



GOVERNMENT OF KERALA

APPROPRIATION ACCOUNTS

1961-62

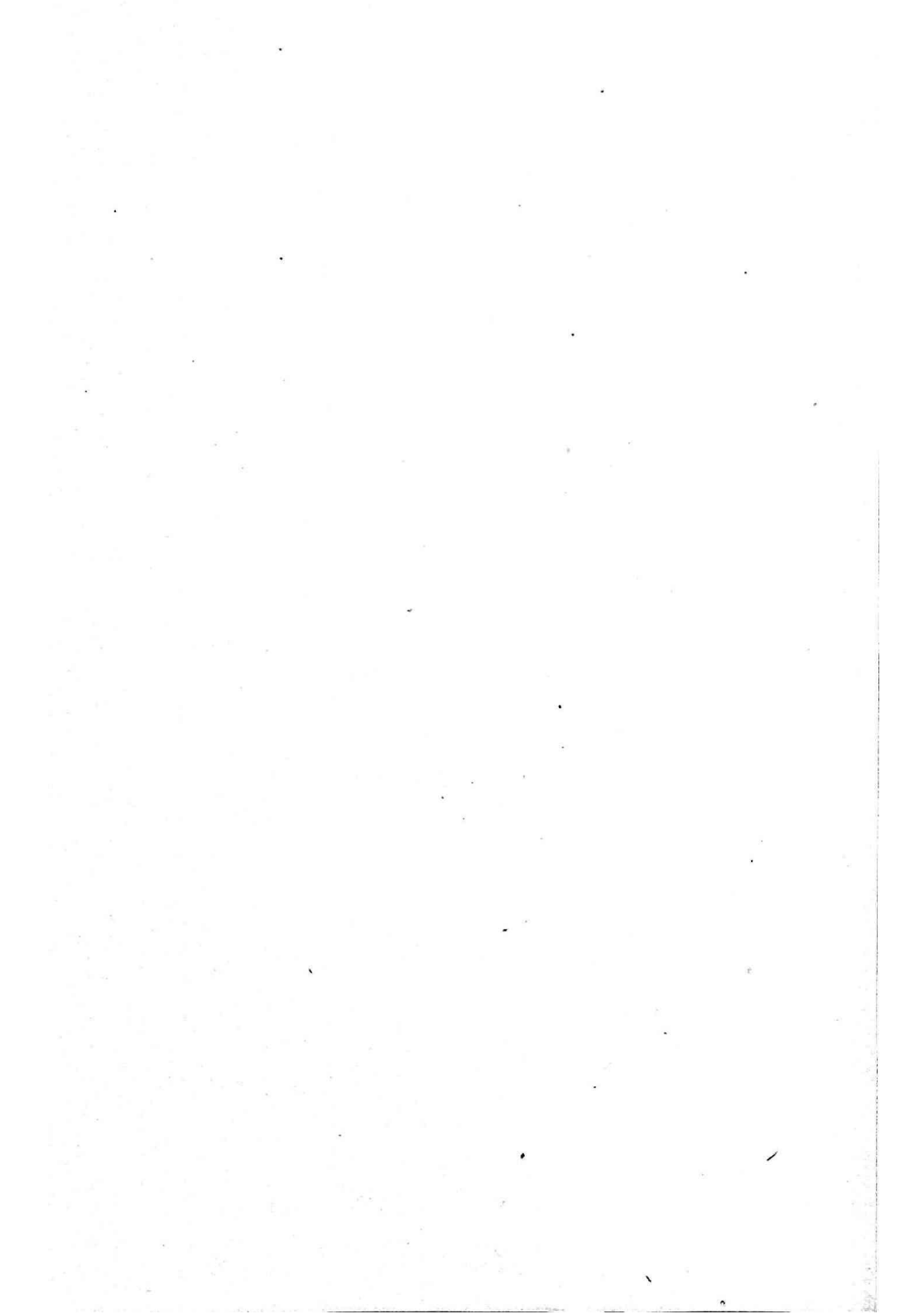


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**APPROPRIATION ACCOUNTS OF THE
GOVERNMENT OF KERALA
FOR THE YEAR 1961-62**

INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Kerala for the year 1961-62 presents the accounts of sums expended in the year ended the 31st March, 1962 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 re-appropriations, withdrawals or surrenders sanctioned by a competent authority.

Charged appropriations and expenditure are shown in *italics*.

SUMMARY OF APPROPRIATION ACCOUNTS

Number and name of Grant or Appropriation	Total Grant or Appropriation	Expenditure	Expenditure compared with Grant or Appropriation	
			Less than granted/ appropriated	More than granted/ appropriated
(1)	(2)	(3)	(4)	(5)
	Rs.	Rs.	Rs.	Rs.
I. Agricultural In- come Tax and Sales Tax				
Charged	20,000	18,116	1,884	..
Voted	32,02,800	31,89,492	13,308	..
II Land Revenue				
Charged	1,25,000	1,11,198	13,802	..
Voted	95,31,800	91,47,443	3,84,357	..
III. Excise				
Charged	800	887	..	87
Voted	23,84,300	22,87,274	97,026	..
IV. Stamps	9,45,700	7,80,954	1,64,746	..
V. Forest				
Charged	3,500	3,449	51	..
Voted	1,70,98,200	1,26,15,309	44,82,891	..
VI. Registration	32,33,100	30,72,171	1,60,929	..
VII. Taxes on Vehicles				
Charged	500	491	9	..
Voted	8,08,700	5,82,158	2,26,542	..
VIII. Irrigation				
Charged	7,200	..	7,200	..
Voted	1,43,80,400	1,35,40,229	8,40,171	..
Debt Charges				
Charged	3,99,29,400	3,92,97,551	6,31,849	..
IX Heads of States, Ministers and Headquarters Staff				
Charged	10,29,500	9,94,318	35,182	..
Voted	73,74,900	75,02,652	..	1,27,752
X. State Legislature				
Charged	23,400	22,066	1,334	..
Voted	7,79,800	7,30,751	49,049	..

10,07,100

71,10,320

1,27,752

SUMMARY OF APPROPRIATION ACCOUNTS—Contd.

Number and name of Grant or Appropriation	Total Grant or Appropriation	Expenditure	Expenditure compared with Grant or Appropriation	
			Less than granted/ appropriated	More than granted/ appropriated
(1)	(2)	(3)	(4)	(5)
	Rs.	Rs.	Rs.	Rs.
XI. Elections	19,29,000	15,65,849	3,63,151	..
XII. District Admini- stration and Miscellaneous			71,10,320	1,27,889
Charged	3,900	..	3,900	..
Voted	81,97,800	77,95,593	4,02,207	..
XIII. Administration of Justice				
Charged	10,47,500	10,44,913	2,587	..
Voted	85,68,400	86,26,939	..	58,539
XIV. Jails	36,60,200	36,56,926	3,274	..
XV. Police				
Charged	400	378	22	..
Voted	2,68,88,900	2,71,41,953	..	2,53,053
XVI. Ports	6,41,700	5,81,534	60,166	..
XVII. Scientific De- partments	5,49,700	5,28,667	21,033	..
XVIII. University Edu- cation	1,24,84,100	1,10,67,065	14,17,035	..
XIX. General Educa- tion				
Charged	63,400	57,880	5,520	..
Voted	17,19,20,500	16,77,04,282	42,16,218	..
XX. Technical Edu- cation	64,87,200	48,24,347	16,62,853	..
XXI. Medical	3,45,69,600	3,22,02,093	23,67,507	..
XXII. Public Health	1,68,31,100	1,37,79,026	30,52,074	..
XXIII. Public Health Engineering				
Charged	3,000	..	3,000	..
Voted	98,05,200	1,29,89,925	..	31,84,725

40,45,20,600

2,06,70,577

36,24,156

SUMMARY OF APPROPRIATION ACCOUNTS—Contd.

Number and name of Grant or Appropriation	Total Grant or Appropriation	Expenditure	Expenditure compared with Grant or Appropriation	
			Less than granted/ appropriated	More than granted/ appropriated
(1)	(2)	(3)	(4)	(5)
	Rs.	Rs.	Rs.	Rs.
XXIV. Agriculture	40,65,30,600 1,83,32,800	1,20,69,538	2,05,90,207 62,63,262	2,05,90,207 ..
XXV. Fisheries				
Charged	10,300	10,300	..	..
Voted	51,62,200	43,62,000	8,00,200	..
XXVI. Rural Develop- ment	55,95,500	44,33,368	11,62,132	.
XXVII. Animal Hus- bandry	42,24,100	40,65,605	1,58,495	..
XXVIII. Co-operation				
Charged	200	..	200	..
Voted	31,81,900	26,29,433	5,52,467	..
XXIX. Industries				
Charged	9,600	3,495	6,105	..
Voted	2,76,95,200	2,04,44,583	72,50,617	..
XXX. Labour and Employment	42,96,400	38,17,503	4,78,897	..
XXXI. Harijan Welfare				
Charged	75,000	70,925	4,075	..
Voted	1,33,33,100	1,31,75,452	1,57,648	..
XXXII. Statistics and Miscellaneous				
Charged	5,000	..	5,000	..
Voted	1,67,02,800	58,03,227	1,08,99,573	..
XXXIII. Community De- velopment Pro- jects, National Extension Ser- vice, Local Development Works and Ex- tension Centres	2,03,51,000	2,12,54,946	..	9,03,946
XXXIV. Civil Works				
Charged	1,74,500	1,68,541	5,959	..
Voted	10,86,60,700	11,09,47,977	..	22,87,277

63,73,00,000

4,54,36,507

68,15,379

SUMMARY OF APPROPRIATION ACCOUNTS —Contd.

Number and name of Grant or Appropriation	Total Grant or Appropriation	Expenditure	Expenditure compared with Grant or Appropriation	
			Less than granted/ appropriated	More than granted/ appropriated
(1)	(2)	(3)	(4)	(5)
	Rs.	Rs.	Rs.	Rs.
XXXV. Famine	24,50,000	23,50,766	99,234	
XXXVI. Pensions				
Charged	2,05,200	2,09,499	..	4,299
Voted	1,83,40,200	1,63,97,262	19,42,938	..
XXXVII. Stationery and Printing	65,66,200	65,16,672	49,528	..
XXXVIII. Miscellaneous				
Charged	47,80,000	47,44,739	35,261	..
Voted	65,81,400	51,02,330	14,79,070	..
XXXIX. Miscellaneous Contributions and Assignments	16,75,000	15,11,852	1,63,148	..
XL. Transport Schemes				
Charged	5,100	5,053	47	..
Voted	3,46,00,900	3,44,46,883	1,54,017	..
XLI. Capital Outlay on Forests	30,300	35,059	..	4,759
XLII. Capital Outlay on Irrigation				
Charged	39,800	..	39,800	..
Voted	2,64,78,300	3,30,19,940	..	65,41,640
XLIII. Capital Outlay on Public Health	90,73,000	92,10,319	..	1,37,319
XLIV. Capital Outlay on Agricultural Improvement	50,47,500	29,96,433	20,51,067	..
XLV. Capital Outlay on Industrial Development				
Charged	10,000	3,786	6,214	..
Voted	2,17,60,900	1,47,83,513	69,77,387	..
XLVI. Capital Outlay on Ports	24,72,000	3,89,200	20,82,800	..

SUMMARY OF APPROPRIATION ACCOUNTS —Contd.

Number and name of Grant or Appropriation	Total Grant or Appropriation	Expenditure	Expenditure compared with Grant or Appropriation	
			Less than granted/ appropriated	More than granted/ appropriated
(1)	(2)	(3)	(4)	(5)
	Rs.	Rs.	Rs.	Rs.
XLVII. Capital Outlay on Civil Works	6,49,11,900		1,15,71,200	1,15,71,200
Charged	3,23,000	71,851	2,51,149	..
Voted	5,40,34,600	5,45,32,973	..	4,98,373
XLVIII. Capital Account of Other works outside the Revenue Account	31,26,700	11,73,773	19,52,927	..
XLIX. Capital Outlay on Transport Schemes				
Charged	10,000	923	9,077	..
Voted	34,13,800	34,01,588	12,212	..
L. Commuted Value of Pensions	1,50,000	1,70,442	..	20,442
LI Capital Outlay on Schemes of Government Trading				
Charged	47,100	45,415	1,685	..
Voted	12,97,66,800	12,64,04,243	33,62,557	..
LII. Loans and Ad- vances by the Government	7,99,30,300	7,51,60,394	47,69,906	..
Public Debt Repayment Charged	26,72,06,700	24,98,26,366	1,73,80,334	..
Total				
Charged	31,51,59,000	29,67,12,140	1,84,51,246	4,386
Voted	99,53,06,700	93,65,19,906	7,28,04,619	1,40,17,825
GRAND TOTAL	1,31,04,65,700	1,23,32,32,046	9,12,55,865	1,40,22,211

SUMMARY OF APPROPRIATION ACCOUNTS — *Concl'd.*

The excesses over Voted Grants under IX Heads of States, Ministers and Headquarters Staff, XIII Administration of Justice, XV Police, XXIII Public Health Engineering, XXXIII Community Development Projects, National Extension Service, Local Development Works and Extension Centres, XXXIV Civil Works, XLI Capital Outlay on Forests, XLII Capital Outlay on Irrigation, XLIII Capital Outlay on Public Health, XLVII Capital Outlay on Civil Works, L. Commuted Value of Pensions and the excesses over Charged Appropriations under III Excise, XXXVI Pensions require regularisation.

As the grants and appropriations are for the 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. The net expenditure figures are shown in the Finance Accounts. The details of the recoveries referred to are given in Appendix.

The Appropriation Accounts have been prepared and examined under my direction in accordance with the provisions of the Government of India (Audit and Accounts) Order, 1936, as adapted under the India (Provisional Constitution) Order, 1947, read with Article 149 of the Constitution of India. On the basis of the information and explanations that my officers have obtained, I certify that these accounts are correct, subject to the observations in the Audit Report, 1963.

New Delhi,

A. K. Roy,

Comptroller and Auditor General of India.

The 20TH JULY, 1963.

GRANT No. I—AGRICULTURAL INCOME TAX AND
SALES TAX

		<i>Total Grant or Appropriation</i>	<i>Actual Expenditure</i>	<i>Saving</i>
		Rs.	Rs.	Rs.
Voted—				
Original	31,97,300	32,02,800	31,89,492	13,308
Supplementary	5,500			
Amount surrendered during the year				11,000
Charged—				
Original	10,000	20,000	18,116	1,884
Supplementary	10,000			

GRANT No. II—LAND REVENUE

		<i>Total Grant or Appropriation</i>	<i>Actual Expenditure</i>	<i>Saving</i>
		Rs.	Rs.	Rs.
Voted—				
Original	80,65,700	95,31,800	91,47,443	3,84,357
Supplementary	14,66,100			
Amount surrendered during the year				3,86,900
Charged—				
Original	1,25,000	1,25,000	1,11,198	13,802
Supplementary	..			
Amount surrendered during the year				8,000

Notes and Comments

(i) In the following case, the Supplementary Grant which was obtained on 15th March, 1962 proved wholly unnecessary:—

Group head		<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Saving</i>
(b)(i) Survey Department—				
O.	10.16	8.86	8.27	0.59
S.	1.53			
R.	—2.83			

Of the total saving of Rs. 3.42 lakhs, an amount of Rs. 2.83 lakhs was withdrawn on the last day of the year, Rs. 1.24 lakhs by surrender mainly due to non-purchase of required number of theodolites as they were not available and Rs. 1.59 lakhs by reappropriation. The reasons for the saving of Rs. 2.18 lakhs have not been furnished.

GRANT No. II--LAND REVENUE--*Concl'd.*

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Saving</i>
			(In lakhs of rupees)

(ii) In the following case the provision was not utilised to a substantial extent:—

(b)(iv) Survey and demarcation of non-reversible forest land transferred to Revenue Department—

O.	1.36			
R.	—1.27	0.09	0.07	0.02

The saving which constituted 94 per cent of the original grant, has been stated to be due to delay in appointment of the staff.

The surplus funds were surrendered on the last day of the year.

(iii) Explanations for variations have not been furnished by the Controlling Officer in the case of 6 Group heads (out of 23).

GRANT No. III—EXCISE

	<i>Total Grant or Appropriation</i>	<i>Actual Expenditure</i>	<i>Excess (+) Saving (—)</i>
	Rs.	Rs.	Rs.
Voted—			
Original 23,84,300	23,84,300	22,87,274	—97,026
Supplementary ..			
Amount surrendered during the year			1,15,800
Charged—			
Original	800	887	+87
Supplementary			

Notes and Comments

Under "Charged" expenditure, there was an excess of Rs. 87 which requires to be regularised. The excess occurred in the following group head:—

<i>Group head</i>	<i>Total Appropriation</i>	<i>Actual Expenditure</i>	<i>Excess</i>
	Rs.	Rs.	Rs.
8. State Excise Duties.			
(a) Superintendence—			
Charged—			
S. 800	800	887	87

APPROPRIATION ACCOUNTS

GRANT No. IV—STAMPS

		<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Saving</i>
		Rs.	Rs.	Rs.
Voted—				
Original	7,45,700			
Supplementary	2,00,000			
		9,45,700	7,80,954	1,64,746

Notes and Comments

The saving which was 22 per cent of the original provision was mainly accounted for by non-utilisation of provision in the following group head:—

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Saving</i>
	(In lakhs of rupees)		
C, a) State Stamp			
Manufactory—			
O. 3.95			
R. —0.52	3.43	1.46	1.97

The total saving of Rs. 2.49 lakhs amounting to 63 per cent of the original provision was stated to be due to non-receipt of watermarked paper.

The withdrawal of Rs. 0.52 lakh, made on 2nd March, 1962 formed a small portion of the total saving; the bulk of the saving remained unsurrendered.

GRANT No. V—FOREST

		<i>Total Grant or Appropriation</i>	<i>Actual Expenditure</i>	<i>Saving</i>
		Rs.	Rs.	Rs.
Voted—				
Original	1,70,98,200			
Supplementary	..			
		1,70,98,200	1,26,15,309	44,82,891
Amount surrendered during the year				34,43,100
Charged—				
Original	..			
Supplementary	3,500	3,500	3,449	51

GRANT No. V. FOREST—*Contd.**Notes and Comments*

(i) The saving of Rs. 44.83 lakhs in the Voted Grant was 26 per cent of the provision. Against this, a sum of Rs. 34.43 lakhs was surrendered and this was done on the last day of the year.

(ii) The savings were mainly accounted for by non-utilisation of provision in the following group heads:—

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess (+) Saving (—)</i>
(In lakhs of rupees)			
(1) (b) (4) Timber and other produce removed from Forest by Government Agency—			
O. 80.52			
R. —23.22	57.30	54.73	—2.57

32 per cent of the original provision remained unutilised mainly due to slow progress of some items of work due to heavy rains and floods in the rivers and non-taking up of certain works for want of tenderers.

The bulk of the saving (Rs. 17.58 lakhs) was surrendered only on the last day of the year.

The savings under this head during 1959-60 and 1960-61 were Rs. 5.76 lakhs (10 per cent) and Rs. 9.93 lakhs (16 per cent) respectively.

(2) (b) (7) Conservancy and Regeneration—

O. 4.74			
R. 1.39	6.13	5.11	—1.02

The additional funds provided by reappropriation in February, 1962 remained largely unutilised mainly due to non-charging of expenditure on certain plantation works pending sanction to revised rates and postponement of the execution of certain works.

(3) (b) (11) A. Bridges, Roads and Buildings—

O. 11.38			
R. —4.39	6.99	4.91	—2.08

The total saving of Rs. 6.47 lakhs forming 57 per cent of the original provision was stated to be mainly due to non-adjustment of the expenditure on works done for want of intimation from the Public Works Department, late taking up of some of the works and non-charging of expenditure on certain works for want of sanction to the revised estimates and non-utilisation of the provision for the purchase of buildings from the Public Works Department for the Forest School at Walayar for want of Government sanction (Rs. 1.14 lakhs).

GRANT No. V—FOREST—Contd.

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess(+) Saving(—)</i>
(In lakhs of rupees)			

Out of the saving the surrender of Rs. 4.39 lakhs was made only on 31st March, 1962.

The savings under this head during 1959-60 and 1960-61 were Rs. 4.56 lakhs (62 per cent) and Rs. 3.71 lakhs (46 per cent) respectively.

- (4) (11) C. Regeneration
and opening of softwood
Plantation including
matchwood Plantation—

O.	4.00			
R.	—2.57	1.43	1.27	—0.16

The total saving of Rs. 2.73 lakhs forming 68 per cent of the original provision was stated to be mainly due to plantation in lesser area than originally proposed in certain localities and non-taking up of certain works relating to softwood experiments on account of damage by flood to the seedlings raised in the nursery for experiments and cultural operations for want of sanction in some cases and due to late receipt of sanction in others.

The surrender of Rs. 2.57 lakhs was made on 31st March, 1962.

- (5) (11) G. Economic
Plantations—
Teak—

O.	5.65			
R.	—1.80	3.85	4.09	+0.24

The anticipated saving of Rs. 1.80 lakhs was stated to be due to achievement of Plan target at lesser cost than expected.

The surrender was made on the last day of the year.

- (6) (11) P. Rehabilitation
of degraded Forests—

O.	0.96			
R.	—0.85	0.11	0.06	—0.05

The total saving of Rs. 0.90 lakh forming 93 per cent of the original provision was stated to be due to slow progress on account of unfavourable season.

The surrender of the surplus funds was made on the last day of the year.

- (7) (c) (i) District Offices—

O.	27.94			
R.	—1.63	26.31	23.77	—2.54

GRANT No. V—FOREST—*Concl'd.*

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess(+) Saving(—)</i>
(In lakhs of rupees)			

The total saving of Rs. 4.17 lakhs was stated to be mainly due to non-payment of arrear pay of staff as anticipated and non-supply of the medicines indented for, by the Medical Stores.

Out of this saving only a sum of Rs. 1.63 lakhs was withdrawn by reappropriation between 13th/17th February, 1962 to 30th March, 1962 (Rs. 1.22 lakhs) and surrender on 31st March, 1962 (Rs. 0.41 lakh).

(8) 47 C (d) (xiii) A. I. Periyar
Game Sanctuary (Temporary)—

O.	2.23			
R.	—1.01	1.22	1.24	+0.02

The anticipated savings of Rs. 1.01 lakhs were stated to be mainly due to unfilled vacancies and late appointment of staff additionally sanctioned (Rs. 0.16 lakh), non-purchase of certain articles (Rs. 0.05 lakh) and non-execution of certain works such as construction of staff quarters etc. (Rs. 0.10 lakh), construction of middle class hotel at Thekkady (Rs. 0.20 lakh) and seven other works (Rs. 0.50 lakh), either due to non-acceptance of tender pending sanction of Government or for want of sanction to estimates.

The saving was withdrawn by reappropriation between 26th February, 1962 and 30th March, 1962 (Rs. 0.27 lakh) and surrender on 31st March, 1962 (Rs. 0.74 lakh).

(iii) In the following case, the provision of funds proved inadequate:-

(c) (v) E. Forest Engineer-
ing (Administration of
Engineering Branch and
General)—

O.	0.41			
R.	—0.01	0.40	1.72	+1.32

The excess is stated to be mainly due to transfer of Establishment charges from "10 (c) (i)". The reasons for effecting the transfer debit without making provision to accommodate it and for the excess remaining uncovered have not been furnished.

APPROPRIATION ACCOUNTS

GRANT No. VI—REGISTRATION

		Total Grant	Actual Expenditure	Saving
		Rs.	Rs.	Rs.
Voted—				
Original	32,33,100	32,33,100	30,72,171	1,60,929
Supplementary	..			

Notes and Comments

The saving was mainly accounted for by non-utilisation of provision in the following group head:—

Group head	Total Grant	Actual Expenditure	Saving Expenditure
		(In lakhs of rupees)	

(b) (ii) Sub-Registry offices-	28.19	26.21	1.98
--------------------------------	-------	-------	------

The saving was stated to be mainly due to non-implementation of the proposal of realignment and opening of new offices (Rs. 1.62 lakhs).

No part of the saving was surrendered.

GRANT No. VII—TAXES ON VEHICLES

		Total Grant or Appropriation	Actual Expenditure	Saving
		Rs.	Rs.	Rs.
Voted—				
Original	8,08,700	8,08,700	5,82,158	2,26,542
Supplementary	..			
Amount surrendered during the year				1,68,800
Charged—				
Original		500	491	9
Supplementary	500			

Notes and Comments

The saving of Rs. 2.27 lakhs in the Voted Grant which formed 28 per cent of the original provision, was mainly accounted for by non-utilisation of provision in the following group head:—

Group head	Total Grant	Actual Expenditure	Saving
		(In lakhs of rupees)	
(b) Inspection of Motor Vehicles—			
O.	2.98	1.37	0.30
R.	—1.61		

GRANT No. VII—TAXES ON VEHICLES—*Concl'd.*

The total saving of Rs. 1.91 lakhs in the original provision was stated to be mainly due to non-receipt of weigh bridges ordered for (Rs. 1.53 lakhs).

The surrender of Rs. 1.61 lakhs was made on 23rd March, 1962 and on the last day of the year.

GRANT No. VIII—IRRIGATION

		<i>Total Grant or Appropriation</i>	<i>Actual Expenditure</i>	<i>Saving</i>
		Rs.	Rs.	Rs.
Voted—				
Original	1,38,22,600	1,43,80,400	1,35,40,229	8,40,171
Supplementary	5,57,800			
Charged—				
Original		7,200	..	7,200
Supplementary	7,200			

Notes and Comments

(i) There was a saving of Rs. 8.40 lakhs in the Voted Grant. In view of this, the Supplementary Grant of Rs. 5.58 lakhs obtained on 15th March, 1962 for expenditure on staff and maintenance and repairs proved entirely unnecessary.

No part of the saving was surrendered.

The savings were mainly accounted for by non-utilisation of provision in the following group heads:—

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess (+) Saving (—)</i>
	(In lakhs of rupees)		
(1) XVII A I (a)—Extensions and Improvements—			
O.	2.75		
R.	—0.52	2.23	1.55
			—0.68

The saving of Rs. 0.52 lakh was stated to be due to less expenditure on the Chalakudy and Peechi Schemes.

The reasons for the final saving of Rs. 0.68 lakh and its remaining unsundered are awaited.

GRANT No. VIII—IRRIGATION—Contd.

Group head	Total Grant	Actual Expenditure	Excess(+) Saving(—)
(In lakhs of rupees)			
(2) 17. Interest on Irrigation Works (Commercial)—(a) Irrigation Works—Savings aggregating Rs. 9.40 lakhs under the following group heads were stated to be due to post budget decision of Government in June, 1962 reducing the rate of interest from 4½ per cent to 4 per cent on the Capital Outlay on Irrigation Projects.			
1. Peechi Reservoir Scheme—			
O. 10.57			
R. —0.19	10.38	9.14	—1.24
2. Chalakudy River Diversion Scheme—			
O. 8.28			
R. —0.32	7.96	7.06	—0.90
3. Bhoothathankettu Scheme—			
O. 8.28			
R. —0.002	8.28	7.38	—0.90
4. Cheerakuzhi Project—			
O. 1.37			
R. —0.06	1.31	1.12	—0.19
5. Malampuzha Project—			
O. 24.83			
R. —0.68	24.15	21.36	—2.79
6. Walayar Project—			
O. 5.52			
R. —0.09	5.43	4.77	—0.66
7. Mangalam Project—			
O. 4.60			
R. —0.04	4.56	4.08	—0.48
8. Meenkara Project—			
O. 4.14			
R. —0.42	3.72	3.28	—0.44
(3) 18½ (d) Other Charges—			
Plan—			
O. 4.75			
R. —2.88	1.87	2.44	+0.57

GRANT No. VIII. IRRIGATION—Contd.

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess(+) Saving(—)</i>
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(In lakhs of rupees)

Rs. 2.88 lakhs representing 61 per cent of the original provision were diverted to other heads on 31st March, 1962.

The reason for the diversion of funds has been stated to be due to availability of savings after meeting the requirements under Investigation of Major Irrigation Schemes (Rs. 2.64 lakhs), Investigation of Lift Irrigation Schemes (Rs. 0.14 lakh) and Investigation of Medium Irrigation Schemes and Regional Survey of Potential Water Resources in Perumbavoor (Rs. 0.09 lakh).

The final excess of Rs. 0.57 lakh has been attributed to certain unanticipated inevitable payments made towards the close of the year.

(ii) In the following cases the additional funds provided by reappropriation on the last day of the year proved wholly or substantially unnecessary.

(1) 18 A 1 (b) Maintenance and Repairs—

Voted—

O.	13.00			
S.	5.00			
R.	2.08	20.08	18.91	—1.17

Funds amounting to Rs. 2.08 lakhs provided by reappropriation on 31st March, 1962 for meeting the requirements under flood damage works proved excessive.

The saving has been stated to be due to less progress of certain works owing to short supply of cement and slackness on the part of the contractors.

