



GOVERNMENT OF KERALA

APPROPRIATION ACCOUNTS

1962-63



GOVERNMENT OF INDIA

ADMINISTRATIVE
STRUCTURE

1953-54

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INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Kerala for the year 1962-63 presents the accounts of sums expended in the year ended the 31st March, 1963, 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*.

APPROPRIATION ACCOUNTS

SUMMARY OF APPROPRIATION ACCOUNTS

Number and name of Grant or Appropriation	Total Grant or Appropriation	Expenditure	Expenditure compared with total 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				
Voted	34,70,400	35,38,821	..	68,421
Charged	20,000	6,678	13,322	..
II. Land Revenue				
Voted	1,00,35,400	97,92,840	2,42,560	..
III. Excise				
Voted	25,10,600	23,32,661	1,77,939	..
Charged	36,700	36,843	..	143
IV. Taxes on Vehicles				
Voted	9,09,200	7,53,835	1,55,365	..
Charged	500	175	325	..
V. Stamps				
Voted	9,64,800	8,40,547	1,24,253	..
VI. Registration Fees				
Voted	36,15,600	32,89,325	3,26,275	..
Debt Charges				
Charged	4,86,39,000	4,91,66,825	..	5,27,825
VII. State Legislature				
Voted	8,03,000	7,85,912	17,088	..
Charged	23,400	22,324	1,076	..
VIII. Elections				
Voted	6,67,700	6,01,116	66,584	..
IX. Heads of States, Ministers and Headquarters Staff				
Voted	81,56,900	79,45,422	2,11,478	..
Charged	11,47,000	10,94,746	52,254	..
X. District Admini- stration and Miscellaneous				
Voted	88,67,600	87,64,142	1,03,458	..
Charged	8,000	7,904	96	..

SUMMARY OF APPROPRIATION ACCOUNTS—*Contd.*

Number and name of Grant or Appropriation	Total Grant or Appropriation	Expenditure	Expenditure compared with total Grant or Appropriation	
			Less than granted/ appropriated	More than granted/ appropriated
(1)	(2)	(3)	(4)	(5)
	Rs.	Rs.	Rs.	Rs.
XI. Administration of Justice				
Voted	90,89,800	90,79,175	10,625	..
Charged	11,48,500	11,43,715	4,785	..
XII. Jails				
Voted	42,79,200	44,18,907	..	1,39,707
XIII. Police				
Voted	3,50,98,600	3,48,93,442	2,05,158	..
Charged	93,000	89,760	3,240	..
XIV. State Insurance and Miscella- neous				
Voted	1,53,54,600	83,83,279	69,71,321	..
XV. Scientific De- partments				
Voted	10,42,800	6,08,728	4,34,072	..
XVI. University Education				
Voted	1,44,99,600	1,11,85,440	33,14,160	..
XVII. General Educa- tion				
Voted	17,98,64,000	17,18,17,605	80,46,395	..
Charged	1,26,500	1,08,923	17,577	..
XVIII. Technical Edu- cation				
Voted	91,08,800	61,11,967	29,96,833	..
XIX. Medical				
Voted	3,97,93,600	3,82,41,067	15,52,533	..
Charged	4,000	1,272	2,728	..
XX. Public Health				
Voted	2,14,44 000	1 99,46,344	14,97,656	..

SUMMARY OF APPROPRIATION ACCOUNTS—Contd.

Number and name of Grant or Appropriation	Total Grant or Appropriation	Expenditure	Expenditure compared with total Grant or Appropriation	
			Less than granted/ appropriated	More than granted/ appropriated
(1)	(2)	(3)	(4)	(5)
	Rs.	Rs.	Rs.	Rs.
XXI. Public Health Engineering Voted	94,37,300	1,29,43,260	..	35,05,960
Charged	3,000	..	3,000	..
XXII. Agriculture Voted	1,98,67,500	1,44,03,801	54,63,699	..
Charged	34,100	33,977	123	..
XXIII. Fisheries Voted	79,10,400	67,19,435	11,90,965	..
Charged	1,400	..	1,400	..
XXIV. Rural Develop- ment Voted	62,33,800	52,45,798	9,88,002	..
XXV. Animal Husbandry Voted	47,04,200	45,89,370	1,14,830	..
Charged	6,000	67	5,933	..
XXVI. Co-operation Voted	56,56,900	38,23,800	18,33,100	..
Charged	500	234	266	..
XXVII. Industries Voted	2,96,83,000	2,24,56,885	72,26,115	..
Charged	1,000	..	1,000	..
XXVIII. Community De- velopment Pro- jects, National Extension Ser- vice and Local Development Works Voted	2,35,08,300	2,07,93,671	27,14,629	..
XXIX. Labour and Employment Voted	50,26,500	44,28,455	5,98,045	..

• SUMMARY OF APPROPRIATION ACCOUNTS—Contd.

Number and name of Grant or Appropriation	Total Grant or Appropriation	Expenditure	Expenditure compared with total Grant or Appropriation	
			Less than granted/ appropriated	More than granted/ appropriated
(1)	(2)	(3)	(4)	(5)
	Rs.	Rs.	Rs.	Rs.
XXX. Harijan Welfare				
Voted	1,39,60,500	1,36,52,417	3,08,083	..
Charged	1,14,500	91,539	22,961	..
XXXI. Statistics and Miscellaneous				
Voted	15,64,100	13,40,383	2,23,717	..
XXXII. Irrigation				
Voted	1,57,31,000	1,62,95,780	..	5,64,780
Charged	4,200	..	4,200	..
XXXIII. Public Works				
Voted	11,19,86,800	11,28,40,263	..	8,53,463
Charged	1,56,400	1,52,148	4,252	..
XXXIV. Ports				
Voted	7,40,900	5,90,282	1,50,618	..
XXXV. Transport Schemes				
Voted	4,24,65,800	4,25,93,568	..	1,27,768
Charged	1,000	..	1,000	..
XXXVI. Famine				
Voted	19,50,000	18,19,238	1,30,762	..
XXXVII. Pensions				
Voted	2,04,82,400	2,10,80,591	..	5,98,191
Charged	2,04,200	2,47,241	..	43,041
XXXVIII. Stationery and Printing				
Voted	71,24,600	67,17,359	4,07,241	..
XXXIX. Forest				
Voted	1,29,23,600	1,23,68,937	5,54,663	..
Charged	23,700	6,357	17,343	..
XL. Miscellaneous				
Voted	63,25,900	52,41,609	10,84,291	..
Charged	47,79,500	47,79,452	48	..

APPROPRIATION ACCOUNTS

SUMMARY OF APPROPRIATION ACCOUNTS—*Contd.*

<i>Number and name of Grant or Appropriation</i>	<i>Total Grant or Appropriation</i>	<i>Expenditure</i>	<i>Expenditure compared with total Grant or Appropriation</i>	
			<i>Less than granted/ appropriated</i>	<i>More than granted/ appropriated</i>
(1)	(2)	(3)	(4)	(5)
	Rs.	Rs.	Rs.	Rs.
XLI. Miscellaneous Contributions and Assignments				
Voted	31,12,500	22,84,988	8,27,512	..
Charged	1,25,000	1,02,756	22,244	..
XLII. A. National Emergency				
Voted	85,000	68,176	16,824	..
XLII. Capital Outlay on Public Health				
Voted	1,18,70,500	1,05,50,389	13,20,111	..
XLIII. Capital Outlay on Agricultural Improvement				
Voted	55,05,800	38,35,774	16,70,026	..
Charged	12,05,200	11,99,719	5,481	..
XLIV. Capital Outlay on Industrial Development				
Voted	2,50,96,100	2,07,53,256	43,42,844	..
Charged	31,300	13,536	17,764	..
XLV. Capital Outlay on Irrigation				
Voted	2,91,57,800	3,59,31,371	..	67,73,571
Charged	1,50,700	28,726	1,21,974	..
XLVI. Capital Outlay on Public Works				
Voted	7,12,72,900	6,76,35,928	36,36,972	..
Charged	6,82,400	4,82,562	1,99,838	..
XLVII. Capital Outlay on Other Works				
Voted	74,08,200	30,86,840	43,21,360	..
XLVIII. Capital Outlay on Ports				
Voted	32,66,100	10,35,067	22,31,033	..

SUMMARY OF APPROPRIATION ACCOUNTS—Contd.

Number and name of Grant or Appropriation	Total Grant or Appropriation	Expenditure	Expenditure compared with total Grant or Appropriation	
			Less than granted/ appropriated	More than granted/ appropriated
(1)	(2)	(3)	(4)	(5)
	Rs.	Rs.	Rs.	Rs.
XLIX. Capital Outlay on Transport Schemes				
Voted	45,34,500	45,26,964	7,536	..
Charged	1,10,000	1,41,412	..	31,412
L. Capital Outlay on Forests				
Voted	29,16,300	25,06,476	4,09,824	..
LI. Commuted Value of Pensions				
Voted	1,50,000	2,26,183	..	76,183
LII. Capital Outlay on Schemes of Government Trading				
Voted	14,55,37,200	11,38,98,219	3,16,38,981	..
Charged	76,400	76,354	46	..
LIII. Loans and Advances by the Government				
Voted	10,37,81,000	9,53,59,354	84,21,646	..
LIV. Appropriation to the Contin- gency Fund				
Voted	1,00,00,000	1,00,00,000	..	..
Public Debt Repayment				
Charged	36,46,73,800	36,31,46,302	15,27,498	..
Total {				
Voted	1,14,05,53,600	1,04,49,74,462	10,82,87,182	1,27,08,044
Charged	42,36,30,900	42,21,81,547	20,51,774	6,02,421
GRAND TOTAL	1,56,41,84,500	1,46,71,56,009	11,03,38,956	1,33,10,465

SUMMARY OF APPROPRIATION ACCOUNTS—*Contd.*

The excesses over the following voted grants require regularisation:—

- (i) I—Agricultural Income Tax and Sales Tax,
- (ii) XII—Jails,
- (iii) XXI—Public Health Engineering,
- (iv) XXXII—Irrigation,
- (v) XXXIII—Public Works,
- (vi) XXXV—Transport Schemes,
- (vii) XXXVII—Pensions,
- (viii) XLV—Capital Outlay on Irrigation, and
- (ix) LI—Commuted Value of Pensions.

The excesses over the following charged appropriations require regularisation:—

- (i) III—Excise,
- (ii) Debt Charges,
- (iii) XXXVII—Pensions, and
- (iv) XLIX—Capital Outlay on Transport Schemes.

The expenditure shown above does not include an amount of Rs. 3,15,537 met by advances from the Contingency Fund which were not subsequently reimbursed to the Fund before the close of the year (i) by authorisation of the Legislature (Rs. 3,02,375) and (ii) owing to the supplementary grant for resumption of advance having been obtained under an incorrect Demand (Rs. 13,162). The details of the expenditure are given below:—

<i>Major Head</i>	<i>Amount Rs.</i>	<i>Date of sanction of the advance</i>
28. Education	1,01,600	4th March, 1963
96. Capital Outlay on Industrial Development	775	14th February, 1963
103. Capital Outlay on Public Works	13,162	23rd November, 1962
Q. Loans and Advances by State Governments	2,00,000	13th March, 1963

SUMMARY OF APPROPRIATION ACCOUNTS—*Concl'd.*

As the grants and appropriations are for the gross amounts required for expenditure, the expenditure figures shown against them do not include recoveries adjusted in the accounts in reduction of expenditure. The net expenditure figures are shown in the Finance Accounts.

The reconciliation between the total expenditure according to the Appropriation Accounts for 1962-63 and that shown in the Finance Accounts for that year is shown below:—

	<i>Voted</i> Rs.	<i>Charged</i> Rs.
Total expenditure according to Appropriation Accounts	1,04,49,74,462	42,21,81,547
Deduct—Total recoveries	20,88,33,694	77,160
Net total expenditure as shown in the Finance Accounts	83,61,40,768	42,21,04,387

The details of recoveries referred to are given in Appendix.

The Appropriation Accounts have been prepared and examined under my direction in accordance with the requirements of Article 149 of the Constitution of India read with paragraph 11 (4) of the Government of India (Audit and Accounts) Order, 1936, as adapted under the India (Provisional Constitution) Order, 1947. 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, 1964.

New Delhi,
The 10. 2. 1964

A. K. Roy,
Comptroller and Auditor General of India.

GRANT No. I—AGRICULTURAL INCOME TAX AND SALES TAX

	<i>Total Grant or Appropriation</i>	<i>Actual Expenditure</i>	<i>Excess + Saving—</i>
	Rs.	Rs.	Rs.
Major Heads—			
4. Taxes on Income other than Corporation Tax			
12. Sales Tax			
13. Other Taxes and Duties			
Voted—			
Original 34,70,400 } Supplementary .. }	34,70,400	35,38,821	+68,421
Amount surrendered during the year (30th March, 1963)			
			59,000
Charged—			
Original 20,000 } Supplementary .. }	20,000	6,678	—13,322
Amount surrendered during the year (30th March, 1963)			
			13,500

Notes and Comments

(i) The expenditure under the voted grant exceeded the budget provision by Rs. 68,421 which requires to be regularised. In view of the excess, the surrender of Rs. 0.59 lakh was not justified.

(ii) The excess occurred under the following group heads:—

<i>Group head</i>	<i>Total Grant</i>	<i>Excess</i>
<i>Number</i>	<i>Name</i>	<i>Rs.</i>
12 (a)	Sales Tax—Collection charges	
(i)	Law Officer	22,100 40
(ii)	Sales Tax Appellate Tribunal	86,800 826
(iii)	District Offices	33,53,400 67,575

GRANT No. II—LAND REVENUE (ALL VOTED)

Major Head—	Total Grant Rs.	Actual Expenditure Rs.	Excess + Saving— Rs.
9. Land Revenue			
Original 1,00,35,400	1,00,35,400	97,92,840	—2,42,560
Supplementary .. }			
Amount surrendered during the year (30th March, 1963)			5,90,600

Notes and Comments

(i) The saving of Rs. 2.43 lakhs in the voted grant was the result of savings amounting to Rs. 14.17 lakhs (under 10 group heads) partly offset by excesses amounting to Rs. 11.74 lakhs (under 3 group heads).

The group heads under which the provision remained unutilised to a substantial extent are given below:—

Group head	Total Grant	Actual Expenditure	Excess + Saving—
	(In lakhs of rupees)		
(1) (b) (i) Survey Department—			
O. 8.51			
R. —1.27	7.24	6.98	—0.26

Of the total saving of Rs. 1.53 lakhs forming 18 per cent of the original provision, saving of Rs. 1.05 lakhs was stated to be due to economy in expenditure under sub head 'Contingencies'.

The reasons for the balance saving of Rs. 0.48 lakh are awaited from the Controlling Officer.

(2) (b) (viii) A. Survey of un-surveyed areas of the State—

O. 15.00			
R. —2.61	12.39	4.49	—7.90

The total saving of Rs. 10.51 lakhs forming 70 per cent of the original provision was stated to be due to late appointment and non-entertainment of staff, reasons for which are awaited from the Controlling Officer.

