head	Total grant	Actual expenditure	Excess + Saving -
			(in lakhs of rupees)
2250.800.I.AL. Lumpsum provision for Dearness Allowance and other unforeseen expenditure -			
O. 63.25			
R. - 63.25			

Withdrawal of the entire provision by reappropriation in March 1993 was due to the redistribution of provision on Dearness Allowance to the respective functional sub-heads. However, only Rs. 34.96 lakhs was reappropriated to those sub-heads towards meeting this expenditure resulting in a saving of Rs. 28.29 lakhs. Reasons for the balance saving have not been communicated (December 1993).

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

Head	Total grant	Actual expenditure	Excess + Saving -
			(in lakhs of rupees)
(i) 2250.102.I.AB. District staff -			
O. 1,59.54			
R. 25.53	1,85.07	1,78.73	-6.34

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

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

Enhancement of provision by reappropriation in March 1993 was towards payment of arrears of Pay and allowances, increased payments due to enhancement of Dearness Allowance and frequent tours for audit undertaken by staff. Reasons for the final saving have not been communicated (December 1993).

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(ii) 2250.102.I.AC. Audit Staff -			
O. 1,28.07			
R. 17.44	1,45.51	1,45.83	+0.32

Additional provision obtained by reappropriation in March 1993 was mainly to meet the expenditure on payment of arrears of Pay and allowances, additional instalments of Dearness allowance and frequent tours for audit undertaken by staff.

(iii) 2250.800.I.AB. Repairs to Temples -			
O. 45.00			
R. 12.50	57.50	57.50	. .

Enhancement of provision by reappropriation in March 1993 was towards meeting the expenditure on repairs to temples.

**5. Religious and Charitable Endowments Fund -**

The Fund is fed through contributions payable by religious institutions for services rendered by Government in the management and audit of the accounts of the institutions. The expenditure incurred and recoveries made on the administration of the Religious and Charitable

Endowments are accounted for under this grant and under the receipt major head "0250 - Other Social Services" respectively. The net expenditure is transferred to the Fund before the accounts of the year are closed. In addition, the pension contribution payable in respect of staff of the Hindu Religious and Charitable Endowments Department is recovered from the Fund and credited to the receipt major head "0071 - Contribution and Recoveries towards Pension and other Retirement Benefits".

The net expenditure and pension contribution due to be recovered from the Fund in the accounts of the year worked out to Rs. 22,11.63 lakhs including the balance of Rs.13,31.56 lakhs remaining to be recovered from the Fund at the end of the previous year. Out of this, only Rs. 6,23.41 lakhs from out of the net expenditure and Rs. 38.12 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. 15,50.11 lakhs (Net expenditure Rs. 15,11.40 lakhs under this grant; Pension Contribution Rs. 38.71 lakhs).

An account of the transactions of the Fund is given in Statement No. 16 of the Finance Accounts 1992-93 under the major head "8235 - General and other Reserve Funds, 103 - Religious and Charitable Endowment Funds".

## Grant No. 13 - Administration of Justice

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2014. Administration of Justice			
2059. Public Works			
2230. Labour and Employment			
Voted			
Original 40,81,98,000	42,55,40,000	41,56,35,646	-99,04,354
Supplementary 1,73,42,000			
Amount surrendered during the year (March 1993)			22,12,000
Charged			
Original 5,17,30,000	6,04,90,000	5,79,10,859	-25,79,141
Supplementary 87,60,000			
Amount surrendered during the year			Nil

## Notes and comments -

1. Though the ultimate saving worked out to Rs. 99.04 lakhs, Rs. 22.12 lakhs only were surrendered under the voted grant in March 1993.

2. In view of the saving of Rs. 99.04 lakhs in the voted grant, the supplementary grant of Rs. 1,71.74 lakhs obtained in March 1993 proved excessive.

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

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

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

Year	Saving	
	Amount (in lakhs of rupees)	Percentage

1990-91	1,91.66	6
1991-92	54.78	2

5. No amount was surrendered in the charged appropriation in March 1993; but the saving ultimately worked out to Rs. 25.79 lakhs.

6. In view of the saving of Rs. 25.79 lakhs in the charged appropriation, the supplementary appropriation of Rs. 87.60 lakhs obtained in March 1993 proved excessive.

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

8. Saving also occurred persistently in the charged appropriation during the preceding six years as under -

Year	Saving	
	Amount (in lakhs of rupees)	Percentage

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
1991-92	39.43	3

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

9. Saving in the voted grant occurred mainly under:

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(i) 2014.800.I.AF. Lumpsum provision for Dearness Allowance and other unforeseen expenditure -			
O. 3,41.40			
R. - 3,41.40			

Withdrawal of the entire provision by reappropriation in March 1993 was attributed to the provision on Dearness Allowance having been redistributed to the respective functional sub-heads. However, only Rs. 2,70.66 lakhs was reappropriated to those sub-heads towards meeting this expenditure resulting in a saving of Rs. 70.74 lakhs. Reasons for the balance saving have not been communicated (December 1993). In spite of this saving, an amount of Rs. 1,14.38 lakhs was drawn in the Supplementary Estimates in March 1993 for meeting expenditure on Dearness Allowance under '2014.105.I.AB'.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(ii) 2059.01.053.I.AN. Buildings - Administration of Justice (other than High Court Buildings) -			
O. 1,19.06			
	1,19.06	89.04	-30.02

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

Specific reasons for final saving have not been communicated (December 1993).

10. Saving in the voted grant under note 9 was counterbalanced by excess under -

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(i) 2014.108.I.AA. Regular Establishments -			
O. 8,63.94			
S. 1.65			
R. 1,89.76	10,55.35	10,65.74	+10.39

Supplementary grant obtained in March 1993 was towards meeting the expenditure for the constitution of a Chief Judicial Magistrate's Court for Dindigul-Anna District by upgrading the existing Judicial Magistrate's Court No. I. Additional provision obtained by reappropriation in March 1993 was towards meeting the expenditure on payment of Pongal Bonus, enhanced Dearness Allowance, formation of new Courts, revised property tax, enhanced rent, settlement of pending bills, purchase of three new Cars and enhanced Festival advance. Specific reasons for the final excess have not been communicated (December 1993).

(ii) 2014.105.I.AD. Mofussil, Civil and Sessions Courts - Process Service Establishments -				
O. 6,32.29				
R. 79.46	7,11.75	7,05.88		-5.87

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

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(iii) 2014.114.I.AF. Mofussil Law Officers -			
O. 2,05.26			
R. 34.64	2,39.90	2,42.88	+2.98

Enhancement of provision by reappropriation in March 1993 under items (ii) and (iii) was mainly towards meeting the expenditure on payment of Pongal Bonus and enhanced Dearness Allowance. Specific reasons for final saving under item (ii) and final excess under (iii) have not been communicated (December 1993).

(iv) 2014.105.I.AA. City Civil Court -			
O. 1,15.06			
R. 26.57	1,41.63	1,44.96	+3.33

(v) 2014.114.I.AB. Government Pleaders -			
O. 86.66			
R. 28.26	1,14.92	1,05.91	-9.01

Additional provision obtained by reappropriation in March 1993 under items (iv) and (v) was mainly towards meeting the expenditure on payment of Pongal Bonus, enhanced Dearness Allowance, Travelling Allowance, purchase of new cars and formation of New Courts. Specific reasons for the final excess under item (iv) and the final saving under item (v) have not been communicated (December 1993).

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

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(vi) 2014.107.I.AA. Regular Establishments -			
O. 91.87			
R. 21.66	1,13.53	1,08.38	-5.15

Additional provision obtained by reappropriation in March 1993 was mainly towards meeting the expenditure on payment of Pongal Bonus, Travelling Allowance, enhanced Dearness Allowance and Festival Advance. Specific reasons for the final saving have not been communicated (December 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 21,77,84,000			
Supple- mentary 1,94,29,000	23,72,13,000	23,40,73,410	-31,39,590
Amount surrendered during the year (March 1993)			6,47,000
Charged			
Original 3,000			
Supple- mentary . .	3,000		- 3,000
Amount surrendered during the year (March 1993)			3,000
Note -			

In view of the final saving of Rs. 31.40 lakhs in the voted grant, supplementary grant of Rs. 1,94.29 lakhs obtained in March 1993 proved excessive.

## Grant No. 15 - Police

Major heads	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
2055. Police			
2059. Public Works			
2070. Other Administrative Services			
2235. Social Security and Welfare			
Voted			
Original 2,72,38,75,000			
Supple- mentary 27,10,25,000	2,99,49,00,000	2,90,51,98,146	-8,97,01,854
Amount surrendered during the year			12,11,87,000
Charged			
Original 1,11,000			
Supple- mentary 6,08,000	7,19,000	19,30,641	+12,11,641
Amount surrendered during the year			Nil
Notes and Comments -			

1. In view of the saving of Rs. 8,97.02 lakhs in the voted grant, the supplementary grant of Rs. 25,70.73 lakhs obtained in March 1993 proved excessive.

2. Rupees 12,11.87 lakhs were surrendered in the voted grant in March 1993; but the saving ultimately worked out to Rs. 8,97.02 lakhs only.

3. The excess of Rs. 12,11,641 over the charged appropriation requires regularisation.

## Grant No. 15 - Police - Contd.

4. In view of the excess of Rs. 12.12 lakhs in the charged appropriation, the supplementary appropriation of Rs. 6.08 lakhs obtained in March 1993 proved inadequate.

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

6. 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.	15,60.26		
R.	- 15,60.26		

(b) 2235. 02.800.I.AG. Lumpsum provision for Dearness Allowance and other unforeseen expenditure -			
O.	1,25.47		
R.	- 1,25.47		

Withdrawal of the entire provision by reappropriation in March 1993 under items (a) and (b) 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 sub-heads worked out to Rs. 10,65.12 lakhs only, resulting in a saving of Rs. 6,20.61 lakhs for which reasons have not been communicated (December 1993).

## Grant No. 15 - Police - Contd.

Though there was saving, additional provision of Rs. 9,36.40 lakhs was obtained in March 1993 through Supplementary Estimates for meeting the expenditure on the enhanced Dearness Allowance under the sub-heads '2055.109.I.AA' and '2055.109.I.AM'.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(ii) 2055.115.I.AD. Modernisation of Police Force with 100 per cent assistance from Government of India -			
S.	4,04.98		
R.	- 4,04.96	0.02	-0.02

Supplementary grant obtained in March 1993 was to meet the expenditure towards purchase of (i) Machinery and Equipments and (ii) New Vehicles like Jeeps, Vans and Motor cycles for Tamil Nadu Urban Development Project and Modernisation of Police Force. Specific reasons for withdrawal of provision by reappropriation in March 1993 have not been communicated (December 1993).

7. Excess occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(i) 2055. 109.I.AA. District Police -			
O.	1,25,57.92		
S.	13,37.58		
R.	- 54.59	1,38,40.91	1,42,13.97 +3,73.06

## Grant No. 15 - Police - Contd.

Supplementary grant obtained in October 1992 and March 1993 were to meet the expenditure on payment of (i) Enhanced rates of Kit Maintenance Allowance, (ii) Feeding charges to certain categories of Police Personnel (Rs. 64.19 lakhs), (iii) Enhanced Dearness Allowance and upgrading of certain posts from Grade II to I (Rs. 9,06.16 lakhs), (iv) Additional expenditure for Telephone charges, purchase of furniture and other office equipments (Rs. 1,62.42 lakhs) and (v) Increased rent to the police stations and arrears of property taxes claimed for police quarters buildings (Rs. 1,81.86 lakhs). Specific reasons for withdrawal of provision by reappropriation in March 1993 and for the final excess have not been communicated (December 1993).

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(ii) 2055.101.I.AS. Special Security Guard to Chief Minister -			
S. 0.25			
R. 2,49.02	2,49.27	2,50.36	+1.09

Enhancement of provision by reappropriation in March 1993 was mainly due to increase in expenditure towards (i) sanction of 5 per cent personal pay to the staff, (ii) periodical increase in Dearness Allowance and increased Travel Allowances for various Law and Order duties on Bandh and Bandhobust duties in connection with the visits of V.V.I.Ps and V.I.Ps and (iii) enhanced cost of petroleum products and increased consumption of extra fuel for the departmental vehicles.

## Grant No. 15 - Police - Contd.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(iii) 2055.001.I.AA. Inspector General of Police -			
O. 2,15.08			
S. 3,08.43			
R. 55.27	5,78.78	7,23.40	+1,44.62

Supplementary grant obtained in March 1993 was to meet the expenditure towards purchase of new weapons, arms and ammunitions. Enhancement of provision by reappropriation in March 1993 was mainly due to increase in expenditure towards (i) Sanction of 5 per cent personal pay, (ii) periodical increase in Dearness Allowance, (iii) increase in the advertisement and publicity expenses for participation in the Republic Day celebrations and (iv) Purchase of new arms and ammunitions for training purposes and also for supply to police stations and Reserve Battalions. Reasons for the final excess have not been communicated (December 1993).

(iv) 2055.115.I.AA. Modernisation of Police with Assistance from Government of India -				
O. 0.02				
S. 1,88.04				
R. 1,81.73	3,69.79	3,70.42	+0.63	



## Grant No. 15 - Police - Contd.

Supplementary grant obtained in March 1993 was to meet the expenditure towards purchase of (i) Machinery and Equipments, (ii) Jeeps, Vans and Motor cycles. Specific reasons for enhancement of provision by reappropriation in March 1993 have not been communicated (December 1993).

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(v) 2055.108.I.AB. Law and Order -			
O.	22,01.85		
S.	22.71		
R.	1,86.21	24,10.77	23,76.62 -34.15

Supplementary grant obtained in October 1992 was to meet the expenditure towards payment of (i) enhanced rates of Kit Maintenance Allowance and (ii) Feeding/Dietary charges to certain categories of Police Personnel. Enhancement of provision by reappropriation in March 1993 was to meet the expenditure towards (i) Payment of Dearness Allowance, (ii) Increase in Postal rates, (iii) Increase in tariff rates on Telephone charges and Electricity charges and (iv) Increased cost and consumption of Petroleum products. Reasons for the final saving have not been communicated (December 1993).

(vi) 2055.115.I.AB.  
Modernisation of Police with Assistance from Government of India - Micro-Wave Project -

O.	0.01		
S.	2,05.43		
R.	1,19.91	3,25.35	3,20.76 -4.59

## Grant No. 15 - Police - Contd.

Supplementary grant obtained in March 1993 was to meet the expenditure towards purchase of Machinery and Equipments. Specific reasons for the enhancement of provision by reappropriation in March 1993 and for the final saving have not been communicated (December 1993).

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(vii) 2055.114.I.AA. Police Radio Branch -			
O.	6,44.07		
S.	0.54		
R.	83.55	7,28.16	7,34.21 +6.05

Supplementary grant obtained in October 1992 was due to enhancement of the rates of Kit Maintenance Allowance to certain categories of Police Personnel.

Enhancement of provision by reappropriation in March 1993 was mainly due to increased expenditure towards sanction of (i) periodical increase in Dearness Allowance, (ii) 5 per cent personal pay to the staff, (iii) increase in Postal, Telephone and electricity charges and (iv) Stitching charges. Reasons for the final excess have not been communicated (December 1993).

(viii) 2055.109.I.AL.  
Commissioner of Police in Districts -

O.	13,12.08		
S.	9.75		
R.	84.86	14,06.69	14,10.20 +3.51

## Grant No. 15 - Police - Contd.

Supplementary grant obtained in October 1992 was to meet the expenditure towards payment of (i) enhanced rates of Kit Maintenance Allowance and (ii) Feeding charges to certain categories of Police Personnel. Enhancement of provision by reappropriation in March 1993 was mainly due to periodical increase in Dearness Allowance. Reasons for the final excess have not been communicated (December 1993).

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(ix) 2055.108.I.AC. Crime -			
O. 5,18.54			
S. 0.86			
R. 63.02	5,82.42	5,73.67	-8.75

Supplementary grant obtained in October 1992 was towards payment of enhanced rates of Kit Maintenance Allowance to certain categories of Police Personnel.

Enhancement of provision by reappropriation in March 1993 was mainly due to increased expenditure towards sanction of (i) periodical increase in Dearness Allowance and (ii) 5 per cent personal pay to the staff. Reasons for the final saving have not been communicated (December 1993).

(x) 2055.101.I.AR. Narcotic Intelligence Bureau -			
S. 0.05			
R. 40.49	40.54	40.47	-0.07

## Grant No. 15 - Police - Contd.

Supplementary grant obtained in October 1992 was towards payment of enhanced rates of Kit Maintenance Allowance to certain categories of Police Personnel.

Enhancement of provision by reappropriation in March 1993 was mainly due to increased expenditure towards (i) sanction of 5 per cent personal pay to the staff and to the sanction of additional posts consequent to the formation of Narcotic Intelligence Bureau, (ii) periodical increase in Dearness Allowance and (iii) increased Travelling Allowance on Bandh and Bandhobust duties in connection with the visits of V.V.I.P's and V.I.P's.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(xi) (a) 2055.116.I.AA. Forensic Science and Chemical Laboratory -			
O. 1,82.53			
R. 23.90	2,06.43	2,09.03	+2.60
(b) 2055.101.I.AP. Security Branch, C.I.D. -			
O. 9.20			
S. 0.01			
R. 23.63	32.84	32.78	-0.06
(c) 2055.109.I.AF. Airport Security, Meenambakkam -			
O. 1,20.77			
S. 0.23			
R. 28.96	1,49.96	1,43.10	-6.86

## Grant No. 15 - Police - Contd.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(d) 2055.001.I.AB. Deputy Inspector General of Police of Ranges -			
O. 74.44			
S. 0.01			
R. 13.49	87.94	89.91	+1.97

Supplementary grants obtained in October 1992 under (b) to (d) above were towards payment of enhanced rates of Kit Maintenance Allowance to certain categories of Police Personnel.

Enhancement of provision by reappropriation in March 1993 was mainly due to increase in expenditure towards sanction of 5 per cent personal pay to the staff and periodical increase in Dearness Allowance. Reasons for the final excess under item (a) and (d) and for the final saving under item (c) have not been communicated (December 1993).

(xii) 2055.109.I.AK. Mobile Police Squads for enforcement of Civil Rights Act -			
O. 1,08.56			
R. 14.70	1,23.26	1,23.89	+0.63

Enhancement of provision by reappropriation in March 1993 was mainly due to increased expenditure towards sanction of (i) 5 per cent personal pay to the staff and periodical increase in Dearness Allowance and (ii) Travelling Allowance.

## Grant No. 15 - Police - Contd.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(xiii) 2055.108.I.AG. City Traffic Improvement Works -			
O. 18.00			
R. 12.00	30.00	30.00	. .
Enhancement of provision by reappropriation in March 1993 was due to increase in postal rates, purchase of bearer passes, payment of E.C.C. charges and increase in tariff rates on telephone and electricity charges.			
(xiv) 2055.001.I.AG. Settlement of Air travel expenses incurred by user Department under the cadre control of Director General of Police -			
O. 5.00			
R. 10.95	15.95	15.95	. .
Enhancement of provision by reappropriation in March 1993 was mainly towards settlement of outstanding amount towards Airlifts provided to State Government.			
(xv) 2059.01.053.I.AP. Buildings - Police Department -			
O. 57.05			
R. 15.00	72.05	67.88	-4.17

## Grant No. 15 - Police - Contd.

Enhancement of provision by reappropriation in March 1993 was due to increased expenditure mainly towards maintenance works of Police quarters such as re-roofing, white washing, plastering etc. Reasons for the final saving have not been communicated (December 1993).

8. Provision by reappropriation in March 1993 for the item mentioned below was due to (i) sanction of 5 per cent personal pay to the staff and sanction of additional posts consequent to the formation of Tamil Nadu Uniformed Services Recruitment Board, (ii) Dearness Allowance, (iii) Increase in Postal charges, (iv) Payment of E.C.C. charges, Telephone charges and Electricity charges, (v) Payment of Rent, Rates, Taxes and property tax and (vi) Motor vehicles repairs, purchase of spare parts and accessories and payment of hire charges. 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 led to the incurring of expenditure without the authority of the Legislature.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
2055.001.I.AJ. Tamil Nadu Uniformed Services Recruitment Board -			
R.	30.09	30.01	-0.08

## Grant No. 15 - Police - conclud.

9. Excess in the charged appropriation occurred mainly under -

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

2055.109.I.AA.  
District Police -

O.	0.50		
S.	1.50	2.41	13.41
R.	0.41		+11.00

Supplementary grant obtained in March 1993 was to meet the expenditure towards payment of compensation awarded by courts and for payment of professional and special services. Reasons for the final excess have not been communicated (December 1993).

## 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 22,30,65,000			
Supple- mentary 3,19,40,000	25,50,05,000	24,96,95,911	-53,09,089
Amount surrendered during the year (March 1993)			1,24,09,000
Charged			
Original 1,000			
Supple- mentary . .	1,000	. .	- 1,000
Amount surrendered during the year (March 1993)			1,000
Notes and Comments			

1. In view of the saving of Rs. 53.09 lakhs in the voted grant, the supplementary grant of Rs. 3,19.40 lakhs obtained in March 1993 proved excessive.

2. In view of the final saving of Rs. 53.09 lakhs in the voted grant, surrender of Rs. 1,24.09 lakhs in March 1993 proved injudicious.

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

3. Saving occurred under -			
Head	Total grant	Actual expenditure	Excess + Saving -
			(in lakhs of rupees)
(i) 2070.800.I.BC. Lumpsum provision for Dearness Allowance and other unforeseen expenditure -			
O.	1,28.55		
R.	- 1,28.55	. .	. .

Withdrawal of entire provision by reappropriation in March 1993 was due to reallocation of provision on additional instalments of Dearness Allowance to the respective functional sub-heads. However, only a sum of Rs. 89.32 lakhs was so reappropriated to the functional sub-heads resulting in a saving of Rs. 39.23 lakhs for which reasons have not been communicated (December 1993). In spite of the saving of Rs. 39.23 lakhs, additional provision of Rs. 68.48 lakhs was obtained through supplementary grant under '2070.108.I.AB' for meeting the expenditure on Dearness Allowance.

(ii) 2070.800.I.BD. Lumpsum provision for Pongal Prize payment -			
O.	41.58		
R.	- 41.58	. .	. .

The lumpsum provision made under this head was for meeting the expenditure on Pongal Prize payment. Though Rs. 41.58 lakhs was provided for this purpose, only Rs. 18.50 lakhs were redistributed to various functional sub-heads resulting in a saving of Rs. 23.08 lakhs for which reasons have not been communicated (December 1993).



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

4. Saving mentioned in note 3 was counterbalanced by excess under different heads important among which are commented below -

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(i) 2070.108.I.AB. Protection and Control - Fire stations including Workshops and Mobile Repair squads -			
O. 18,34.83			
S. 2,19.40			
R. 23.30	20,77.53	21,39.12	+61.59

Supplementary grant obtained in March 1993 was for meeting expenditure towards payment of Dearness Allowance, purchase of 10 new vehicles with fire fighting equipments in various fire stations in the state and also for purchase of 10 new vehicles for replacements. Enhancement of provision by reappropriation (Rs. 14.01 lakhs) in March 1993 was due to transfer of personnel for bandhobust arrangement for VVIPs/VIPs; T.A. claims in respect of various trainings given to staff and settling the outstanding T.A. Bills; installation of telephone and purchase of furniture in respect of six newly opened fire stations; settlement of outstanding telephone bills and for installation of Fire Station pavillion in the XIX Tourist Trade Fair. Specific reasons for the provision of Rs. 9.29 lakhs by reappropriation and for the final excess have not been communicated (December 1993).

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

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(ii) 2070.108.I.AA. Direction and Administration -			
O. 1,95.74			
S. 1,00.00			
R. 22.29	3,18.03	3,14.75	- 3.28

Supplementary grant obtained in March 1993 was for meeting expenditure towards purchase of fire fighting equipments. Enhancement of provision by reappropriation in March 1993 was for meeting expenditure mainly towards (i) sanction of 5 per cent personal pay to certain categories of staff (ii) purchase of fire fighting materials for newly opened fire stations and (iii) payment of property tax and for rent for certain Divisional offices. Reasons for the final saving have not been communicated (December 1993).

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(iii) 2059.01.053.I.AQ. Buildings - Fire Protection and Control -			
O. 2.93	2.93	15.63	+12.70

Reasons for the excess expenditure under the sub-head have not been communicated (December 1993).

## Grant No. 17 - Education

Major heads	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - 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 15,17,77,87,000			
Supple- mentary 1,33,58,83,000	16,51,36,70,000	15,84,94,63,072	-66,42,06,928
Amount surrendered during the year (March 1993)			
Charged			
Original 13,000			
Supple- mentary 52,000	65,000		-65,000
Amount surrendered during the year (March 1993)			3,000

## Grant No. 17 - Education - contd.

## Notes and Comments -

1. In view of the saving of Rs. 66,42.07 lakhs in the voted grant, the supplementary grant of Rs. 1,33,53.83 lakhs obtained in March 1993 proved excessive.

2. Only Rs. 29,46.88 lakhs were surrendered in the voted grant in March 1993; but the ultimate saving worked out to Rs. 66,42.07 lakhs.

3. In view of the saving of Rs. 0.65 lakh in the charged appropriation, the supplementary appropriation of Rs. 0.52 lakh obtained in March 1993 proved unnecessary.

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

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

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

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

## Grant No. 17 - Education - contd.

7. Significant saving under the voted grant occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
(i) (a) 2202.80.800.I.AC. Lumpsum provision for Dearness Allowance and other unforeseen expenditure -			
O. 1,01,11.80			
R. -1,01,11.80			
(b) 2202.80.800.I.AD. Lumpsum provision for Adhoc Bonus/Special Adhoc Bonus payment -			
O. 32,70.61			
R. - 32,70.61			
(c) 2203.800.I.AE. Lumpsum provision for Dearness Allowance and other unforeseen expenditure -			
O. 3,69.27			
R. - 3,69.27			
(d) 2203.800.I.AF. Lumpsum provision for Adhoc Bonus/Special Adhoc Bonus payment -			
O. 1,19.43			
R. - 1,19.43			

Withdrawal of entire provision by reappropriation in March 1993 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

## Grant No. 17 - Education - contd.

Allowance' and 'Salaries' under the respective sub-heads towards payment of additional instalments of Dearness Allowance and Bonus to employees worked out to Rs. 95,01.25 lakhs as detailed below:

Item	Amount withdrawn	Amount redistributed	Savings
	(in lakhs of rupees)		
(a)	1,01,11.80	68,22.67	32,89.13
(b)	32,70.61	25,18.59	7,52.02
(c)	3,69.27	1,11.18	2,58.09
(d)	1,19.43	48.81	70.62
	<u>1,38,71.11</u>	<u>95,01.25</u>	<u>43,69.86</u>

Reasons for the net savings of Rs. 43,69.86 lakhs have not been communicated (December 1993). In spite of this saving, an amount of Rs. 42,56.72 lakhs was drawn in supplementary grant in March 1993 for meeting expenditure on Dearness Allowance under '2202.01.101.I.AC'.

Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
(ii) 2202.01.101.I.AB. Government Elementary Schools -			
O. 19,32.56			
R. - 93.38	18,39.18	14,48.95	-3,90.23

Withdrawal of provision by reappropriation in March 1993 was attributed to non-filling up of certain posts and belated sanction of certain posts in schools and non-



## Grant No. 17 - Education - contd.

purchase of books. Specific reasons for the final saving have not been communicated (December 1993).

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

(iii) 2202.02.107.II.JC.  
Tamil Nadu Girls  
Education Endowment  
Scheme -

O. 4,00.00

R. - 4,00.00

Withdrawal of provision by reappropriation in March 1993 was due to reclassification of head of account. However, the head of account to which reclassification was given effect to was not specifically indicated.

(iv) 2202.02.109.III.SA.  
Improvement of Science  
Education in High/  
Higher Secondary  
Schools -

O. 0.01

S. 6,19.64

R. - 3,56.53

2,63.12

2,63.12

Supplementary grant obtained in March 1993 was towards supply of Science Equipments to High and Higher Secondary Schools under the Scheme of Improvement of Science Education. Specific reasons for the withdrawal of provision by reappropriation in March 1993 have not been communicated (December 1993).

(v) (a) 2202.03.102.I.AB.  
Annamalai University -

O. 3,58.00

R. - 3,51.59

6.41

6.41

## Grant No. 17 - Education - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(b) 2202.01.108.I.AB. Supply of Text Books to Students -			
O. 17,50.00			
R. - 2,45.96	15,04.04	15,02.67	-1.37
(c) 2205.105.I.AF. Charges on Account of the Tamil Nadu Public Libraries Act, 1948 -			
O. 10,46.78			
R. - 1,52.80	8,93.98	8,94.11	+0.13
(d) 2203.112.I.AA. Engineering Colleges -			
O. 7,61.19			
R. - 1,40.66	6,20.53	6,10.83	-9.70
(e) 2202.01.103.I.AA. Residuary grants to Local Bodies for Elementary Education -			
O. 6,00.00			
R. - 1,26.58	4,73.42	4,85.29	+11.87
(f) 2202.02.191.I.AA. Residuary Grants for Municipal and Corporation High and Higher Secondary Schools -			
O. 4,00.01			
R. - 79.58	3,20.43	2,97.08	-23.35
(g) 2204.102.VI.UB. Expenditure on National Service Scheme in Higher Secondary Standards -			
O. 1,13.47			
R. - 76.80	36.67	36.93	+0.26

## Grant No. 17 - Education - contd.

Specific reasons for the withdrawal of provision by reappropriation in March 1993 under items (a) to (g) above and reasons for the final saving under items (b), (d) and (f) and the final excess under item (e) have not been communicated (December 1993).

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(vi) (a) 2202.04.103.III.SA. General -			
O. 3,54.61			
R. - 2,96.34	58.27	57.01	-1.26
(b) 2202.04.200.II.JA. Adult Literacy Scheme -			
O. 3,19.46			
R. - 2,70.52	48.94	49.96	+1.02

Withdrawal of provision by reappropriation in March 1993 under items (a) and (b) was attributed to the discontinuance of the schemes.

Saving occurred under (b) in the preceding two years also as under -

Year	Saving Amount	Percentage
(in lakhs of rupees)		
1990-91	1,20.77	63
1991-92	2,96.05	83

## Grant No. 17 - Education - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(vii) 2202.03.102.I.AD. Lumpsum provision for the implementation of University Grants Commission Scales of Pay -			
O. 3,00.00			
R. - 2,89.55	10.45	10.45	..

Withdrawal of provision by reappropriation in March 1993 was attributed to non-preferring of claims for U.G.C. arrears by certain Universities.

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

Year	Saving Amount	Percentage
(in lakhs of rupees)		
1990-91	1,00.06	33
1991-92	4,95.09	62

(viii) 2202.02.105.III.SA.  
Setting up of District Institutes of Education and Training in Tamil Nadu -

O. 3,89.45			
S. 1,63.94			
R. - 2,50.71	3,02.68	3,03.14	+0.46

Supplementary grant obtained in March 1993 was towards purchase of machinery and equipment and to impart training. Withdrawal of provision by reappropriation in March 1993 was mainly due to non-purchase of machinery and equipments.

## Grant No. 17 - Education - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(ix) (a) 2202.01.800.III.SA. New Education Policy - Operation Black Board Scheme -			
O. 2,34.60			
R. - 2,25.72	8.88	60.29	+51.41
(b) 2202.01.800.III.SC. Supply of two-in-ones to Primary and Upper Primary Schools -			
O. 1,00.00			
R. - 1,00.00			

Withdrawal of provision by reappropriation in March 1993 was attributed to non-receipt of concurrence from Government of India for the schemes under Phase IV. Specific reasons for the final excess under item (a) have not been communicated (December 1993).

(x) 2202.02.800.III.SD. Vocationalisation of Higher Secondary Education -			
O. 0.01			
S. 4,10.72			
R. - 1,14.85	2,95.88	3,03.37	+7.49

Supplementary grant obtained in March 1993 was towards the expenditure for the scheme of vocationalisation of Secondary Education at +2 level. Specific reasons for the withdrawal of provision by reappropriation in March 1993 and for the final excess have not been communicated (December 1993).

## Grant No. 17 - Education - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(xi) (a) 2202.01.102.II.JA. Additional Enrolment of Pupils of the age group 6 to 11 -			
O. 3,20.20			
R. - 1,64.36	1,55.84	2,06.82	+50.98
(b) 2202.01.102.II.JB. Additional Enrolment of Pupils of the age group 11 to 14 -			
O. 1,24.69			
R. - 39.13	85.56	44.09	-41.47

Withdrawal of provision by reappropriation in March 1993 under items (a) and (b) was due to non-filling up of certain posts and belated sanction of certain posts in schools partly offset by increased provision on account of payment of additional instalment of Dearness Allowance, enhanced Festival Advance and Salaries to aided school teachers. Reasons for the final excess under (a) and final saving under (b) have not been communicated (December 1993).

(xii) 2202.04.200.II.JH. Lumpsum provision for Improvement of adult education -			
O. 75.00			
R. - 75.00		1.65	+1.65

Withdrawal of entire provision by reappropriation in March 1993 was attributed to non-implementation of the scheme.

## Grant No. 17 - Education - contd.

8. Excess occurred mainly under -				
Head	Total grant	Actual expenditure	Excess + Saving -	
( in lakhs of rupees )				
(i) (a) 2202.02.110.I.AA. General -				
O.	1,46,06.56			
R.	33,26.27	1,79,32.83	1,81,53.57	+2,20.74
(b) 2202.02.110.II.JC. Assistance to Aided Higher Secondary Schools -				
O.	1,16.62			
R.	44.29	1,60.91	3,12.77	+1,51.86
(c) 2202.03.104.I.AB. Grants to Private Colleges of Education -				
O.	1,70.57			
R.	6.32	1,76.89	1,89.83	+12.94

Enhancement of provision by reappropriation in March 1993 was mainly due to payment of teaching grant to aided schools under items (a) and (b) and to private colleges under item (c). Specific reasons for the final excess under items (a), (b) and (c) have not been communicated (December 1993).

(ii) (a) 2202.02.109.I.AA. General -				
O.	2,50,02.23			
R.	39,15.19	2,89,17.42	2,78,87.41	-10,30.01
(b) 2203.105.I.AC. Special Diploma Institutions -				
O.	1,29.15			
R.	17.99	1,47.14	1,47.22	+0.08

## Grant No. 17 - Education - contd.

Enhancement of provision by reappropriation in March 1993 under items (a) and (b) was mainly due to sanction of (i) adhoc Bonus and ex-gratia payment, (ii) annual increments to staff, (iii) additional instalments of Dearness Allowance, (iv) arrears of wages, (v) clearance of pending electricity bills, telephone bills, arrear bills and water charges and (vi) purchase of contingent articles. Specific reasons for the final saving under item (a) have not been communicated (December 1993).

Head	Total grant	Actual expenditure	Excess + Saving -	
( in lakhs of rupees )				
(iii) 2202.01.102.I.AD. Grants to Non- Government Elementary Schools -				
O.	1,90,52.04			
S.	24,90.21			
R.	11,33.00	2,26,75.25	2,26,21.60	-53.65

Supplementary grant obtained in March 1993 was for meeting the grant for the newly sanctioned posts to Private Elementary Schools and for the payment of increased Pay and Allowances to the staff of existing aided elementary schools. Enhancement of provision by reappropriation in March 1993 was mainly due to payment of increased Festival advance. Specific reasons for the final saving have not been communicated (December 1993).

(iv) 2202.01.101.I.AA. Salaries of Municipal and Corporation Elementary School Teachers -				
O.	48,99.65			
R.	14,10.87	63,10.52	58,49.36	-4,61.16

## Grant No. 17 - Education - contd.

Enhancement of provision by reappropriation in March 1993 was mainly due to payment of (i) adhoc Bonus and ex-gratia, (ii) annual increments to staff, (iii) additional instalments of Dearness Allowance, (iv) increased Festival advance and (v) arrears of wages for elementary school menials. Specific reasons for the final saving have not been communicated (December 1993).

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(v) (a) 2202.02.109.I.AB. Salaries of Municipal and Corporation Secondary/Higher Secondary Schools Teachers -			
O. 19,05.71			
R. 7,03.06	26,08.77	24,61.24	-1,47.53
(b) 2202.02.800.II.JE. Plan Posts for Higher Secondary Standards -			
O. 2,32.82			
R. 50.50	2,83.32	2,87.17	+3.85
(c) 2202.02.105.I.AA. Teacher Training Institutes -			
O. 98.36			
R. 15.34	1,13.70	1,15.82	+2.12

Enhancement of provision by reappropriation in March 1993 under items (a) to (c) was mainly due to sanction of (i) adhoc Bonus and ex-gratia payment, (ii) annual increments to the staff, (iii) additional instalments of Dearness Allowance and (iv) enhanced Festival Advance. Specific reasons for the final saving in respect of item (a)

## Grant No. 17 - Education - contd.

and the final excess in respect of items (b) and (c) above have not been communicated (December 1993).

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(vi) (a) 2202.02.101.I.AA. Inspection of General Schools -			
O. 28,57.34			
R. 5,29.56	33,86.90	33,38.72	-48.18
(b) 2202.03.103.I.AA. Arts College (Men) -			
O. 29,81.82			
R. 4,98.92	34,80.74	31,85.08	-2,95.66

Enhancement of provision by reappropriation in March 1993 under items (a) and (b) was mainly due to sanction of (i) adhoc Bonus and ex-gratia payment, (ii) annual increment to the staff, (iii) additional instalments of Dearness Allowance, (iv) increased Festival advance and (v) settlement of pending bills and water charges. Specific reasons for the final saving have not been communicated (December 1993).

(vii) (a) 2203.105.I.AD. Grants-in-aid to Private Polytechnics -				
O. 7,30.29				
R. 3,69.63	10,99.92	11,12.45	+12.53	
(b) 2203.104.I.AA. Private Engineering Colleges -				
O. 3,00.20				
R. 1,34.74	4,34.94	4,28.72	-6.22	

## Grant No. 17 - Education - contd.

Enhancement of provision by reappropriation in March 1993 was due to payment of teaching grant to private Engineering Colleges and Polytechnics. Final excess under item (a) was due to increased expenditure on Dearness Allowance and Festival Advance and payment of arrears of pay to the staff of aided Polytechnics. Specific reasons for the final saving under item (b) above have not been communicated (December 1993).

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(viii) 2202.01.800.II.JC. Supply of Uniforms to Pupils -			
O. 17,95.46			
R. 6,32.70	24,28.16	21,14.57	-3,13.59

Enhancement of provision by reappropriation in March 1993 was due to free supply of uniforms to the school going children. Specific reasons for the final saving have not been communicated (December 1993).

(ix) (a) 2202.02.800.I.AM. Special Coaching for Adi-Dravidar Students of Standards 9 to 10 and 11 to 12 -			
O. 24.37			
R. 2.09	26.46	2,88.32	+2,61.86
(b) 2202.05.800.I.AB. Pension to Tamil Scholars -			
O. 17.28			
R. 1.73	19.01	52.20	+33.19

Specific reasons for the enhancement of provision by reappropriation in March 1993 under items (a) and (b) and

## Grant No. 17 - Education - contd.

for the final excess under both the items have not been communicated (December 1993).

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(x) 2202.02.108.I.AA. Examinations by the Director of Government Examinations -			
O. 7,67.44			
R. 2,24.20	9,91.64	9,64.95	-26.69

Enhancement of provision by reappropriation in March 1993 was due to (i) sanction of Adhoc Bonus, ex-gratia payment, annual increment to the staff and additional instalment of Dearness Allowance, (ii) increased Festival Advance, (iii) settlement of pending bills towards the advertising and publicity charges, (iv) payment of arrear wages, (v) clearance of pending electricity bills, telephone bills and travelling allowance bills, (vi) purchase of contingent articles and (vii) payment of remuneration to examiners. Specific reasons for the final saving have not been communicated (December 1993).

(xi) (a) 2202.01.101.I.AC. Salaries to Panchayat Union Elementary School Teachers -			
S. 65,46.74			
R. 3,38,10.02	4,03,56.76	3,89,58.99	-13,97.77
(b) 2202.01.102.I.AB. Salaries of Panchayat Union Elementary School Teachers -			
O. 3,22,34.10			
R. - 3,22,34.10			

## Grant No. 17 - Education - contd.

Supplementary grant obtained in March 1993 for item (a) was towards Pay and Allowances, Dearness Allowance and ex-gratia payment to Panchayat Union Elementary School Teachers. Enhancement of provision by reappropriation in March 1993 for item (a) was attributed to reclassification of head of account from (b). Though an amount of Rs. 3,22,34.10 lakhs was withdrawn from item (b) above, an amount of Rs. 3,38,10.02 lakhs was provided under item (a) above. Specific reasons for the net final excess of Rs. 1,78.15 lakhs have not been communicated (December 1993).