(2) 18 B 1 (b) Maintenance and Repairs—

O.	3.50			
R.	0.37	3.87	3.09	—0.78

Funds provided by reappropriation on 31st March, 1962 for meeting the requirements of the year proved wholly unnecessary.

The saving has been attributed to the delay in entrusting certain works after obtaining all the essential formalities and short supply of cement.

(iii) In the following case the provision of funds proved inadequate:—

18 A1(a) Works—

Schemes under the Five Year Plans—

O.	24.14			
R.	2.77	26.91	29.08	+2.17

GRANT No. VIII—IRRIGATION—*Concl'd.*

Although the original provision was increased by a reappropriation of Rs. 2.77 lakhs on the last day of the year there was an excess of Rs. 2.17 lakhs under the group head.

The reason for the excess has been attributed to expenditure incurred over and above the sanctioned grant on Minor Irrigation Works anticipating sanction to the proposal of the Department for Supplementary Grant which was not sanctioned by Government.

(iv) *Suspense Accounts*:—The nature of the transactions recorded under each of the suspense heads is explained in Note (v) below Grant No. XXXIV Civil Works. The details of the transactions for the year 1961-62 under the suspense heads relating to this grant are given below:—

<i>Sub head</i>	<i>*Balance on 1st April, 1961</i>	<i>Debits</i>	<i>Credits</i>	<i>*Balance on 31st March, 1962</i>
(1)	(2)	(3)	(4)	(5)
	Rs.	Rs.	Rs.	Rs.
Purchases	(—)3,02,301	..	..	(—)3,02,301
Stock	3,18,122	..	..	3,18,122
Miscellaneous Public Works				
Advances	1,48,067	791	791	1,48,067
Total	1,63,888	791	791	1,63,888

*The balances do not include the opening balances relating to the Divisions in the areas transferred from Madras State on Reorganisation of States due to non-finalisation of their allocation between the successor States.

The minus balance against 'Purchases' represents credit balance.

The transactions under Suspense relating to Irrigation are shown under Grant No. XLII. Capital Outlay on Irrigation. Hence the transactions during the year are "Nil" under this Grant.

The balance under the Suspense Account represents only the outstandings pending book adjustment by transferring the same to Grant No. XLII Capital Outlay on Irrigation at the time of change over. The matter is under correspondence with the Department.

DEBT CHARGES (CHARGED)

	Total Appropriation Rs.	Actual Expenditure Rs.	Saving Rs.
Charged—			
Original 3,70,68,000	3,99,29,400	3,92,97,551	6,31,849
Supplementary 28,61,400			
Amount surrendered during the year			1,400

Notes and Comments

(i) The saving in the Appropriation was mainly accounted for by non-utilisation of provision in the following group/sub heads:—

Group/Sub-head	Total Appropriation	Actual Expenditure	Saving
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(In lakhs of rupees)

(1) A (i) (a) Interest on Permanent Loans—

O.	92.05			
S.	9.16	1,01.21	98.53	2.68

Although a Supplementary provision of Rs. 9.16 lakhs was made on 15th March, 1962, a sum of Rs. 2.68 lakhs remained unutilised which has been stated to be due to the fluctuating nature of expenditure, depending upon the number of individual security holders coming up with claims for interest.

(2) A (i) (c) (1) Interest on Ways and Means Advance by Reserve Bank of India—

O.	8.25			
S.	4.00			
R.	-0.24	12.01	9.27	2.74

Although a Supplementary provision of Rs. 4.00 lakhs was made on 15th March, 1962, a sum of Rs. 2.98 lakhs remained unutilised which has been stated to be due to non-payment of interest for the Ways and Means Advances availed of by Government during the last three months of the year as the Reserve Bank of India did not claim payment of interest before the close of the year.

(3) B (c) 2. Interest on Contributory Provident Funds—

O.	3.00			
R.	-1.35	1.65	1.65	..

The anticipated saving of Rs. 1.35 lakhs representing 45 per cent of the original provision was reappropriated to other heads on 31st March, 1962. The reason for the saving was stated to be due to less expenditure than the provision made in the Budget.

GRANT No. IX—HEADS OF STATES, MINISTERS AND HEADQUARTERS STAFF

		Total Grant or Appropriation Rs.	Actual Expenditure Rs.	Excess (+) Saving (—) Rs.
Voted—				
Original	72,09,500	73,74,900	75,02,652	+1,27,752
Supplementary	1,65,400			
Amount surrendered during the year				400
Charged—				
Original	9,85,200	10,29,500	9,94,318	—35,182
Supplementary	44,300			

Notes and Comments

(i) Although the original provision in the Voted Grant was increased by a Supplementary provision of Rs. 1.20 lakhs obtained on 15th March, 1962, there was an excess of Rs. 1.28 lakhs under the Grant which requires to be regularised.

The excess occurred mainly under the following group heads:—

Group head	Total Grant	Actual Expenditure	Excess
(In lakhs of rupees)			
(1) A (g) Ministers—	5.61	6.43	0.82

The excess is stated to be due to non-acceptance in audit of a defective reappropriation order issued by the Government (Rs. 0.44 lakh) and payment of arrears of salary to certain Private Secretaries to the Ministers (Rs. 0.38 lakh).

(2) E (a) (i) A. Government Secretariat—

O.	27.75			
B.	0.49	28.24	30.48	2.24

Although a Supplementary provision of Rs. 0.49 lakh was obtained on 15th March, 1962, the full requirements could not be assessed accurately even at that stage. The excess has been stated to be due to non-accounting of funds additionally provided due to defective reappropriation order (Rs. 1.29 lakhs) and promotion of Gazetted Officers to higher ranks and drawal of arrears of salary and promotion of Non-Gazetted Officers to Gazetted posts (Rs. 0.94 lakh).

There were also minor excesses not exceeding Rs. 0.08 lakh under 10 Group heads/Sub heads viz., '25A (d) (i) Pay of Officers', '25A (d) (i) (3) Allowances', '25A (d) (ii) Aranyanivas', '25A (d) (iii) Mascot Hotel', '25E (a) (ii) Law Department', '25E (a) (iii) A. Finance Department', '25E (a) (iii) C. University Audit Branch', '25E (a) (vi) A. Planning Secretariat', '25E (a) (vii) F. Publication of District Plans' and '25E (c) (iii) Observatory, Trivandrum'.

The total excess of Rs. 3.31 lakhs was offset by savings amounting to Rs. 2.03 lakhs under other group/sub-heads.

GRANT No. IX—HEADS OF STATES, MINISTERS AND
HEADQUARTERS STAFF—*Concl'd.*

(ii) In the following cases, the funds provided for "Plan" Schemes remained wholly unutilised:—

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Saving</i>
	<i>(In lakhs of rupees)</i>		
(1) A(d) (v) B. Purchase of launches for the Tourist Department—	0.45	..	0.45
The provision remained unutilised due to non-receipt of sanction from Government for purchase of launches.			
(2) A (d) (v) C. Providing boating facilities at Periyar—			
O ..	0.50		
R. —0.50			
The provision remained un-utilised due to non-preparation of the plan and estimates for the scheme and due to post-budget decision not to implement the scheme during the year.			

GRANT No. X—STATE LEGISLATURE

		<i>Total Grant or Appropriation Rs.</i>	<i>Actual Expenditure Rs.</i>	<i>Saving Rs.</i>
Voted—				
Original	7,79,800			
Supplementary	..			
	}	7,79,800	7,30,751	49,049
Charged—				
Original	23,400			
Supplementary	..			
	}	23,400	22,066	1,334

GRANT No. XI—ELECTIONS

		<i>Total Grant Rs.</i>	<i>Actual Expenditure Rs.</i>	<i>Saving Rs.</i>
Voted—				
Original	19,29,000			
Supplementary	..			
	}	19,29,000	15,65,849	3,63,151
Amount surrendered during the year				3,00,000

GRANT No. XI—ELECTIONS—*Concl'd.**Notes and Comments*

(i) The saving in the grant, which was 19 per cent of the provision, was mainly accounted for by non-utilisation of provision in the following group head:—

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Saving</i>
	(In lakhs of rupees)		
C (a) II. Expenditure on Elections—			
O. 15.39			
R. —2.00	13.39.	13.06	0.33

The savings are stated to be mainly due to enforcement of economy in contingent expenditure, reduction in the number of Polling Stations and vehicles engaged in the transport of polling personnel and material and requirement of lesser number of ballot boxes under the marking system (Rs. 1.07 lakhs), non-settlement of certain claims relating to the General Elections due to defective preparation of bills, non-receipt of bills in time, etc. (Rs. 0.30 lakh), appointment of staff for election on lesser pay than provided for (Rs. 0.33 lakh) and non-payment of allowances to the staff in connection with the conduct of the General Elections to the House of the People (Rs. 0.33 lakh).

(ii) The surrender of Rs. 3.00 lakhs out of the savings of Rs. 3.63 lakhs under the grant was made on the last day of the year.

GRANT No. XII—DISTRICT ADMINISTRATION AND MISCELLANEOUS

	<i>Total Grant or Appropriation</i>	<i>Actual Expenditure</i>	<i>Saving</i>
	Rs.	Rs.	Rs.
Voted—			
Original 73,53,200			
Supplementary 8,44,600	81,97,800	77,95,593	4,02,207
Amount surrendered during the year			5,17,300
Charged—			
Original ..			
Supplementary 3,900	3,900	..	3,900

Notes and Comments

(i) After taking a Supplementary Grant of Rs. 8.45 lakhs, which was obtained on the 15th March, 1962 for expenditure on posts additionally created, payment of financial assistance granted to the evicted families at Amaravathy and Ayyappancoil, continuance of the Special

GRANT No. XII—DISTRICT ADMINISTRATION AND MISCELLANEOUS—*Concl'd.*

Staff for acquisition of land for Naval Armament Depot at Alwaye and for Ship Building Yard and construction works in Wynad Colony, the Department found that it had surplus funds to surrender. A substantial portion of the funds remained unutilised under the following group head:—

Group head	Total Grant	Actual Expenditure	Excess (+) Saving (—)
(In lakhs of rupees)			
G(b)(i) Taluk Offices—			
O. 26.47			
S. 4.29			
R. —2.93	27.83	27.81	—0.02

The Supplementary Grant of Rs. 4.29 lakhs obtained on 15th March, 1962 to meet the additional requirements due to creation of additional posts and payment of House Rent Allowance proved excessive. An amount of Rs. 2.93 lakhs was surrendered on 31st March, 1962 the reason for which has not been furnished by the Controlling Officer.

(ii) Against the amount of Rs. 5.17 lakhs surrendered in the Voted Section, the actual saving came up to Rs. 4.02 lakhs only. The surrender was made on 26th and 31st March, 1962.

(iii) *Injudicious surrenders.*

(1) I(a)2. Discretionary grants by the Collectors—

O. 0.50			
S. 0.15			
R. —0.12	0.53	1.00	+0.47

The excess has been attributed to provision of facilities for the rehabilitation of the evicted families at Amaravathy Range.

The surrender of Rs. 0.12 lakh on 31st March, 1962 did not prove justified.

(2) I(b)(vii) Wynad Colonisation—

O. 3.22			
S. 0.30			
R. —0.58	2.94	3.62	+0.68

In view of the excess under the head, the surrender of funds amounting to Rs. 0.58 lakh on 31st March, 1962 was injudicious. The reasons for the anticipated saving and the final excess have not been furnished by the Controlling Officer.

(iv) Explanations for variations are awaited in the case of 6 group heads (out of 22).

GRANT No. XIII—ADMINISTRATION OF JUSTICE

		<i>Total Grant or Appropriation</i>	<i>Actual Expenditure</i>	<i>Excess (+) Saving (—)</i>
		Rs.	Rs.	Rs.
Voted—				
Original	84,39,200	85,68,400	86,26,939	+58,539
Supplementary	1,29,200			
Charged—				
Original	10,17,000	10,47,500	10,44,913	—2,587
Supplementary	30,500			

Notes and Comments

Although the original provision in the Voted Grant was increased by a Supplementary provision of Rs. 1.29 lakhs which was obtained on 15th March, 1962, there was an excess of Rs. 0.59 lakh in the grant which requires to be regularised. The excess occurred mainly in the following Minor Head:—

<i>Minor Head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess</i>
	(In lakhs of rupees)		
(e) Criminal Courts—			
O. 18.74	19.29	19.76	0.47
R. 0.55			

The excess occurred mainly under "Pay of Establishment" (Rs. 0.12 lakh) and "Allowances" (Rs. 0.34 lakh) which has been attributed to expenditure towards leave salary and allowances and grant of House Rent Allowance to Non-Gazetted Officers for which no provision was made in the budget.

In addition, there were small excesses below Rs. 0.10 lakh under the minor heads '(b) Law Officers' and '(d) Civil and Sessions Courts'.

GRANT No. XIV—JAILS

		<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Saving</i>
		Rs.	Rs.	Rs.
Voted—				
Original	36,60,200	36,60,200	36,56,926	3,274
Supplementary	..			

GRANT No. XV—POLICE

		<i>Total Grant or Appropriation</i>	<i>Actual Expenditure</i>	<i>Excess(+) Saving(—)</i>
		Rs.	Rs.	Rs.
Voted—				
Original	2,53,05,400			
Supplementary	15,83,500	2,68,88,900	2,71,41,953	+2,53,053
Charged—				
Original				
Supplementary	400	400	378	—22

Notes and Comments

(i) Although the original provision in the Voted Grant was increased by a Supplementary provision of Rs. 15.84 lakhs which was obtained on 15th March, 1962, there was an excess of Rs. 2.53 lakhs which requires to be regularised. The excess occurred mainly under the following group head:—

<i>Group head</i>	<i>Total Grant</i>	<i>Actuals</i>	<i>Excess(+) Saving(—)</i>
	(In lakhs of rupees)		
29 (c) (i) Local Police—			
O.	1,19.80		
S.	5.12		
R.	0.08	1,25.00	1,27.09 +2.09

The excess was stated to be mainly due to (i) claims of the constabulary under "Pay of Establishment" being more than estimated (Rs. 0.45 lakh), (ii) diversion of funds to "(b)(i) Superintendence" for purchase of motor vehicles, cloth, etc. (Rs. 0.71 lakh) and (iii) expenditure under 'Contingencies' not provided for (Rs. 0.74 lakh).

Besides, excesses varying between Rs. 0.10 lakh and Rs. 0.48 lakh occurred under '29(c)(ii) District Armed Reserve', '29(d)(ii) Central Recruit School', '29(f) Railway Police' and '29(g)(i) Criminal Investigation Branch'. There were also minor excesses below Rs. 0.10 lakh under 9 Group heads, viz., '29(b) Deduct—1/12 Pay and Allowances of Deputy Inspector General debitable to 29 (f) Railway Police', '29(c)(iii) Agency Police on behalf of Government of India', '29(d)(i) Training Schools', '29(e)(i) Malabar Special Police', '29(c)(ii) Special Armed Police Battalion (Voted)', '29(e)(iii) Palace Guards', '29(g)(ii) Anti-Corruption Branch', '29(g)(iii) Police Radio Unit' and '29(i) Home Guards'.

The total excess of Rs. 3.42 lakhs under these group heads was offset by savings amounting to Rs. 0.89 lakh under other group heads, the more important among them is explained under comment (ii) below.

GRANT No. XV—POLICE—*Concl'd.*

<i>Group head</i>	<i>Total Grant</i>	<i>Actuals</i>	<i>Excess (+) Saving (—)</i>
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(In lakhs of rupees)

(ii) In the following group head the provision made remained unutilised to a substantial extent—

47C(c) Fire Services:—

O.	11.33		
S.	0.83		
R.	—1.57	10.59	10.03 —0.56

Although a Supplementary Grant of Rs. 0.83 lakh was obtained on 15th March, 1962, a sum of Rs. 2.13 lakhs remained unutilised which has been stated to be mainly due to (i) retrenchment of staff (Rs. 0.80 lakh), (ii) exercise of economy under "Contingencies" (Rs. 0.16 lakh), (iii) late receipt of vehicles and trailer pumps (Rs. 0.56 lakh) and (iv) funds provided in excess of amounts required for the purchase of 10 Jeep Fire Engines (Rs. 0.45 lakh).

GRANT No. XVI—FORTS

	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Saving</i>
	Rs.	Rs.	Rs.
Voted—			
Original	6,41,700		
Supplementary	..		
	6,41,700	5,81,534	60,166

GRANT No. XVII—SCIENTIFIC DEPARTMENTS

	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Saving</i>
	Rs.	Rs.	Rs.
Voted—			
Original	5,33,200		
Supplementary	16,500		
	5,49,700	5,28,667	21,033

GRANT No. XVIII—UNIVERSITY EDUCATION

	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Saving</i>
	Rs.	Rs.	Rs.
Voted—			
Original	1,24,84,100		
Supplementary	..		
	1,24,84,100	1,10,67,065	14,17,035

Notes and Comments

(i) Saving under the Grant which was 11 per cent of the provision, was mainly accounted for by non-utilisation of provision in the following group heads:—

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Saving</i>
	(In lakhs of rupees)		
(1) A(a)(iii)A. Grant-in-aid to Kerala University—			
O. 15.00			
R. —2.00	13.00	12.60	0.40

The saving of Rs. 2.40 lakhs in the original provision was stated to be due to non-completion of land acquisition proceedings for the University Centres, as anticipated.

(2) A(b)(ii) Other Arts Colleges—

O. 34.43			
R. —0.84	33.59	31.79	1.80

The total saving of Rs. 2.64 lakhs was stated to be mainly due to less expenditure on staff on account of unfilled vacancies (Rs. 0.29 lakh) and less expenditure under "Contingencies" due to supply of lesser number of articles of furniture than ordered for in some cases, late supply in others, non-payment of certain claims for supply of science materials received late etc. (Rs. 1.51 lakhs). The reason for the anticipated saving of Rs. 0.84 lakh has not been furnished by the Controlling Officer.

(3) E(d)12. National Cadet Corps—

14.25	11.22	3.03
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The saving of Rs. 3.03 lakhs representing 21 per cent of the original provision occurred under "Pay of Establishment" (Rs. 0.39 lakh), "Allowances" (Rs. 0.85 lakh) and "Contingencies" (Rs. 1.79 lakhs). The reason for the non-utilisation and the non-surrender of the saving is awaited from the Controlling Officer.

(4) E(d)28(v) National Cadet Corps—

4.00	0.34	3.66
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GRANT No. XVIII—UNIVERSITY EDUCATION—*Concl'd.*

The saving of Rs. 3.66 lakhs representing 91 per cent of the original provision was mainly due to non-utilisation of funds provided for "Raising of additional Division Troops". The reason for the non-utilisation and the non-surrender of the saving has not been stated by the Controlling Officer.

(ii) Explanations for variations are awaited in respect of 15 group heads (out of 32).

GRANT No. XIX—GENERAL EDUCATION

		<i>Total Grant or Appropriation Rs.</i>	<i>Actual Expenditure Rs.</i>	<i>Saving Rs.</i>
Voted—				
Original	16,06,99,100	17,19,20,500	16,77,04,282	42,16,218
Supplementary	1,12,21,400			
Amount surrendered during the year				2,00,000
Charged—				
Original	20,000	63,400	57,880	5,520
Supplementary	43,400			

Notes and Comments

(i) There was a saving of Rs. 42.16 lakhs in the Voted Grant which formed 38 per cent of the Supplementary Grant of Rs. 1,12.21 lakhs, the bulk of which (Rs. 1,06.65 lakhs) was obtained on 15th March, 1962. This includes provision of Rs. 1,01.56 lakhs to cover excess expenditure anticipated under the existing heads of account such as opening of new Primary Schools (Rs. 6.15 lakhs), Direct grant to non-Government Primary Schools (Rs. 35.41 lakhs) and Grant for noon-day meals to Primary School Pupils (Rs. 60.00 lakhs).

The saving was mainly accounted for by non-utilisation of funds in the following group heads :—

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess(+) Saving(—)</i>
<i>(In lakhs of rupees)</i>			
(1) B (a) XI. F. Revision of Pay of Hindi Teachers— Provision for Hindi Teachers appointed during the Plan Period—			
O.	2.61		
R.	—1.98	0.63	—0.12

GRANT No. XIX—GENERAL EDUCATION—Contd.

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess(+) Saving(—)</i>
(In lakhs of rupees)			

A sum of Rs. 1.98 lakhs representing 76 per cent of the original provision was diverted to other heads on 31st March, 1962 as promotion to the posts sanctioned could not be effected in time.

(2) B (a) XI. I. Supply of furniture to Secondary Schools—

O.	3.00			
R.	1.50	4.50	3.40	—1.10

Funds amounting to Rs. 1.10 lakhs representing 73 per cent of the amount provided by re-appropriation on 26th March, 1962, remained unutilised.

The reasons for neither the saving nor its non-surrender have been furnished.

(3) B (a) XI. K. Improvement of Facilities for teaching core subjects in Secondary Schools—

O.	3.00			
R.	—0.25	2.75	1.38	—1.37

The reasons for the saving of Rs. 1.62 lakhs representing 54 per cent of the original provision and for the non-surrender of the final saving of Rs. 1.37 lakhs have not been furnished by the Controlling Officer.

(4) B (b) III. Maintenance Grant—

O.	14.79			
R.	—1.00	13.79	10.53	—3.26

The total saving of Rs. 4.26 lakhs is stated to have occurred mainly due to non-disposal of all claims relating to maintenance grant due to late receipt of sanction from the Government. The reasons for the non-surrender of Rs. 3.26 lakhs have not been furnished.

(5) B (b) IV. I. Provision for the revision of salary of Private Secondary School Teachers—

O.	8.00			
R.	—7.33	0.67	..	—0.67

The entire provision remained unutilised due to delay in finalising the rules for the implementation of the scheme.

The savings under the head during 1959-60 and 1960-61 were Rs. 6.99 lakhs (99.8 per cent) and Rs. 7.41 lakhs (99 per cent) respectively.

GRANT No. XIX—GENERAL EDUCATION—*Contd.*

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess(+) Saving(—)</i>
(In lakhs of rupees)			

(6) B (b) IV. 9. Conversion
of High Schools into
Higher Secondary Schools—

O.	0.80		
R.	—0.80	0.04	+0.04

Due to non-implementation of the scheme, the entire provision was diverted to other heads for other purposes on 31st March, 1962.

(7) C (a) VII. B. Opening of
new Primary Schools—

O.	4.54		
S.	6.14	10.68	8.13 —2.55

The Supplementary Grant of Rs. 6.14 lakhs obtained on the 15th March, 1962 for additional expenditure for 74 Government Lower Primary Schools opened during the year proved partly excessive. The reasons for the saving and its non-surrender have not been furnished.

(8) C (a) VII. I. Supply of
furniture and equipment
to Upper Primary Schools—

O.	2.00		
R.	1.00	3.00	1.64 —1.36

The additional funds provided by reappropriation on 26th March, 1962 proved unnecessary. The reason for the saving has not been furnished.

(9) C (b) (vi) Maintenance
Grant—

O.	30.00		
R.	14.74	44.74	38.62 —6.12

Mainly due to non-disposal of all claims relating to maintenance grant due to late receipt of sanction from the Government.

Funds amounting to Rs. 12.05 lakhs provided by reappropriation on 31st March, 1962 proved excessive.

(10) C (b) (vii) 6. Grants
to Lower Primary Schools
opened during Plan
period—

6.34	0.08	—6.26
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Funds amounting to Rs. 6.26 lakhs representing 99 per cent of the original provision remained unutilised. The reasons for the saving and its non-surrender have not been furnished.

GRANT No. XIX—GENERAL EDUCATION—Contd.

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess (+) Saving (—)</i>
	(In lakhs of rupees)		

(11) D (a) (v) Basic Training Schools and Institutions—

O.	11.55		
R.	—6.47	5.08	5.50 +0.42

Funds amounting to Rs. 6.47 lakhs constituting 56 per cent of the original provision were diverted to other heads in March, 1962. The reason for the anticipated saving of Rs. 2.95 lakhs is stated to be mainly due to post-budget decision to debit the expenditure towards payment of stipend to trainees to "37 E (d) 5. Stipends" (Rs. 1.83 lakhs) and exercise of economy under "Contingencies" (Rs. 1.12 lakhs). The reason for the balance saving of Rs. 3.52 lakhs has not been furnished.

(12) E (a) (vi) B. Lump sum provision for expansion of Inspectorate and Re-organisation of Directorate—

O.	5.00		
R.	—1.89	3.11	2.15 —0.96

Funds amounting to Rs. 1.89 lakhs constituting 38 per cent of the original provision were diverted to other heads on 31st March, 1962. The reason for the saving and for non-surrender of Rs. 0.96 lakh has not been furnished.

(13) E (d) (2) Text Book Publications—

Voted—

O.	37.90		
R.	—6.15	31.75	18.88 —12.87

The total saving of Rs. 19.02 lakhs representing 50 per cent of the original provision was stated to be mainly due to non-adjustment of the cost of paper for want of details of accepted invoices from the Controller of Stationery, non-adjustment of the cost of printing due to non-receipt of details from the Superintendent of Government Presses, non-receipt of articles of furniture ordered for District Depots and non-acceptance of the invoices for transport charges being defective.

Expenditure of Rs. 18.88 lakhs under this group head includes Rs. 0.10 lakh transferred to the Depreciation Fund of the Text Book Office. The balance to the credit of the Fund at the end of the year 1961-62 was Rs. 71,847. The procedure followed for the accounting of these transactions is described in Note (iii) below Grant No. XXIX—Industries.

(14) E (d) (5) Stipends—

O.	7.50		
R.	—0.87	6.63	5.86 —0.77

GRANT No. XIX—GENERAL EDUCATION—Contd.

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess(+) Saving(—)</i>
(In lakhs of rupees)			

The total saving of Rs. 1.64 lakhs has been stated to be mainly due to less payment of stipends and subsistence allowance to trainees in the Training Colleges and Basic Training Schools than anticipated.

The reason for the non-surrender of the final saving of Rs. 0.77 lakh is awaited.

(15) E (d) (6) Grants-in-aid—

O.	2.84			
R.	—0.70	2.14	1.24	—0.90

The total saving of Rs. 1.60 lakhs constituting 56 per cent of the original provision was stated to be mainly due to non-payment of arrear claims to private managements on account of loss sustained by reduction in School fees for want of investigation sanction (Rs. 0.91 lakh) and non-supply of timber at concessional rates consequent on the decision of Government to pay maintenance grants to private managements (Rs. 0.50 lakh.)

The reason for the non-surrender of the final saving of Rs. 0.90 lakh has not been furnished.

(16) E (d) (21) Campus
Works Projects—

O.	3.00			
R.	—1.24	1.76	1.29	—0.47

Funds amounting to Rs. 1.24 lakhs were diverted to other heads of account on 29th March, 1962. The reason for the saving has not been furnished.

(17) E (d) (27) Sainik
School—

S.	5.00			
R.	—2.00	3.00	3.00	..

The reason for the saving of Rs. 2.00 lakhs representing 40 per cent of the original provision has not been furnished. The surplus funds were surrendered on the last day of the year.

(18) E (d) (28) (xxi) Grants
for Construction of

Model Regional Theatres—	1.00	..	—1.00
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The entire provision, which was intended for the maintenance of the Model Regional Theatres, remained unutilised due to non-completion of the construction work.

The reason for the amount remaining unsurrendered is stated to be due to oversight.

(19) E (d) (28) (xxiii) Me-
morial to eminent men of
Arts and Literature—

O.	1.00			
R.	—1.00	..	..	..

GRANT No. XIX—GENERAL EDUCATION—Concl'd.

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess(+) Saving(—)</i>
(In lakhs of rupees)			

The entire provision remained unutilised as articles of furniture were not purchased due to non-completion of the buildings. The amount was withdrawn by reappropriation on the last day of the year.

(ii) A case of inadequate provision of funds is indicated below:—

C (b) (i) General—

O.	5,61.05			
S.	35.69			
R.	20.07	6,16.81	6,35.39	+18.58

The excess was stated to be mainly due to increased expenditure under pay and allowances of private school teachers.

Though Supplementary Grant amounting to Rs. 35.41 lakhs was taken on 15th March, 1962 for meeting the pay and allowances of private school teachers, it proved inadequate showing that even at the end of the financial year the Department was not able to assess correctly the requirements.

(iii) The surrender of Rs. 2.00 lakhs made on the last day of the year formed a small portion of the total savings in the Voted Grant.

(iv) The reasons for the variations have not been furnished by the Controlling Officers in the case of 49 group/sub heads (out of 125 group/sub heads).

GRANT No. XX—TECHNICAL EDUCATION

	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Saving</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
Voted—			
Original	56,37,200		
Supplementary	8,50,000		
	64,87,200	48,24,347	16,62,853
Amount surrendered during the year			6,66,600

Notes and Comments

(i) There was a saving of Rs. 16.63 lakhs in the Grant. In view of this, the Supplementary Grant of Rs. 8.50 lakhs obtained on 15th March, 1962, for acquisition of land for the Regional Engineering College, Kozhikode proved entirely unnecessary.

(ii) Out of the above saving only a sum of Rs. 6.67 lakhs was surrendered and this was done on the last day of the year.