(ii) In the following group head, the provision proved inadequate:—

(a) (i) Village Establishments—

O. 66.26			
R. —0.15	66.11	77.92	+11.81

The excess of Rs. 11.81 lakhs was stated to be due to payment of arrears on account of refixation of pay of the village establishment of the Malabar area for which provision had not been made. The excess remained uncovered due to non-acceptance by Government of the proposal for a supplementary grant of Rs. 12.50 lakhs on an erroneous presumption that payment of arrears on account of refixation of pay for the years 1958-59 to 1960-61 had already been made.

APPROPRIATION ACCOUNTS

GRANT No. III—EXCISE

		<i>Total Grant or Appropriation</i>	<i>Actual Expenditure</i>	<i>Excess + Saving—</i>
		Rs.	Rs.	Rs.
Major Head—				
10. State Excise Duties				
Voted—				
Original	25,10,600	25,10,600	23,32,661	—1,77,939
Supplementary	..			
Amount surrendered during the year (30th March, 1963)				74,700
Charged—				
Original	5,000	36,700	36,843	+143
Supplementary	31,700			
Amount surrendered during the year				Nil

Notes and Comments

The expenditure exceeded the charged appropriation by Rs. 143, which requires to be regularised. The excess occurred under the group head "(a) Superintendence".

GRANT No. IV—TAXES ON VEHICLES

		<i>Total Grant or Appropriation</i>	<i>Actual Expenditure</i>	<i>Excess + Saving—</i>
		Rs.	Rs.	Rs.
Major Head—				
11. Taxes on Vehicles				
Voted—				
Original	9,09,200	9,09,200	7,53,835	—1,55,365
Supplementary	..			
Amount surrendered during the year (30th March, 1963)				93,400
Charged—				
Original	500	530	175	—325
Supplementary	..			
Amount surrendered during the year				Nil

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

Notes and Comments

The saving of Rs. 1.55 lakhs in the voted grant which formed 17 per cent of the provision was accounted for mainly by non-utilisation of provision to a substantial extent under the following group head:—

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess + Saving—</i>
		(In lakhs of rupees)	
(a) Inspection of Motor Vehicles—			
O.	3.69		
R.	—0.93	2.76	—0.39

The total saving of Rs. 1.32 lakhs forming 36 per cent of the original provision was stated to be due to non-filling of posts of Assistant Inspectors and Inspectors in the Enforcement Branch.

Under this group head, the saving of about 64 per cent occurred during 1961-62 also.

GRANT No. V—STAMPS (ALL VOTED)

	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess + Saving—</i>
	Rs.	Rs.	Rs.
Major Head—			
14. Stamps			
Original	9,64,800		
Supplementary	..		
		9,64,800	8,40,547
			—1,24,253
Amount surrendered during the year (30th March, 1963)			96,100

Notes and Comments

(i) The saving of Rs. 1.24 lakhs which was 13 per cent of the provision was the result of non-utilisation of provision to the extent of Rs. 2.96 lakhs under 3 group heads partly offset by excesses amounting to Rs. 1.72 lakhs under 3 other group heads.

GRANT No. V— STAMPS (ALL VOTED)—*Concl'd.*

The group heads under which the provision was not utilised wholly or to a substantial extent, are given below:—

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess + Saving—</i>
	(In lakhs of rupees)		
(1) C(a) State Stamp Manu- factory—			
O. 3.06			
R. —0.01	3.05	1.63	—1.42

The total saving of Rs. 1.43 lakhs forming 47 per cent of the original provision was attributed mainly to non-adjustment of the cost of water marked paper purchased from Titaghur Paper Mills, due to non-receipt of invoices.

(2) C(c) Charges in England—

O. 1.52			
R. —1.13	0.39	..	—0.39

The entire provision remained unutilised; this was attributed mainly to non-purchase of special quality rag content paper from England, consequent on the post-budget decision to obtain lower quality paper from Titaghur Paper Mills (Rs. 1.02 lakhs) and non-purchase of 5 sets of new dandy rolls incorporating new water marks (Rs. 0.50 lakh).

(ii) A group head under which the provision proved largely inadequate, is given below:—

A(b) Charges for sale of stamps—	3.50	4.98	+1.48
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The excess expenditure representing 42 per cent of the provision was attributed to unanticipated increase in the sale of stamps.

GRANT No. VI—REGISTRATION FEES (ALL VOTED)

<i>Major Head—</i>	<i>Total Grant Rs.</i>	<i>Actual Expenditure Rs.</i>	<i>Excess + Saving— Rs.</i>
15. Registration Fees			
Original 36,15,600	36,15,600	32,89,325	—3,26,275
Supplemen- tary ..			
Amount surrendered during the year (26th March, 1963)			3,26,000

GRANT No. VI—REGISTRATION FEES (ALL VOTED)—*Concl'd.**Notes and Comments*

The saving of Rs. 3.26 lakhs occurred mainly under the following group head:—

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess+ Saving—</i>
(In lakhs of rupees)			
(b) (ii) Sub-registry Offices—			
O. 31.29			
R. —3.15	28.14	28.17	+0.03

The net saving of Rs. 3.12 lakhs was attributed mainly to the non-preferment of claims of arrears arising from revision of scales of pay and delay in implementing the realignment of Registration Districts.

DEBT CHARGES (ALL CHARGED)

	<i>Total Appropriation</i>	<i>Actual Expenditure</i>	<i>Excess+ Saving—</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
Major Heads—			
16. Interest on Debt and Other Obligations			
17. Appropriation for Reduction or Avoidance of Debt			
<i>Original</i> 4,59,39,000	4,86,39,000	4,91,66,825	+ 5,27,825
<i>Supplementary</i> 27,00,000			
<i>Amount surrendered during the year</i>			<i>Nil</i>

Notes and Comments

(i) Although the original appropriation was increased by a supplementary appropriation of Rs. 27 lakhs which was obtained on the 4th March, 1963 there occurred an excess of Rs. 5.28 lakhs which requires to be regularised.

(ii) The excess of Rs. 5.28 lakhs was the net result of excesses amounting to Rs. 15.94 lakhs (under 25 group heads) partly counter-balanced by savings amounting to Rs. 10.66 lakhs (under 9 group heads, important cases of savings are indicated in note (iii) below).

DEBT CHARGES (ALL CHARGED)—Contd.

The amount of excess was comparatively large under the following group head:—

<i>Group head</i>	<i>Total Appropriation</i>	<i>Actual Expenditure</i>	<i>Excess + Saving—</i>
	(In lakhs of rupees)		
16. B. Interest on Inter Government Debt— Interest on Loans taken from the Central Government—			
O. 2,26.11			
S. 22.00			
R. 4.87	2,52.98	2,61.36	+8.38

The excess expenditure was attributed to more payments of interest owing to late finalisation of terms and conditions of a few loans received from the Government of India and availing of more ways and means advances than anticipated.

Other group heads under which excesses of comparatively small amounts occurred are given below:—

<i>Sl. No.</i>	<i>Group head</i>	<i>Total Appropriation Rs.</i>	<i>Excess Rs.</i>
1.	16 AI (c) 3. Interest on overdraft Account with the State Bank of India	11,900	3
2.	16 AI (d) (i) 1. Expenditure on Public Debt raised by Travancore-Cochin and Kerala	43,800	2,444
3.	16 AI (e) 3. Credit institutions from the Agricultural Credit (Long term Operation) Fund	78,000	520
4.	16 AII (c) (ii) Interest on Contributory Provident Funds	1,06,700	14,858
5.	16 AII (c) (iii) Interest on Indian Civil Service Provident Funds	5,300	700
6.	16 AII (c) (iv) Interest on (Non-European Members) Provident Fund	4,800	400
7.	16 AII (c) (v) Interest on All India Services Provident Fund	26,000	1,000
8.	16 AII (c) (vi) Interest on other Miscellaneous Provident Funds	500	200

DEBT CHARGES (ALL CHARGED)—*Contd.*

<i>Sl. No.</i>	<i>Group head</i>	<i>Total Appropriation</i> Rs.	<i>Excess</i> Rs.
9.	16 CI (i) Road Transport	8,15,500	16,188
10.	16 CI (ii) Water Transport	19,900	5,856
11.	16 C 2. Kerala Government Ceramics	42,000	12,811
12.	16 C3. Government Ceramic Concerns	40,800	15,112
13.	16 C 5. Plywood Industries	26,900	6,107
14.	16 C 6. Travancore Rubber Works	14,100	2,881
15.	16 C 7. Government Engineering Workshop	40,600	11,641
16.	16 C 8. Shark Liver Oil Factory	2,900	1,202
17.	16 C 9. Text Book Publications	3,400	1,282
18.	16 C 10. Kerala Soap Institute	8,100	1,921
19.	16 C 11. Government Oil Factory	7,200	1,862
20.	16 C 12. Government Hydrogenation Factory	12,700	18,238
21.	16 C 13. Kerala Government Cycle Rim Factory	3,000	82

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

<i>Group head</i>	<i>Total Appropriation</i>	<i>Actual Expenditure</i>	<i>Excess + Saving—</i>
	(In lakhs of rupees)		
(1) 16 A. II(b) Savings			
Deposits—			
Interest on State Savings			
Bank Deposits—			
O.	8.49		
R.	—1.99	6.50	5.70 —0.80

The total saving of Rs. 2.79 lakhs representing 33 per cent of the original provision was attributed to more withdrawals than the amounts deposited and greater number of accounts becoming dead according to the rules in the Kerala Treasury Code. The balances under such dead accounts do not bear any interest till they are revived.

(2) 16 A II (c) (ii) Interest on Contributory Provident Funds—				
O.	2.30			
R.	—1.23	1.07	1.22	+0.15

The net saving of Rs. 1.08 lakhs representing 47 per cent of the original appropriation was attributed to less payment of interest on Contributory Provident Fund due to transfer of balances at the credit of about 90 per cent of the subscribers to the State Provident Fund consequent on their having opted to the State Provident Fund with the introduction of Kerala Service Rules.

DEBT CHARGES (ALL CHARGED)—*Concl'd.*(iv) *Sinking Funds.*

The expenditure in the appropriation includes contributions to (i) General Sinking Fund (Rs. 10.58 lakhs) and (ii) Loan Depreciation Fund (Rs. 31.74 lakhs). These funds have been created for the amortisation of loans raised in the open market.

The balances in the Funds at the end of 1962-63 were as follows:—

	<i>Amount</i> (Rupees in lakhs)
(i) General Sinking Fund	89.01
(ii) Loan Depreciation Fund	1,19.69

An account of the transactions under these Funds has been given in Statement No. 16 of the State Finance Accounts for the year 1962-63.

GRANT No. VII—STATE LEGISLATURE

		<i>Total Grant or Appropriation</i> Rs.	<i>Actual Expenditure</i> Rs.	<i>Excess + Saving—</i> Rs.
Major Head—				
18. Parliament and State Legislatures				
Voted—				
Original	8,03,000	8,03,000	7,85,912	—17,088
Supplementary	..			
Amount surrendered during the year	..			
				Nil
Charged—				
Original	23,400	23,400	22,324	—1,076
Supplementary	..			
Amount surrendered during the year	..			
				Nil

GRANT No. VIII—ELECTIONS (ALL VOTED)

		<i>Total Grant</i>	<i>Actual</i>	<i>Excess +</i>
		<i>Rs.</i>	<i>Expenditure</i>	<i>Saving—</i>
		<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
Major Head—				
18. Parliament and State Legislatures				
Original	6,67,700	6,67,700	6,01,116	—66,584
Supplementary	..			
Amount surrendered during the year (30th March, 1963)				47,500

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

		<i>Total Grant</i>	<i>Actual</i>	<i>Excess +</i>
		<i>or Appropriation</i>	<i>Expenditure</i>	<i>Saving—</i>
		<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
Major Head—				
19. General Administration				
Voted—				
Original	79,79,900	81,56,900	79,45,422	—2,11,478
Supplementary	1,77,000			
Amount surrendered during the year (March, 1963)				86,000
Charged—				
Original	10,88,200	11,47,000	10,94,746	—52,254
Supplementary	58,800			
Amount surrendered during the year (19th March, 1963)				23,400

Notes and Comments

(i) In view of the eventual saving of Rs. 2.11 lakhs in the voted grant, the supplementary provision of Rs. 1.77 lakhs obtained on the 4th March, 1963 proved unnecessary.

APPROPRIATION ACCOUNTS

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

(ii) The saving of Rs. 2.11 lakhs in the voted grant was accounted for by non-utilisation of the entire provision (Rs. 1.50 lakhs) mainly under the group head "A (d) (v) B. Purchase of Launches for the Tourist Department".

This was stated to be due to delay in the issue of sanction by Government for the purchase of launches.

The entire provision of Rs. 0.45 lakh under this group head remained unutilised during 1961-62 also for similar reasons.

GRANT No. X—DISTRICT ADMINISTRATION AND
MISCELLANEOUS

	<i>Total Grant or Appropriation</i>	<i>Actual Expenditure</i>	<i>Excess + Saving—</i>
	Rs.	Rs.	Rs.
Major Head—			
19. General Administration			
Voted—			
Original 88,67,600	} 88,67,600	87,64,142	—1,03,458
Supplementary ..			
Amount surrendered during the year (March, 1963)			1,00,400
Charged—			
Original ..	} 8,000	7,904	—96
Supplementary 8,000			
Amount surrendered during the year			Nil

GRANT No. X—DISTRICT ADMINISTRATION
AND MISCELLANEOUS—*Concl'd.**Notes and Comments*

The saving of Rs. 1.03 lakhs in the voted grant occurred mainly under the following group head:—

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess + Saving—</i>
	(In lakhs of rupees)		
G. (b) (viii) E. 1. Pumping Subsidy—			
O. 7.50			
R. —0.75	6.75	6.16	—0.59

The total saving of Rs. 1.34 lakhs in the original provision was attributed mainly to less number of applications received from cultivators for grant of subsidy.

GRANT No. XI—ADMINISTRATION OF JUSTICE

	<i>Total Grant or Appropriation</i>	<i>Actual Expenditure</i>	<i>Excess + Saving—</i>
	Rs.	Rs.	Rs.
Major Head—			
21. Administration of Justice			
Voted—			
Original 89,07,800	} 90,89,800	90,79,175	—10,625
Supplemen- tary 1,82,000			
Amount surrendered during the year			Nil
Charged—			
Original 10,58,600	} 11,48,500	11,43,715	—4,785
Supplemen- tary 89,900			
Amount surrendered during the year			Nil

GRANT No. XII—JAILS (ALL VOTED)

		<i>Total Grant</i> Rs.	<i>Actual Expenditure</i> Rs.	<i>Excess + Saving—</i> Rs.
Major Head—				
22. Jails				
Original	39,43,800	42,79,200	44,18,907	+1,39,707
Supplemen- tary	3,35,400			
Amount surrendered during the year				Nil

Notes and Comments

The supplementary provision of Rs. 3.35 lakhs obtained on the 4th March, 1963, proved inadequate as the expenditure under the grant exceeded the budget provision by Rs. 1,39,707 which requires to be regularised.