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(xii) 2203.102.I.AA. Anna University -			
O. 5,88.72			
S. 1,33.90			
R. 1,08.04	8,30.66	8,30.66	..

Supplementary grant obtained in March 1993 was for meeting the block grant arrears. Enhancement of provision by reappropriation in March 1993 was for payment of block grant and Dearness Allowance grant.

(xiii) 2202.02.800.II.JB. Additional Enrolment of Pupils of the Age Group 14 to 16 -				
O. 1,75.89				
R. 64.11	2,40.00	2,58.88	+18.88	

## Grant No. 17 - Education - contd.

Enhancement of provision by reappropriation in March 1993 was due to filling up of certain vacant posts and sanction of additional instalments of Dearness Allowance. Specific reasons for the final excess have not been communicated (December 1993).

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(xiv) (a) 2204.102.I.AB. N.C.C. Senior Division -			
O. 2,97.25			
R. 48.18	3,45.43	3,45.16	-0.27
(b) 2205.104.I.AA. Tamil Nadu Archives -			
O. 66.67			
R. 16.86	83.53	83.43	-0.10

Enhancement of provision by reappropriation in March 1993 under items (a) and (b) was due to (i) sanction of additional instalment of Dearness Allowance, (ii) clearance of pending electricity bills, telephone bills, travelling allowance bills and (iii) purchase of contingent articles. Reappropriation under item (b) was also due to (i) sanction of adhoc bonus, ex-gratia payment and annual increment to the staff and (ii) Purchase of equipments and motor vehicles.

(xv) 2202.04.200.II.JF. DANIDA assisted Programme of Adult Literacy for Fishermen for NAEPOD -				
O. 9.89				
R. 22.75	32.64	32.18	-0.46	

## Grant No. 17 - Education - contd.

Enhancement of provision by reappropriation in March 1993 was due to (i) sanction of Adhoc Bonus, ex-gratia payment and annual increment to staff, (ii) sanction of additional instalments of Dearness Allowance, (iii) clearance of pending travelling allowance bills, (iv) settlement of arrear bills and water charges, (v) increased Festival advance and (vi) diversion of eight more SAEP Projects to DANIDA scheme.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(xvi) (a) 2202.05.200.I.AA. Oriental Schools (Arabic) -			
O.	28.00		
R.	11.00	39.00	46.74 +7.74
(b) 2202.05.103.I.AA. Oriental Schools (Sanskrit) -			
O.	38.00		
R.	14.68	52.68	53.73 +1.05

Enhancement of provision by reappropriation in March 1993 under items (a) and (b) was due to payment of teaching grants to oriental schools. Specific reasons for the final excess under both the items have not been communicated (December 1993).

(xvii) (a) 2202.03.102.I.AH. Mother Theresa Women's University, Kodaikanal -			
O.	57.60		
R.	17.60	75.20	75.20

## Grant No. 17 - Education - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(b) 2202.02.105.I.AE. Assistance to Private Training Schools - General -			
O.	33.00		
R.	16.76	49.76	49.86 +0.10

Enhancement of provision by reappropriation in March 1993 was due to payment of arrear block grant under item (a) and due to payment of grant to private training schools under item (b).

(xviii) 2551.01.125.III.SC. Eco-Status Mapping of Western Ghats (except Nilgiris) over a decade Multi- date Satellite Data -			
S.	5.00		
R.	16.25	21.25	21.25 . .

Supplementary grant obtained in October 1992 and enhancement of provision by reappropriation in March 1993 were for implementing the project of 'Eco-Status Mapping of Western Ghats (except Nilgiris District) over a decade using Multi-date Satellite Data' during 1992-93 under Western Ghats Development Programme.

(xix) 2202.03.102.II.JJ. Manonmaniam Sundaranar University -			
O.	50.00		
R.	17.71	67.71	62.51 -5.20



## Grant No. 17 - Education - conclud.

Enhancement of provision by reappropriation in March 1993 was due to sanction of rent and towards the purchase of machinery and equipments and library books. Specific reasons for the final saving have not been communicated (December 1993).

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(xx) 2202.03.112.II.JA. Grants to the Madras Institute of Development Studies -			
O. 11.50			
R. 10.82	22.32	22.76	+0.44

Enhancement of provision by reappropriation in March 1993 was for payment of matching grant to ICSSR and also grants allowed for construction of building and library.

(xxi) (a) 2203.800.I.AA. Construction Wing -			
(b) 2202.02.800.II.JK. Supply of Uniforms to Pupils in High/ Higher Secondary Schools -		61.70	+61.70
		21.91	+21.91

Expenditure under the above heads 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 led to incurring of the expenditure without the authority of the Legislature.

## Grant No. 18 - Medical

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2055. Police			
2059. Public Works			
2210. Medical and Public Health			
2235. Social Security and Welfare			
2551. Hill Areas			
Voted			
Original 2,85,52,66,000			
Supplementary 16,21,34,000	3,01,74,00,000	2,97,77,48,333	-3,96,51,667
Amount surrendered during the year (March 1993)			4,28,02,000
Charged			
Original 1,000			
Supplementary . . .	1,000	83,272	+82,272
Amount surrendered during the year			Nil

Notes -

1. The excess of Rs. 82,272 over the charged appropriation requires regularisation.

2. In view of the saving of Rs. 3,96.52 lakhs in the voted grant, the supplementary grant of Rs.15,91.20 lakhs obtained in March 1993 proved excessive.

3. Rupees 4,28.02 lakhs were surrendered in the voted grant in March 1993; but the ultimate saving worked out to Rs.3,96.52 lakhs only.

## Grant No. 18 - Medical - conclud.

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

Year	Saving Amount (in lakhs of rupees)	Percentage
1990-91	13,40.45	5
1991-92	5,21.77	2

## Grant No. 19 - Public Health

Major heads	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
2059. Public Works			
2210. Medical and Public Health			
2211. Family Welfare			
2215. Water Supply and Sanitation			
2235. Social Security and Welfare			
2551. Hill Areas			
Voted			
Original	1,83,69,98,000		
Supple- mentary	18,03,67,000	2,01,73,65,000	2,03,34,28,237
Amount surrendered during the year (March 1993)			3,82,01,000
Charged			
Original	..		
Supple- mentary	67,000	67,000	97,492
Amount surrendered during the year			Nil
Notes and comments -			

1. The excess of Rs. 1,60,63,237 over the voted grant and the excess of Rs. 30,492 over the charged appropriation require regularisation.

2. In view of the excess of Rs. 1,60.63 lakhs in the voted grant, the supplementary grant of Rs. 18,03.67 lakhs obtained in March 1993 proved inadequate and the surrender of Rs. 3,82.01 lakhs in March 1993 injudicious.

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

3. Excess occurred mainly under -				
Head	Total grant	Actual expenditure	Excess + Saving -	
( in lakhs of rupees )				
(i) 2211.101.III.SC. Opening of Additional Sub-centres after 1.4.1981 -				
O.	15,22.29			
R.	4,01.24	19,23.53	19,65.40	+41.87
(ii) 2211.104.I.AA. Establishment for the Maintenance of Motor Vehicles of Public Health and Medical Departments -				
O.	1,70.65			
R.	36.41	2,07.06	2,07.12	+0.06
(iii) 2211.104.I.AD. Strengthening of Staff for State Health Transport Organisation-				
O.	1,07.89			
R.	17.80	1,25.69	1,25.73	+0.04

Enhancement of provision by reappropriation in March 1993 under items (i), (ii) and (iii) was mainly due to 5 per cent increase given to ministerial staff, sanction of additional instalment of dearness allowance, travel expenses due to intensive tour in flood affected areas, payment of arrears on electricity charges, increase in cost of stationery articles and service postage, sanction of uniform clothes to Drivers, transport charges and increase in rent. Specific reasons for the final excess under item (i) have not been communicated (December 1993).

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

Head	Total grant	Actual expenditure	Excess + Saving -	
(in lakhs of rupees)				
(iv) 2210.06.101.VI.UA. Malaria Control Headquarters -				
O.	19,57.92			
S.	31.26			
R.	3,07.16	22,96.34	23,05.58	+9.24
(v) 2210.06.101.I.AT. Filaria Control -				
O.	1,50.76			
R.	22.49	1,73.25	1,74.48	+1.23
(vi) 2211.103.I.AG. Immunisation to Pre- school children against Whooping-cough, Diphtheria and Tetanus -				
O.	1,44.57			
R.	13.40	1,57.97	1,60.32	+2.35

Supplementary grant obtained in March 1993 under item (iv) was to meet the expenditure for the supply of insecticides.

Enhancement of provision by reappropriation in March 1993 under items (iv) to (vi) was due to increase in expenditure based on 5 per cent increase in salaries given to ministerial staff, sanction of additional instalment of Dearness Allowance, travel expenses due to intensive tour in flood affected areas, malaria control, increase in rent, purchase of new vehicles in the place of condemned vehicles and increase in cost of spare parts, tyres and tubes, petrol and oil and towards cost of Malathion Technical, Biocides and Larvicides supplied by Government of India. Specific

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

reasons for the final excess under items (iv) to (vi) have not been communicated (December 1993).

Head	Total grant	Actual expenditure	Excess + Saving -
			(in lakhs of rupees)
(vii). 2211.101.III.SA. Rural Family Welfare Centres at Primary Health Centres-			
O. 13,83.51			
R. 2,09.00	15,92.51	15,68.17	-24.34
(viii) 2211.101.III.SD. Post-partum Centres - other than District Hospitals, Medical College Hospitals and Hospitals in Madras City -			
O. 2,23.74			
S. 9.50			
R. 1,23.46	3,56.70	3,41.04	-15.66

Supplementary grant obtained in March 1993 under item (viii) was to settle the pending bills. Enhancement of provision by reappropriation in March 1993 under items (vii) and (viii) was due to 5 per cent increase given to ministerial staff, additional instalment of dearness allowance, special family planning drive, travel expenses due to intensive tour in flood affected areas, enhancement of festival advance and due to increase in cost of petrol and oil. Specific reasons for the final saving under both the items have not been communicated (December 1993).

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

Head	Total grant	Actual expenditure	Excess + Saving -
			(in lakhs of rupees)
(ix) 2210.03.103.I.BI. Primary Health Centres -			
O. 29,89.49			
S. 4,66.47			
R. 1,29.08	35,85.04	37,16.24	+1,31.20
(x) 2210.06.107.I.AD. Public Health Laboratory, King Institute, Guindy -			
O. 2,92.59			
R. 32.97	3,25.56	3,31.52	+5.96

Supplementary grant obtained in March 1993 under item (ix) was to meet the increased expenditure due to sanction of additional staff and Dearness Allowance during the year.

Enhancement of provision by reappropriation in March 1993 under item (ix) and (x) was due to 5 per cent increase in salaries given to ministerial staff, sanction of additional instalment of dearness allowance, travel expenses for special family planning drive, payment of arrears of electricity charges, increase in rent, purchase of equipments for Primary Health Centres, Food Analytical Laboratory, Coimbatore and King Institute, Guindy, enhancement of festival advance, increased provision for Primary Health Centres, feeding charges of animals in King Institute, Guindy and purchase of books for King Institute, Guindy. Specific reasons for the final excess under items (ix) and (x) have not been communicated (December 1993).

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

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(xi) 2210.03.101.I.AG. Establishment of Additional sub-centres upto 31st March 1981 -			
O. 4,42.81			
R. 1,26.06	5,68.87	6,00.40	+31.53
(xii) 2210.03.101.I.AF. Panchayat Union Sub- Centres taken over by Government -			
O. 8,76.38			
R. 88.23	9,64.61	9,78.67	+14.06
Enhancement of provision by reappropriation in March 1993 under items (xi) and (xii) was due to 5 per cent increase in salaries given to ministerial staff, sanction of additional instalment of dearness allowance, payment of arrears on electricity charges, increase in cost of stationery articles and service postage, purchase of furniture and payment of recognition fees, transport charges and increase in rent. Specific reasons for the final excess under items (xi) and (xii) have not been communicated (December 1993).			
(xiii) 2210.06.001.I.AB. Mofussil Administration -			
O. 2,50.25			
R. 59.61	3,09.86	3,15.50	+5.64
(xiv) 2210.06.102.I.AA. Food Analysis Laboratory, Coimbatore -			
O. 61.13			
R. 11.33	72.46	72.44	-0.02

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

Enhancement of provision by reappropriation in March 1993 under items (xiii) and (xiv) was due to 5 per cent increase given to ministerial staff, sanction of additional instalment of dearness allowance, travel expenses due to intensive tour in flood affected areas and deputation for training, payment of arrears on electricity charges, increase in cost of stationery articles and service postage, increase in rent, purchase of certain small equipments, instruments and consumables for Food Analysis Laboratory, Coimbatore. Specific reasons for the final excess under item (xiii) have not been communicated (December 1993).

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(xv) 2211.200.III.SE. Conventional Contraceptives -			
O. 2,02.76	2,02.76	2,67.81	+65.05
Specific reasons for the final excess have not been communicated (December 1993).			
(xvi) 2210.06.101.VI.UF. National Filaria Control Programme -			
O. 21.33			
R. 47.23	68.56	64.27	-4.29

Enhancement of provision by reappropriation in March 1993 was due to increase in the cost of insecticide and cost of Malathion Technical, Biocides and Larvicides supplied by Government of India. Specific reasons for the final saving have not been communicated (December 1993).



Grant No. 19 - Public Health - contd.

Head	Total grant	Actual expenditure	Excess + Saving
(in lakhs of rupees)			
(xvii) 2211.200.III.SA. Post Partum -			
O. 1,78.29			
R. 54.39	2,32.68	2,20.94	-11.74
Enhancement of provision by reappropriation in March 1993 was due to sanction of additional instalment of dearness allowance and enhancement of Festival Advance. Specific reasons for the final saving have not been communicated (December 1993).			
(xviii) 2210.06.101.II.JB. Surveillance for epidemic preparedness -			
O. 1,29.45			
R. 10.39	1,39.84	1,50.86	+11.02
(xix) 2210.06.001.II.JD. Directorate of Public Health Training and continuity Education -			
O. 31.06			
R. 18.90	49.96	51.04	+1.08
(xx) 2210.01.109.I.AA. School Medical Inspection -			
O. 1,03.72			
R. 18.90	1,22.62	1,22.99	+0.37

Grant No. 19 - Public Health - contd.

Enhancement of provision by reappropriation In March 1993 under items (xviii) to (xx) was mainly due to 5 per cent increase given to ministerial staff, sanction of additional instalment of Dearness Allowance, travel expenses for Special Family Planning drive, Malaria Control and intensive tour in flood affected areas. Specific reasons for the final excess under items (xviii) and (xix) have not been communicated (December 1993).

Head	Total grant	Actual expenditure	Excess + Saving
(in lakhs of rupees)			
(xxi) 2211.104.III.SG. Utilisation of UNICEF and other Department Vehicles for Family Welfare purpose -			
O. 0.70			
R. 4.30	5.00	11.35	+6.35

Enhancement of provision by reappropriation in March 1993 was due to intensive drive of Family Planning Programme and floods of Southern Districts and increase in cost of petrol and oil. Specific reasons for the final excess have not been communicated (December 1993).

(xxii) 2211.103.III.SA. Immunisation Programmes -			
O. 90.06			
R. 8.26	98.32	1,00.22	+1.90



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

Enhancement of provision by reappropriation in March 1993 was due to 5 per cent increase in salaries given to ministerial staff, sanction of additional instalment of Dearness Allowance, purchase of new vehicles in the place of condemned vehicles, and increase in the cost of petrol and oil. Specific reasons for the final excess have not been communicated (December 1993).

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(xxiii) 2211.103.III.SD. Innovative scheme for reducing infant/maternal mortalities rates under flexible approach scheme -			
O.	0.01		
R.	- 0.01	4,29.79	+4,29.79

Specific reasons for withdrawal of provision by reappropriation in March 1993 and for the final excess have not been communicated (December 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 incurring of the expenditure without the authority of the Legislature.

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

4. Saving occurred mainly under -				
Head	Total grant	Actual expenditure	Excess + Saving -	
(in lakhs of rupees)				
(i) 2211.102.III.SD. World Bank aided India Population Project -				
O.	9,00.08			
S.	27.31			
R.	- 2,93.89	6,33.50	6,37.26	+3.76

Supplementary grant obtained in March 1993 was to meet the increased expenditure for Advertising and Publicity Services under India Population Project - V. Withdrawal of provision by reappropriation in March 1993 was mainly due to non-implementation of Phase - I in the Project (Rs. 2,18.86 lakhs). Specific reasons for the withdrawal of balance provision and the final excess have not been communicated (December 1993).

(ii) 2211.800.I.AA. Lumpsum provision for Dearness Allowance and other unforeseen expenditure -				
O.	1,96.98			
R.	-1,96.98			

Withdrawal of entire provision by reappropriation in March 1993 was to redistribute to the functional sub-heads towards sanction of additional instalments of Dearness Allowance. However, the amount redistributed to the sub-heads worked out to Rs. 5,00.76 lakhs which indicated that the lumpsum provision made was grossly underestimated.

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

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(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. - 80.90	1,50.80	1,24.29	-26.51
(iv) 2211.105.III.SA. Compensation for Tubectomy -			
O. 5,70.00			
R. - 42.52	5,27.48	4,75.53	-51.95
Specific reasons for withdrawal of provision by reappropriation in March 1993 and for the final saving under items (iii) and (iv) have not been communicated (December 1993).			
(v) 2211.200.III.TF. Construction of Community Supported Health Sub-centres under DANIDA Project -			
O. 1,12.36			
S. 71.30			
R. - 84.11	99.55	99.31	-0.24

Supplementary grant obtained in March 1993 was to provide water supply, drugs and to incur spill over expenditure in Salem and South Arcot Districts. Specific reasons for withdrawal of provision by reappropriation in March 1993 have not been communicated (December 1993).

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

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(vi) 2211.103.III.SB. Schemes of Prophylaxis against Nutritional Anaemia -			
O. 78.80	78.80	0.04	-78.76

Specific reasons for the final saving have not been communicated (December 1993).

## 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.
2049. Interest Payments			
2059. Public Works			
2401. Crop Husbandry			
2402. Soil and Water Conservation			
2415. Agricultural Research and Education			
2435. Other Agricultural Programmes			
2501. Special Programmes for Rural Development			
2551. Hill Areas			
2702. Minor Irrigation			
2705. Command Area Development			
3054. Roads and Bridges			
3435. Ecology and Environment			

## Grant No. 20 - Agriculture - contd.

Major heads	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
Voted			
Original 6,21,02,45,000			
Supple- mentary 5,82,29,39,000	12,03,31,84,000	12,18,28,34,355	+14,96,50,355
Amount surrendered during the year (March 1993)			91,43,000
Charged			
Original 9,000			
Supple- mentary 4,83,000	4,92,000	.	- 4,92,000
Amount surrendered during the year (March 1993)			49,000

## Notes and comments -

1. The excess of Rs. 14,96,50,355 over the voted grant requires regularisation.

2. In view of the excess of Rs. 14,96.50 lakhs in the voted grant, the supplementary grant of Rs. 5,82,24.39 lakhs obtained in March 1993 proved inadequate and the surrender of Rs. 91.43 lakhs in March 1993 injudicious.

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

## Grant No. 20 - Agriculture - contd.

## 4. Bulk of the excess occurred 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. 8,40.88			
R. 1,41.13	9,82.01	35,93.19	+ 26,11.18

Enhancement of provision by reappropriation in March 1993 was mainly due to sanction of 5 per cent personal pay and additional instalment of Dearness Allowance. Specific reasons for the final excess have not been communicated (December 1993).

(ii)(a) 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	8,26,30.00	+4,76,30.00	

(b) 2401.800.I.AT. Arrears of Tariff Compensation to TNEB for Supply of Power at Concessional rates to Agriculturists -				
S. 4,64,68.00	4,64,68.00		-4,64,68.00	

Supplementary provision obtained under (b) in March 1993 was to clear the subsidy dues of TNEB as on 31.3.1992. Excess under (a) and saving under (b) are due to misclassification. However, specific reasons for the net excess of Rs. 11,62.00 lakhs have not been communicated (December 1993).

## Grant No. 20 - Agriculture - contd.

## 5. Excess also occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(i) 2401.108.II.JD. Increasing the Production of Oil Seeds -			
O. 7,30.00			
R. 4,64.28	11,94.28	13,18.12	+1,23.84
(ii) 2401.119.II.JX. Development of Horticulture in Districts -			
O. 1,30.61			
R. 43.39	1,74.00	1,75.07	+1.07
(iii) 2401.108.II.JC. Integrated Coconut Development -			
O. 36.14			
R. 38.27	74.41	72.62	- 1.79
(iv) 2401.103.II.JM. Foundation Seed Production Centre for Groundnut -			
O. 22.06			
R. 19.69	41.75	41.48	-0.27
(v) 2401.108.II.JB. Cotton Development -			
O. 32.27			
R. 15.85	48.12	48.76	+0.64

## Grant No. 20 - Agriculture - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(vi) 2551.01.101.III.TI. Infrastructure for Horticulture Farms and Development of Fruits, Vegetables and Spices under Western Ghat Development Programme -			
O. 3.47			
R. 10.55	14.02	14.18	+0.16
Enhancement of provision by reappropriation in March 1993 under items (i) to (vi) was mainly due to increase in the cost of Agricultural inputs, Transport charges and increase in the rate of wages to labourers. Specific reasons for the final excess under items (i) and (ii) have not been communicated (December 1993).			
(vii) 2401.109.II.JI. Tamil Nadu Agricultural Development Project -			
O. 24,48.44			
S. 6,93.14			
R. 65.78	32,07.36	32,92.29	+84.93
(viii) 2705.102.VI.UA. Execution of On Farm Development Works -			
O. 6,12.83			
R. 1,39.41	7,52.24	7,53.32	+ 1.08
(ix) 2401.001.I.AH. District Engineering Establishment -			
O. 5,00.96			
R. 91.24	5,92.20	5,96.75	+4.55

## Grant No. 20 - Agriculture - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(x) 2402.102.III.SE. Execution of Soil Conservation Works in Kundah and Lower Bhavani Catchments -			
O. 3,08.17			
R. 79.87	3,88.04	3,83.39	- 4.65
(xi) 2401.001.I.AA. Headquarters Staff -			
O. 1,46.87			
R. 19.01	1,65.88	1,99.45	+ 33.57
(xii) 2401.109.II.JN. Training of Farm Women in Agriculture with Assistance of DANIDA -			
O. 27.53			
R. 38.51	66.04	66.59	+ 0.55
(xiii) 2402.101.I.AA. Soil Testing Laboratories -			
O. 1,12.72			
R. 24.09	1,36.81	1,38.34	+ 1.53
(xiv) 2401.109.I.AF. Farmers' Training Centre -			
O. 55.72			
R. 10.17	65.89	70.05	+4.16

Supplementary grant obtained in March 1993 under item (vii) was to meet the increased expenditure due to increased pay and allowances.

## Grant No. 20 - Agriculture - contd.

Enhancement of provision by reappropriation in March 1993 under items (vii) to (xiv) was mainly towards sanction of 5 per cent personal pay and additional instalment of Dearness Allowance and also due to increase in wages, increase in price of stationeries, electrical and telephone charges, advertisements, increase in the cost of maintenance and increase in the price of petroleum products.

In respect of item (x), specific reasons for enhancement of balance provision of Rs. 65.42 lakhs have not been communicated (December 1993). Specific reasons for the final excess under items (vii), (ix), (xi) and (xiv) and for the final saving under (x) have not been communicated (December 1993).

	Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )			
(xv)	2401.109.I.AB. Implementing Staff -			
	O. 4,54.20			
	R. 1,02.85	5,57.05	5,67.94	+ 10.89
(xvi)	2551.60.102.III.SL. Soil Conservation Measures to Prevent Land Slides Under Hill Area Development Programme -			
	O. 72.29			
	R. 28.22	1,00.51	1,65.01	+64.50
(xvii)	2401.112.VI.UA. National Pulses Development Project -			
	O. 48.88			
	R. 67.40	1,16.28	1,16.97	+0.69

## Grant No. 20 - Agriculture - contd.

	Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )			
(xviii)	2401.113.I.AC. Tractor Hiring scheme -			
	O. 4,53.17			
	R. 68.48	5,21.65	5,16.08	- 5.57
(xix)	2702.02.103.I.AC. Sinking of Private Tube Wells -			
	O. 1,51.81			
	R. 51.67	2,03.48	2,11.84	+8.36
(xx)	2401.113.I.AD. Tractor Workshop -			
	O. 1,24.77			
	R. 33.55	1,58.32	1,58.57	+0.25
(xxi)	2551.01.102.III.SH. Soil Conservation and Resources Development on Watershed Basis under Western Ghat Development Programme -			
	O. 1,43.01			
	R. 24.68	1,67.69	1,67.26	-0.43
(xxii)	2435. 01.101.I.AD. Establishment Charges for the Provincialised Employees of the State Agricultural Marketing Board -			
	O. 30.02			
	R. 8.23	38.25	53.90	+15.65
(xxiii)	2705. 105.VI.UA. Execution of On Farm Development Works in Vaigai Project Command Area -			
	O. 1,34.60			
	R. 22.52	1,57.12	1,56.98	-0.14

## Grant No. 20 - Agriculture - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(xxiv) 2702.01.104.VI.UD. Water Management of On Farm Development in Command Area Development Programme -			
O. 1,05.72			
R. 18.14	1,23.86	1,24.03	+0.17
(xxv) 2401.103.I.AD. Seed Processing Unit -			
O. 77.30			
R. 16.34	93.64	94.57	+0.93
(xxvi) 2401.001.I.AE. Chief Engineer (Agricultural Engineering) -			
O. 1,01.74			
R. 15.00	1,16.74	1,18.37	+1.63
(xxvii) 2551.01.102.III.SD. Soil Conservation Work on Mini-Watershed Basis - Under Western Ghat Development Programme -			
O. 86.39			
R. 14.39	1,00.78	1,00.35	-0.43
(xxviii) 2435.01.101.I.AB. Agricultural Marketing -			
O. 37.80			
R. 11.90	49.70	51.34	+1.64

## Grant No. 20 - Agriculture - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(xxix) 2401.107.I.AB. Pesticides Testing Laboratories -			
O. 45.33			
R. 11.07	56.40	56.25	-0.15
Enhancement of provision by reappropriation in March 1993 under items (xv) to (xxix) were mainly due to sanction of 5 per cent pay and additional instalment of Dearness Allowance and also due to increase in wages, increase in the price of stationeries, electrical and telephone charges, advertisement and payment for professional and special services.			
Specific reasons for the final excess under items (xv), (xvi), (xix), (xxii), (xxvi) and (xxviii), for the final saving under item (xviii) and for the balance provision of Rs. 33.86 lakhs under item (xvi), Rs. 17.99 lakhs under item (xviii), Rs. 28.19 lakhs under item (xvii), Rs. 9.65 lakhs under item (xxi), Rs. 14.75 under item (xxiii) and Rs. 16.10 under item (xxiv) have not been communicated (December 1993).			
(xxx) 2702.02.103.II.JC. Scheme for Sinking of Private Tube Wells -			
O. 70.01			
R. 12.03	82.04	92.18	+10.14
(xxxi) 2401.103.II.KF. Agricultural seed production under Tamil Nadu Agricultural Development - Phase II -			
O. 0.44			
R. 14.07	14.51	12.34	-2.17

## Grant No. 20 - Agriculture - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(xxxii) 2401.108.III.SV. Integrated Programme for Development of Tropical and Hill Zone fruits -			
S.	7.00		
R.	9.20	16.20	18.06 +1.86
(xxxiii) 2401.001.I.AU. Settlement of air travel expenses incurred by user departments under the codal control of Director of Agriculture -			
O.	13.30		
R.	11.06	24.36	24.32 -0.04

Supplementary grant obtained in March 1993 under item (xxxii) was for establishment of Polygreen houses.

Enhancement of provision by reappropriation in March 1993 under items (xxx) to (xxxiii) were due to increase in wages, increase in the price of stationeries, electrical and telephone charges, advertisements, increase in the cost of maintenance and payment for professional and special services.

Specific reasons for the balance provision of Rs. 15.63 lakhs under item (xxxi) and for the final excess under item (xxx) have not been communicated (December 1993).

## Grant No. 20 - Agriculture - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(xxxiv) 2402.102.II.JT. Comprehensive Watershed Development of degraded areas with DANIDA Assistance under new Externally Aided Project -			
O.	1,28.31		
R.	72.99	2,01.30	2,00.96 -0.34
(xxxv) 2401.103.I.AA. Establishment of State Seed Farms -			
O.	1,69.39		
R.	69.66	2,39.05	2,32.61 -6.44
(xxxvi) 2401.103.I.AF. Establishment of Oil Seeds Foundation Seed Farm -			
O.	11.94		
R.	94.65	1,06.59	75.01 -31.58
(xxxvii) 2401.800.II.JV. Integrated watershed Development under TANPAD Tamil Nadu Agricultural Development Project Phase II with the Assistance of World Bank -			
O.	1,18.79		
R.	43.58	1,62.37	1,76.34 +13.97

## Grant No. 20 - Agriculture - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(xxxviii) 2402.101.II.JE. Preparation and Distribution of Bacterial Culture Packets -			
O.	32.56		
R.	51.62	84.18	76.35 -7.83

Enhancement of provision by reappropriation in March 1993 under item (xxxiv) to (xxxviii) was due to sanction of 5 per cent personal pay and additional instalment of Dearness Allowance, increase in wages, increase in the price of stationeries, electrical and telephone charges, advertisement, increase in the cost of maintenance, payment for professional and special services and increase in the cost of Agricultural inputs and Transport charges.

Specific reasons for the balance provision of Rs. 51.31 lakhs under item (xxxviii) and for the final saving under items (xxxv), (xxxvi) and (xxxviii) and for the final excess under item (xxxvii) have not been communicated (December 1993).

(xxxix) 2401.001.I.AB. Regional and District Staff -			
O.	40.02		
R.	86.07	1,26.09	1,06.27 -19.82
(xL) 2401.119.I.AG. Nurseries - State Horticulture Farms -			
O.	1,09.56		
R.	11.49	1,21.05	1,23.02 +1.97

## Grant No. 20 - Agriculture - contd.

Enhancement of provision by reappropriation in March 1993 under items (xxxix) and (xL) was due to sanction of 5 per cent personal pay and additional instalment of Dearness Allowance, increase in wages, increase in the price of stationeries, electrical and telephone charges, price of petroleum products, increase in the cost of Agricultural inputs and Transport charges.

Specific reasons for the final saving under item (xxxix) have not been communicated (December 1993).

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(xLi) 2401.103.II.JB. Tamil Nadu Agricultural Development Project - Procurement and Distribution of Paddy Seeds -			
O.	10,95.39		
S.	2,53.98		
R.	1,52.00	15,01.37	14,49.77 -51.60
(xLii) 2501.02.800.VI.UB. Drought Prone Areas Programme Schemes -			
O.	5,75.03		
R.	73.52	6,48.55	6,49.48 +0.93
(xLiii) 2402.102.III.ST. National Watershed Development programme for Rainfed Areas Schemes executed by C.E (A.E.) -			
O.	43.00		
R.	30.71	73.71	71.78 -1.93

## Grant No. 20 - Agriculture - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(xLiv) 2401.102.II.JE. Payment of production incentive to the farmers for supply of paddy to Tamil Nadu Civil Supplies Corporation -			
O. 36,76.00	36,76.00	37,04.90	+28.90
(xLv) 2551.01.103. III.TH. Construction of Ponds for Irrigation Facilites under Western Ghat Development Programme -			
O. 5.00			
R. 15.00	20.00	24.05	+4.05
Supplementary grant obtained in March 1993 under item (xLi) was to meet the increased cost of paddy, pulses under the scheme of procurement and distribution of seeds under Tamil Nadu Agricultural Development Project. Specific reasons for enhancement of provision by reappropriation in March 1993 under items (xLi) to (xLiii) and (xLv), for the final excess under item (xLiv) and (xLv) and for the final saving under item (xLi) have not been communicated (December 1993).			
(xLvi) 2435.01.101.I.AC. Establishment Charges for the provincialised Employees of the Market Committees -			
O. 5,45.75			
R. 58.45	6,04.20	6,08.29	+4.09

## Grant No. 20 - Agriculture - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(xLvii) 2435.01.101.I.AA. Administration of Fertilizer Control Order -			
O. 97.71			
R. 25.26	1,22.97	1,25.72	+2.75
(xLviii) 2401.108.III.ST. Integrated Programme for Development of Cashewnut -			
O. 11.33			
R. 15.09	26.42	26.19	-0.23
Enhancement of provision by reappropriation in March 1993 under item (xLvi) to (xLviii) was due to sanction of 5 per cent personal pay and additional instalment of Dearness Allowance. Specific reasons for the final excess under item (xLvi) and (xLvii) have not been communicated (December 1993).			
(xLix) 2705.101.VI.UA. Execution of On Farm Development Works in Field Units -			
O. 4,43.83			
R. 45.92	4,89.75	4,91.81	+2.06
Enhancement of provision by reappropriation in March 1993 was to meet the increased expenditure due to sanction of 5 per cent personal pay and additional instalment of Dearness Allowance, increase in wages, increase in the cost of maintenance and payment for professional and special services and sanction of subsidies to Farmers.			



## Grant No. 20 - Agriculture - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(L) 2401.103.II.JA. State Seed Farms -			
O. 25.41			
R. 26.25	51.66	53.32	+1.66

Enhancement of provision by reappropriation in March 1993 was due to increase in wages, increase in the price of stationeries, electricity and telephone charges and increase in the cost of Agricultural inputs and Transport charges.

(Li) 2401.001.II.JS. Agricultural Planning by Director of Agriculture under TANPAD (Phase II) -			
O. 38.71			
R. 13.11	51.82	50.86	-0.96

Enhancement of provision by reappropriation in March 1993 was due to increase in wages, increase in the price of stationeries, electricity and telephone charges, increase in the price of petroleum products and purchase of new Vehicles and Machineries.

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

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(i) 2401.105.III.SC. Fertilizer Concession Schemes implemented by TAI as Nodal Agency -			
S. 34,32.00	34,32.00	11,44.00	-22,88.00

## Grant No. 20 - Agriculture - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(ii) 2401.105.III.SB. Assistance to Small and Marginal farmers for implementation of various schemes including infra- structure buildings -			
O. 0.01			
S. 22,91.99			
R. - 1,56.58	21,35.42	20,97.21	-38.21
(iii) 2702.02.800.VI.UD. Scheme for Minor Irrigation Wells and Pumps -			
O. 4,00.00			
R. - 60.25	3,39.75	2,47.97	-91.78
(iv) 2415.01.120.II.JA. Assistance to Tamil Nadu Agriculture University -			
O. 11,40.35			
R. - 1,50.69	9,89.66	9,89.66	. .
(v) 2415.01.120.I.AB. Grants to Tamil Nadu Agricultural University -			
O. 10,00.00			
R. - 1,32.09	8,67.91	8,67.91	. .
(vi) 2551.60.101.III.SC. Soil Conservation scheme for Assisting small farmers of coffee and tea plantation in the Nilgiris District -			
O. 1,29.26			
R. - 55.84	73.42	. .	-73.42

## Grant No. 20 - Agriculture - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
(vii) 2401.793.II.JA. Increasing the production of Oil Seeds -			
O. 1,82.00			
R. - 1,06.00	76.00	59.99	-16.01
(viii) 2401.108.I.AB. Increasing the Production of Oil Seeds -			
O. 1,35.56			
R. - 1,27.82	7.74	16.65	+8.91
(ix) 2401.108.I.AS. Intensive Coconut Development Scheme -			
O. 99.82			
R. - 91.84	7.98	10.27	+2.29

Supplementary grant obtained in March 1993 under item (i) was for giving fertilizer concession to farmers. Supplementary grant obtained in March 1993 under item (ii) was for payment of subsidies to small and marginal farmers for implementation of various schemes including infrastructure buildings. Withdrawal of provision under items (viii) and (ix) was due to reclassification of the expenditure ordered in June 1992 under 2401.001.I.AB. and 2401.103.I.AF. consequent on the merger of the Directorate of Oil Seeds with the Directorate of Agriculture. However, due to belated issue of the Government Orders for

## Grant No. 20 - Agriculture - contd.

reclassification, some of the field units incurred the expenditure under the items (viii) and (ix) resulting in the final excess. The misclassifications were not rectified. Specific reasons for withdrawal of provision by reappropriation in March 1993 under items (i) to (vii) and for the final saving under items (i), (ii), (iii), (vi) and (vii) have not been communicated (December 1993).

Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
(x) 3054. 80.797.I.AF. Transfer to Sugarcane Cess Fund -			
O. 11,74.99			
R. - 3,12.23	8,62.76	7,39.87	-1,22.89

Specific reasons for withdrawal of provision by reappropriation in March 1993 and for the final saving have not been communicated (December 1993). However, the final saving of Rs. 1,22.89 lakhs despite the withdrawal of Rs. 3,12.23 lakhs by reappropriation indicate that the reappropriation made in March 1993 was not judicious.

(xi) 2401. 103.II.KE. Tamil Nadu Agricultural Development Project (TANPAD) Phase II -			
O. 4,50.72			
S. 3,19.81			
R. - 1,81.31	5,89.22	5,60.05	-29.17

## Grant No. 20 - Agriculture - contd.

Supplementary grant obtained in March 1993 was for the purchase of machineries and equipments, new vehicles and for the increased cost of maintenance of vehicles under the project. Specific reasons for the withdrawal of provision by reappropriation in March 1993 and for the final saving have not been communicated (December 1993).

## 7. Saving also occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
2401.800.I.AM. Lumpsum provision for Dearness Allowance and other unforeseen expenditure -			
O.	5,51.71		
R.	- 5,51.71		

Withdrawal of entire provision by reappropriation in March 1993 was due to redistribution of additional instalments of Dearness Allowance to the respective sub-heads of accounts. However, the amount so appropriated from the above sub-head worked out to Rs. 4,34.18 lakhs only, resulting in a saving of Rs. 1,17.53 lakhs for which reasons have not been communicated (December 1993).

8. Only token provision was made in the Budget without indicating the full details and financial commitment of Government on the scheme mentioned below and the manner in which it was proposed to be met. As the actual expenditure exceeded the limit beyond which it had to be treated as New Service/New Instrument of Service, it constituted New Service/New Instrument of Service. But the prescribed procedure for New Service/New Instrument of

## Grant No. 20 - Agriculture - contd.

Service had not been followed which led to incurring of the expenditure without the authority of the Legislature.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(i) 2401.108.II.KI. Project for providing assistance for irrigation facilities to coconut growers -			
O.	0.01		
R.	9.25	9.26	13.15 +3.89

(ii). Only token provision was made in respect of items (a) to (i) mentioned below.

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

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(a) 2401.108.III.SS. Integrated Programme for Development of Spices -			
O.	0.01		
R.	36.20	36.21	38.87 +2.66

## Grant No. 20 - Agriculture - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(b) 2401.108.III.SU. Integrated Programme for Development of fruits -			
O. 0.01			
R. 12.66	12.67	12.92	+0.25
(c) 2401.108.VI.UC. Intensive Cotton Development Programme -			
O. 0.01			
R. 58.03	58.04	58.70	+0.66
(d) 2401.119.III.SA. Schemes for providing Vegetable mini kits to farmers to increase Vegetable production in drought affected areas -			
O. 0.01			
R. 13.52	13.53	13.53	. .
(e) 2401.108.III.SR. Scheme for promotion of Sunflower Culti- vation in Rabi/Zaid Season -			
O. 0.01			
R. 3.49	3.50	4.01	+0.51

## Grant No. 20 - Agriculture - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(f) 2401.108.III.SW. Special Component Plan for Scheduled Caste - Integrated Programme for Development of Spices -			
O. 0.01			
R. 11.15	11.16	10.26	-0.90
(g) 2415.01.004.III.SB. Scheme for field Multiplication of Blue Green Algae under National Project on Development and use of Bio- fertilizer organisation of Training-			
O. 0.01			
R. 10.23	10.24	10.01	-0.23
(h) 2435.01.101.III.SC. Development of Agricultural Marketing -			
O. 0.01			
R. 2.49	2.50	2.50	. .
(i) 2551.01.101.III.TN. Infrastructure facilities to Horticultural Farms in Western Ghat Region -			
O. 0.01			
R. 4.48	4.49	3.53	-0.96

## Grant No. 20 - Agriculture - contd.

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

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(a) 2401.108.III.SX. Programee for Integrated Development of Cocoa -			
R. 5.07	5.07	5.07	. .
(b) 2551.60.101.II.JS. Soil Conservation schemes for Assisting Small Farmers of Coffee and Tea Plantation in the Nilgiris District -	. .	73.63	+73.63
(c) 2551.60.101.II.JO. Forestry including Communication under Western Ghat Development Programme -	. .	22.79	+22.79
(d) 2402.102.VI.UL. National Watershed Development Programme for Rainfed Agriculture -	. .	9.22	+9.22

## 9. Sugarcane Cess Fund -

The Sugarcane Cess Fund was constituted out of the cess levied on sugarcane brought into factories and is utilised for sugarcane development and research schemes including road development in sugar factory areas. The cess

## Grant No. 20 - Agriculture - contd.

is credited to the revenue head "0045. Other Taxes and Duties on commodities and Services - 114. Receipts" under "The Sugarcane (Regulations, Supply and Purchase) Control Act" and a contribution is made to the Fund by debiting the head "Transfer to Sugarcane Cess Fund" under "3054. Roads and Bridges" under this grant. Rupees 7,39.87 lakhs of Sugarcane Cess collected during 1991-92 which was not transferred then was transferred during the year; Rs. 8,34.15 lakhs of Cess collected during 1992-93 remained to be transferred.