GRANT No. XX—TECHNICAL EDUCATION—*Contd.*

(iii) The savings were mainly accounted for by non-utilisation of provision under the following group heads:—

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess (+) Saving (—)</i>
(In lakhs of rupees)			
(1) A (d) (vii) K. Introduction of Five Year integrated course in Engineering Colleges, Trivandrum and Trichur—			
O. 2.00			
R. —0.50	1.50	0.53	—0.97

The total saving of Rs. 1.47 lakhs in the original provision was stated to be due to non-appointment of staff for want of sanction, non-purchase of certain equipment due to non-receipt in time and debit of expenditure to "37 A (d) (vii) G." by the Principal, Engineering College, Trichur instead of under this head, which was pointed out to Audit too late for rectification in accounts.

(2) A (e) (ii) Schemes under the Five Year Plans—Engineering Colleges, Quilon and Palghat—Grant-in-aid—				
O. 4.00				
R. 0.25	4.25	2.25	—2.00	

The saving which constituted 50 per cent of the original provision has been stated to be due to less payment of grant sanctioned by Government. The amount of Rs. 0.25 lakh provided by reappropriation on the last day of the year proved unnecessary.

The savings under this head during 1959-60 and 1960-61 were Rs. 4 lakhs (89 per cent) and Rs. 1 lakh (40 per cent) respectively.

(3) D (a) (xviii) I. Junior Technical Schools—				
O. 9.45				
R. —2.97	6.48	4.79	—1.69	

The total saving of Rs. 4.66 lakhs in the original provision has been attributed to non-appointment of additional staff for want of sanction (Rs. 1.97 lakhs), non-purchase of equipment either for want of sanction or due to non-availability (Rs. 1.50 lakhs) and non-implementation of the scheme of Conversion of certain Industrial Schools into Junior Technical Schools due to non-transfer of the administrative control of the institutions from the Industries Department to Education Department (Rs. 1.19 lakhs).

GRANT No. XX—TECHNICAL EDUCATION—*Concd.*

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess(+) Saving(—)</i>
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(In lakhs of rupees)

The savings under the head during 1959-60 and 1960-61 were Rs. 3.31 lakhs (83 per cent) and Rs. 6.75 lakhs (75 per cent) respectively.

(4) D (a) (xviii) Q. Poly—
technic, Cannanore—

O.	2.89			
R.	—1.00	1.89	1.28	—0.61

The total saving of Rs. 1.61 lakhs representing 56 per cent of the original provision was stated to be mainly due to less purchase of equipment than anticipated (Rs. 0.75 lakh), non-purchase of certain equipment on account of difficulty in securing foreign goods, non-receipt of sanction and non-receipt of all equipment ordered for (Rs. 0.76 lakh).

Funds amounting to Rs. 1.00 lakh were withdrawn by reappropriation on 29th March, 1962 (Rs. 0.75 lakh) and surrender on the last day of the year (Rs. 0.25 lakh).

(5) D (a) (xviii) R. Poly—
technic, Kottayam—

O.	2.24			
R.	—0.10	2.14	1.17	—0.97

The total saving of Rs. 1.07 lakhs was stated to be mainly due to non-receipt of workshop equipment, laboratory materials and furniture for which orders were placed.

(6) D (b) E (ii) Grants to
Polytechnics—

O.	2.00			
R.	2.25	4.25	2.91	—1.34

The saving has been stated to be due to release by Government of only Rs. 2.91 lakhs against the full amount of Rs. 4.25 lakhs recommended by the Department for release as grants to Polytechnics. The reasons for the non-release of the full amount are awaited.

In view of the final saving of Rs. 1.34 lakhs, the additional provision of Rs. 2.25 lakhs made by reappropriation on 29th March, 1962 proved partly excessive.

GRANT No. XXI—MEDICAL

		<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Saving</i>
		Rs.	Rs.	Rs.
Voted—				
Original	3,45,69,500 }	3,45,69,600	3,22,02,093	23,67,507
Supplementary	100 }			
Amount surrendered during the year				9,21,900

Notes and Comments

(i) Against the total saving of Rs. 23.68 lakhs in the Grant, an amount of Rs. 9.22 lakhs only was surrendered and this was done on the 29th and 31st March, 1962.

(ii) The saving in the grant was mainly accounted for by non-utilisation of provision in the following group heads:—

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Saving</i>
	(In lakhs of rupees)		

(1) (a)(i) B. Zonal Offices—

O.	1.34
R.	—1.34

..

The non-utilisation of the entire provision is stated to be due to abolition of the two zonal offices from 1st January, 1961.

The amount was withdrawn by reappropriation on 3rd May, 1961.

(2) (b) III(i) B. Providing additional beds in Hospitals (lump sum)—

O.	2.00
R.	—0.80

1.20 0.77 0.43

A sum of Rs. 1.23 lakhs representing 62 per cent of the original provision remained unutilised. The saving was stated to be mainly due to non-utilisation of the provision for additional staff as the construction works in the various institutions were not completed (Rs. 0.80 lakh) and non-receipt of furniture and equipment ordered for and non-appointment of full complement of staff for want of qualified hands (Rs. 0.43 lakh).

(3) (b) III (i) M. T. B. Isolation

Beds—

O.	1.50
R.	—0.05

1.45 0.12 1.33

A sum of Rs. 1.38 lakhs representing 92 per cent of the original provision remained unutilised. The saving has been attributed mainly to non-receipt of equipment, etc. ordered for (Rs. 0.86 lakh) and non-appointment of staff due to delay in construction of the Isolation Ward at Pulayanarcotta (Rs. 0.47 lakh).

GRANT No. XXI—MEDICAL—*Concl'd.*

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Saving</i>
(In lakhs of rupees)			

(4) (d) (ii) B. Medical College,
Trivandrum—

O.	9.85		
R.	—1.41	8.44	8.34
			0.10

A sum of Rs. 1.51 lakhs representing 15 per cent of the original provision remained unutilised. The saving has been mainly attributed to non-filling up of some vacancies and late filling up of some vacancies due to want of qualified hands.

Out of the savings, a sum of Rs. 1.41 lakhs was reappropriated on 29th March, 1962.

(5) (f) I. B. Dispensaries—	14.99	12.00	2.99
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The saving has been stated to be mainly due to less expenditure under establishment on account of belated, or postponement of, opening of some dispensaries (Rs. 0.24 lakh), Contingencies (Rs. 0.16 lakh), non-receipt from some institutions of bills for hospitalisation charges (Rs. 0.42 lakh), Drugs and dressings (Rs. 1.85 lakhs), equipment (Rs. 0.15 lakh) and Employees' Insurance Courts (Rs. 0.12 lakh),

No part of the saving was surrendered.

(6) (f) II. B. Dispensaries—

O.	10.52		
R.	—6.39	4.13	1.32
			2.81

A sum of Rs. 9.20 lakhs representing 87 per cent of the original provision remained unutilised. The saving has been stated to be mainly due to postponement of the implementation of the Employees' State Insurance Schemes to the families of the insured persons except in Trivandrum. The reason for the final saving of Rs. 2.81 lakhs and its non-surrender has not been furnished by the Controlling Officer.

Out of the savings, a sum of Rs. 6.39 lakhs was surrendered on 29th March, 1962.

The savings under this head during 1959-60 and 1960-61 were Rs. 4.28 lakhs (32 per cent) and Rs. 6.28 lakhs (41 per cent) respectively.

(iii) In the following case, the provision of funds proved inadequate:—

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess</i>
(In lakhs of rupees)			

(d) (ii) C. Medical College,
Kozhikode—

O.	8.00		
R.	0.001	8.00	9.92
			1.92

The excess is stated to be mainly due to (i) non-taking of Supplementary Grant by Government though the Department considered it necessary (Rs. 0.50 lakh) and (ii) misclassification of expenditure debitable to "Plan" heads pointed out by the Department to Audit too late for rectification (Rs. 0.95 lakh).

GRANT No. XXII—PUBLIC HEALTH

	<i>Total Grant</i> | Rs.	<i>Actual Expenditure</i> Rs.	<i>Saving</i> Rs.
Voted—			
Original 1,68,31,100	1,68,31,100	1,37,79,026	30,52,074
Supplementary ..			
Amount surrendered during the year			13,97,200

Notes and Comments

(i) The saving of Rs. 30.52 lakhs in the Grant was 18 per cent of the provision. Against this, a sum of Rs. 13.97 lakhs was surrendered, and this was done on 30th and 31st March, 1962.

(ii) The savings were mainly accounted for by non-utilisation of provision in the following group heads:—

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Saving</i>
	(In lakhs of rupees)		
(1) (a)(vi) A. Centres under the Control of the Director of Health Services—			
O. 38.11	28.86	27.03	1.83
R. —9.25			

Out of the total saving of Rs. 11.08 lakhs representing 29 per cent of the original provision the saving of Rs. 8.33 lakhs was stated to be mainly due to non-taking over of the Primary Health Units from the Blocks (Rs. 6.50 lakhs) and unfilled vacancies and non-receipt of medicines and equipment indented for (Rs. 1.83 lakhs). Reasons for the balance saving of Rs. 2.75 lakhs have not been furnished.

The anticipated saving was withdrawn by reappropriation on 7th March, 1962 (Rs. 2.75 lakhs) and surrender on 30th March, 1962 (Rs. 6.50 lakhs).

(2) (a)(viii) A. Centres under the control of the Director of Health Services—			
O. 12.76	9.77	9.34	0.43
R. —2.99			

The total saving of Rs. 3.42 lakhs representing 27 per cent of the original provision was stated to be mainly due to unfilled vacancies, abolition of certain posts and shifting of certain Midwifery Centres to rent free buildings.

The anticipated saving was withdrawn by reappropriation on 28th March, 1962 (Rs. 0.99 lakh) and surrender on 30th March, 1962 (Rs. 2.00 lakhs).

GRANT No. XXII—PUBLIC HEALTH—*Concl'd.*

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Saving</i>
<i>(In lakhs of rupees)</i>			
(3) (a)(xv)8. Training Scheme for Public Health Wing—			
O. 2.36			
R. —0.95	1.41	0.71	0.70

The total saving of Rs. 1.65 lakhs representing 70 per cent of the original provision is stated to be mainly due to completion of training of the last batch of Health Visitors on 1st July, 1961 and replacement of the Scheme by the Public Health Nurses Training (Rs. 0.95 lakh) and non-commencement of the Training Classes for Auxiliary Nurse Midwives and unfilled vacancies and non-purchase of furniture for the Orientation Training Centre due to non-availability (Rs. 0.70 lakh).

The anticipated saving was withdrawn by reappropriation on 28th March, 1962 (Rs.0.20 lakh) and surrender on the last day of the year (Rs. 0.75 lakh).

(4) (a)(xv)(11) Family Planning—	5.04	2.61	2.43
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The saving of Rs. 2.43 lakhs representing 48 per cent of the provision is accounted for by non-utilisation of the bulk of the provision made for "Expansion Schemes under Family Planning" (Rs. 2.92 lakhs) offset by excesses mainly occurred under "Pay of Establishment" (Rs. 0.16 lakh), "Contingencies" (Rs. 0.15 lakh) and "Honorarium and Conveyance Allowance" (Rs. 0.16 lakh) under "B. Family Planning Centres".

The reasons for the saving and its non-surrender are awaited.

Saving under this head during the years 1959-60 and 1960-61 was Rs. 1.27 lakhs (31 per cent) and Rs. 2.42 lakhs (43 per cent) respectively.

(5) (c)(v) Schemes under the Five Year Plans—			
Eradication of Small Pox—			
O. 5.00			
R. —3.00	2.00	1.50	0.50

The total saving of Rs. 3.50 lakhs representing 70 per cent of the original provision has been attributed mainly to non-utilisation of the provision for the purchase and repair of vehicles and less expenditure under other Contingencies (Rs. 3.00 lakhs) and late receipt of sanction for starting the National Small Pox Eradication Programme (Rs. 0.50 lakh).

The anticipated saving of Rs. 3.00 lakhs was surrendered on the 30th March, 1962.

GRANT No. XXIII—PUBLIC HEALTH ENGINEERING

	<i>Total Grant or Appropriation</i>	<i>Actual Expenditure</i>	<i>Excess(+) Saving(—)</i>
	Rs.	Rs.	Rs.
Voted—			
Original 98,05,200]			
Supplementary. ..]	98,05,200	1,29,89,925	+31,84,725
Amount surrendered during the year			2,04,800
Charged—			
Original 3,000]			
Supplementary ..]	3,000	..	—3,000

Notes and Comments

(i) There was an excess of Rs. 31.85 lakhs forming 32 per cent of the original provision under the Voted Grant, which requires to be regularised. In view of this, the surrender of Rs. 2.05 lakhs between 29th and 31st March, 1962 was unjustified.

The excess occurred mainly under the following group heads:—

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess(+) Saving(—)</i>
			(In lakhs of rupees)
(1) (e)(ii) C. Repairs and Maintenance—			
Voted—	14.77	17.42	+2.65

The excess expenditure occurred mainly under “Maintenance of Willingdon Water Works” (Rs. 2.17 lakhs) and “Maintenance of hospitals and other buildings under Medical and Public Health” (Rs. 1.42 lakhs) offset by minor savings under other sub-heads, which has been attributed to urgent repairs and maintenance works attended to during the year.

The excesses under the sub-head “Maintenance of Willingdon Water Works, Trivandrum” during 1959-60 and 1960-61 were Rs. 0.77 lakh (22 per cent of the original provision) and Rs. 1.75 lakhs (50 per cent of the original provision) respectively.

(2) (e)(v) Suspense—Debit—	30.00	75.18	+45.18
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The excess expenditure of Rs. 45.18 lakhs forming 151 per cent of the original provision remained uncovered which was stated to be due to the fact that the expenditure could not be foreseen correctly by the Department.

Besides, there was an ultimate excess of Rs. 0.50 lakh over the final provision under ‘(a) (xvii) Water Supply and Drainage’ mentioned in Comment (ii) (1) below. There were also small excesses in three other group heads viz., ‘(a) (xix) 4. Town Planning’, ‘(b) 9 (i) Contribution to Corporation and Municipal Councils for Slum Clearance’ and ‘(c) (ii) B. Original Works—Miscellaneous’.

The total excess of Rs. 48.79 lakhs was offset by savings amounting to Rs. 16.94 lakhs under other group heads, the important cases among which are mentioned in Comment (ii) below.

(ii) The savings were mainly accounted for by non-utilisation of provision in the following group heads:—

GRANT No. XXIII. PUBLIC HEALTH ENGINEERING—Contd.

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess(+) Saving(—)</i>
(In lakhs of rupees)			
(1) (a)(xvii) Water Supply and Drainage—			
O. 23.96			
R. —5.93	18.03	18.53	+0.50

The net saving of Rs. 5.43 lakhs in the original provision occurred mainly under "D-Premo Pipe Factory, Chavara" which has been attributed to conversion of the factory into a limited company and consequent non-incurring of expenditure from the provision from November, 1961 onwards.

The surplus funds were withdrawn by reappropriation between 23rd and 30th March, 1962.

(2) (b)9(iii) Grants to Alleppey and Quilon Municipalities for installation of Sludge Treatment Plant—	2.00	..	—2.00
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The entire provision remained unutilised which was stated to be due to booking of expenditure incurred on the work at Alleppey under Public Works Deposits (Rs. 1.31 lakhs) and non-payment of amounts due to a firm owing to non-receipt of draft agreement form in complete shape in time.

(3) (e)(ii) D. Original Works—	5.29	1.73	—3.56
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The saving of Rs. 3.56 lakhs forming 67 per cent of the provision was stated to be mainly due to non-completion of construction of Medical Buildings costing upto Rs. 25,000 on account of late issue of sanction and shortage of materials like cement, reinforcement rods, etc.

(4) (e)(iii) Amount transferred from 70 Capital outlay on Improvement of Public Health equivalent to receipts from central grants—	5.00	..	—5.00
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The saving was due to non-adjustment of expenditure for want of statement of expenditure from the Controlling Officer.

(iii) Explanations for the variations have not been furnished by the Controlling Officers in the case of 5 group/sub heads (out of 20).

(iv) *Suspense Accounts:—*

The nature of transactions recorded under each of the suspense heads is explained in Note (v) below Grant No. XXXIV—Civil Works.

GRANT No. XXIII. PUBLIC HEALTH ENGINEERING—*Conold*

An account of the transactions for the year 1961-62 under this grant is given below:—

<i>Sub-head</i>	<i>*Balance as on 1st April, 1961</i>	<i>Debits</i>	<i>Credits</i>	<i>*Balance as on 31st March, 1962</i>
(1)	(2)	(3)	(4)	(5)
	Rs.	Rs.	Rs.	Rs.
Purchases	—52,44,395	5,61,864	16,18,348	—63,00,879
Stock	37,62,833	50,61,846	26,13,043	62,11,636
Miscellaneous Public Works Advances	4,77,988	18,94,133	9,15,963	14,56,158
Total	—10,03,574	75,17,843	51,47,354	13,66,915

*The minus balance shown against "Purchases" represents credit balance. The balances do not include the opening balances relating to the Divisions in the areas transferred from Madras State on Reorganisation of States, due to non-finalisation of their allocation between the successor States.

GRANT No. XXIV—AGRICULTURE

	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Saving</i>
	Rs.	Rs.	Rs.
Voted—			
Original	1,83,32,800		
Supplementary	..		
	1,83,32,800	1,20,69,538	62,63,262
Amount surrendered during the year			43,53,200

Notes and Comments.

(i) The saving of Rs. 62.63 lakhs in the Voted Grant was 34 per cent of the Original provision. Against this a sum of Rs. 43.53 lakhs was surrendered and this was done on the last day of the year.

GRANT No. XXIV—AGRICULTURE—Contd.

(ii) The savings were mainly accounted for by non-utilisation of provision in the following group heads:—

Group head	Total Grant	Actual Expenditure	Excess (+) Saving (—)
	(In lakhs of rupees)		

(1) (c)II. Composite Farms—

O.	6.57		
R.	0.85	7.42	6.40 —1.02

The saving of Rs. 1.02 lakhs occurred mainly under “Contingencies” (Rs. 0.35 lakh) and “Interest charges on Nelliampathy Cultivation” (Rs. 0.62 lakh). The saving under “Contingencies” was stated to be due to non-purchase of equipment and non-execution of works including petty construction and repairs works for administrative and technical reasons and non-payment of gratuity to the retrenched casual labourers of the Agricultural Research Station, Ollukkara for want of sanction.

Reason for the saving of Rs. 0.62 lakh under “Interest charges on Nelliampathy cultivation” is awaited from the Controlling Officer.

Rs. 0.85 lakh additionally provided by reappropriation on 20th March, 1962 proved entirely unnecessary.

(2) (c)III.C. District Agricultural Farms—Rehabilitation of existing farms—

O.	3.00		
R.	—2.09	0.91	0.58 —0.33

The total saving of Rs. 2.42 lakhs representing 81 per cent of the original provision was stated to be due to non-acquisition of land for new farms (Rs. 2.09 lakhs) and non-utilisation by the Public Works Department of funds placed at their disposal for execution of civil works (Rs. 0.33 lakh).

The anticipated saving of Rs. 2.09 lakhs was withdrawn by reappropriation on 20th March, 1962 (Rs. 0.85 lakh) and by surrender on the last day of the year (Rs. 1.24 lakhs).

(3) (d)(xvi) Control of Pests and diseases—

O.	7.43		
R.	—4.02	3.41	3.49 +0.08

The net saving of Rs. 3.94 lakhs representing 53 per cent of the original provision was stated to be due to unfilled vacancies of Maistries and Spraying Supervisors (Rs. 0.95 lakh), post budget decision to debit expenditure on insecticides and equipment for ‘Plant Protection’ under Plan head (Rs. 2.60 lakhs), non-purchase of equipment for “Comprehensive spraying Scheme for the control of Coconut leaf diseases” (Rs. 0.33 lakh) and non-implementation of the Scheme “Spraying and Manuring against Arecanut Diseases” (Rs. 0.06 lakh).

The surrender of the anticipated saving of Rs. 4.02 lakhs was made on the last day of the year.

GRANT No. XXIV—AGRICULTURE—*Contd.*

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess (+) Saving (—)</i>
(In lakhs of rupees)			
(4) (d)(xvii)9. Distribution of Manures and Fertilisers—			
O. 5.00			
R. —0.73	4.27	3.96	—0.31

The total saving of Rs. 1.04 lakhs in the original provision was attributed to less expenditure on subsidised sale of Super Phosphate due to decrease in demand from cultivators (Rs. 0.66 lakh), less expenditure on the supply of lime (Rs. 0.07 lakh) and non-preferment of claims in full by the Fertilisers and Chemicals (Travancore) Ltd. (Rs. 0.31 lakh).

The surrender of the anticipated saving of Rs. 0.73 lakh was made on the last day of the year.

(5) (d)(xvii)11. Spraying for Control of Coconut leaf diseases—			
O. 22.05			
R. —9.48	12.57	11.00	—1.57

The total saving of Rs. 11.05 lakhs representing 50 per cent of the original provision was stated to be due to non-purchase of D. D. T. as it was not used for spraying (Rs. 9.48 lakhs) and less expenditure on spraying due to unfavourable weather conditions and late appointment of Spraying Supervisors (Rs. 1.57 lakhs).

The anticipated saving of Rs. 9.48 lakhs was withdrawn by reappropriation (Rs. 6.37 lakhs) and by surrender on the last day of the year (Rs. 3.11 lakhs).

(6) (d) (xvii) 13. Package Programme—			
O. 10.00			
R. —4.68	5.32	3.76	—1.56

The total saving of Rs. 6.24 lakhs representing 62 per cent of the original provision was stated to be due to late appointment of staff (Rs. 2.15 lakhs) and non-purchase of furniture, equipment and vehicles and non-acquisition of land (Rs. 4.09 lakhs).

The surrender of the anticipated saving of Rs. 4.68 lakhs was made on the last day of the year.

(7) (d) (xvii) 14. Plant Protection—Control of pests and diseases—	21.80	16.93	—4.87
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The saving of Rs. 4.87 lakhs in the original provision was stated to be due to non-adjustment of the cost of D. D. T., non-payment of the cost of insecticides due to late arrival of the stocks at the destination and non-construction of the bodies of four lorries purchased.

GRANT No. XXIV—AGRICULTURE—Contd.

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess(+) Saving(—)</i>
(In lakhs of rupees)			

(8) (d) (xvii) 16. Subsidiary

Food Crops—

O.	1.82		
R.	—1.57	0.25	0.15 —0.10

The total saving of Rs. 1.67 lakhs forming 92 per cent of the original provision was stated to be mainly due to non-acquisition of land (Rs. 1.50 lakhs) and less expenditure on tapioca planting as planting could not be done in all the stations for want of rain in March, 1962 (Rs. 0.17 lakh).

The surrender of the anticipated saving of Rs. 1.57 lakhs was made on the last day of the year.

(9) (d) (xvii) 18. Agricul—
tural Information—

O.	1.11		
R.	1.45	2.56	1.55 —1.01

The saving was stated to be due to non-adjustment of the cost of construction of pavilion for the National Agricultural Fair, held in Madras in 1962 by the Public Works Department (Rs. 0.80 lakh) and non-purchase of generator due to non-availability of the desired type and non-purchase of some selected books for the information library as they were not available (Rs. 0.21 lakh).

The sum of Rs. 1.45 lakhs additionally provided by reappropriation on 24th March, 1962 proved unnecessary to a substantial extent.

(10) (d) (xvii) 20. Rural and
Urban Compost—

O.	3.87		
R.	—1.61	2.26	1.52 —0.74

The total saving of Rs. 2.35 lakhs forming 61 per cent of the original provision was stated to be mainly due to late appointment of staff (Rs. 0.26 lakh), non-sanctioning of grants to Municipalities (Rs. 0.96 lakh) and non-utilisation by the Dairy Project Officer for Sewage utilisation Schemes, Valiathurai, of funds allotted to him (Rs. 0.57 lakh).

The surrender of the anticipated saving of Rs. 1.61 lakhs was made on the last day of the year.

(11) (e) (xxiii) 36. New I. C.

A. R. Schemes—

O.	1.89		
R.	—1.57	0.32	0.15 —0.17

The total saving of Rs. 1.74 lakhs forming 92 per cent of the original provision was stated to be mainly due to non-execution of certain Indian Council of Agricultural Research Schemes for want of sanction (Rs. 1.50 lakhs).

The surrender of the anticipated saving of Rs. 1.57 lakhs was made on the last day of the year.

GRANT No. XXIV—AGRICULTURE—Contd.

Group head	Total Grant	Actual Expenditure	Excess(+) Saving(—)
(In lakhs of rupees)			
(12) (e) (xxiii) 37. Crop Research—			
O. 5.48			
R. —3.99	1.49	1.29	—0.20
The total saving of Rs. 4.19 lakhs forming 76 per cent of the original provision was stated to be mainly due to non-completion of land acquisition proceedings for certain schemes before the financial year was over (Rs. 3.79 lakhs) and non-purchase of equipment due to non-availability (Rs. 0.21 lakh).			
The anticipated saving of Rs. 3.99 lakhs was withdrawn by re-appropriation (Rs. 0.41 lakh) and by surrender on the last day of the year (Rs. 3.58 lakhs).			
(13) (e) (xxiii) 38. Agronomic Research in Irrigated Areas—			
O. 1.64			
R. —1.54	0.10	0.09	—0.01
The total saving of Rs. 1.55 lakhs forming 94 per cent of the original provision was stated to be mainly due to non-appointment of staff (Rs. 0.25 lakh) and late starting of the Scheme (Rs. 1.29 lakhs).			
The surrender of the anticipated saving of Rs. 1.54 lakhs was made on the last day of the year.			
(14) (f) III. (3) Agricultural College and Research Institute—			
O. 2.64			
R. —0.95	1.69	1.27	—0.42
The total saving of Rs. 1.37 lakhs forming 52 per cent of the original Provision was stated to be mainly due to non-completion of land acquisition proceedings and irrigation facilities in the Agricultural College Farm (Rs. 0.98 lakh) and non-purchase of Facit Calculator as was expected (Rs. 0.23 lakh).			
The surrender of the anticipated saving of Rs. 1.04 lakhs was made on the last day of the year.			
(15) (i) (ii) Financial Assistance to Agriculturists affected by Natural Calamities—			
O. 0.50			
R. 3.54	4.04	1.39	—2.65
The saving of Rs. 2.65 lakhs was stated to be due to non-adjustment of 50 per cent remission in the case of loans availed by individuals and Co-operative Societies (Rs. 1.50 lakhs) and non-utilisation in full of amount provided to the Collectors for Flood Relief measures (Rs. 1.15 lakhs).			

GRANT No. XXIV—AGRICULTURE—Contd.

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess(+) Saving(—)</i>
(In lakhs of rupees)			

The additional funds provided by reappropriation on the last day of the year proved unnecessary to a substantial extent.

(16) (j) (i) Development of

Coconut—

O.	2.52			
R.	—2.23	0.29	0.30	+0.01

The net saving of Rs. 2.22 lakhs forming 88 per cent of the original provision was stated to be mainly on account of the post budget decision to bring the schemes “Distribution of Quality Coconut Seedlings” and “Establishment of Coconut Nurseries” under the Plan head “(j) (vi) 1. Coconut Development” (Rs. 2.07 lakhs) and unfilled vacancies and abolition of certain posts (Rs. 0.16 lakh).

The surrender of the anticipated saving of Rs. 2.23 lakhs was made on the last day of the year.

(17) (j) (vi) (1) Coconut

Development—

O.	5.40			
R.	—0.78	4.62	4.26	—0.36

The total saving of Rs. 1.14 lakhs in the original provision was stated to be mainly due to non-execution of certain schemes owing to administrative and technical reasons (Rs. 0.78 lakh) and non-taking up of certain construction works and non-purchase of equipment (Rs. 0.30 lakh).

The anticipated saving of Rs. 0.78 lakh was withdrawn by reappropriation on 28th March, 1962 (Rs. 0.19 lakh) and by surrender on the last day of the year (Rs. 0.59 lakh).

(18) (j) (vi) (8) Sugarcane

Development—

O.	2.32			
R.	—1.85	0.47	0.28	—0.19

The total saving of Rs. 2.04 lakhs forming 88 per cent of the original provision was stated to be mainly due to non-acquisition of land at Mavelikara (Rs. 1.82 lakhs) and certain claims having been not settled due to administrative and technical reasons (Rs. 0.19 lakh).

The surrender of the anticipated saving of Rs. 1.85 lakhs was made on the last day of the year.

(19) (j) (vi) 14. Soil Conservation—

O.	12.23			
R.	—7.90	4.33	2.76	—1.57

The total saving of Rs. 9.47 lakhs forming 77 per cent of the original provision was stated to be mainly due to late appointment or non-sanctioning of the full strength of the staff (Rs. 2.11 lakhs), non-execution

GRANT No. XXIV—AGRICULTURE—*Concl'd.*

of schemes for want of sanction and late receipt of sanction (Rs. 2.27 lakhs), non-execution of some works under "Land Development" as the scheme areas comprised of Government lands which had been encroached upon (Rs. 2.27 lakhs) and misclassification of expenditure under "(d) (xvii) 19. Improved Seeds Schemes" owing to incorrect and incomplete classification furnished by the Department (Rs. 1.57 lakhs).