The excess occurred mainly under the following group head:—

<i>Group head</i>		<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess + Saving—</i>
		(In lakhs of rupees)		
(a) (iii) Other Jails—				
O.	20.61			
S.	1.87			
R.	1.39	23.87	25.54	+1.67

The excess was attributed to increase in the number of prisoners. The reasons for not providing adequate funds to cover the excess are awaited.

Excesses of comparatively small amounts occurred under the following group heads:—

<i>Group head</i>	<i>Total Grant</i> Rs.	<i>Excess</i> Rs.
22 (a) Jails—		
(i) Superintendence	1,01,700	1,046
(ii) Ordinary Sub-jails	65,100	6,775
(iv) Certified Schools	3,55,700	11,783

The total excess of Rs. 1.86 lakhs under the above group heads was partly offset by savings amounting to Rs. 0.46 lakh under other group heads.

GRANT No. XIII—POLICE

		<i>Total Grant or Appropriation</i>	<i>Actual Expenditure</i>	<i>Excess + Saving—</i>
		Rs.	Rs.	Rs.
Major Heads—				
23. Police				
26. Miscellaneous Departments				
Voted—				
Original	2,97,85,500	3,50,98,600	3,48,93,442	—2,05,158
Supplementary	53,13,100			
Amount surrendered during the year (30th March, 1963)				3,59,200
Charged—				
Original	2,000	93,000	89,760	—3,240
Supplementary	91,000			
Amount surrendered during the year (March, 1963)				1,900

Notes and Comments

(i) In the following cases, after obtaining the additional funds by supplementary grant on the 4th March, 1963, the Department found that they had surplus funds which were surrendered/reappropriated to other group heads during 22nd to 30th March, 1963:—

Group head	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess + Saving—</i>
	(In lakhs of rupees)		
(1) 23 (c) (ii) Special Armed Police—			
Voted—			
O.	19.53	19.60	—0.42
S.	2.82		
R.	—2.75		

The total saving of Rs. 3.17 lakhs was stated to be due mainly to non-receipt of wireless equipment and other stores (Rs. 1.41 lakhs) and unfilled vacancies in the 1st Battalion and newly formed Battalion of the Special Armed Police (Rs. 1.64 lakhs).

GRANT No. XIII—POLICE—*Coneld.*

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess + Saving—</i>
	(In lakhs of rupees)		
(2) 23(h) Home Guards—			
O.	4.98		
S.	7.07		
R.	—8.62	3.43	3.36 —0.07

The total saving of Rs. 8.69 lakhs was stated to be mainly due to non-receipt of stores and equipment (Rs. 7.78 lakhs) and unfilled vacancies due to delay in enrolment of Home Guard Volunteers after police verification and medical examination (Rs. 0.84 lakh).

(ii) The following is a case of defective assessment of requirement of funds:—

23 (c) (ii) District Armed Reserve—				
O.	44.10			
R.	—0.55	43.55	44.84	+1.29

The final excess of Rs. 1.29 lakhs which occurred mainly under “Pay of Establishment” (Rs. 0.48 lakh), “Other Allowances” (Rs. 0.70 lakh) and “Travelling Allowance” (Rs. 0.09 lakh) was attributed mainly to defective assessment of requirements due to discrepancies in the figures furnished by the Sub-Controlling Officers.

Withdrawal of funds amounting to Rs. 0.55 lakh made on the 4th March, 1963 proved unjustified in view of the eventual excess.

GRANT No. XIV—STATE INSURANCE AND
MISCELLANEOUS (ALL VOTED)

	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess + Saving—</i>
	Rs.	Rs.	Rs.
Major Head—			
26. Miscellaneous Departments			
Original 1,53,54,600	1,53,54,600	83,83,279	—69,71,321
Supplementary ..			
Amount surrendered during the year (March, 1963)			76,400

GRANT No. XIV—STATE INSURANCE AND
MISCELLANEOUS (ALL VOTED)—*Concl'd.**Notes and Comments*

(i) The saving of Rs. 69.71 lakhs in the grant was 45 per cent of the provision. Against this, only a sum Rs. 0.76 lakh was surrendered, and that too on the 26th and the 30th March, 1963.

(ii) The saving was mainly accounted for by non-utilisation of provision to a substantial extent under 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) (d) (i) Grain Supply Scheme—	1,38.53	72.22	—66.31

The saving of Rs. 66.31 lakhs representing 48 per cent of the provision was attributed to discontinuance of the subsidised sale of rice from the 18th November, 1962.

The reason for the non-surrender of the saving is awaited.

(2) (d) (ix) Schemes under the Five Year Plans Adoption of Metric System—			
O. 8.99			
R. —0.54	8.45	6.23	—2.22

The total saving of Rs. 2.76 lakhs constituted 31 per cent of the original provision.

The reasons for the saving of Rs. 2.22 lakhs and its remaining unsurrendered are awaited; the balance saving of Rs. 0.54 lakh was attributed mainly to non-payment of value of balances supplied by certain firms due to delay in the receipt of invoices (Rs. 0.14 lakh) and less expenditure by the Public Works Department under 'Equipment' and 'Works—change-over in linear measurements—Planting Kilometres' (Rs. 0.41 lakh).

GRANT No. XV—SCIENTIFIC DEPARTMENTS (ALL VOTED)

	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess+ Saving—</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
Major Head—			
27. Scientific Departments			
Original 10,42,800	10,42,800	6,08,728	—4,34,072
Supplementary .. }			
Amount surrendered during the year (March, 1963)			1,79,000

GRANT No. XV—SCIENTIFIC DEPARTMENTS
(ALL VOTED)—*Concl'd.*

Notes and Comments

(i) Out of the saving of Rs. 4.34 lakhs forming 42 per cent of the provision only a sum of Rs. 1.79 lakhs was surrendered and that too on the 29th and the 30th March, 1963.

(ii) The saving was mainly accounted for by non-utilisation of provision wholly or to a substantial extent 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) Schemes under the Five Year Plans—Develop- ment of Geology and Mining—			
O.	2.00		
R.	—1.35	0.65	0.17 —0.48

The total saving of Rs. 1.83 lakhs representing 92 per cent of the original provision was stated to be due mainly to non-purchase of equipment due to non-availability (Rs. 1.26 lakhs) and non-receipt of field equipment and stores (Rs. 0.48 lakh).

(2) (c) (iii) C. Starting of a Central Laboratory for the Museum at Trivandrum—	1.00	..	—1.00
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The non-utilisation of the entire provision was attributed to the decision of Government in March, 1963 to keep the scheme in abeyance during the period of Emergency.

No portion of the saving was surrendered.

(3) (c) (iii) D. Purchase of equipment for the Museum at Trivandrum—	1.00	..	—1.00
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The non-utilisation of the entire provision was stated to be due to non-purchase of display equipment owing to non-construction of the building of the new Natural History Museum.

No portion of the saving was surrendered.

GRANT No. XVI—UNIVERSITY EDUCATION (ALL VOTED)

<i>Major Head—</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess + Saving —</i>
	Rs.	Rs.	Rs.
28. Education			
Original	1,29,73,200		
Supplemen- tary	15,26,400		
Amount surrendered during the year (30th March, 1963)	1,44,99,600	1,11,85,440	—33,14,160
			7,05,500

GRANT No. XVI—UNIVERSITY EDUCATION

(ALL VOTED)—Contd.

Notes and Comments

- (i) The saving of Rs. 33.14 lakhs in the grant was more than double the supplementary grant of Rs. 15.26 lakhs, obtained on the 4th March, 1963. If the requirements had been assessed properly, the supplementary grant could have been restricted only to a token vote.

A sum of Rs. 7.06 lakhs only (about 20 per cent of the saving) was surrendered.

- (ii) The saving 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) A (b) (i) Arts Colleges—			
O. 48.85			
R. —0.03	48.82	42.28	—6.54
The total saving of Rs. 6.57 lakhs formed 13 per cent of the original provision.			

The reason for the saving of Rs. 5.20 lakhs is awaited from the Controlling Officer; the balance saving was attributed mainly to non-receipt of science material, books and periodicals, etc. before the close of the financial year (Rs. 0.79 lakh) and non-payment of arrears of property tax for the years from 1957 to 1962 (Rs. 0.11 lakh).

- (2) A (c) 1. Grants to Non-Government Arts Colleges—

O.	1.75			
S.	11.50	13.25	11.79	—1.46

The saving was stated to be due to late receipt of sanction from Government for the payment of grants-in-aid.

- (3) A (d) (i) Training Colleges—

7.84	6.83	—1.01
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The saving of Rs. 1.01 lakhs representing 13 per cent of the original provision occurred mainly under 'Extension service' (Rs. 0.77 lakh), the reason for which is awaited and due to an unfilled vacancy caused by the deputation of an officer (Rs. 0.15 lakh).

- (4) E (d) (12) National Cadet Corps—

O.	13.48			
S.	2.25	15.73	10.12	—5.61

The saving of Rs. 5.61 lakhs represented 249 per cent of the supplementary grant of Rs. 2.25 lakhs, obtained on the 4th March, 1963.

GRANT No. XVI—UNIVERSITY EDUCATION
(ALL VOTED)—*Concl'd.*

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

In view of this saving, the supplementary grant could have been restricted only to a token amount.

The reasons for the saving of Rs. 5.61 lakhs (36 per cent of the provision) and for its non-surrender are awaited from the Controlling Officer.

(5) E (d) (33) (v) National
Cadet Corps—

O.	9.06			
S.	0.30	9.36	2.43	—6.93

The reasons for the saving of Rs. 6.93 lakhs which represented 74 per cent of the total provision and for its non-surrender are awaited from the Controlling Officer.

(iii) Explanations for variations are awaited from the Controlling Officer in the case of 11 out of 33 group heads.

GRANT No. XVII—GENERAL EDUCATION

		<i>Total Grant or Appropriation</i>	<i>Actual Expenditure</i>	<i>Excess + Saving —</i>
		Rs.	Rs.	Rs.
Major Head—				
28. Education				
Voted—				
Original	17,98,64,000	17,98,64,000	17,18,17,605	—80,46,395
Supplementary	..			
Amount surrendered during the year (March, 1963)				3,04,900
Charged—				
Original	50,000	1,26,500	1,08,923	—17,577
Supplementary	76,500			
Amount surrendered during the year				<i>Nil</i>

The voted expenditure shown above does not include an amount of Rs. 1,01,600 met by an advance from the Contingency Fund sanctioned on the 4th March, 1963, which was not reimbursed by authorisation of the Legislature before the close of the year.

GRANT No. XVII—GENERAL EDUCATION—*Contd.**Notes and Comments*

- (i) Against the saving of Rs. 80.46 lakhs in the voted grant, only a sum of Rs. 3.05 lakhs was surrendered, and that too between the 18th and the 30th March, 1963.
- (ii) In the following cases, the provision was not utilised wholly or to a substantial extent:—

<i>Sl. No.</i>	<i>Group head</i>	<i>Provision</i>	<i>Saving (and its percentage to provision)</i>	<i>Reasons and remarks</i>
(In lakhs of rupees)				
1	B (a) III. C Secondary Schools opened during the Plan period	10.00	1.30 (13%)	Mainly due to unfilled vacancies. No part of the saving was surrendered.
2	B (a) III. F. (ii) Revision of pay of Hindi Teachers—Full time	5.11	3.07 (60%)	
3	B (a) III. K. Improvement of facilities for teaching core subjects in Secondary Schools	3.40	2.74 (81%)	Non-purchase of material (Rs. 1.87 lakhs) due to delay in inviting quotations, non-receipt of supplies ordered for (Rs. 0.47 lakh) and less number of departmental schools taken under the scheme (Rs. 0.40 lakh).
4	B (a) III. N. Model School for meritorious children—Lump sum provision for staff and equipment	1.00	1.00 (100%)	Reasons awaited. No amount was surrendered.
5	B (a) III. O. Government Secondary Schools—Conversion of High Schools into Higher Secondary Schools	2.00	2.00 (100%)	Post-budget decision of Government to defer the implementation of the scheme.

GRANT No. XVII—GENERAL EDUCATION—Contd.

Sl. No.	Group head	Provision (In lakhs of rupees)	Saving (and its percentage to provision)	Reasons and remarks
6	B (b) IV. 9. Direct grants to Non-Government Schools—Conversion of High Schools into Higher Secondary Schools	1.10	1.10 (100%)	Post-budget decision of Government to defer the implementation of the scheme.
7	B (a) III. R. Conversion of High Schools into Multipurpose Schools	3.00	2.07 (69%)	Non-purchase of equipment (Rs. 0.32 lakh) and non-receipt of equipment (Rs. 1.75 lakhs).
8	B (b) IV. I. Revision of Salary of Private Secondary School Teachers	10.00	9.96 (99.6%)	Non-finalisation of fixation of pay. In 1959-60, 1960-61 and 1961-62 also, the savings were 99.8%, 99% and 100% of the provision respectively.
9	C(a) VII. B. Opening of new Primary Schools	46.94	17.70 (38%)	Unfilled vacancies.
10	C (a) VII. I. Supply of furniture and equipment to Upper Primary Schools	2.00	1.09 (54%)	Mainly due to non-receipt of supply of furniture and equipment.
11	C (a) VII. L. Acquisition of minimum land for Lower Primary Schools	2.00	1.71 (86%)	Delay in finalising land acquisition proceedings.
12	C (b) (v) Maintenance Grant	50.25	14.29 (28%)	Post-budget revision of the grants.
13	C(b) (vi) 2 Grants to Private Nursery Schools	1.37	1.06 (77%)	Mainly due to non-payment of grant due to non-fulfilment of conditions. About 89% of the saving remained unsundered.
14	D (a) (v) Basic Training Schools and Institutions	9.01	3.46 (38%)	Mainly due to unfilled vacancies. About one-third of the saving remained unsundered.

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

<i>Sl. No.</i>	<i>Group head</i>	<i>Provision</i>	<i>Saving (and its percentage to provision)</i> (In lakhs of rupees)	<i>Reasons and remarks</i>
15	E(b) (ii). Schemes under the Five Year Plans—Expansion of the Inspectorate	4.06	2.24 (55%)	Non-sanctioning of additional posts of Assistant Educational Officers (Rs. 1.97 lakhs).
16	E(d) 5. Stipends	8.00	3.80 (47%)	Selection of less number of candidates for training (Rs. 2.75 lakhs); reasons for the balance saving are awaited.
17	E(d) 21. Campus Works Projects	3.00	2.01 (67%)	Non-inclusion of new schools under the scheme due to National Emergency and non-payment of grant to certain institutions due to non-production of the required documents.
18	E(d) 33 (xix) Reorganisation and raising the status of the Kerala Kala Mandalam	1.89	1.20 (63%)	Post-budget decision of Government to curtail the expenditure.
19	E(d) 33 (xxiii) Grants for Mid-day Meals to Primary School Pupils	45.00	43.30 (96%)	Discontinuance of the scheme consequent on the introduction of CARE Feeding Programme.
20	E(d) 33 (xxiv) Memorials to eminent men of Arts and Literature	1.00	1.00 (100%)	Non-purchase of articles due to non-completion of the construction of the memorials.