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. 6,31.82 lakhs (Rs. 41.71 lakhs from "2401. Crop Husbandry", Rs. 5,90.11 lakhs from "3054. Roads and Bridges"). No expenditure was transferred to the fund from "5054. Capital Outlay on Roads and Bridges" during the year. The expenditure relates to 1991-92.

The balance at the credit of the Fund on 31st March 1993 was Rs. 12,40.50 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 1992-93.\*

\* Non-transfer of credit and debit relating to 1992-93 is under examination.

## Grant No. 20 - Agriculture - conold.

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

The Depreciation Reserve Fund is intended to meet expenditure on replacement and renewals of machinery, special repairs to buildings, etc. The Fund is credited with contribution made annually at a percentage prescribed by Government by contra debit to this grant under the head '2401 - Crop Husbandry'. The amount so contributed to the Fund during the year was Rs. 0.18 lakh. Besides, interest of Rs. 3.84 lakhs on the Fund balance was also credited to the Fund during the year.

The expenditure on renewals of machinery, etc., is initially accounted for under this grant and subsequently transferred to the Fund before the close of the accounts of the year. No expenditure was incurred from the Fund during the year as well as the last eleven years 1981-82 to 1991-92.

The balance at the credit of the Fund as on 31st March 1993 was Rs. 38.71 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 1992-93.

## Grant No. 21 - Fisheries

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2059. Public Works			
2216. Housing			
2225. Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes			
2405. Fisheries			
2415. Agricultural Research and Education			
2551. Hill Areas			
Voted			
Original 14,97,88,000			
Supplementary 7,29,76,000	22,27,64,000	21,14,98,686	-1,12,65,314
Amount surrendered during the year (March 1993)			1,22,54,000
Charged			
Original Nil			
Supplementary 24,000	24,000	23,679	-321
Amount surrendered during the year			Nil

## Notes and comments -

1. In view of the saving of Rs. 1,12.65 lakhs in the voted grant, the supplementary grant of Rs. 7,14.50 lakhs obtained in March 1993 proved excessive.

## Grant No. 21 - Fisheries - contd.

2. Rupees 1,22.54 lakhs were surrendered in the voted grant in March 1993; but the saving ultimately worked out to Rs. 1,12.65 lakhs only.

3. Saving in the voted grant during the year worked out to 5 per cent.

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

Year	Saving	
	Amount	Percentage
	(in lakhs of rupees)	

1990-91	2,09.48	12
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1991-92	32.32	2
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5. 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.

6. Saving occurred under -

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

(i) 2225.03.283.II.JE.  
Construction of  
Houses for  
Fishermen -

O.	4,37.92		
R.	- 1,59.79	2,78.13	2,79.39 +1.26

Withdrawal of provision by reappropriation in March 1993 (Rs. 1,73.84 lakhs) was attributed to non-fixing of agency for the construction of houses, partly offset by increased provision by reappropriation on Salaries, Travel

## Grant No. 21 - Fisheries - contd.

Expenses etc., due to reclassification. The head of account from which reclassification was made was not specifically indicated. Final excess was due to increased expenditure on Salaries and Dearness Allowance.

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

(ii) 2405.103.I.AF.  
Chank Fisheries -

O.	57.69		
R.	- 33.57	24.12	24.26 +0.14

Withdrawal of provision by reappropriation in March 1993 was attributed to non-operation of the scheme and non-making of netted chanks as anticipated. Saving occurred under this head in the preceding years also as under :-

Year	Saving	
	Amount	Percentage
	(in lakhs of rupees)	

1990-91	19.54	37
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1991-92	18.50	35
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7. Excess occurred under -

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

(i) 2405.103.VI.UC.  
Construction of  
Mechanised Fishing  
Boats -

O.	0.01		
S.	41.90		
R.	72.47	1,14.38	1,14.38 . .



## Grant No. 21 - Fisheries - contd.

Supplementary grant obtained in March 1993 and enhancement of provision by reappropriation in March 1993 were towards the payment of subsidy to Fishermen for motorisation of traditional crafts.

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

(ii) 2405.101.II.JD.  
Development of  
Inland Fish Culture  
through Fish Farmers  
Development Agency -

O.	39.01			
R.	37.34	76.35	76.35	. .

Enhancement of provision by reappropriation in March 1993 was to meet the recurring cost of 13 Fish Farmers Development agencies as per revised pattern of assistance by Government of India.

(iii) 2405.101.I.AA.  
Conservation and  
Development -

O.	1,67.68			
R.	21.39	1,89.07	1,90.47	+1.40

Enhancement of provision by reappropriation in March 1993 was towards increase in Pay, Dearness Allowance, Office Expenses, Travel expenses etc., and for settling the bills for feeding and dieting charges.

(iv) 2405.001.I.AB.  
District  
Establishment -

O.	72.73			
R.	9.86	82.59	82.84	+0.25

## Grant No. 21 - Fisheries - contd.

Enhancement of provision by reappropriation in March 1993 was due to increase in Pay, Dearness Allowance, Office expenses, Travel expenses, etc.

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

(v) 2551.01.105.III.SA.  
Establishment of  
Chinese Hatchery -

O.	0.01			
R.	4.99	5.00	5.00	. .

Enhancement of provision by reappropriation in March 1993 was towards the construction of two numbers of Breeder Ponds and one watchman quarters at Papanasam in Nellai Kattabomman District under Western Ghat Development Programme. Savings of Rs. 14.41 lakhs (94 per cent) occurred under this head during 1991-92.

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 had 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 1993 without following the prescribed procedure for 'New Service', led to incurring of the expenditure without the authority of the Legislature.



## Grant No. 21 - Fisheries - conclud.

Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
(vi) 2405.101.II.JA. Fish Seed production and Collection for Stocking -			
O.	0.58		
R.	8.17	8.75	8.75 . .

Enhancement of provision by reappropriation in March 1993 was towards assistance to fish farmers to set up hatcheries by way of grants-in-aid. The expenditure was met by reappropriation in March 1993 without following the prescribed procedure for New Service/New Instrument of Service, led to incurring of the expenditure without the authority of the Legislature.

## 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	72,46,21,000		
Supple-mentary	2,08,90,000	74,55,11,000	72,40,17,858 -2,14,93,142
Amount surrendered during the year (March 1993)			2,21,78,000
Charged			
Original	1,000		
Supple-mentary	. .	1,000	. . - 1,000
Amount surrendered during the year			Nil

## Notes and comments -

1. In view of the saving of Rs. 2,14.93 lakhs in the voted grant, the supplementary grant of Rs. 2,08.90 lakhs obtained in March 1993 proved unnecessary.

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

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

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

4. Significant saving under the voted grant occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(i) 2404.191.VI.UA Assistance to Tamil Nadu Co- operative Milk Producers Federation Limited for Cross Breed Calf Rearing by Small/Marginal Farmers and Agricultural Labourers -			
O. 1,60.27			
R. - 1,60.27	. .	-0.16	-0.16

Withdrawal of entire provision by reappropriation in March 1993 was attributed to the non-sanctioning of the scheme by the Government.

(ii) 2403.102.II.KL. Tamil Nadu Agricultural Development Project - Artificial insemination Services -				
O. 6,21.71				
R. - 1,00.10	5,21.61	5,03.53		-18.08

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

Withdrawal of provision by reappropriation in March 1993 was due to (i) Non-filling up of certain posts, (ii) Non-taking up of works by Public Works Department, (iii) Late purchase of vehicles and non-utilisation of vehicles, (iv) Non-completion of proposed training for want of programmes from sponsoring agencies, (v) Non-completion of building for the Frozen Semen Banks by the Public Works Department. (vi) Non-purchase of Cars for the department, (vii) Non-approval of the tender for Animal Breeding, Embryo Transplant Technology Fodder Seed Production, Fodder Production Disease Investigation and Veterinary Epidemiology by World Bank and Empowered Project Corporation Committee, (viii) Non-supply of laboratory materials and (ix) Non-conduct of training in respect of Cattle Breeding at Muvattupuzha partly offset by increased expenditure on account of (i) Privatisation of Liquid Nitrogen Plant and F.S. Transport and payment of Transport charges and (ii) incurring of expenditure on Machinery and equipment and motor vehicles relating to 1991-92 adjusted in 1992-93. Specific reasons for the final saving have not been communicated (December 1993).

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(iii) 2403.104.II.JG. Sheep Development Project with the assistance of European Economic Community -			
O. 2,02.14			
R. - 75.70	1,26.44	1,24.24	-2.20

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

Withdrawal of provision by reappropriation in March 1993 was attributed to (i) Economy in usage of motor vehicles by the Veterinary Assistant Surgeons in field Unit, (ii) Non-handing over of 150 Sheep Breeder's Co-operative Societies, (iii) Non-purchase of electronic items, (iv) Non-purchase of fire extinguishers, (v) Non-issue of permit to enter 33 Revenue Lands by the District Collectors, (vi) Non-purchase of sheep in Sheep Farm, Ranipet and Hosur, (vii) Non-utilisation of lumpsum provision made for vacant post of Project Director, Assistant Director of Animal Husbandry, Mobile Training Unit, Salem, Deputy Director of Animal Husbandry, P.E.T.U., Cuddalore and non-payment of arrears to staff and Deputy Directors of P.E.T.U., Dharmapuri, Kancheepuram and Salem, (viii) Non-supply of bullock cart and leveller and (ix) Non-establishment of forage plots due to escalation of cost in establishment of forage plots. Specific reasons for the final saving have not been communicated (December 1993).

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(iv) 2403.101.II.JA. Veterinary Dispensaries -			
O. 1,96.79			
R. - 77.01	1,19.78	1,22.98	+3.20

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

Withdrawal of provisions by reappropriation in March 1993 was attributed to (i) Non-filling of certain posts and (ii) Non-opening of additional veterinary dispensaries during 1992-93. Specific reasons for the withdrawal of Rs. 1,18.25 lakhs under "Stores and Equipment" and for the final excess have not been communicated (December 1993).

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(v) 2403.104.VI.UA. Assistance to Small/Marginal Farmers and Agricultural Labourers for Sheep Production -			
O. 1,08.37			
R. - 73.23	35.14	36.18	+1.04

Withdrawal of provision by reappropriation in March 1993 was attributed to (i) Reduction in the establishment of sheep units and (ii) Non-approval of expenditure towards subsidy and medicines. Specific reasons for the final excess have not been communicated (December 1993).

(vi) 2403.800.I.AW. Lumpsum provision for Dearness Allowance and other unforeseen expenditure -			
O. 3,27.69			
R. - 3,27.69	. .	. .	. .

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

Withdrawal of entire provision by reappropriation in March 1993 was attributed to provision of additional instalment of Dearness Allowance having been redistributed to the respective functional sub-heads. However, the amount so reappropriated to the respective functional sub-heads amounted to Rs. 2,67.57 lakhs resulting in a saving of Rs. 60.12 lakhs for which the reasons have not been communicated (December 1993). In spite of this saving, an amount of Rs. 2,08.89 lakhs was drawn as Dearness Allowance under '2403.101.I.AA.' in the Supplementary Grant in March 1993.

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

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(i) 2403.101.I.AA. Veterinary Hospitals and Dispensaries -			
O. 21,42.75			
S. 2,08.89			
R. 4,26.75	27,78.39	28,14.29	+35.90

Supplementary grant obtained in March 1993 was towards payment of additional Dearness Allowance. Enhancement of provision by reappropriation in March 1993 was attributed to (i) Payment of pay and allowances, (ii) Sanction of increased rent to some of the Veterinary Dispensaries and Veterinary Hospitals, (iii) Enhancement of ceiling for the purchase of medicines to the Veterinary Dispensaries and Hospitals and (iv) conversion of certain ICDP sub-centre buildings as Veterinary Assistant Surgeon Quarters. Specific reasons for the final excess have not been communicated (December 1993).

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

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(ii) 2403.102.II.KM. Cattle Breeding and Fodder Development -			
O. 3,23.38			
R. 1,25.06	4,48.44	4,49.96	+1.52

Enhancement of provision by reappropriation in March 1993 was attributed to reclassification. The head of account to which the reclassification had been given effect to was not specifically indicated.

(iii) 2403.101.I.AC. Institute of Veterinary Preventive Medicine, Ranipet -				
O. 1,43.05				
R. 42.02	1,85.07	1,86.15		+1.08

Enhancement of provision by reappropriation in March 1993 was attributed to (i) Payment of pay and allowances, (ii) Payment of Freight charges for sending vaccine to Veterinary Institutes throughout the State and outside the State, (iii) Repairing of Generator, Cochren Boiler and Gas Plants and (iv) the increase in the prices of all the chemicals required for the production of various vaccine for protecting the Livestock and Poultry against serious diseases. Specific reasons for the final excess have not been communicated (December 1993).

(iv) 2403.001.I.AC. Establishment of Assistant Directors of Animal Husbandry -				
O. 2,62.41				
R. 35.79	2,98.20	3,02.55		+4.35

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

Enhancement of provision by reappropriation in March 1993 was due to (i) Payment of pay and allowances and (ii) Increase in the cost of Sundry articles and Current charges etc. Specific reasons for the final excess have not been communicated (December 1993).

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(v) 2403.104.I.AC. Provision of Intensive Health Care and Follow up Action in the State -			
O. 72.21			
R. 28.07	1,00.28	1,00.49	+0.21

Enhancement of provision by reappropriation in March 1993 was due to (i) Payment of pay and allowances and (ii) Implementation of Intensive health Care Scheme for Sheep.

(vi) 2403.001.I.AB. Establishment of Regional Deputy Directors and Headquarters Deputy Directors of Animal Husbandry -			
O. 1,18.66			
S. 0.01			
R. 22.47	1,41.14	1,43.02	+1.88

Supplementary grant obtained in March 1993 was towards token provision for the formation of Regional Joint Directorate of Animal Husbandry at Nagapattinam. Enhancement of provision by reappropriation in March 1993 was due to (i) Payment of pay and allowances,

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

(ii) Performance of tour outside the State for purchase of Bulls and also to attend flood relief work, (iii) Increased rate of current charges and telephone charges and (iv) Payment of rent to the office of the Joint Director of Animal Husbandry, Trichy. Specific reasons for the final excess have not been communicated (December 1993).

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

(vii) 2403.796.II.JA. Distribution of Animals and Birds -			
O. 24.14			
R. 22.02	46.16	46.60	+0.44

Enhancement of provision by reappropriation in March 1993 was due to (i) Payment of pay and allowances and (ii) Purchase of Milk Animals and Sheep Units.

(viii) 2403.001.I.AA. Directorate of Animal Husbandry -			
O. 50.17			
R. 12.54	62.71	62.85	+0.14

Enhancement of provision by reappropriation in March 1993 was due to (i) Payment of pay and allowances and (ii) Settlement of pending medical bills.

(ix) 2403.102.II.JN. Establishment of Frozen Semen Bank at Eachankottai with DANIDA Assistance -			
O. 15.82			
R. 11.62	27.44	27.42	-0.02

Enhancement of provision by reappropriation in March 1993 was due to (i) Increased rate of wages to casual

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

labourers, (ii) Payment of pay and allowances, (iii) Purchase of air-conditioner and (iv) Purchase of equipments and chemicals for use of Frozen Semen Production Centres.

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

(x) (a) 2551.60.105.III.TD.  
Lumpsum provision for  
New Schemes under  
Western Ghats  
Development  
Programme -

O.	0.01		
R.	26.80	26.81	27.93 +1.12

(b) 2403.101.VI.UA.  
Vaccination of  
Cattle and  
Buffaloes in  
selected areas -

O.	0.01		
R.	10.99	11.00	11.00 . .

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 the Supplementary Estimate. In respect of the above heads, the expenditure was met by reappropriation in March 1993 without following the prescribed procedure for 'New Service', leading to incurring of the expenditure without the authority 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	89,53,27,000		
Supplementary	71,51,12,000	1,61,04,39,000	1,46,48,10,579 -14,56,28,421
Amount surrendered during the year (March 1993)			14,27,82,000

## Charged

Original	1,000		
Supplementary	. .	1,000	. . -1,000
Amount surrendered during the year (March 1993)			1,000

## Notes and Comments -

1. In view of the saving of Rs. 14,56.28 lakhs in the voted grant, the supplementary grant of Rs. 2,24.58 lakhs obtained in March 1993 proved unnecessary.

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

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

3. Saving occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(i) 2425.107.I.AJ. Assistance to Primary Agricultural Co- operative banks towards bonus scheme for reducing the loan burden of farmers -			
S. 69,00.00			
R. - 12,61.41	56,38.59	56,38.59	..

Supplementary grant obtained in October 1992 was towards Bonus to the Agriculturists who repaid the loans to Primary Agricultural Co-operative Banks before 30th June 1992 in order to reduce their loan burden. Reasons for the withdrawal of provision by reappropriation in March 1993 have not been communicated (December 1993).

(ii) 2425.800.I.AB. Lumpsum provision for Dearness Allowance and other unforeseen expenditure -			
O. 2,84.28			
R. - 2,84.28	..	..	..

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

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(iii) 2425.800.I.AC. Lumpsum provision for Pongal Prize Payment -			
O. 91.95	.	.	.
R. - 91.95	..	..	..

Withdrawal of entire provision by reappropriation in March 1993 under items (ii) and (iii) was due to redistribution of the provision on Dearness Allowance and Pongal Prize Payment to the respective functional sub-heads. However, the amount so reappropriated under the relevant sub-heads worked out to Rs. 37.18 lakhs and Rs. 4.29 lakhs only under items (ii) and (iii) respectively, resulting in a saving of Rs. 2,47.10 lakhs and Rs. 87.66 lakhs under items (ii) and (iii) respectively for which reasons have not been communicated (December 1993). In spite of the saving under item (ii), Rs. 1,33.48 lakhs was obtained in March 1993 through Supplementary Estimates under '2425.001.I.AC' and '2425.101.I.AC' for meeting the expenditure on 'Dearness Allowance'.

(iv) 2425.001.I.AC. District staff -			
O. 15,94.49			
S. 30.61			
R. - 1,38.98	14,86.12	14,65.44	-20.68

Supplementary grant obtained in March 1993 was towards the payment of Dearness Allowance and Festival Advance at enhanced rates.

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

Withdrawal of provision by reappropriation in March 1993 was due to re-deployment of posts to the newly formed Thiruvannamalai Samburvarayar District and Nagapattinam Quaid-E-Millet District and certain posts being kept vacant and also disbandment of certain posts. Reasons for the final saving have not been communicated (December 1993).

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(v) 2425.108.I.AH. Opening of Fair Price Shops in Rural Areas -			
O. 2,50.00			
R. - 1,53.80	96.20	96.20	..

Withdrawal of provision by reappropriation in March 1993 was due to non-receipt of Government sanction for payment of arrears of subsidy for 1989-90 and 1990-91 to Village Fair Price shops.

## 4. Excess occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(i) 2425.107.I.AI. Assistance to Central Co-operative Banks/ Tamil Nadu State Land Development Bank towards waiver of loan to Agriculturists under Debt Relief Scheme -			
O. 46,52.55			
R. 4,44.26	50,96.81	50,96.80	-0.01

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

Enhancement of provision by reappropriation in March 1993 was mainly due to payment of loan instalment and interest due to NABARD as on 31-3-93 under Agricultural Rural Debt Relief Scheme.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(ii) 2425.001.I.AB. Regional Staff -			
O. 2,29.71			
R. 32.71	2,62.42	2,62.49	+0.07

Enhancement of provision by reappropriation in March 1993 was mainly due to (1) Sanction of increased salaries for persons who moved to Selection Grade and Special Grade posts, enhancement of Dearness Allowance, Festival Advance and more number of persons availing Leave Travel concession, (2) Settlement of pending bills and (3) Increased Telephone and Electricity charges. Reasons for the final excess have not been communicated (December 1993).

(iii) 2425.107.V.ZA. Grants for implementation of Integrated Co-operative Development Project -			
O. 0.01			
S. 13.27			
R. 22.50	35.78	35.78	..

Supplementary grant obtained in October 1992 was for implementation of Integrated Co-operative Development Project in South Arcot District with the assistance of National Co-operative Development Corporation. Enhancement of provision by reappropriation in March 1993 was due to



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

payment of subsidy for implementation of Integrated Co-operative Development Project scheme in Kamarajar and South Arcot Districts.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(iv) 2425.001.I.AD. Construction Wing of the Co-operation Department -			
O. 1,33.02			
R. 20.38	1,53.40	1,54.42	+1.02
(v) 2425.001.I.AA. Headquarters Staff -			
O. 1,38.17			
R. 17.14	1,55.31	1,53.49	-1.82

Enhancement of provision by reappropriation in March 1993 was due to sanction of increased salaries for persons who moved to Selection Grade and Special Grade posts and enhancement of Dearness Allowance, Festival Advance and more number of persons availing of Leave Travel Concession and settlement of pending bills. Reasons for the final excess under item (iv) and final saving under item (v) have not been communicated (December 1993).

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(vi) 2425.107.II.JR. Grant for the implementation of Integrated Co-operative Development Project -			
O. 14.02			
S. 13.27			
R. 10.60	37.89	37.93	+0.04

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

Supplementary grant obtained in October 1992 was for implementation of Integrated Co-operative Development Project in South Arcot District with the assistance of National Co-operative Development Corporation.

Enhancement of provision by reappropriation in March 1993 was mainly towards payment of subsidy for implementation of Integrated Co-operative Development Project scheme in Kamarajar and South Arcot Districts and also due to increased salaries for persons who moved to Selection Grade and Special Grade posts, enhanced Dearness Allowance and Festival Advance.

5. Excess also occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(i) 2401.110.II.JA. Grants to small and marginal Farmers enrolled under Crop Insurance Scheme -			
O. 0.01			
R. 12.23	12.24	12.23	-0.01

Enhancement of provision by reappropriation in March 1993 was due to payment of Government's contribution to the Crop Insurance fund.

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

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

Instrument of Service had not been followed. Consequently the expenditure on the scheme was irregularly met without specific approval of the Legislature.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(ii) 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	. .
(iii) 2425.108.III.SC. Assistance to Consumer's Co-operative Wholesale Stores for setting up of Mobile Shops -			
O. 0.01			
R. 15.99	16.00	16.00	. .
(iv) 2425.107.VI.UA. Assistance to the Failed Well Compensation Fund -			
O. 0.01			
R. 7.49	7.50	7.50	. .

Enhancement of provision by reappropriation in March 1993 under items (ii), (iii) and (iv) was due to (a) Payment of subsidies to the Agriculturists belonging to Scheduled Castes to bring them to the Co-operative fold, (b) Payment of subsidy for Consumer Co-operative wholesale stores for setting up of mobile shops and (c) Payment of subsidy to the 'Failed Well Compensation Fund' respectively.

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

Withdrawal of provision of Rs. 7.50 lakhs in the last week of March 1993 after providing Rs. 14.99 lakhs in the third week of March 1993 under item (iv) was due to non-receipt of Government of India's share.

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 schemes mentioned above was irregularly met by reappropriation without specific approval 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 of arrears of loans, the recovery of which had proved difficult or impossible due to natural calamities. It is credited with annual contribution by Government and interest on the balances of the Fund deposited with Government and such portion of dividend earned by Government on the shares held in Co-operative institutions in the State after meeting the annual interest charges due on the loan assistance from the Reserve Bank of India.

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

Expenditure is incurred by the Department directly from the Fund. No contribution was made by Government to the Fund during the year. Interest of Rs. 6.10\* 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 1993 was Rs. 1,40.08 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 1992-93.

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

\* Differs from the figures shown in the Finance Accounts 1992-93 under the head "8121" by Rs. 0.01 lakh and the difference is under reconciliation.

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

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. 69.86\* lakhs. The balance at the credit of the Fund on 31st March 1993 was Rs. 0.20\* lakh.

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 1992-93.

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

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

Major heads	Total grant	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2551. Hill Areas			
2851. Village and Small Industries			
2852. Industries			
2853. Non ferrous Mining and Metallurgical Industries			
2885. Other Outlays on Industries and Minerals			
3425. Other Scientific Research			
Original 15,95,31,000			
Supplementary 4,10,18,000	20,05,49,000	20,33,34,202	+27,85,202
Amount surrendered during the year			Nil

## Notes and comments -

1. The excess of Rs. 27,85,202 over the grant requires regularisation.

2. In view of the excess of Rs.27.85 lakhs in the grant, the supplementary grant of Rs. 2,14.02 lakhs obtained in March 1993 proved inadequate.

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

3. Significant excess occurred under -				
Head	Total grant	Actual expenditure	Excess + Saving -	
( in lakhs of rupees )				
2852.08.201.I.AG. Assistance to Sugar Mills towards payment of subsidy to cane growers -				
O.	5,20.00			
S.	1,86.25			
R.	53.64	7,59.89	7,61.43	+1.54

Supplementary grant obtained in March 1993 was towards payment of subsidy to cane growers. Specific reasons for the additional provision by reappropriation in March 1993 and for the final excess have not been communicated (December 1993).

## Grant No. 25 - Cinchona

## Notes :

1. No provision was obtained under this grant during 1992-93 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 1992-93. The balance at the credit of the fund on 31st March 1993 was Rs. 1,57.69 lakhs.

This amount is included in Statement No. 16 of Finance Accounts 1992-93 under the head "8115 - Depreciation/ Renewal Reserve Funds - 103. 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	60,82,77,000		
Supplementary	52,75,19,000	1,13,57,96,000	1,11,87,76,228 -1,70,19,772
Amount surrendered during the year (March 1993)			80,05,000

## Notes and Comment :

1. In view of the saving of Rs. 1,70.20 lakhs, supplementary grant of Rs. 7,65.19 lakhs obtained in March 1993 proved excessive.

2. According to New Service Procedure in respect of schemes involving assistance from Central Government, autonomous bodies, etc., if a token provision has been made in the Budget, the expenditure need not be treated as New Service when the sanction actually issues. However, such cases should be brought to the notice of the Legislature by specific inclusion in the Supplementary Estimates. The expenditure on the scheme mentioned below was met by reappropriation without specific approval of the Legislature. During 1991-92 also expenditure under this scheme was incurred in the same manner.

Grant No. 26 - Handlooms and Textiles (All voted) - *concl'd.*

Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
2851.103.VI.UB. Schemes for Modernisation of Handlooms -			
O. 0.01			
R. 33.16	33.17	33.12	-0.05

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

Major head	Total grant	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2551. Hill Areas			
2851. Village and Small Industries			
Original	7,56,93,000		
Supplementary	3,45,76,000	11,02,69,000	10,31,65,083 -71,03,917

Amount surrendered during  
the year (March 1993)

70,00,000

## Notes and Comments

1. In view of saving of Rs. 71.04 lakhs in the grant, the supplementary grant of Rs. 3,45.76 lakhs obtained in March 1993 proved excessive.

2. Saving occurred mainly under -

Head	Total grant	Actual expenditure	Excess + Saving -
			(in lakhs of rupees)
(i) 2851. 105.I.AA. Grants to Tamil Nadu Khadi and Village Industries Board for the Development of Khadi -			
O. 3,00.00			
S. 2,45.76			
R. -65.82	4,79.94	4,79.94	. .

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

Supplementary grant obtained in March 1993 was to clear the backlog claims of net cost grant based on audit certificate. Specific reasons for the withdrawal of provision by reappropriation in March 1993 have not been communicated (December 1993).

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(ii) 2851. 105.II.JM. Grants to the Tamil Nadu Khadi and Village Industries Board for establishment of a Common workshed facility centre -			
O.	14.00		
R.	-8.90	5.10	5.10

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

**Grant No. 28 - Community Development Projects**

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2202. General Education			
2210. Medical and Public Health			
2215. Water Supply and Sanitation			
2217. Urban Development			
2220. Information and Publicity			
2225. Welfare of Scheduled Castes, Scheduled Tribes, and other Backward Classes			
2235. Social Security and Welfare			
2236. Nutrition			
2402. Soil and Water Conservation			
2403. Animal Husbandry			
2405. Fisheries			
2501. Special Programmes for Rural Development			
2505. Rural 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	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
3454. Census Surveys and Statistics			
3604. Compensation and Assignments to Local Bodies and Panchayati Raj Institutions			
Voted			
Original 3,80,92,54,000			
Supple- mentary 44,70,30,000	4,25,62,84,000	4,10,43,69,732	-15,19,14,268
Amount surrendered during the year (March 1993)			9,17,01,000
Charged			
Original 1,000			
Supple- mentary . .	1,000	. .	-1,000
Amount surrendered during the year (March 1993)			1,000

## Notes and comments -

1. In view of the saving of Rs. 15;19.14 lakhs in the voted grant, the supplementary grant of Rs. 44,70.30 lakhs obtained in March 1993 proved excessive.

2. Though the saving ultimately worked out to Rs. 15,19.14 lakhs (4 per cent), Rs. 9,17.01 lakhs only were surrendered in the voted grant in March 1993.

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

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

4. Saving occurred mainly under -

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(i) 2515.102.II.JZ. Special self sufficiency scheme - Grants to panchayats for provision of street lights -			
O. 21,87.00			
R. - 11,75.00	10,12.00	10,12.00	. .
Withdrawal of provision by reappropriation in March 1993 was due to the revision of outlay under Special Self Sufficiency scheme.			
(ii) 2515.102.I.AC. Provision of street lights to weak Panchayats -			
O. 3,00.00			
R. - 3,00.00	. .	. .	. .
Withdrawal of provision by reappropriation in March 1993 was due to reclassification. However, the head of account to which reclassification was given effect to was not specifically indicated.			
(iii) 2515.800.I.AA. Lumpsum provision for Dearness Allowance and other unforeseen expenditure -			
O. 4,26.26			
R. - 4,26.26	. .	. .	. .



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

Withdrawal of entire provision by reappropriation in March 1993 was for redistribution to the functional sub-heads towards the sanction of additional instalments of Dearness Allowance. However, the amount redistributed to the sub-heads worked out to Rs. 5,60.19 lakhs which indicated that the lumpsum provision made was grossly under estimated.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(iv) 2501.01.800.II.JB. Integrated Rural Development Programme -			
O. 26,28.88			
R. - 1,10.23	25,18.65	25,15.77	-2.88

Withdrawal of provision by reappropriation in March 1993 was mainly due to restricted provision of grants-in-aid by Government of India. Reasons for the final saving have not been communicated (December 1993).

(v) 2515.001.I.AM.  
Provision for the purchase of Motor Vehicles in the place of condemned vehicles - Rural Development Department -

O.	82.00
R.	- 82.00

Withdrawal of entire provision by reappropriation in March 1993 was due to issuance of guidelines by Government in November 1992 for the replacement of condemned vehicles only through the Motor Vehicles Maintenance Department.

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

5. Excess occurred under -			
Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(i) (a) 2505.01.702.VI.UA. Jawahar Velaivaippu Thittam -			
O. 1,19,85.02			
S. 37,50.00			
R. 57,20.09	2,14,55.11	2,11,21.39	-3,33.72
(b) 2505.01.702.VI.UB. Special Self Sufficiency Scheme - Jawahar Velaivaippu Thittam - Roads Programme -			
O. 60,00.00			
R. - 60,00.00			

Supplementary grant obtained in March 1993 under (a) was for payment of grants-in-aid under Jawahar Velaivaippu Thittam. Additional provision by reappropriation in March 1993 under (a) was due to sanction of Dearness Allowance, enhancement of Festival advance, revision of rate of rent for office accommodation and revision of fuel rates.

Withdrawal of provision by reappropriation in March 1993 under (b) was due to increased provision under (a) for Jawahar Velaivaippu Thittam.

Reasons for the final saving under (a) have not been communicated (December 1993).

(ii) (a) 2515.001.I.AE.  
Block Headquarters -

O.	37,71.65			
R.	6,49.21	44,20.86	44,72.88	+52.02

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

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(b) 2515.001.I.AD. Divisional Development Offices -			
O. 3,42.50			
R. 56.80	3,99.30	4,14.42	+15.12
(c) 2515.001.I.AC. Development Staff in Collectorates -			
O. 2,35.85			
R. 56.72	2,92.57	2,93.59	+1.02
(d) 2515.800.VI.UC. Strengthening of Block Administration - Implementation of Anti-poverty programme -			
O. 1,75.16			
R. 40.14	2,15.30	2,18.57	+3.27
(e) 2225.01.793.II.LY. Extension Officers (Adi-Dravidar Welfare) to implement programmes intended for the welfare of the Scheduled Castes and Scheduled Tribes under Special Component Plan -			
O. 1,60.96			
R. 24.70	1,85.66	1,89.65	+3.99

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

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(f) 2515.001.I.AB. Panchayat Radio Maintenance Organisation -			
O. 80.85			
R. 11.44	92.29	93.38	+1.09
Additional provision obtained by reappropriation in March 1993 in respect of items (a) to (f) was due to the payment of (1) Additional instalments of Dearness Allowance, (2) Enhanced rate of Festival advance, (3) Revised rate of Postal and Telephone charges and (4) Revision of rates of rents for office accommodation, Radio and Television centres. Specific reasons for the final excess under items (a) to (f) have not been communicated (December 1993).			
(iii) 2501.01.003.VI.UB. Training of Rural Youths for Self Employment training -			
S. 2,06.90			
R. 3,91.10	5,98.00	5,98.00	. .
Supplementary grant obtained in March 1993 and enhancement of provision by reappropriation in March 1993 were for giving training to Rural Youth for Self Employment under TRYSEM.			
(iv) 2810.60.101.III.SA. National Project on Demonstration of Improved Choolah's Programme -			
O. 51.71			
R. 20.93	72.64	71.98	-0.66

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

Enhancement of provision by reappropriation in March 1993 was mainly due to sanction of arrears by Government of India.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(v) 2515.001.I.AF. Elections to Panchayats -			
O. 0.14			
R. 15.63	15.77	15.78	+0.01

Enhancement of provision by reappropriation in March 1993 was mainly due to settlement of pending bills for the preliminary works done for conducting the Panchayat Elections in the previous year.

(vi) (a) 2215.01.191.I.AC. Assistance to Panchayat Unions for Maintaining Hand Pumps and Power Pumps -				
O. 1,18.21				
R. 12.80	1,31.01	1,34.74	+3.73	
(b) 2515.001.I.AJ. District Town Panchayat Offices -				
O. 69.34				
R. 14.50	83.84	83.35	-0.48	

Additional provision obtained by reappropriation in March 1993 under items (a) and (b) was due to the payment of (1) Additional instalment of Dearness Allowance, (2) Enhanced rate of Festival advance, (3) Revised rates of Postal and Telephone charges and (4) Revised rate of Fuel charges. Specific reasons for the final excess under item (a) have not been communicated (December 1993).

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

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(vii) 2515.101.II.JC. Assistance to Town Panchayats for integrated development of Temple Town -			
O. 0.01			
R. - 0.01	. .	12.00	+12.00

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

## 6. Excess also occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
2515.102.I.AB. One time grant for clearance of arrears towards current consumption charges and maintenance of street light to Town Panchayats -			
R. 75.00	75.00	3,00.00	+2,25.00

Provision by reappropriation in March 1993 was due to reclassification of heads of account. However, the head of account from which the reclassification was made was not specifically indicated. Reasons for the final excess have not been communicated (December 1993).

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

7. Expenditure on the schemes under items (a) and (b) mentioned below was incurred without provision either in the Budget or in the Supplementary Estimates and exceeded the limits prescribed in the New Service Rules, constituting a New Service/New Instrument of Service. Failure to observe the prescribed procedure in the New Service Rules had led to the expenditure having been incurred without the authority of the Legislature.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(a) 2515.102.II.JM. Self Sufficiency Scheme Town Panchayat -	. .	23.90	+23.90
(b) 3054.04.800.I.AW. Half Grants to Panchayats for dustless surfacing of Roads -	. .	5.56	+5.56

## 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 50,62,27,000			
Supplementary 7,40,86,000	58,03,13,000	57,70,65,674	-32,47,326
Amount surrendered during the year (March 1993)			26,28,000
Charged			
Original 1,000			
Supplementary . .	1,000	. .	- 1,000
Amount surrendered during the year (March 1993)			1,000

## Notes and Comments -

1. In view of the saving of Rs.32.47 lakhs in the voted grant, the supplementary grant of Rs.7,40.86 lakhs obtained in March 1993 proved excessive.

Grant No. 29 - Labour including Factories - *concl'd.*

2. Only a token provision was made in the Budget on the scheme mentioned below without indicating the full details of financial commitment of Government on the scheme and how it was proposed to be met. As the actual expenditure exceeded the limit beyond which it had to be treated as New Service/New Instrument of Service, it constituted New Service/New Instrument of Service. But the prescribed procedure for New Service/New Instrument of Service was not followed and the expenditure was incurred without the authority of the Legislature.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
2230.01.103.I.AF. Mobile Medical Services for unorganised Sector of Industries -			
O. 0.01			
R. - 0.01	..	36.00	+36.00

## 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 4,03,76,70,000			
Supple- mentary . .	4,03,76,70,000	3,67,53,07,697	-36,23,62,303
Amount surrendered during the year (March 1993)			40,74,89,000

## Notes and comments -

1. Rupees 40,74.89 lakhs were surrendered in the grant in March 1993; but the ultimate saving worked out to Rs. 36,23.62 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 )			
(a) 2236. 02.102.I.AE. Feeding of Children in the age group of 5 to 9 under Puratchi Thalaivar M.G.R. Nutritious Meal Programme - Payment of cost to Tamil Nadu Civil Supplies Corporation Limited for Supply of Food Articles -			
O. 1,04,18.07			
R. - 30,65.16	73,52.91	70,55.97	-2,96.94

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

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(b) 2236. 02.102.I.AD. Feeding of children in the age group 10 to 14 under Puratchi Thalaivar M.G.R. Nutritious Meal Programme - Payment of cost to Tamil Nadu Civil Supplies Corporation Limited for Supply of Food Articles -			
O. 26,99.02			
R. - 7,73.42	19,35.60	18,48.07	-87.53
(c) 2236.02,102.I.AL. Feeding of poor children in the age group of 2 plus to 4 plus in Tamil Nadu -			
O. 30.03.23			
R. - 8,33.21	21,70.02	21,76.48	+6.46
(d) 2236.02.102.I.AN. Feeding of old age Pensioners under the Puratchi Thalaivar M.G.R. Nutritious Meal Programme -			
O. 10,54.20			
R. - 5,21.10	5,33.10	5,22.99	-10.11
(e) 2236.02.102.II.JO. Opening of Pre-primary Schools in Tamil Nadu -			
O. 12,87.53			
R. - 4,00.73	8,86.80	8,94.91	+8.11

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

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(f) 2236.02.102.II.JN. Supplementary Nutrition in Integrated Child Development Service Schemes -			
O. 5,80.03			
R. - 1,93.22	3,86.81	3,61.86	-24.95
(g) 2236.02.101.II.JK. Tamil Nadu Integrated Nutrition Project - Maternity and Child Welfare - District Staff -			
O. 8,54.27			
R. - 1,08.45	7,45.82	7,56.44	+10.62
Specific reasons for withdrawal of provision by reappropriation in March 1993 under items (a) to (g) and specific reasons for the final saving under items (a), (b), (d) and (f) and for the final excess for items (c), (e) and (g) have not been communicated (December 1993).			
4. Excess occurred under -			
Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(i) 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. 33,50.53			
R. 1,79.94	35.30.47	42,30.65	+7,00.18

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

Enhancement of provision by reappropriation in March 1993 was mainly due to increase in expenditure towards payment of arrears of Pay and Allowances to certain staff. Reasons for the final excess have not been communicated (December 1993).