The surrender of the anticipated saving of Rs. 7.90 lakhs was made on the last day of the year.

(iii) *Deposit Account of the grants made by (i) Indian Council of Agricultural Research, (ii) Indian Central Coconut Committee, (iii) Indian Central Arecanut Committee and (iv) Indian Central Tobacco Committee.*

Grants received by the State Government from the respective institutions towards expenditure on schemes partly financed by them are initially credited to the Deposit Account. The share of the respective institutions in the expenditure is adjusted by reduction of expenditure on the schemes by debit to the Deposit Account.

Accounts of the transactions under these Deposit Accounts for the year 1961-62 are given in Statement No. 16 of Part II B. of the Finance Accounts for 1961-62.

GRANT No. XXV—FISHERIES

	<i>Total Grant or Appropriation</i>	<i>Actual Expenditure</i>	<i>Saving</i>
	Rs.	Rs.	Rs.
Voted—			
Original 51,62,200			
Supplementary .. }	51,62,200	43,62,000	8,00,200
Amount surrendered during the year			1,71,900
Charged—			
Original .. }			
Supplementary 10,300 }	10,300	10,300	..

Notes and Comments

(i) The saving of Rs. 8.00 lakhs in the Voted Grant was 16 per cent of the original provision. Against this only a sum of Rs. 1.72 lakhs was surrendered and this was done on 29th March, 1962.

(ii) The savings were mainly accounted for by non-utilisation of provision in the following group heads :—

GRANT No. XXV—FISHERIES—*Concl'd.*

<i>Group head</i>	<i>Total grant</i>	<i>Actual Expenditure</i>	<i>Exces(+) Savings(—)</i>
<i>(In lakhs of rupees)</i>			

(1) (k) (5) Norwegian Foundation Scheme—

O.	18.55		
R.	—2.54	16.01	12.11 —3.90

The total saving of Rs. 6.44 lakhs forming 35 per cent of the original provision was stated to be mainly due to non-taking up of work in connection with the Fisheries Station at Cochin (Rs. 1.00 lakh), non-execution of work of pile foundation of the Sea House, Godown and Refrigeration Plant (Rs. 1.21 lakhs), non-adjustment of customs charges initially met by the Government of India on the equipment and materials brought from Norway (Rs. 2.00 lakhs) and non-adjustment of charges payable to the Public Works Department due to non-preferment of claims (Rs. 0.50 lakh).

Out of the total saving of Rs. 6.44 lakhs only a sum of Rs. 2.54 lakhs was withdrawn by reappropriation between 7th October, 1961 and 31st March, 1962.

The savings under this head during 1959-60 and 1960-61 were Rs. 15.07 lakhs (70 per cent of the original provision) and Rs. 13.26 lakhs (65 per cent of the original provision) respectively.

(2) (k) (7) D. Mechanisation and Improvement of Fishing Crafts—

O.	10.58		
R.	—0.88	9.70	6.81 —2.89

The total saving of Rs. 3.77 lakhs was stated to be mainly due to non-utilisation of the amount reserved for payment of the cost of engines and manufacture of boats owing to delay in getting licences for the import of engines.

Out of the total saving of Rs. 3.77 lakhs, a sum of Rs. 0.88 lakh only was withdrawn by reappropriation between 19th December, 1961 and 31st March, 1962.

(iii) In the following case the provision of funds proved inadequate :—

(k) (7) P. Ice Plants, Cold Storages and Transport Vehicles—

O.	3.10		
R.	0.50	3.60	5.27 +1.67

The excess was stated to be due to the payment of the cost of six Bedford Trucks purchased during March, 1962 from Messrs. Marikkar Motors Ltd., Trivandrum, for which provision was not retained at the time of preparation of the annual surrender statement, anticipating delay in the receipt of Government sanction for the purchase.

GRANT No. XXVI—RURAL DEVELOPMENT

	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Saving</i>
	Rs.	Rs.	Rs.
Voted—			
Original 55,95,500	55,95,500	44,33,368	11,62,132
Supplementary ..			
Amount surrendered during the year			9,14,000

Notes and Comments

There was a saving of Rs. 11.62 lakhs in the Voted Grant against which only a sum of Rs. 9.14 lakhs was surrendered and this was done on the last day of the year.

The saving was mainly accounted for by non-utilisation of provision in the following group heads :—

<i>Group head</i>	<i>Total grant</i>	<i>Actual Expenditure</i>	<i>Saving</i>
		(In lakhs of rupees)	
(1)(a) (iv) (1) Election Charges—			
O. 9.50			
R. —7.68	1.82	0.88	0.94
The total saving of Rs. 8.62 lakhs forming 91 per cent of the original provision was stated to be due to postponement of Panchayat Elections (Rs. 7.68 lakhs) and non-payment of cost of Electoral rolls due to non-receipt of invoices from the Tahsildars (Rs. 0.94 lakh).			
The anticipated saving of Rs. 7.68 lakhs was surrendered on the last day of the year.			
The savings under this head during 1959-60 and 1960-61 were Rs. 4.67 lakhs (98 per cent of the original provision) and Rs. 4.85 lakhs (97 per cent of the original provision) respectively.			
(2)(b) (i) (2) Contribution towards establishment charges of Panchayat Offices—			
O. 12.50			
R. —1.00	11.50	10.71	0.79

There was a total saving of Rs. 1.79 lakhs in the original provision of which Rs. 0.79 lakh was attributed to non-adjustment of grants sanctioned to Panchayats due to late preferment of claims. The balance saving of Rs. 1.00 lakh represented the amount surrendered on the last day of the year, the reasons for which are awaited from the Controlling Officer.

GRANT No. XXVII—ANIMAL HUSBANDRY

	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Saving</i>
	Rs.	Rs.	Rs.
Voted—			
Original 42,05,800 }			
Supplementary 18,300 }	42,24,100	40,65,605	1,58,495
Amount surrendered during the year			25,000

GRANT No. XXVIII—CO-OPERATION

	<i>Total Grant or Appropriation</i>	<i>Actual Expenditure</i>	<i>Saving</i>
	Rs.	Rs.	Rs.
Voted—			
Original 31,81,800 }			
Supplementary 100 }	31,81,900	26,29,433	5,52,467
Amount surrendered during the year			4,06,900
Charged—			
Original .. }			
Supplementary 200 }	200	..	200

Notes and Comments

(i) In the following cases, the provision was not utilised to a substantial extent:—

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess(+) Saving(—)</i>
	(In lakhs of rupees)		

(1) (c)(ii) 3. Marketing and Processing—

O.	2.27		
R.	—1.35	0.92	0.72
			—0.20

The total saving of Rs. 1.55 lakhs forming 68 per cent of the original provision was stated to be mainly due to non-payment of subsidy for construction of godowns to Marketing Societies owing to non-utilisation of the loans sanctioned to them and non-appointment of staff by the Societies (Rs. 1.28 lakhs).

The anticipated saving of Rs. 1.35 lakhs was withdrawn by re-appropriation between 21st November, 1961 and 31st March, 1962 (Rs. 0.92 lakh) and by surrender on the last day of the year (Rs. 0.43 lakh).

GRANT No. XXVIII—CO-OPERATION—*Conold.*

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess(+) Saving(—)</i>
	(In lakhs of rupees)		

(2) (c)(ii) 5. Village Co-operatives—

O.	2.40		
R.	—0.70	1.70	1.00 —0.70

The total saving of Rs. 1.40 lakhs constituting 59 per cent of the original provision was stated to be mainly due to less payment of subsidy to Co-operative Societies due to belated appointment of staff by the Societies. Out of this saving Rs. 0.70 lakh was reappropriated/surrendered on 7th and 31st March, 1962.

(ii) In the following case the additional funds provided for by reappropriation on 20th January and 26th and 29th March, 1962 proved partly unnecessary.

(b)(i) Non-Plan—

O.	14.10		
S.	0.001		
R.	1.49	15.59	14.27 —1.32

The final saving of Rs. 1.32 lakhs was stated to be mainly due to the post budget decision of Government to debit the expenditure on account of appointment of 65 Auditors under “(b) (ii) A. Co-operative Administration” instead of under this head under which provision had been originally made for the purpose.

(iii) Injudicious reappropriation of funds—

(b)(ii) A. Co-operative Administration—

O.	1.50		
R.	—0.85	0.65	1.71 +1.06

The reappropriation of Rs. 0.85 lakh made on 20th January and 26th March, 1962 proved injudicious.

The excess expenditure of Rs. 1.06 lakhs was due to the same reason as furnished under “(b)(i) Non-Plan.”

GRANT No. XXIX—INDUSTRIES

	<i>Total Grant or Appropriation</i>	<i>Actual Expenditure</i>	<i>Saving</i>
	Rs.	Rs.	Rs.
Voted—			
Original	2,76,95,200		
Supplementary	.. }	2,76,95,200	2,04,44,583
Amount surrendered during the year			72,50,617
Charged—			62,01,700
Original	.. }		
Supplementary	9,600	9,600	3,495
			6,105

GRANT No. XXIX—INDUSTRIES—Contd.

Notes and Comments

(i) The saving of Rs. 72.51 lakhs in the Voted Grant was 26 per cent of the provision. Against this a sum of Rs. 62.02 lakhs only was surrendered on 30th and 31st March, 1962.

The savings were mainly accounted for by non-utilisation of provision in the following group heads:—

Group head	Total Grant	Actuals	Excess(+) Saving(—)
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(In lakhs of rupees)

(1) XXXII(a)4. Government

Ceramic Concerns—

Working Expenses—

O. 7.85

R. —0.47 7.38 6.45(a) —0.93

A sum of Rs. 1.40 lakhs representing 18 per cent of the original provision remained unutilised. The savings have been attributed to non-replacement of assets, unfilled vacancies and less consumption of power (Rs. 0.47 lakh), adjustment of expenditure under packing and sales and contribution to Employees' Provident Fund against receipts (Rs. 0.55 lakh) and non-payment of salary to certain Officers for certain months, less expenditure under maintenance charges, etc. (Rs. 0.38 lakh).

The surrender of Rs. 0.47 lakh was made on the last day of the year.

(a) Includes an expenditure of Rs. 0.26 lakh transferred to the credit of Depreciation Reserve Fund.

(2) XXXII (a)6. Travancore

Rubber Works—Working

Expenses—

O. 31.99

R. —9.93 22.06 22.01(c) —0.05

The total saving of Rs. 9.98 lakhs representing 31 per cent of the original provision was attributed mainly to non-adjustment of customs duty on imported materials on account of non-receipt of advice, low sales of cycle tyres due to keen competition in the market, non-receipt of machinery from Germany and less expenditure under "Operating Expenses". Against this saving an amount of Rs. 9.93 lakhs was withdrawn by reappropriation on 12th October, 1961 (Rs. 1.12 lakhs) and by surrender on the last day of the year (Rs. 8.81 lakhs).

(c) Includes an expenditure of Rs. 0.25 lakh transferred to the credit of the Depreciation Reserve Fund.

GRANT No. XXIX. INDUSTRIES—Contd.

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess(+) Saving(—)</i>
(In lakhs of rupees)			
(3) XXXII(a)7. Kerala Government Cycle Rim Factory—Working Expenses—			
O. 15.60			
R. —8.68	6.92	6.63(d)	—0.29

The total saving of Rs. 8.97 lakhs which represented 58 per cent of the original provision was attributed mainly to non-receipt of chemicals and stores materials, non-utilisation in full of the provision made for wages, bonus and electric power, etc., due to labour troubles, less expenditure under "Operating Expenses" and exercise of economy in the expenditure towards purchase of stores. The anticipated savings of Rs. 8.68 lakhs were withdrawn by reappropriation between January and March, 1962 (Rs. 3.61 lakhs) and surrendered on the last day of the year (Rs. 5.07 lakhs).

(d) Includes an expenditure of Rs. 0.37 lakh transferred to the credit of the Depreciation Reserve Fund.

(4) XXXII(a)13. Government Hydrogenation Factory, Kozhikode— Working Expenses—			
O 87.43			
R. —37.69	49.74	45.69(e)	—4.05

A sum of Rs. 41.74 lakhs representing 48 per cent of the original provision remained unutilised. The savings have been mainly attributed to purchase of less quantity of ground nut and gingelly oils and variation in the target of production due to lack of demand for products (34.68 lakhs), fall in the price of groundnut oil, restricted purchase of raw materials and short-fall in the anticipated expenditure under "Advertisement Charges", "Packing and freight", "Commission on Sales", "Sales Tax" and "Excise Duty" (Rs. 4.05 lakhs).

(e) Includes an expenditure of Rs. 2.20 lakhs transferred to the credit of the Depreciation Reserve Fund.

(5) XXXII (a)15. Trivandrum Spinning Mill, Balarama- puram— Working Expenses—			
O. 10.00			
R. —6.18	3.82	3.82	..

The saving of Rs. 6.18 lakhs forming 62 per cent of the origin provision was attributed to non-commencement of production in the Mill till March, 1962 due to non-completion of erection of machinery, non-receipt of transformers for the electrification of Mill in time and non-completion of construction of buildings and Water Supply arrangements in time.

The saving was surrendered on the last day of the year.

GRANT No. XXIX—INDUSTRIES—Contd.

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess(+) Saving(—)</i>
(In lakhs of rupees)			

(6) 43(b)VI(iv) Khadi and Village Industries—

O.	17.30		
R.	—3.82	13.48	13.31 —0.17

The total saving of Rs. 3.99 lakhs representing 23 per cent of the original provision has been mainly attributed to winding up of the Scheme 'Production units' by February, 1962 as the units were economically unsound and less payments of grants to the Khadi and Village Industries Board towards administrative expenses (Rs. 2.52 lakhs) and poor response from the workers for the introduction of piece work rates under the Scheme "Production Units" (Rs. 1.30 lakhs).

The anticipated saving of Rs. 3.82 lakhs was withdrawn by surrender on the last day of the year (Rs. 2.52 lakhs) and by reappropriation between the period August, 1961 to March, 1962 (Rs. 1.30 lakhs).

(7) 43(b)VI(v) Coir Development—

O.	4.37		
R.	—2.33	2.04	1.99 —0.05

The total saving of Rs. 2.38 lakhs forming 55 per cent of the provision was stated to be mainly due to restricted payments of grants to Coir Co-operative Societies to pay and allowances of Paid Secretaries only.

The anticipated saving of Rs. 2.33 lakhs was surrendered on the last day of the year.

(ii) In the following case additional funds provided by reappropriation proved partly unnecessary:—

XXXII.(a) (11) Kerala Soap Institute, Kozhikode Working Expenses—

O.	19.92		
R.	3.01	22.93	20.74 —2.19

The final saving of Rs. 2.19 lakhs was stated to be mainly due to non-receipt of a consignment of Australian Tallow due to shipping difficulties (Rs. 0.40 lakh), less payments on imported perfumes due to non-arrival of the articles (Rs. 0.25 lakh) and non-utilisation of the provision made for the purchase of Coconut oil, Steam Coal, Eluppai Oil, Groundnut Oil, Rosin and Soap Cartons (Rs. 0.65 lakh).

GRANT No. XXIX—INDUSTRIES—Contd.

(iii) *Depreciation Reserves of Government Commercial Undertakings.*

Depreciation Reserve Funds have been opened in the Deposit Section of the Accounts in respect of the following Government Commercial Concerns:—

- (i) Government Ceramic Concerns
- (ii) Kerala Government Ceramics
- (iii) Travancore Rubber Works
- (iv) Kerala Government Cycle Rim Factory
- (v) Plywood Industries
- (vi) Shark Liver Oil Factory
- (vii) Kerala Soap Institute
- (viii) Government Oil Factory
- (ix) Government Hydrogenation Factory
- (x) Text Book Office

The Funds are created out of Working Expenses of the Concerns to provide reserves to meet the cost of renewals and replacements of wasting assets necessitated by normal wear and tear.

Interest realised on these Funds was credited to the respective Funds till 1959-60 in the case of Concerns in the Travancore-Cochin area while in the case of Concerns in the Malabar area it was credited as "Other Receipts" of the Concerns according to the practice followed in the Madras State. Except in the case of Text Book Office, a uniform procedure has been adopted from 1st April, 1960 for the whole of Kerala State whereby interest on Depreciation Funds is credited under 'Other Receipts' of the respective Concerns. The rate of interest is fixed by Government every year.

Government have framed uniform rules (in July, 1960) for the operation of the Depreciation Reserve Fund of all Government owned Commercial Concerns. These rules have come into effect from 1-4-1960. The rules prescribe that for calculating depreciation from 1-4-1960, the rates mentioned in the Schedule to the Income Tax Act and the straight line method should be adopted without charging additional depreciation provided in Income Tax Act for extra shifts. This provision however will not apply to assets of Travancore Rubber Works in respect of assets acquired prior to 1-4-1960 as the recommendation of a Committee appointed for valuation of assets is stated to be awaited.

Accounts of the transactions under these funds for the year 1961-62 are given in Statement No. 16 of Part II-B of the Finance Accounts for 1961-62.

GRANT No. XXIX—INDUSTRIES—*Concl'd.*

(iv) *Subsidies paid by Government to certain Companies, Corporations, Autonomous bodies, etc.*

During 1961-62, the State Government paid about Rs. 1.72 lakhs by way of subsidy to different institutions as indicated below:—

<i>To whom subsidy was paid</i>	<i>Amount (In lakhs of rupees)</i>	<i>Remarks</i>
1. Industrialists in Industrial Estates	0.70	The subsidy granted in the shape of Concessional rents for the sheds in Industrial Estates is to be shared between the Government of India and State Government in equal proportions for five years. The State Government's share for 1961-62 was Rs. 70,000.
2. The Kerala State Co-operative Bank and the District Co-operative Banks	0.87	Subsidy to State/District Co-operative Banks to enable them to advance loans from out of the funds obtained from the Reserve Bank of India to Handloom Weavers' Co-operative Societies at 3 per cent interest.
3. Do.	0.15	Subsidy to Co-operative Banks for meeting the cost of appointment of Inspectors for Banks appointed to supervise and audit the accounts of the Handloom Weavers' Co-operative Societies which are allowed credit facilities by the Reserve Bank of India under its Scheme for Handloom finance.

GRANT No. XXX—LABOUR AND EMPLOYMENT

	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Saving</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
Voted—			
Original	42,96,400		
Supplementary	..		
Amount surrendered during the year	42,96,400	38,17,503	4,78,897
			2,67,000

GRANT No. XXX—LABOUR AND EMPLOYMENT—*Contd.**Notes and Comments*

(i) The saving of Rs. 4.79 lakhs in the Grant, which was 11 per cent of the provision, was mainly accounted for by non-utilisation of provision in the following group heads:—

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess (+) Saving (—)</i>
(In lakhs of rupees)			
(1) 37D(a)(xvii)D. Industrial Training Institute, Chalakudy—			
O. 2.74			
R. 0.80	3.54	2.50	—1.04

Although an additional provision of Rs. 0.80 lakh was made on the 12th March, 1962, this proved wholly unnecessary in view of the overall saving of Rs. 1.04 lakhs under the Group head. The saving which represented 38 per cent of the original provision was stated to be mainly due to non-adjustment of the cost of materials transferred to the Trade School (Rs. 0.51 lakh) and non-payment of stipend for trainees for want of attendance particulars (Rs. 0.16 lakh).

(2) 46A(b) (iii) Welfare

Work—

O. 6.51			
R. —1.15	5.36	5.39(a)	+0.03

The net saving of Rs. 1.12 lakhs representing 17 per cent of the original provision has been stated to be mainly due to (i) non-acquisition of land and non-construction of buildings to house the Training Centres under the Scheme for Welfare Measures for Tea Plantation Labour and non-starting of two Societies (Rs. 0.63 lakh) and (ii) non-taking up of the construction work of the buildings for the Trade Schools at Ranni-Perunad and Mundakayam (Rs. 0.25 lakh).

(a) Includes Rs. 642 and Rs. 229 met from the Deposit Account of the grant made by the Central Tea Board and Rubber Board respectively.

(ii) *Deposit Account of Grants made by (i) the Central Tea Board and (ii) the Rubber Board.*

The contributions received from the Central Tea/Rubber Board towards the expenditure on the Welfare measures undertaken by the State Government for the Tea/Rubber Plantation Labour are placed initially in the Deposit Section of the Accounts. The expenditure on the Schemes, which are fully financed by the Board, is directly debited to the Deposit head of Account. In respect of the Schemes which are partly financed by the Board, the actual expenditure is budgeted and accounted for as ordinary expenditure of the Department concerned and recorded under the relevant service head. At the end of the year, an amount equivalent to the share of expenditure to be met from the grants made by the Board is transferred from the Fund and credited to the Government as reduction of expenditure under the relevant service head.

GRANT No. XXX—LABOUR AND EMPLOYMENT—*Concld.*

Accounts of the transactions under these Funds for the year 1961-62 are given in Statement No. 16—Part II B of the Finance Accounts for 1961-62.

(iii) *Kerala Mining Area Welfare Fund.*

This is a Reserve Fund fed by grants from the State Government, constituted for providing amenities in the mining areas. The expenditure incurred for the welfare measures is initially debited to service head. At the end of the year an amount equal to the expenditure incurred is transferred from the Fund and treated as reduction of expenditure under the service head.

An account of the transactions of the Fund for the year 1961-62 is given in Statement No. 16—Part II B of the Finance Accounts, 1961-62.

GRANT No. XXXI—HARIJAN WELFARE.

	<i>Total grant or Appropriation</i>	<i>Actual Expenditure</i>	<i>Saving</i>
	Rs.	Rs.	Rs.
Voted—			
Original 1,08,96,200	1,33,33,100	1,31,75,452	1,57,648
Supplementary 24,36,900			
Charged—			
Original ..	75,000	70,925	4,075
Supplementary 75,000			

Notes and Comments

(i) The savings were mainly accounted for by non-utilisation of provision in the following group heads :—

<i>Group head</i>	<i>Total Grant</i>	<i>Actuals</i>	<i>Excess (+) Saving (—)</i>
(In lakhs of rupees)			
(1) A (c) 3 (iii) B. IV (i) Public Health, Wells, Latrines, Burial Grounds, etc. (including land acquisition)—			
Voted—			
O. 4.54	4.63	2.89	—1.74
S. 0.09			

The Supplementary Grant of Rs. 0.09 lakh obtained on 15th March, 1962 for construction of compound walls for Burial Grounds proved wholly unnecessary.

The reason for the final saving of Rs. 1.74 lakhs representing 38 per cent of the original provision and its remaining unsurrendered is awaited.

GRANT No. XXXI HARIJAN WELFARE—*Concl'd.*

<i>Group head</i>	<i>Total Grant</i>	<i>Actuals</i>	<i>Excess(+) Saving(-)</i>
(In lakhs of rupees)			
(2) A (c) 3 (iii) C.1. Education—			
O. 4.18			
R. —0.20	3.98	0.27	—3.71

Out of the total saving of Rs. 3.91 lakhs representing 94 per cent of the original provision, the anticipated saving of Rs. 0.20 lakh was withdrawn by reappropriation on 18th August, 1961.

The reasons for the final saving of Rs. 3.71 lakhs and for its remaining unsundered are awaited.

(3) A (c) 3 (iv) B.				
Scheduled Castes—				
O. 13.11				
S. 2.35				
R. 0.40	15.86	14.36	—1.50	

The Supplementary Grant of Rs. 2.35 lakhs obtained on 15th March, 1962 for meeting expenditure under vocational studies, Harijan Welfare Evaluation Committee, payment of grant to institutions and organisations which impart training to Scheduled Castes and Tribes and charges connected with propaganda etc. proved excessive.

The reasons for the final saving of Rs. 1.50 lakhs and for its remaining unsundered are awaited.

(4) A (c) 3 (iv) B.				
Scheduled Castes-Plan				
(Post-Matriculation				
Studies)—				
O. 10.00				
S. 8.00				
R. —1.90	16.10	15.94	—0.16	

There was a total saving of Rs. 2.06 lakhs representing 21 per cent of the original provision. The anticipated saving of Rs. 1.90 lakhs the reasons for which were not furnished was withdrawn by reappropriation on 23rd and 31st March, 1962. The reason for the final saving of Rs. 0.16 lakh was also not furnished.

(ii) Reappropriation of funds proved injudicious in the following group head :—

A (c) 3 (ii) B. II (i)				
Model Welfare Villages—				
O. 6.00				
R. —3.44	2.56	7.21	+4.65	

The final excess expenditure of Rs. 4.65 lakhs constituting 77 per cent of the original provision was mainly due to diversion of Rs. 3.44 lakh during March, 1962 for meeting additional expenditure on scheme coming under other group heads.

The reason for the net excess is awaited.

GRANT No. XXXII—STATISTICS AND MISCELLANEOUS

	<i>Total grant or appropriation</i>	<i>Actual Expenditure</i>	<i>Saving.</i>
	Rs.	Rs.	Rs.
Voted—			
Original 1,67,02,800	1,67,02,800	58,03,227	1,08,99,573
Supplementary ..			
Amount surrendered during the year			2,79,500
Charged—			
Original 5,000	5,000	..	5,000
Supplementary ..			

Notes and Comments

(i) The saving of Rs. 1,09.00 lakhs in the Voted Grant represented 65 per cent of the original provision. Against this only Rs. 2.8 lakhs was surrendered and this was done on the last day of the year.

(ii) The savings in the Voted Grant were mainly accounted for by non-utilisation of provision in the following group heads :—

<i>Group head</i>	<i>Total grant</i>	<i>Actuals</i>	<i>Excess (+) Saving (—)</i>
	(In lakhs of rupees)		
(1) C (d) (iii) Grain Supply Scheme—			
Voted—	1,40.35	34.70	—1,05.65

The saving amounting to 75 per cent of the provision was stated to be due to non-adjustment of the cost of 24,000 tons of rice received in the latter half of February and during March, 1962 on account of non-receipt of debit from the Pay and Accounts Officer, Food and Agriculture, New Delhi.

(2) C (d) (xiii) B. Punja Dewatering—			
O. 8.00	7.09	6.96	—0.13
R. —0.91			

The anticipated saving of Rs. 0.91 lakh the reasons for which were not furnished was withdrawn on 5th and 16th March, 1962 by reappropriation (Rs. 0.08 lakh) and surrender on the last day of the year (Rs. 0.83 lakh).

The reason for the final saving of Rs. 0.13 lakh was stated to be due to less claims on dewatering charges.

GRANT No. XXXIII.—COMMUNITY DEVELOPMENT
PROJECTS, NATIONAL EXTENSION SERVICE,
LOCAL DEVELOPMENT WORKS AND
EXTENSION CENTRES

	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess</i>
	Rs.	Rs.	Rs.
Voted—			
Original 1,84,44,000]			
Supplementary 19,07,000]	2,03,51,000	2,12,54,946	9,03,946
Amount surrendered during the year			1,20,000

Notes and Comments

(i) The Supplementary Grant of Rs. 19.07 lakhs obtained on 15th March, 1962 was for the purpose of meeting excess expenditure of the various Plan Schemes coming under the different existing heads of account for the year 1961-62.

(ii) Although the original provision in the Grant was increased by a Supplementary provision of Rs. 19.07 lakhs, there was an excess of Rs. 9.04 lakhs which requires to be regularised.

The excess occurred mainly under the following group/sub-heads.—

<i>Group/Sub-head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess(+) Saving(—)</i>
	(In lakhs of rupees)		

(1) 47A.A(c)(ii) (6) Demonstration and Miscellaneous—

O.	6.40			
S.	0.55	6.95	12.73	+5.78

The excess of Rs. 5.78 lakhs representing 90 per cent of the original provision was stated to be probably due to misclassification of expenditure correctly debitible under “47A.A(c)(ii)(3) Key Village Schemes, Artificial Insemination and Veterinary Dispensaries” the details of which are awaited from the Controlling Officer.

(2) 47 AA (d)(i)(2) Purchase and Maintenance of Pumpsets—

O.	5.20			
S.	2.48	7.68	10.85	+3.17

Although a Supplementary provision of Rs. 2.48 lakhs was obtained on 15th March, 1962 there was an excess of Rs. 3.17 lakhs under the head indicating that the Department was not able to assess accurately the full requirements even at that stage.

The excess of Rs. 3.17 lakhs representing 61 per cent of the original provision was stated to be due to purchase of larger number of pumpsets for supply to third parties than anticipated.

GRANT No. XXXIII. COMMUNITY DEVELOPMENT
PROJECTS, NATIONAL EXTENSION SERVICE;
LOCAL DEVELOPMENT WORKS AND
EXTENSION CENTRES—Contd.