In the following cases additional funds obtained by reappropriation in March, 1963 proved wholly unnecessary or excessive:—

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess + Saving —</i> (In lakhs of rupees)
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- (1) C (a) VII. G. Opening of Middle Schools—

O.	4.66		
R.	10.23	14.89	9.31 —5.53

The saving was stated to be due to unfilled vacancies.

GRANT No. XVII—GENERAL EDUCATION—Contd

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess+ Saving—</i>
(In lakhs of rupees)			
(2) C (b) (iii) Grants to Private Upper Primary Schools—Teaching of Crafts in Schools—			
O. 2.30			
R. 7.08	9.38	7.16	—2.22
The reasons for the saving are awaited from the Controlling Officer.			
(3) C (b) (iv) Grants to Basic Schools—			
O. 29.30			
R. 6.18	35.48	24.86	—10.62
The reasons for the saving are awaited from the Controlling Officer.			
(4) E (d) 4 (i) Grants to Libraries, Grandhasala Sangham, etc.—			
O. 5.25			
R. 2.48	7.73	6.45	—1.28
The saving was stated to be due to non-payment of annual grant to certain libraries.			
(5) E (d) 32. Medical Inspec- tion—			
R. 1.50	1.50	0.03	—1.47
The saving was stated to be due to non-preferment of certain claims by Medical Officers.			
(iv) In the following case, the additional funds obtained by re-appropriation on the 30th March, 1963 proved inadequate. This would indicate that the department was not able to assess its requirements closely even at the close of the financial year.			
E (d) 2. Text Book Publications-			
O. 20.83			
R. 9.13	29.96	34.00*	+4.04
The excess to the extent of Rs. 3.00 lakhs was attributed to omission to obtain additional funds to meet increased expenditure under "Cost of			
*Includes Rs. 0.53 lakh on renewals and replacements financed from Depreciation Reserve Fund. Explanatory note regarding Depreciation Reserve Fund of Text Book Publications is given in note (v) below.			

GRANT No. XVII—GENERAL EDUCATION—*Concl'd.*

páper, blocks and illustrations" (Rs. 2.43 lakhs) and revision of rate of interest on capital from 4 per cent to 4 3/4 per cent; the rate of interest was revised in August, 1963 with retrospective effect from the 1st April, 1962.

The reasons for the balance excess of Rs. 1.04 lakhs and its remaining uncovered are awaited from the Controlling Officer.

(v) *Depreciation Reserve Fund of Text Book Publications.*

The expenditure shown in the Grant includes a sum of Rs. 53,450 being the contribution made from revenues to the Depreciation Reserve Fund of Text Book Publications.

The Fund has been created to provide reserves to meet the cost of renewals and replacements of wasting assets necessitated by normal wear and tear. The balance at the credit of the Fund at the end of the year 1962-63 was Rs. 1.29 lakhs.

An account of the transactions of the Fund during the year 1962-63 is given in Statement No. 16 of the Finance Accounts of the Government of Kerala for the year 1962-63.

GRANT No. XVIII—TECHNICAL EDUCATION (ALL VOTED)

		<i>Total Grant</i>	<i>Actual</i>	<i>Excess +</i>
		<i>Expenditure</i>		<i>Saving —</i>
		Rs.	Rs.	Rs.
Major Head—				
28. Education				
Original	87,52,300	} 91,08,800	61,11,967	—29,96,833
Supplemen- tary	3,56,500			
Amount surrendered during the year (March, 1963)				26,85,000

Notes and Comments

- (i) The saving of Rs. 29.97 lakhs in the grant which formed 34 per cent of the original provision, was more than eight times the supplementary grant of Rs. 3.57 lakhs, obtained on the 4th March, 1963. Had the requirements been assessed properly, the supplementary grant could have been restricted to a token vote only.

GRANT No. XVIII—TECHNICAL EDUCATION
(ALL VOTED)—*Contd.*

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

<i>Sl. No.</i>	<i>Group head</i>	<i>Provision</i>	<i>Saving (and its percentage to provision)</i>	<i>Reasons and remarks</i>
		(In lakhs of rupees)		
1	A (d) (vii) J. Regional Engineering College, Calicut	5.50	2.81 (51%)	Reasons awaited.
2	A(d) (vii) K. Introduction of Five Year Integrated courses in the Engineering Colleges, Trivandrum and Trichur	3.00	2.38 (79%)	Non-receipt of furniture (Rs. 0.45 lakh), erroneous provision made under this head in respect of certain expenditure debited to group head "28A(d) (vii) G — Engineering College, Trichur" (Rs. 0.45 lakh), non-sanctioning of additional staff and non-purchase of equipment (Rs. 1.48 lakhs).
3	A (d) (vii) L. Short term and part-time courses in Engineering Colleges	1.00	1.00 (100%)	Non-sanctioning of part-time allowances, non-purchase of equipment and non-starting of A.M.I.E. course in the Engineering College, Trivandrum.
4	A (e) (ii) Schemes under the Five Year Plans—Engineering Colleges, Quilon, Palghat and Kothamangalam—Grant-in-aid	7.00	1.93 (28%)	Non-release of grant due to slow progress of expenditure in the private Engineering Colleges.
5	D(a) (xviii) H. Central Polytechnic, Trivandrum	2.93	1.17 (40%)	Unfilled vacancies and non-purchase of equipment.
6	D (a) (xviii) L. Development of Polytechnic, Kalamasserry	1.74	1.40 (80%)	
7	D (a) (xviii) O. Expansion of Government Polytechnic, Kozhikode	1.00	0.99 (99%)	

Non-purchase of equipment, furniture, etc., and non-sanctioning of additional posts.

GRANT No. XVIII—TECHNICAL EDUCATION

(ALL VOTED)—Contd.

Sl. No.	Group head	Provision	Saving (and its percentage to provision)	Reasons and remarks
(In lakhs of rupees)				
8	D (a) (xviii) Q. Polytechnic, Cannanore	5.46	3.47 (64%)	Non-purchase of equipment, furniture, etc. and non-sanctioning of additional posts.
9	D (a) (xviii) R. Polytechnic, Kottayam	3.36	1.12 (33%)	
10	D (a) (xviii) U. Polytechnic, Palghat	4.06	3.33 (82%)	
11	D (a) (xviii) N. Development of Kerala Polytechnic, Kozhikode	1.50	1.12 (75%)	Non-purchase of equipment and unfilled vacancies.
12	D (a) (xviii) T. Improvement and Development of School of Arts and Crafts, Trivandrum	1.90	1.85 (97%)	Non-implementation of the scheme.
13	E (c) (v) Schemes under the Five Year Plans—Scholarships, stipends, etc. to students in Engineering Colleges, Polytechnics and other technical institutions	2.00	1.11 (55%)	Non-payment of scholarships to some students due to delay in getting sanction from Government.

(iii) The following is a case of defective estimation of requirements of funds:—

Group head	Total Grant	Actual Expenditure	Excess + Saving —
(In lakhs of rupees)			
D (a) (xviii) I. Junior Technical Schools—			
O.	14.30		
S.	3.57		
R.	—7.17	10.70	12.23 +1.53

GRANT No. XVIII—TECHNICAL EDUCATION
(ALL VOTED)—*Concl'd.*

After obtaining a supplementary grant of Rs. 3.57 lakhs on the 4th March, 1963 the Department found on the 30th March, 1963 that it had surplus funds amounting to Rs. 7.17 lakhs to surrender. In view of this, the supplementary grant could have been restricted only to a token vote.

The surrender, which was made on the 30th March, 1963 proved partly unjustified as there was an eventual excess of Rs. 1.53 lakhs. This would indicate that the Department was not able to assess its requirements closely even at the close of the financial year.

GRANT No. XIX—MEDICAL

		<i>Total Grant or Appropriation Rs.</i>	<i>Actual Expenditure Rs.</i>	<i>Excess + Saving — Rs.</i>
Major Head—				
29. Medical				
Voted—				
Original	3,91,93,500	} 3,97,93,600	3,82,41,067	—15,52,533
Supplementary	6,00,100			
Amount surrendered during the year (March, 1963)				9,96,200
Charged—				
Original	4,000	} 4,000	1,272	—2,728
Supplementary	..			
Amount surrendered during the year				Nil
<i>Notes and Comments</i>				

(i) In view of the eventual saving of Rs. 15.53 lakhs in the voted grant, the supplementary provision of Rs. 6.00 lakhs obtained on the 4th March, 1963 proved unnecessary.

(ii) The saving in the voted grant was mainly accounted for by non-utilisation of provision to a substantial extent 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) (d) (iv) I. H. Medical			
College, Kozhikode—			
O. 6.19			
R. —1.35	4.84	4.84	..

The saving of Rs. 1.35 lakhs which formed 22 per cent of the original

GRANT No. XIX—MEDICAL—*Concl'd.*

provision was attributed to unfilled vacancies of Assistant Professors, Tutors and Demonstrators for want of qualified hands (Rs. 0.35 lakh) and non-receipt of certain chemicals and equipment (Rs. 1.00 lakh).

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess + Saving —</i>
(In lakhs of rupees)			
(2) (f) (ii) B. Dispensaries—			
O. 11.74			
R. —8.81	2.93	2.50	—0.43

The total saving of Rs. 9.24 lakhs formed 79 per cent of the original provision. The saving was attributed mainly to the postponement of the starting of some dispensaries in new areas and upgrading of existing Employees' State Insurance Dispensaries for want of sufficient number of doctors and other technical persons.

GRANT No. XX—PUBLIC HEALTH (ALL VOTED)

	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess + Saving —</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
Major Head—			
30. Public Health			
Original 2,14,44,000	2,14,44,000	1,99,46,344	—14,97,656
Supplementary ..			
Amount surrendered during the year (29th March, 1963)			2,91,400

Notes and Comments

(i) Against the saving of Rs. 14.98 lakhs, only a sum of Rs. 2.91 lakhs was surrendered and that too on the 29th March, 1963.

(ii) The saving was the result of non-utilisation of provision to the extent of Rs. 43.29 lakhs under 44 group heads, partly offset by excesses amounting to Rs. 28.31 lakhs under 8 other group heads.

GRANT No. XX—PUBLIC HEALTH (ALL VOTED)—*Contd.*

In the following cases, the provision was not utilised wholly or to a substantial extent:—

<i>Sl. No.</i>	<i>Group head</i>	<i>Provision</i>	<i>Saving (and its percentage to provision)</i>	<i>Reasons and remarks</i>
(In lakhs of rupees)				
1	(a) (xv) (11) B. Family Planning Centres	8.19	3.72 (45%)	Non-implementation of the scheme in full for want of qualified Family Planning Health Visitors and Medical Officers.
2	(a) (xv) (11) C. Publicity and Propaganda	1.56	1.46 (94%)	Non-implementation of the scheme of starting Publicity and Propaganda Units attached to the District Headquarters and the two Medical Colleges consequent on the postponement of the purchase of eleven vans by the Government of India.
3	(a) (xv) (11) E. II. Districts	5.74	5.74 (100%)	Non-implementation of the scheme of Mobile Surgical Units for vasectomy due to non-availability of Medical Officers.
4	(c) (v) Schemes under the Five Year Plans— Eradication of Small Pox	16.05	6.00 (37%)	Late starting of the scheme due to delay in getting administrative sanction, non-procurement of vehicles, equipment, etc., on account of National Emergency, receipt of vaccine from the U. S. S. R. free of cost and non-raising of additional units for want of administrative sanction.

GRANT No. XX—PUBLIC HEALTH (ALL VOTED)—*Contd.*

<i>Sl. No.</i>	<i>Group head</i>	<i>Provision</i>	<i>Saving (and its percentage to provision)</i>	<i>Reasons and remarks</i>
(In lakhs of rupees)				
5	(d) (iv) A. Public Health Laboratory, Trivandrum	1.95	1.84 (94%)	Unfilled vacancies due to paucity of qualified personnel and non-purchase of equipment (Rs. 1.41 lakhs) and non-execution of certain works by the Public Health Engineering Department and non-payment of certain pending bills (Rs. 0.43 lakh).
6	(a) (viii) A. Centres under the Control of the Director of Health Services	13.26	2.62 (20%)	Mainly due to unfilled vacancies of Maternity Assistants for want of qualified hands and non-receipt of medicines.

(iii) The following are cases of defective assessment of requirement of funds:—

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess + Saving—</i>
(In lakhs of rupees)			
(1) (a) (vi) A. Centres under the Control of the Director of Health Services—			
O.	41.31		
R.	—12.93	28.38	31.18
			+2.80

The net saving of Rs. 10.13 lakhs forming 25 per cent of the original provision was stated to be mainly due to unfilled vacancies for want of suitable candidates and non-receipt of medicines and equipment.

In view of the eventual excess of Rs. 2.80 lakhs, the withdrawal of Rs. 12.93 lakhs made on the 27th March, 1963 proved partly unjustified.

GRANT No. XX—PUBLIC HEALTH (ALL VOTED)—*Concl'd.*

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess + Saving—</i>
<i>(In lakhs of rupees)</i>			
(2) (a)(xi)B. Training Classes in other institutions—			
O. 1.42			
R. 0.43	1.85	0.55	—1.30

The saving of Rs. 1.30 lakhs which formed 92 per cent of the original provision was stated to be due to late starting of training classes and unfilled vacancies. Additional funds of Rs. 0.43 lakh obtained by reappropriation on the 2nd March, 1963 proved wholly unnecessary.

GRANT No. XXI—PUBLIC HEALTH ENGINEERING

	<i>Total Grant or Appropriation</i>	<i>Actual Expenditure</i>	<i>Excess + Saving—</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
Major Head—			
30. Public Health			
Voted—			
Original 89,65,900	} 94,37,300	1,29,43,260	+35,05,960
Supplementary 4,71,400			
Amount surrendered during the year (March, 1963)			4,30,500
Charged—			
Original 3,000	} 3,000	..	—3,000
Supplementary ..			
Amount surrendered during the year (March, 1963)			3,000

Notes and Comments

(i) The supplementary provision of Rs. 4.71 lakhs obtained on the 4th March, 1963, proved inadequate as the expenditure exceeded the voted provision by Rs. 35.06 lakhs which requires to be regularised.

An amount of Rs. 4.31 lakhs was surrendered between the 22nd and the 27th March, 1963 though eventually there was an excess which would indicate that even at the end of the year the Department was not able to assess its requirements correctly.

GRANT No. XXI—PUBLIC HEALTH ENGINEERING—*Contd.*

(ii) The excess of Rs. 35.06 lakhs in the voted grant was the net result of excesses amounting to Rs. 54.02 lakhs (under 20 group heads) partly counterbalanced by savings amounting to Rs. 18.96 lakhs (under 32 group heads; important cases of savings are indicated in note (iii) below).

The amount of excess was comparatively large 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) (b) 8 (ii) Contributions to Corporations and Municipal Councils for Town Improvement—			
O. 1.00			
R. 0.13	1.13	2.27	+1.14

The excess of Rs. 1.14 lakhs forming 114 per cent of the original provision was stated to be mainly due to an adjustment effected in March, 1963 (Supplementary) accounts on account of grants paid in previous years and kept under 'Objection Book Suspense' for want of vouchers (Rs. 1.12 lakhs).