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(ii) 2236. 02.102.II.JZ. Supplementary Nutrition in Integrated Child Development Schemes SIDA Blocks -			
O.	2,43.80		
R.	7,78.46	10,22.26	9,00.62 -1,21.64

Enhancement of provision by reappropriation in March 1993 was mainly due to increase in expenditure towards (i) Payment of arrears of Pay, (ii) Implementation of schemes like Thottil scheme, Special award schemes and payment of Electricity charges for Working Women's Hostels, (iii) Increase in purchase of Machinery and Equipments supplied to handicapped persons, (iv) Purchase of Braille paper and Steel Materials, (v) Ration supplied to more number of old age pensioners, (vi) Cost of food articles supplied and increase in number of beneficiaries, (vii) Conducting training programmes to staff and medical officers and (viii) Expansion of SIDA activities in ICDS. Reasons for the final saving have not been communicated (December 1993).

(iii) 2236.02.102.II.JL. Payment for supply of Protein rich nutritious food to the beneficiaries under Puratchi Thalaivar M.G.R. Nutritious Meal Programme -				
O.	13,11.11			
R.	1,89.95	15,01.06	16,62.25	+1,61.19

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

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(iv) 2236.02.101.III.SB. New Supplementary Nutrition Programme -			
O.	1,50.00		
R.	42.47	1,92.47	1,81.52 -10.95

Enhancement of provision by reappropriation in March 1993 was due to increase in expenditure towards cost of food articles. Reasons for the final excess under item (iii) and for the final saving under item (iv) have not been communicated (December 1993).

(v) 2236.02.101.III.SA. Integrated Child Development Service Scheme with Assistance from Swedish International Development Authority -				
O.	81.55			
R.	2,36.34	3,17.89	3,28.00	+10.11

Enhancement of provision by reappropriation in March 1993 was mainly due to increase in expenditure towards payment of (i) arrears of Pay and Allowance, (ii) additional instalment of Dearness Allowance and (iii) enhanced rental arrears and increase in property tax. Reasons for the final excess have not been communicated (December 1993).

(vi) 2236. 02.800.II.JC. Tamil Nadu Integrated Nutrition Project - Nutrition District Programme -				
O.	28,48.18			
R.	2,16.52	30,64.70	30,86.37	+21.67

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

Enhancement of provision by reappropriation in March 1993 was to meet the expenditure towards (i) Payment of arrears of Pay and Allowances, (ii) Purchase of Machinery and Equipments, (iii) Purchase of Braille papers and Steel materials, (iv) Supply of stores and (v) Construction of new Community Nutritious Centres. Reasons for the final excess have not been communicated (December 1993).

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(vii) 2236.02.102.I.AU. Puratchi Thalaivar M.G.R. Nutritious Meal Programme for Children of the age group of 10 to 14 in the Government and Aided Schools under the control of Education Department -			
O.	6,10.55		
R.	1,05.81	7,16.36	7,51.59 +35.23

Enhancement of provision by reappropriation in March 1993 was mainly due to increase in expenditure towards (i) Payment of arrears of Pay and Allowances and (ii) increase in the cost of food articles and increase in the number of beneficiaries. Reasons for the final excess have not been communicated (December 1993).

(viii) 2235.02.103.II.KX. Cash Assistance to pregnant women below poverty line -			
O.	4,00.00		
R.	1,62.94	5,62.94	5,39.05 -23.89

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

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(ix) 2235.60.102.I.AE. Old Age Pension to deserted wives -			
O.	1,98.32		
R.	25.24	2,23.56	2,60.01 +36.45

Specific reasons for enhancement of provision by reappropriation in March 1993 and for the final saving under item (viii) and the final excess under item (ix) have not been communicated (December 1993).

(x) 2236.02.102.I.AR. Staff for implementing Puratchi Thalaivar M.G.R. Nutritious Meal Programme in Rural Areas -			
O.	2,79.82		
R.	58.12	3,37.94	3,47.05 +9.11
(xi) 2235.02.001.I.AD. District Establishment -			
O.	80.72		
R.	10.46	91.18	94.45 +3.27

Enhancement of provision by reappropriation in March 1993 in respect of items (x) and (xi) was mainly due to payment of (i) arrears of Pay and Allowances and (ii) additional instalment of Dearness Allowance. Specific reasons for the final excess under both the items have not been communicated (December 1993).



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

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(xii) 2235.02.101.II.JH. Scheme for Rehabilitation of the Handicapped -			
O. 27.62			
R. 22.89	50.51	52.90	+2.39
Enhancement of provision by reappropriation in March 1993 was mainly due to increase in expenditure towards cost of Machinery and Equipments supplied to handicapped persons. Reasons for the final excess have not been communicated (December 1993).			
(xiii) 2236.02.102.II.JY. Replacement of Vessels under Puratchi Thalaivar M.G.R. Nutritious Meal Programme -			
O. 1,00.00			
R. 17.97	1,17.97	1,18.16	+0.19
Enhancement of provision by reappropriation in March 1993 was due to increased cost of materials and settlement of arrear claims.			
(xiv) 2236.02.101.II.JJ. Tamil Nadu Integrated Nutrition Project - Maternity and Child Welfare -			
O. 9.12			
R. 17.73	26.85	22.45	-4.40
Enhancement of provision by reappropriation in March 1993 was mainly due to increase in expenditure towards conducting training programme to staff in prevention and			

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

control of social mal-adjustment and ARI training programme to Medical Officers under T.I.N.P. Reasons for the final saving have not been communicated (December 1993).

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(xv) 2235.60.102.I.AB. Other Compassionate Allowances -			
O. 0.38			
R. - 0.23	0.15	11.97	+11.82
Specific reasons for the final excess have not been communicated (December 1993).			
(xvi) 2235.02.101.II.JQ. Unemployment allowance to Unemployed Blind - Registered in Employment Exchange -			
O. 14.03			
R. 10.37	24.40	24.46	+0.06

Enhancement of provision by reappropriation in March 1993 was mainly due to increase in expenditure towards unemployment allowance to Blind.

## 5. Excess also occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(i) 2235.02.106.VI.UB. Programme for Infrastructure facilities - for Government Juvenile, Special Home -			
R. 5.75	5.75	5.77	+0.02

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

Provision by reappropriation in March 1993 was mainly due to increase in expenditure towards cost of materials. 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 led to incurring of the expenditure without the authority of the Legislature.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(ii) 2235.02.106.VI.UC. Scheme of Prevention and Control of Juvenile Social Maladjustment -			
O. 0.01			
R. 34.74	34.75	33.81	-0.94

Provision by reappropriation in March 1993 was mainly due to increase in expenditure towards (i) Payment of arrears of salary, (ii) implementation of new welfare schemes and (iii) increase in cost of food articles.

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 above scheme was irregularly met by reappropriation without specific approval of the Legislature.

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

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(iii)(a) 2236.02.101.I.AH. Staff for imple- menting Tamil Nadu Government Nutritious Meal Programme in Rural area - . .		37.38	+37.38
(b) 2236.02.101.I.AE. Tamil Nadu Government Nutrition Meal Programme for children of the age group 10-14 in the Corporation and Municipal Schools - . .		21.49	+21.49
(c) 2236.02.102.II.JJ. Feeding of children in the age group of 10-15 - Payment of cost to the Tamil Nadu Civil Supplies Corporation Limited for supply of food articles supplied under Tamil Nadu Government Nutritious Meal Programme - . .		19.29	+19.29
(d) 2236.02.102.I.AB. Payment of cost to the Tamil Nadu Civil Supplies Corporation Limited for supply of food articles for Tamil Nadu Government Nutritious Meal Programme - . .		8.15	+8.15

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

Head	Total grant ( in lakhs of rupees )	Actual expenditure	Excess + Saving -
(e) 2236.02.101.I.AD. Tamil Nadu Government Nutrition Meal Programme for children of the age group 5 plus to 9 plus in the Corporation and Municipal Schools - . .		7.84	+7.84
(f) 2235.02.101.I.BA. Assistance to Voluntary Organisation - . .		5.88	+5.88

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

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

Major head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
2225. Welfare of Scheduled Castes, Scheduled Tribes and other Backward classes			
2236. Nutrition			
Voted			
Original 1,14,02,54,000			
Supple- mentary 36,02,75,000	1,50,05,29,000	1,42,06,78,409	-7,98,50,591
Amount surrendered during the year (March 1993)			9,55,64,000
Charged			
Original 50,03,000			
Supple- mentary . .	50,03,000	13,41,073	-36,61,927
Amount surrendered during the year			Nil

## Notes and comments -

1. In view of the saving of Rs. 7,98.51 lakhs in the voted grant, the supplementary grant of Rs. 36,02.75 lakhs obtained in March 1993 proved excessive.

2. In view of the ultimate saving of Rs. 7,98.51 lakhs only, surrender of Rs. 9,55.64 lakhs in March 1993 in the voted grant proved injudicious.

3. Though there was an ultimate saving of Rs. 36.62 lakhs in the charged appropriation, no amount was surrendered in March 1993.

**Grant No. 31 - Welfare of the Scheduled Tribes and Castes, etc. - 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) 2225.01.793.III.SB. Special Welfare Schemes for Scheduled Castes in Integrated Rural Development Programme Blocks under Special Component Plan -			
O. 18,00.00			
S. 12,18.99			
R. - 5,81.61	24,37.38	24,38.38	+1.00

Supplementary grant obtained in March 1993 was to meet the expenditure towards implementing Economic Development Schemes for Scheduled Castes through THADCO. Specific reasons for the withdrawal of provision by reappropriation in March 1993 and for the final excess have not been communicated (December 1993).

(ii) 2225.01.283.II.JH. Scheme for construction of Houses for Adi-Dravidar as concrete Houses -			
O. 11,50.00			
S. 8,76.24			
R. - 3,72.67	16,53.57	16,54.30	+0.73

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

Supplementary grant obtained in March 1993 was to meet the expenditure towards increase in cost of construction of concrete Houses for Adi-Dravidars. Specific reasons for withdrawal of provision by reappropriation in March 1993 have not been communicated (December 1993).

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(iii) 2225.01.800.I.BB. Lumpsum provision for Dearness Allowance and other unforeseen expenditure -			
O. 3,16.53			
R. - 3,16.53			

Withdrawal of the entire provision by reappropriation in March 1993 was due to redistribution of provision on 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. 1,91.62 lakhs only resulting in a saving of Rs. 1,24.91 lakhs for which reasons have not been communicated (December 1993). In spite of this saving additional provision of Rs. 3,20.32 lakhs was obtained in March 1993 through supplementary grant for meeting the expenditure on the enhanced Dearness Allowance under the head '2225.01.277.I.AA'.

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

**6. Excess occurred under -**

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess + Saving -</i>
( in lakhs of rupees )			
(i) 2225.01.277.I.AE. Hostels -			
O. 10,00.96			
S. 29.39			
R. 1,66.43	11,96.78	12,85.38	+88.60

Supplementary grant obtained in March 1993 was to meet the expenditure towards payment of (i) Materials supplied by Tamil Nadu Civil Supplies Corporation, TAPCO and Meat Corporation etc., (ii) Increase in Electricity charges, purchase of vessels to Adi-Dravidar Hostels and for payment of Conveyance and Daily Allowances to the Boarders in the Hostels in Madras city. Enhancement of provision by reappropriation in March 1993 was mainly due to payment of (i) 5 per cent increase in Pay and Bonus to employees, (ii) increased wages, (iii) additional instalment of Dearness Allowances, (iv) enhanced rent, rate and Property Tax to the Hostel Building and (v) purchase of office equipments. Reasons for the final excess have not been communicated (December 1993).

(ii) 2225.80.001.I.AA. District Staff - Adi Dravidars and Tribal Welfare Department -			
O. 4,53.86			
R. 88.82	5,42.68	5,72.62	+29.94

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

Enhancement of provision by reappropriation in March 1993 was mainly due to increase in expenditure towards (i) 5 per cent increase in Pay and Bonus and increase in rate of wages, (ii) Additional instalment of Dearness Allowance, (iii) Travelling expenses for District Adi-Dravidar Welfare Officers, (iv) Increased wages, (v) Increase in telephone charges and purchase of office equipments and (vi) Revision of rent and property tax etc. Reasons for the final excess have not been communicated (December 1993).

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess + Saving -</i>
( in lakhs of rupees )			
(iii) 2225.01.793.II.JC. Scholarships and Stipends -			
O. 3,05.35			
R. 56.28	3,61.63	3,57.32	-4.31

Enhancement of provision by reappropriation in March 1993 was due to sanction of post-matric scholarships to more number of Scheduled Castes/Scheduled Tribes students. Reasons for the final saving have not been communicated (December 1993).

(iv) 2225.01.277.I.AD. Administration of Post-Matric Scholarships to Scheduled Castes and Scheduled Tribes -			
O. 2,36.66			
R. 20.45	2,57.11	2,77.32	+20.21

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

Enhancement of provision by reappropriation in March 1993 was mainly due to sanction of post-matric scholarships to more number of Scheduled Castes/Scheduled Tribes students (Rs. 20.06 lakhs). Reasons for the final excess have not been communicated (December 1993).

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(v) 2225.02.277.I.AA. Schools -			
O. 1,66.59			
R. 25.19	1,91.78	1,95.25	+3.47

Enhancement of provision by reappropriation in March 1993 was mainly to meet the expenditure towards payment of (i) 5 per cent increase in Pay and Bonus, (ii) Additional instalment of Dearness Allowance and (iii) post-matric scholarships sanctioned to more number of Scheduled Castes/Scheduled Tribes students. Reasons for the final excess have not been communicated (December 1993).

(vi) 2225.02.277.II.JG. Adhoc Merit grant to Scheduled Castes and Scheduled Tribes students including Higher Secondary -			
O. 23.63			
R. 8.35	31.98	48.78	+16.80

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

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

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(vii) 2225.01.277.I.AQ. Upgrading of Adi- Dravidar Welfare Middle Schools into High Schools -			
O. 92.16			
R. 20.14	1,12.30	1,16.77	+4.47

Enhancement of provision by reappropriation in March 1993 was to meet the expenditure towards payment of (i) 5 per cent increase in Pay and Bonus and (ii) Additional instalment of Dearness Allowance and (iii) increase in telephone charges and purchase of office equipments. Reasons for the final excess have not been communicated (December 1993).

(viii) 2225.02.277.I.AF. Maintenance of Tribal Boarding Houses -			
O. 47.66			
R. 9.86	57.52	67.82	+10.30

Enhancement of provision by reappropriation in March 1993 was mainly to meet the expenditure towards purchase of Vessels, Wet Grinder, Bulbs and Buckets (Rs. 4.76 lakhs). Specific reasons for the provision of Rs. 3.98 lakhs out of the balance provision and for the final excess have not been communicated (December 1993).

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

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(ix) 2225.01.277.I.AU. Upgrading of Adi- Dravidar Welfare High Schools into Higher Secondary Schools -			
O. 71.00			
R. 31.26	1,02.26	90.33	-11.93

Enhancement of provision by reappropriation in March 1993 was to meet the expenditure towards payment of 5 per cent increase of Pay and Bonus to employees. Reasons for the final saving have not been communicated (December 1993).

(x) 2225.01.001.I.AC. Headquarters Staff - Adi-Dravidar and Tribal Welfare Department -			
O. 42.59			
R. 10.57	53.16	55.65	+2.49

Enhancement of provision by reappropriation in March 1993 was mainly to meet the expenditure towards payment of additional instalment of Dearness Allowances and advertisement charges for land acquisition cases. Reasons for the final excess have not been communicated (December 1993).

(xi) 2225.02.277.II.JC. Opening and Maintenance of Tribal Residential Schools -			
O. 37.38			
R. - 21.17	16.21	49.26	+33.05

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

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

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(xii) 2225.01.102.II.JD. Scheme for the Welfare of Scheduled Castes converts to Christianity under special component plan -			
O. 11.67			
R. - 1.00	10.67	23.28	+12.61

Withdrawal of provision by reappropriation in March 1993 was due to non-receipt of sufficient applications from Scheduled Castes converts. Reasons for the final excess have not been communicated (December 1993).

(xiii) 2225.02.277.II.JF. Opening of Tribal Girls Hostels -			
O. 3.38			
R. 1.65	5.03	13.57	+8.54

Enhancement of provision by reappropriation in March 1993 was mainly due to payment of (i) 5 per cent increase of Pay and Bonus to employees, (ii) Additional instalment of Dearness Allowance, (iii) Revision of rent etc. and (iv) Increased Office expenses. Reasons for the final excess have not been communicated (December 1993).

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

7. Saving in the Charged Appropriation occurred under -

Head	Total appropriation	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
2225.01.283.II.JA. House - sites for Adi-Dravidars -			
O.	50.00	50.00	13.41 -36.59

Reasons for the final saving have not been communicated (December 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	36,93,61,000		
Supplementary	47,62,000	37,41,23,000	37,12,34,793 -28,88,207
Amount surrendered during the year (March 1993)			20,61,000
Charged			
Original	8,000		
Supplementary	. .	8,000	. . - 8,000
Amount surrendered during the year (March 1993)			8,000
Notes -			

1. In view of the saving of Rs. 28.88 lakhs in the voted grant, the supplementary grant of Rs. 47.62 lakhs obtained in March 1993 proved excessive.

2. Though the ultimate saving worked out to Rs. 28.88 lakhs, only Rs. 20.61 lakhs were surrendered in March 1993.



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

Major heads	Total grant	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2070. Other Administrative services			
2216. Housing			
2217. Urban Development			
2230. Labour and Employment			
Original 21,11,55,000			
Supplementary 7,09,14,000	28,20,69,000	26,63,33,418	-1,57,35,582
Amount surrendered during the year (March 1993)			2,01,000
Notes and comments -			

1. In view of the saving of Rs. 1,57.36 lakhs in the grant, the supplementary grant of Rs. 6,89.14 lakhs obtained in March 1993 proved excessive.

2. Though the saving ultimately worked out to Rs. 1,57.36 lakhs, Rs. 2.01 lakhs only were surrendered in the grant in March 1993.

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

## 3. Saving occurred under :-

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(i) 2216.80.800.II.JC. Interest to Housing Development Finance Corporation - House Building Advance to Government servants -			
O. 43.46			
S. 53.13			
R. - 0.03	96.56	.	-96.56
(ii) 2216.02.190.II.JN. Schemes for construction of shelter for pavement dwellers in Madras City -			
O. 77.00	77.00	24.00	-53.00

Supplementary provision was obtained in March 1993 for item (i) above towards payment of principal and interest to Housing Development Finance Corporation on House Building Advance sanctioned by the company to Government employees.

Reasons for the final saving under items (i) and (ii) have not been communicated (December 1993).

## 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	2,08,21,28,000		
Supplementary	5,30,98,000	2,13,52,26,000	2,18,30,15,386
Amount surrendered during the year (March 1993)			3,21,000

## Notes and comments

1. The excess of Rs. 4,77,89,386 over the grant requires regularisation.

2. In view of the excess of Rs. 4,77.89 lakhs in the grant, the supplementary grant of Rs. 5,30.98 lakhs obtained in March 1993 proved inadequate and the surrender of Rs. 3.21 lakhs in March 1993 injudicious.

3. Excess in the grant worked out to 2.24 per cent of the total provision.

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

4. Excess occurred mainly under -				
Head	Total grant	Actual expenditure	Excess + Saving -	
(in lakhs of rupees)				
(i) 3604. 797.I.AA. Amount transferred to Urban Development Fund -				
O.	1,82,00.00	1,82,00.00	1,87,00.03	+5,00.03
Specific reasons for the excess expenditure under the service have not been communicated (December 1993).				
(ii) 2217. 80.001.I.AG. Regional Town Planning -				
O.	1,93.29			
S.	12.83			
R.	21.69	2,27.81	2,27.50	-0.31

Supplementary grant obtained in March 1993 was towards meeting the expenditure on payment of rental arrears from 1.9.87 onwards for the building occupied by the Directorate of Town and Country Planning.

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

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

5. *Urban Development Fund* - The Fund is constituted for the proper planning and organisation of urban development programmes and to provide basic economic and social infrastructure in certain specified urban areas. The Fund is credited by debit to this grant with 90 per cent of the proceeds of Urban Land Tax, Surcharge on General Sales Tax and the Motor Spirit Tax collected in these areas, after allowing 10 per cent as share of the Government. The amount of contribution credited to the Fund during the year was Rs. 1,87,00.03 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 nine years from 1984-85 to 1992-93 \*.

The balance at the credit of the Fund as on 31st March 1993 was Rs. 6,57,11.46\*\* lakhs and is included in the closing balance shown under "8229. Development and Welfare Funds - 200. Other Development and Welfare Fund" in Statement No. 16 of the Finance Accounts 1992-93.

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

\*\* 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.
2230. Labour and Employment			
3456. Civil Supplies			
Voted			
Original 5,17,46,50,000			
Supple- mentary 1,76,74,82,000	6,94,21,32,000	6,94,25,13,747	+3,81,747
Amount surrendered during the year (March 1993)			38,06,000
Charged			
Original 1,000			
Supple- mentary 4,000	5,000	.	- 5,000
Amount surrendered during the year			Nil

## Notes and comments -

1. The excess of Rs. 3,81,747 over the voted grant requires regularisation.

2. In view of the excess of Rs. 3.82 lakhs in the voted grant, the surrender of Rs. 38.06 lakhs in March 1993 proved injudicious.

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

3. Excess in the voted grant occurred mainly under -

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees)			
(i) 3456. 001.I.AB. District Establishment-			
O. 10,14.39			
S. 2,39.87			
R. 83.95	13,38.21	13,57.16	+18.95

Supplementary grant obtained in March 1993 was to meet expenditure on cost of plastic covers, remuneration for section writers for the issue of new family cards under Public Distribution System and for payment of arrears of salaries and enhanced Dearness Allowance.

Enhancement of provision by reappropriation in March 1993 was mainly due to increased expenditure towards issue of new family cards. Specific reasons for the final excess have not been communicated (December 1993).

(ii) 3456. 102.I.AA. City Distribution Organisation -				
O. 1,14.88				
S. 11.01				
R. 9.93	1,35.82	1,43.16	+7.34	

Supplementary grant obtained in March 1993 was to meet the expenditure towards the issue of new family cards under Public Distribution System and payment of enhanced Festival Advance.

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

Enhancement of provision by reappropriation in March 1993 was mainly due to increased expenditure towards issue of new family cards. Specific reasons for the final excess have not been communicated (December 1993).

4. Saving in the voted grant occurred mainly under -

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
3456. 800.I.AB. Lumpsum provision for Dearness Allowance and other unforeseen expenditure -			
O. 1,08.17			
R. - 1,08.17			

Withdrawal of entire provision by reappropriation in March 1993 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. 6.79 lakhs only, resulting in a saving of Rs. 1,01.38 lakhs for which reasons have not been communicated (December 1993).

## Grant No. 36 - Irrigation

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2059. Public Works			
2701. Major and Medium Irrigation			
2702. Minor Irrigation			
2711. Flood Control and Drainage			
3056. Inland Water Transport			

## Voted

Original	1,35,14,95,000			
Supple- mentary	8,72,16,000	1,43,87,11,000	1,42,93,94,853	-93,16,147
Amount surrendered during the year (March 1993)				55,34,000

## Charged

Original	3,000			
Supple- mentary	39,41,000	39,44,000	35,30,751	- 4,13,249
Amount surrendered during the year				Nil

## Notes and comments -

1. In view of the saving of Rs.93.16 lakhs in the voted grant, supplementary grant of Rs.7,68.16 lakhs obtained in March 1993 proved excessive.

2. Though the ultimate saving in the voted grant worked out to Rs.93.16 lakhs, Rs.55.34 lakhs only were surrendered in March 1993.

## Grant No. 36 - Irrigation - contd.

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

(i) 2701.80.800.I.AA.  
Interest Charges

O.	69,16.88	69,16.88	. . . -69,16.88
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The saving was due to adjustment of pro-rata charges for Interest Charges (Rs. 67,89.42 lakhs) under the respective project minor heads. Reasons for the balance saving of Rs. 1,27.46 lakhs after adjustment of pro-rata charges have not been communicated (December 1993).

(ii) 2702.80.800.I.AJ.  
Add - Establishment  
Charges Transferred  
from Major Head  
"2059.Public Works"  
on pro-rata basis -

O.	3,68.96	3,68.96	. . . -3,68.96
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(iii) 2702.80.800.II.JK.  
Add - Establishment  
Charges transferred  
from Major Head  
"2059.Public Works"  
on Pro-rata basis -

O.	1,63.46	1,63.46	. . . - 1,63.46
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Original grant obtained were towards transfer of establishment charges from Major Head '2059. Public works' on pro-rata basis. Reasons for the final saving under items (ii) and (iii) have not been communicated (December 1993). Saving also occurred during 1991-92 (Rs. 3,37.42 lakhs and Rs. 1,63.46 lakhs respectively).

## Grant No. 36 - Irrigation - contd.

## 4. Excess occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(i) 2701.80.800.I.AC. Add - Establishment charges from Major Head "2059. Public Works" on pro-rata basis -			
0.	3,89.11	3,89.11	. . -3,89.11

The saving was due to adjustment of pro-rata charges for establishment charges (Rs. 8,66.63 lakhs) under the respective project minor heads. Reasons for the final excess of Rs. 4,77.52 lakhs have not been communicated (December 1993).

(ii) 3056.104.I.AA,AB,AC. Interest Charges -	. .	44.73	+44.73
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The final excess was due to adjustment of pro-rata charges for Interest charges. However, the expenditure has been incurred without any provision in the Budget which has resulted in the expenditure having been incurred without the authority of the Legislature. Expenditure was incurred without any provision during 1990-91 (Rs. 50.14 lakhs) and 1991-92 (Rs.47.12 lakhs) under the sub heads in the same manner.

5. *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

## Grant No. 36 - Irrigation - contd.

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

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

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

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

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

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

## Grant No. 36 - Irrigation - contd.

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

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

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

## Grant No. 36 - Irrigation - conclud.

An analysis of suspense transactions during 1992-93 is given below with opening and closing balances -

Head	Balance on 1st April 1992	Debits during 1992-93	Credits during 1992-93	Balance on 31st March 1993
( in lakhs of rupees )				
1. 2059.Public Works 80. General - Suspense	3,83.40	10,33.91	9,79.83	4,37.48
2. 2701. Major and Medium Irrigation -				
(i) 04.Medium Irrigation (Non- Commercial) - Miscellaneous Works Advances	6.97	. .	. .	6.97
(ii) 80.General- Suspense	0.17	7.30	5.47	2.00
3. 2702. Minor Irrigation				
(i) 01.Surface Water	-7.34	2.44	0.34	-5.24
(ii) 02.Ground Water 80.General	19.62	21.40	19.24	21.78
Total	4,02.82	10,65.05	10,04.88	4,62.99

## Grant No. 37 - Public Works - Buildings

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

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

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
Voted			
Original	6,83,97,000		
Supple- mentary	2,59,65,000	9,43,62,000	13,82,03,387 +4,38,41,387
Amount surrendered during the year			Nil
Charged			
Original	5,50,000		
Supple- mentary	18,06,000	23,56,000	32,92,639 +9,36,639
Amount surrendered during the year			Nil

## Notes and comments -

1. The excess of Rs. 4,38,41,387 over the voted grant and the excess of Rs. 9,36,639 over the charged appropriation require regularisation.

2. In view of the excess of Rs. 4,38.41 lakhs in the voted grant, the supplementary grant of Rs. 2,59.65 lakhs obtained in March 1993 proved grossly inadequate.

3. In view of the excess of Rs. 9.37 lakhs in the charged appropriation, the supplementary appropriation of Rs. 18.06 lakhs obtained in March 1993 proved inadequate.



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

4. Excess in the voted grant worked out to 46 per cent of the total provision. Excess persistently occurred in this grant in the preceding five years as detailed below -

Year	Excess	
	Amount (in lakhs of rupees)	Percentage
1987-88	42.94	8
1988-89	71.78	16
1989-90	1,74.57	39
1990-91	4,81.80	90
1991-92	1,37.50	22

5. Excess in the charged appropriation worked out to 40 per cent of the total provision. Excess persistently occurred in this grant in the preceding two years as detailed below -

Year	Excess	
	Amount (in lakhs of rupees)	Percentage
1990-91	3.73	19
1991-92	12.67	74

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

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

7. Excess occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(i) 2216. 01.106.I.AV. Add - Establishment Charges Transferred from Major Head - "2059. Public Works" on Pro-Rata basis -			
O.	92.68	92.68	3,95.20 +3,02.52
(ii) 2059. 80.799.I.AC. Miscellaneous Works Advances - (Public Works Department)-			
O.	8.28	8.28	61.46 +53.18
(iii) 2059. 80.799.I.AD. Miscellaneous Works Advances (Technical Education Department) -			
		28.10	+28.10

Specific reasons for the final excess under items (i) to (iii) have not been communicated (December 1993).

Excess occurred persistently under the head mentioned against item (i) during the preceding four years as detailed below -

Year	Excess	
	Amount (in lakhs of rupees)	Percentage
1988-89	51.72	260
1989-90	99.21	2748
1990-91	83.22	229
1991-92	1,07.34	253

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

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(iv) 2059.01.051.I.AD. District Administration -			
O.	4.18		
S.	5.53		
R.	26.51	36.22	65.24 +29.02

Supplementary grant obtained in March 1993 was to meet the additional requirement for Maintenance of Office Buildings in the Districts.

Enhancement of provision by reappropriation in March 1993 was due to various works taken up in the Districts and Secretariat.

Reasons for the final excess have not been communicated (December 1993).

(v) 2059.01.053.I.AC. Buildings -Other Office Buildings and Court Buildings (Other than Technical Education Department) -				
O.	1,55.13			
S.	65.00			
R.	- 4.41	2,15.72	2,46.74	+31.02

Supplementary grant obtained in March 1993 was to meet the additional requirement for Maintenance of Office Buildings and Court Buildings.

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

Though additional provision of Rs. 20.83 lakhs was obtained by reappropriation in the third week of March 1993 for making payments to Madras Metropolitan Water Supply and Sewerage Board for Water supplied to M.L.A. Hostels for the period from November 1989 to November 1990, Rs. 25.74 lakhs were withdrawn by reappropriation in the last week of March 1993, reasons for which and for the final excess have not been communicated (December 1993).

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

(vi) 2216.01.106.I.AC. Public Works -				
O.	0.32			
S.	3.77			
R.	7.97	12.06	15.84	+3.78

Supplementary grant obtained in March 1993 was to meet certain repairs to Government Residential Buildings.

Additional provision obtained by reappropriation in March 1993 was due to certain improvements carried out to the Government Bungalow 'Pothigai', Greenways Road occupied by former President of India and certain improvement works, repairs to Government Bungalow 'Anbu'.

Reasons for the final excess have not been communicated (December 1993).

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

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

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(i) 2059.01.051.I.AB. Registration -			
O. 9.73			
R. - 7.92	1.81	0.07	-1.74

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

(ii) 2216.01.106.I.AU. Furniture to the Residence of the Ministers -				
S. 12.66				
R. - 11.23	1.43	3.79	+2.36	

Supplementary grant obtained in March 1993 was to meet certain repairs to Government Residential Buildings.

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

## 9. Suspense -

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

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

An analysis of the suspense transaction accounted for under this grant during 1992-93 is given below, with opening and closing balances under the different suspense heads -

Head	Balance on 1st April 1992	Debits during 1992-93	Credits during 1992-93	Balance on 31st March 1993
(in lakhs of rupees)				
2059. Public Works -				
1. Purchase	10.58	. .	. .	10.58 (a)
2. Stock	1,33.18	75.82	73.15	1,35.85
3. Miscella- neous Work Advances	7,32.17	2,11.15	1,21.60	8,21.72
4. Workshop Suspense	- 95.25	. .	. .	- 95.25 (b)
Total	7,80.68	2,86.97	1,94.75	8,72.90

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

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

Major heads	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
2059. Public Works			
2551. Hill Areas			
3425. Other Scientific Research			
3452. Tourism			
Voted			
Original 50,51,44,000			
Supple- mentary 10,30,22,000	60,81,66,000	57,83,96,322	-2,97,69,678
Amount surrendered during the year (March 1993)			3,14,53,000
Charged			
Original 1,000			
Supple mentary 28,000	29,000		-29,000
Amount surrendered during the year			Nil
Notes and comments -			

1. In view of the saving of Rs. 2,97.70 lakhs in the voted grant, supplementary grant of Rs. 10,21.42 lakhs obtained in March 1993 proved excessive.

2. Rupees 3,14.53 lakhs was surrendered under the voted grant in March 1993; but the saving ultimately worked out to Rs. 2,97.70 lakhs only.

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

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

4. Saving occurred mainly under :			
Head	Total grant	Actual expenditure	Excess + Saving - (in lakhs of rupees)
(i) 2059.80.001.I.AU. Lumpsum provision for Dearness Allowance and other unforeseen expenditure -			
O. 3,94.50			
R. - 3,94.50	..	..	..
(ii) 2059.80.001.I.AV. Lumpsum provision for Adhoc Bonus/Special Adhoc Bonus payment -			
O. 1,27.60			
R. - 1,27.60	..	..	..

Withdrawal of entire provision by reappropriation in March 1993 under items (i) and (ii) was due to provision on Dearness Allowance and Bonus payment having been distributed to respective functional sub-heads. However, the amount so reappropriated under the sub-heads works out to Rs. 95.32 lakhs and Rs. 66.55 lakhs only under items (i) and (ii) respectively, resulting in a saving of Rs. 2,99.18 lakhs and Rs. 61.05 lakhs under items (i) and (ii) respectively for which reasons have not been communicated (December 1993). Further, though there was a net saving of Rs. 2,99.18 lakhs under item (i), additional provision of Rs. 5,66.07 lakhs was obtained in March 1993 through Supplementary grant for this purpose under the functional sub-heads.

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

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(iii) 2059.80.052.I.AE. Provision for the purchase of motor vehicles in the place of condemned vehicles -			
O.	46.00		
R.	- 46.00		

Withdrawal of entire provision by reappropriation in March 1993 was due to non-purchase of new vehicles during the year.

**5. Excess occurred under -**

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(i) 2059.80.001.I.AA. Chief Engineers -			
O.	2,58.02		
R.	82.69	3,40.71	3,35.53 -5.18
(ii) 2059.80.001.I.AC. Superintending Engineers -			
O.	3,82.03		
R.	50.53	4,32.56	4,45.28 +12.72

Additional provision by reappropriation in March 1993 under items (i) and (ii) were mainly due to revision of pay for some categories, surrender leave salary and Bonus, payment of arrears of enhanced Dearness Allowance, payment of increased rates of rent, rates and taxes, payment of increased cost of electricity charges, telephone charges and purchase of stationery and postage stamps and enhanced rate of Festival Advance.

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

Reasons for the final saving under item (i) and for the final excess under item (ii) have not been communicated (December 1993).

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(iii) 2059.80.001.I.AD. Executive Establishment -			
O.	34,74.95		
S.	10,30.22		
R.	25.60	45,30.77	45,49.56 +18.79

Supplementary grant obtained in October 1992 (Rs. 8.80 lakhs) was due to regularisation of NMR workers and that obtained (Rs. 10,21.42 lakhs) in March 1993 was towards payment of pay and allowances to certain staff consequent on the revision of pay, settlement of wages bill, payment of arrears of enhanced Dearness Allowance, to meet the telephone charges in connection with Saidapet Division and additional travelling expenses for the spot inspection in various places of State.

Additional provision of Rs. 11.71 lakhs by reappropriation in March 1993 was mainly towards payment of property tax for Government buildings and enhanced rate of festival advance.

Specific reasons for the balance additional provision of Rs. 13.89 lakhs and reasons for the final excess have not been communicated (December 1993).



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

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(iv) 2059.80.052.I.AB. Repairs and Carriages -			
O. 60.50			
R. 21.57	82.07	1,01.32	+19.25

Additional provision of Rs. 10.00 lakhs by reappropriation in March 1993 was mainly towards escalation of prices of fuel, spares, tyres and other accessories.

Specific reasons for the balance additional provision of Rs. 11.57 lakhs and reasons for the final excess have not been communicated (December 1993).

(v) 3425.60.200.II.JE.  
Assistance to Tamil Nadu Energy Development Agency -

O. 1,50.00			
R. 24.16	1,74.16	1,75.16	+1.00

Additional provision by reappropriation obtained in March 1993 was due to the sanction accorded by Government of India for the establishment of 2 MW Kethanur Wind Farm and the local cost has to be borne by the Tamil Nadu Energy Development Agency. Specific reasons for the final excess have not been communicated (December 1993).

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

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2059. Public Works			
2505. Rural Employment			
3054. Roads and Bridges			
Voted			
Original 2,05,45,42,000			
Supplementary 37,71,91,000	2,43,17,33,000	2,13,74,69,465	-29,42,63,535
Amount surrendered during the year (March 1993)			4,87,16,000
Charged			
Original 1,000			
Supplementary 47,000	48,000	46,668	1,332
Amount surrendered during the year			Nil

**Notes and comments -**

1. In view of the saving of Rs. 29,42.64 lakhs in the voted grant, the supplementary grant of Rs. 37,71.91 lakhs obtained in March 1993 proved excessive.

2. Though the ultimate saving worked out to Rs. 29,42.64 lakhs, Rs. 4,87.16 lakhs only were surrendered in March 1993 under the voted grant.

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.

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

4. Saving occurred under -				
Head	Total grant	Actual expenditure	Excess + Saving -	
(in lakhs of rupees)				
(i) 3054.80.797.I.AC. Transfer of Amount to Rural Road Development Fund to the Major Head "8229. Development and Welfare Funds" -				
S.	25,22.00	25,22.00	.	-25,22.00

Supplementary grant obtained in March 1993 was for making contribution including the arrears of the past years to the Rural Road Development Fund. Government sanctions for transferring the amount to the Fund were received after the closure of accounts and hence the saving of entire provision.

(ii) 3054.04.337.II.JC. Special Self Sufficiency Scheme - Bus Route Roads Programme -				
O.	20,00.00			
R.	-4,00.00	16,00.00	14,50.61	-1,49.39

Withdrawal of provision by reappropriation in March 1993 was mainly due to non-receipt of revalidation order. Reasons for the final saving have not been communicated (December 1993).

(iii) 3054.80.800.I.AN. Special Provision for Maintenance of Roads -				
O.	35,00.00			
R.	-5,00.00	30,00.00	30,03.99	+3.99

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

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

Head	Total grant	Actual expenditure	Excess + Saving -	
(in lakhs of rupees)				
(iv) 3054.80.800.I.AC. Lumpsum provision for Dearness Allowance and other unforeseen expenditure -				
O.	2,39.50			
R.	- 2,39.50	.	.	.

Withdrawal of entire provision by reappropriation in March 1993 was for the redistribution of the provision towards additional instalment of Dearness Allowance to the respective functional sub-heads of account. However, Rs. 2,87.44 lakhs were redistributed to the respective sub-heads which proved that the provision was grossly inadequate.

(v) 3054.04.800.II.KL. Rural Roads in Marketing Centres under Tamil Nadu Agricultural Development Project -				
O.	3,12.65			
R.	-2,12.65	1,00.00	1,04.29	+ 4.29

The Budget provision was based on the allocation for 1992-93 prescribed by the World Bank for the Tamil Nadu Agricultural Development Project. The entire allotment was to be spent on issuing mobilisation advances to contractors,

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

purchase of computers, rollers and machinery and investigation. The withdrawal by reappropriation was mainly due to non-approval of tenders in respect of certain road works and purchase of computers by Government within the year.

## 5. Excess occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(i) 3054. 80.001.I.AE. Executive Establishment (Highways and Rural Works) -			
O.	9,95.42		
R.	1,70.38	11,65.80	11,41.51 -24.29

Additional provision by reappropriation in March 1993 was due to increase in salaries of ministerial staff, payment of increased rates of wages, payment of additional instalment of Dearness Allowance, increased cost of stationery articles and service postages, purchase of furniture, payment of arrears of rent, supply of uniforms to Drivers and enhancement of Festival advance. Reasons for the final saving have not been communicated (December 1993).

(ii) 3054.04.337.II.JD. Special Self Sufficiency Scheme - Rural Road Programme -				
O.	15,00.00			
S.	6,41.00	21,41.00	22,82.49	+1,41.49

Supplementary grant obtained in March 1993 was towards implementation of Rural Road Programme under Self Sufficiency Scheme. Reasons for the final excess have not been communicated (December 1993).

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

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(iii) 3054.04.337.I.AA. District Roads -			
O.	33,50.00		
S.	2,27.60	35,77.60	36,41.05 +63.45

Supplementary grant obtained in March 1993 was to meet the salaries of Work Charged Establishment and periodical renewals in District Roads. Reasons for the final excess have not been communicated (December 1993).