Group head	Total Grant	Actual Expenditure	Excess (+) Saving (—)
(In lakhs of rupees)			
(3) 47 A. A. (d)(i)(3) Repairs to Tanks—			
O.	6.10		
S.	0.40	6.50	9.85 +3.35
The excess of Rs. 3.35 lakhs representing 55 per cent of the original provision was stated to be mainly due to incurring of liabilities by the Block Development Officers which were brought to the notice of Government after the close of the year.			
(4) 47 A. A. (f) 2. Aid to Existing Schools—			
O.	0.40		
S.	2.19		
R.	0.70	3.29	5.28 +1.99
Although additional funds amounting to Rs. 2.89 lakhs were provided by Supplementary Grant on 15th March, 1962 (Rs. 2.19 lakhs) and by reappropriation on the last day of the year (Rs. 0.70 lakh), the full requirements could not be assessed accurately even at that stage.			
The excess expenditure of Rs. 1.99 lakhs forming 60 per cent of the final grant was stated to be due to heavy expenditure towards the close of the financial year.			
(5) 47 A. A. (g) (4) Miscellaneous—			
O.	2.25		
S.	0.15	2.40	3.94 +1.54
The excess of Rs. 1.54 lakhs forming 68 per cent of the original provision was stated to be due to misclassification of expenditure by certain Drawing Officers, the details of which are awaited from the Controlling Officer.			
(6) 47 A. B. (a) (ii) Personnel retained on N. E. S. Pattern in the converted C. D. Blocks during their intensive phase after their conver- sion—			
O.	11.54		
S.	1.54	13.08	17.97 +4.89
Although a Supplementary provision of Rs. 1.54 lakhs was obtained on 15th March, 1962, the full requirements could not be assessed accurately even at that stage.			

GRANT No. XXXIII. COMMUNITY DEVELOPMENT
PROJECTS, NATIONAL EXTENSION SERVICE,
LOCAL DEVELOPMENT WORKS AND
EXTENSION CENTRES—*Contd.*

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess(+) Saving(—)</i>
(In lakhs of rupees)			

The excess of Rs. 4.89 lakhs representing 42 per cent of the original provision was stated to be due to non-filling up of certain posts and misclassification of expenditure, the details of which are awaited from the Controlling Officer.

(7) 47 A C (f) Roads and
Buildings including Small
Buildings and Culverts—

O.	10.00			
R.	—1.20	8.80	21.20	+12.40

The net excess of Rs. 11.20 lakhs formed 112 per cent of the original provision. Reasons for the excess and its remaining uncovered are awaited from the Controlling Officer.

The surrender of Rs. 1.20 lakhs on the last day of the year proved injudicious.

Besides, there were ultimate excesses exceeding Rs. 1.00 lakh over final provision under '47A. A (h) Communications—Expenditure met from other Sources' and '47A. A (i)(ii) 2. Cottage Industries' which are explained as items (8) and (10) under Comment (iii) below. There were also minor excesses below Rs. 0.77 lakh under 19 group heads viz., '40A (c) B. Home Economics Department, Kottarakara', '40A (c) G. Refresher Training course for Village Level Workers, Ollukara', '40A (d) A. Construction of Buildings, Extension Training Centre, Taliparamba', '40A (d) B. Construction of Buildings—Extension Training Centre, Peroorkada', '40A (d) C. Training Hall and residential accommodation—Extension Training Centre, Kottarakara', '47A. A (c) (i) 2. Agricultural Supply Scheme', '47A. A (c) (i) (4) Poultry', '47A. A (c) (ii) (1) Equipment', '47A. A (c) (ii) (2) Poultry', '47A. A (c) (ii) (5) Agricultural Extension—Sub-Headquarters', '47A. A (c) (i) Sanitation', '47A. A (c) (ii) 1. Drinking Water Supply', '47A. A (c) (ii) 2. Sanitation', '47A. A (c) (ii) 3. Health Centres', '47A. A (c) (ii) 4. Dispensaries', '47A. A (c) (ii) Aid to Midwifery Centres', '47A. A (i) (ii) 1. Training', '47A. A (j) Housing' and '47A. C (c) Rural Sanitation'.

The total excess of Rs. 40.40 lakhs was partly offset by savings amounting to Rs. 31.36 lakhs under other group heads, the important cases among which are explained under Comment (iii) below.

(iii) In the following cases provision made remained unutilised to a substantial extent:—

**GRANT No. XXXIII.—COMMUNITY DEVELOPMENT
PROJECTS, NATIONAL EXTENSION SERVICE,
LOCAL DEVELOPMENT WORKS AND
EXTENSION CENTRES—Contd.**

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess(+) Saving(—)</i>
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(In lakhs of rupees)

(1) 47 A A(a) Supervision—

O.	2.55		
R.	0.09	2.64	1.41 —1.23

The saving of Rs. 1.23 lakhs forming 48 per cent of the original provision occurred mainly under the sub-head "Add (i) Pay and allowances of Development Commissioner, Assistant Secretary and staff of N. E. S. Secretariat (ii) Staff attached to the Collectorates" the reasons for which are awaited from the Controlling Officer.

(2) 47 A.A. (c)(ii) (3) Key
Village Scheme and Arti-
ficial Insemination—

7.75	2.09	—5.66
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The saving of Rs. 5.66 lakhs forming 73 per cent of the original provision was stated to be due to misclassification of expenditure under "47 AA (c) (ii) (6) Demonstration and Miscellaneous", the details of which are awaited from the Controlling Officer.

The savings under this head during 1959-60 and 1960-61 were Rs. 0.72 lakh (50 per cent of the original provision) and Rs. 4.08 lakhs (74 per cent of the original provision) respectively.

(3) 47 A.A.(c)(ii)(4) Veteri-
nary Dispensaries—

O.	7.75		
S.	0.20	7.95	5.93 —2.02

The saving of Rs. 2.02 lakhs forming 26 per cent of the original provision was stated to be due to misclassification of expenditure under "47 A.A.(c)(6) Demonstration and Miscellaneous" the details of which are awaited from the Controlling Officer.

(4) 47A.A.(d)(ii) Expenditure
met from other Sources—
Miscellaneous—

O.	5.52		
S.	0.18		
R.	12.00	17.70	15.06 —2.64

The saving of Rs. 2.64 lakhs was stated to be due to misclassification of expenditure by certain drawing officers found out too late for rectification.

(5) 47.AA.(e)(ii)(2)
Sanitation—

O.	5.50		
S.	0.70		
R.	—1.64	4.56	4.73 +0.17

**GRANT No. XXXIII. COMMUNITY DEVELOPMENT
PROJECTS, NATIONAL EXTENSION SERVICE,
LOCAL DEVELOPMENT WORKS AND
EXTENSION CENTRES—Contd.**

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess(+) Saving(—)</i>
(In lakhs of rupees)			

After taking a Supplementary Grant of Rs. 0.70 lakh, which was obtained on 15th March, 1962, the Department found that it had surplus funds under the group head for reappropriation.

Reason for the anticipated saving of Rs. 1.64 lakhs withdrawn by reappropriation on the last day of the year has not been furnished by the Controlling Officer.

(6) 47.A.A.(c)(ii)(4)

Dispensaries—

O.	4.35			
R.	—3.36	0.99	1.24	+0.25

The reason for the anticipated saving of Rs. 3.36 lakhs forming 77 per cent of the original provision which was withdrawn by reappropriation on the last day of the year has not been stated by the Controlling Officer.

The final excess of Rs. 0.25 lakh was stated to be due to speedy implementation of Schemes towards the close of the financial year.

The savings under this head during 1959-60 and 1960-61 were Rs. 0.59 lakh (57 per cent of the original provision) and Rs. 2.15 lakhs (84 per cent of the original provision) respectively.

(7) 47 A.A.(g)(2) Adult
literacy and libraries—

O.	1.50			
R.	—1.00	0.50	0.34	—0.16

A sum of Rs. 1.16 lakhs representing 77 per cent of the original provision remained unutilised. Reason for the anticipated saving of Rs. 1.00 lakh which was withdrawn by reappropriation on the last day of the year has not been stated by the Controlling Officer. The final saving of Rs. 0.16 lakh was stated to be due to misclassification of expenditure, the details of which are awaited from the Controlling Officer.

The savings under this head during 1959-60 and 1960-61 were Rs. 0.34 lakh (67 per cent of the original provision) and Rs. 0.85 lakh (82 per cent of the original provision) respectively.

(8) 47A.A.(h) Communica-
tion—
Expenditure met from
other sources—

O.	11.06			
S.	1.31			
R.	—3.30	9.07	10.81	+1.74

GRANT No. XXXIII. COMMUNITY DEVELOPMENT
PROJECTS, NATIONAL EXTENSION SERVICE,
LOCAL DEVELOPMENT WORKS AND
EXTENSION CENTRES—*Contd.*

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess (+) Saving (—)</i>
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(In lakhs of rupees)

After taking a Supplementary Grant of Rs. 1.31 lakhs which was obtained on 15th March, 1962, the Department found that it had surplus funds under the group head for reappropriation.

Reason for the anticipated saving of Rs. 3.30 lakhs withdrawn by reappropriation on the last day of the year has not been stated by the Controlling Officer. The final excess of Rs. 1.74 lakhs was attributed to inevitable items of expenditure incurred to cope with the tempo of execution of schemes towards the close of the financial year.

(9) 47A.A.(i)(i) Expenditure
met from loan funds—
Cottage Industries—

O.	5.06			
S.	0.57			
R.	—0.30	5.33	1.11	—4.22

The total saving of Rs. 4.52 lakhs representing 89 per cent of the original provision was stated to be mainly due to non-payment of grants owing to objection raised by the Accountant General to the payments of grants much in advance of actual requirements. This seems to indicate that the original provision of funds made in the budget was not after assessing the requirements correctly.

The final savings under this head during 1959-60 and 1960-61 were Rs. 1.63 lakhs (45 per cent of the final grant) and Rs. 1.48 lakhs (65 per cent of the final grant) respectively.

(10) 47A.A.(i)(ii)(2). Cottage
Industries—

O.	9.20			
S.	0.84			
R.	—3.00	7.04	8.89	+1.85

After taking a Supplementary Grant of Rs. 0.84 lakh, which was obtained on 15th March, 1962, the Department found that it had surplus funds under the group head for reappropriation.

Reason for the anticipated saving of Rs. 3.00 lakhs withdrawn by reappropriation on the last day of the year has not been stated by the Controlling Officer. The final excess of Rs. 1.85 lakhs remained uncovered due to injudicious reappropriation of funds on the last day of the year.

**GRANT No. XXXIII. COMMUNITY DEVELOPMENT
PROJECTS, NATIONAL EXTENSION SERVICE,
LOCAL DEVELOPMENT WORKS AND
EXTENSION CENTRES—Concl'd.**

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess(+) Saving(—)</i>
(In lakhs of rupees)			
(11) 47A.B.(a)(i) Personnel retained on N. E. S. Pattern in the normalised Blocks during their post-intensive phase—			
O.	12.94		
S.	1.96	14.90	12.02 —2.88

The saving of Rs. 2.88 lakhs forming 22 per cent of the original provision was stated to be due to non-filling up of certain posts and misclassification of expenditure, the details of which are awaited from the Controlling Officer.

The Supplementary Grant of Rs. 1.96 lakhs obtained on 15th March, 1962 for meeting excess expenditure under the group head proved unnecessary.

(12) 47 A.C.(c) Water Supply—	9.43	2.71	—6.72
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The saving of Rs. 6.72 lakhs formed 71 per cent of the original provision, the reasons for which are awaited from the Controlling Officer.

The savings under this head during 1959-60 and 1960-61 were Rs. 2.09 lakhs (49 per cent of the final grant) and Rs. 4.05 lakhs (3 per cent of the final grant) respectively.

GRANT No. XXXIV—CIVIL WORKS

	<i>Total Grant or Appropriation</i>	<i>Actual Expenditure</i>	<i>Excess(+) Saving(—)</i>
	Rs.	Rs.	Rs.
Voted—			
Original	8,57,53,900		
Supplementary	2,29,06,800		
	10,86,60,700	11,09,47,977	+22,87,27
Amount surrendered during the year			85,00
Charged—			
Original	72,000		
Supplementary	1,02,500	1,74,500	1,68,541 —5,95
<i>Notes and Comments</i>			

(i) Although the original provision in the Voted Grant was increased by Supplementary Grant of Rs. 2,29.07 lakhs, the bulk of which (Rs. 2,28.72 lakhs) was obtained on 15th March, 1962 there was an excess of Rs. 22.87 lakhs under the grant which requires to be regularised.

GRANT No. XXXIV—CIVIL WORKS—*Contd.*

Excesses exceeding Rs. 1.00 lakh occurred under the following three minor heads:—

<i>Minor/Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess(+) Saving(—)</i>
(In lakhs of rupees)			

(1) (d) Repairs—

Voted—

O.	1,80.00		
S.	44.94	2,24.94	2,29.38 +4.44

The Supplementary Grant of Rs. 44.94 lakhs was obtained on 15th March, 1962 for protective works necessitated by severe overflow of sea water all along the coastal areas and for large number of other special repairs consequent on heavy floods.

The reason for the excess was stated to be due to execution of rectification works as a result of extensive damages caused by heavy floods.

The reason for the excess remaining uncovered was not furnished by the Controlling Officer.

(2) (e) Deduct—

Share debita-
ble to Plan
Schemes—

— 12.17	—9.10	+3.07
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(3) (h) Suspense—

O.	3,30.00		
S.	1,75.00		
R.	1.00	5,06.00	6,30.97 +1,24.97

The excess represented 38 per cent of the original provision which has been attributed to heavy transactions during the closing months of the year which exceeded the original anticipations.

Although a Supplementary provision of Rs. 1,75.00 lakhs was obtained on 15th March, 1962 the full requirements could not be assessed accurately even at that stage.

The excesses in 1959-60 and 1960-61 were Rs. 73.49 lakhs and Rs. 1,45.89 lakhs forming 33 per cent and 49 per cent of the original provision respectively.

In addition, there were small excesses not exceeding Rs. 0.40 lakh under nine group heads, viz., '(a) (i) Taxes on Income', '(a) (xx) Industries—Schemes under the Five Year Plans', '(a) (xx ii) Miscellaneous Departments—Schemes under the Five Year Plans', '(c) (i) Miscellaneous Public Improvements', '(e) I (ix) Training of Divisional

GRANT No. XXXIV—CIVIL WORKS—Contd.

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess (+) Saving (—)</i>
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(In lakhs of rupees)

Accountants', '(e) I (x) Special Staff for the valuation of land, buildings, etc., for the Ship building yard at Cochin,' '(e) I (xi) Engineering Staff for N. E. S. Blocks and Panchayats', '(f) Tools and Plant—Schemes outside the Five Year Plans and '(f) deduct—Share debitable to Schemes under the Five Year Plans'.

The excess of Rs. 22.87 lakhs over the grant was the net result of excesses under the above group heads amounting to Rs. 1,33.25 lakhs which was counterbalanced by savings of Rs. 1, 10.38 lakhs under other heads, important cases among which are indicated in Comments (ii), (iii) and (iv) below.

(ii) In the following cases provision remained unutilised to a substantial extent:—

- (1) (a)(xiv) Medical—
Schemes under the Five
Year Plans—

O.	7.47			
R.	—5.49	1.98	0.07	—1.91

The total saving of Rs. 7.40 lakhs representing 99 per cent of the original provision has been stated to be mainly due to decision of Government in December, 1961 to treat the construction of buildings under the Employees' State Insurance Scheme as Deposit Works.

The anticipated saving of Rs. 5.49 lakhs was withdrawn by reappropriation on the last day of the year.

- (2) (a)(xvi) Agriculture—
Schemes under the Five
Year Plans—

O.	4.65			
R.	—2.74	1.91	0.19	—1.72

The total saving of Rs. 4.46 lakhs representing 96 per cent of the original provision has been stated to be due to non-finalisation of estimates, late receipt of type design, lack of response to tenders and non-taking up of the work under package programme due to non-finalisation of preliminaries and non-fixation of sites.

The anticipated saving of Rs. 2.74 lakhs was withdrawn by reappropriation between 20th and 31st March, 1962.

GRANT No. XXXIV—CIVIL WORKS—Contd.

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess(+) Saving(-)</i>
(In lakhs of rupees)			

(3) (a)(xxi) Civil Works—
Schemes under the Five
Year Plans—

O.	1.18		
R.	—1.07	0.11	0.07 —0.04

The total saving of Rs. 1.11 lakhs representing 94 per cent of the original provision has been stated to be due to incurring of less expenditure for improvements to rest house at Thekkady and Aranya Nivas Hostel the reasons for which were not furnished.

The anticipated saving of Rs. 1.07 lakhs was withdrawn by reappropriation on the last day of the year.

(4) (b)(iv)(i) Roads of Economic or Inter-State Importance—

O.	20.00		
R.	—7.88	12.12	7.29 —4.83

The total saving of Rs. 12.71 lakhs representing 64 per cent of the original provision has been attributed mainly to non-adjustment or non-utilisation of provision for land acquisition charges and late commencement of forming Mannarghat-Chinnathadagam Road (Rs. 6.63 lakhs), unnecessary or excessive provision for three works under State Roads of Economic or Inter-State Importance (Rs. 1.30 lakhs), non-receipt of approval to four works of State Roads of Economic or Inter-State Importance (Rs. 3.09 lakhs) and non-receipt of sanction to estimates or administrative sanctions (Rs. 0.99 lakh).

The anticipated saving of Rs. 7.88 lakhs was withdrawn by reappropriation in September, 1961 (Rs. 0.55 lakh) and March, 1962 (Rs. 7.33 lakhs).

(5) (b) (iv) (2) West Coast
Roads—

O.	67.99		
R.	—31.74	36.25	33.97 —2.28

The total saving of Rs. 34.02 lakhs forming 50 per cent of the original provision has been mainly attributed to non-completion of land acquisition (Rs. 3.78 lakhs), absence of response to tenders (Rs. 2.54 lakhs), non-finalisation of estimates, alignments or designs in respect of Forming Bye pass Road, Badagara and Mahe, reconstruction of culverts on Valancherry-Kuttiyapuram Road etc. (Rs. 14.71 lakhs), less expenditure on widening the formation and improving the geometric standards of West Coast Road, constructing two bridges at M 12/7 of Valancherry-Kuttiyapuram Road, reconstructing culverts etc. (Rs. 7.56 lakhs) and want of estimates, late starting of certain works etc. (Rs. 0.64 lakh).

GRANT No. XXXIV—CIVIL WORKS—Contd.

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess(+) Saving(—)</i>
(In lakhs of rupees)			

The anticipated saving of Rs. 31.74 lakhs was withdrawn by reappropriation between 14th and 31st March, 1962.

(6) (b) (iv) 4. Roads—C.R.F.

O.	18.31			
S.	0.001			
R.	—3.43	14.88	14.59	—0.29

The total saving of Rs. 3.72 lakhs representing 20 per cent of the original provision has been attributed mainly to non-receipt of sanction to estimates (Rs. 1.43 lakhs), non-receipt of administrative sanctions (Rs. 1.15 lakhs) and delay in land acquisition proceedings (Rs. 0.29 lakh).

The anticipated saving of Rs. 3.43 lakhs was withdrawn by reappropriation on 10th and 31st March, 1962.

The actual expenditure of Rs. 14.59 lakhs includes Rs. 3.71 lakhs met from the Central Road Fund during the year.

(iii) In the following cases provision remained unutilised to a substantial extent due to non-adjustment of amounts transferable to this Grant for want of details from the State Government regarding work-wise break-up of the grant-in-aid received from Government of India.

(1) (a) (xi) Scientific
Departments—
Schemes outside the Five
Year Plans—

1.13	0.02	—1.11
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(2) (a) (xiii) Education—
Schemes outside the
Five Year Plans—

O.	53.90			
R.	0.11	54.01	1.27	—52.74

(3) (a) (xiv) Medical—
Schemes outside the
Five Year Plans—

O.	14.72			
R.	0.02	14.74	0.09	—14.65

(4) (a) (xv) Public Health—
Schemes outside the
Five Year Plans—

1.49	..	—1.49
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GRANT No. XXXIV—CIVIL WORKS—*Contd.*

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess(+) Saving(—)</i>
(In lakhs of rupees)			
(5) (a) (xvi) Agriculture— Schemes outside the Five Year Plans—			
O. 3.46			
R. 0.25	3.71	0.40	—3.31
(6) (a) (xviii) Animal Husbandry— Schemes outside the Five Year Plans—	1.80	0.05	—1.75
(7) (a) (xix) Co-operation— Schemes outside the Five Year Plans—	1.59	0.13	—1.46
(8) (a) (xxiii) Miscellaneous Departments— Schemes outside the Five Year Plans—	1.36	0.08	—1.28

(iv) In the following cases the additional funds provided by reappropriation/ Supplementary Grant proved partly/wholly unnecessary:—

- (1) (a) (xiii) Education—
Schemes under the
Five Year Plans—

Voted—

O.	16.26			
R.	35.45	51.71	47.98	—3.73

Additional funds of Rs. 35.45 lakhs provided by reappropriation between 27th and 31st March, 1962 proved partly unnecessary.

The reasons for the final saving of Rs. 3.73 lakhs have not been furnished.

- (2) (a) (xxi) Civil Works—
Schemes outside the
Five Year Plans—

O.	6.30			
R.	1.63	7.93	4.44	—3.49

Additional funds provided by reappropriation between 27th January, 1962 and 31st March, 1962 proved wholly unnecessary.

The reasons for the saving have not been furnished.

GRANT No. XXXIV—CIVIL WORKS—*Contd.*

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess(+) Saving(—)</i>
(In lakhs of rupees)			

(3) (b) (iv) 5. Roads—C.R.F.
(Ordinary allocation)—

O.	17.01		
S.	0.001		
R.	4.15	21.16	19.23 —1.93

Additional funds provided by reappropriation between 10th and 31st March, 1962 proved partly unnecessary.

The final saving of Rs. 1.93 lakhs has been stated to be due to slow progress in the work of certain bridges due to shortage in the supply of cement during the last quarter of the year.

The expenditure of Rs. 19.23 lakhs included Rs. 5.48 lakhs met from the Central Road Fund during the year.

(4) (e) I (i) Direction—

O.	10.73		
S.	0.68		
R.	0.10	11.51	10.39 —1.12

Additional funds provided by Supplementary Grant of Rs. 0.68 lakh obtained on 29th November, 1961 and 15th March, 1962 for meeting expenditure on account of additional post of Deputy Chief Engineer and Staff and for meeting expenditure in connection with exhibitions and by reappropriation of Rs. 0.10 lakh between September, 1961 and March, 1962 proved wholly unnecessary.

The reasons for the saving have not been furnished.

(5) (g) Grants-in-aid—

Other Grants—

O.	2.00		
R.	0.49	2.49	1.02 —1.47

Additional funds amounting to Rs. 0.49 lakh provided by reappropriation on the last day of the year proved wholly unnecessary.

The reasons for the saving and its remaining unsurrendered are awaited.

GRANT No. XXXIV—CIVIL WORKS—*Contd.*(v) *Suspense Accounts* :—

(a) The minor head 'Suspense' is not a final head of account being meant to accommodate certain interim transactions in respect of which further payments or adjustments of value are necessary before the transactions can be considered complete and finally accounted for. Such transactions embrace both debits and credits, debit (positive) provision meaning that the net value of suspense transactions is expected to increase during the year while a credit (negative) provision indicates the reverse.

(b) During the year the operations in Kerala under the minor head occurred under the four detailed heads, viz., (i) Purchases, (ii) Stock, (iii) Miscellaneous Public Works Advances and (iv) Workshop Suspense. The transactions under each of these heads are explained below :—

(i) *Purchases* :—When materials are received from a supplier or from another Division or Department for a specific work or stock, their value is credited to 'Purchases' so that per contra the cost may be included at once in the accounts of the work or stock. When payment is made the head 'Purchases' is debited. The head 'Purchases' thus shows a credit (negative) balance representing the value of the stores received but not paid for. The general suspense head 'Purchases' is not however being operated from 1st April, 1961, instead the head 'Purchases' is opened within the work abstract for work or stock as the case may be. The clearance of the outstandings under "Purchases" as on 31st March, 1961 is watched according to the old procedure.

(ii) *Stock* :—This head is debited with the value of materials for stock purposes. It is credited with the value of materials issued to work or transferred to another Division or sold. A debit balance represents the value of material in stock.

(iii) *Miscellaneous Public Works Advances* :—The debits represent (i) the value of stores sold on credit, (ii) the expenditure incurred on deposit works in excess of deposits received, (iii) the loss of cash or stores and (iv) the sums recoverable from Government servants etc. The debit balance represents recoverable amounts or debits adjustable to final heads;

(iv) *Workshop Suspense* :—The charges in respect of the jobs executed or other operations in the Public Works Department Workshops are debited to this head pending their recovery or adjustment.

GRANT No. XXXIV—CIVIL WORKS—*Contd.*

(c) An account of the transactions under this head relating to this grant for the year 1961-62 is given below :—

<i>Sub head</i>	<i>*Balance on 1st April, 1961</i>	<i>Debits</i>	<i>Credits</i>	<i>*Balance on 31st March, 1962</i>
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Purchases	(—)1,87,44,509	73,12,696	2,27,184	—1,16,58,997
Stock	(—)2,76,734	4,99,78,656	3,50,99,562	1,46,02,360
Miscellaneous				
Public Works				
Advances	2,19,90,539	38,09,965	1,64,57,625	93,42,879
Workshop				
Suspense	— 21,64,621	19,95,386	9,66,523	—11,35,758
Total	8,04,675	6,30,96,703	5,27,50,894	1,11,50,484

* The balances do not include the balances relating to the Division in the territories transferred from the former State of Madras on re-organisation of States, due to non-finalisation of allocation between the successor States.

**The minus balances shown against 'Purchases' and 'Workshop Suspense' represent credit balances.

(vi) *Depreciation Fund of the Government Engineering Workshops:—*

This Fund is created out of the revenue of the Public Works Department to provide sufficient reserves to meet the cost of renewals and replacements of wasting assets necessitated by ordinary wear and tear and expenditure on extra-ordinary or unforeseen replacements due to any abnormal causes. Contribution to this Fund started in 1953-54. The interest realised is credited to the Fund itself. The expenditure on renewals and replacements chargeable to the Fund is accounted for as ordinary expenditure under the Service head and an equivalent amount is transferred from the Fund and adjusted as reduction of expenditure. The rules relating to the Fund have not yet been finalised.

GRANT No. XXXIV—CIVIL WORKS—*Contd.*

The balance to the credit of the Fund as at the close of 1961-62 is given in Statement No. 16 of Part II-B of the Finance Accounts for 1961-62.

(vii) *Subventions from the Central Road Fund:—*

As indicated in the explanatory note below group heads b (iv) (4) (Page No. 72) and (b) (iv)(5), (Page No. 74), an expenditure of Rs. 9,18,816 debited under those heads has been met from the Central Road Fund during the year. An account of the transactions of the Fund during the year 1961-62 will be found in Statement No. 16 of Part II. B. of the Finance Accounts for 1961-62.

(viii) *Review of Establishment and Tools and Plant charges of the Public Works Department:—*

From the gross charges on account of establishment and Tools and Plant of the Public Works Department charged to "50 Civil Works—State" (other than those relating to Special Establishments solely employed for Government Engineering Workshops, Municipal Engineers, Training of Divisional Accountants, Special Staff for the valuation of land, buildings, etc., for the ship building yard at Cochin and Engineering Staff for N. E. S. Blocks and Panchayats), the percentage recoveries towards establishment and tools and plant for work done for other Governments, Departments, Local Bodies, etc., are deducted and the net charges are apportioned among the appropriate Major Heads of Account, in proportion to the works outlay (including grants-in-aid) recorded under each head.

The adjustments for the year under report in respect of 'Tools and Plant' charged to '50. Civil Works' could not be effected, except in the case of '81. Capital Account of Civil Works outside the Revenue Account', as this was not contemplated in the budget. The matter was brought to the notice of Government, who have been requested in August, 1962 to take early steps to open necessary heads for effecting the transfer debit of the share of 'Tools and Plant' charges under '50. Civil Works' to other appropriate Major Heads and also to provide funds by re-appropriation or Supplementary Grant for 1962-63.

GRANT No. XXXIV—

The following table compares the Budget Grants and

Sl. No.	Head of Account	Gross Outlay on which distribution is based.	
		Grants	Actuals
(1)	(2)	(3)	(4)
1. XVII. Irrigation, Navigation, etc.			
	Works—		
	Voted	.. 12.00	11.18(a)
2. 18. Irrigation, Works—			
	Charged	.. 0.72	..
	Voted	.. 53.45	54.80(a)
3. 68. Construction Works—			
	Voted	.. 65.37	62.51
4. 68. A. Construction, etc. Works—			
	Charged	.. 0.40	..
	Voted	.. 1,30.22	1,16.77
	Total of Nos. 1 to 4		
	Charged	.. 1.12	—
	Voted	.. 2,61.04	2,45.26(a)
5. 50. Civil Works—			
	Charged	.. 1.74	1.68(a)
	Voted	.. 4,72.75	3,73.86(a)
6. 81. Civil Works—			
	Charged	.. 3.23	0.72
	Voted	.. 4,95.77	5,10.85
	Total of Nos. 5 and 6		
	Charged	.. 4.97	2.40(a)
	Voted	.. 9,68.52	8,84.71(a)
	Total of Nos. 1 to 6		
	Charged	.. 6.09	2.40(a)
	Voted	.. 12,29.56	11,29.97(a)

CIVIL WORKS—Contd.