(2) (e) (ii) C I. Maintenance of Willingdon Water Works (Trivandrum)—	5.00	6.74	+1.74
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The excess of Rs. 1.74 lakhs forming 35 per cent of the provision was stated to be due to installation of pumps of higher capacity to meet the acute scarcity of water in the Trivandrum City; the excess remained uncovered since the maintenance grant was not correspondingly increased.

(3) (e) (v) Suspense-Debit—	30.00	74.19	+44.19
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The excess of Rs. 44.19 lakhs under the group head was 147 per cent of the provision. The reasons for the excess are awaited from the Controlling Officer.

The excess under this head during 1961-62 was Rs. 45.18 lakhs (151 per cent of the original provision).

Other group heads under which excesses of comparatively small amounts occurred are given below:—

<i>Sl. No.</i>	<i>Group head</i>	<i>Total Grant Rs.</i>	<i>Excess Rs.</i>
	'30' Public Health—		
1	(a) (xi) Improvement of Sanitation in Rural Areas and Environmental Hygiene—	5,600	57,941

GRANT No. XXI—PUBLIC HEALTH ENGINEERING—*Contd.*

Sl. No.	Group head	Total Grant Rs.	Excess Rs.
2	(a) (xvii) A. Direction	1,80,500	11,185
3	(a) (xvii) C. I. Public Health Engineering Division, Kozhikode	1,39,400	93,079
4	(a) (xvii) C. IV. Public Health Engineering Division, Kottayam	20,800	44,929
5	(a) (xvii) C. V. Public Health Engineering Division, Trichur	39,400	71,547
6	(a) (xvii) C. VI. Water Works and Drainage Division, Trivandrum	3,90,500	53,329
7	(a) (xvii) C. VII. Public Health Engineering Division, Ernakulam	2,62,300	14,815
8	(a) (xviii) Town Planning—Office of the Chief Town Planner	44,500	8,032
9	(a) (xix) III. B. Preparation of Master Plan for Trivandrum City	52,300	917
10	(e) (i) (5). Construction of Tube Wells	..	1,064
11	(e) (ii) B. Original Works—Miscellaneous	5,000	9,643
12	(e) (ii) C. 2. Maintenance of Ramavarmapuram, Nemmara, Thiruvilwamala etc. Water Works (Trichur)	63,000	20,710
13	(e) (ii) C. 7. Maintenance of Water Supply installation of the Panchayats	1,00,000	7,633
14	(e) (ii) D. I. 2. M.C.H. Centres	1,22,000	4,491
15	(e) (ii) D. II. Miscellaneous—Construction of Swimming Pool in the Water Works Compound, Trivandrum	1,82,000	33,677

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

Group/sub head	Total Grant	Actual Expenditure	Excess + Saving—
(In lakhs of rupees)			
(1) (b) 8 (i) Contribution to Corporation and Municipal Councils for Slum Clearance—			
O.	3.50		
R.	—2.93	0.57	0.50 —0.07

GRANT No. XXI—PUBLIC HEALTH ENGINEERING—*Contd.*

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

The total saving of Rs. 3.00 lakhs forming 86 per cent of the original provision was stated to be due to the delay in acquisition of land and eviction of squatters on the sites proposed for slum clearance by the Municipal Councils.

(2) (e) (ii) A. Original Works—
Buildings—(Non-Plan)—

O.	1.51			
S.	4.72			
R.	—0.69	5.54	4.16	—1.38

After taking a supplementary grant of Rs. 4.72 lakhs on the 4th March, 1963 for meeting expenditure on spill over works and new works which were to be taken up urgently, the department found that it had surplus funds to be diverted to other heads. This would indicate that even at the end of the financial year, the Department was not able to assess the requirements correctly.

The total saving of Rs. 2.07 lakhs representing 44 per cent of the supplementary grant was stated to be due to debiting the expenditure incurred on some of the works in the nature of special repairs under the sub head “(e)(ii) C5. Maintenance of hospitals and other buildings under Medical and Public Health” (Rs. 0.69 lakh) and non-completion of certain works (Rs. 1.38 lakhs).

(3) (e) (iii) Amount transferred
from “94. Capital Outlay
on Improvement of Public
Health” equivalent to Re-
ceipts from Central Grants—

5.50	..	—5.50
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The entire provision remained unutilised due to non-receipt of grant-in-aid from the Central Government for rural water supply and sanitation scheme during the year.

(iv) *Suspense Accounts*:—The nature of transactions recorded under each of the suspense heads is explained in Note (v) below Grant No. XXXIII—Public Works.

GRANT No. XXI—PUBLIC HEALTH ENGINEERING—*Concd.*

An account of the transactions for the year 1962-63 under this grant is given below:—

<i>Sub head</i>	<i>*Balance as on the 1st April, 1962</i>	<i>Debits</i>	<i>Credits</i>	<i>*Balance as on the 31st March, 1963</i>
(1)	(2)	(3)	(4)	(5)
	Rs.	Rs.	Rs.	Rs.
Purchases**	—63,00,879	25,93,344	—6,42,238	—30,65,297
Stock	62,11,636	42,26,780	48,94,963	55,43,453
Miscellaneous Public Works Advances	14,56,158	5,99,254	5,69,524	14,85,888
Total	13,66,915	74,19,378	48,22,249	39,64,044

*The balances do not include the opening balances relating to the Divisions in the areas transferred from Madras State on the 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. XXII—AGRICULTURE

	<i>Total Grant or Appropriation</i>	<i>Actual Expenditure</i>	<i>Excess + Saving—</i>
	Rs.	Rs.	Rs.
Major Head—			
31. Agriculture			
Voted—			
Original	1,98,67,400		
Supplementary	100		
	}		
	1,98,67,500	1,44,03,801	—54,63,699
Amount surrendered during the year (March, 1963)			42,01,500
Charged—			
Original	..		
Supplementary	34,100		
	}		
	34,100	33,977	—123
Amount surrendered during the year			Nil

GRANT No. XXII—AGRICULTURE—*Contd.**Notes and Comments*

(i) The saving of Rs. 54.64 lakhs in the voted grant was 28 per cent of the original provision. The group heads under which the provision was not utilised wholly or to a substantial extent are given below:—

<i>Sl. No.</i>	<i>Group head</i>	<i>Provision</i>	<i>Saving (and its percentage to provision)</i> (In lakhs of rupees)	<i>Reasons and remarks</i>
1	(d) (i) Admini- stration	5.64	1.25 (22%)	Abolition of posts of Agricultural Assistants and Fieldmen due to formation of Blocks.
2	(d) (xv) 8. A. Subsidy on Ferti- liser Mixture	5.08	2.38 (47%)	Poor response from the cultivators in view of unattractive subsidy and also in view of the Superphosphate supplied by department being not suitable for the second crop.
3	(d) (xv) (10) Spraying for Con- trol of Coconut leaf diseases	22.70	9.64 (42%)	Unfavourable weather conditions for spraying (Rs. 4.70 lakhs), late receipt of sanction for additional posts of Supervisors (Rs. 2.25 lakhs) and non-receipt of supply of copper fungicide from a firm mainly due to import restrictions (Rs. 2.69 lakhs).
4	(d) (xv) (12) Package Programme	22.70	13.83 (61%)	Late receipt of sanction for appointment of staff (Rs. 2.43 lakhs), non-receipt of vehicles ordered for (Rs. 4.49 lakhs), non-purchase of equipment (Rs. 2.75 lakhs), non-starting or late starting of certain schemes (Rs. 3.00 lakhs) and non-purchase of jeeps and tractors due to late receipt of sanction (Rs. 1.16 lakhs).

GRANT No. XXII—AGRICULTURE—Contd.

Sl. No.	Group head	Provision	Saving (and its percentage to provision) (In lakhs of rupees)	Reasons and remarks
5	(d) (xv) (13) Plant Protection— Control of Pests and diseases	23.69	13.36 (56%)	Fall in incidence of pests and diseases (Rs. 10.55 lakhs), and non-receipt of bills for supply of sprayers and dusters from the suppliers (Rs. 2.81 lakhs).
6	(d) (xv) (18) B. Seed Development Officer and Staff	3.00	2.14 (71%)	Non-availability of quality seeds due to failure of crops on account of floods.
7	(j) (vi) (9) B Control of pests and diseases	2.30	1.39 (60%)	Mainly due to non-purchase of pesticides for want of sanction (Rs. 0.56 lakh); availability of pesticides at reduced rates (Rs. 0.36 lakh) and non-settlement of claims for supply of insecticides and sprayers (Rs. 0.39 lakh).
8	(j) (vi) (15) A Land Development	11.27	3.07 (27%)	Unfilled vacancies (Rs. 0.54 lakh), non-implementation of certain schemes (Rs. 1.89 lakhs) and less outlay on the work under R. Block Kayal in the Kuttanad area (Rs. 0.64 lakh).
9	(j) (vi) (15) E Demonstration	1.50	1.29 (86%)	Mainly non-receipt of Government sanction for the conduct of demonstrations.

GRANT No. XXII—AGRICULTURE—*Concd.*

(ii) In the following case the funds obtained by reappropriation on the 12th July, 1962 proved inadequate. This would indicate defective assessment of the requirements by the department.

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess + Saving—</i>
	<i>(In lakhs of rupees)</i>		
(d) (xv) (19) H. Sewage Utilisation Scheme—			
R.	0.56	0.56	1.93 +1.37

The reasons for the excess are awaited from the Controlling Officer.

(iii) *Deposit Accounts 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 these bodies towards expenditure on schemes partly financed by them are initially credited to the Deposit Accounts. The expenditure incurred on the schemes is initially booked against the provision made in this grant (Grant No. XXII—Agriculture); subsequently, before the close of the accounts for the year, the share of the institutions in the expenditure is adjusted by reduction of expenditure on the schemes by debit to the respective Deposit Account. However, during the year 1962-63, no amount could be adjusted due to non-availability of the audited figures duly accepted by the institutions.

Accounts of the transactions under these Deposit Accounts for the year 1962-63 are given in Statement No. 16 of Part II B of the Finance Accounts of the Government of Kerala for the year 1962-63.

GRANT No. XXIII—FISHERIES

	<i>Total Grant or Appropriation Rs.</i>	<i>Actual Expenditure Rs.</i>	<i>Excess + Saving— Rs.</i>
Major Head—			
31. Agriculture			
Voted—			
Original 79,10,400	79,10,400	67,19,435	—11,90,965
Supplementary .. }			
Amount surrendered during the year			Nil
Charged—			
Original ..	1,400	..	—1,400
Supplementary 1,400 }			
Amount surrendered during the year			Nil

GRANT No. XXIII—FISHERIES—*Contd.**Notes and Comments*

(i) The saving of Rs. 11.91 lakhs in the voted grant forming 15 per cent of the provision was mainly accounted for by non-utilisation of provision wholly or to a substantial extent under 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) (k) (v) B. Fisheries—			
O. 16.22			
R. —1.12	15.10	10.72	—4.38

The total saving of Rs. 5.50 lakhs forming 34 per cent of the original provision was attributed mainly to non-completion of certain works (Rs. 1.12 lakhs), non-execution of the work under the slip way due to the decision in February, 1963 on the survey report of the Norwegian Geodetical Institute to change the entire design and plans for construction (Rs. 3.70 lakhs) and non-purchase of hardware required for the boat building yard and workshop due to delay in receipt of Government sanction (Rs. 0.44 lakh).

- (2) (k) (v) F. Land Acquisition at Ernakulam Fore-shore for construction of quarters for Project personnel—

O. 3.00			
R. —3.00	..	..	..

The non-utilisation of the entire provision was stated to be due to non-completion of land acquisition proceedings during the year.

- (3) (k) (vii) M. Ice Plants, Cold Storages and Transport Vehicles—

O. 6.50			
R. —4.43	2.07	2.84	+0.77

The net saving of Rs. 3.66 lakhs forming 56 per cent of the original provision was attributed mainly to non-payment of installation charges of ice plants due to non-receipt of bills (Rs. 1.58 lakhs) and non-receipt of machinery ordered for (Rs. 2.87 lakhs). In view of the final excess of Rs. 0.77 lakh, the reappropriation of funds on the 29th March, 1963 proved partly unjustified.

GRANT No. XXIII—FISHERIES—*Concl'd.*

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

(ii) In the following case, additional funds obtained by re-appropriation in March, 1963 proved wholly unnecessary:—

(k) (vii) C. Mechanisation
and Improvement of Fishing
Crafts—

O.	13.74			
R.	5.75	19.49	14.22	—5.27

The saving of Rs. 5.27 lakhs forming 28 per cent of the original provision was attributed to non-adjustment of cost of marine diesel engines imported from Norway during 1961-62 and 1962-63 due to non-receipt of clarification from Government of India on certain points.

The saving under this head during the year 1961-62 was Rs. 3.77 lakhs which represented 36 per cent of the original provision.

GRANT No. XXIV—RURAL DEVELOPMENT (ALL VOTED)

	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess + Saving—</i>
	Rs.	Rs.	Rs.
Major Head—			
32. Rural Development			
Original 62,33,700	62,33,800	52,45,798	—9,88,002
Supple- mentary 100			
Amount surrendered during the year (March, 1963)			9,61,200

Notes and Comments

The saving of Rs.9.88 lakhs was the result of savings amounting to Rs. 15.68 lakhs (under 9 group heads) partly offset by excesses amounting to Rs. 5.80 lakhs (under 4 other group heads),

GRANT No. XXIV—RURAL DEVELOPMENT
(ALL VOTED)—*Concl'd.*

The group heads under which the provision remained unutilised to a substantial extent are given below:—

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess + Saving—</i>
	(In lakhs of rupees)		
(1) (a)(iv)A. Election Charges—			
O. 9.24			
R. —7.29	1.95	2.73	+0.78

The saving of Rs. 6.51 lakhs forming 70 per cent of the original provision was stated to be due to postponement of the Panchayat elections.

The savings under this head during 1959-60, 1960-61 and 1961-62 were Rs. 4.67 lakhs (98 per cent of the original provision), Rs. 4.85 lakhs (97 per cent of the original provision) and Rs. 8.62 lakhs (91 per cent of the original provision) respectively.

(2) (b)(i)2. Contribution towards Establishment Charges of Panchayat Offices—

O. 12.50			
R. —1.44	11.06	10.75	—0.31

The total saving of Rs. 1.75 lakhs in the original provision was stated to be due to non-disbursement of 25 per cent establishment grants to the Group II and Group III Panchayats in Malabar area for want of audited figures of grants given in previous years.

(3) (b)(i)7. Grant to new Panchayats—

O. 6.00			
R. —5.93	0.07	0.05	—0.02

The total saving of Rs. 5.95 lakhs forming 99 per cent of the original provision was stated to be due mainly to post budget decision to debit the expenditure on account of grants to new Panchayats to the Plan head “(b)(ii) Schemes under the Five Year Plans—Initial grants to Panchayats to be newly formed”(Rs. 3.92 lakhs) and funds found surplus to requirements by the end of the year (Rs. 1.99 lakhs), reasons for which are awaited from the Controlling Officer.