(iv) 3054.03.052.I.AE. Repairs and Carriages under the control of the Chief Engineers (ECR and RR) -				
R.	1,33.26	1,33.26	1,15.92	-17.34

Provision made by reappropriation in March 1993 was due to payment of work charged Establishment and maintenance of Motor vehicles. Expenditure on the above service was incurred without any provision either in the Budget or in the Supplementary Estimates and as it exceeded the limits prescribed for New Service/New Instrument of Service Rules, it constituted New Service/New Instrument of Service. Failure to observe the procedure prescribed in the New Service Rules resulted in the expenditure having been incurred without the authority of the Legislature. Reasons for the final saving have not been communicated (December 1993).



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

Actual expenditure incurred under items (v) to (xv), (xxiii) and (xxiv) mentioned below had exceeded the limits beyond which the expenditure had to be treated as New Instrument of Service. The prescribed procedure for New Instrument of Service had not been followed. The expenditure was incurred without the authority of the Legislature.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(v) 3054.03.052.I.AD. Repairs and Carriages under the Control of Chief Engineer (NH) -			
S. 0.60			
R. 98.10	98.70	99.13	+0.43

Supplementary grant obtained in March 1993 was towards increased maintenance charges of machinery and equipment. Additional provision by reappropriation in March 1993 was towards payment of work charged establishment and maintenance of motor vehicles.

Only a token provision was made in the Supplementary Estimates without indicating the full details and financial commitment of Government on the above scheme and the manner in which it was proposed to be met. As the expenditure had exceeded the limits beyond which it had to be treated as New Service/New Instrument of Service, it constituted New Service/New Instrument of Service. But the prescribed procedure for New Service/New Instrument of Service had not been followed resulting in the expenditure being incurred without the authority of the Legislature.

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

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(vi) 2059.80.053.I.AE. Buildings and Tourist Bungalows of Highways and Rural Works Department -			
O. 87.01			
R. 50.26	1,37.27	1,37.44	+0.17
Additional provision by reappropriation in March 1993 was towards payment of arrears of property tax and increased rates of rent, increased cost for roofing to Travellers' Bungalow at Kangeyam and providing additional facilities in various buildings at Grand State Trunk Road, increased cost for maintenance and repairs to carry out works in Highways and Rural Works, Travellers' Bungalows and Buildings.			
(vii) 3054.01.001.I.AC. Executive Establishment - (National Highways) -			
O. 3,06.46			
R. 56.99	3,63.45	3,50.78	-12.67
(viii) 2505.60.101.I.AA. Programme for Special Employment Roads Schemes -			
O. 4,15.49			
R. 57.05	4,72.54	4,58.78	-13.76
(ix) 3054.80.001.I.AC. Superintending Engineer (Highways and Rural Works) -			
O. 66.64			
R. 15.80	82.44	1,02.22	+19.78

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

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(x) 3054.80.004.I.AC. Investigation (Highways and Rural Works) -			
O. 1,30.62			
R. 28.32	1,58.94	1,57.63	-1.31
(xi) 3054.01.001.I.AB. Superintending Engineers (National Highways) -			
O. 1,12.78			
R. 21.06	1,33.84	1,34.29	+0.45
(xii) 3054.80.004.I.AA. Research Station (Highways and Rural works) -			
O. 1,15.13			
R. 13.71	1,28.84	1,29.95	+1.11
(xiii) 3054.01.001.I.AA. Chief Engineer (National Highways) -			
O. 72.91			
R. 11.97	84.88	87.48	+2.60
(xiv) 3054.80.001.I.AG. Execution Workshops (Highways and Rural Works) -			
O. 83.53			
R. 11.02	94.55	94.35	-0.20

Additional provision by reappropriation in March 1993 under items (vii) to (xiv) were due to 5 per cent increased salaries to ministerial staff, payment of increased rates of wages, payment of additional instalments of Dearness Allowance, increased cost of stationery articles

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

and service postages and purchase of furniture, increased rates of rent and payment of arrears of rent, supply of uniforms to Drivers, enhanced festival advance, payment of professional and special services, payment of stipends to Apprentices, payment of increased cost of advertising and publicity and also participating in the 19th All India Industrial Fair at Madras.

Reasons for the final saving under items (vii), (viii) and (x) and for the final excess under items (ix), (xii), (xiii) have not been communicated (December 1993).

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(xv) 3054.04.800.I.AI. Grants to Municipalities for Road Maintenance -			
O. 12.00	12.00	51.62	+39.62
(xvi) 3054.80.799.I.AA. Stock -	. .	31.77	+31.77
(xvii) 3054.80.799.I.AC. Miscellaneous Public Works Advances -	. .	21.96	+21.96
Reasons for the final excess under items (xv) to (xvii) have not been communicated (December 1993).			
(xviii) 3054.80.800.I.AE. Central Road Fund Schemes -State Allocation Development -			
O. 52.14			
R. 39.17	91.31	88.23	-3.08

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

Additional provision by reappropriation in March 1993 was for making contribution to Central Road Fund. Reasons for the final saving have not been communicated (December 1993).

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(xix) 3054.04.337.II.JE. Rural Roads - Construction -			
O. 13.77			
R. 26.23	40.00	40.02	+0.02

Enhancement of provision by reappropriation in March 1993 was due to improvements to Sri Devi Karumari Amman temple road, construction of submersible cause way at KM 1/4 of T.S. Road to Singalandapuram etc., and various places in the State.

(xx) 3054.80.001.II.JN. Execution Establishments - East Coast Road Project -			
O. 17.48			
R. 12.86	30.34	42.88	+12.54

Additional provision by reappropriation in March 1993 was due to 5 per cent increased salaries to ministerial staff, payment of additional instalments of Dearness Allowances and increased rates of rent and payment of arrears of rent.

Reasons for the final excess have not been communicated (December 1993).

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

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(xxi) 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. 25.00	1,75.00	1,74.96	-0.04

Additional provision by reappropriation in March 1993 was due to maintenance of important roads in Madras city.

(xxii) 3054.04.337.II.JA. District Roads - Construction -			
O. 1.56			
R. 18.44	20.00	18.99	-1.01

Enhancement of provision by reappropriation in March 1993 was due to reconstruction of culverts at Cuddalore-Chidambaram Road, Thiruvannamalai-Kanchee Road, widening Sadras-Surappan Road etc., and at various places in the State.

(xxiii) 3054.04.800.I.AB. Grants to Municipalities for improving the Surface of Roads -			
O. 30.00			
R. 20.00	50.00	42.27	-7.73

Specific reasons for additional provision by reappropriation in March 1993 and for the final saving have not been communicated (December 1993). The expenditure was met by reappropriation without following the prescribed

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

procedure for New Instrument of Service led to incurring of the expenditure without the authority of the Legislature.

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

(xxiv) 3054.03.800.II.JA.  
Construction -

O.	7.24		
R.	11.73	18.97	19.32 +0.35

Additional provision by reappropriation in March 1993 was due to reconstruction of weak culvert road and widening the carriage way of the road at various places in the State.

(xxv) (a) 3054.03.052.I.AG.  
Repairs and Carriages  
under the control of  
Chief Engineer  
(NH 45) -

R.	9.99	9.99	10.23 +0.24
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(b) 3054.03.052.I.AF.  
Repairs and Carriages  
under the control of  
Director (HRS) -

R.	6.83	6.83	6.80 -0.03
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(c) 3054.03.052.I.AH.  
Repairs and carriages  
under the control of  
Chief Engineer  
(NH 45) -

R.	7.47	7.47	5.52 -1.95
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Expenditure on the schemes under items (xvi), (xvii) and (xxv) was incurred without provision either in

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

the budget or in the supplementary estimates but only by reappropriation. As the expenditure exceeded the limits prescribed in the New Service/New Instrument of Service Rules, it constituted a New Service/New Instrument of Service under all the sub-heads. Failure to observe the procedure prescribed for New Service/New Instrument of Service led to incurring of the expenditure without the authority of the Legislature.

6. *Suspense* - The nature of suspense transactions has been explained below the Appropriation Accounts of Grant No. 36. Irrigation. An analysis of the suspense transactions accounted for in this grant is given below together with opening and closing balances under different suspense heads.

Head	Balance on 1st April 1992	Debits during 1992-93	Credits during 1992-93	Balance on 31st March 1993
(in lakhs of rupees)				
3054. Roads and Bridges -				
Purchases	- 0.01	. .	. .	- 0.01
Stock	1,53.58	3,01.54	2,69.77	1,85.35
Miscella- neous Work				
Advances	5,62.32	82.97	61.01	5,84.28
Workshop Suspense	- 11.92	1,37.96	1,37.96	- 11.92 (a)
Total	7,03.97	5,22.47	4,68.74	7,57.70

(a) Minus balance is under examination.

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

7. Subventions from the Central Road Fund - The Central Road Fund is constituted out of the proceeds of excise and import duties on motor spirits earmarked for road development. The amount sanctioned each year is transferred to this Fund in the accounts of Central Government. Out of this amount, 80 per cent is allocated to the States, etc., and the balance 20 per cent is retained by Central Government as ordinary reserve to which is also added receipts accepted from other sources which are treated as Special Reserves. The amount allocated to State Governments whether from the 80 per cent allocation or from the Reserves are credited to the Major Head "1601-Grants-in-aid from Central Government" and the allocations other than those from reserves are transferred to the Major Head "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 50 lakhs were received as subvention during the year. Expenditure of Rs. 88.23 lakhs was incurred during 1992-93 but only Rs. 79.12 lakhs were transferred to the deposit head and the balance amount of Rs. 9.11 lakhs has not been adjusted for want of sanction. In addition, an expenditure of Rs. 0.02 lakh incurred in 1991-92 was also transferred to the deposit head. An expenditure of Rs. 6.53 lakhs and Rs. 17.89 lakhs incurred in 1990-91 and 1991-92 respectively were also not transferred to the deposit account during that year for want of sanction and also remains unadjusted during the current year. The balance at

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

the credit of the Deposit Account on 31st March 1993 was Rs. 88.09 lakhs.

8. Rural Road Development Fund - A percentage of motor vehicles taxes fixed by the Government of Tamil Nadu by notification from time to time under the Tamil Nadu Motor Vehicles Taxation Act, 1974 (Tamil Nadu Act 13 of 1974) is credited to the Fund constituted by the Government of Tamil Nadu. The Fund is to be utilised exclusively to meet the expenditure on the development and maintenance of public roads in rural areas in Tamil Nadu. The actual expenditure is initially booked under this grant and later transferred to the Reserve Fund under "8229 - Development and Welfare Funds - 200. Other Development and Welfare Funds" to the extent balance is available.

No amount was transferred to the credit of the Fund and no expenditure was debited to the Fund during the year. There was no balance in the fund as on 31st March 1993.

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 1992-93.

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

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2070. Other Administrative Services			
3051. Ports and Light Houses			
3052. Shipping			
3055. Road Transport Voted			
Original 11,03,69,000			
Supple- mentary 2,68,95,000	13,72,64,000	13,63,16,535	-9,47,465
Amount surrendered during the year			Nil
Charged			
Original 4,000			
Supple- mentary . .	4,000	. .	- 4,000
Amount surrendered during the year (March 1993)			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 - conclud.**

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

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

The surcharge of Rs. 0.35 lakh collected during the year 1991-92 but omitted to be transferred to the Fund during that year has been transferred during the year. No surcharge collection during 1992-93 was transferred to the fund during 1992-93 and no expenditure was met out of the fund during the year. The balance at the credit of the fund on 31st March 1993 was Rs. 4.63 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 1992-93.

**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

Original	39,87,30,000		
Supple- mentary	1,29,44,02,000	1,69,31,32,000	1,53,43,33,633 -15,87,98,367
Amount surrendered during the year (March 1993)			9,94,62,000

**Notes and comments -**

1. In view of the saving of Rs. 15,87.98 lakhs, the supplementary grant of Rs. 1,29,44.02 lakhs obtained in March 1993 proved excessive.

2. Though the saving ultimately worked out to Rs. 15,87.98 lakhs, Rs. 9,94.62 lakhs only were surrendered in the grant in March 1993.

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

**4. Saving occurred under -**

Head	Total grant	Actual expenditure	Excess + Saving -
			( in lakhs of rupees )
(i) 2245. 02.800.I.BB. Repairs and Restoration of damaged roads, Bridges and Buildings of Public Works Department -			
S.	42,90.00	42,90.00	2,19.56 -40,70.44

**Grant No. 41 - Relief on account of Natural  
Calamities (All voted) - contd.**

Supplementary grant obtained in March 1993 was to meet the expenditure towards repairs and restoration of damaged roads, bridges and buildings of Public Works Department. Reasons for the final saving have not been communicated (December 1993).

Head	Total grant	Actual expenditure	Excess + Saving -
			( in lakhs of rupees )
(ii) (a) 2245.02.114.I.AA. Subsidy to Small and Marginal Farmers for Agricultural Inputs due to Floods -			
S.	18,30.06		
R.	- 3,99.39	14,30.67	7,35.43 -6,95.24
(b) 2245.02.115.I.AA. Assistance to Farmers to clear the sand cast land silt and removal of Salinity from land -			
O.	0.01		
R.	1,44.60	1,44.61	62.87 -81.74

Supplementary grant obtained in March 1993 under item (a) was towards providing relief to the flood affected farmers and for desilting the Irrigation wells during November 1992. Withdrawal of provision by reappropriation in March 1993 under item (a) and enhancement of provision by reappropriation in March 1993 under item (b) were due to reclassification of heads of account. However, out of Rs. 3,99.39 lakhs withdrawn under item (a), only Rs. 1,44.60 lakhs were provided under item (b). Specific reasons for the balance provision of Rs. 2,54.79 lakhs and

**Grant No. 41 - Relief on account of Natural Calamities (All voted) - contd.**

for the final saving under items (a) and (b) have not been communicated (December 1993).

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(iii) 2245.02.118.I.AA. . Relief Measures to fishermen -			
S. 8,01.00			
R. - 7.36.41	64.59	69.60	+5.01

Supplementary grant obtained in March 1993 was to meet the expenditure towards payment of 50 per cent subsidy to all flood affected fishermen during November 1992. Specific reasons for withdrawal of provision by reappropriation in March 1993 and for the final excess have not been communicated (December 1993).

(iv) 2245.01.102.II.JB. Grants to Panchayat Unions Water Supply Scheme in Drought affected Areas -				
O. 0.01				
S. 5,60.12				
R. 1.49	5,61.62	2,71.56	-2,90.06	

Supplementary grant obtained in March 1993 was to meet the expenditure towards payment of water transportation charges for carrying water through lorries to drought affected areas. Specific reasons for the enhancement of provision by reappropriation in March 1993 and for the final saving have not been communicated (December 1993).

**Grant No. 41 - Relief on account of Natural Calamities (All voted) - contd.**

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(v) (a) 2245.02.101.I.AE. Cash Doles to Persons affected in Floods -			
O. 0.02			
S. 9,43.39			
R. -19.61	9,23.80	8,62.57	-61.23
(b) 2245.02.101.I.AH. Cash Doles to Persons affected in Floods -		3.78	+3.78

Item (b) was reclassified and provision made under item (a). Expenditure under item (b) was due to misclassification. Supplementary grant obtained in March 1993 under (a) was for relief and restoration works in flood affected areas during November 1992. Specific reasons for the withdrawal of provision by reappropriation in March 1993 and for the net final saving of Rs. 57.45 lakhs under (a) have not been communicated (December 1993).

5. Excess occurred under -				
Head	Total grant	Actual expenditure	Excess + Saving -	
( in lakhs of rupees )				
(i) (a) 2245.02.122.I.AA. Repairs to Irrigation Sources (Items eligible for assistance from the Union Government) -				
O. 0.01				
S. 4,99.99	5,00.00	16,32.06	+11,32.06	



**Grant No. 41 - Relief on account of Natural  
Calamities (All voted) - contd.**

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess + Saving -</i>
( in lakhs of rupees )			
(b) 2245.02.106.I.AA. Repairs and Restoration of damages to Government Roads -			
O. 0.01			
S. 9,99.99	10,00.00	16,94.02	+6,94.02
Supplementary grant obtained in March 1993 was to meet the expenditure towards repairs of the Irrigation sources under item (a) and repairs of Irrigation sources affected by floods during November 1992 under item (b). Specific reasons for the final excess under items (a) and (b) have not been communicated (December 1993).			
(ii)(a) 2245.01.102.I.AB. Grants to Municipalities, Municipal Corporations for transportation of Water Supply in Drought affected Areas -			
O. 0.01			
S. 56.49	56.50	2,56.94	+2,00.44
(b) 2245.01.102.I.AC. Grants to Panchayat Union/Panchayats for transportation of Water Supply in Drought affected areas -			
O. 0.01			
S. 28.39	28.40	51.50	+23.10

**Grant No. 41 - Relief on account of Natural  
Calamities (All voted) - contd.**

Supplementary grants obtained in March 1993 under  
items (a) and (b) were to meet the expenditure towards water  
transportation charges through lorries to drought affected  
areas. Reasons for the final excess under both the items  
have not been communicated (December 1993).

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess + Saving -</i>
( in lakhs of rupees )			
(iii) 2245.02.107.I.AA. Assistance for repairs and restoration of damaged Government office buildings -			
O. 0.01			
S. 1.99	2.00	1,20.25	+1,18.25

Supplementary grant obtained in March 1993 was  
towards the expenditure on repairs and restoration works of  
damaged Government office buildings. Reasons for the final  
excess have not been communicated (December 1993).

(iv) 2245.02.101.I.AJ. Flood Relief - Other Items -			
O. 0.01			
S. 29.26			
R. 1.52	30.79	68.77	+37.98

Supplementary grant obtained in March 1993 was to  
meet other items of expenditure during the execution of  
flood relief works. Specific reasons for the enhancement of  
provision by reappropriation in March 1993 and for the final  
excess have not been communicated (December 1993).

**Grant No. 41 - Relief on account of Natural Calamities (All voted) - contd.**

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(v) 2245.02.113.I.AB. Assistance for Repairs/Resconstruction of damaged Houses, Huts in the flood affected areas -			
O. 0.01			
S. 4.49			
R. - 2.00	2.50	23.60	+21.10

Supplementary grant obtained in March 1993 was to meet the expenditure towards repairs and reconstruction of damaged houses and huts in flood affected areas. Specific reasons for withdrawal of provision by reappropriation in March 1993 and for the final excess have not been communicated (December 1993).

(vi) 2245.02.101.I.AI. Cash Doles to persons affected in Fire Accident - (Items not eligible for assistance from the Union Government) -			
O. 0.01			
S. 1.26			
R. - 0.07	1.20	19.93	+18.73

Supplementary grant obtained in March 1993 was to meet the expenditure towards supply of food, clothing and cash doles to the victims affected in Fire accident. Reasons for the final excess have not been communicated (December 1993).

**Grant No. 41 - Relief on account of Natural Calamities (All voted) - contd.**

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(vii) 2245.02.101.I.AF. Supply of Food and Clothing in Flood affected Areas -			
O. 0.02			
S. 32.88			
R. 5.08	37.98	48.28	+10.30

Supplementary grant obtained in March 1993 was to meet the expenditure towards supply of food and clothes in flood affected areas. Specific reasons for the enhancement of provision by reappropriation in March 1993 and for the final excess have not been communicated (December 1993).

6. 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. Expenditure on the following schemes was met without following the above procedure and without the authority of the Legislature.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(i) 2245.02.193.I.AC. Repairs and Restoration of public properties belonging to Panchayat Union -			
O. 0.01			
R. - 0.01	. .	11.86.44	+11.86.44

**Grant No. 41 - Relief on account of Natural Calamities (All voted) - contd.**

Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
(ii) 2245.02.122.I.AB. Repairs to Minor Irrigation tanks -			
O. 0.01			
R. - 0.01	. .	2.08.93	+2.08.93
(iii) 2245.02.102.I.AA. Repairs and Restoration of protected Water Supply, Silted Wells, Pumpsets, etc. -			
O. 0.01			
R. - 0.01	. .	1,08.58	+1,08.58
(iv) 2245.02.800.I.AC. Repairs and Restoration of damaged Municipal Roads -			
O. 0.01			
R. - 0.01	. .	83.14	+83.14
(v) 2245.02.101.I.AB. Evaluation, Free Supply of Rice, Cloth Food, Kerosene, etc., in Flood affected Areas -			
O. 0.01			
R. 66.04	66.05	82.84	+16.79

**Grant No. 41 - Relief on account of Natural Calamities (All voted) - contd.**

Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
(vi) 2245.02.800.I.AA. Repairs and Restoration of damaged Government Panchayat Union Roads due to floods -			
O. 0.01			
R. - 0.01	. .	62.10	+62.10
(vii) 2245.01.104.I.AA. Purchase of fodder for distribution in the Drought affected Areas -			
O. 0.01			
R. - 0.01	. .	45.11	+45.11
(viii) 2245.02.102.I.AB. Storm Water Drains and Water Supply schemes under Corporations and Local Bodies and Autonomous Bodies -			
O. 0.01			
R. - 0.01	. .	37.22	+37.22
(ix) 2245.02.800.I.AB. Repairs and Restoration of damaged Roads under Local Bodies -			
O. 0.01			
R. - 0.01	. .	25.21	+25.21

**Grant No. 41 - Relief on account of Natural  
Calamities (All voted) - contd.**

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(x) 2245.02.193.I.AE. Repairs and Restoration of damaged Municipal Buildings -			
O. 0.01			
R. - 0.01	. .	9.37	+9.37
(xi) 2245.02.800.I.AE. Repairs and Restoration of Roads pertaining to Corporation of Madurai due to Floods -			
O. 0.01			
R. - 0.01	. .	5.00	+5.00
(xii) 2245.01.102.I.AA. Assistance to Municipalities for the works executed by the TWAD Board -			
O. 0.01			
R. - 0.01	. .	3.81	+3.81

7. Expenditure on the schemes/services mentioned below, was incurred without any provision either in the Budget or in the Supplementary Estimates. As the expenditure exceeded the limits prescribed, it constituted New Service or New Instrument of Service. Failure to observe the procedure prescribed in the New Service Rules resulted in the expenditure having been incurred without the authority of the Legislature.

**Grant No. 41 - Relief on account of Natural  
Calamities (All voted) - contd.**

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(i) 2245.02.193.I.AB. Repairs and Restoration of Roads, Buildings, etc., of Municipalities -	. .	5,00.90	+5,00.90
(ii) 2245.02.122.I.AC. Repairs and Restoration of the damaged Adyar Embankment (Executed by Chief Engineer, Irrigation) -	. .	49.82	+49.82
(iii) 2245.02.193.I.AA. Repairs and Restoration of Electrical Installations belonging to Electricity Board -	. .	29.00	+29.00
(iv) 2245.02.800.I.AT. Assistance for Repairs and Restoration of damaged Government office buildings -	. .	5.59	+5.59

Expenditure was incurred in the same manner under item (ii) in 1991-92 also (Rs. 72.64 lakhs).

**Grant No. 41 - Relief on account of Natural Calamities (All voted) - contd.**

**8. Calamity Relief Fund -**

Based on the Ninth Finance Commission's recommendations, a new Fund viz., 'Calamity Relief Fund' for each State has to be constituted with effect from 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.

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 1992-93, Rs. 58.50 crores was contributed to the Fund, including the 75 per cent contribution received from Government of India and an expenditure of Rs. 59.31 crores relating to 1992-93 was transferred to the Fund. In addition, an amount of Rs. 1.38 lakhs debited in excess to the Fund in 1991-92 was withdrawn in 1992-93. The balance at the credit of the Fund on 31st March 1993 was Nil.

**Grant No. 41 - Relief on account of Natural Calamities (All voted) - conclud.**

Consequent on the constitution of Calamity Relief Fund, the Famine Relief Fund constituted and utilised for similar purpose, was not operated by the State with effect from 1990-91. During 1992-93, Rs. 1.01 lakhs being interest on investment was credited to the Fund. The balance at the credit of the Famine Relief Fund on 31st March 1993 was Rs. 4,91.18 lakhs out of which Rs. 8.75 lakhs was invested in securities. The accounts of the Funds are given in Statement No. 16 of the Finance Accounts 1992-93.

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

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
Rs.	Rs.	Rs.	Rs.
2071. Pensions and other Retirement Benefits			
2235. Social Security and Welfare			
Voted			
Original 4,70,37,51,000			
Supple- mentary 1,43,45,000	4,71,80,96,000	4,77,05,58,270	+5,24,62,270
Amount surrendered during the year (March 1993)			3,14,10,000
Charged			
Original 12,61,000			
Supple- mentary 1,73,17,000	1,85,78,000	38,74,573	-1,47,03,427
Amount surrendered during the year			Nil

**Notes and comments -**

1. The excess of Rs. 5,24,62,270 over the voted grant requires regularisation.

2. In view of the excess of Rs. 5,24.62 lakhs in the voted grant, the supplementary grant of Rs. 0.01 lakh obtained in March 1993 was grossly inadequate and surrender of Rs. 3,14.10 lakhs in March 1993 proved injudicious.

3. In view of the saving of Rs. 1,47.03 lakhs in the charged appropriation, the supplementary grant of Rs. 1,73.17 lakhs obtained in March 1993 proved excessive.

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

4. Though the saving ultimately worked out to Rs. 1,47.03 lakhs, no amount was surrendered in March 1993 in the charged appropriation.

5. Saving in the charged appropriation during the year worked out to 79 per cent.

6. Saving also occurred in the charged appropriation during the preceding two years as detailed below -

Year	Saving	
	Amount	Percentage
	(in lakhs of rupees)	

1990-91	4,40.98	98
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1991-92	2,89.85	61
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7. Excess in the voted grant occurred mainly under -

Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
(i) 2071. 01.101.I.AC. Dearness Allowance to Pensioners -			
O. 54,66.43			
R. 18,01.97	72,68.40	73,15.62	+47.22
(ii) 2071.01.109.I.AA. Dearness Allowance to Teacher Pensioners of Aided Schools, Colleges and Local Bodies -			
O. 16,72.11			
R. 10,27.89	27,00.00	27,18.38	+18.38

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

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(iii) 2071.01.109.I.AE. Dearness Allowance to Teachers Family Pensioners of Aided Schools, Colleges and Local Bodies -			
O.	7,97.82		
R.	1,02.18	9,00.00	9,02.88 +2.88

Additional provision obtained by reappropriation in March 1993 under items (i) to (iii) was to meet the increased expenditure on additional instalments of Dearness Allowance to Pensioners, Teacher Pensioners and Teacher Family Pensioners. Final excess under these items was attributed to the increase in the percentage rates of Dearness Allowance being more than that anticipated.

(iv) 2071.01.105.I.AC. Dearness Allowance to Family Pensioners of Tamil Nadu Government -			
O.	22,92.73		
R.	7,07.27	30,00.00	29,15.77 -84.23

Enhancement of provision by reappropriation in March 1993 was towards meeting the increased expenditure on additional instalments of Dearness Allowance to Family Pensioners. Final saving was attributed to less number of claims for Dearness Allowance than anticipated.

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

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(v) 2071.01.104.I.AB. Death-cum- Retirement Gratuities to Tamil Nadu Government Pensioners -			
O.	46,13.03		
R.	13,86.97	60,00.00	61,81.01 +1,81.01
(vi) 2071.01.109.I.AC. Gratuities -			
O.	9,58.39		
R.	3,91.61	13,50.00	13,67.07 +17.07
(vii) 2071.01.105.I.AA. Family Pensions to Tamil Nadu Government Pensioners -			
O.	38,21.22		
R.	2,16.29	40,37.51	41,06.42 +68.91
(viii) 2071.01.109.I.AB. Pensions to Teachers of Aided Schools, Schools of Local Bodies, Aided Colleges and to non- teaching staff of Aided Schools -			
O.	27,86.85		
R.	42.47	28,29.32	28,66.59 +37.27

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

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(ix) 2071.01.105.I.AB. Family Pensions granted under Rule 22 of All India Services Death- cum-Retirement Benefit Rules, 1958 -			
O. 53.26			
R. 12.74	66.00	74.06	+8.06

Additional provision obtained by reappropriation in March 1993 and final excess under items (v) to (ix) were attributed to the increased expenditure consequent on the implementation of the recommendations of the Official Committee vide G.O. Ms. No. 617 Finance (Pension) Department, dated 6-8-92 wherein orders were issued counting undrawn pay for the purpose of D.C.R.G, Pension and Family Pension for those who retired between 1-6-88 and 31-3-92 with monetary benefit from 1-4-92.

(x) 2235.60.102.I.AL. Presentation of Mementoes to Freedom Fighters -			
S. 31.87			
R. 51.73	83.60	65.38	-18.22

Supplementary grant of Rs. 31.86 lakhs obtained in October 1992 was for the purchase of 12,000 Thanjavur Art Plates for distribution to freedom fighters at District level functions. A token provision of Rupees One thousand drawn in supplementary grant in March 1993 with a direction to meet the balance amount by reappropriation from saving within the grant was towards the presentation of mementoes

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

to Freedom Fighters in connection with the Golden Jubilee Celebration of Quit India Movement. Reasons for the final saving have not been communicated (December 1993).

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(xi) 2071.01.105.I.AE. Medical Allowance to Family Pensioners -			
O. 59.22			
R. 30.78	90.00	91.05	+1.05

Enhancement of provision by reappropriation in March 1993 and final excess was attributed to increase in the number of Family Pensioners drawing Medical Allowance.

(xii) 2071.01.101.I.AH. Relief to All India Service Pensioners -			
O. 16.91			
R. 9.57	26.48	27.45	+0.97

Additional provision obtained by reappropriation in March 1993 was to meet increased number of claims for relief.

(xiii) 2235.60.102.I.AK. Medical Allowance to Freedom Fighters -			
R. 7.54	7.54	5.32	-2.22



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

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 having been incurred without the authority of the Legislature.

Expenditure was incurred in similar manner under this head in 1991-92 also.

8. Excess under note 7 was partly offset by saving under -

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(i) 2071.01.102.I.AA. Commuted value of Pensions -			
O. 73,22.84			
R. - 15,40.27	57,82.57	59,51.16	+1,68.59
(ii). 2071.01.109.I.AF. Commuted value of Pensions to Teachers of Aided Schools and Schools of Local Bodies -			
O. 20,88.16			
R. - 4,26.17	16,61.99	16,00.11	-61.88

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

Withdrawal of provision by reappropriation in March 1993 under items (i) and (ii) and final saving under item (ii) were due to less number of applications for commutation than anticipated. Final excess under item (i) was attributed to increase in the number of pensioners availing of commutation than anticipated.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(iii) 2071.01.800.I.AD. Lumpsum provision for Dearness Allowances -			
O. 36,79.00			
R. - 36,79.00			

Withdrawal of the entire provision by reappropriation in March 1993 was attributed to the provision on Dearness Allowance having been redistributed to the respective functional sub-heads. However, only Rs. 26,78.65 lakhs were reappropriated to those sub-heads towards meeting the expenditure resulting in a saving of Rs. 10,00.35 lakhs, reasons for which have not been communicated (December 1993).

9. 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. 0.14			
S. 1,72.77	1,72.91	29.72	-1,43.19

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

Supplementary grant obtained in March 1993 was to meet the expenditure on payments of pension and Dearness Allowance in respect of High Court Judges to other Governments under the Andhra State Act, 1953 and the States Reorganisation Act, 1956. Final saving was due to less payment of pensions made to other participating States than anticipated.

Savings occurred under this head in the preceding two years also as under -

Year	Saving	
	Amount	Percentage
	(in lakhs of rupees)	
1990-91	4,36.05	100
1991-92	2,89.30	63

**Grant No. 43 - Miscellaneous**

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2047. Other Fiscal Services			
2049. Interest Payments			
2070. Other Administrative Services			
2075. Miscellaneous General Services			
2235. Social Security and Welfare			
2250. Other Social Services			
2515. Other Rural Development Programme			
2551. Hill Areas			
2801. Power			
3053. Civil Aviation			
Voted			
Original 1,81,24,00,000			
Supple- mentary 1,38,00,000	1,82,62,00,000	99,59,53,885	-83,02,46,115
Amount surrendered during the year (March 1993)			81,17,70,000
Charged			
Original 15,72,000			
Supple- mentary 11,49,000	27,21,000	18,43,144	- 8,77,856
Amount surrendered during the year			Nil

## Grant No. 43 - Miscellaneous - contd.

## Notes and comments -

1. Rupees 81,17.70 lakhs was surrendered in the voted grant in March 1993; but the ultimate saving worked out to Rs. 83,02.46 lakhs (45 per cent).

2. In view of the saving of Rs. 8.78 lakhs in the charged appropriation (36 per cent), the supplementary appropriation of Rs. 11.49 lakhs obtained in March 1993 proved excessive.

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

Saving		
Year	Amount	Percentage
(in lakhs of rupees)		
1988-89	36,87.97	9
1989-90	1,72,75.50	34
1990-91	3,82.36	3
1991-92	4,78.36	1

4. Saving in the charged appropriation during the year worked out to 32 per cent. Saving also occurred persistently under the charged appropriation during 1989-90 to 1991-92, the percentage of saving being 23 to 78 as detailed below -

Saving		
Year	Amount	Percentage
(in lakhs of rupees)		
1989-90	49.12	78
1990-91	4.39	23
1991-92	7.13	30

## Grant No. 43 - Miscellaneous - contd.

## 5. Saving occurred under -

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

(i) 2075.800.I.AN.  
Lumpsum provision  
for unforeseen  
expenditure -

O. 80,00.00

R. - 80,00.00

Withdrawal of entire provision by reappropriation in March 1993 was due to redistribution of Lumpsum provision to other heads of account. The heads of account to which the provision was redistributed have not been specifically indicated.

(ii) 2075.103.I.AC.  
Payment of Raffle  
Prize money -

O. 10,00.00

R. - 6,09.05      3,90.95      3,75.93      -15.02

Withdrawal of provision by reappropriation in March 1993 was attributed to decrease in number of draws, fluctuation in the sale of Raffle tickets and drawal of first prizes in unsold tickets. Final saving was due to omission to take into account the prize money on unsold tickets.

(iii) 2235.01.105.I.AC.  
Refugees Relief  
Measures -

O. 23,10.52

R. - 3,59.60      19,50.92      19,89.94      +39.02

Withdrawal of provision by reappropriation in March 1993 was mainly due to return of 29,102 refugees to Sri Lanka (Rs. 3,56.76 lakhs).

## Grant No. 43 - Miscellaneous - contd.

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

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

(iv) 2235.60.110.I.BU.  
Payment of premium to the Life Insurance Corporation of India under Group Insurance Scheme -

O.	15,22.52		
R.	- 2,98.93	12,23.59	12,23.59 . .

Reasons for withdrawal of provision by reappropriation in March 1993 have not been communicated (December 1993).

(v) 2075.797.I.AA.  
Amount transferred to Tamil Nadu Special Welfare Fund -

O.	2,80.10	2,80.10	9.82	-2,70.28
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Reasons for the final saving have not been communicated (December 1993).

(vi) 2047.103.I.AK.  
Gift Coupon Scheme -

O.	2,51.90		
R.	- 95.94	1,55.96	1,57.87 +1.91

Withdrawal of provision by reappropriation in March 1993 (Rs. 29.45 lakhs) was due to non-distribution of prizes to the winners. Reasons for the withdrawal of provision (Rs. 66.49 lakhs) and the final excess have not been communicated (December 1993).

## Grant No. 43 - Miscellaneous - contd.

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

(vii) 2075.103.I.AD.  
Bonus to Raffle Agents -

O.	3,00.00		
R.	- 69.45	2,30.55	2,25.52 -5.03

Withdrawal of provision by reappropriation in March 1993 was attributed to decrease in the number of draws partly offset by increased provision for settlement of claims from agents for gift coupons. Final saving was due to omission to take into account the remittance of Bonus money.

6. Excess occurred under -

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

(i) 2047.103.I.AI.  
Investors' Incentive Scheme -

O.	3,50.00		
R.	4,03.43	7,53.43	7,53.43 . .

Enhancement of provision by reappropriation in March 1993 was due to payment of investors' incentive for the whole year at enhanced rates.

(ii) 2515.102.II.JT.  
Special Self Sufficiency Scheme - Decentralised Scheme implemented at District Level based on Small Savings Incentives -

O.	3,00.00		
R.	3,42.01	6,42.01	6,42.01 . .

## Grant No. 43 - Miscellaneous - contd.

Enhancement of provision by reappropriation in March 1993 was due to settlement of District incentive for 1990-91 and 1991-92.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(iii) 2235.60.200.I.AY. Tamil Nadu Government Servants' Family Security Fund Scheme - Exgratia payment to the family of the deceased Government Employees -			
O. 18,00.00			
R. 1,39.84	19,39.84	19,73.75	+33.91

Enhancement of provision by reappropriation in March 1993 was due to payment of Family Benefit Fund at the enhanced rate of Rs. 60,000/-. Reasons for the final excess have not been communicated (December 1993).

(iv) 2047.103.II.JA. Decentralised Schemes implemented at District level based on Small Savings Incentives -			
O. 1,70.00			
R. 38.17	2,08.17	3,08.55	+1,00.38

Enhancement of provision by reappropriation in March 1993 was mainly due to payment of District incentives for 1991-92. Reasons for the final excess was due to payment of arrears of District incentive for 1990-91 also which was made without the authority of the Legislature.

## Grant No. 43 - Miscellaneous - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(v) 2075.800.I.AC. Charges in connection with the visit of High Personages -			
O. 25.00			
R. 65.00	90.00	1,61.37	+71.37
(vi) 2075.800.I.AF. Charges in connection with State functions -			
O. 2.00			
R. 43.00	45.00	72.26	+27.26
(vii) 2235.60.200.I.BJ. Tami Nadu Government Employees House Building Advance - Special Benefit schemes -			
O. 14.00			
R. 46.00	60.00	46.58	-13.42
Specific reasons for enhancement of provision by reappropriation in March 1993 under items (v) to (vii), for the final excess under items (v) and (vi) and for the final saving under item (vii) have not been communicated (December 1993).			
(viii) 2047.103.I.AD. Publicity -			
O. 89.99			
R. 96.96	1,86.95	2,00.58	+13.63

## Grant No. 43 - Miscellaneous - contd.

Enhancement of provision by reappropriation in March 1993 was mainly due to claim of initial deposit of P.D. account and conducting of Small Savings Special drive from December 1992 to March 1993. Reasons for the final excess have not been communicated (December 1993).

	Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )			
(ix)	2235.60.200.I.BE. Tamil Nadu Government Employees' Special Provident Fund-cum- Gratuity scheme -			
	O.	4,80.00		
	R.	1,00.00	5,80.00	5,80.33 +0.33
(x)	2047.103.I.AJ. Agent's Incentive Scheme -			
	O.	3,00.00		
	R.	43.62	3,43.62	3,43.62 . .

Enhancement of provision by reappropriation in March 1993 was due to anticipation of increase in the number of retirement cases under item (ix) and due to settlement of pending arrears claims from 1986-87 to 1990-91 under item (x).

(xi)	2075.103.I.AE. Publicity -			
	O.	35.00		
	R.	23.63	58.63	58.73 +0.10

Enhancement of provision by reappropriation in March 1993 was due to increase in expenditure towards (i) Settlement of revised tariff rates, (ii) Payment of revised advertising rate and (iii) Maintenance and Transporting charges of draw machine.

## Grant No. 43 - Miscellaneous - contd.

	Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )			
(xii)	2235.01.105.I.AA. Relief Measures -			
	O.	68.47		
	R.	11.46	79.93	91.75 +11.82

Enhancement of provision by reappropriation in March 1993 was mainly due to payment of additional instalment of Dearness Allowances (Rs. 4.69 lakhs) increased Offices expenses (Rs. 4.25 lakhs) and Travel expenses (Rs. 2.00 lakhs). Specific reasons for the final excess have not been communicated (December 1993).

(xiii)	2235.60.200.I.AL. District Soldiers' Sailors' and Airmen's Board -			
	O.	1,04.75		
	R.	17.76	1,22.51	1,22.39 -0.12

Enhancement of provision by reappropriation in March 1993 was due to formation of New Office at Nagapattinam and payment of additional instalment of Dearness Allowance.

(xiv)	2047.103.I.AC. District Staff -			
	O.	37.74		
	R.	10.16	47.90	52.22 +4.32

Enhancement of provision by reappropriation in March 1993 was mainly due to (1) Payment of Dearness Allowance, (ii) Late filling up of Section Writer posts; and (iii) Conducting of more number of meetings to push up Small Savings collections. Reasons for the final excess have not been communicated (December 1993).