Actuals of the Charges for the year under report:—

<i>Establishment Charges Excluding pensionary liabilities</i>		<i>Tools and Plant Charges</i>	
<i>Grants</i>	<i>Actuals</i>	<i>Grants</i>	<i>Actuals</i>
(5)	(6)	(7)	(8)
(In lakhs of rupees)			
1.85	1.71(b)	..	..
..
6.95	6.24(b)(c)	0.02	0.02(b)
13.14	12.28(b)	..	0.33(b)
..
20.62	19.55(b)	4.67	2.95(b)
..
42.56	39.78(b)	4.69	3.30(b)
..
35.82	27.61	12.12	16.95(b)
..
38.13	47.22	6.44	6.11(b)
..
73.95	74.83(b)	18.56	23.06(b)
..
1,16.51	1,14.61(b)	23.25	26.36(b)

GRANT No. XXXIV—

Sl. No.	Head of Account	Gross Outlay on which distribution is based	
		Grants	Actuals
(1)	(2)	(3)	(4)
7. Special Establishment for Works not taken for <i>pro-rata</i> purposes—			
	(a) Government Engineering Workshops	.. .. ..	..
	(b) Municipal Engineers	.. ..	..
	(c) Training of Divisional Account- ants	.. ..	..
	(d) Special Staff for the valuation of land, buildings, etc., for the Ship Building Yard at Cochin	.. ..	..
	(e) Engineering Staff for N. E. S. Blocks and Panchayats	.. ..	..
	Total Nos. 1 to 7	..	..
	Charged	.. 6.09	2.40(a)
	Voted	.. 12,29.56	11,29.97(a)
	Grand total (Charged and Voted)	12,35.65	11,32.37(a)

(a) Includes Maintenance and Repairs.

(b) Includes expenditure taken directly to the head.

(c) Excludes Canal Establishment.

Note:—

1. Percentage of cost of establishment to the works outlay in respect of
2. Percentage of cost of establishment to the works outlay in respect of
3. Percentage of cost of establishment to the works outlay in respect of

Items 1 to 4 relate to Irrigation, excluding Special Projects or Divisional the works outlay of the Department. The percentage of establishment for the years 1959-60, 1960-61 and 1961-62 are compared below:—

CIVIL WORKS—*Contd.*

<i>Establishment Charges Excluding pensionary liabilities</i>		<i>Tools and Plant Charges</i>	
<i>Grants</i>	<i>Actuals</i>	<i>Grants</i>	<i>Actuals</i>
(5)	(6)	(7)	(8)
(In lakhs of rupees)			
6.25	5.98	..	..
0.21	0.16	..	..
0.22	0.22	..	..
0.04	0.04	..	..
0.42	0.56	..	..
..
1,23.65	1,21.57(b)	23.25	26.36(b)
1,23.65	1,21.57 (b)	23.25	26.36(b)

	<i>As forecast in the Budget</i>	<i>Actuals</i>
Irrigation Works—Items 1-4.	16.24	16.22
Civil Works—Items 5-6.	7.60	8.44
all State Works—Items 1-6.	9.43	10.12

sion under Civil Works and item 5 (Civil Works) represents the bulk of charges to the works outlay in the case of Irrigation and Civil Works

APPROPRIATION ACCOUNTS

GRANT No. XXXIV—CIVIL WORKS—*Concl'd.*

<i>Class of works</i>	<i>Works Outlay</i>	<i>Establishment charges</i>	<i>Percentage</i>
(1)	(2)	(3)	(4)
(In lakhs of rupees)			
Irrigation—(Items 1-4)			
1959-60	2,62.87	32.75(b)	12.46
1960-61	2,69.81	37.52(b)	13.91
1961-62	2,45.26	39.78(b)	16.22
Civil Works—(Item 5)			
1959-60	79.44	38.71	49.99
1960-61	3,06.12	38.79	12.67
1961-62	3,75.54	27.61	7.35

(b) Includes expenditure taken directly to the head.

Under Irrigation, the percentage has increased by 2.31 from 1960-61 due to a decrease of Rs. 24.55 lakhs in works outlay and an increase of Rs. 2.26 lakhs in establishment charges. Under Civil Works, the percentage has decreased by 5.32 from 1960-61 due to an increase of Rs. 69.42 lakhs in Works Outlay and decrease of Rs. 11.18 lakhs in establishment charges.

GRANT No. XXXV—FAMINE

		<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Saving</i>
		Rs.	Rs.	Rs.
Voted—				
Original	17,50,000	24,50,000	23,50,766	99,234
Supplementary	7,00,000			
Amount surrendered during the year				78,600

GRANT No. XXXVI—PENSIONS

		<i>Total Grant or Appropriation</i> Rs.	<i>Actual Expenditure</i> Rs.	<i>Excess (+) Saving (—)</i> Rs.
Voted—				
Original	1,64,49,200	1,83,40,200	1,63,97,262	—19,42,938
Supplementary	18,91,000			
Charged—				
Original	2,00,200	2,05,200	2,09,499	+4,299
Supplementary	5,000			

Notes and Comments

(i) Although the original provision in the charged appropriation was increased by a Supplementary Grant of Rs. 0.05 lakh obtained on 15th March, 1962, there was an excess of Rs. 0.04 lakh, which requires to be regularised.

The excess occurred mainly under the following group head:—

<i>Group head</i>	<i>Total Grant or Appropriation</i>	<i>Actual Expenditure</i>	<i>Excess (+) Saving (—)</i>
	(In lakhs of rupees)		

55 (c) A. Gratuities—

<i>Charged—</i>				
S.	0.04	0.04	0.08	+0.04

The excess expenditure was stated to be due to settlement of larger number of claims than anticipated.

Besides, there was a small excess of Rs. 833 under '55 (a) A. Pensions to Kerala Government Pensioners' which was counter-balanced by the saving of Rs. 1,000 under '55 (d) Family Pensions'.

(ii) There was a saving of Rs. 19.43 lakhs in the Voted Grant. In view of this, the Supplementary Grant of Rs. 18.91 lakhs obtained on 15th March, 1962, proved entirely unnecessary.

No portion of the saving was surrendered.

The savings were mainly accounted for by non-utilisation of provision in the following Group heads:—

(1) 54 A (b) Political Pensions—

O.	3.07			
R.	1.12	4.19	3.00	—1.19

The saving of Rs. 1.19 lakhs representing 39 per cent of the original provision has been attributed mainly to adjustment of allocation of pensionary charges (Rs. 0.35 lakh) and non-sanctioning of certain political pensions and non-drawal of allowances in certain cases (Rs. 0.67 lakh).

(2) 55 (a) B. Pensions to Teachers of Aided Schools (Five Year Plan Scheme)—

O.	4.50			
R.	—4.50	..	..	..

GRANT No. XXXVI—PENSIONS—*Concl'd.*

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess (+) Saving (—)</i>
(In lakhs of rupees)			

The entire provision remained unutilised, which has been attributed to non-finalisation of rules regarding the Scheme.

The saving was withdrawn by reappropriation on the last day of the year.

(3) 55 (g) Donations to Provident Funds—

O.	1.50			
R.	—0.30	1.20	0.02	—1.18

The total saving of Rs. 1.48 lakhs representing 99 per cent of the original provision was stated to be due to lesser number of claims settled during the year than anticipated.

(4) 55 (k) Old Age Pensions—

O.	10.00			
R.	—5.00	5.00	5.16	+0.16

The net saving of Rs. 4.84 lakhs representing 48 per cent of the original provision has been attributed to lesser number of pension cases sanctioned during the year than anticipated.

The anticipated saving of Rs. 5.00 lakhs was withdrawn by reappropriation on the last day of the year.

GRANT No. XXXVII—STATIONERY AND PRINTING

		<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Saving</i>
		<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
Voted—				
Original	65,54,700	65,66,200	65,16,672	49,528
Supplementary	11,500			

GRANT No. XXXVII—STATIONERY AND PRINTING—*Concl'd.**Notes and Comments*

In the following case the provision was not utilised to a substantial extent:—

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Saving</i>
	(In lakhs of rupees)		

II (a) A. Government Presses—

O.	28.00		
R.	—2.70	25.30	25.17
			0.13

The total saving of Rs. 2.83 lakhs in the original provision was attributed mainly to non-receipt in time of machinery, types and type metal ordered for (Rs. 1.16 lakhs) and less expenditure on pay and allowances of staff due to unfilled vacancies, payment of pay and allowances of Christian employees for March, 1961 during 1960-61 itself and less payment of overtime allowance during the year (Rs. 1.54 lakhs).

Savings of Rs. 2.70 lakhs were reappropriated to other heads between 29th and 31st March, 1962.

GRANT No. XXXVIII—MISCELLANEOUS

	<i>Total Grant or Appropriation</i>	<i>Actual Expenditure</i>	<i>Saving</i>
	Rs.	Rs.	Rs.
Voted—			
Original	53,32,600		
Supplementary	12,48,800		
Amount surrendered during the year	65,81,400	51,02,330	14,79,070
			11,25,200
Charged—			
Original	47,80,000		
Supplementary	..		
	47,80,000	47,44,739	35,261

Notes and Comments

(i) The saving of Rs. 14.79 lakhs in the Voted Grant was 28 per cent of the original provision. Against this, a sum of Rs. 11.25 lakhs was surrendered and this was done on the last day of the year.

(ii) The savings were mainly accounted for by non-utilisation of provision in the following group heads:—

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess(+) Saving(—)</i>
	(In lakhs of rupees)		
(1) (c) (vii) A. Community listening sets—			
O.	1.20		
R.	—0.45	0.75	0.19
			—0.56

GRANT No. XXXVIII—MISCELLANEOUS—Contd.

Group head	Total Grant	Actual Expenditure	Excess(+) Saving(—)
(In lakhs of rupees)			

The savings of Rs. 1.01 lakhs representing 84 per cent of the original provision have been attributed by the Controlling Officer to 50 per cent of the cost of Community listening sets that was obtainable from the Central Government by way of subsidy (Rs. 0.45 lakh) and non-payment of cost of Community listening sets supplied in March, 1962 as debit intimation was not received from Government of India for effecting book adjustments (Rs. 0.56 lakh).

Savings under this head during 1959-60 and 1960-61 were Rs. 0.83 lakh (83 per cent of the original provision) and Rs. 0.25 lakh (25 per cent of the original provision) respectively.

- (2) (f) (iii) Contribution to Municipalities and Corporations—

O.	12.00			
R.	—5.49	6.51	6.24	—0.27

A sum of Rs. 5.76 lakhs representing 48 per cent of the original provision remained unutilised. The savings have been attributed by the Controlling Officer to non-utilisation of the provision for payment of grants to Municipal Councils towards Special Dearness Allowance granted to Municipal employees as the question was not finally decided by Government till 31-3-1962 (Rs. 5.49 lakhs) and the failure of the Municipal Councils to claim grants on account of arrears of Special Dearness Allowance due to them: or previous years (Rs. 0.27 lakh).

Out of the saving a sum of Rs. 5.49 lakhs was withdrawn by re-appropriation in March, 1962 (Rs. 1.37 lakhs) and by surrender on the last day of the year (Rs. 4.12 lakhs).

- (3) (f) (xiv) 4. Contribution under Subsidised Industrial Housing Scheme—

O.	1.00			
R.	—1.00	..	..	..

Provision was not utilised as payments made under the Subsidised Industrial Housing Scheme were stated to be met from the budget provision under "P. Loans and Advances by State Governments" and "82. Capital Account of other works outside the Revenue Account".

The entire saving was surrendered on the last day of the year.

- (4) (g) (xxi) D. Adoption of Metric System—

O.	11.68			
R.	—5.07	6.61	5.81	—0.80

A sum of Rs. 5.87 lakhs representing 50 per cent of the original provision remained unutilised. The savings have been attributed by

GRANT No. XXXVIII—MISCELLANEOUS—*Concl'd.*

the Controlling Officer to non-utilisation of funds placed at the disposal of other Departments (Rs. 5.22 lakhs) and non-purchase of equipment (Rs. 0.65 lakh).

Out of the saving, a sum of Rs. 0.36 lakh was reappropriated to other heads on 27th March, 1962 and a sum of Rs. 4.71 lakhs was surrendered on the last day of the year.

The savings under this head during 1959-60 and 1960-61 were Rs. 4.82 lakhs (68 per cent of the original provision) and Rs. 15.45 lakhs (80 per cent of the original provision) respectively.

GRANT No. XXXIX—MISCELLANEOUS
CONTRIBUTIONS AND ASSIGNMENTS

	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Saving</i>
	Rs.	Rs.	Rs.
Voted—			
Original 16,75,000			
Supplementary .. }	16,75,000	15,11,852	1,63,148
Amount surrendered during the year			2,13,200

Notes and Comments

(i) The saving of Rs. 1.63 lakhs in the Grant was mainly accounted for by non-utilisation of provision in the following group heads:—

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess (+) Saving (—)</i>
			(In lakhs of rupees)
(1) Other Miscellaneous Assignments, Compensa- tions, Contributions etc—			
(b) Taxes on Vehicles- Compensation to Local Bodies—			
O. 8.00			
R. —0.60	7.40	4.80	—2.60

The total saving of Rs. 3.20 lakhs forming 40 per cent of the original provision was stated to be mainly due to less expenditure than anticipated towards the close of the year.

The savings under this head during the years 1959-60 and 1960-61 were Rs. 3.67 lakhs (44 per cent of the original provision) and Rs. 1.07 lakhs (13 per cent of the original provision) respectively.

**GRANT No. XXXIX—MISCELLANEOUS
CONTRIBUTIONS AND ASSIGNMENTS—Concl'd.**

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess(+) Saving(—)</i>
	(In lakhs of rupees)		
(2) Other Miscellaneous Assignments, Compensa- tions, Contributions, etc.			
(c) Additional Surcharge on Land Revenue—			
Payment to Local Bodies—			
O. 2.00			
R. —1.53	0.47	0.17	—0.30

The saving of Rs. 1.83 lakhs forming 91 per cent of the original provision was explained as funds found surplus to requirements which would indicate defective budgeting. A sum of Rs. 1.53 lakhs was surrendered on 31st March, 1962.

The savings under this head during the years 1959-60 and 1960-61 were Rs. 1.33 lakhs (65 per cent of the final grant) and Rs. 1.78 lakhs (89 per cent of the original provision) respectively.

(ii) Against the amount of Rs. 2.13 lakhs surrendered, the actual saving came upto only Rs. 1.63 lakhs. The surrender was made on the last day of the year.

(iii) A case of inadequate provision of funds is indicated below:—

(a) Entertainment Tax—			
Payment of net proceeds to Local Bodies—	6.75	10.15	+3.40

The excess expenditure which worked out to 50 per cent of the original provision was stated to be due to a corresponding increase on the receipt side mainly on account of the increased number of entertainments like touring talkies etc., in the Malabar area and collection of arrears of the previous years, and that the excess remained uncovered due to fluctuating nature of the expenditure.

GRANT No. XL—TRANSPORT SCHEMES

	<i>Total Grant or Appropriation Rs.</i>	<i>Actual Expenditure Rs.</i>	<i>Saving Rs.</i>
Voted—			
Original 3,39,40,900]			
Supplementary 6,60,000]	3,46,00,900	3,44,46,883	1,54,017
Charged—			
Original			
Supplementary 5,100 }	5,100	5,053	47

GRANT No. XL—TRANSPORT SCHEMES—*Concl'd.**Notes and Comments**Depreciation and Insurance Funds of the Department:—**(i) Depreciation Fund:—*

This Fund is created out of the revenues of the Department to provide reserves sufficient to meet as and when required (a) the cost of renewals and replacements of wasting assets such as rolling stock, plant and machinery, tools and plant, etc., necessitated by ordinary wear and tear and (b) expenditure on extra-ordinary and unforeseen renewals of assets due to abnormal causes. Contributions to this Fund are generally commenced from the year of operation at rates ranging from 5 per cent to 25 per cent of the Capital cost of the several categories of assets. The balance at the credit of the Fund is invested with Government and the interest realised is taken as miscellaneous item of revenue of the Department. The expenditure on renewals and replacements chargeable to the Fund is accounted for as working expenses of the Department and an equivalent amount is transferred from the Fund and shown as a deduct entry under the Service head. Rules for the administration of the Fund have been framed but have not yet been approved by Government.

(ii) Transport Insurance Fund:—

This Fund is created out of the revenues of the Department to provide reserves to meet claims for compensation for losses caused to private persons or their property and for any liabilities arising under the Workmen's Compensation Act in respect of death of or bodily injuries to any paid employee of the Department, as a result of accidents involving Departmental vehicles.

Accounts of the transactions relating to these Funds for the year 1961-62 are included in Statement No. 16 of Part II B of the Finance Accounts for 1961-62.

GRANT No. XLI—CAPITAL OUTLAY ON FORESTS

		<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess</i>
		Rs.	Rs.	Rs.
Voted—				
Original	1,000			
Supplementary	29,300	30,300	35,059	4,759

GRANT NO. XLI—CAPITAL OUTLAY ON FORESTS—*Concl'd.**Notes and Comments*

(i) Although a Supplementary grant of Rs. 0.29 lakh was obtained on 15th March, 1962 there occurred an excess of Rs. 0.05 lakh under the Grant which requires to be regularised.

(ii) The excess occurred under the Group head '(a) (ii) Acquisition of private forests'.

GRANT No. XLII—CAPITAL OUTLAY ON IRRIGATION

	<i>Total Grant or Appropriation</i>	<i>Actual Expenditure</i>	<i>Excess(+) Saving(—)</i>
	Rs.	Rs.	Rs.
Voted—			
Original 2,62,86,700]			
Supplementary 1,91,600]	2,64,78,300	3,30,19,940	+65,41,640
Amount surrendered during the year			14,98,000

Charged—

Original			
Supplementary 39,800]	39,800	..	—39,800

Notes and Comments

(i) Although the original provision in the Voted Grant was increased by a Supplementary provision of Rs. 1.92 lakhs obtained on 29th November, 1961 there was an excess of Rs. 65.42 lakhs under the Grant which requires to be regularised. An amount of Rs. 14.98 lakhs was also surrendered during the year though there was an excess, which indicates defective control over expenditure.

Excesses exceeding Rs. 1.00 lakh occurred under the following five group heads:—

<i>Group head</i>	<i>Total Grant or Appropriation</i>	<i>Actuals</i>	<i>Excess(+) Saving(—)</i>
(In lakhs of rupees)			
(1) A. I (a) (iii) Bhoothathan— ketu Scheme—	27.89	33.89	+6.00
The excess expenditure of Rs. 6.00 lakhs was incurred under "Periyar Valley Scheme".			

GRANT No. XLII—CAPITAL OUTLAY ON IRRIGATION—Contd.

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess(+) Saving(—)</i>
(In lakhs of rupees)			

The reasons for the excess remaining uncovered are awaited in the following cases:—

(2) AI (d) Suspense			
(iii) Bhoothathankettu Scheme—	..	7.43	+7.43
(3) AII (d) Suspense—			
(i) Malampuzha Project—	..	14.78	+14.78
(4) A II (d) Suspense			
(iii) Mangalam Project—	..	3.21	+3.21
(5) AA (d) Suspense—			
O. 0.10			
R. 2.25	2.35	77.72	+75.37

In addition there were small excesses not exceeding Rs. 0.80 lakh under eight group heads viz., 'AI (a) (ii) Chalakudy River Diversion Scheme', 'II (a) (ii) Walayar Project', 'II (b) (i) Malampuzha Project', 'II(c) (i) Malampuzha Project', 'II(c) (ii) Walayar Project', 'II(c) (iv) Meenkara Project', 'II(d) (ii) Walayar Project' and 'A.B (a) Works—Voted'.

These excesses amounting to Rs. 1,09.32 lakhs were partly offset by the savings of Rs. 43.90 lakhs under other group heads, the important items among which are indicated in comments (ii) and (iii).

(ii) In the following cases provision made was not utilised to a substantial extent:—

(1) AI (a) (i) Peechi Reservoir Scheme—	3.83	0.40	—3.43
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The final saving of Rs. 3.43 lakhs representing 90 per cent of the original provision has been attributed to completion of Peechi Reservoir Project and non-payment of the final bill to the contractor during the year.

(2) A II (a) (i) Malampuzha Project—			
O. 13.29			
R. —4.27	9.02	6.18	—2.84

The total saving of Rs. 7.11 lakhs forming 53 per cent of the original provision has been attributed mainly to non-taking up of certain works relating to improvements to garden and electrification of Park area etc. and poor progress in the construction of buildings in Mundu.

The anticipated saving of Rs. 4.27 lakhs was surrendered on the last day of the year.

GRANT No. XLII—CAPITAL OUTLAY ON
IRRIGATION—*Contd.*

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess(+) Saving(—)</i>
(In lakhs of rupees)			

(3) A II (a) (iv) Mecnkara
Project—

O.	13.77		
R.	—4.93	8.84	6.35 —2.49

The total saving of Rs. 7.42 lakhs representing 54 per cent of the original provision has been attributed mainly to unsteady progress of work relating to "Gayathri Anicut".

The anticipated saving of Rs. 4.93 lakhs was withdrawn by re-appropriation on 16th March, 1962 (Rs. 1.18 lakhs) and surrender on the last day of the year (Rs. 3.75 lakhs).

(4) A II (b) (i) Malampuzha
Project—

O.	4.37		
R.	—2.43	1.94	2.07 +0.13

The net saving of Rs. 2.30 lakhs formed 53 per cent of the original provision. The reasons for the saving have not been furnished.

The anticipated saving of Rs. 2.43 lakhs was withdrawn by re-appropriation on 23rd March, 1962.

(5) AA (a) Works—
Voted—

O.	1,25.22		
R.	—10.71	1,14.51	1,00.78 —13.73

Out of the total saving of Rs. 24.44 lakhs which formed 20 per cent of the original provision the saving of Rs. 10.71 lakhs has been attributed to non-completion of the detailed investigation and non-acquisition of land for Pamba Project (Rs. 3.74 lakhs), non-settlement of claims of a contractor in respect of Wadakkancherry River Valley Scheme due to late issue of sanction by Government (Rs. 1.00 lakh), less progress in the acquisition of land and supply of shutters in Thanneermukkom Scheme (Rs. 2.50 lakhs), late starting of Pamba Project (Rs. 2.50 lakhs) and slow progress in respect of Research Station, Peechi (Rs. 0.42 lakh).

The reason for the final saving of Rs. 13.73 lakhs and its remaining unsundered has not been furnished.

GRANT No. XLII—CAPITAL OUTLAY ON
IRRIGATION—*Contd.*

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess (+) Saving (—)</i>
			(In lakhs of rupees)

The anticipated saving of Rs. 10.71 lakhs was withdrawn by re-appropriation on 26th March, 1962 (Rs. 3.74 lakhs) and by surrender on the last day of the year (Rs. 6.97 lakhs).

(iii) In the following cases the additional funds provided by reappropriation proved excessive/unnecessary.

(1) A II (a) (iii) Mangalam Project—

O.	2.03			
R.	1.18	3.21	2.20	—1.01

Additional funds provided by reappropriation on 16th March, 1962 for meeting land acquisition charges and other essential items of works of the Project proved partly unnecessary.

The reasons for the final saving of Rs. 1.01 lakhs and for its remaining unsurrendered have not been furnished by the Controlling Officer.

(2) AA (b) (ii) Executive—

O.	25.46			
S.	1.92			
R.	1.38	28.76	26.62	—2.14

Additional funds of Rs. 1.38 lakhs provided by reappropriation on 23rd March, 1962 to meet expenditure for payment of house rent allowances proved wholly unnecessary.

The reasons for the final saving of Rs. 2.14 lakhs have been stated to be mainly due to stoppage of project allowance in certain projects, unfilled vacancies and non-payment of arrear claims.

The reason for the saving remaining unsurrendered has not been stated.

(3) AA (c) Tools and Plant—

O.	3.00			
R.	1.49	4.49	2.97	—1.52

Additional funds amounting to Rs. 1.49 lakhs provided by re-appropriation on 26th March, 1962 proved wholly unnecessary.

The reason for the final saving of Rs. 1.52 lakhs has been attributed mainly to non-payment of certain purchases made through the Director General of Supplies and Disposals due to non-receipt of adjustment memo in time and non-receipt of certain materials ordered for.

(iv) *Suspense Accounts relating to "68. Construction of Irrigation, Navigation, Embankment and Drainage Works (Commercial).*

The nature of the transactions accounted for under this head is indicated in Note (v) below Grant No. XXXIV. Civil Works.

**GRANT No. XLII—CAPITAL OUTLAY ON
IRRIGATION—Concl'd.**

A summary of the transactions recorded under this Major head for the year 1961-62 is given below:—

<i>Sub head</i>	<i>*Balance on 1st April, 1961</i>	<i>Debits</i>	<i>Credits</i>	<i>*Balance on 31st March, 1962</i>
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs. **
Purchases	(—)3,24,888	5,28,179	(—)9,667	2,12,958
Stock	9,11,533	17,99,136	15,81,251	11,29,418
Miscellaneous				
Public Works				
Advances	3,05,318	64,802	3,36,263	33,857
Workshop Sus- pense	1,99,950	2,14,652	1,95,793	2,18,809
Total	10,91,913	26,06,769	21,03,640	15,95,042

* The balances do not include the opening balances relating to the Divisions in the areas transferred to this State from the former Madras State on Reorganisation of States due to non-finalisation of their allocation between the successor States.

**The debit balance under "Purchases" is due to non-transfer of the balances from "18 Other Revenue Expenditure financed from Ordinary Revenues" under which the transactions were originally shown.

(v) *Suspense Accounts relating to 68 A. Construction of Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial).*

The nature of the transactions recorded under this head is indicated in Note (v) below Grant No. XXXIV—Civil Works.

An Account of the transactions under this Major head for the year 1961-62 is given below:—

<i>Sub head</i>	<i>*Balance on 1st April, 1961</i>	<i>Debits</i>	<i>Credits</i>	<i>*Balance on 31st March, 1962</i>
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Purchases**	(—)27,20,412	14,58,917	5,90,050	(—)18,51,545
Stock	19,02,508	58,47,431	56,75,147	20,74,792
Miscellaneous				
Public Works				
Advances	6,07,290	4,33,765	8,53,381	1,87,674
Workshop				
Suspense	746	32,299	..	33,045
Total	(—)2,09,868	77,72,412	71,18,578	4,43,966

* The balances do not include the opening balances relating to the Divisions in the areas transferred from the former Madras State on Reorganisation of States, due to non-finalisation of their allocation between the successor States.

** The minus balance shown against "Purchases" represents credit balance.

GRANT No. XLIII—CAPITAL OUTLAY ON
PUBLIC HEALTH

		<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess</i>
		Rs.	Rs.	Rs.
Voted—				
Original	87,63,900]			
Supplementary	3,09,100]	90,73,000	92,10,319	1,37,319

Notes and Comments

(i) Although the original provision in the Grant was increased by a Supplementary provision of Rs. 3.09 lakhs, there was an excess of Rs. 1.37 lakhs under the Grant which requires to be regularised.

The excess occurred mainly under the following group/sub heads:—

<i>Group/Sub head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess (+) Saving (—)</i>
	(In lakhs of rupees)		

(1) (a) II. A (iv) Ernakulam
and Mattancherry Water
Supply Scheme—

O.	10.87			
R.	6.38	17.25	18.37	+1.12

The excess of Rs. 1.12 lakhs was stated to be due to adjustments made towards land compensation charges. The reason for the excess remaining uncovered has not been furnished by the Controlling Officer.

(2) (a) II A (x) Trivandrum
Water Supply (Augmenta-
tion Scheme)—

O.	7.47			
R.	10.30	17.77	19.19	+1.42

The excess of Rs. 1.42 lakhs was stated to be due to certain adjustments of debits passed on by the Pay and Accounts Officer. The reason for the excess remaining uncovered has not been furnished by the Controlling Officer.

(3) (a) II. B (ii) Construction
of Tube Wells, T. C. and
Malabar Areas—
(iii) Rural Water Supply
(Malabar Area)—

O.	5.31			
R.	2.69	8.00	9.28	+1.28

Reasons for the excess and its remaining uncovered are awaited from the Controlling Officer.

GRANT No. XLIII—CAPITAL OUTLAY ON
PUBLIC HEALTH—Contd.

Group/Sub head	Total Grant	Actual Expenditure	Excess(+) Saving(—)
	Rs.	Rs.	Rs.
(4) (b) II A Water Works and Drainage Establish- ments—	5.11	6.31	+1.20

The excess was attributed by the Controlling Officer mainly to non-adjustment of establishment charges debitable to “(b) I. B. Amount transferred from 70 (b) II A Water Works and Drainage Establishments”.