GRANT No. XXV—ANIMAL HUSBANDRY

		<i>Total Grant or Appropriation</i> Rs.	<i>Actual Expenditure</i> Rs.	<i>Excess+ Saving—</i> Rs.
Major Head—				
33. Animal Husbandry				
Voted—				
Original	46,04,200	47,04,200	45,89,370	—1,14,830
Supplementary	1,00,000			
Amount surrendered during the year				Nil
Charged—				
Original	6,000	6,000	67	—5,933
Supplementary	..			
Amount surrendered during the year (30th March, 1963)				5,900

Notes and Comments

The expenditure under the voted grant includes a subsidy of Rs. 989 paid to the Co-operative Milk Supplies Union Limited, Calicut under Pilot Scheme for the salvage of dry cattle.

GRANT No. XXVI—CO-OPERATION

		<i>Total Grant or Appropriation</i> Rs.	<i>Actual Expenditure</i> Rs.	<i>Excess+ Saving—</i> Rs.
Major Head—				
34. Co-operation				
Voted—				
Original	52,40,000	56,56,900	38,23,800	—18,33,100
Supplementary	4,16,900			
Amount surrendered during the year (30th March, 1963)				14,75,400

GRANT No. XXVI—CO-OPERATION—*Concl'd.*

		<i>Total Grant or Appropriation Rs.</i>	<i>Actual Expenditure Rs.</i>	<i>Excess + Saving— Rs.</i>
<i>Charged—</i>				
<i>Original</i>	500	500	234	—266
<i>Supplemen- tary</i>				
<i>Amount surrendered during the year (30th March, 1963)</i>				200

Notes and Comments

(i) There was a saving of Rs. 18.33 lakhs in the voted grant forming 35 per cent of the original provision. In view of this, the supplementary grant of Rs. 4.17 lakhs obtained on the 4th March, 1963 for effecting the adjustment of the cost of materials and equipment received under T. C. A. Programme during 1960-61 could have been restricted to a token grant.

(ii) The saving in the voted grant was accounted for by non-utilisation of the provision wholly or to a substantial extent mainly under the following group heads:—

<i>Sl. No.</i>	<i>Group head</i>	<i>Provision (In lakhs of rupees)</i>	<i>Saving (and its percentage to provision)</i>	<i>Reasons and remarks</i>
1	(c)(ii)A. 3. Farming Societies outside the Pilot Project	1.50	1.50 (100%)	Delay in formation of Farming Societies.
2	(c)(ii)C. 6. Rural Godowns	2.00	1.28 (64%)	Non-payment of grants to many Co-operative Societies as they had not utilised the loans already paid.
3	(c)(ii)E. 1. Revitalisation of small sized Societies	2.43	1.74 (72%)	Mainly delay in appointment of staff.
4	(d)(iv)B. III. Training and Education in Co-operative Farming	1.40	1.08 (77%)	Construction of hostels and staff quarters at the Training Centre, Kottarakara was not taken up, reasons for which are awaited from the Controlling Officer.
5	(d)(iv)C. II. Calicut Milk Supply Scheme	8.50	6.59 (78%)	Non-receipt of full supplies of dairy equipment; the orders were placed as late as on the 13th March, 1963.

GRANT No. XXVII—INDUSTRIES

	<i>Total Grant or Appropriation</i>	<i>Actual Expenditure</i>	<i>Excess+ Saving—</i>
	Rs.	Rs.	Rs.
Major Head—			
35. Industries			
Voted—			
Original 2,96,57,700	2,96,83,000	2,24,56,885	—72,26,115
Supplementary 25,300			
Amount surrendered during the year (March, 1963)			66,33,500
Charged—			
Original 1,000	1,000	..	—1,000
Supplementary ..			
Amount surrendered during the year			Nil

Notes and Comments

(i) The saving of Rs. 72.26 lakhs in the voted grant forming 24 per cent of the original provision was accounted for by non-utilisation of provision to a substantial extent mainly under the following group heads:—

<i>Sl. No.</i>	<i>Group head</i>	<i>Provision</i>	<i>Saving (and its percentage to provision)</i>	<i>Reasons and remarks</i>
		(In lakhs of rupees)		
1	(a)(v)(1) Govern- ment Ceramic Con- cerns—(i) Working Expenses	6.81	1.09 (16%)	Non-purchase of certain materials and machinery (Rs. 0.66 lakh) and non-execution of the annual maintenance of the Government Ceramic Concerns and slight fall in production due to power cut (Rs. 0.27 lakh).
2	(a)(v)(3) Travancore Rubber Works— (i) Working Expenses	29.83	3.22 (11%)	Curtailement in production due to fall in demand (Rs. 2.33 lakhs), saving under Excise Duty (Rs. 0.43 lakh) and non-installation of some of the machinery as the work

GRANT No. XXVII—INDUSTRIES—*Contd.*

<i>Sl. No.</i>	<i>Group head</i>	<i>Provision</i>	<i>Saving (and its percentage to provision)</i>	<i>Reasons and remarks</i>
(In lakhs of rupees)				
				of extension to Travancore Rubber Works building was not taken up by the Public Works Department (Rs. 0.41 lakh).
3	(a)(v)(4) Kerala Government Cycle Rim Factory—(i) Working Expenses	12.11	2.30 (19%)	Mainly non-shipment of certain items of raw materials to be imported due to procedural delay and introduction of slab system in the levy of excise duty by the Government of India (Rs. 2.13 lakhs).
4	(a)(v)(7) Kerala Soap Institute—(i) Working Expenses	22.80	5.08 (22%)	Delay in shipment of goods from foreign countries, non-payment of cost of certain items of materials and postponement of purchase of further quantities of sandal wood oil (Rs. 3.83 lakhs) and reduced production based on demand (Rs. 1.00 lakh).
5	(a)(v) 9. Government Hydrogenation Factory, Kozhikode—(i) Working Expenses	67.70	26.07 (39%)	Shortfall in production due to power cut and limited demand (Rs. 25.81 lakhs). The saving in 1961-62 was 48 per cent.
6	(a)(v)11. Trivandrum Spinning Mill, Balaramapuram—(i) Working Expenses	36.26	26.60 (73%)	Less production and sales due to paucity of trained workers (Rs. 24.65 lakhs) and decision of the Board of Management to charge only 33 1/3 per

GRANT No. XXVII—INDUSTRIES—*Contd.*

<i>Sl: No.</i>	<i>Group head</i>	<i>Provision</i>	<i>Saving (and its percentage to provision) (In lakhs of rupees)</i>	<i>Reasons and remarks</i>
				cent of depreciation for the machinery and non-granting of the benefits of Employees' Provident Fund and State Insurance to the employees (Rs. 1.65 lakhs) and economy in expenditure under Contingencies (Rs. 0.30 lakh).
				In 1961-62 the saving was 62% of the provision.
7	(a)(v)(12) Bleaching and Calendering Plant	2.00	1.08 (54%)	Non-working of the factory to its full capacity as the factory was in the initial stages, unfilled vacancies, less insurance charges on the factory and economy in expenditure under 'Contingencies' (Rs. 0.49 lakh); the reasons for the balance saving of Rs. 0.59 lakh are awaited.
8	(c)I. Conversion of Handlooms into Powerlooms	2.30	1.74 (76%)	Mainly due to non-receipt of way bills for the purchase of new looms (Rs. 1.57 lakhs).
9	(d)(ii) B. Grant to Kerala Khadi and Village Industries Board towards administrative expenses	5.64	1.19 (21%)	Unfilled vacancies and non-sanction of certain additional posts.
10	(e) Expenditure on Development of Coir Industry (ii) Schemes under the Five Year Plans	4.26	1.76 (41%)	Appointment of only 27 paid secretaries to coir co-operative Societies against the 75 sanctioned posts. The savings in 1960-61 and 1961-62 were 65% and 55% of the provision respectively.

GRANT No. XXVII—INDUSTRIES—*Contd.*

<i>Sl. No.</i>	<i>Group head</i>	<i>Provision</i>	<i>Saving (and its percentage to provision)</i>	<i>Reasons and remarks</i>
(In lakhs of rupees)				
11 (f)II. D. Cycle Industry		1.77	1.10 (62%)	Non-implementation of the expansion scheme of the factory due to the decision of the Government to sell the factory to the private sector.
12 (f)IV(ii)H. Central Instrument Workshop		2.07	1.73 (84%)	Less purchase of machinery, tools, etc. (Rs. 0.64 lakh) and late appointment of a manager (Rs. 0.12 lakh); reasons for the balance saving of Rs. 0.97 lakh are awaited.
13 (f)IV(ii) LL. Industrial testing laboratory		1.33	1.33 (100%)	Non-implementation of the scheme.
14 (f)IV(ii) NN. Tool Room		3.75	3.23 (86%)	Non-implementation of the scheme in full, non-purchase of machines due to delay in getting import licence and non-appointment of staff.

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

The expenditure under the voted grant includes a sum of Rs. 6.37 lakhs transferred to the Depreciation Reserve Funds of the following Government Commercial concerns; the balances at the credit of the Funds as on the 31st March, 1963 have also been indicated:—

GRANT No. XXVII—INDUSTRIES—*Contd.*

<i>Name of the concern</i>	<i>Amount transferred during 1962-63</i>	<i>Balance at the credit of the Reserve Fund on the 31st March, 1963</i>
	(In lakhs of rupees)	
(a) Government Ceramic Concerns	0.26	10.47
(b) Kerala Government Ceramics	2.10	12.59
(c) Travancore Rubber Works	0.30	3.73
(d) Kerala Government Cycle Rim Factory	0.18	0.90
(e) Plywood Industries	0.67	7.28
(f) Shark Liver Oil Factory	0.07	0.77
(g) Kerala Soap Institute	0.14	2.18
(h) Government Oil Factory	0.18	1.99
(i) Government Hydrogenation Factory	0.98	5.19
(j) Trivandrum Spinning Mills	1.49	1.49
Total	6.37	46.59

The funds have been created out of working expenses of the concerns (the provision for which is made in this grant 'XXVII—Industries') to provide reserves to meet the cost of renewals and replacements of working assets necessitated by normal wear and tear.

An account of the transactions of each of these Funds is given in Statement No. 16 of the State Finance Accounts 1962-63.

(iii) *Subsidies paid by Government to certain Companies, Corporations, autonomous bodies, etc.*

The expenditure under the voted grant includes a sum of Rs. 1.36 lakhs disbursed as subsidy to various institutions, as indicated below:—

<i>To whom subsidy was paid</i>	<i>Amount</i> (In lakhs of Rupees)	<i>Remarks</i>
1 Kerala State Co-operative Bank and the District Co-operative Banks	0.49 0.11	Subsidy to State District Co-operative banks to enable them to recoup loss of interest on credit accommodation made to weavers' co-operative societies. Subsidy to banks for meeting the cost of appointment of Inspectors for banks.

GRANT No. XXVII—INDUSTRIES—(Concl'd.)

<i>To whom subsidy was paid</i>	<i>Amount</i> (In lakhs of rupees)	<i>Remarks</i>
2 Industrialists in Industrial Estates	0.70	Subsidy granted to recoup the loss consequent on the charging of subsidised rents for the sheds in the Industrial Estates shareable between Central and State Governments in equal proportions.
3 Kerala Khadi and Village Industries Board	0.06	Special subsidy granted for the rebate allowed on sale of Khadi.

GRANT No. XXVIII—COMMUNITY DEVELOPMENT PROJECTS, NATIONAL EXTENSION SERVICE AND LOCAL DEVELOPMENT WORKS—(ALL VOTED)

	<i>Total Grant</i> Rs.	<i>Actual Expenditure</i> Rs.	<i>Excess + Saving—</i> Rs.
Major Head—			
37. Community Development Projects, National Extension Service and Local Development Works			
Original 2,35,08,100	2,35,08,300	2,07,93,671	—27,14,629
Supplementary 200			
Amount surrendered during the year (March, 1963)			24,74,400

Notes and Comments

(i) The saving of Rs. 27.15 lakhs in the grant was the result of savings amounting to Rs. 59.64 lakhs (under 31 group heads) partly offset by excesses amounting to Rs. 32.49 lakhs [under 12 group heads; important cases of excesses are mentioned in comments (iii) (2) and (iv)].

(ii) The group heads under which the provision was not utilised wholly or to a substantial extent are given below:—

<i>Sl. No.</i>	<i>Group head</i>	<i>Provision</i> (In lakhs of rupees)	<i>Saving (and its percentage to provision)</i>	<i>Reasons and remarks</i>
1	A(c)(i) Expenditure met from loan funds	6.46	1.43 (22%)	Non-purchase of materials intended to be given eventually as loans in kind, due to non-finalisation of pre-requisites for the issue of such loans in many Blocks.

GRANT No. XXVIII—COMMUNITY DEVELOPMENT PROJECTS, NATIONAL EXTENSION SERVICE AND LOCAL DEVELOPMENT WORKS (ALL VOTED)—Contd.

<i>Sl. No.</i>	<i>Group head</i>	<i>Provision</i>	<i>Saving (and its percentage to provision)</i>	<i>Reasons and remarks</i>
(In lakhs of rupees)				
2	A(c)(ii) Expenditure met from funds other than loan	23.98	3.85 (16%)	Mainly on account of curtailment of expenditure due to the change in policy under the National Emergency in which priority was given to programmes of Agriculture and Irrigation.
3	A(d) Expenditure met from funds other than loan	21.75	5.03 (23%)	
4	A(g) Expenditure met from funds other than loan	6.97	1.99 (29%)	
5	A(i)(i) Expenditure met from loan funds	3.18	2.77 (87%)	
6	A(i)(ii) Expenditure met from funds other than loan	11.48	4.69 (41%)	
7	C(b) Water Supply	29.37	21.10 (72%)	Excess provision in the absence of information regarding correct amount allocable to the State under Local Development Works Programme (Rs. 8.17 lakhs) and non-availability of pipes (Rs.5.29 lakhs).
				Reasons for the balance saving of Rs. 7.64 lakhs are awaited.
8	C(d)4. Pilot Projects for works programme for utilising rural man power in other Blocks	8.00	7.67 (96%)	Mainly non-implementation of schemes and non-execution of works in 9 Blocks for want of administrative or technical sanction (Rs.5.62 lakhs) and in two other Blocks due to lack of response from the public for free surrender of land (Rs. 1.40 lakhs).

GRANT No. XXVIII—COMMUNITY DEVELOPMENT PROJECTS, NATIONAL EXTENSION SERVICE AND LOCAL DEVELOPMENT WORKS—(ALL VOTED)—Concl'd.

<i>Sl. No.</i>	<i>Group head</i>	<i>Provision</i>	<i>Saving (and its percentage to provision)</i>	<i>Reasons and remarks</i>
<i>(In lakhs of rupees)</i>				
9	D(a)(vi) I Training of Panchayat Secretaries	2.71	1.10 (41%)	Mainly due to late functioning (i. e. from July, 1962) of two Training Institutes (Rs. 0.90 lakh).
10	D(a)(vi) IV. I Panchayat Raj Training Centres	1.00	1.00 (100%)	Non-implementation of the scheme during the year.