## Grant No. 43 - Miscellaneous - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(xv) 2075.800.I.GH. Payment for Award of compensation to the eligible claimants towards the loss sustained to the properties in the wake of Public disturbances -			
S. 50.00			
R. 47.22	97.22	64.41	-32.81

Supplementary grant obtained in October 1992 and enhancement of provision by reappropriation in March 1993 were to meet the expenditure towards payment of compensation awarded for the loss sustained to the properties during the public disturbances in the wake of assassination of Shri. Rajiv Gandhi, former Prime Minister of India. Reasons for the final saving have not been communicated (December 1993).

7.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(i) 2235.60.200.I.BL. Rehabilitation of Bonded Labourers -			
O. 0.01			
R. 21.56	21.57	21.15	-0.42
(ii) 3053.80.003.I.AA. Assistance for Aviation purposes -			
O. 0.02			
R. 8.96	8.98	7.31	-1.67

## Grant No. 43 - Miscellaneous - contd.

Specific reasons for enhancement of provision by reappropriation in March 1993 under item (i) have not been communicated. Enhancement of provision by reappropriation in March 1993 under item (ii) was to meet the expenditure towards increase in cost of aviation petrol. Reasons for the final saving under item (ii) have not been communicated (December 1993). Only token provisions were made in the Budget without indicating the full details of financial commitment of Government on the above schemes and how they were proposed to be met. As the actual expenditure exceeded the limit prescribed in the New Service Rules, it constituted New Service/New Instrument of Service. Failure to observe the prescribed procedure for New Service/New Instrument of Service resulted in the expenditure being incurred without the authority of the Legislature.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(iii) 2551.60.112.III.SA. Assistance to Rural Energy Conservation Schemes -	. .	17.67	+17.67
(iv) 2047.103.I.AF. Schemes Implemented from Small Savings Incentives -	. .	14.21	+14.21

Expenditure was incurred under the above schemes without any provision either in the Budget or in the Supplementary Estimates. As the expenditure exceeded the limits prescribed in the New Service Rules, they constituted New Service. Failure to observe the procedure prescribed in

## Grant No. 43 - Miscellaneous - contd.

the New Service Rules led to incurring of the expenditure without the authority of the Legislature.

## 8. Tamil Nadu Special Welfare Fund -

The Fund, created by Government in March 1970 out of the net proceeds of sale of Tamil Nadu raffle tickets, is utilised for contribution to Tamil Nadu Ex-Service Personnel Benevolent Fund and for implementing special welfare programmes in rural areas, such as Water Supply Schemes, acquisition of house sites for Adi-Dravidars, etc. The receipts from sale of raffle tickets are credited to the receipt Major Head "0075. Miscellaneous General Services". From December 1980, the entire net proceeds of the first draw held in the month of December and seventy five per cent of the net proceeds of other draws held during the financial year are transferred annually to the Fund by debit to the Major Head "2075. Miscellaneous General Services" in this grant.

However, from December 1981 onwards whenever more than one draw is held, the net sale proceeds of the first draw held in the month of December every year shall be transferred to the Tamil Nadu Ex-Service Personnel Benevolent Fund by debit to Major Head "2075. Miscellaneous General Services". An amount of Rs. 9.82 lakhs was credited to the Fund by debit to this grant during 1992-93.

The contribution to the Ex-Service Personnel Benevolent Fund is initially debited to the Major Head "2235. Social Security and Welfare" under this grant. The expenditure on the other objects of the scheme is incurred under different Major heads in the grants concerned; these are transferred to the Fund before the close of the accounts

## Grant No. 43 - Miscellaneous - conclud.

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 1993 was Rs. 41.48 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 1992-93.



## 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 29,35,49,000			
Supple- mentary 5,87,97,000	35,23,46,000	35,86,53,403	+63,07,403
Amount surrendered during the year (March 1993)			21,52,000
Charged			
Original 4,76,000			
Supple- mentary 2,26,000	7,02,000	5,77,199	-1,24,801
Amount surrendered during the year (March 1993)			1,33,000

## Notes and comments -

1. The excess of Rs. 63,07,403 over the voted grant requires regularisation.

2. In view of the excess of Rs. 63.07 lakhs in the voted grant, the supplementary grant of Rs. 5,87.97 lakhs obtained in March 1993 proved inadequate and the surrender of Rs. 21.52 lakhs in March 1993 injudicious.

3. In view of saving of Rs. 1.25 lakhs in the charged appropriation, the Supplementary appropriation of Rs. 2.26 lakhs obtained in March 1993 proved excessive.

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

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.

5. Excess in the voted grant occurred mainly under -

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(i) 2058. 101.I.AA. Stationery office and stores -			
O. 10,68.53			
S. 5,00.00			
R. 1,02.13	16,70.66	17,61.94	+91.28

Supplementary grant obtained in March 1993 was for the supply of stationery articles and papers to High Court and Governor's household and to settle the claims of Tamil Nadu News Print and Papers Limited for the supply of papers. Enhancement of provision by reappropriation in March 1993 was due to payment of (i) Arrears of salaries towards Selection Grade and Special Grade posts, (ii) Enhanced dearness allowance, (iii) Enhanced Festival Advances, (iv) Energy consumption, (v) Service postage, (vi) Revised rent for the Godown of Tamil Nadu Warehousing corporation, (vii) Water Charges, (viii) Property taxes, (ix) Increased tailoring charges and (x) Pending bills towards the supply of papers by Tamil Nadu News Print and Papers Limited. The final excess was due to purchase of 115 M.tonnes of duplicating papers, 250 M.tonnes of Creamwove (Rs. 66.28 lakhs) and non-recoupment of personal deposit account (Rs. 25.00 lakhs).

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

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(ii). 2058.001.I.AA. Headquarters -			
O. 79.07			
R. 16.53	95.60	95.68	+0.08

Additional provision by reappropriation in March 1993 was due to increase in expenditure mainly towards payment of (i) Salaries (Rs. 2.64 lakhs), (ii) Dearness Allowance (Rs. 8.71 lakhs), (iii) Travel expenses (Rs. 0.10 lakh), (iv) Office expenses (Rs. 4.47 lakhs), (v) Maintenance of Motor Vehicles (Rs. 0.05 lakh), (vi) Petroleum, Oil and lubricants (Rs. 0.30 lakh), (vii) Clothing tentage and stores (Rs. 0.12 lakh) and (viii) Festival Advance (Rs. 0.33 lakh).

(iii) 2058.103.I.AJ. Government Branch Press, High Court, Madras -				
O. 62.86				
R. 11.45	74.31	74.12	-0.19	

Additional provision by reappropriation in March 1993 was mainly towards payment of (i) arrears consequent on sanction of Selection Grade and Special Grade posts, personal pay and revised scale of pay of Selection Grade posts to Compositors and Imposors (Rs. 0.85 lakh), (ii) Pongal bonus (Rs. 1.94 lakhs), (iii) Revised dearness allowance (Rs. 7.74 lakhs), (iv) Inspection charges, Factory Licence and Pressure Plant Testing Fees (Rs. 0.04 lakh) Repairs and Replacement of spare parts of Machines (Rs. 0.01 lakh), (v) Festival Advance (Rs. 0.54 lakh) and (vi) Increased cost of uniform cloth and stitching charges (Rs. 0.46 lakh).

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

6. Savings occurred mainly under -				
Head	Total grant	Actual expenditure	Excess + Saving -	
( in lakhs of rupees )				
(i) 2058.800.I.AD. Lumpsum Provision for Dearness Allowance and other unforeseen expenditure -				
O. 1,41.48				
R. - 1,41.48				

Withdrawal of entire provision by reappropriation in March 1993 was due to provision of Dearness Allowance having been distributed to the respective functional sub-heads. However, the amount so reappropriated under the above head worked out to Rs. 64.22 lakhs only resulting in a saving of Rs. 77.26 lakhs for which reasons have not been communicated (December 1993). In spite of this saving, Rs. 83.97 lakhs were obtained through Supplementary Estimates in March 1993 for meeting expenditure on Dearness Allowance under '2058.103.I.AA' and '2058.103.I.AB'.

(ii) 2058.800.I.AE. Lumpsum Provision for Adhoc Bonus/Special Adhoc Bonus Payment -				
O. 45.76				
R. - 45.76				

Withdrawal of entire provision by reappropriation in March 1993 was due to the provision being redistributed to the respective functional sub-heads of account. However, the amount so reappropriated under the above heads works out to Rs. 9.92 lakhs only resulting in saving of Rs. 35.84 lakhs for which reasons have not been communicated (December 1993).

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

7. 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. 14.43 lakhs was transferred to the Fund during the year by debit to this grant.

The expenditure on the objects of the Fund is initially accounted for in this grant and "Grant No. 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 1992-93 so transferred to the Fund before the close of the accounts of the year was Rs. 7.91 lakhs.

The balance at the credit of the Fund as on 31st March 1993 was Rs. 2,72.92 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 1992-93.

\* Includes Rs. 6.38 lakhs erroneously credited to the Fund during 1991-92 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	36,35,74,000		
Supple- mentary	6,90,70,000	43,26,44,000	42,27,05,462 -99,38,538
Amount surrendered during the year (March 1993)			1,48,54,000

## 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 1993)			1,000

## Notes and comments -

1. In view of the saving of Rs. 99.39 lakhs in the voted grant, the supplementary grant of Rs. 6,90.70 lakhs obtained in March 1993 proved excessive.

2. Rupees 1,48.54 lakhs were surrendered in the voted grant in March 1993; but the saving ultimately worked out to Rs. 99.39 lakhs only.

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

## 4. Saving occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
(i) 2406.01.800.I.AK. Lumpsum provision for Dearness Allowance and other unforeseen expenditure -			
O.	2,31.75		
R.	- 2,31.75	. .	. .

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

Withdrawal of entire provision by reappropriation in March 1993 was due to provision on additional instalments of Dearness Allowance having been redistributed to the respective functional sub-heads of account. However, the amount so reappropriated under the relevant sub-heads worked out to Rs. 81.75 lakhs only resulting in a saving of Rs. 1,50.00 lakhs for which reasons have not been communicated (December 1993). Inspite of the saving of Rs. 1,50.00 lakhs, additional provision of Rs. 2,46.06 lakhs was obtained in March 1993 in the supplementary estimates for meeting expenditure on Dearness Allowance under the functional sub-heads.

Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
(ii) 2551.60.106.III.SD. Forestry including communication -			
O.	36.89		
R.	6.77	43.66	. . -43.66

Enhancement of provision by reappropriation in March 1993 was due to increased rates of Dearness Allowance, annual increment and 5 per cent increase of Personal Pay and payment of Bonus to the staff, increase in Train fare and Bus fare etc., increased rates of uniform clothes supplied to Rangers, Foresters, Office Assistants and Jeep Drivers, increase in cost of Service Stamps, Electricity charges, Stationery and Postage charges and also due to price hike in Petrol/Diesel and Oil prices.

Reasons for the final saving have not been communicated (December 1993).

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

5. Excess occurred under -				
Head	Total grant	Actual expenditure	Excess + Saving -	
( in lakhs of rupees )				
(i) 2406.01.797.I.AA. Transfer to Tamil Nadu Forest Development Fund -				
O.	0.01			
S.	58.69			
R.	- 9.86	48.84	2,09.28	+1,60.44

Supplementary grant obtained in March 1993 was towards contribution to Tamil Nadu Forest Development Fund scheme.

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

(ii) 2406.01.105.I.AE. Removal of Sandalwood by Government Agency -				
O.	35.00			
S.	75.00			
R.	39.47	1,49.47	1,27.76	-21.71

Supplementary grant obtained in March 1993 was towards Extraction of Dead Sandalwood Trees.

Enhancement of provision by reappropriation in March 1993 was due to excess extraction of dead sandalwood trees so as to prevent theft by anti-social elements. Reasons for the final saving have not been communicated (December 1993).

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

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

(iii) 2406.01.102.II.JA. Pulpwood Plantations -				
O.	44.13			
R.	17.36	61.49	59.44	-2.05

Enhancement of provision by reappropriation in March 1993 was due to (1) Annual increment and 5 per cent increase of Personal Pay and payment of Bonus to staff, (2) Enhancement of Dearness Allowance, (3) Increase of Train fare and Bus fare etc., (4) Increased rates of uniform clothes supplied to Rangers, Foresters, Office Assistants and Jeep Drivers, (5) Increase in cost of Service Stamps, Electricity charges, Stationery and Postage charges, (6) Due to price hike in Petrol/Diesel and Oil prices and (7) Settlement of all T.A. bills of Gazetted I.F.S., Non I.F.S., Ministerial staff and Executive staff. Reasons for the final saving have not been communicated (December 1993).

(iv) 2406.01.001.I.AD. Strengthening of Divisional Administration -				
O.	28.56			
R.	15.58	44.14	43.87	-0.27

Enhancement of provision by reappropriation in March 1993 was due to (i) Annual increment and 5 per cent increase of Personal Pay and payment of Bonus to staff, (ii) Increased rates of Dearness Allowance, (iii) Increased Travel expenses, (iv) Increase in cost of Service Stamps, Electricity charges, Stationery and Postage charges, (v) Payment of arrears of rent, (vi) increased cost in repairing of vehicles, (vii) Price hike in Petrol/Diesel and Oil prices and (viii) Increased rates of uniform clothes

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

supplied to Rangers, Foresters, Office Assistants and Jeep Drivers.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(v) 2406.02.110.VI.UE. Tiger Reserve Scheme -			
O. 12.27			
R. 16.51	28.78	26.31	-2.47

Enhancement of provision by reappropriation in March 1993 was due to (i) Enhancement of Dearness Allowance, (ii) Increase in Train fare, Bus fare etc., (iii) Creation of 36 posts and (iv) Excess payment for the maintenance of vehicles and also for petrol. Reasons for the final saving have not been communicated (December 1993).

(vi) 2225.02.277.I.AP. Tribal Welfare School -				
O. 16.61				
R. 13.74	30.35	30.65	+0.30	

Enhancement of provision by reappropriation in March 1993 was due to (i) Annual increment and 5 per cent increase of Personal Pay and payment of Bonus to staff, (ii) Increased rates of Dearness Allowance, (iii) Increased Travel expenses and (iv) Special repairs to Elementary School Buildings and kitchen shed at various Tribal Schools.

(vii) 2406.02.110.I.AB. Maintenance of Guindy Park -				
O. 15.70				
R. 11.49	27.19	27.34	+0.15	

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

Enhancement of provision by reappropriation in March 1993 was due to (i) Annual increment and 5 per cent increase of Personal Pay and payment of Bonus to staff, (ii) Enhanced rate of Dearness Allowance, (iii) Increase of Train fare, Bus fare etc., (iv) Due to price hike in Petrol/Diesel and Oil prices and (v) Expenditure on essential new works proposed in Wildlife division, Madras.

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

(viii) 2406.01.101.I.AA. Up-keep of Departmental Animals -				
O. 29.45				
R. 10.69	40.14	39.93	-0.21	

Enhancement of provision by reappropriation in March 1993 was due to increase in the cost of feeding charges for departmental animals, birds and reptiles.

(ix) 2406.01.800.II.JC. Forest Protection -				
O. 63.96				
S. 18.20				
R. 16.06	98.22	92.24	-5.98	

Supplementary grant obtained in March 1993 was to meet the expenditure on Pay and Allowances, enhanced Dearness Allowances sanctioned during the year and towards payment of rewards.

Enhancement of provision by reappropriation in March 1993 was due to (i) Increase of Train fares, Bus fare etc., price hike in Petrol/Diesel and Oil prices,

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

(ii) Purchase of new vehicles, (iii) Supply of shoes and socks to subordinates, (iv) Excess expenditure for the maintenance of machineries and weighing scales in Kodaikanal Division of Madurai Circle and (v) Special repairs for the roving jeep met with an accident in Coimbatore Circle. Reasons for the final saving have not been communicated (December 1993).

## 6. Excess also occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(i) 2406.01.101.I.AK. Forest Development Fund Scheme - Compensatory plantations -			
O. 0.01			
R. 48.83	48.84	49.72	+0.88

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

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

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(ii) 2406.01.800.III.SB. Development of Infrastructure for the protection of Forests from Biotic Interference -			
R. 6.51	6.51	21.60	+15.09
(iii) 2406.02.110.II.JC. Control of Poaching and illegal Trade in Wildlife -			
R. 13.31	13.31	13.92	+0.61
(iv) 2406.01.800.I.AV. Green Belt Development for Madras Refineries Limited in Cauvery Basin -			
R. 4.84	4.84	5.58	+0.74

Enhancement of provision by reappropriation in March 1993 under item (ii) was to meet the expenditure on supply of arms and ammunitions. Reasons for the final excess under item (ii) have not been communicated (December 1993).

Enhancement of provision under (iii) was for the control of Poaching and illegal trade. Enhancement of provision under item (iv) was due to sanction of staff for Green Belt Development at Cauvery Basin by the Madras Refineries Limited. 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 and meeting the expenditure irregularly

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

by reappropriation in March 1993 had led to incurring of the expenditure without the authority of the Legislature.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(v) 2551.60.106.II.JO. Forestry including Communication under Hill Area Development Programme -	. .	19.94	+19.94
(vi) 2406.01.800.II.JA. Forest Publicity -	. .	8.86	+8.86

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

## 7. 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 sandalwood.

Grant No. 45 - Forest Department - *concl'd.*

An amount of Rs. 2,50.52 lakhs \* comprising Rs. 1,05.47 lakhs representing compensatory afforestation receipts and 5 per cent. sale proceeds of 1992-93, Rs. 1,03.81 lakhs, receipts relating to 1991-92 omitted to be transferred and now transferred to the Fund account, Rs. 42.86 lakhs, receipts relating to 1991-92 and misclassified under the head '8228' now brought to the Fund account and Rs. 1.62 lakhs excess credit afforded in 1991-92, now withdrawn, was transferred to the credit of the Fund.

The expenditure on the objects of the Fund shall be initially debited to the major head '2406. Forestry and wild Life' in the grant and subsequently transferred to the Fund before the closing of the accounting year. The expenditure of Rs. 59.68 lakhs comprising Rs. 49.71 lakhs relating to 1992-93, Rs. 20.12 lakhs relating to 1991-92 wrongly classified under the head '8228' and now brought to the Fund account and Rs. 10.15 lakhs excess debit afforded now withdrawn, was transferred to the debit of the Fund during the year. The balance at the credit of the Fund as on 31.3.1993 was Rs. 2,13.58 lakhs \*\*.

The transaction 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 Account 1992-93.

\* Differs from the Statement No. 16 of Finance Account by Rs. 0.43 lakh which is under examination.  
 \*\* Differs from the Statement No. 16 of Finance Account by Rs. 1,71.54 lakhs which 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 48,55,38,000			
Supple- mentary 5,78,000	48,61,16,000	51,71,66,554	+3,10,50,554
Amount surrendered during the year (March 1993)			7,11,000
Charged			
Original 22,53,000			
Supple- mentary . .	22,53,000	20,58,494	-1,94,506
Amount surrendered during the year			Nil

**Notes and comments -**

1. The excess of Rs. 3,10,50,554 over the voted grant requires regularisation.

2. In view of the excess of Rs. 3,10.51 lakhs in the voted grant, the supplementary grant of Rs. 5.78 lakhs obtained in March 1993 proved grossly inadequate and the surrender of Rs. 7.11 lakhs in March 1993 injudicious.

3. Excess in the voted grant worked out to 6 per cent of the total provision.

**Grant No. 46 - Compensation and  
Assignments - conclud.**

**4. Excess occurred mainly under -**

Head	Total grant	Actual expenditure	Excess + Saving -
			( in lakhs of rupees )
(i) 3604. 103.I.AA. Entertainment Tax -			
O. 48,00.00	48,00.00	50,49.26	+2,49.26
(ii) 3604. 105.I.AA. Grants to Local Bodies out of Terminal Tax on passengers -			
O. 0.95			
R. -0.64	0.31	35.80	+35.49
(iii) 3604. 200.I.AA. Payments in lieu of Resumed Lands -			
O. 0.02	0.02	25.29	+25.27

Withdrawal of Rs. 0.64 lakh by reappropriation in March 1993 under item (ii) was attributed to non-receipt of claims in time. However, in view of the final excess of Rs. 35.49 lakhs under the sub-head, withdrawal by reappropriation proved injudicious.

Specific reasons for the final excess under items (i) to (iii) have not been communciated (December 1993).

## Grant No. 47 - Information and Film Technology

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2059. Public Works			
2220. Information and Publicity			
2235. Social Security and Welfare			
Voted			
Original 6,11,84,000			
Supple- mentary 2,71,49,000	8,83,33,000	8,57,03,751	-26,29,249
Amount surrendered during the year (March 1993)			32,77,000
Charged			
Original 1,000			
Supple- mentary . .	1,000	. .	-1,000
Amount surrendered during the year (March 1993)			1,000

## Notes and comments -

1. In view of the saving of Rs. 26.29 lakhs in the voted grant, the supplementary grant of Rs. 2,71.49 lakhs obtained in March 1993 proved excessive.

Grant No. 47 - Information and  
Film Technology - contd.

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

3. Saving occurred under -

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

(i) 2220. 01.105.I.AD.  
Incentive Scheme for  
Promoting low Budget  
Tamil Films of High  
Quality with a Social  
content -

O.	90.00			
R.	- 20.00	70.00	70.00	. .

Withdrawal of provision by reappropriation in March 1993 was due to less number of films selected by Subsidy Committee than proposed.

(ii) 2220. 01.800.I.AA.  
Lumpsum provision for  
Dearness Allowance and  
other unforeseen  
Expenditure -

O.	20.92			
R.	- 20.92	. .	. .	. .

Withdrawal of entire provision by reappropriation in March 1993 was due to redistribution of the provision to the respective functional sub-heads. However, the amount so redistributed worked out to Rs. 6.02 lakhs only, resulting in a saving of Rs. 14.90 lakhs.

**Grant No. 47 - Information and  
Film Technology - conclud.**

4. Excess occurred under -				
Head	Total grant	Actual expenditure	Excess + Saving -	
(in lakhs of rupees)				
2220. 60.106.I.AC. Scheme for publicity and propaganda -				
O.	2,27.43			
S.	99.90			
R.	5.48	3,32.81	3,33.14	+0.33

Supplementary grant obtained in March 1993 was (1) for making payment of arrears of salaries and dearness allowance consequent on the revision of slabs to the employees, (2) purchase of the Plain Copier and celebrations of Government functions, centenary celebration, etc., and (3) to meet the expenditure connected with the release of advertisements and conduct of exhibitions.

Enhancement of provision by reappropriation in March 1993 was mainly due to increase in travel expenses, photo expenses regarding the coverage of functions etc., in the Districts, enhancement of Festival Advance, settlement of pending bills for recoupment of permanent advances and payment of Electricity charges.

**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	39,17,55,000		
Supplementary	11,87,94,000	51,05,49,000	49,86,27,326
Amount surrendered during the year (March 1993)			-1,19,21,674
			1,28,28,000
Charged			
Original	2,000		
Supplementary	..	2,000	..
Amount surrendered during the year (March 1993)			- 2,000
			2,000

**Notes and comments -**

1. In view of the saving of Rs. 1,19.22 lakhs in the voted grant, the supplementary grant of Rs. 11,23.24 lakhs obtained in March 1993 proved excessive.

## Grant No. 48 - Rural Industries - contd.

2. Saving in the voted grant occurred mainly under:-

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(i) 2851. 800.I.AC. Lumpsum provision for Dearness Allowance and other unforeseen expenditure -			
O. 1,17.67			
R. -1,17.67			

Withdrawal of entire provision by reappropriation in March 1993 was attributed to the provision on Dearness Allowance having been redistributed to the respective functional sub-heads. However, only Rs. 28.61 lakhs was reappropriated to those sub-heads towards meeting this expenditure resulting in a saving of Rs. 89.06 lakhs. Reasons for the balance saving have not been communicated (December 1993). It was also observed that Rs. 93.99 lakhs was obtained through supplementary estimates in March 1993 under functional sub-heads for meeting the expenditure on Dearness Allowance inspite of the saving under this head.

(ii) 2851. 107.II.KE. Modernisation and Expansion of Silk Reeling Units -				
O. 2,19.56				
R. -42.06	1,77.50	1,76.94	-0.56	

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

## Grant No. 48 - Rural Industries - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(iii) 2851.800.I.AD. Lumpsum provision for Adhoc Bonus/Special Adhoc Bonus payment -			
O. 38.07			
R. - 38.07			

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

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

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(i) 2851.107.II.KZ. World Bank Aided Sericulture Project -			
O. 5,18.39			
S. 50.78			
R. 53.30	6,22.47	6,20.48	-1.99

Supplementary grant obtained in March 1993 was to meet the increase in Dearness Allowance, travel expenses, supply of materials and supplies and payment of course fees, train fares, etc.

Specific reasons for the additional provision by reappropriation in March 1993 and for the final saving have not been communicated (December 1993).



## Grant No. 48 - Rural Industries - conclud.

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(ii) 2851.110.I.AF. Subsidy to Sago Serve, Salem to tide over additional Tax Burden -			
O.	0.01		
S.	50.00		
R.	49.99	1,00.00	1,00.00 . .

Supplementary grant obtained in October 1992 was towards sanction of Compensatory subsidy for 1991-92 to Sago Serve, Salem to tide over its acute financial crisis.

Specific reasons for the additional provision by reappropriation in March 1993 have not been communicated (December 1993).

(iii) 2551.60.108.III.SB. Implementation of Sericulture under Hill Area Development Programme -				
O.	7.15			
S.	10.19			
R.	0.83	18.17	27.85	+9.68

Supplementary grant obtained in March 1993 was towards the purchase of lands for establishing reeling-cum-twisting unit.

Specific reasons for the additional provision by reappropriation in March 1993 and for the final excess have not been communicated (December 1993).

## 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	1,71,06,65,000		
Supplementary	6,34,28,000	1,77,40,93,000	1,73,32,95,186 -4,07,97,814
Amount surrendered during the year (March 1993)			71,92,000

## Notes and comments -

1. In view of the saving of Rs. 4,07.98 lakhs, the supplementary grant of Rs. 5,91.34 lakhs obtained in March 1993 proved excessive.

2. Though the ultimate saving worked out to Rs. 4,07.98 lakhs, Rs. 71.92 lakhs only were surrendered in the grant in March 1993.

3. Saving in the voted grant during the year worked out to 2 per cent. Saving under this grant occurred also during the preceding two years as under -

Year	Saving	
	Amount (in lakhs of rupees)	Percentage
1990-91	17,12.41	11
1991-92	12,87.35	7

## 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) 2215.01.102.III.SB. Accelerated Rural Water Supply Programmes -			
O. 23,00.00			
R. - 7,65.75	15,34.25	15,34.25	..

Withdrawal of provision by reappropriation in March 1993 was due to reclassification of expenditure. However the head to which the provision was reappropriated had not been specifically stated.

(ii) 2215.01.102.II.KC. Special self sufficiency scheme - Tamil Nadu Agricultural Development Project (Water Supply Component) -				
O. 13,12.14				
R. - 7,40.96	5,71.18	6,25.22	+54.04	

Withdrawal of provision by reappropriation in March 1993 was mainly due to revised Plan Outlay under Special Self Sufficiency Scheme. Specific reasons for the final excess have not been communicated (December 1993).

(iii) 2215.01.101.II.JU. HUDCO Assisted Water Supply Project -				
O. 2,50.00				
R. - 2,32.97	17.03	17.03	..	

## Grant No. 49 - Water Supply (All voted) - contd.

Withdrawal of provision by reappropriation in March 1993 was due to non-approval of certain schemes and non-receipt of HUDCO assistance.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(iv) 2215.01.191.II.JP. Grants for Water Supply Schemes to Town Panchayats -			
O. 3,00.00	3,00.00	83.71	-2,16.29

Specific reasons for the final saving have not been communicated (December 1993).

(v) 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. 2,00.00				
R. - 1,50.00	50.00	50.00	..	

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

## 6. Excess occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(i) 2215.01.102.II.KD. Rural Water Supply Minimum Needs Programme under Special Component Plan -			
R. 9,84.18	9,84.18	9,84.18	..

## Grant No. 49 - Water Supply (All voted) - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(ii) 2215.01.102.III.SH. Accelerated Rural Water Supply Programme under Special Component Plan -			
R. 5,04.75	5,04.75	5,04.75	. .
Specific reasons for provision of funds by reappropriation in March 1993 under items (i) and (ii) have not been communicated (December 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 led to incurring of the expenditure in (i) and (ii) above without the authority of the Legislature.			
(iii) 2215.01.191.II.JR. Grants to Town Panchayats for Water Supply in drought affected areas -			
S. 3.23			
R. 2,26.79	2,30.02	1,10.68	-1,19.34
(iv) 2215.01.191.II.JT. Grants to Municipalities for Water Supply in Drought affected Areas -			
R. 14.35	14.35	68.90	+54.55

Supplementary grant obtained in October 1992 under items (iii) was for water supply improvement works.

## Grant No. 49 - Water Supply (All voted) - conclud.

Enhancement of provision in item (iii) and provision of funds in item (iv) by reappropriation in March 1993 was due to Government sanction for sinking of borewells, deepening of open wells and extension of pipe lines in drought affected areas. Specific reasons for the final saving under item (iii) and final excess under item (iv) have not been communicated.

Expenditure on the ongoing scheme under item (iv) was incurred without any provision either in the Budget or in the Supplementary Estimates, which resulted in the expenditure having been incurred without the authority of the Legislature.

## 7. Excess also occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
2215.01.102.II.JS. Grants to Town Panchayats for Water Supply in Drought affected Areas -			
		4.86	+4.86

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

## Grant No.50 - Municipal Administration (All voted)

Major heads	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
2210. Medical and Public Health			
2217. Urban Development Voted			
Original 69,09,18,000			
Supple- mentary 7,00,01,000	76,09,19,000	49,97,97,008	-26,11,21,992
Amount surrendered during the year (March 1993)			26,01,32,000

## Notes and comments -

1. Rupees 26,01.32 lakhs were surrendered in the grant in March 1993; but the saving ultimately worked out to Rs. 26,11.22 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. Excess occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(i) 2217.05.800.II.JD. Support for setting up of Urban Micro Enterprises in Urban settlement under Nehru Velaivaippu Thittam -			
O. 14.17			
R. 2,38.03	2,52.20	2,47.68	-4.52

Grant No. 50 - Municipal Administration  
(All voted) - contd.

Additional provision obtained by reappropriation in March 1993 was mainly towards subsidies for Urban Micro Enterprises in Urban settlement. Reasons for the final saving have not been communicated (December 1993).

Bulk of the provision was made only by reappropriation in March 1993. The actual expenditure exceeded the provision under the sub-head beyond the limits by which it had to be treated as New Service/New Instrument of Service and constituted a New Instrument of Service. The expenditure was incurred without the authority of the Legislature.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(ii)(a) 2217.80.191.I.AK. Reimbursement of arrears of Professional Tax to Municipalities and Municipal Corporations -			
R. 2,15.64	2,15.64	2,15.64	. .
(b) 2217.05.800.II.JF. Provision of Urban Wage Employment under Nehru Velaivaippu Thittam -			
O. 0.01			
R. 59.17	59.18	59.18	. .



Grant No. 50 - Municipal Administration  
(All voted) - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(c) 2217.01.191.II.JI. Grants to Madras Corporation for improvements to the Marina Beach -			
S.	0.01		
R.	49.99	50.00	50.00 . .

Provision by reappropriation in March 1993 was towards reimbursement of arrears of professional tax for 1990-91 to various local bodies in the State in respect of Group 'B', 'C' and 'D' government employees including teachers sanctioned in G.O. Ms. No. 163 - Municipal Administration and Water Supply Department dated 3.7.1992 and for the implementation of the Urban Wage employment scheme under Nehru Velaivaippu Thittam for item (b) above. Specific reasons for the enhancement of provision by reappropriation in March 1993 for item (c) above have not been communicated (December 1993).

Actual expenditure exceeded the limits beyond which it had to be treated as New Instrument of Service. However, the prescribed procedure for New Instrument of Service has not been followed for items (a) and (b) which led to incurring of the expenditure without the authority of the Legislature.

Grant No. 50 - Municipal Administration  
(All voted) - conold.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(iii) 2217. 80.001.I.AC. Director of Municipal Administration -			
O.	87.04		
R.	17.41	1,04.45	1,05.80 +1.35

Additional provision obtained by reappropriation in March 1993 was mainly towards increase in expenditure due to payment of (i) Enhancement of Dearness Allowance (Rs. 10.68 lakhs), (ii) Revised rate of rent (Rs. 0.92 lakh). Specific reasons for the final excess have not been communicated (December 1993).

## Grant No. 51 - Tourism (All Voted)

Major heads	Total grant	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2551. Hill Areas			
3452. Tourism			
Original	98,21,000		
Supple- mentary	45,53,000	1,43,74,000	1,41,43,814 -2,30,186
Amount surrendered during the year (March 1993)			1,77,000

Grant No. 52 - Tamil Development -  
Culture (All voted)

Major heads	Total grant	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
2059. Public Works			
2202. General Education			
2205. Art and Culture			
Voted			
Original	5,57,70,000		
Supple- mentary	. . .	5,57,70,000	4,84,85,652 -72,84,348
Amount surrendered during the year (March 1993)			91,96,000

## Notes and comments -

1. Rupees 91.96 lakhs was surrendered in March 1993; but the ultimate saving worked out to Rs. 72.84 lakhs.

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

## 3. Saving occurred under -

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

( in lakhs of rupees )

- (i) 2205.800.I.AB.  
Lumpsum provision  
for Dearness  
Allowance and  
other unforeseen  
expenditure -

O. 1,08.53

R. - 1,08.53

**Grant No. 52 - Tamil Development -  
Culture (All voted) - contd.**

Withdrawal of entire provision by reappropriation in March 1993 was attributed to the redistribution of the provision to the respective functional sub-heads of accounts. Additional provision by reappropriation under the respective sub-heads for the purpose, however, amounted to Rs. 18.87 lakhs only, resulting in a saving of Rs. 89.66 lakhs.

Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
(ii) 2205.800.I.AC. Lumpsum provision for Bonus/Special Adhoc Bonus payment -			
O.	35.10		
R.	- 35.10	. .	. .

Withdrawal of entire provision by reappropriation in March 1993 was attributed to the redistribution of the provision to the respective functional sub-heads of accounts. Additional provision by reappropriation under the respective sub-heads for the purpose, however, amounted to Rs. 3.36 lakhs only, resulting in a saving of Rs. 31.74 lakhs.

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

Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
(i) 2205.107.I.AA. Government Museums -			
O.	84.13		
R.	12.59	96.72	1,01.88 +5.16

**Grant No. 52 - Tamil Development -  
Culture (All voted) - conclud.**

Enhancement of provision by reappropriation in March 1993 was mainly due to payment of (i) Wages and Adhoc Bonus, (ii) Additional instalment of Dearness Allowance, (iii) Pending Travelling Allowance bills, (iv) Rent for duplicator, (v) Electricity charges, Telephone charges and Stationery items, (vi) Pending rent bills and (vii) Increased rate of cost of fuel. Specific reasons for the final excess have not been communicated (December 1993).

Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
(ii) 2205.107.II.JA. Improvements to Government Museums -			
O.	30.63		
R.	19.27	49.90	46.27 -3.63

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

(iii) 2205.102.II.JB. Grants to Tamil Nadu Iyal Isai Nataka Mandram and Tamil Nadu Ovium Nunkalai Kuzhu -				
O.	24.00			
R.	4.11	28.11	36.71	+8.60

Enhancement of provision by reappropriation in March 1993 was due to sanction of expenditure for the 'Kalaimamani' Award. Specific reasons for the final excess have not been communicated (December 1993).

## 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 10,09,16,000			
Supple- mentary . .	10,09,16,000	5,35,58,057	-4,73,57,943
Amount surrendered during the year (March 1993)			4,41,95,000
Charged			
Original 1,000			
Supple- mentary . .	1,000		- 1,000
Amount surrendered during the year (March 1993)			1,000

## Grant No. 53 - Capital Outlay on Agriculture - contd.

## Notes and comments -

1. Though there was an ultimate saving of Rs. 4,73.58 lakhs, Rs. 4,41.95 lakhs only were surrendered in March 1993.

2. Saving in the voted grant worked out to 47 per cent of the total provision. Saving in the voted grant during the preceding year was 77 per cent.

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

## 4. Saving occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
(in lakhs of rupees)			
(i) 4401. 103.II.JY. Construction of Seed Godown under Tamil Nadu Agricultural Development Project (Phase II) -			
O.	2,92.60		
R.	- 2,82.33	10.27	0.85 -9.42

Original provision included Rs. 2,55 lakhs provided towards construction of office buildings for Director/Joint Directors/Assistant Directors of Agriculture under the Tamil Nadu Agricultural Development Project. The Empowered Project Co-ordination Committee of the Project in their meeting held on 27-5-92 observed that, specific clearance of the World Bank be obtained for the Civil Works relating to the construction of offices for 10 Joint Directors.

Grant No. 53 - Capital Outlay on Agriculture - *contd.*

However, the Government ordered in July 1992 reclassification of the expenditure on the office buildings under 4401.103.II.JZ - Construction of the Directorate of Agriculture Office Complex under Tamil Nadu Agriculture Development Project Phase II, 4401.103.II.KA - Construction of Office Building Complex for Joint Directors of Agriculture under Tamil Nadu Agriculture Development Project Phase II, 4403.103.II.KB - Construction of Office Building for Assistant Director of Agriculture under Tamil Nadu Agriculture Development Project Phase II. The provision under the head for the office building was withdrawn through reappropriation. The provision made without ensuring clearance of World Bank was irregular. It was also observed that no expenditure was incurred under the heads under which the original provisions were reclassified due to non-sanction of Civil Works.

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
(ii) 5054. 05.337.I.AA. Improvements of Roads -			
O. 3,00.00			
R. - 1,00.00	2,00.00	1,92.95	-7.05
The withdrawal of provision by reappropriation in March 1993 was due non-receipt of sanction of Government for new works. Reasons for the final saving have not been communicated (December 1993). Saving of Rs. 9,82.96 lakhs (98 per cent) occurred under this head during 1991-92 also.			
(iii) 4401.103.II.JA. Establishment of State Seed Farms -			
O. 84.34			
R. - 45.63	38.71	36.19	-2.52

Grant No. 53 - Capital Outlay on Agriculture - *contd.*

Specific reasons for withdrawal of provision by reappropriation in March 1993 and for the final saving have not been communicated (December 1993). Saving under this head occurred also during the preceding two years as under -

Saving				
Year	Amount	Percentage		
	(in lakhs of rupees)			
1990-91	8.29	13		
1991-92	19.37	50		
Head	Total grant	Actual expenditure	Excess + Saving -	
	(in lakhs of rupees)			
(iv) 4402.800.III.SA. Construction of Check Dams for Water Management -				
O. 30.00	30.00	. .	-30.00	
Specific reasons for the saving of the entire provision have not been communicated (December 1993).				
(v) 4401.103.II.JX. Seed Testing Laboratories under Tamil Nadu Agricultural Development Project (Phase II) -				
O. 26.08				
R. - 26.08	. .	. .	. .	

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

## Grant No. 53 - Capital Outlay on Agriculture - conclud.

Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
(vi) 4401.108.II.JB. Intensive Coconut Development Scheme -			
O.	16.21		
R.	- 0.98	15.23	8.91 -6.32

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

## 5. Excess occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
	(in lakhs of rupees)		
4401.800.II.JC. Training of Farm Women in Agriculture with the assistance of DANIDA -			
O.	0.01		
R.	33.31	33.32	31.99 -1.33

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 and the actual expenditure exceeded the limit beyond which it had to be treated as New Service/New Instrument of Service. The prescribed procedure for New Service/New Instrument of Service had not been followed and the expenditure was incurred without the authority of the Legislature.

## Grant No. 54 - Capital Outlay on Industrial Development

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
4851. Capital Outlay on Village and Small Industries			
4853. Capital Outlay on Non-Ferrous Mining and Metallurgical Industries			
4859. Capital Outlay on Telecommunication and Electronic Industries			
4860. Capital Outlay on Consumer Industries			
4875. Capital Outlay on Other Industries			
5465. Investments in General Financial and Trading Institutions			
Voted			
Original	18,68,63,000		
Supplementary	5,26,67,000	23,95,30,000	21,24,47,764 -2,70,82,236
Amount surrendered during the year (March 1993)			2,65,63,000

**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	2,15,610	-390
Amount surrendered during the year			Nil

**Notes and comments -**

1. Saving in the voted grant worked out to 11 per cent of the total provision. Saving under the voted grant occurred also during the preceding four years as under -

Year	Amount (in lakhs of rupees)	Percentage
1988-89	1,35.16	7
1989-90	82.27	2
1990-91	4,98.22	14
1991-92	1,72.92	5

2. Saving occurred mainly under -

Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
(i) 4860.04.190.II.JD. Assistance to instal Co-generation Plants in Sugar Mills -			
O. 1,93.00			
R. - 1,93.00	. .	. .	. .