Besides, there were excesses varying between Rs. 0.20 lakh and Rs. 0.58 lakh under 9 group/sub-heads viz., ‘(a) IIA(i) Kottayam Water Supply Scheme’, ‘(a) IIA(v) Eranakulam Mattancherry Drainage Scheme’, ‘(a) IIA(vi) Trivandrum Drainage Scheme, B. Block’, ‘(a) IIA(xiv) Vaikom Water Supply Scheme’, ‘(a) IIA(xvi) Shertallai Water Supply Scheme’, ‘(a) IIB(iv) Sanitation Work in Coastal areas and Kuttanad’, ‘(a) IIB(vii) Parassala Water Supply Scheme’, ‘(a) IIB(viii) Other Schemes’ and ‘(a) IIC. Miscellaneous—Sanitary and Water Supply installation to buildings of the Medical and Public Health Department’. There were also minor excesses of less than Rs. 0.20 lakh under 7 group/sub-heads viz., ‘(a) IB(vi) Removing Silt from Dam site, Aruvikara’, ‘(a) IB(vii) Repacking filter Units, Water Works Filter House, Trivandrum’, ‘(a) IIA(ii) Quilon Water Supply Scheme’, ‘(a) IIA(vii) Palghat Water Supply Scheme’, ‘(a) IIA(ix) Investigation of Water Supply and Drainage Schemes in Malabar’, ‘(a) IIA(xv) Kayamkulam Water Supply Scheme’, ‘(a) IIB(i) National Water Supply and Sanitation Projects (Mavelikara, Thiruvella, Kuttanad and Vypeen Projects)’.

The total excess of Rs. 8.84 lakhs was partly offset by savings amounting to Rs. 7.47 lakhs under other group/sub-heads.

(ii) In the following cases provision was not utilised to a substantial extent:—

- (1) (a) IA (ii) Trivandrum
Drainage Scheme including
Storm Water Disposal—

O. 3.00

R. —1.39

1.61

1.08

—0.53

A sum of Rs. 1.92 lakhs representing 64 per cent of the original provision remained unutilised. Reason for the anticipated saving of Rs. 1.39 lakhs which was diverted to other schemes on 13th February, 1962 has not been furnished by the Controlling Officer.

The final saving of Rs. 0.53 lakh was stated to be due to abandonment of the construction of four drains owing to acute shortage of cement and other materials.

GRANT No. XLIII—CAPITAL OUTLAY ON
PUBLIC HEALTH—Contd.

Group/Sub head	Total Grant	Actual Expenditure	Excess(+) Saving(—)
(In lakhs of rupees)			

(2) (a) I A (iii) Supply of
Water to Cochin Port—

O.	6.50		
R.	—2.00	4.50	3.99 —0.51

A sum of Rs. 2.51 lakhs representing 39 per cent of the original provision remained unutilised. Reason for the anticipated saving of Rs. 2.00 lakhs which has been withdrawn by reappropriation on 29th March, 1962 has not been furnished by the Controlling Officer.

The final saving of Rs. 0.51 lakh has been attributed to non-payment of three final bills owing to administrative and technical reasons.

(3) (a) II. A (v) Ernakulam
Mattancherry Drainage
Scheme—

O.	3.48		
R.	—3.43	0.05	0.31 +0.26

A net amount of Rs. 3.17 lakhs representing 91 per cent of the original provision remained unutilised. Reason for the anticipated saving of Rs. 3.43 lakhs which has been withdrawn by reappropriation during February and March, 1962 has not been furnished by the Controlling Officer.

(4) (a) II (A) (vii) Palghat
Water Supply Scheme—

O.	3.08		
R.	—2.58	0.50	0.53 +0.03

A net amount of Rs. 2.55 lakhs representing 83 per cent of the original provision remained unutilised. Reason for the anticipated saving of Rs. 2.58 lakhs which was withdrawn by reappropriation on 13th February, 1962 has not been furnished by the Controlling Officer.

(5) (b) II B Share debit of
Establishment charges
transferred from "39 Public
Health (a) (xvii) . Water
Supply and Drainage in
respect of Plan Schemes"—

O.	8.90		
R.	—8.00	0.90	0.90 ..

An amount of Rs. 8.00 lakhs representing 90 per cent of the original provision remained unutilised. Reason for the anticipated saving of Rs. 8.00 lakhs which was withdrawn by reappropriation on 29th March, 1962 has not been furnished by the Controlling Officer.

GRANT No .XLIII—CAPITAL OUTLAY ON
PUBLIC HEALTH—*Concl'd.*

<i>Group/Sub head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess(+) Saving(—)</i>
(In lakhs of rupees)			
(6) (c) Tools and Plant—	3.10	2.09	—1.01
<p>An amount of Rs. 1.01 lakhs representing 33 per cent of the original provision remained unutilised. The saving has been attributed by the Controlling Officer due to non-payment of the cost of tyres and tubes purchased due to non-receipt of invoices.</p> <p>The savings under this head during 1959-60 and 1960-61 were Rs. 1.65 lakhs (55 per cent of the original provision) and Rs. 3.37 lakhs (67 per cent of the original provision) respectively.</p> <p>(iii) In the following cases funds provided for execution of Schemes remained unutilised. The savings were withdrawn by re-appropriation the reasons for which have not been furnished by the Controlling Officer.</p>			
(1) (a) II A (xi) Kozhikode Water Supply Scheme (Augmentation)—			
O. 2.24			
R. —2.24	..	..	..
(2) (a) II A (xii) Cannanore Water Supply Scheme			
O. 1.50			
R. —1.50	..		
(3) (a) II A (xiii) Tellicherry Water Supply Scheme—			
O. 1.50			
R. —1.50	..	..	..
(4) (a) II A (xv) Kayamkulam Water Supply Scheme—			
O. 1.50			
R. —1.50	..	0.17	+0.17
(iv) Explanations for variations have not been furnished by the Controlling Officer in the case of 9 group heads (out of 37).			

GRANT No. XLIV—CAPITAL OUTLAY ON
AGRICULTURAL IMPROVEMENT.

		<i>Total grant</i>	<i>Actual Expenditure</i>	<i>Saving</i>
Voted—		Rs.	Rs.	Rs.
Original	50,47,500	50,47,500	29,96,433	20,51,067
Supplementary	..			
Amount surrendered during the year				19,23,000

Notes and Comments

The saving of Rs. 20.51 lakhs representing 41 per cent of the original provision was mainly accounted for by non-utilisation of provision in the following sub-heads :—

<i>Sub-head</i>	<i>Total grant</i>	<i>Actual Expenditure</i>	<i>Excess (+) Saving(—)</i>
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(In lakhs of rupees)

(1) 4. Contingencies.

O.	4.58			
R.	—1.86	2.72	2.68	—0.04

The saving of Rs. 1.90 lakhs in the original provision was stated to be mainly due to non-purchase of furniture for use in the plantation as the buildings were not constructed and made available in time.

(2) 5. Construction of Roads
and Buildings.

O.	15.00			
R.	—8.45	6.55	6.52	—0.03

The saving of Rs. 8.48 lakhs representing 57 per cent of the original provision has been attributed to poor progress of construction works as the Engineering wing started functioning late and the actual work started only in the last quarter of the financial year.

Out of the saving a sum of Rs. 7.95 lakhs was surrendered on 14th and 31st March, 1962.

(3) 6. Working Expenses.

O.	26.46			
R.	—8.53	17.93	16.90	—1.03

GRANT No. XLIV—CAPITAL OUTLAY ON
AGRICULTURAL IMPROVEMENT—*Concl'd.*

The saving of Rs. 9.56 lakhs representing 36 per cent of the original provision has been attributed to non-incurring of expenditure on preliminary operations for Rubber Plantation as the entire area for Plantation was not made available by the Forest Department before the close of the financial year.

Out of the saving the surrender of Rs. 8.53 lakhs was made on 14th and 31st March, 1962.

GRANT NO. XLV—CAPITAL OUTLAY ON
INDUSTRIAL DEVELOPMENT.

	<i>Total grant or Appropriation</i>	<i>Actual Expenditure</i>	<i>Saving.</i>
	Rs.	Rs.	Rs.
Voted—			
Original 2,10,10,800]			
Supplementary 7,50,100]	2,17,60,900	1,47,83,513	69,77,387
Amount surrendered during the year.			41,56,100
Charged—			
Original 10,000]	10,000	3,786	6,214
Supplementary ..]			

Notes and Comments

(i) The saving of Rs. 69.77 lakhs was 33 per cent of the original provision. Against this a sum of Rs. 41.56 lakhs was surrendered.

(ii) The savings were mainly accounted for by non-utilisation of provision in the following group heads :—

<i>Group head</i>	<i>Total grant or Appropriation</i>	<i>Actuals</i>	<i>Excess (+) Saving (—)</i>
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(In lakhs of rupees)

(1) (a) 9 A. Travancore Rubber

Works—

O. 5.00

R. —3.39

1.61

1.66

+0.05

The net saving of Rs. 3.34 lakhs representing 67 per cent of the original provision was attributed to non-receipt of import license for the purchase of machinery.

The anticipated saving of Rs. 3.39 lakhs was surrendered on the last day of the year.

GRANT No. XLV. CAPITAL OUTLAY ON
INDUSTRIAL DEVELOPMENT—*Contd.*

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess(+) Saving(—)</i>
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(In lakhs of rupees)

(2) (a) 9. B. Kerala Government

Cycle Rim Factory—

O.	2.00		
R.	—1.10	0.90	0.79 —0.11

The total saving of Rs. 1.21 lakhs representing 61 per cent of the original provision was attributed to non-receipt of license for importing Polishing Machines, receipt of only two units of Rectifiers against three ordered for and non-supply by the Government Engineering Workshops of fabrication and supplying tanks ordered for (Rs. 0.72 lakh), non-construction of buildings to house new electroplating machinery on account of scarcity of cement (Rs. 0.38 lakh) and non-receipt of copper bars and lead sheets for which orders had been placed (Rs. 0.11 lakh).

The anticipated saving of Rs. 1.10 lakhs was withdrawn by reappropriation on 27th March, 1962 (Rs. 0.38 lakh) and surrender on the last day of the year (Rs. 0.72 lakh).

(3) (a) 9.C. Government Ceramic

Concerns—

O.	3.00		
R.	—2.78	0.22	0.23 +0.01

The net saving of Rs. 2.77 lakhs representing 92 per cent of the original provision was stated to be due to non-receipt of the items of machinery ordered for before the close of the year.

The anticipated saving of Rs. 2.78 lakhs was withdrawn by reappropriation on 30th March, 1962 (Rs. 0.52 lakh) and by surrender on the last day of the year (Rs. 2.26 lakhs).

(4) (a) 9. H. Kerala Soap

Institute—

O.	5.40		
R.	—4.72	0.68	0.58 —0.10

The total saving of Rs. 4.82 lakhs forming 89 per cent of the original provision was attributed mainly to non-receipt of items of machinery ordered for. The bulk of the saving (Rs. 4.24 lakhs) was surrendered on the last day of the year.

(5) (a) 9.I. Purchase and
Development of Elec-
trical and Allied Indus-
tries—

O.	3.50		
R.	—3.50		

The saving of the entire provision was attributed to non-sanctioning by Government of the scheme for the purchase of the Electrical and Allied Industries. The provision was withdrawn by reappropriation on 9th March, 1962 (Rs. 1.09 lakhs) and surrender on the last day of the year (Rs. 2.41 lakhs).

GRANT No. XLV—CAPITAL OUTLAY ON
INDUSTRIAL DEVELOPMENT—*Contd.*

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess(+) Saving(-)</i>
<i>(In lakhs of rupees)</i>			

(6) (a) 9 J. Government Oil

Factory—

O. 2.90

R. —1.34

1.56

1.02

—0.54

The total saving of Rs. 1.88 lakhs forming 65 per cent of the original provision was attributed to less expenditure under “Hydrogenation Fish Oil” the reasons for which were not furnished (Rs. 1.34 lakhs) and non-utilisation of the provision placed at the disposal of the Public Works Department for works relating to the Scheme for “Expansion” and “Modernisation” (Rs. 0.54 lakh).

The anticipated saving of Rs. 1.34 lakhs was withdrawn by reappropriation on 27th March, 1962 (Rs. 1.10 lakhs) and by surrender on the last day of the year (Rs. 0.24 lakh).

(7) (b) 4. Indian Transformers Ltd.—

O. 3.00

R. —3.00

The entire provision of Rs. 3.00 lakhs which was made for investment in the Company remained unutilised. The saving was attributed to the final decision of Government to leave the question of investment in the Company to the Kerala State Industrial Development Corporation Ltd., the reasons for which were not furnished.

The saving was withdrawn by surrender on the last day of the year.

During the year 1960-61 also the entire provision of Rs. 3 lakhs remained unutilised.

(8) (b) 5. Electric Lamp

Industry—

O. 2.00

R. —2.00

The entire provision of Rs. 2.00 lakhs which was made for investment in the Company remained unutilised. The non-utilisation of the provision was attributed to non-fulfilment by the Company of certain conditions on which investment by Government was agreed upon.

The surrender of the saving was made on the last day of the year.

During the year 1960-61 also the entire provision of Rs. 2.00 lakhs remained unutilised.

(9) (b) 10. Participation in the

Capital of Private Limited Companies under
Small Scale Industries
Scheme—

O. 2.00

R. —2.00

GRANT No. XLV—CAPITAL OUTLAY ON
INDUSTRIAL DEVELOPMENT—Contd.

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess(+) Saving(—)</i>
(In lakhs of rupees)			

The entire provision of Rs. 2.00 lakhs remained unutilised. The non-utilisation of the provision was based on the advice of the Committee constituted for the purpose of examining the soundness of Private Firms that no amount could be utilised before the end of the year.

The provision was withdrawn by reappropriation on 28th March, 1962.

(10) (b) 11. Purchase of debentures of Land Mortgage Bank under the Scheme of Providing assistance to small holders of Rubber Plantations—	13.58	..	—13.58
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Saving of the entire provision was due to non-materialisation of the proposal to purchase debentures of the Land Mortgage Bank, the reasons for which were stated as follows :—

According to the scheme funds required for the disbursement of loans were to be acquired in the first instance from the State Bank of India on Government guarantee to be repaid by issue of Special debentures to be floated by the Kerala Co-operative Central Land Mortgage Bank. The Special debentures were to be fully subscribed by the Reserve Bank of India and Government at the rate of 75 per cent and 25 per cent respectively. As the interim finance from the State Bank of India was not sanctioned during the year owing to procedural delays no special debentures could be issued during the year. This has resulted in the saving of the entire provision made for the purchase of 25 per cent of the Special Debentures to be floated during the year.

The reason for the non-surrender of the provision was not furnished.

(11) (c) 4. Share Contribution to Service Co-operatives—			
O.	15.00		
R.	—1.83	13.17	.. —13.17

The saving of the entire provision of Rs. 15.00 lakhs was attributed to non-payment of share contribution to Service Co-operative Societies due to non-fulfilment of the conditions for payment of contribution by the Societies.

The surrender of Rs. 1.83 lakhs was made on the last day of the year.

(12) (c) 5. B. Establishment of Development areas—			
O.	4.00		
R.	—4.00	..	.. ..

**GRANT No—XLV—CAPITAL OUTLAY ON
INDUSTRIAL DEVELOPMENT—Concl'd.**

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess(+) Saving(—)</i>
(In lakhs of rupees)			

The saving of the entire provision of Rs. 4.00 lakhs was attributed to non-finalisation of the selection of site for the implementation of the Scheme the reasons for which were not stated.

The provision was withdrawn by surrender on the last day of the year.

(13) (c) 5. F. Warehousing—

O.	2.00			
R.	—2.00	..	..	..

The entire provision of Rs. 2.00 lakhs remained un-utilised. The non-utilisation of the provision was attributed to non sanctioning by Government of share capital contribution the reasons for which were not stated.

The provision was withdrawn by surrender on the last day of the year.

(14) (c) 5. I. Kerala Industrial
Development Corporation—

O.	60.00			
R.	—35.00	25.00	25.45	+0.45

The net saving of Rs. 34.55 lakhs forming 58 per cent of the original provision was attributed to the decision of the Board of Directors of the Kerala Industrial Development Corporation not to make further calls during the year the reasons for which were not stated.

The anticipated saving of Rs. 35.00 lakhs was withdrawn by reappropriation on 20th March, 1962 (Rs. 20.17 lakhs) and surrender on the last day of the year (Rs. 14.83 lakhs).

GRANT NO. XLVI. CAPITAL OUTLAY ON PORTS

	<i>Total grant</i>	<i>Actual Expenditure</i>	<i>Saving</i>
	Rs.	Rs.	Rs.
Voted—			
Original	24,72,000		
Supplementary	..		
Amount surrendered during the year			
	24,72,000	3,89,200	20,82,800
			17,25,300

GRANT No. XLVI. CAPITAL OUTLAY ON
PORTS—*Concl'd.**Notes and Comments*

(i) The saving of Rs. 20.83 lakhs under the Grant represented 84 per cent of the provision. Against this, only a sum of Rs. 17.25 lakhs was surrendered on 20th and 24th March, 1962.

(ii) In the case of 33 works for which a provision of Rs. 8.95 lakhs was originally made, the whole provision remained unutilised which is attributed to non-taking of these works due to non-finalisation of proposals, estimates or designs, non-sanctioning of estimates or non-receipt or delay in receipt of administrative sanction. Savings also occurred to a substantial extent in the following group heads :—

<i>Group head.</i>	<i>Total grant</i>	<i>Actual Expenditure</i>	<i>Excess (+) Saving (—)</i>
(In lakhs of rupees)			
(1) C (b) Establishment— Amount transferred from “50. Civil Works” on account of Establish- ment charges—	2.10	0.31	—1.79

The saving of Rs. 1.79 lakhs is accounted for by less amount adjusted on the basis of actual expenditure incurred on works under this grant.

(2) C (c) (vi) Construction
of pier at Quilon—

O.	8.00		
R.	—7.00	1.00	0.28
			—0.72

The saving of Rs. 7.72 lakhs, constituting 97 per cent of the original provision was stated to be mainly due to receipt of administrative sanction for the work in January, 1962 and delay in land acquisition proceedings.

The anticipated saving of Rs. 7 lakhs was withdrawn by reappropriation on 15th March, 1962 (Rs. 0.24 lakh) and surrender on 24th March, 1962 (Rs. 6.76 lakhs).

(iii) Explanations for variations are awaited in the case of 14 group heads (out of 39).

GRANT No. XLVII. CAPITAL OUTLAY ON CIVIL WORKS

		<i>Total Grant or Appropriation</i>	<i>Actual Expenditure</i>	<i>Excess(+) Saving(—)</i>
		Rs.	Rs.	Rs.
Voted—				
Original	4,74,88,500]			
Supplementary	65,46,100]	5,40,34,600	5,45,32,973	+4,98,373
Charged—				
Original	42,700]			
Supplementary	2,80,300]	3,23,000	71,851	—2,51,149

Notes and Comments

(i) Although the original provision in the Voted Grant was increased by Supplementary Grants aggregating Rs. 65.46 lakhs obtained on 10th July, 1961 (Rs. 10.00 lakhs), 29th November, 1961 (Rs. 10.45 lakhs) and on 15th March, 1962 (Rs. 45.01 lakhs) there was an excess of Rs. 4.98 lakhs under the grant which requires to be regularised.

(ii) The provision in the Charged Appropriation was increased by Supplementary Charged Appropriations aggregating Rs. 2.80 lakhs obtained on 29th November, 1961 (Rs. 2.25 lakhs) and on 15th March, 1962 (Rs. 0.55 lakh) but a sum of Rs. 2.51 lakhs remained unutilised.

(iii) The saving in the Charged Appropriation was mainly accounted for by non-utilisation of provision under the following group heads:—

<i>Group head</i>	<i>Total Grant or Appropriation</i>	<i>Actuals</i>	<i>Excess(+) Saving(—)</i>
	(In lakhs of rupees)		
(1) (a) 4. General Administration			
Charged—			
O.	0.43		
S.	2.00		
R.	—1.76	0.67	0.13 —0.54

Additional provision made by Supplementary Appropriation of Rs. 2.00 lakhs for construction of Governor's Secretariat, Household Office and Staff Quarters remained unutilised. The reason for non-utilisation has not been furnished.

The anticipated saving of Rs. 1.76 lakhs was withdrawn by reappropriation between 16th and 31st March, 1962.

(2) (c) Original Works—

Miscellaneous—			
Schemes under the Five Year Plans—			
Charged—			
S.	0.55	0.55	—0.55

**GRANT No. XLVII—CAPITAL OUTLAY ON
CIVIL WORKS—Contd.**

Provision made by Supplementary appropriation obtained on 15th March, 1962 for payment towards court decrees in respect of land acquisition charges remained unutilised. The reason for non-utilisation of the provision has not been furnished.

(iv) Large excesses under the Voted Grant occurred under the following five group heads:—

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess (+) Saving (—)</i>
(In lakhs of rupees)			
(1) (a) 10. Education— Schemes outside the Five Year Plans—			
O. 4.35			
R. —2.23	2.12	5.14	(+)3.02

The excess expenditure of Rs. 3.02 lakhs is stated to be mainly due to wrong debit of expenditure incurred under 'Education—Plan'. The details of wrong debit have not been furnished by the Controlling Officer.

(2) (b) Communications—
Schemes under the Five
Year Plans—

O.	82.11			
S.	38.00			
R.	36.18	1,56.29	1,84.51	+28.22

Although the original provision was increased by Supplementary Grants aggregating Rs. 38.00 lakhs obtained on 10th July, 1961, 29th November, 1961 and 15th March, 1962 and by reappropriation of Rs. 36.18 lakhs made on the last day of the year there was an excess of Rs. 28.22 lakhs.

The reason for the excess has been stated to be due to good progress in the execution of works anticipating additional provision by Supplementary Grant to the extent of Rs. 50.00 lakhs proposed by the Department against which only a sum of Rs. 25.00 lakhs was granted on 15th March, 1962.

(3) (c) Original Works—
Miscellaneous—
Schemes under the
Five Year Plans—
Voted—

O.	51.51			
S.	21.00			
R.	11.73	84.24	1,01.39	+17.15

Although the original provision was increased by Supplementary provision of Rs. 21.00 lakhs obtained on 29th November, 1961 (Rs. 1.00 lakh) and on 15th March, 1962 (Rs. 20.00 lakhs) and also by reappropriation of Rs. 11.73 lakhs made on the last day of the year there was an excess of Rs. 17.15 lakhs.

GRANT No. XLVII. CAPITAL OUTLAY ON
CIVIL WORKS—*Contd.*

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess(+) Saving(—)</i>
(In lakhs of rupees)			

The reason for the excess has been stated to be due to non-sanctioning of Supplementary Grants to the extent applied for by the Department to cover the expenditure incurred under Anti-Sea Erosion Works and Flood Control Works over and above the sanctioned provision.

- (4) (d) Establishment—
(1) Schemes outside the
Five Year Plans—

Share debit from "50 Civil Works on account of Direction, Superintendence and Executive Staff of the Roads and Buildings branch—	7.69	9.27	+1.58
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The excess which was due to adjustment made in March, Supplementary accounts in proportion to the increased works expenditure remained uncovered.

- (5) (d)(2) Schemes under the
Five Year Plans—
(i) Share debit from "50 Civil Works" on account of Direction, Superintendence and Executive Staff of the Roads and Buildings Branch and Direction of Chief Engineer (General and Irrigation)—

22.96	30.47	+7.51
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The reason for the excess and its remaining uncovered is the same as under '(d)(1)' above.

There were small excesses not exceeding Rs. 0.67 lakh under nine other group heads, viz., '(a) 4. General administration—Voted', '(a) 8. Scientific Departments—Schemes outside the Five Year Plan', '(a) 9. Ports and Pilotage', '(a) 11. Medical—Schemes outside the Five Year Plan', '(a) 12. Public Health—Schemes outside the Five Year Plan', '(a) 13. Agriculture — Schemes outside the Five Year Plan—Voted', '(a) 14. Animal Husbandry, Schemes outside the Five Year Plan', '(a) 15. Co-operation—Schemes outside the Five Year Plan' and '(a) 19. Miscellaneous Departments—Schemes outside the Five Year Plan'.

The total excess which worked up to Rs. 59.38 lakhs was offset by the savings of Rs. 54.40 lakhs under other heads important cases among which are indicated in Comments (v) and (vi).

GRANT No. XLVII—CAPITAL OUTLAY ON
CIVIL WORKS—*Contd.*

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess (+) Saving (—)</i>
(In lakhs of rupees)			

(v) In the following group heads the provision made remained unutilised to a substantial extent:—

(1) (a) 1. Taxes on Income—

O.	5.75			
R.	—5.54	0.21	..	—0.21

The entire provision remained unutilised. The reasons for the saving have been attributed to non-finalisation of the proposals for the construction of office buildings for check posts and staff quarters (Rs. 4.05 lakhs), non-starting the construction of the Office building of the Agricultural Income Tax and Sales Tax Department at Kozhikode due to non-fixation of site (Rs. 1.49 lakhs) and non-taking up of the work of construction of staff quarters at Devicolam owing to preparation of the estimates at the close of the year (0.21 lakh).

The anticipated saving of Rs. 5.54 lakhs was withdrawn by re-appropriation on 24th and 30th March, 1962.

(2) (a) 2. Land Revenue—

O.	2.10			
R.	—1.36	0.74	0.30	—0.44

The total saving of Rs. 1.80 lakhs representing 86 per cent of the original provision has been attributed to the saving in the construction of Taluk Office buildings at Kuttanad and non-preparation of estimate to the work "Construction of Alleppey Collectorate".

The anticipated saving of Rs. 1.36 lakhs was withdrawn by reappropriation between 16th and 31st March, 1962.

(3) (a) 5. Administration of
Justice—

O.	6.50			
R.	—2.67	3.83	2.10	—1.73

The total saving of Rs. 4.40 lakhs representing 68 per cent of the original provision has been stated to be due to non-finalisation of designs or estimates (Rs. 2.67 lakhs), late commencement of construction of a building for housing Court at Kalpetta (Rs. 0.20 lakh) and cumulative result of savings under large number of works (Rs. 1.53 lakhs).

The anticipated saving of Rs. 2.67 lakhs was withdrawn by reappropriation between 16th and 31st March, 1962.

(4) (a) 7. Police—

Voted—

O.	32.33			
R.	—6.28	26.05	25.06	—0.99

**GRANT No. XLVII—CAPITAL OUTLAY ON
CIVIL WORKS—Contd.**

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess(+) Saving(—)</i>
(In lakhs of rupees)			

The total saving of Rs. 7.27 lakhs representing 23 per cent of the original provision has been attributed to non-utilisation either partly or wholly of the provision made for construction of Police Quarters, Out Posts and buildings in some Districts of the State (Rs. 6.28 lakhs), non-receipt of invoices for land acquisition charges, poor progress in the construction of buildings and late starting of certain works (Rs. 0.99 lakh).

The anticipated saving of Rs. 6.28 lakhs was withdrawn by reappropriation between 16th and 31st March, 1962.

(5) (a)12. Public Health—
Schemes under the Five
Year Plans—

O.	5.34			
R.	—1.04	4.30	1.28	—3.02

The total saving of Rs. 4.06 lakhs represented 76 per cent of the original provision. The anticipated saving of Rs. 1.04 lakhs withdrawn by reappropriation on 24th and 31st March, 1962 has been stated to be mainly due to non-utilisation of the provision for "Improvements to Public Health Laboratories" (Rs. 0.80 lakh), non-receipt of sanction to estimates and non-construction of the Medical College Health Unit, Trivandrum (Rs. 0.34 lakh).

The reason for the final saving of Rs. 3.02 lakhs is awaited.

(6) (a)13. Agriculture—
Schemes under the Five
Year Plans—

O.	25.33			
R.	—13.14	12.19	6.58	—5.61

The total saving of Rs. 18.75 lakhs representing 74 per cent of the original provision has been attributed mainly to non-utilisation partly or wholly of the provisions made for construction of Office buildings, wharfs, break-waters, staff quarters, seed farms, fish farms and hostels for Trainees at various centres of activities of the Agriculture Department and additional accommodation for the Agriculture College, due to non-finalisation of designs and estimates, non-fixation of sites and non-settlement of contract etc. (Rs. 13.14 lakhs) and non-construction of break-water at Vizhinjam for want of Government sanction, non-utilisation of the provision made for construction of quarters and seed farms in full due to non-fixation of sites or want of tenders and poor progress of certain works of construction in Palghat Division due to scarcity of cement etc. (Rs. 5.61 lakhs).

The anticipated saving of Rs. 13.14 lakhs was withdrawn by reappropriation between 23rd and 31st March, 1962.

GRANT No. XLVII—CAPITAL OUTLAY ON
CIVIL WORKS—*Contd.*

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess (+) Saving (—)</i>
	(In lakhs of rupees)		
(7) (a) 15. Co-operation- Schemes under the Five Year Plans—			
O. 2.41			
R. —1.25	1.16	0.07	—1.09

The total saving of Rs. 2.34 lakhs representing 97 per cent of the provision has been attributed to non-utilisation of the provision made for the construction of the buildings for the Calicut Milk Supply Co-operative Scheme in full due to late commencement of the construction work (Rs. 1.25 lakhs) and non-commencement of the construction of buildings for the Milk Supply Scheme, Ernakulam due to non-fixation of sites (Rs. 1.09 lakhs).