(iii) The additional funds obtained by reappropriation on the 30th March, 1963 in the following two cases proved substantially excessive in the first case and inadequate in the second. This would indicate that the department was not able to assess its requirements closely even at the close of the financial year:—

<i>Group/sub head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess + Saving—</i>
<i>(In lakhs of rupees)</i>			
(1) A(h) Communication— Expenditure met from funds other than loan—			
O. 9.72			
R. 5.79	15.51	12.83	—2.68

The saving of Rs. 2.68 lakhs is attributed mainly to not taking up of the works by some Blocks for lack of public contribution and difficulties in procuring cement and other materials for the works.

(2) A(d) Irrigation—

(i) Expenditure met from loan funds—

O. 9.40			
R. 10.31	19.71	23.73	+4.02

The excess was due to defective scrutiny of the requirements at the time of provision of additional funds.

(iv) In the following case no provision was made to meet the expenditure:—

C. Local Development Works—

(d)(1) Roads and Buildings	..	7.80	+7.80
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The expenditure was incurred on spill over works taken up according to orders issued by Government in August, 1962.

GRANT No. XXIX—LABOUR AND
EMPLOYMENT (ALL VOTED)

Major Heads—	Total Grant Rs.	Actual Expenditure Rs.	Excess + Saving— Rs.
28. Education			
38. Labour and Employment			
Original 50,26,400	50,26,500	44,28,455	—5,98,045
Supplemen- tary 100			
Amount surrendered during the year (March, 1963)			6,22,200

Notes and Comments

(i) The saving of Rs. 5.98 lakhs forming 12 per cent of the original provision was accounted for mainly by non-utilisation of provision to a substantial extent under the following group heads:—

Group head	Total Grant	Actual Expenditure	Excess + Saving—
	(In lakhs of rupees)		
(1) 28 D (a) (xvii) D. Indus- trial Training Institute, Chalakyudy—			
O. 3.80			
R. —1.03	2.77	2.57	—0.20

The total saving of Rs. 1.23 lakhs represented 32 per cent of the original provision and was stated to be mainly due to non-receipt of materials under the rate contract (Rs. 0.47 lakh), non-payment of stipend to trainees admitted in November, 1962 due to non-finalisation of the list (Rs. 0.31 lakh) and unfilled vacancies and filling up of the posts of I Grade Instructors by II Grade Instructors (Rs. 0.25 lakh).

(2) 28 D (a) (xvii) K VI. Industrial Training Insti- tute, Kozhikode—			
O. 1.51			
R. —1.08	0.43	0.25	—0.18

The total saving of Rs. 1.26 lakhs forming 83 per cent of the original provision was attributed to changes made by the Government of India in the phased programme proposed by the State Government and deletion of some of the trades from the original proposal (Rs. 1.08 lakhs) and non-receipt of equipment (Rs. 0.18 lakh).

(ii) *Expenditure from Grants received from (i) the Central Tea Board and (ii) the Rubber Board* :—The expenditure under the voted grant includes an amount of Rs. 441 met from the deposit accounts of grants received from (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

GRANT No. XXIX—LABOUR AND EMPLOYMENT

(ALL VOTED)—*Concl'd.*

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 this grant (XXIX—Labour and Employment). At the end of the year, 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 grant.

Accounts of the transactions under these funds for the year 1962-63 are given in Statement No. 16-Part II B of the Finance Accounts for 1962-63 of the Government of Kerala.

(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 against the provision made in this Grant (Grant No. XXIX). At the end of the year, an amount equal to the expenditure incurred is transferred to the Fund.

An account of the transactions of the Fund for the year 1962-63 is given in Statement No. 16-Part II B. of the Finance Accounts of the Government of Kerala for the year 1962-63.

GRANT No. XXX—HARIJAN WELFARE

		Total Grant or Appropriation Rs.	Actual Expenditure Rs.	Excess + Saving— Rs.
Major Head—				
39. Miscellaneous Social and Developmental Organisa- tions				
Voted—				
Original	1,27,96,900	1,39,60,500	1,36,52,417	— 3,08,083
Supplemen- tary	11,63,600			
Amount surrendered during the year				Nil
Charged—				
Original	75,000	1,14,500	91,539	— 22,961
Supplemen- tary	39,500			
Amount surrendered during the year				Nil

GRANT No. XXX—HARIJAN WELFARE —Contd.

Notes and Comments

(i) The saving of Rs. 3.08 lakhs in the voted grant was the result of savings amounting to Rs. 10.81 lakhs (under 22 group heads) partly offset by the excesses amounting to Rs. 7.73 lakhs (under 28 group heads).

The group heads under which the provision remained unutilised to a substantial extent are given below:—

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess + Saving—</i>
(In lakhs of rupees)			
(1) (a) 3 (ii) A II. 5. Multi-purpose Tribal Blocks—			
O. 2.00			
R. —1.70	0.30	0.28	—0.02

The reason for the total saving of Rs. 1.72 lakhs forming 86 per cent of the original provision is awaited from the Controlling Officer.

(2) (a) 3 (iii) C. 1. Secondary Education—

O. 4.62			
R. —2.96	1.66	0.98	—0.68

Of the total saving of Rs. 3.64 lakhs forming 79 per cent of the original provision, saving of Rs. 2.68 lakhs was attributed to non-finalisation of the question of reimbursement of fees to other Backward Classes to the Education Department and consequent non-adjustment of the amount. The reasons for the balance saving of Rs. 0.96 lakh are awaited from the Controlling Officer.

(3) (a) 3 (iv) B. III. (ii) Model Welfare Villages—

O. 5.33			
S. 2.00			
R. —1.16	6.17	6.03	—0.14

The total saving of Rs. 1.30 lakhs forming 65 per cent of the supplementary grant of Rs. 2.00 lakhs obtained on the 4th March, 1963 was stated to be due to non-purchase of raw materials for the 40 Model Welfare units due to late receipt of sanction.

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

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

(4) (a) 3 (iv) C. I. Education—

O.	8.00		
S.	7.00		
R.	4.52	19.52	17.34 —2.18

The saving of Rs. 2.18 lakhs forming 31 per cent of the supplementary grant obtained on the 4th March, 1963 occurred under 'Post Matriculation Studies'.

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

(ii) Explanations for variations are awaited in the case of 8 group heads (out of 16 for which explanations were required).

GRANT No. XXXI—STATISTICS AND
MISCELLANEOUS (ALL VOTED)

	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess + Saving—</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>

Major Head—

39. Miscellaneous Social and
Developmental Organisations

Original	15,64,100	}	15,64,100	13,40,383	—2,23,717
Supplementary	..				

Amount surrendered during the year (March, 1963)	1,09,100
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Notes and Comments

Out of the saving of Rs. 2.24 lakhs forming 14 per cent of the provision only a sum of Rs. 1.09 lakhs was surrendered and that too on the 25th and the 30th March, 1963.

GRANT No. XXXII—IRRIGATION

		<i>Total Grant or Appropriation</i>	<i>Actual Expenditure</i>	<i>Excess + Saving—</i>
Major Heads—		Rs.	Rs.	Rs.
43. Irrigation, Navigation, Embankment and Drainage Works (Commercial)				
44. Irrigation, Navi- gation, Embankment and Drainage Works (Non- Commercial)				
Voted—				
Original	1,39,06,000	1,57,31,000	1,62,95,780	+5,64,780
Supplemen- tary	18,25,000			
Amount surrendered during the year				Nil
Charged—				
Original	..	4,200	..	—4,200
Supplemen- tary	4,200			
Amount surrendered during the year				Nil

Notes and Comments

(i) Although the original provision in the voted grant was increased by a supplementary grant of Rs. 18.25 lakhs obtained on the 4th March, 1963 there occurred an excess of Rs. 5.65 lakhs which requires to be regularised.

The excess of 5.65 lakhs was the net result of excesses amounting to Rs. 9.61 lakhs (under 16 group heads) partly counterbalanced by savings amounting to Rs. 3.96 lakhs (under 15 group heads; a case of saving involving substantial amount is indicated in note (ii) below).

The amounts of excesses were comparatively large 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) 43 A II. Unproductive

(b) Maintenance and Repairs—	5.34	6.43	+1.09
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GRANT No. XXXII—IRRIGATION—*Contd.*

The excess was stated to be due to payment of arrears of project allowance to work establishment staff for which provision had not been made and execution of certain special repair works.

(2) 44 A (i) (b) Maintenance and Repairs—

Voted—

O.	15.00			
R.	0.93	15.93	19.80	+3.87

The excess expenditure was stated to be due to additional expenditure towards maintenance and repairs necessitated on account of increase in the number of irrigation schemes.

Other group heads under which excesses of comparatively small amounts occurred are given below:—

<i>Sl. No.</i>	<i>Group head</i>	<i>Total Grant</i> Rs.	<i>Excess</i> Rs.
1	43 AI (i) (b) Maintenance and Repairs	4,00,000	370
	43 AI (ii) Interest—		
2	1. Peechi Reservoir Scheme	10,49,900	41,815
3	2. Chalakudy River Diversion Scheme	8,17,800	39,258
4	3. Bhoothathankettu Scheme	9,85,000	72,147
	43 AII (ii) Interest—		
5	1. Malampuzha Project	24,67,900	1,14,332
6	2. Walayar Project	5,52,400	21,795
7	3. Mangalam Project	4,61,600	37,437
8	4. Meenkara Project	4,27,000	14,882
9	44 A (i) (d) Tools and Plant (Plan)	2,000	38
10	44 A (i) (e) Suspense	..	14
11	44 A (ii) (c) Other Charges (Plan)	1,89,200	32,065
12	44 A (ii) (c) Other Charges (Non Plan)	..	2,446
13	44 B (i) (a) Works	1,000	7,021
14	44 B (ii) (b) Other Charges (Non Plan)	..	707

GRANT No. XXXII—IRRIGATION—*Concd.*

• (ii) In the following case, provision remained unutilised to a substantial extent:—

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess + Saving—</i>
		(In lakhs of rupees)	
44 B (i) (b) Maintenance and Repairs—			
O.	4.00		
S.	1.00		
R.	—0.77	4.23	3.57
			—0.66

The total saving of Rs. 1.43 lakhs representing 36 per cent of the original provision was stated to be due to erroneous provision for original works (Rs. 0.77 lakh) and non-completion of a number of maintenance works due to late receipt of sanction (Rs. 0.66 lakh).

(iii) *Suspense Account*:—The nature of the transactions recorded under each of the 'Suspense heads' is explained in note (v) below Grant No. XXXIII—Public Works.

The details of the transactions for the year 1962-63 under the suspense heads relating to the Major Head '44-Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)' are given below:—

<i>Sub head</i>	<i>*Balance on the 1st April, 1962</i>	<i>Debits</i>	<i>Credits</i>	<i>*Balance on the 31st March, 1963</i>
	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	928	914	1,48,081
Total	1,63,888	928	914	1,63,902

The closing balance for 1961-62 under '18-Other Revenue Expenditure financed from Ordinary Revenues' is the opening balance under this Major Head.

*The balances do not include the opening balance relating to the Divisions in the areas transferred from Madras State on the 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. XXXIII—PUBLIC WORKS

		<i>Total Grant or Appropriation Rs.</i>	<i>Actual Expenditure Rs.</i>	<i>Excess + Saving— Rs.</i>
Major Head—				
50. Public Works				
Voted—				
Original	10,89,86,200	11,19,86,800	11,28,40,263	+8,53,463
Supplementary	30,00,600			
Amount surrendered during the year				
Nil				
Charged—				
Original	1,19,000	1,56,400	1,52,148	—4,252
Supplementary	37,400			
Amount surrendered during the year				
Nil				

Notes and Comments

(i) In the voted grant, the expenditure exceeded the budget provision by Rs. 8,53,463 which requires to be regularised. The supplementary grant of Rs. 30 lakhs obtained on the 4th March, 1963 proved inadequate.

The excess of Rs. 8.53 lakhs was the net result of excesses amounting Rs. 71.94 lakhs under 23 group heads partly counter balanced by savings amounting to Rs. 63.41 lakhs under 29 group heads (important cases of savings are indicated in note (ii) below).

The group heads under which the amounts of excess were comparatively large are given below:—

<i>Group head</i>	<i>Total Grant (In lakhs of rupees)</i>	<i>Actual Expenditure</i>	<i>Excess + Saving—</i>
(1) (a)(xii) Medical A. Schemes outside the Five Year Plans	37.64	51.69	+14.05
(2) (a)(xvi) Animal Husbandry. A. Schemes outside the Five Year Plans	3.20	4.77	+1.57

The excesses under these group heads were due to inadequate provision for expenditure on capital works (financed partly by grants from Central Government).

GRANT No. XXXIII—PUBLIC WORKS—Contd.

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess + Saving—</i>
	(In lakhs of rupees)		
(3) (b)B(iv) C. R. F. (Ordinary allocation) Roads—			
O.	13.50		
S.	0.001		
R.	4.95	18.45	21.35
			+2.90

The excess of Rs. 2.90 lakhs constituted 22 per cent of the original provision. The reason for the excess and its remaining uncovered is awaited.

(4) (b)B(v)C.R.F. (Ordinary allocation) Bridges—			
O.	11.00		
R.	9.36	20.36	22.35
			+1.99

The excess of Rs. 1.99 lakhs represented 18 per cent of the original provision.

The reason for the excess and its remaining uncovered is awaited.

(5) (i) Transfer of Grants for Road Development to the Deposit head 'Subventions from the Central Road Fund'	24.50	33.00	+8.50
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The excess of Rs. 8.50 lakhs represented 35 per cent of the provision. Reason for the excess and its remaining uncovered is awaited

Excesses of comparatively small amounts occurred under the following group heads:—

<i>Sl No.</i>	<i>Group head</i>	<i>Total Grant</i>	<i>Excess</i>
		<i>Rs.</i>	<i>Rs.</i>
1	(a)(i) A. Schemes outside the Five Year Plans	10,100	382
2	(a)(ix)A. Schemes outside the Five Year Plans	64,800	4,450
3	(a)(xvii) A. Schemes outside the Five Year Plans	..	55,000
4	(a) (xix)B. Schemes under the Five Year Plans	16,000	2,076
5	(a) (xx)A. Schemes outside the Five Year Plans	8,400	7,031
6	(b) (vii) Investigation	20,000	11,987
7	(c) A. Schemes outside the Five Year Plans	..	1,092
8	(d) Repairs	2,38,50,000	1,62,030
9	(e) A(i)I Chief Engineer (Buildings and Roads)	5,79,400	28,390
10	(e) A(i)II(iv) Executive Establishment	63,88,200	1,08,742
11	(g) Grants-in-aid	2,00,000	15,852
12	(h) Suspense	5,16,50,000	14,27,428

GRANT No. XXXIII—PUBLIC WORKS—*Contd.*

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

<i>Sl. No.</i>	<i>Group head</i>	<i>Provision</i>	<i>Saving (and its percentage to provision)</i>	<i>Reasons and remarks</i>
		(In lakhs of rupees)		
1	(a)(viii) Jails— Schemes outside the Five Year Plans	1.45	1.10 (76%)	Certain works not taken up owing to non-receipt of administrative sanction and delay in commencement of certain others for want of time for completion of the formalities.
2	(a) (xi) Education A. Schemes outside the Five Year Plans	33.12	6.04 (18%)	Reasons are awaited.
3	(a)(xiii) Public Health A. Schemes outside the Five Year Plans	1.96	1.96 (100%)	Non-adjustment of expenditure of Rs. 1.60 lakhs incurred under '103-Capital Outlay on Public Works' due to non-receipt of grant from Central Government.
4	(a)(xiv) Agriculture A. Schemes Outside the Five Year Plans	9.68	5.93 (61%)	Amount transferred from '103. Capital Outlay on Public Works' was limited to the grant received from the Central Government.
5	(a)(xiv) Agriculture B. Schemes under the Five Year Plans	5.89	4.69 (80%)	Non-utilisation, wholly or partly, of the provision for construction of buildings, quarters, laboratories, godowns, agricultural engineering workshops, etc. owing to non-receipt of sanction to estimates, administrative sanctions, non-fixation of sites and non-finalisation of estimates and schemes, etc. (Rs. 3.09 lakhs). Reasons for the balance saving are awaited.