**Grant No. 54 - Capital Outlay on  
Industrial Development - conclud.**

Withdrawal of entire provision by reappropriation in March 1993 was due to non-investment for Co-generation plants in Sugar Mills.

Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
(ii) 4860.01.195.II.JD. Setting up of one Co-operative Spinning Mills at Bargur, Dharmapuri District -			
O. 50.00			
R. - 47.00	3.00	3.00	. .

Withdrawal of provision by reappropriation in March 1993 was due to lesser investment for Spinning Mills at Bargur.

(iii) 4860.01.195.II.JB. Construction of the two Handloom Marketing Complexes at Kancheepuram and Erode -			
O. 22.50			
R. - 22.50	. .	. .	. .

Specific reasons for withdrawal of entire provision by reappropriation in March 1993 have not been communicated (December 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 99,71,92,000			
Supple- mentary 20,47,14,000	1,20,19,06,000	1,08,25,17,922	-11,93,88,078
Amount surrendered during the year			Nil
Charged			
Original . .			
Supple- mentary . .		13,901	+13,901
Notes and comments -			

1. The excess of Rs. 13,901 over the charged appropriation requires regularisation.

## Grant No. 55 - Capital Outlay on Irrigation - contd.

2. In view of the saving of Rs. 11,93.88 lakhs in the voted grant, the supplementary grant of Rs. 19,37.14 lakhs obtained in March 1993 proved excessive.

3. Though no amount was surrendered in March 1993 the ultimate saving worked out to Rs. 11,93.88 lakhs.

4. Saving in the voted grant worked out to 10 per cent of the total provision. Saving occurred persistently in the voted grant in the preceding fourteen years, the percentage of saving ranging from 11 to 45. Saving during the preceding five years was as below -

Year	Saving	
	Amount (in lakhs of rupees)	Percentage
1987-88	13,40.88	20
1988-89	8,53.99	14
1989-90	5,86.53	11
1990-91	11,37.89	16
1991-92	10,63.92	12

5. 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.

6. Saving occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(i) 4701.80.800.I.AB. Add - Percentage charges for Establish- ment transferred from Major Head " 2059. Public Works" -			
O.	8,36.70	8,36.70	. . -8,36.70



## Grant No. 55 - Capital Outlay on Irrigation - contd.

Reasons for the final saving have not been communicated (December 1993).

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(ii) 4701. 80.800.II.JJ. Add - Percentage charges for Establishment - Transferred from Major Head " 2059 - Public Works" -			
O.	3,64.56	3,64.56	. . -3,64.56

Saving was partly due to adjustment of percentage charges for establishment (Rs. 39.82 lakhs) under the respective project minor heads. Reasons for the balance saving (Rs. 3,24.74 lakhs) have not been communicated (December 1993). This has contributed to 27 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)		
1988-89	6,33.42	74
1989-90	3,23.33	55
1990-91	1,44.18	14
1991-92	3,02.72	28

## Grant No. 55 - Capital Outlay on Irrigation - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(iii) 4215. 01.101.II.JB. Construction of Dam for storage of Krishna River Water -			
O.	7,02.01		
R.	- 74.25	6,27.76	3,92.38 -2,35.38
(iv) 4215.01.101.II.JD. Suspense -			
O.	1,25.00		
R.	- 1,20.04	4.96	-34.50 -39.46
(v) 4701.03.241.II.JF. Reservoir -			
O.	2,10.58		
R.	- 1,25.50	85.08	83.87 -1.21
(vi) 4701.03.205.II.JA. Dam and Appurtenant Works -			
O.	94.00		
R.	- 57.58	36.42	. . -36.42

The withdrawal of provision by reappropriation in March 1993 under item (iv) was due to non-supply of full quantity of cement by the firm (Rs. 23.58 lakhs) and under item (v) was due to non-issue of notification for payment by the Revenue authorities.

Specific reasons for the withdrawal of provision by reappropriation in March 1993 under items (iii), (vi) and balance provision under (iv) and for the final saving thereunder have not been communicated (December 1993).

## Grant No. 55 - Capital Outlay on Irrigation - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(vii) 4701.03.243.II.JC. Canals -			
O. 12,82.07			
S. 5.04.43			
R. - 1,84.24	16,02.26	15,86.38	-15.88

Supplementary grant obtained in March 1993 was to achieve the target fixed by the Government and to complete the balance works.

Withdrawal of provision by reappropriation in March 1993 was due to non-taking up of new works and delay in getting clearance from World Bank Mission. This was partly offset by increased cost of maintenance of Canals, to attend urgent repair works, payment of NMR salary and canal telephone charges, increased cost of materials including labour component and material component.

Reasons for the final saving have not been communicated (December 1993).

(viii) 4701.03.226.II.JC. Canals -				
O. 1.00				
S. 84.00	85.00	0.03		-84.97

Supplementary grant obtained in March 1993 was for payment of enhanced compensation to land awards.

Reasons for the final saving have not been communicated (December 1993).

(ix) 4701.01.207.II.JB. Branches -				
O. 80.00				
R. - 80.00	.	.	.	.

## Grant No. 55 - Capital Outlay on Irrigation - contd.

Withdrawal of provision by reappropriation in March 1993 was due to the suggestion made by World Bank that construction of Branch Canals under Link Canals should be commenced only after completion of Link Canal works and restoration of original storage level of 152 feet in Periyar Dam.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(x) 4701.03.248.II.JA. Dam and Appurtenant Works -			
O. 2,29.77			
S. 56.70			
R. - 59.62	2,26.85	2,11.74	-15.11

Supplementary grant obtained in March 1993 was to achieve the target fixed by the Government and to complete the balance works. Withdrawal of provision (Rs. 20.95 lakhs) by reappropriation in March 1993 was due to non-carrying out further work on account of damages due to heavy rain during November 1992. Specific reasons for the withdrawal of balance provision of Rs. 38.67 lakhs by reappropriation and for the final saving have not been communicated (December 1993).

## 7. Excess occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(i) 4215.01.101.II.JC. Formation of canals for bringing Water from Krishna River -			
O. 13,30.00			
S. 4,72.26			
R. 35.30	18,37.56	22,47.87	+4,10.31

## Grant No. 55 - Capital Outlay on Irrigation - contd.

Supplementary grant obtained in March 1993 was to achieve the target fixed by Government and to complete the balance works and to take up new works during the year.

Additional provision by reappropriation in March 1993 was mainly due to payment of land cost and advertisement charges.

Reasons for the final excess have not been communicated (December 1993).

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(ii) 4701.01.207.II.JA. Canals -			
O.	7,21.13		
S.	4,41.50		
R.	1,30.14	12,92.77	13,22.97 +30.20

Supplementary grant obtained in March 1993 was to achieve the target fixed by Government and to complete the balance works.

Additional provision by reappropriation in March 1993 was for the payment of property tax for the Government buildings and for black topping over the existing WBM jeep track along Thirumangalam Main Canal and due to acceptance of tenders by Government for additional three reaches to Link Canal, provision for work of catchment treatment between Vaigai dam and Peranai Regulator as per the suggestion of World Bank; payment of property tax for Government Buildings, construction of suites to Vaikasee Illam and construction of office building for Periyar Vaigai Division, provision for road works along canal bunds.

## Grant No. 55 - Capital Outlay on Irrigation - contd.

Reasons for the final excess have not been communicated (December 1993).

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

(iii) 4701.03.245.II.JD. Canals -			
O.	5.70		
R.	1,57.01	1,62.71	1,62.24 -0.47

Enhancement of provision by reappropriation in March 1993 was partly (Rs. 25.25 lakhs) for completion of improvement of tanks. Specific reasons for the balance additional provision have not been communicated (December 1993).

(iv) 4701.03.217.II.JD. Canals -			
O.	1,49.90		
R.	1,18.35	2,68.25	2,72.30 +4.05
(v) 4701.03.204.II.JA. Canals -			
O.	0.20		
R.	13.73	13.93	52.35 +38.42
(vi) 4701.03.248.II.JF. Suspense -			
O.	1.00		
R.	4.00	5.00	20.74 +15.74
(vii) 4701.03.232.II.JB. Dam Appurtenant Works -			
O.	0.80		
R.	5.01	5.81	14.54 +8.73

Specific reasons for the enhancement of provision under items (iv) to (vii) and for the final excess thereunder have not been communicated (December 1993).

## Grant No. 55 - Capital Outlay on Irrigation - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(viii) 4701.01.203.II.JF. Canals -			
O.	18.18		
R.	72.43	90.61	1,19.00 +28.39

Enhancement of provision by reappropriation in March 1993 was mainly to carry over the culvert at LS 25 KM and LS 17.420 KM of VKBC, to conduct surveying and levelling operation for construction of aquaduct from LS 17/520 to 18/0, 1637 to 1/841 etc.

Reasons for the final excess have not been communicated (December 1993).

(ix) 4701.01.202.II.JA.  
Canals -

S.	62.50		
R.	37.78	1,00.28	1,30.58 +30.30

Supplementary obtained in October 1992 was to meet the expenditure on new works sanctioned by Government during the year.

Additional provision by reappropriation in March 1993 was mainly for completion of works started during the year and also to finalise the progressive works and completion of works.

Reasons for the final excess have not been communicated (December 1993).

(x) 4701.03.255.II.JD.  
Buildings -

O.	3.40		
R.	39.09	42.49	60.11 +17.62

## Grant No. 55 - Capital Outlay on Irrigation - contd.

Enhancement of provision by reappropriation in March 1993 was for construction of staff quarters.

Reasons for the final excess have not been communicated (December 1993).

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

(xi) 4701.01.209.II.JB.  
Dam and Appurtenant Works -

O.	14.45		
R.	50.91	65.36	68.65 +3.29

Enhancement of provision by reappropriation in March 1993 was to execute the works of parapet wall TBL road, erection of radial gates, providing power mains and Generator sets, increased cost for maintenance of Dams, settlement of increased compensation for the land acquired, execution of electrical works, laying Black Topping of service road, etc.

Reasons for the final excess have not been communicated (December 1993).

(xii) 4701.01.207.II.JD.  
Direction and Administration -

O.	1,93.97		
S.	27.79		
R.	43.90	2,65.66	2,74.53 +8.87

Supplementary grant obtained in March 1993 was to meet additional expenditure on Pay and Allowances and due to bringing the NMR employees into regular establishment.

## Grant No. 55 - Capital Outlay on Irrigation - contd.

Additional provision by reappropriation in March 1993 was due to employment of staff of the O & M Division, provincialisation of 19 Nos. NMR personnels into regular establishment, 5 per cent increase in pay for certain categories of employees, redeployment of staff of two sub divisions attached to the project, for payment of additional instalment of Dearness Allowance and enhancement of Festival Advance.

Reasons for the final excess have not been communicated (December 1993).

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(xiii) 4702.800.II.JA. Add - Percentage charges for Establishment transferred from Major Head " 2059. Public Works" -			
O. 9.02	9.02	55.85	+46.83

Reasons for the final excess have not been communicated (December 1993).

(xiv) 4701.01.202.II.JB. Direction and Administration -			
S. 96.34			
R. 46.97	1,43.31	1,39.86	-3.45

Supplementary grant obtained in October 1992 was for taking up of new works sanctioned during the year.

Supplementary grant obtained in March 1993 was to meet additional expenditure for pay and allowances and Dearness Allowance and for implementing the Government order for bringing NMR employees into regular establishment.

## Grant No. 55 - Capital Outlay on Irrigation - contd.

Additional provision by reappropriation in March 1993 was mainly due to 5 per cent increase given to Ministerial staff and payment of additional instalment of Dearness Allowance, increase in payment of travel expenses and transfer travelling allowances.

Reasons for the final saving have not been communicated (December 1993).

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(xv) 4701.03.205.II.JD. Canals -			
O. 6.00			
R. - 5.69	0.31	36.42	+36.11
(xvi) 4701.03.232.II.JD. Canals -			
O. 1.80			
R. - 1.01	0.79	16.27	+15.48

Specific reasons for the withdrawal of provision under items (xv) and (xvi) by reappropriation in March 1993 and for the final excess thereunder have not been communicated (December 1993).

(xvii) 4701.03.255.II.JB. Dam and Appurtenant Works -			
O. 6.06			
R. 28.36	34.42	40.97	+6.55

Additional provision by reappropriation in March 1993 was mainly for removal of over burden earth in the Dam.

Reasons for the final excess have not been communicated (December 1993).

## Grant No. 55 - Capital Outlay on Irrigation - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(xviii) 4701.03.219.II.JD. Canals -			
O.	27.28		
R.	18.88	46.16	59.49 +13.33

Additional provision by reappropriation in March 1993 was mainly due to construction of NH Road, Culvert across Branch Canal II to IV.

Reasons for the final excess have not been communicated (December 1993).

(xix) 4701.03.204.II.JB. Direction and Administration -				
O.	9.42			
R.	31.39	40.81	39.93	-0.88

Additional provision by reappropriation in March 1993 was mainly due to 5 per cent increase given to Ministerial staff and payment of additional instalment of Dearness Allowance.

(xx) 4701.03.244.II.JB. Dam and Appurtenant Works -				
O.	15.90			
R.	17.16	33.06	44.79	+11.73

Additional provision by reappropriation in March 1993 was mainly due to excess demand for the proposed new works. Reasons for the final excess have not been communicated (December 1993).

(xxi) 4701.03.245.II.JF. Distributaries -				
R.	29.00	29.00	28.47	-0.53

## Grant No. 55 - Capital Outlay on Irrigation - contd.

Provision made by reappropriation in March 1993 was due to increased cost of materials for completing the distributaries work.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(xxii) 4701.03.243.II.JE. Suspense -			
O.	13.00		
R.	6.05	19.05	41.20 +22.15

Additional provision by reappropriation in March 1993 was mainly due to procurement of cement for the closure period work in Kodayar sub-project.

Reasons for the final excess have not been communicated (December 1993).

(xxiii) 4701.03.236.II.JE. Canals -				
R.	22.36	22.36	27.83	+5.47

Provision made by reappropriation in March 1993 was mainly for taking up of 111 Distributary work.

Reasons for the final excess have not been communicated (December 1993).

(xxiv) 4701.03.258.II.JD. Dam and Appurtenant Works -				
O.	48.63			
R.	31.74	80.37	76.28	-4.09
(xxv) 4701.01.201.II.JB. Dam and Appurtenant Works -				
O.	64.34			
R.	29.52	93.86	81.93	-11.93

## Grant No. 55 - Capital Outlay on Irrigation - contd.

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

(xxvi) 4701.03.240.II.JF.  
Reservoir -

O.	1.40		
R.	14.33	15.73	12.46 -3.27

Specific reasons for the additional provision by reappropriation in March 1993 under items (xxiv) to (xxvi) and for the final saving thereunder have not been communicated (December 1993).

(xxvii) 4701.01.208.II.JA.  
Dam and Appurtenant Works -

O.	3.50		
R.	11.04	14.54	30.17 +15.63

Additional provision by reappropriation in March 1993 was to carry out the routine maintenance of Reservoirs, payment of current consumption charges and removal of slipped earth in left main canal distributary.

Reasons for the final excess have not been communicated (December 1993).

(xxviii) 4701.03.204.II.JI.  
Distributaries -

R.	20.57	20.57	18.94 -1.63
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Provision made by reappropriation in March 1993 was to complete Cross Masonry works and field bothies in Distributaries under Right Main Canal.

Reasons for the final saving have not been communicated (December 1993).

## Grant No. 55 - Capital Outlay on Irrigation - contd.

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

(xxix) 4701.03.257.II.JC.  
Reservoir -

O.	68.80		
S.	82.90		
R.	2.77	1,54.47	1,67.05 +12.58

Supplementary grant obtained in March 1993 was to achieve the target fixed by Government, to complete the balance works and to take up new works during the year.

Specific reasons for the additional provision by reappropriation in March 1993 and for the final excess have not been communicated (December 1993).

(xxx) 4701.01.209.II.JH.  
Distributaries -

O.	4.00		
R.	9.12	13.12	18.45 +5.33

Additional provision by reappropriation in March 1993 was mainly for removal of the slipped earth from RVD 0/0 - 4/0.

Reasons for the final excess have not been communicated (December 1993).

(xxxi) 4701.03.243.II.JB.  
Buildings -

O.	8.75		
R.	22.75	31.50	22.96 -8.54

Additional provision by reappropriation in March 1993 was for construction of project house.

Reasons for the final saving have not been communicated (December 1993).

## Grant No. 55 - Capital Outlay on Irrigation - contd.

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

(xxxii) 4701.03.227.II.JD.  
Canals -

R. 0.27 0.27 12.92 +12.65

Reasons for the final excess have not been communicated (December 1993).

## 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 1992-93 is given below together with opening and closing balances under different heads.

Head	Balance on 1st April 1992	Debits during 1992-93	Credits during 1992-93	Balance on 31st March 1993	
( in lakhs of Rupees)					
4215. Capital Outlay on Water Supply and Sanitation -					
1. Stock	2.74	1,23.21	1,27.30	-1.35	(b)
2. Miscellaneous Works advances	10.97	57.18	87.59	-19.44	(b)
Total	13.71	1,80.39	2,14.89	-20.79	

(b) Minus balance is under examination.

## Grant No. 55 - Capital Outlay on Irrigation - contd.

Head	Balance on 1st April 1992	Debits during 1992-93	Credits during 1992-93	Balance on 31st March 1993
( in lakhs of Rupees)				

4701. Capital Outlay on Major and Medium Irrigation Commercial -				
1. Purchases	0.02	. .	. .	0.02 (a)
2. Stock	3,51.96	6,33.20	7,00.34	2,84.82
3. Miscellaneous Works Advances	1,69.94	2,21.53	1,08.91	2,82.56
4. Workshop - Suspense	8.23	. .	. .	8.23
Total	5,30.15	8,54.73	8,09.25	5,75.63

Head	Balance on 1st April 1992	Debits during 1992-93	Credits during 1992-93	Balance on 31st March 1993
( in lakhs of Rupees)				

4701. Capital Outlay on Major and Medium Irrigation - Non-commercial -				
1. Purchases	- 9.89	. .	. .	- 9.89
2. Stock	59.78	62.63	74.41	48.00
3. Miscellaneous Works advances	- 33.87	81.64	45.03	2.74
4. Workshop Suspense	0.46	. .	. .	0.46
Total	16.48	1,44.27	1,19.44	41.31

(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)				
4711. Capital Outlay on Flood Control Projects -				
1. Stock	23.75	0.43	. .	24.18
2. Miscellaneous Works Advances	- 0.04	. .	. .	- 0.04 (b)
Total	23.71	0.43	. .	24.14

(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			
4070. Capital Outlay on Other Administrative Services			
4202. Capital Outlay on Education, Sports, Art and Culture			
4210. Capital Outlay on Medical and Public Health			
4211. Capital Outlay on Family Welfare			
4216. Capital Outlay on Housing			
4220. Capital Outlay on Information and Publicity			
4225. Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes			
4235. Capital Outlay on Social Security and Welfare			

**Grant No. 56 - Capital Outlay on Public Works  
- Buildings - contd.**

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
4236. Capital Outlay on Nutrition			
4401. Capital Outlay on Crop Husbandry			
4403. Capital Outlay on Animal Husbandry			
4405. Capital Outlay on Fisheries			
4406. Capital Outlay on Forestry and Wild Life			
4407. Capital Outlay on Plantations			
4415. Capital Outlay on Agricultural Research and Education			
4435. Capital Outlay on Other Agricultural Programmes			
4515. Capital Outlay on other Rural Development Programmes			
4551. Capital Outlay on Hill Areas			
4575. Capital Outlay on other Special Areas Programmes			
5452. Capital Outlay on Tourism			

**Grant No. 56 - Capital Outlay on Public Works  
- Buildings - contd.**

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
Voted			
Original	50,38,18,000		
Supple- mentary	19,89,09,000	70,27,27,000	62,77,24,911 -7,50,02,089
Amount surrendered during the year (March 1993)			2,03,28,000
Charged			
Original	4,01,000		
Supple- mentary	.	4,01,000	. . -4,01,000
Amount Surrendered during the year			Nil

**Notes and comments -**

1. In view of the saving of Rs. 7,50.02 lakhs in the voted grant, the supplementary grant of Rs. 17,97.89 lakhs obtained in March 1993 proved excessive.

2. Only Rs. 2,03.28 lakhs were surrendered in the voted grant in March 1993; but the ultimate saving worked out to Rs. 7,50.02 lakhs.

3. Bulk of the saving occurred under -

Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
(i) 4210.01.110.II.JB. Building -			
O.	2,53.57		
S.	7,58.57		
R.	- 38.66	9,73.48	79.97 -8,93.51

**Grant No. 56 - Capital Outlay on Public Works  
- Buildings - contd.**

Supplementary grant obtained in March 1993 was towards construction of wards in the Government Hospitals in various places of the State.

Withdrawal of provision by reappropriation in March 1993 was due to non-taking up of new works. Reasons for the final saving have not been communicated (December 1993).

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(ii) 4059.01.051.II.JC. Land Revenue -			
O. 8,84.19			
R. - 4,12.50.	4,71.69	3,66.31	-1,05.38

Withdrawal of provision by reappropriation in March 1993 was due to non-receipt of Revised Administrative sanction, non-settlement of agency and non-handing over of the site to the Public Works Department.

Reasons for the final saving have not been communicated (December 1993).

(iii) 4059.01.800.I.AA. Add - Percentage Charges for Establishment transferred from Major Head "2059. Public Works" -				
O. 3,56.84	3,56.84	33.64	-3,23.20	

Reasons for the final saving have not been communicated (December 1993).

**Grant No. 56 - Capital Outlay on Public Works  
- Buildings - contd.**

**4. Savings also occurred under -**

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

(i) 4210.01.110.I.AA. Buildings -				
O. 1,74.00				
R. 4.03	1,78.03	. .	-1,78.03	

Additional provision (Rs. 8.93 lakhs) by reappropriation in March 1993 was due to filling up of the low lying area within the complex of Government Peripheral Hospital, Anna Nagar. Specific reasons for the withdrawal of Rs. 4.90 lakhs by reappropriation in March 1993 and the reasons for the final saving have not been communicated (December 1993).

(ii) 4515.800.I.AA. Add - Percentage Charges for Establishment transferred from Major Head "2059 - Public Works" -				
O. 1,47.87	1,47.87	. .	-1,47.87	

Reasons for the final saving have not been communicated (December 1993).

(iii) 4202.02.104.II.JA. Buildings -				
O. 3,00.00				
R. - 1,26.51	1,73.49	1,79.65	+6.16	

Withdrawal of provision by reappropriation in March 1993 was due to non-taking up of work for shifting of Engineering College to Burgur.

Grant No. 56 - Capital Outlay on Public Works  
- Buildings - contd.

Reasons for the final excess have not been communicated (December 1993).

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(iv) 4202.04.800.I.AU. Add - Percentage Charges for Establishment transferred from Major Head "2059 - Public Works" -			
O.	1,14.42	1,14.42	0.87 -1.13.55

Reasons for the final saving have not been communicated (December 1993).

(v) 4059.01.051.II.JG. Administration of Justice -			
O.	1,82.57		
S.	49.50		
R.	- 99.80	1,32.27	1,26.06 -6.21

Supplementary grant obtained in October 1992 was towards carrying out the improvement works in the Sub-Jail campus at Poovirundhavalli for setting up of the Designated Court.

Withdrawal of provision by reappropriation in March 1993 was due to non-settlement of agency, non-handing over of the site, offset by increased demand for the clearance of materials purchased for the work.

Reasons for the final saving have not been communicated (December 1993).

Grant No. 56 - Capital Outlay on Public Works  
- Buildings - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(vi) 4216.01.107.II.JA. Police Housing -			
O.	73.52		
S.	1,49.00		
R.	- 83.02	1,39.50	1,41.87 +2.37

Supplementary grant of Rs. 35.00 lakhs obtained in October 1992 was towards formation of internal roads in the Police Quarters at Ramanathapuram.

Supplementary grant of Rs. 1,14.00 lakhs obtained in March 1993 was towards construction of two barracks and quarters at "Marutham" for the officers and personnel of the Special Security Group attached to Chief Minister of Tamil Nadu.

Withdrawal of provision by reappropriation in March 1993 was due to non-taking up of work for construction of residential Armed Police Reserved Quarters, Pasumpon Muthuramalingam District at Ramanathapuram.

Reasons for the final excess have not been communicated (December 1993).

(vii) 4210.80.800.I.AA. Add - Percentage Charges for Establishment transferred from Major Head "2059 - Public Works" -			
O.	1,02.11	1,02.11	27.91 -74.20

Reasons for the final saving have not been communicated (December 1993).

**Grant No. 56 - Capital Outlay on Public Works  
- Buildings - contd.**

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(viii) 4211.106.III.SA. Buildings - For Integrated Nutrition Project with Assistance from DANIDA -			
O. 19,30			
R. - 19.22	0.08	-43.12	-43.20

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

(ix) 4236.02.800.I.AA. Add - Percentage Charges for Establishment transferred from Major Head "2059 - Public Works" -			
O. 59.52	59.52	. .	-59.52

Reasons for the final saving have not been communicated (December 1993).

5. Savings mentioned in notes 3 and 4 was partly offset by excess under the following heads -

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(i) 4210.03.105.II.JA. Buildings -			
S. 7.47			
R. - 7.47	. .	6,68.26	+6,68.26

**Grant No. 56 - Capital Outlay on Public Works  
- Buildings - contd.**

Supplementary grant obtained in October 1992 was towards renewal of 7.5 T.R. Package Units of "A" operation theatre (New Cardio Cathe Laboratory) with a stand-by unit attached to Government Stanley Hospital, Madras.

Withdrawal of entire provision by reappropriation in March 1993 was due to reclassification. However, the head of account to which the reclassification was made was not specifically indicated. Reasons for the final excess have also not been communicated (December 1993).

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(ii) 4225.03.277.II.JU. Buildings -			
O. 1,72.40			
R. - 44.85	1,27.55	7,92.85	+6,65.30

Withdrawal of provision by reappropriation in March 1993 (1) was due to non-handing over of the site, and (2) the site for construction of Hostel Building at Madras and Tiruchirapalli not being ready.

Reasons for the final excess have not been communicated (December 1993).

(iii) 4515.102.II.JE. Building - Construction of School Buildings in the Rural areas self sufficiency scheme -			
O. 5,00.00			
S. 1,59.68			
R. 4,07.32	10,67.00	10,63.55	-3.45

**Grant No. 56 - Capital Outlay on Public Works  
- Buildings - contd.**

Supplementary grant obtained in March 1993 and the additional provision by reappropriation in March 1993 were for the construction of school buildings in Rural areas under Self Sufficiency Scheme.

Reasons for the final saving have not been communicated (December 1993).

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(iv) 4059.01.800.II.JA. Add - Percentage Charges for Establishment transferred from Major Head "2059 - Public Works" -			
O. 57.21	57.21	1,88.85	+1,31.64
(v) 4210.80.800.II.JA. Add - Percentage Charges for Establishment transferred from Major Head "2059 - Public Works" -			
O. 86.72	86.72	2,16.54	+1,29.82

Reasons for the excess under items (iv) and (v) have not been communicated (December 1993).

(vi) 4211.102.III.SC. Buildings -			
O. 0.03			
R. 84..59	84.62	75.69	-8.93

Additional provision by reappropriation in March 1993 was for the construction of 10 bedded sterilisation ward under the World Bank Project at various places.

**Grant No. 56 - Capital Outlay on Public Works  
- Buildings - contd.**

Reasons for the final saving have not been communicated (December 1993).

According to the provisions of "New service Rules", the expenditure on schemes receiving assistance from the 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. As no such procedure was followed in the above case, the expenditure was incurred without the authority of the Legislature.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(vii) 4202.01.203.II.JA. Buildings -			
O. 28.08			
R. 62.10	90.18	91.05	+0.87

Additional provision by reappropriation in March 1993 was for the construction of multi purpose Hostel cum Training for Women at Madurai under Non-formal and Adult Education Department and the increase was partly offset by withdrawal of provision by reappropriation in March 1993 due to non-taking up of new works.

(viii) 4236.02.800.II.JA. Special Self Sufficiency Scheme - Buildings for Noon Meal Centres in rural areas -			
O. 2,00.00			
S. 3,54.79			
R. - 12.18	5,42.61	6,09.99	+67.38

**Grant No. 56 - Capital Outlay on Public Works  
- Buildings - contd.**

Supplementary grant obtained in March 1993 was towards construction of Noon Meal Centres in various places in the State under Special Self Sufficiency Scheme.

The withdrawal of provision by reappropriation in March 1993 was due to non-according of Technical sanction for the work. Specific reasons for the final excess have not been communicated (December 1993).

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

(ix) 4403.800.II.JA. Add - Percentage Charges for Establishment transferred from Major Head "2059 - Public Works" -			
O.	16.52	16.52	53.44
			+36.92

Reasons for the final excess have not been communicated (December 1993).

(x) 4211.101.III.SA. Buildings -			
O.	36.13		
R.	67.32	1,03.45	65.40
			-38.05

Additional provision by reappropriation in March 1993 was due to construction of 6 bedded ward at Government Hospitals at Chidambaram, Karaikudi, Madras, Paramakudi and Virudunagar.

Specific reasons for the final saving have not been communicated (December 1993).

**Grant No. 56 - Capital Outlay on Public Works  
- Buildings - contd.**

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(xi) 4059.01.051.I.AB. District Administration -			
O.	0.11		
R.	29.67	29.78	26.71
			-3.07

The original provision was for meeting the spill over works. The enhancement of provision by reappropriation in March 1993 was due to provision of E.I and Fans and Power Mains in Chief Minister's and Governor's chambers for High Security Zone in the Main Buildings at Secretariat and this was offset by withdrawal of provision by reappropriation in March 1993 due to non-adjustment of cost of materials. As the expenditure was on a 'New Service', it had to be included in the Supplementary Estimates. Failure to follow the New Service procedure led to incurring of the expenditure without the authority of the Legislature.

Reasons for the final saving have not been communicated (December 1993).

(xii) 4059.01.051.II.JF. Police -			
O.	14.04		
R.	28.48	42.52	34.39
			-8.13

Additional provision by reappropriation in March 1993 was due to construction of Police Station at Kodambakkam, Kothanullur, Aruppukottai, Kannankurichi at Salem and Palayamkottai and construction of communication complex at Coimbatore and the increase was offset by withdrawal of provision by reappropriation in March 1993 due to non-handing over of site.

**Grant No. 56 - Capital Outlay on Public Works**  
**- Buildings - contd.**

Reasons for the final saving have not been communicated (December 1993).

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(xiii) 4059.01.051.II.JS. Construction of Hostel Block for State Institute of Rural Development -			
O. 0.33			
R. 16.98	17.31	16.35	-0.96

Enhancement of provision by reappropriation in March 1993 was due to construction of Hostel for State Institute of Rural Development at Paranur Village partly offset by withdrawal of provision due to non-finalisation of tender.

(xiv) 4235.02.106.VI.UA. Construction -			
O. 8.89			
R. 15.66	24.55	23.08	-1.47

Additional provision by reappropriation in March 1993 was due to construction of buildings for Government Observation Home at Vellore and Palayamkottai.

Reasons for the final saving have not been communicated (December 1993).

(xv) 4401.800.II.JA. Add - Percentage Charges for Establishment transferred from Major Head "2059 - Public Works" -			
O. 0.46	0.46	13.47	+13.01

**Grant No. 56 - Capital Outlay on Public Works**  
**- Buildings - contd.**

Reasons for the final excess have not been communicated (December 1993).

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

(xvi) 4403.101.II.JU. Buildings -			
O. 0.10			
R. 2.70	2.80	11.80	+9.00

Additional provision by reappropriation in March 1993 was due to construction of building for Anacorlic Vaccine Division at Institute of Veterinary and Preventive Medicine at Ranipet.

Reasons for the final excess have not been communicated (December 1993).

(xvii) 4059.60.051.III.SA. Jails - Modernisation of Prisons -			
O. 16.40			
R. 10.37	26.77	27.53	+0.76

Additional provision by reappropriation in March 1993 was due to construction of compound wall around non-residential portion in Central Prison at Puzhal.

Expenditure on the schemes mentioned at (ii) and (xiii) was incurred without adequate provision in the Budget/Supplementary Estimates and as it exceeded the limits prescribed in the New Service/New Instrument of Service Rules, it constituted New Service/New Instrument of Service and the expenditure was met without the authority of the Legislature.



**Grant No. 56 - Capital Outlay on Public Works  
- Buildings - conclud.**

6. Expenditure on the undermentioned schemes (i) to (iii) was incurred without provision either in the Budget or in the Supplementary Estimates and as it exceeded the limits prescribed in the New Service/New Instrument of Service Rules, it constituted a New Service/New Instrument of Service. Failure to observe the prescribed procedure in the New Service Rules has led to incurring of the expenditure without the authority of the Legislature.

Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
(i) 4210.03.105.II.JB. Construction of buildings for accident and emergency Medical Services under Tamil Nadu Urban Development Project -	. .	79.09	+79.09
(ii) 4551.60.110.III.SU. Buildings -	. .	11.00	+11.00
(iii) 4216.01.106.II.JA. Public Works Department - Housing Schemes -	. .	5.70	+5.70

**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			
4515. Capital Outlay on other Rural Development Programmes			
4551. Capital Outlay on Hill Areas			
5054. Capital Outlay on Roads and Bridges			
Voted			
Original	53,73,13,000		
Supplementary	55,02,000	54,28,15,000	54,63,83,278 +35,68,278
Amount surrendered during the year (March 1993)			1,94,47,000
Charged			
Original	1,000		
Supplementary	14,63,000	14,64,000	14,61,247 -2,753
Amount surrendered during the year			Nil

Notes and comments -

1. The excess of Rs. 35,68,278 over the voted grant requires regularisation.

**Grant No. 57 - Capital Outlay on Roads  
and Bridges - contd.**

2. In view of the excess of Rs. 35.68 lakhs in the voted grant, the surrender of Rs. 1,94.47 lakhs in March 1993 was injudicious.

3. Excess in the voted grant worked out to 0.7 per cent of the total provision. Excess of Rs. 2,42.25 lakhs (7 per cent) and Rs. 3,06.32 lakhs (9 per cent) also occurred under the voted grant during the year 1990-91 and 1991-92 respectively.

4. 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.

5. Excess in the voted grant occurred under -

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

(i)	5054.80.800.II.JE. Add - Percentage Charges for Establishment transferred from Major Head "3054 - Roads and Bridges" -			
O.	87.48	87.48	5,58.52	+4,71.04
(ii)	5054.80.800.II.JF. Add - Percentage Charges for Machinery and Equipment transferred from Major Head "5054 - Roads and Bridges " -			
O.	6.16	6.16	1,68.94	+1,62.78

Reasons for the final excess under items (i) and (ii) have not been communicated (December 1993).

**Grant No. 57 - Capital Outlay on Roads  
and Bridges - contd.**

Excess occurred persistently under these heads during the preceding years under items (i) and (ii) as detailed below :-

Excess				
	Year	Amount	Percentage	
(in lakhs of rupees)				
(i)	1988-89	2,26.66	64	
	1989-90	3,03.47	102	
	1990-91	3,43.27	304	
	1991-92	2,62.39	222	
(ii)	1988-89	46.01	47	
	1989-90	57.59	79	
	1990-91	98.37	384	
	1991-92	70.73	275	
	Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )				
(iii)	5054.80.800.II.JN. Lumpsum provision for Road Works under Tamil Nadu Urban Development Project -			
	O.	20,00.87		
	R.	2,10.03	22,10.90	22,11.37
				+0.47

Additional provision by reappropriation in March 1993 was due to forming of Northern extension of I.R.E. to meet Thiruvottiyur-Ponneri-Panchetty Road and widening to four lane the Inner Ring Road in Madras City.

**Grant No. 57 - Capital Outlay on Roads  
and Bridges - contd.**

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(iv) 5054.80.796.II.JA. Formation of Roads in Tribal Areas -			
O. 1,91.14			
R. 1,33.86	3,25.00	3,25.06	+0.06

Additional provision by reappropriation in March 1993 was due to forming and improving the road at various places under Tribal Areas Sub-Plan.

(v) 4551.60.337.III.SA. Construction of Roads under Hill Area Development -				
O. 0.03	0.03	43.00	+42.97	

Only a token provision was made in the Budget under this scheme. According to New Service procedure, in respect of schemes involving assistance from Central Governemnt, autonomous bodies etc., if a token provision has been made in Budget, the expenditure need not be treated as New Service when the sanction already 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 was incurred without the authority of the Legislature.

(vi) 5054. 80.800.II.JQ. Improvements to Roads with loan assistance from Madras Refineries Limited -				
R. 41.27	41.27	41.28	+0.01	

**Grant No. 57 - Capital Outlay on Roads  
and Bridges - contd.**

Provision of funds by reappropriation in March 1993 was due to improvements of Trichy, Thanjavur and Thiruvarur - Kanagalancheri Road.

As the provision made by reappropriation and the expenditure incurred on the scheme exceeded the prescribed monetary limits, it constituted New Service/New Instrument of Service. Incurring the expenditure without provision either in the Budget or in the Supplementary Estimates had led to incurring of the expenditure without the authority of the Legislature.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(vii) 5054.80.800.II.JG. Road Works under the World Bank Project -			
O. 20.21			
R. 38.51	58.72	58.62	-0.10

Enhancement of provision by reappropriation in March 1993 was due to increased compensation of land acquisition charges and road, rail grade separation at Nelson Manickam Mudaliar Road (Vehicle sub-way) and Vaidyanatha Mudali Street Road Over Bridge.

(viii) 5054.03.337.II.JA. Original Works -				
O. 70.86				
R. 30.60	1,01.46	1,01.38	-0.08	

Additional provision by reappropriation in March 1993 was due to construction of a bridge at Nagapattinam-Gudalur - Mysore Road and widening and strengthening Perambalur - Manamadurai Road.

**Grant No. 57 - Capital Outlay on Roads  
and Bridges - contd.**

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(ix) 4551.01.217.III.SA. Formation of Roads -			
O. 0.09			
R. 24.01	24.10	25.07	+0.97

Enhancement of provision by reappropriation in March 1993 was due to certain improvements in the Roads under Western Ghat Development Programme.

(x) 5054.80.800.II.JA. Miscellaneous Original Works -			
O. 0.01			
R. 19.86	19.87	19.88	+0.01

Enhancement of provision by reappropriation in March 1993 was due to land acquisition for formation of bye-pass road at Aruppukottai.

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

**Grant No. 57 - Capital Outlay on Roads  
and Bridges - contd.**

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(xi) 4059.01.051.II.JT. Expenditure on Reconstruction of Structures -			
R. 17.68	17.68	14.30	-3.38

Provision of funds by reappropriation in March 1993 was due to construction of certain structures belonging to various Government departments involved in Land acquisition proposals of the National Highways in connection with the widening of NH 45.

As the expenditure incurred on the scheme exceeded the prescribed monetary limits, it constituted New Service/New Instrument of Service. No provision was made either in Budget or in the Supplementary Estimates and the expenditure was incurred without the authority of the Legislature.

(xii) 5054.80.800.II.JB. Avenue -			
O. 45.00			
R. 15.22	60.22	60.08	-0.14

Additional provision by reappropriation in March 1993 was due to taking up of certain new works and lumpsum provision for arrears.

**Grant No. 57 - Capital Outlay on Roads  
and Bridges - contd.**

6. Excess mentioned in note 5 was partly counterbalanced by saving under -

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(i) 5054.80.800.I.AB. Add - Percentage Charges for Establishment transferred from Major Head "3054 - Roads and Bridges" -			
O. 4,74.69	4,74.69	.	-4,74.69

Reasons for the final saving have not been communicated (December 1993).

(ii) 5054.04.337.II.JE. High Density Corridor (MDR) -				
O. 6,00.00				
R. - 2,01.47	3,98.53	3,98.63		+0.10

Withdrawal of provision by reappropriation in March 1993 was due to non-finalisation of tenders.

(iii) 5054.03.337.II.JC. High Density Corridor -				
O. 3,60.00				
R. - 1,80.00	1,80.00	1,80.02		+0.02

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

**Grant No. 57 - Capital Outlay on Roads  
and Bridges - contd.**

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(iv) 5054.04.800.II.JD. Other Roads -			
O. 1,74.82			
S. 5.00			
R. - 99.48	80.34	88.59	+8.25

Supplementary grant obtained in October 1992 was towards the construction of a bridge across Sankarapallam Odai at KM 0/6 of Goundampalayam - Onampalayam Road and improvements to Road at KM 0/0-5/2.