The anticipated saving of Rs. 1.25 lakhs was withdrawn by reappropriation on 24th March, 1962.

(8) (a) 17. Civil Works— Schemes outside the Five Year Plans—			
O. 42.46			
S. 0.40			
R. —22.90	19.96	16.35	—3.61

The saving of Rs. 26.51 lakhs representing 62 per cent of the original provision has been attributed mainly to non-utilisation either partly or wholly of the provision made for construction of quarters under the Rental Housing Scheme, additional accommodation for Civil Stations, buildings for Government Offices, additional residential quarters and construction of electric installation to Government buildings etc. (Rs. 22.90 lakhs) and non-adjustment of charges towards acquisition of a building for Collector's residence at Calicut, non-taking up of the construction of buildings under Rental Housing Scheme at Alleppey, poor progress under certain works due to want of cement and small variations under a large number of works (Rs. 3.61 lakhs).

The anticipated saving of Rs. 22.90 lakhs was withdrawn by reappropriation between 16th and 31st March, 1962.

(9) (c) Original Works— Miscellaneous— Schemes outside the Five Year Plans—			
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Voted—			
O. 4.00			
R. —3.22	0.78	0.32	—0.46

The total saving of Rs. 3.68 lakhs representing 92 per cent of the original provision has been stated to be due to non-utilisation in full of the provision made for improvements to roads.

GRANT No. XLVII—CAPITAL OUTLAY ON
CIVIL WORKS—*Concl'd.*

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess(+) Saving(—)</i>
(In lakhs of rupees)			

The anticipated saving of Rs. 3.22 lakhs was withdrawn by reappropriation on 27th September, 1961 and 31st March, 1962.

(vi) In the following case the additional funds provided by reappropriation proved unnecessary:—

(a) 10. Education—

Schemes under the Five

Year Plans—

Voted—

O.	1,02.34			
S.	0.007			
R.	4.07	1,06.41	93.28	—13.13

Additional funds amounting to Rs. 4.07 lakhs provided by reappropriation between 17th and 31st March, 1962 for construction of new and additional buildings, quarters and additional hostel for Schools and Colleges in various Districts proved wholly unnecessary.

The reason for the final saving has not been furnished by the Controlling Officer.

(vii) *Suspense Accounts—*

The nature of the transactions recorded under each sub head of suspense is explained in Note (v) below Grant No. XXXIV Civil Works.

An Account of the transactions relating to this Grant for the year 1961-62 is given below:—

<i>Sub head</i>	<i>*Balance on 1st April, 1961</i>	<i>Debits</i>	<i>Credits</i>	<i>*Balance on 31st March, 1962</i>
(1)	(2)	(3)	(4)	(5)
	Rs.	Rs.	Rs.	Rs.
Purchases	(a)(—)17,73,842**	..	(—)16,64,205	(—)1,09,637
Stock	16,88,283	(—)7,92,472	..	8,95,811
Miscellaneous				
Public Works				
Advances	12,37,676	(—)10,93,700	..	1,43,976
Total	11,52,117	(—)18,86,172	(—)16,64,205	9,30,150

* The balances do not include the opening balances relating to the Divisions in the territories transferred from the former Madras State on reorganisation of States due to non-finalisation of their allocation between successor States.

** Includes correction of Re. 1 due to rounding.

(a) The minus balance shown against 'Purchases' represents credit balance.

GRANT No. XLVIII—CAPITAL ACCOUNT OF OTHER WORKS OUTSIDE THE REVENUE ACCOUNT

		<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Saving</i>
		Rs.	Rs.	Rs.
Voted—				
Original	19,45,300	31,26,700	11,73,773	19,52,927
Supplementary	11,81,400			
Amount surrendered during the year				14,52,800

Notes and Comments

(i) The saving of Rs. 19.53 lakhs in the Grant which was more than 100 per cent of the original provision indicates defective budgeting.

(ii) After taking a Supplementary Grant of Rs. 11.81 lakhs on 10th July, 1961 (Rs. 10.48 lakhs) for the acquisition and reclamation of the low lying land in Ernakulam with a view to utilise it as house sites and on 29th November, 1961 (Rs. 1.33 lakhs) for land acquisition for opening a Sainik School in Trivandrum and additions and alterations to a building temporarily released by the Government of India to house the Sainik School, the Department found that it had surplus funds to surrender. A sum of Rs. 14.53 lakhs was surrendered and this was done on 27th and 31st March, 1962.

(iii) A substantial portion of the funds remained unutilised under the following group heads :—

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess (+) Saving (—)</i>
	(In lakhs of rupees)		

- (1) (a) II. A Public Works
Department—
Munnar Town Improvement
Scheme—

O. 1.00
R. —1.00

The entire saving was stated to be due to non-finalisation of the details of the scheme.

The amount was surrendered on the last day of the year.

The savings in the original provision under the head during 1959-60 and 1960-61 were Rs. 2.99 lakhs (99.5 per cent) and Rs. 2.74 lakhs (99.9 per cent) respectively.

- (2) II. B(iii) Attappady
Colonisation—

O. 7.90
R. —4.10 3.80 2.88 —0.92

GRANT No. XLVIII—CAPITAL ACCOUNT OF OTHER WORKS OUTSIDE THE REVENUE ACCOUNT—*Concl'd.*

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess (+) Saving (—)</i>
(In lakhs of rupees)			

The total saving of Rs. 5.02 lakhs represented 64 per cent of the original provision. The anticipated saving of Rs. 4.10 lakhs has been stated to be mainly due to absence of response to tenders in respect of the works "Constructing Police Quarters at Agali" and "Road from Anakatty Sholayar" (Rs. 2.06 lakhs), non-starting the work "Agriculture Quarter at Agali" for want of administrative sanction (Rs. 0.53 lakh) and less expenditure on the acquisition of lands and construction of houses for the tribals (Rs. 0.76 lakh).

The reasons for the final saving of Rs. 0.92 lakh and its non-surrender are awaited.

A sum of Rs. 4.10 lakhs was surrendered on the last day of the year.

The savings under the head during 1959-60 and 1960-61 were Rs. 1.09 lakhs (54 per cent) and Rs. 1.46 lakhs (40 per cent) respectively.

(3) II B(iv) Reclamation

Work in Ernakulam—

S.	10.49			
R.	—6.78	3.71	..	—3.71

The entire provision which was made by Supplementary Grant obtained on the 10th July, 1961 for the acquisition and reclamation of the low lying land in Ernakulam with a view to utilise it as house sites remained unutilised.

An amount of Rs. 6.78 lakhs was surrendered on the last day of the year.

The reasons for neither the saving surrendered, nor the final saving and its non-surrender have been furnished.

(4) II C(ii) Low Income

Group Housing Scheme—

O.	3.00			
R.	—2.80	0.20	1.29	+1.09

The saving of Rs. 2.80 lakhs representing 93 per cent of the original provision, which was withdrawn by reappropriation between 16th January and 19th March, 1962 (Rs. 2.61 lakhs) and surrender on 27th March, 1962 (Rs. 0.19 lakh) was stated to be due to the transfer of the scheme to the Government of India Land Acquisition and Development Scheme.

The reasons for the final excess and its remaining uncovered have not been furnished.

(iv) In the following case the funds provided by reappropriation proved unnecessary:—

(a) II.C(iii) Land Acquisition and Development—

R.	2.11	2.11	..	—2.11
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The entire provision made by re-appropriation on the 19th March, 1962 remained unutilised.

The reasons for the saving and its non-surrender are awaited.

(v) The reasons for the variations have not been furnished by the Controlling Officer in the case of 7 group heads (out of 16).

GRANT No. XLIX—CAPITAL OUTLAY ON TRANSPORT SCHEMES

		<i>Total Grant or Appropriation</i>	<i>Actual Expenditure</i>	<i>Saving</i>
		Rs.	Rs.	Rs.
Voted—				
Original	29,13,800	34,13,800	34,01,588	12,212
Supplementary	5,00,000			
Charged—				
Original	10,000	10,000	923	9,077

Notes and Comments

(i) In the following cases, the provision was not utilised to a substantial extent:—

<i>Group Head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess(+) Saving(—)</i>
	(In lakhs of rupees)		

(1) (a)(i) Cost of buses—

O.	20.30		
S.	5.00	25.30	20.75
			—4.55

The major portion of the Supplementary Grant of Rs. 5 lakhs obtained on 15th March, 1962 with the object of releasing 119 new vehicles remained unutilised. The saving has been attributed to non-completion of the expected number of buses for want of essential materials.

During the year 1960-61 the Supplementary Grant of Rs. 8.00 lakhs obtained on 17th March, 1961 proved wholly unnecessary since total saving under the head was Rs. 9.65 lakhs.

(2) (a)(ii) Cost of land and buildings—

Voted—				
O.	6.89			
R.	—2.40	4.49	3.68	—0.81

A sum of Rs. 3.21 lakhs representing 47 per cent of the original provision remained unutilised. The savings have been attributed mainly to slow progress of land acquisition (Rs. 1.36 lakhs) and poor progress in the execution of new works due to shortage of cement (Rs. 1.75 lakhs).

(ii) In the following case the provision of funds proved inadequate :—

(a) (vi) Suspense—

O.	0.07			
R.	2.90	2.97	8.78	+5.81

The excess of Rs. 5.81 lakhs has been attributed to non-adjustment of the cost of buses and plant and machinery acquired and kept under stock due to non-completion of the expected number of buses and non-installation of machinery.

Though an additional sum of Rs. 2.90 lakhs was provided by reappropriation on 21st and 31st March, 1962, it proved inadequate showing that even at the end of the financial year the Department was not able to assess the requirements correctly.

GRANT No. L. COMMUTED VALUE OF PENSIONS

		<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess</i>
		Rs.	Rs.	Rs.
Voted—				
Original	1,50,000	1,50,000	1,70,442	20,442
Supplementary	.. }			

Notes and Comments

There is an excess of Rs. 0.20 lakh under the grant which requires to be regularised.

The excess occurred under the following minor head :—

<i>Minor head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess</i>
		(In lakhs of rupees)	
Payments of Commuted Value of Pensions	1.50	1.70	0.20

The excess has been stated to be due to the final settlement of a number of claims which could not be anticipated.

GRANT No. LI—CAPITAL OUTLAY ON SCHEMES OF GOVERNMENT TRADING

		<i>Total Grant or Appropriation</i>	<i>Actual Expenditure</i>	<i>Saving</i>
		Rs.	Rs.	Rs.
Voted—				
Original	12,95,42,600	12,97,66,800	12,64,04,243	33,62,557
Supplementary	2,24,200 }			
Amount surrendered during the year				98,96,700
Charged—				
Original	5,000	47,100	45,415	1,685
Supplementary	42,100 }			

GRANT No. LI—CAPITAL OUTLAY ON SCHEMES OF
GOVERNMENT TRADING—(Contd.)*Notes and Comments*

(i) Under the Voted Grant a Supplementary Grant of Rs. 2.24 lakhs was obtained on the 15th March, 1962 for the adjustment of cost of the Dieldrin actually received during 1957-58 for National Filaria Control Programme under the T. C. A. Programme. In view of the ultimate saving of Rs. 33.63 lakhs in the Grant, the Supplementary provision proved wholly unnecessary.

(ii) A sum of Rs. 98.97 lakhs was surrendered on the last day of the year against which the saving available in the Voted Grant amounted to Rs. 33.63 lakhs only.

(iii) In the following cases the provision was not utilised to a substantial extent:—

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess(+) Saving(—)</i>
(In lakhs of rupees)			
(1) (a) (iii) Departmental Wholesale Depots—			
O. 24.51			
R. —20.78	3.73	3.65	—0.08

Saving of Rs. 20.86 lakhs representing 85 per cent of the original provision has been attributed to post budget decision of Government to close down the eight Departmental Wholesale Depots consequent on the decision of Government of India to deliver foodgrains to the authorised dealers in the State direct from their Central Storage Depots opened at different centres in the State.

Out of the savings a sum of Rs. 20.78 lakhs was withdrawn by reappropriation between 1st February and 23rd March, 1962.

The savings under this head during 1959-60 and 1960-61 were Rs.15.42 lakhs (52 per cent of the original provision) and Rs.15.98 lakhs (55 per cent of the original provision) respectively.

GRANT No. LI—CAPITAL OUTLAY ON SCHEMES OF
GOVERNMENT TRADING—*Concl'd.*

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess(+) Saving(—)</i>
(In lakhs of rupees)			
(2) (b)(v)A. Distribution of Fertilisers (Manure Supply Scheme)—			
O. 2,97.12			
R. —1,00.94	1,96.18	1,81.82	—14.36

A sum of Rs. 1,15.30 lakhs representing 39 per cent of the original provision remained unutilised. The savings have been stated to be due to non-purchase of the entire quantity of fertilisers as anticipated (Rs. 1,00.94 lakhs), non-adjustment of cost of fertilisers purchased before the accounts for the year were finally closed (Rs. 9.83 lakhs) and non-drawal of amounts owing to defective and late presentation of claims or for want of details (Rs. 4.53 lakhs).

Out of the unutilised amount, Rs. 2.58 lakhs was reappropriated to other heads by the end of March and Rs. 98.36 lakhs was surrendered on the last day of the year.

GRANT No. LII—LOANS AND ADVANCES BY THE
GOVERNMENT

	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Saving</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
Voted—			
Original } 7,08,36,000			
Supplementary } 90,94,300	7,99,30,300	7,51,60,394	47,69,906
Amount surrendered during the year			29,18,700

Notes and Comments

(i) After taking Supplementary Grants aggregating Rs. 90.94 lakhs which were taken on 10th July, 1961 (Rs. 10.25 lakhs), 29th November, 1961 (Rs. 31.00 lakhs) and 15th March, 1962 (Rs. 49.69 lakhs), the Department found that it had surplus funds amounting to Rs. 29.19 lakhs to surrender.

A substantial portion of the funds remained unutilised under the following group heads:—

GRANT No. LII—LOANS AND ADVANCES BY THE
GOVERNMENT—*Contd.*

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess(+) Saving(—)</i>
<i>(In lakhs of rupees)</i>			

(1) I (b)B. For Schemes
under the Five Year
Plans—

O.	11.89		
R.	—3.46	8.43	8.20 —0.23

The total saving of Rs. 3.69 lakhs forming 31 per cent of the original provision has been attributed mainly to sanctioning of lesser number of loans the reasons for which were not furnished.

The anticipated saving of Rs. 3.46 lakhs was withdrawn by reappropriation on 28th February and 29th and 31st March, 1962 (Rs. 3.12 lakhs) and surrender on the last day of the year (Rs. 0.34 lakh).

(2) I(e)13.D. For the Purchase
of Cattle—

O.	1.00		
R.	—1.00	..	.. ..

The entire provision of Rs. 1.00 lakh remained unutilised which has been stated to be due to non-approval of the rules for the issue of loans under the Scheme by Government the reason for which was not stated.

The provision was withdrawn by surrender (Rs. 0.92 lakh) and reappropriation (Rs. 0.08 lakh) on the last day of the year.

(3) I(e)13.I. For the issue of
Coconut mixture on credit—

O.	9.50		
R.	—3.63	5.87	2.06 —3.81

The total saving of Rs. 7.44 lakhs representing 78 per cent of the original provision has been attributed mainly to non-taking up the distribution of manure by some of the Mixing Firms (Rs. 3.81 lakhs) and late acceptance of agreement by the Fertilisers and Chemicals (Travancore) Ltd., Alwaye (Rs. 3.53 lakhs).

The bulk of the anticipated saving (Rs. 3.53 lakhs) was surrendered on the last day of the year.

(4) I(f)9. Loans for Minor
Irrigation—

O.	19.10		
S.	2.00	21.10	11.65 —9.45

In view of the final saving of Rs. 9.45 lakhs representing 49 per cent of the original provision, the Supplementary Grant of Rs. 2.00 lakhs obtained on 15th March, 1962 was entirely unnecessary.

The reasons for the saving and its non-surrender have not been furnished by the Controlling Officer.

GRANT No. LII—LOANS AND ADVANCES BY THE
GOVERNMENT—Contd.

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess(+) Saving(—)</i>
(In lakhs of rupees)			
(5) I(h)2. Loans to other Industrial Concerns—			
S. 31.00			
R. —2.93	28.07	9.07	—19.00

The total saving of Rs. 21.93 lakhs forming 71 per cent of the provision made by Supplementary Grant of Rs. 31.00 lakhs obtained on 29th November, 1961 was mainly due to non-payment of loans to the Malabar Spinning and Weaving Company, Calicut (Rs. 20.00 lakhs) and less loans sanctioned to the Cannanore Co-operative Spinning Mills (Rs. 2.23 lakhs) the reasons for which were not furnished.

87 per cent of the saving remained unsurrendered at the end of the year the reasons for which have not been furnished.

(6) I(h)3. Loans to Banks—

O. 4.00			
R. —4.00	..	0.52	+0.52

The net saving of Rs. 3.48 lakhs was stated to be due to non-sanctioning of loan to the Cochin Land Mortgage Bank the reasons for which were not furnished by the Controlling Officer.

The surrender of the anticipated saving of the entire provision of Rs. 4.00 lakhs was made on the last day of the year.

(7) I(h)19. Loans under the
Middle Income Group
Housing Scheme—

O. 10.00			
R. —4.07	5.93	5.45	—0.48

The total saving of Rs. 4.55 lakhs representing 45 per cent of the original provision has been stated to be mainly due to receipt of limited number of applications from the parties for assistance under the Scheme.

The anticipated saving was withdrawn by reappropriation between November, 1961 and March, 1962 (Rs. 3.75 lakhs) and by surrender on the last day of the year (Rs. 0.32 lakh)

(8) I(h)26(i) Loans for Coir
Development—

O. 14.63			
R. —2.76	11.87	11.87	..

The anticipated saving of Rs. 2.76 lakhs representing 19 per cent of the provision has been attributed to non-sanctioning the recommendations of the Department in full for issue of loans to Coir Co-operative Societies.

GRANT No. LII—LOANS AND ADVANCES BY THE
GOVERNMENT—*Contd.*

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess(+) Saving(—)</i>
(In lakhs of rupees)			

The surrender of saving was made on the last day of the year.

(9) I(h)26(iv) Handloom
Development—

O.	4.26			
R.	—1.71	2.55	1.78	—0.77

The total saving of Rs. 2.48 lakhs representing 58 per cent of the original provision has been attributed mainly to non-sanctioning by the All India Handloom Board of opening of new Industrial Co-operatives and non-receipt of sufficient number of applications from Societies eligible for loan. The anticipated saving of Rs. 1.71 lakhs was surrendered on the last day of the year.

(10) I(h)26(viii) Poor
Housing—

O.	2.00			
R.	—1.12	0.88	0.98	+0.10

The net saving of Rs. 1.02 lakhs representing 51 per cent of the original provision has been mainly attributed to lack of response from the Public for assistance and difficulty in the formation of suitable Co-operatives and less expenditure under the Scheme the reasons for which were not furnished.

The anticipated saving of Rs. 1.12 lakhs was withdrawn by reappropriation on 12th January, 1962 (Rs. 1.00 lakh) and surrender on the last day of the year (Rs. 0.12 lakh).

(11) I(h)26(xi) For houses for
employees of Local Bodies
drawing Rs. 100 or less per
mensem—

O.	1.00			
R.	—0.86	0.14	..	—0.14

The entire provision of Rs. 1.00 lakh remained unutilised. The reasons for the saving have not been furnished by the Controlling Officer.

(12) I(h)26(xiii) For High
Ranges Colonisation
(Anchanad)—

O.	1.62			
R.	—1.22	0.40	0.42	+0.02

GRANT No. LII—LOANS AND ADVANCES BY THE
GOVERNMENT—*Contd.*

Group head	Total Grant	Actual Expenditure	Excess(+) Saving(—)
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(In lakhs of rupees)

The net saving of Rs. 1.20 lakhs representing 74 per cent of the original provision has been attributed to less payment of loans to Colonists as they were not found eligible for further instalments of loans under the rules.

The anticipated saving of Rs. 1.22 lakhs was surrendered on the last day of the year.

(13) I(h)26(xvii) Advances
under Plantation Labour
Housing Scheme—

O.	2.00		
R.	—1.84	0.16	0.04 —0.12

The total saving of Rs. 1.96 lakhs representing 98 per cent of the original provision has been attributed mainly to inability of Planters to fulfil the conditions regarding furnishing of security contemplated in the rule regulating the grant of loan.

The anticipated saving of Rs. 1.84 lakhs was reappropriated on 19th January and 19th March, 1962.

(14) I(h)26 (xxiii) Loans for
conversion of Handlooms to
Powerlooms—

O.	19.50		
R.	—15.92	3.58	3.54 —0.04

The total saving of Rs. 15.96 lakhs representing 82 per cent of the original provision has been stated to be mainly due to non-receipt of sanction for the purchase of 500 additional looms during the year.

The anticipated saving of Rs. 15.92 lakhs was withdrawn by reappropriation on 28th February and 31st March, 1962 (Rs. 14.72 lakhs) and surrender on the last day of the year (Rs. 1.20 lakhs).

(15) I(h)26(xxiv) Village
Housing Project—

O.	3.70		
R.	—0.52	3.18	2.55 —0.63

The total saving of Rs. 1.15 lakhs representing 31 per cent of the original provision has been stated to be mainly due to sanctioning less number of loans consequent on the applicants' inability to satisfy the rules governing the grant of loan such as production of solvency Certificate, titles over the property, encumbrance Certificate for 12 years etc.

Out of the anticipated saving of Rs. 0.52 lakh, Rs. 0.45 lakh was surrendered on the last day of the year.

GRANT No. LII. LOANS AND ADVANCES BY THE
GOVERNMENT—*Concl'd.*

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess (+) Saving (—)</i>
<i>(In lakhs of rupees)</i>			

(16) I(h)26(xxviii) Loans
under Attappady Colonisa-
tion—

O.	4.00		
R.	—2.96	1.04	1.30
			+0.26

The net saving of Rs. 2.70 lakhs representing 67 per cent of the original provision has been attributed to the introduction of the Kerala State Loan Rules 1962 according to which the Revenue Officers were not competent to sanction loans.

The anticipated saving of Rs. 2.96 lakhs was surrendered on the last day of the year.

(17) I(h)26(xxxiv) For Apex
Weavers Co-operative Soci-
ety for the Establishment of
a Printing Press—

O.	1.00
R.	—1.00

The saving of the entire provision of Rs. 1.00 lakh has been attributed to non-implementation of the Scheme for Establishment of a Printing Press on account of non-receipt of approval of the All India Handloom Board.

The provision was withdrawn by surrender on the last day of the year.

(ii) The excesses remained uncovered under the following group heads:—

(1) I(f)1. Agricultural
Loans—

O.	14.24		
S.	1.00	15.24	22.63
			+7.39

Although a Supplementary provision of Rs. 1.00 lakh was obtained on 15th March, 1962 the full requirement could not be assessed accurately even at that stage.

The reason for the excess and for its remaining uncovered was not furnished.

(2) I(f)2. Industrial Loans—

O.	10.12		
S.	0.75	10.87	12.42
			+1.55

Although the original provision was increased by a Supplementary provision of Rs. 0.75 lakh obtained on 15th March, 1962 there was an excess of Rs. 1.55 lakhs which remained uncovered.

The reason for the excess and for its remaining uncovered was not furnished.

APPROPRIATION ACCOUNTS

PUBLIC DEBT—REPAYMENT (CHARGED)

	Total Appropriation Rs.	Actual Expenditure Rs.	Saving Rs.
Charged—			
Original 19,23,54,200]			
Supplementary 7,48,52,500]	26,72,06,700	24,98,26,366	1,73,80,334
Amount surrendered during the year			1,08,58,100
Notes and Comments			

After taking a Supplementary Appropriation of Rs. 7,48.53 lakhs, which was obtained on the 15th March, 1962, the Department found that it had surplus funds to surrender.

The savings were mainly accounted for by non-utilisation of the provision in the following group heads:—

Group head	Total Appropriation	Actual Expenditure	Saving
(In lakhs of rupees)			
(1) N.A.I. 1. Loans bearing interest—			
O. 41.00			
R. —11.00	30.00	26.43	3.57

The anticipated saving of Rs. 11.00 lakhs forming 27 per cent of the provision was stated to be due to assessment made based on market quotations for the purchase and cancellation of securities. The final saving of Rs. 3.57 lakhs was due to less amount of repayment of 3½ per cent Cochin Loan (1956-61).

The amount was withdrawn by reappropriation on 31st July, 1961 (Rs. 0.58 lakh) and surrender on 31st March, 1962 (Rs. 10.42 lakhs).

The saving in the original provision in the years 1959-60 and 1960-61 was 100 per cent.

(2) N.A.II.1. Other Floating Loans—

O. 15,00.00			
S. 1,62.00			
R. —1,00.00	15,62.00	14,98.24	63.76

The total saving of Rs. 1,63.76 lakhs has been attributed to non-repayment of the Ways and Means Advances granted by the Reserve Bank of India to the extent anticipated.

Out of this, a sum of Rs. 1,00.00 lakhs was withdrawn on the last day of the year by reappropriation (Rs. 2.33 lakhs) and by surrender (Rs. 97.67 lakhs).

The Supplementary Appropriation of Rs. 1,62.00 lakhs obtained on 15th March, 1962, for the purpose of repayment of advances from the Reserve Bank of India and State Bank of India proved unnecessary.

APPENDIX

**Grant-wise details of estimates and actuals in respect of
recoveries which have been adjusted in the Accounts
in reduction of expenditure**

<i>Page</i>	<i>Number and Name of Grant or Appropriation</i>	<i>Budget Estimates</i>	<i>Actuals</i>	<i>Actuals compared with Budget Estimates More (+) Less (—)</i>
1	2	3	4	5
		Rs.	Rs.	Rs.
8	II. Land Revenue	6,400	3,709	— 2,691
10	V. Forest	88,600	..	— 88,600
15	VIII. Irrigation	1,08,000	1,08,791	+ 791
19	<i>Debt Charges— Charged</i>	<i>94,08,800</i>	<i>83,84,928</i>	— 10,23,872
20	IX. Heads of States, Ministers and Headquarters Staff	2,45,900	..	— 2,45,900
21	XI. Elections	15,17,000	14,33,000	— 84,000
22	XII. District Administration and Miscellaneous	1,99,200	30,506	— 1,68,694
26	XVII. Scientific Departments	8,000	..	— 8,000
38	XXII. Public Health	22,000	..	— 22,000
40	XXIII. Public Health Engineering	42,31,500	53,61,283	+ 11,29,783
42	XXIV. Agriculture	5,16,100	9,112	— 5,06,988
51	XXVII. Animal Husbandry	93,100	..	— 93,100
51	XXVIII. Co-operation	4,19,800	1,09,787	— 3,10,013
52	XXIX. Industries	78,000	1,493	— 76,507
57	XXX. Labour and Employment	4,09,800	2,88,468	— 1,21,332
59	XXXI. Harijan Welfare	3,00,000	..	— 3,00,000
61	XXXII. Statistics and Miscellaneous	3,98,400	3,68,312	— 30,088
68	XXXIV. Civil Works	4,11,97,900	5,89,83,847	+1,77,85,947

APPENDIX—Concl'd.

<i>Page</i>	<i>Number and Name of Grant or Appropriation</i>	<i>Budget Estimates</i>	<i>Actuals</i>	<i>Actuals compared with Budget Estimates More (+) Less (—)</i>
1	2	3	4	5
		Rs.	Rs.	Rs.
82	XXXV. Famine	7,50,000	16,32,766	+ 8,82,766
83	XXXVI. Pensions	30,000	46,787	+ 16,787
88	XL. Transport Schemes	35,40,000	18,96,006	— 16,43,994
90	XLII. Capital Outlay on Irriga- tion	13,49,700	1,07,55,487	+ 94,05,787
95	XLIII. Capital Outlay on Public Health	5,56,000	44,533	— 5,11,467
99	XLIV. Capital Outlay on Agri- cultural Improvement	..	977	+ 977
100	XLV. Capital Outlay on Indus- trial Development	1,000	2,71,883	+ 2,70,883
106	XLVII. Capital Outlay on Civil Works	80,65,700	—16,55,115	— 97,20,815
113	XLVIII. Capital Account of other works outside the Revenue Account	6,16,600	— 60,392	— 6,76,992
116	L. Commuted value of Pensions	1,50,000	1,70,442	+ 20,442
116	LI. Capital Outlay on Schemes of Government Trading			
	<i>Charged</i>	..	45,415	+ 45,415
	<i>Voted</i>	12,94,97,600	11,95,26,604	— 99,70,996
	<i>Charged</i>	94,08,800	84,30,343	— 9,78,457
Total	<i>Voted</i>	19,43,96,300	19,93,28,286	+ 49,31,986