Withdrawal of provision by reappropriation in March 1993 was due to completion of many works and non-acquisition of land in respect of few works.

Reasons for the final excess have not been communicated (December 1993).

(v) 5054.04.800.II.JC. District and Other Roads -				
O. 4,39.56				
R. - 70.42	3,69.14	3,68.65		-0.49
(vi) 5054.04.800.II.JA. Major District Roads -				
O. 4,67.16				
R. - 65.61	4,01.55	4,01.87		+0.32

Withdrawal of provision by reappropriation in March 1993 under items (v) and (vi) were due to completion of many works and non-acquisition of land in respect of few works.

**Grant No. 57 - Capital Outlay on Roads  
and Bridges - conclud.**

Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
(vii) 5054.80.800.II.JJ. Construction of over and under Bridges in lieu of Existing Level Crossings -			
O. 1,00.24			
S. 12.02			
R. - 59.05	53.21	53.14	-0.07

Supplementary grant obtained in October 1992 was towards depositing the amount in the Sub-Court, Nagapattinam for payment of enhanced compensation to the land owners pending revised administrative sanction of the Government to the estimate for the work of construction of an over bridge at KM 22/6 of Nagapattinam-Cuddalore-Mysore Road.

Withdrawal of provision by reappropriation in March 1993 was due to completion of many works and non-acquisition of land in respect of few works.

**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 54,33,000			
Supple- mentary 11,76,95,000	12,31,28,000	12,28,22,860	-3,05,140
Amount surrendered during the year (March 1993)			2,03,000

**Grant No. 59 - Capital Outlay on  
Forests (All voted)**

Major heads	Total grant	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
4402. Capital Outlay on Soil and Water Conservation			
4406. Capital Outlay on Forestry and Wild Life			
4407. Capital Outlay on Plantations			
4415. Capital Outlay on Agricultural Research and Education			
4551. Capital Outlay on Hill Areas			
Voted			
Original	38,76,68,000		
Supplementary	1,77,97,000	40,54,65,000	37,59,19,733
Amount surrendered during the year (March 1993)			-2,95,45,267
Notes and comments -			24,56,000

1. In view of the saving of Rs. 2,95.45 lakhs in the grant, the supplementary grant of Rs. 1,77.97 lakhs obtained in March 1993 proved unnecessary.

2. Though the saving ultimately worked out to Rs. 2,95.45 lakhs, Rs. 24.56 lakhs only were surrendered in the grant in March 1993.

**Grant No. 59 - Capital Outlay on  
Forests (All voted) - contd.**

3. Saving in the grant worked out to 7 per cent of the total grant. Saving occurred persistently in the voted grant in the preceding seven years, the percentage of saving ranging from 2 to 10. Details of saving in the preceding five years are as under -

Year	Saving	
	Amount	Percentage
	(in lakhs of rupees)	
1987-88	2,37.20	10
1988-89	54.03	2
1989-90	2,06.68	8
1990-91	97.56	3
1991-92	1,75.53	5

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) 4551.60.106.III.SC. Forestry Programme including Communication under Hill Area Development Programme -			
O.	3,42.46		
R.	- 1,53.30	1,89.16	25.88
			-1,63.28

Grant No. 59 - Capital Outlay on  
Forests (All voted) - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(ii) 4406.02.110.III.SA. Tiger Reserve Scheme -			
O. 65.00			
R. - 44.00	21.00	19.81	-1.19
(iii) 4406.01.102.II.JA. Raising Fuel Wood Plantations -			
O. 2,44.00			
R. - 33.58	2,10.42	1,99.69	-10.73

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

(iv) 4407.01.190.I.AA. Share Capital Assistance to Tamil Nadu Tea Plantation Corporation Limited -			
S. 1,53.97			
R. 68.03	2,22.00	. .	-2,22.00

Supplementary grant obtained in March 1993 was towards investment in the Share Capital of Tamil Nadu Tea Plantation. Specific reasons for the enhancement of provision by reappropriation in March 1993 and for the final saving have not been communicated (December 1993).

Grant No. 59 - Capital Outlay on  
Forests (All voted) - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(v) 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. 2,70.00			
R. - 47.00	2,23.00	2,28.38	+5.38

Withdrawal of provision by reappropriation in March 1993 was mainly due to delay in finalisation of tender in respect of Civil Works and non-receipt of full quantity of Polythene bags ordered from Co-operative Societies. Reasons for the final excess have not been communicated (December 1993).

(vi) 4551.60.106.III.SD. Afforestation Programme in Kundha Catchment Area -			
O. 30.00			
R. - 30.00	. .	. .	. .

Withdrawal of entire provision by reappropriation in March 1993 was due to dropping up of the scheme.



**Grant No. 59 - Capital Outlay on  
Forests (All voted) - contd.**

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

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(i) 4406.01.102.III.SJ. Scheme on Ecological upgradation and Eco-restoration by Aerial Seeding -			
O. 50.00			
R. 71.53	1,21.53	1,17.37	-4.16
Enhancement of provision by reappropriation in March 1993 was due to Aerial Seeding work done in the Vellore circle. Reasons for the final saving have not been communicated (December 1993).			
(ii) 4406.01.102.II.JE. SIDA aided Social Forestry -			
O. 17,07.00			
R. 53.40	17,60.40	17,38.38	-22.02
(iii) 4406.01.102.II.JF. Raising of Firewood and Fodder Plantation under the scheme of National Wasteland Development -			
O. 29.01			
R. 9.09	38.10	41.78	+3.68

Specific reasons for the enhancement of provision by reappropriation in March 1993 and for the final saving under item (ii) and final excess under item (iii) have not been communicated (December 1993).

**Grant No. 59 - Capital Outlay on  
Forests (All voted) - contd.**

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(iv) 4406.01.102.II.JB. Pulp-Wood Plantations -			
O. 1,25.00			
R. 21.93	1,46.93	1,44.68	-2.25
Enhancement of provision by reappropriation in March 1993 was due to revised pro-rata fixed for Planting and Preparatory Works based on revised forest schedule of rates. Reasons for the final saving have not been communicated (December 1993).			
(v) 4415.06.004.II.JA. Forest Research -			
O. 95.00			
R. 10.85	1,05.85	1,08.06	+2.21
(vi) 4406.02.110.II.JK. Nature Conservation (Preservation of Wild Life) -			
O. 23.00			
R. 12.44	35.44	35.03	-0.41

Enhancement of provision by reappropriation in March 1993 was due to completion of spill over works. Reasons for the final excess under item (v) have not been communicated (December 1993).

7. According to the 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.

**Grant No. 59 - Capital Outlay on  
Forests (All voted) - contd.**

However, such cases should be brought to the notice of the Legislature by specific inclusion in the Supplementary Estimates. The expenditure on the following schemes were irregularly met by reappropriation without specific approval of the Legislature -

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(i) 4406.01.105.III.SA. Raising of minor Forest Produce including Medicinal Plant -			
O. 0.01			
R. 26.38	26.39	23.23	-3.16
(ii) 4551.60.106.III.SB. Action Plan for Nilgiris Biosphere Reserve -			
O. 0.01			
R. 22.95	22.96	19.95	-3.01
(iii) 4406.02.110.III.SD. Project Elephant - Anamalai and Mudumalai -			
O. 0.01			
R. 15.32	15.33	14.90	-0.43

8. Expenditure on the schemes mentioned below were incurred without provision either in the Budget or in the Supplementary Estimates and as it exceeded the limits prescribed in the New Service Rules, it constituted a New Service/New Instrument of Service. Failure to observe the

**Grant No. 59 - Capital Outlay on  
Forests (All voted) - conclud.**

prescribed procedure in the New Service Rules led to incurring of the expenditure without the authority of the Legislature.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(i) 4551.60.106.II.JE. Forestry Programme including Communication under Hill Area Development Programme - . .		1,67.00	+1,67.00
(ii) 4551.60.106.II.JG. Establishment of Gene Pool - . .		13.83	+13.83

## 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			
4551. Capital Outlay on Hill Areas			
4851. Capital Outlay on Village and Small Industries			
Voted			
Original	39,44,000		
Supple- mentary	40,98,000	80,42,000	83,59,261
			+3,17,261
Amount surrendered during the year			Nil
Charged			
Original	2,000		
Supple- mentary	. .	2,000	. .
			- 2,000
Amount surrendered during the year (March 1993)			2,000
Notes and comments -			

The excess of Rs. 3,17,261 over the voted grant requires regularisation.

## Grant No. 61 - Miscellaneous Capital Outlay

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
4058. Capital Outlay on Stationery and Printing			
4070. Capital Outlay on Other Administrative Services			
4202.. Capital Outlay on Education, Sports, Art and Culture			
4216. Capital Outlay on Housing			
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			
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	Actual expenditure	Excess + Saving -
Rs.	Rs.	Rs.	
4425. Capital Outlay on Co-operation			
4711. Capital Outlay on Flood Control projects			
5054. Capital Outlay on Roads and Bridges			
5452. Capital Outlay on Tourism			
5465. Investments in General Financial and Trading Institutions			
5475. Capital Outlay on other General Economic Services			
Voted			
Original 24,99,62,000			
Supple- mentary 18,22,24,000	43,21,86,000	27,57,58,737	-15,64,27,263
Amount surrendered during the year (March 1993)			6,38,31,000
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. 15,64.27 lakhs in the voted grant, the supplementary grant of Rs. 15,00.85 lakhs obtained in March 1993 proved unnecessary.

## Grant No. 61 - Miscellaneous Capital Outlay - contd.

2. Rupees 6,38.31 lakhs were surrendered in March 1993; but the ultimate saving worked out to Rs. 15,64.27 lakhs (36 per cent).

3. Saving in the voted grant during the year worked out to 36 per cent of the total provision. Saving occurred persistently during preceding eight years, the percentage of saving ranging from 3 to 41 and details of saving during the preceding five years were as under -

Year	Saving	Percentage
	Amount (in lakhs of rupees)	
1987-88	2,62.59	12
1988-89	4,19.50	11
1989-90	87.56	3
1990-91	14,21.76	41
1991-92	1,68.50	3

4. Saving in the voted grant occurred mainly under -

Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
(i) 4425.108.V.ZS. Assistance to Co- operative Marketing Societies for Rehabilitation and Improvement -			
O. 0.01			
S. 4,83.56			
R. - 4,03.07	80.50	79.79	-0.71

## Grant No. 61 - Miscellaneous Capital Outlay - contd.

Supplementary grant obtained in March 1993 was towards assistance to Co-operative Marketing societies for rehabilitation and improvement. Specific reasons for the withdrawal of provision by reappropriation in March 1993 have not been communicated (December 1993).

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. 2,50.00			
S. 1,53.73	4,03.73	1,53.73	-2,50.00

Supplementary grant obtained in March 1993 was to clear the old arrears due to Tamil Nadu Adi-Dravidar Housing and Development Corporation. Specific reasons for the final saving have not been communicated (December 1993).

(iii) 4250.203.VI.UC. Modernisation of Equipments - World Bank Aided Skill Development Project -			
O. 4,70.81			
R. - 2,10.36	2,60.45	2,76.34	+15.89

Withdrawal of provision by reappropriation in March 1993 was due to non-receipt of debit advices for the supply of Machinery and Equipment made by the Director General of Employment and Training, New Delhi. Specific reasons for the final excess have not been communicated (December 1993).

## Grant No. 61 - Miscellaneous Capital Outlay - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(iv) 4225.01.277.II.JB. Construction of Adi-Dravidar Welfare School Buildings -			
O. 1,60.50	1,60.50	10.50	-1,50.00
(v) 4225.01.277.VI.UA. Construction of Buildings for Government Hostel for Scheduled Castes - Buildings -			
O. 3,00.00	3,00.00	1,50.00	-1,50.00

Specific reasons for the final savings under items (iv) and (v) have not been communicated (December 1993).

(vi) 4425.107.II.JE. Assistance to Tamil Nadu State Co-operative Banks, Central Co-operative Banks and Village Credit Societies for strengthening the Share Capital structure -			
O. 0.01			
S. 3,54.35			
R. - 1,33.24	2,21.12	2,21.12	..

Supplementary grant obtained in March 1993 was towards strengthening the share capital structure of Tamil Nadu State Co-operative Banks from the funds of NABARD. Specific reasons for withdrawal of provision by reappropriation in March 1993 have not been communicated (December 1993).



## Grant No. 61 - Miscellaneous Capital Outlay - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(vii) 4216.01.107.II.JC. Payment to Tamil Nadu Police Housing Corporation towards construction of Quarters for Police Personnel -			
O. 3,40.00			
R. - 9.43	3,30.57	2,16.56	-1,14.01

(viii) 4225.02.277.III.SA. Construction of Hostel and Tribal Residential Schools under Hill Area Development Programme -			
O. 31.50			
R. - 2.01	29.49	. .	-29.49

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

(ix) 4250.203.VI.UI. Establishing Basic Training Centres Related Instruction Centres - World Bank Aided Skill Development Project -			
O. 77.58			
R. - 69.67	7.91	7.75	-0.16

Withdrawal of provision by reappropriation in March 1993 was due to delay in acquisition of land for construction of building and non-issue of purchase orders by the Director General of Employment and Training, New Delhi.

## Grant No. 61 - Miscellaneous Capital Outlay - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(x) 4425.107.II.JT. Investments in the Share Capital of Credit Co-operatives for the construction of Godowns -			
O. 62.00			
R. - 62.00	. . . . .	. . . . .	. . . . .

Withdrawal of entire provision by reappropriation in March 1993 was due to non-implementation of National Co-operative Development Corporation-IV World Bank Project during 1992-93.

(xi) 4425.108.V.ZK Assistance to Marketing Federation towards Margin Money requirements for Marketing and distribution activities -			
O. 0.01			
S. 1,26.99			
R. - 60.00	67.00	67.00	. .

Supplementary grant obtained in March 1993 was for providing assistance to Marketing Federation towards Margin Money with assistance from National co-operative Development Corporation. Specific reasons for withdrawal of provision by reappropriation in March 1993 have not been communicated (December 1993).



Grant No. 61 - Miscellaneous Capital Outlay - *contd.*

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(xii) 4250.203.VI.UD. Industrial Training Institutes for Women - World Bank Aided Skill Development Project -			
O. 89.59			
R. - 55.43	34.16	34.16	..
Withdrawal of provision by reappropriation in March 1993 was due to non-issue of purchase orders by the Director General of Employment and Training, New Delhi.			
(xiii) 4225.03.190.II.JA. Backward Classes Economic Development Corporation -			
O. 55.00			
R. - 55.00	..	..	..
Specific reasons for withdrawal of provision by reappropriation in March 1993 have not been communicated (December 1993).			
(xiv) 4425.107.V.ZC. Investments in Credit Co-operatives under the Schemes of Integrated Co- operative Development Project -			
O. 90.93			
S. 1,23.25			
R. 81.42	2,95.60	1,72.36	-1,23.24

Grant No. 61 - Miscellaneous Capital Outlay - *contd.*

Supplementary grant obtained in October 1992 was for implementation of Integrated Co-operative Development Project in South Arcot District with the assistance of the National Co-operative Development Corporation. Specific reasons for the enhancement of provision by reappropriation in March 1993 and for the final saving have not been communicated (December 1993).

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

(xv) 4405.104.VI.UA. Development of Landing Facilities -			
O. 52.33			
R. - 37.24	15.09	13.81	-1.28

Withdrawal of provision by reappropriation in March 1993 was due to litigation in High Court. Final saving was due to non-execution of work due to litigation and transfer of materials to other works.

(xvi) 4250.203.VI.UF. Expansion of Industrial Training Institutes - World Bank Aided Skill Development Project -			
O. 81.54			
R. - 38.77	42.77	43.11	+0.34

Withdrawal of provision by reappropriation in March 1993 was due to postponement of the scheme and non-issue of purchase orders by the Director General of Employment and Training, New Delhi.



## Grant No. 61 - Miscellaneous Capital Outlay - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
(xvii) 4236.02.800.II.JB. Construction of Child Welfare Centres in SIDA assisted Integrated Child Development Scheme Blocks -			
O.	35.00		
R.	32.38	67.38	. . -67.38

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

(xviii) 4250.203.VI.UG. Expansion of Advanced Vocational Training System - World Bank Aided Skill Development Project -			
O.	37.75		
R.	- 34.73	3.02	3.27 +0.25

Withdrawal of provision by reappropriation in March 1993 was due to non-issue of purchase orders by the Director General of Employment and Training, New Delhi partly offset by increased provision on works due to completion of works.

## Grant No. 61 - Miscellaneous Capital Outlay - contd.

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

Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
(i) 4220.01.200.II.JB. Schemes for the Development of Film City in Madras -			
S.	1,00.00		
R.	2,93.00	3,93.00	3,93.00 . .

Supplementary grant obtained in October 1992 and enhancement of provision by reappropriation in March 1993 were towards implementation of the Phase I of the project of the development of Film City in the premises of Film and T.V. Institute of Tamil Nadu, Madras.

(ii) 4405.101.III.SA. Special Projects for the Production of Fish Seeds -			
O.	17.00		
R.	28.16	45.16	46.99 +1.83

Enhancement of provision by reappropriation in March 1993 was for the construction of a 10 ha. National Fish Seed Farm at Manimuthar. Final excess was due to inevitable payments of contractors' bills based on actual work done.



## Grant No. 61 - Miscellaneous Capital Outlay - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(iii) 4070.051.I.AA. Office Buildings - Registration Department - Entrustment of work to Tamil Nadu State Construction Corporation Limited -			
O. 19.60			
R. 20.30	39.90	39.68	-0.22

Enhancement of provision by reappropriation in March 1993 was due to construction of new office buildings for Inspector General of Registration.

(iv) 4425.108.V.ZC. Contribution towards the Share Capital of the Tamil Nadu Agro - Engineering and Service Co-operative Federation Limited -			
	1,22.50	+1,22.50	

Expenditure was incurred under the 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 led to incurring of the expenditure without the authority of the Legislature.

(v) (a) 4058.103.I.AB. Government Presses -			
O. 0.01			
R. 7.90	7.91	7.91	

## Grant No. 61 - Miscellaneous Capital Outlay - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(b) 4250.203.II.JP. Employment Exchanges - Land and Buildings -			
O. 0.01			
R. 9.09	9.10	9.08	-0.02

Enhancement of provision by reappropriation in March 1993 under item (v)(a) was due to purchase of Machinery and Equipment. Specific reasons for the enhancement of provision by reappropriation in March 1993 under item (v)(b) have not been communicated (December 1993).

Only token provision was made in the Budget for the above schemes without indicating the full details and financial commitment of Government and how it was proposed to be met. As additional provision made by reappropriation in March 1993 and also the actual expenditure exceeded the limits prescribed under the New Service Rules, the expenditure had to be treated as New Service/New Instrument of Service. But the prescribed procedure for New Service/New Instrument of Service had not been followed. Consequently, the expenditure was incurred without the authority of the Legislature.

6. Only token provisions have been made in respect of items (a) to (c) below. 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



Grant No. 61 - Miscellaneous Capital Outlay - *contd.*

of the Legislature by specific inclusion in the Supplementary Estimates. The expenditure on schemes under items (a) to (c) was without the authority of the Legislature.

In respect of item (d) below, expenditure on the scheme was incurred without provision either in the Budget or in the Supplementary Estimates and as it exceeded the limits prescribed in the New Service Rules, it constituted a New Service/New Instrument of Service. Failure to observe the prescribed procedure in the New Service Rules had led to incurring of the expenditure without the authority of the Legislature.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(a) 4425.796.V.ZA. Assistance to Large Sized Multi-purpose Co-operative Societies in Tribal Areas -			
O. 0.01			
R. 3.24	3.25	3.25	. .
(b) 4405.103.VI.UB. Infrastructural Facilities in Fishing Villages -			
O. 0.01			
R. 1.69	1.70	1.71	+0.01

Grant No. 61 - Miscellaneous Capital Outlay - *concl'd.*

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(c) 5452.01.101.III.SO. Forest Lodge at Mudumalai -			
O. 0.01			
R. - 0.01	. .	2.42	+2.42
(d) 5452.01.102.III.SC. Wayside Amenities near Sattur in Kamarajar District -			
	. .	3.98	+3.98

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			
6250. Loans for other Social Services			
6401. Loans for Crop Husbandry			
6402. Loans for Soil and Water Conservation			
6404. Loans for Dairy Development			
6407. Loans for Plantations			
6408. Loans for Food, Storage and Warehousing			

Grant No. 62 - Loans and Advances by the  
State Government (All voted) - contd.

Major Heads	Total grant	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
6416. Loans to Agricultural Financial Institutions			
6425. Loans for Co- operation			
6435. Loans for other Agricultural Programmes			
6515. Loans for other Rural Development Programmes			
6551. Loans for Hill Areas			
6705. Loans for Command Area Development			
6801. Loans for Power Projects			
6851. Loans for Village and Small Industries			
6858. Loans for Engineering Industries			
6860. Loans for Consumer Industries			
6875. Loans for other Industries			
6885. Other Loans to Industries and Minerals			
7053. Loans for Civil Aviation			
7055. Loans for Road Transport			
7075. Loans for other Transport Services			
7452. Loans for Tourism			



Grant No. 62 - Loans and Advances by the  
State Government (All voted) - contd.

Major heads	Total grant	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
7465. Loans for General Financial and Trading Institutions			
7475. Loans for other General Economic Services			
7610. Loans to Government Servants, etc.			
7615. Miscellaneous Loans			
Original	3,81,31,26,000		
Supplementary	2,11,26,71,000	5,92,57,97,000	6,05,92,35,551 +13,34,38,551
Amount surrendered during the year			Nil

Notes and comments -

1. The excess of Rs. 13,34,38,551 over the grant requires regularisation.

2. In view of the excess of Rs. 13,34.39 lakhs in the grant, the supplementary grant of Rs. 2,04,17.77 lakhs obtained in March 1993 proved inadequate.

3. Excess occurred mainly under -

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(i) 6215.01.191.I.AG. Loans to Statutory Corporations, Boards and Government Companies - Water Supply and Drainage Board -			
R.	12,55.12	12,55.12	25,00.00 +12,44.88

Grant No. 62 - Loans and Advances by the  
State Government (All voted) - contd.

Provision obtained by reappropriation in March 1993 was towards Ways and Means advance to Tamil Nadu Water Supply and Drainage Board. Specific reasons for the final excess have not been communicated (December 1993).

Provision under the above reclassified head has not been made either in the Budget or in the Supplementary Estimates but only by reappropriation. As per New Service/New Instrument of Service Rules, such expenditure need not be treated as New Service nor covered by advance from the Contingency Fund, but should be brought to the notice of the Legislature in its next session. However, expenditure on the above scheme has not been brought to the notice of the Legislature in its next session.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(ii) 6215. 01.191.II.JC. Loans to Municipal Corporations and Municipalities - Municipalities -			
O.	26,50.00		
S.	6,33.46		
R.	19,00.00	51,83.46	51,83.46 . .

Supplementary grant obtained in March 1993 was towards (i) Payment of the share due for the period upto 31.3.1992 to Kerala Government for work executed in Kerala on the Siruvani Water Supply Scheme and (ii) Loan sanctioned to the Tamil Nadu Water Supply and Drainage Board for the execution of World Bank Aided Water Supply and Sanitation projects during the year. Additional provision obtained by reappropriation in March 1993 was to meet the actual



Grant No. 62 - Loans and Advances by the  
State Government (All voted) - contd.

requirement on the execution of World Bank assisted Water supply schemes through local bodies.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(iii) 6215.02.190.II.JC. Loans for Sewerage Scheme under Integrated Urban Development Programme -			
O. 14,00.00			
R. - 14,00.00	..	..	..
(iv) 6215.02.191.II.JJ. Loans for Sewerage Schemes under Integrated Urban Development Programme -			
S. 2,42.00			
R. 17,85.00	20,27.00	14,00.00	-6,27.00

Supplementary grant obtained in March 1993 was towards (i) Execution of ongoing schemes of Madras Metropolitan Water Supply and Sewerage Board, (ii) Execution of Augmentation of World Bank assisted Water supply project and (iii) Execution of Krishna Water supply Project, by Madras Metropolitan Water Supply and Sewerage Board. Withdrawal of provision by reappropriation under item (iii) was due to reclassification of this head under item (iv). However, as against Rs. 14 crores withdrawn under item (iii) Rs. 17.85 crores has been reappropriated under item (iv) resulting in excess provision of Rs. 3.85 crores, mainly due to laying sewers in private streets and short-term improvements in other sewerage schemes and the progress shown in Kolathur,

Grant No. 62 - Loans and Advances by the  
State Government (All voted) - contd.

Virugambakkam and Velachery sewerage schemes. The final saving under item (iv) was due to misclassification of the expenditure relating to this head under '6215.01.191.II.JJ'.

Head	Total grant	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(v) 7615.191.I.AB. Loans to Municipal Corporations and Municipalities - Loans to Madras Corporation -			
	..	1,00.00	+1,00.00
(vi) 6404.800.V.ZA. Loans to Co-operative Institutions and Banks - Controlled by the Commissioner for Milk Production and Dairy Development -			
	..	81 46	+81.46

Final excess under item (vi) was attributed to late receipt of Government sanction.

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



**Grant No. 62 - Loans and Advances by the  
State Government (All voted) - contd.**

Head	Total grant	Actual expenditure	Excess + Saving -
( . in lakhs of rupees )			
(vii) 7610.800.I.AB.40. Advance for purchase of Khadi -			
O. 3,25.00			
S. 65.00			
R. 40.00	4,30.00	4,29.22	-0.78

Supplementary grant obtained in March 1993 was towards advances granted to Government Servants for purchase of Khadi and Handloom cloth on credit basis. Specific reasons for additional provision by reappropriation in March 1993 have not been communicated (December 1993).

(viii) 6551.01.201.III.SB. Loans for execution of Soil Conservation Work in Kundah and Lower Bhavani catchment Amount transferred from 2402.102.III.SE. -			
O. 1,10.00			
S. 2.09			
R. 29.41	1,41.50	1,41.50	. .

Supplementary grant was obtained in March 1993 towards meeting the expenditure on execution of Soil Conservation Works in Kundah and Lower Bhavani catchment. Specific reasons for additional provision obtained by reappropriation in March 1993 have not been communicated (December 1993).

**Grant No. 62 - Loans and Advances by the  
State Government (All voted) - contd.**

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

Head	Total grant	Actual expenditure	Excess + Saving -
( . in lakhs of rupees )			
(i) 6215.01.190.II.JB. Loans for Augmentation of Water Supply -			
O. 20,00.00			
R. - 20,00.00			
(ii) 6215.01.191.II.JJ. Loans for Augmentation of Water Supply -			
S. 22.00			
R. 8,48.00	8,70.00	14,97.00	+6,27.00

Supplementary grant obtained in March 1993 under item (ii) was for execution of spill over works by Madras Metropolitan Water supply and Sewerage Board.

The entire provision under item (i) was withdrawn to be reappropriated under item (ii) on account of reclassification. However, as against Rs. 20 crores withdrawn under item (i), only Rs. 8.48 crores had been reappropriated under item (ii) resulting in a saving of Rs. 11.52 crores, specific reasons for which have not been communicated (December 1993).

The final excess under item (ii) was due to misclassification of expenditure relating to the head '6215.02.191.II.JJ' under this head.



Grant No. 62 - Loans and Advances by the  
State Government (All voted) - contd.

Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
(iii) 6217.01.191.II.JB. Loans to Municipal Corporations and Municipalities - Municipal Corporation - Madras -			
O. 5,00.00			
R. - 5,00.00	..	..	..
(iv) 6885.01.190.II.JC. Loans to other Parties - controlled by the Director of Industries and Commerce -			
O. 3,50.00			
R. - 3,50.00	..	..	..
(v) 6215.02.191.II.JD. Loans to Municipal Corporations and Municipalities - Municipalities -			
O. 1,00.00			
R. - 1,00.00	..	..	..

Specific reasons for withdrawal of entire provision by reappropriation in March 1993 under items (iii) to (v) have not been communicated (December 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 )		
(vi) (a) 6215.01.190.I.AA. Loans to Statutory Corporations, Boards and Government Companies - Water Supply and Drainage Board -			
O. 14,87.91			
R. - 14,87.91	..	..	..
(b) 6215.01.191.I.AB. Loans to Statutory Corporations, Boards and Government Companies - Water Supply and Drainage Board -			
S. 24.29			
R. 12,63.58	12,87.87	12,87.87	..

Supplementary grant obtained in March 1993 under item (b) was towards repayment of loan to the Life Insurance Corporation of India by the Tamil Nadu Water Supply and Drainage Board.

Withdrawal of the entire provision under item (a) and bulk of the provision made by reappropriation under item (b) was due to reclassification of heads of account. However, as against Rs. 14,87.91 lakhs withdrawn under item (a), only Rs. 12,63.58 lakhs was reappropriated under item (b) resulting in a saving of Rs. 2,24.33 lakhs. Specific reasons for the saving have not been communicated (December 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 )			
(vii) 6407.01.190.I.AA. Loans and Advances - controlled by the Chief Conservator of Forests -			
S. 2,00.00	2,00.00	45.92	-1,54.08
(viii) 6407.01.190.III.SA. Loans to Statutory Corporations, Boards and Government Companies - controlled by the Secretary to Government, Environment and Forests Department -			
S. 66.99			
R. - 21.07	45.92	. .	-45.92

Supplementary grant obtained in March 1993 under items (vii) and (viii) was for payment towards transfer of assets to Tamil Nadu Tea Plantation Corporation. Specific reasons for withdrawal of provision by reappropriation under item (viii) in March 1993 have not been communicated (December 1993).

Saving of the entire provision under item (viii) was due to the misclassification of the entire expenditure relating to this head under item (vii). Specific reasons for the saving of the entire provision under item (vii) have not been communicated (December 1993).

(ix) 7610.201.I.AB.04.  
Advances to Panchayat  
Union Staff -

O. 3,00.00			
R. - 1,02.29	1,97.71	1,11.69	-86.02

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) 7610.202.I.AA. Loans to Government Servants for purchase of Motor Conveyances -			
O. 4,10.00			
R. - 1,22.00	2,88.00	2,81.01	-6.99

Specific reasons for withdrawal of provision by reappropriation in March 1993 under items (ix) and (x) and the final saving under item (ix) have not been communicated (December 1993). Final saving in respect of item (x) was attributed to administrative delay in communicating the availability of funds to the heads of departments.

(xi) 7610.800.I.AB.12.  
Loans for  
Marriages -

O. 3,00.00			
S. 36.47			
R. - 81.10	2,55.37	2,29.00	-26.37

Supplementary grant was obtained in March 1993 towards sanction of Marriage Advances to Government Servants. Specific reasons for withdrawal of provision by reappropriation in March 1993 and for the final saving have not been communicated (December 1993).

(xii) 6217.01.191.II.JA.  
Loans for Guided  
Development Scheme  
to be executed by  
MMDA -

O. 1,00.00			
R. - 1,00.00	. .	. .	. .



**Grant No. 62 - Loans and Advances by the  
State Government (All voted) - conold.**

Head	Total grant	Actual expenditure	Excess + Saving -
	( in lakhs of rupees )		
(xiii) 6217.01.191.II.JF. Loans to Statutory Corporations, Boards and Government Companies - controlled by the Secretary to Government, Rural Development Department -			
R.	10.00	10.00	. . -10.00

The entire provision was withdrawn under item (xii) to be redistributed to the reclassified head namely item (xiii). However, only a sum of Rs. 10 lakhs has been reappropriated under the reclassified head. Reasons for the entire saving of Rs. 1 crore have not been communicated (December 1993).

(xiv) 7610.201.I.AC. Loans to Police Personnel for construction of Houses -			
S.	1,00.00	1,00.00	0.57 -99.43

Supplementary grant obtained in March 1993 was for sanction of House Building Advance to Police Personnel to meet the cost of houses in Thimmarajapuram under the 'Own Your House' scheme. Specific reasons for the final saving have not been communicated (December 1993).

**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	16,86,02,23,000		
Supple- mentary	..	16,86,02,23,000	13,25,79,08,402 - 3,60,23,14,598
Amount surrendered during the year (March 1993)			1,87,94,24,000

**Notes and comments -**

1. Though the ultimate saving worked out to Rs. 3,60,23.15 lakhs, Rs. 1,87,94.24 lakhs only were surrendered in March 1993.

2. Saving in the appropriation during the year worked out to 21 per cent.

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

Year	Saving	
	Amount	Percentage
	(in lakhs of rupees)	
1990-91	3,16,98.58	17
1991-92	3,84,63.34	15



**Public Debt - Repayment  
(All charged) - contd.**

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

5. Significant saving occurred under -

Head	Total appropriation	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(i) 6003. 110.AA. Ways and Means Advances from the Reserve Bank of India-			
O. 10,00,00.00			
R. - 8,44.00	9,91,56.00	7,89,61.00	-2,01,95.00
(ii) 6003. 110.AB. Overdraft from the Reserve Bank of India -			
O. 4,00,00.00			
R. - 1,53,26.00	2,46,74.00	2,58,59.83	+11,85.83

Withdrawal of provision by reappropriation in March 1993 under items (i) and (ii), the final saving and final excess under items (i) and (ii) respectively were based on the daily requirements and availability of cash balance.

(iii) 6004.01.204.AA. Loans for Manures and Fertilisers -			
O. 27,25.00			
R. - 8,75.00	18,50.00	18,50.00	. .

Withdrawal of provision by reappropriation in March 1993 was based on actual requirements.

**Public Debt - Repayment  
(All charged) - contd.**

Head	Total appropriation	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(iv) 6003.108.AA Co-operation -			
O. 3,78.20			
R. - 50.02	3,28.18	3,28.18	. .
(v) 6003.108.AD. Handlooms and Textiles-			
O. 1,80.00			
R. - 35.44	1,44.56	1,44.55	-0.01
(vi) 6003.108.AC Sugar -			
O. 1,83.00			
R. - 30.05	1,52.95	1,52.95	. .

Withdrawal of provision by reappropriation in March 1993 under items (iv) to (vi) was based on the demand raised by the National Co-operative Development Corporation and the actual payment made to it.

6. Excess occurred mainly under -

Head	Total appropriation	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(i) 6003. 104.AB. Fire Services -			
O. 27.35			
R. 6.85	34.20	83.53	+49.33

Additional provision obtained by reappropriation in March 1993 and final excess were attributed to belated receipt of loans from General Insurance Corporation.



Public Debt - Repayment  
(All charged) - conclud.

Head	Total appropriation	Actual expenditure	Excess + Saving -
( in lakhs of rupees )			
(ii) 6004. 04. Loans for Centrally Sponsored Plan Schemes -			
O. 2,08.66			
R. 24.38	2,33.04	2,33.04	.
Enhancement of provision by reappropriation in March 1993 was based on actual requirements.			
(iii) 6003.104.AA. Housing -			
O. 1,25.28			
R. 16.72	1,42.00	1,46.00	+4.00
Enhancement of provision by reappropriation in March 1993 was due to belated receipt of the schedule of repayment from General Insurance Corporation after the finalisation of the Budget Estimates for 1992-93. Specific reasons for final excess have not been communicated (December 1993).			

## APPENDIX

STATEMENT SHOWING GRANTWISE DETAILS OF RECOVERIES ADJUSTED  
IN REDUCTION OF EXPENDITURE IN THE ACCOUNTS FOR 1992-93

(Referred to in the Summary of Appropriation Accounts at  
page 12)

Number and title of grant or appropriation	Budget Estimates	Actuals	Actuals compared with Budget estimates More + Less -
(1)	(2) Rs.	(3) Rs.	(4) Rs.
1. Land Revenue Department	7,49,000	7,50,944	+1,944
2. State Excise Department	5,76,000	5,83,753	+7,753
3. Motor Vehicles Acts - Adminis- tration	7,73,000	6,13,126	-1,59,874
4. General Sales Tax and other Taxes and Duties - Administration	41,43,000	48,39,677	+6,96,677
5. Stamps - Adminsitration	75,000	86,463	+11,463
6. Registration	25,79,000	26,68,029	+89,029
7. State Legis- lature	1,85,000	1,94,800	+9,800
8. Elections	78,000	3,62,244	+2,84,244
9. Head of State, Ministers and Headquarters Staff			
Charged	3,24,000	3,69,616	+45,616
Voted	49,10,000	47,59,334	-1,50,666
10. Milk Supply Schemes	5,46,000	5,85,880	+39,880
11. District Adminis- tration	1,33,25,000	2,61,16,780	+1,27,91,780



## APPENDIX - contd.

Number and title of grant or appropriation	Budget Estimates	Actuals	Actuals compared with Budget estimates More + Less -
(1)	(2)	(3)	(4)
	Rs.	Rs.	Rs.
12. Adminis- tration of the Tamil Nadu Hindu Religious and Charitable Endowments Act, 1959	7,69,92,000	6,33,79,085	-1,36,12,915
13. Administration of Justice Charged	5,76,000	5,69,775	-6,225
voted	58,01,000	61,48,625	+3,47,625
14. Jails	20,94,000	21,80,954	+86,954
15. Police	3,37,28,000	3,45,28,832	+8,00,832
16. Fire Services	36,10,000	27,79,894	-8,30,106
17. Education	10,43,37,000	13,93,18,495	+3,49,81,495
18. Medical	2,30,18,000	2,53,11,844	+22,93,844
19. Public Health	1,17,11,000	2,01,34,347	+84,23,347
20. Agriculture	12,61,33,000	19,20,12,613	+6,58,79,613
21. Fisheries	11,91,000	10,59,453	-1,31,547
22. Animal Husbandry	32,16,000	56,07,152	+23,91,152
23. Co-operation	33,04,000	90,88,166	+57,84,166
24. Industries	1,09,000	2,00,465	+91,465
26. Handlooms and Textiles	77,000	2,74,250	+1,97,250
28. Community Development Projects	82,55,000	84,41,791	+1,86,791
29. Labour including Factories	37,85,000	37,90,026	+5,026

## APPENDIX - contd.

Number and title of grant or appropriation	Budget Estimates	Actuals	Actuals compared with Budget estimates More + Less -
(1)	(2)	(3)	(4)
	Rs.	Rs.	Rs.
30. Social Welfare	34,97,000	40,53,559	+5,56,559
31. Welfare of the Scheduled Tribes and Castes, etc.	2,35,76,000	66,83,725	-1,68,92,275
32. Welfare of the Backward Classes Most Backward Classes and Denotified Communities	21,10,000	25,60,433	+4,50,433
33. Housing	1,42,000	1,76,150	+34,150
34. Urban Develop- ment	1,82,04,66,000	4,90,636	-1,81,99,75,364
35. Civil Supplies	19,44,000	19,99,561	+55,561
36. Irrigation	1,15,33,000	1,43,10,044	+27,77,044
37. Public Works - Buildings	2,00,000		-2,00,000
38. Public Works - Establishment and Tools and Plant	35,85,07,000	21,24,93,974	-14,60,13,026
39. Roads and Bridges	6,25,65,000	9,12,41,641	+2,86,76,641
40. Road Transport Services and Shipping	3,43,000	8,15,350	+4,72,350
41. Relief on account of Natural Calamities	39,00,00,000	59,26,16,702	+20,26,16,702
43. Miscellaneous	6,81,000	5,34,484	-1,46,516



## 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.
44. Stationery and Printing	1,33,73,000	1,69,56,858	+35,83,858
45. Forest Department	44,48,000	86,13,537	+41,65,537
47. Information and Film Technology	3,98,000	4,29,630	+31,630
48. Rural Industries	10,68,000	24,31,402	+13,63,402
49. Water Supply	1,00,25,000	50,175	-99,74,825
50. Municipal Administration	1,44,000	1,59,801	+15,801
51. Tourism	14,000	71,816	+57,816
52. Tamil Development- Culture	3,30,000	3,49,277	+19,277
53. Capital Outlay on Agri- culture	5,00,00,000	. .	-5,00,00,000
54. Capital Outlay on Industrial Development	1,000	. .	-1,000
55. Capital Outlay on Irrigation	4,20,14,000	4,74,49,231	+54,35,231
56. Capital Outlay on Public Works - Buildings	. .	37,882	+37,882
57. Capital Outlay on Roads and Bridges	1,000	150	-850

## APPENDIX - conclud.

Number and title of grant or appropriation	Budget Estimates	Actuals	Actuals compared with Budget estimates More + Less -
(1)	(2) Rs.	(3) Rs.	(4) Rs.
61. Miscellaneous Capital Outlay	2,36,30,000	3,60,39,101	+1,24,09,101
Charged	9,00,000	9,39,391	+39,391
Total			
Voted	3,25,63,10,000	1,59,63,82,141	-1,65,99,27,859