GRANT No. XXXIII—PUBLIC WORKS—Contd.

Sl. No.	Group head	Provision	Saving (and its percentage to provision) (In lakhs of rupees)	Reasons and remarks
6	(a)(xvi) Animal Husbandry. B. Schemes under the Five Year Plans	1.26	1.06 (84%)	Slow progress of construction of buildings, etc. for cattle development in the High Ranges (Rs. 0.50 lakh) and not taking up of a major part of the work of constructing a building for stalls, offices and cattle sheds for calf rearing at Palode (Rs. 0.54 lakh). Reasons are awaited.
7	(a)(xix) Civil Works A. Schemes outside the Five Year Plans.	5.83	2.72 (47%)	
8	(a) (xix) Civil Works B. Schemes under the Five Year Plans	2.15	1.97 (91%)	The work 'Restaurant and other facilities at Kovalam' was not taken up (Rs. 1.00 lakh) and non-receipt of administrative sanction for the work 'Improvements to Rest House, Thekad y' (Rs. 0.99 lakh). Reasons are awaited.
9	(a)(xxi) Miscellaneous Departments A. Schemes Outside the Five Year Plans	1.84	1.01 (55%)	
10	(b) B. Schemes under the Five Year Plans (i) Roads of Economic or Inter State Importance	10.00	1.93 (19%)	Reasons for the saving of Rs. 1.43 lakhs are awaited; the balance saving which occurred in provisions made for construction of culverts and formation and improvements to Kunnamangalam-Mukkom—Arcacode—Manjeri Road was stated to be due to provision of funds in excess of the actual requirements of the year.

GRANT No. XXXIII—PUBLIC WORKS—Contd.

Sl. No.	Group head	Provision	Saving (and its percentage to provision)	Reasons and remarks
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(In lakhs of rupees)

11	(b)B (ii) West Coast Roads	55.00	24.02 (44%)	Saving of Rs. 12.71 lakhs was due to the following works not having been taken up owing to non-sanction of the estimates or non-completion of other preliminaries:—
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(i) Bridges across Uppala, Baliapatam, Kayyar, Kumbala, Mogral, Shiriya and Eranholy rivers (Rs. 7.72 lakhs);

(ii) Forming of diversion, improving and black topping a portion of the M. C. C. Road (Rs. 1.99 lakhs);

(iii) Culverts to the approved standards of West Coast roads (Rs. 1.00 lakh);

(iv) Tellicherry by-pass road (Rs. 1.00 lakh); and

(v) Forming and black topping Mahe bye-pass road between M 31/4 to 40/0 of Calicut - Cannanore Road (Rs. 1.00 lakh).

Saving of Rs. 8.04 lakhs occurred under land acquisition charges owing to delay in land acquisition proceedings.

GRANT No. XXXIII—PUBLIC WORKS—Contd.

Sl. No.	Group head	Provision	Saving (and its percentage to provision) (In lakhs of rupees)	Reasons and remarks
12	(b)B(iii) Village Roads	3.30	2.55 (77%)	Non-utilisation, partly or substantially of the provision for formation, gravelling, widening, upgrading and metalling of and improvements to village roads due to unwillingness on the part of the Panchayats to execute the works by remitting their share of expenditure, non-receipt of administrative sanctions and excessive provision for certain works (Rs. 1.84 lakhs) and absence of specific proposals from Panchayats (Rs. 0.15 lakh); the reasons for the balance saving are awaited.
13	(c)A(x) Engineering Staff for N. E. S. Blocks and Panchayats	3.00	1.80 (60%)	Mainly due to non-appointment of additional staff, the reasons for which are awaited (Rs. 0.90 lakh) and unfilled vacancies and difference in the rate of pay of officers actually engaged and that at which provided for (Rs. 0.63 lakh).

(iii) In the following cases the additional funds provided by reappropriation/supplementary grant in March, 1963 proved excessive:—

Group head	Total Grant	Actual Expenditure	Excess + Saving—
	(In lakhs of rupees)		
(1) (a)(xi) Education—			
B. Schemes under the			
Five Year Plans—			
O.	17.09		
R.	7.63	24.72	22.25 —2.47

GRANT No. XXXIII—PUBLIC WORKS—Contd.

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

The final saving of Rs. 2.47 lakhs formed 14 per cent of the original provision.

The reason for the saving is awaited.

(2) (b)B(vi) Roads and
Buildings C. R. F.
(Ordinary Reserve)—

O.	2.50			
S.	0.001			
R.	3.50	6.00	4.17	—1.83

The saving of Rs. 1.83 lakhs represented 73 per cent of the original provision.

The reason for the saving is awaited.

(iv) Explanations for the variation under 24 group heads are awaited from the Controlling Officer out of 63 group heads for which explanations were called for.

(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 provision meaning that the net value of suspense transactions is expected to increase during the year while a credit 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 nature of transactions under each of these heads is explained below:—

(1) *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 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 balance representing the value of the stores received but not

GRANT No. XXXIII—PUBLIC WORKS—*Contd.*

paid for. The general suspense head 'Purchases' is not, however, being operated from the 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 the 31st March, 1961 is watched according to the old procedure.

(2) *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 materials in stock.

(3) *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.

(4) *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.

(c) An account of the transactions for the year 1962-63 under the head "Suspense" relating to this grant for the year 1962-63 is given below:—

<i>Sub head</i>	<i>Balance on the 1st April, 1962</i>	<i>Debits</i>	<i>Credits</i>	<i>Balance on the 31st March, 1963</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
Purchases*	—1,21,56,906**	6,67,932	4,37,318	—1,19,26,292
Stock	1,46,75,110**	4,55,36,985	4,14,43,292	1,87,68,803
Miscellaneous Public Works Advances	95,52,283**	32,99,120	22,71,243	1,05,80,160
Workshop Suspense*	—11,35,758	35,73,390	25,51,247	—1,13,615
Total	1,09,34,729	5,30,77,427	4,67,03,100	1,73,09,056

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

** Includes the balance (details given below) on the 1st November, 1956 relating to the Divisions in the territories transferred from former State of Madras on reorganisation of States and hence difference between the closing balance on the 31st March, 1962 and the opening balance on the 1st April, 1962.

GRANT No. XXXIII—PUBLIC WORKS—*Contd.*

Purchases (Credit)	Rs.	4,97,909
Stock (Debit)	Rs.	72,750
Miscellaneous Public Works Advances (Debit)	Rs.	2,09,404

(vi) *Depreciation Fund of the Government Engineering Workshop :—*
This fund has been 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 extraordinary or unforeseen replacements due to any abnormal causes. Contribution to this fund started in 1953-54. The expenditure on renewals and replacements chargeable to the Fund is initially accounted for as ordinary expenditure against the provision made under this grant (XXXIII—Public Works). Subsequently an equivalent amount is transferred to the Fund before the close of the accounts for the year. The rules relating to the Fund have not yet been finalised.

The amount contributed to the Fund during 1962-63 from the revenues was Rs. 1,06,784 the balance at the credit of the Fund as on the 31st March, 1963 being Rs. 11,71,383. An account of the Fund is given in Statement No. 16 of Part II-B of the Finance Accounts of the Government of Kerala for the year 1962-63.

(vii) *Subventions from the Central Road Fund.*

The additional revenue realised from the increase in excise and import duties on motor spirit is credited to a Fund constituted by the Central Government. From this Fund, subventions are made to States for expenditure on schemes of road development approved by the Central Government; the amount received as subvention is credited as grants received from the Central Government and an equivalent amount is transferred to a deposit account against provision made under this grant (Grant No. XXXIII—Public Works).

The actual expenditure on the schemes is also initially booked under this grant and subsequently transferred to the deposit account 'Subventions from the Central Road Fund'.

Subventions amounting to Rs. 33 lakhs were received during the year; an expenditure of Rs. 43.70 lakhs was incurred during the year on the schemes financed out of the subventions.

There was no balance at the credit of the Fund as at the 31st March, 1963.

An account of the transactions of the Fund during the year 1962-63 will be found in Statement No. 16 of Part II-B of State Finance Accounts.

GRANT No. XXXIII—PUBLIC WORKS—Contd.

(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 Public Works Department charged to "50. Public 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 National Extension Service 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.

Hitherto, the *pro rata* distribution of Tools and Plant charges could not be done as it was not contemplated in the budget. The matter was brought to the notice of Government and necessary provision was made in the budget for 1962-63 for effecting the adjustment. The distribution was done in the Accounts for 1962-63.

The following table compares the budget grants and actuals of the *pro rata* charges for 1962-63:—

GRANT No. XXXIII—

Sl. No.	Head of Account		Gross outlay on which distribution is based	
			Grants	Actuals
1	43. Irrigation	Works Voted	12.00	12.94*
2	44. Irrigation	Works "	61.14	65.72*
3	99. Capital	Works Charged	1.00	0.29
	Outlay etc. }	Voted	70.44	62.19
4	100. Capital	Works Charged	0.52	..
	Outlay etc. }	Voted	1,58.90	1,38.53
Total Nos. 1 to 4		Charged	1.52	0.29
		Voted	3,02.48	2,79.38*
5	50. Public Works	Charged	1.56	1.52
		Voted	4,51.60	5,13.53
6	103. Capital	Charged	6.83	4.83
	Outlay etc. }	Voted	6,49.43	5,21.11
Total Nos. 5 and 6		Charged	8.39	6.35
		Voted	11,01.03	10,34.64
Total Nos. 1 to 6		Charged	9.91	6.64
		Voted	14,03.51	13,14.02
7	Special Establishment for Works not taken up for pro rata calculations—			
	(a) Government Engineer- ing Workshop		..	..
	(b) Municipal Engineers		..	..
	(c) Training of Divisional Accountants		..	..
	(d) Special Staff for the valuation of land, build- ings, etc., for the Ship Building Yard, Cochin		..	..
	(e) Engineering staff for National Extension Servi- ce Blocks and Panchayats		..	..
Total Nos. 1 to 7		Charged	9.91	6.64
		Voted	14,03.51	13,14.02
Grand Total (Charged and Voted)			14,13.42	13,20.66

* Includes Maintenance and Repairs.

** Includes expenditure taken directly to the head.

Notes:

- (1) The percentage of cost of establishment to the works outlay in
 - (2) The percentage of cost of establishment to the works outlay in
 - (3) The percentage of cost of establishment to the works outlay in
- Items 1 to 4 relate to Irrigation, excluding special projects or bulk of the works outlay of the Department. The percentage of Public Works of the year 1960-61, 1961-62 and 1962-63 are compared.

PUBLIC 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>
(In lakhs of rupees)			
2.23	1.49**		
10.51	8.96**	0.02	0.02**
17.07	13.36**	..	0.49**
42.78	21.55**	6.20	5.27**
72.59	45.36**	6.22	5.78**
80.16	31.01	27.00	10.68**
50.69	52.56	2.93	14.50**
1,30.85	83.57**	29.93	25.18**
2,03.44	1,28.93**	36.15	30.96
6.29	5.72		
0.27	0.22		
0.08	..	..	..
1.47	1.20	..	..
2,11.55	1,36.07**	36.15	30.96
2,11.55	1,36.07**	36.15	30.96

	<i>As forecast in the budget</i>	<i>Actuals</i>
respect of Irrigation Works (Items 1 to 4)	23.87	16.23
respect of Public Works—Items 5 and 6	11.79	8.03
respect of all State Works—Items 1 to 6	14.97	9.76
Divisions under Public Works and Item 5 Public Works represents the establishment charges to the works outlay in the case of Irrigation and below:—		

APPROPRIATION ACCOUNTS

GRANT No. XXXIII—PUBLIC WORKS—*Concd.*

<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 to 4)			
1960-61	2,69.81	37.52(b)	13.91
1961-62	2,45.26	39.78(b)	16.22
1962-63	2,79.67	45.36(b)	16.23
Public Works**			
(Item 5)			
1960-61	3,06.12	38.79	12.67
1961-62	3,75.54	27.61	7.35
1962-63	5,15.05	31.01	6.02

(b) Includes expenditure directly taken to the head.

* Under Irrigation the percentage has not changed materially from 1961-62.

** Under Public Works the percentage has decreased by 1.33 from 1961-62 due to an increase of Rs. 1,39.51 lakhs in works and Rs. 3.40 lakhs in Establishment Charges.

GRANT No. XXXIV—PORTS (ALL VOTED)

	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess+ Saving—</i>
	Rs.	Rs.	Rs.
Major Head—			
53. Ports and Pilotage			
Original 7,40,900	7,40,900	5,90,282	—1,50,618
Supplementary .. }			
Amount surrendered during the year (30th March, 1963)			36,600

GRANT No. XXXIV—PORTS (ALL VOTED)—*Concl'd.**Notes and Comments*

- The saving of Rs. 1.51 lakhs which formed 20 per cent of the provision was accounted for mainly by non-utilisation of provision under the following group head:—

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess + Saving—</i>
	(In lakhs of rupees)		
(a) (ii) Port Officer and Establishment, Calicut—			
O. 4.90			
R. —1.01	3.89	3.06	—0.83

Out of the total saving of Rs. 1.84 lakhs forming 38 per cent of the original provision, the saving of Rs. 1.01 lakhs was stated to be due mainly to not taking up the work on account of non-finalisation of the details for (i) installation of Radio Telephone Communication System at Calicut (Rs. 0.45 lakh), (ii) Electrification of Calicut Port light with auxiliary standby Generator (Rs. 0.29 lakh) and (iii) supply of Buoys and laying them in accordance with the uniform system of international voyage to mark the entrance channel to Beypore Bar (Rs. 0.20 lakh).

The reasons for the balance saving of Rs. 0.83 lakh are awaited from the Controlling Officer.

GRANT No. XXXV—TRANSPORT SCHEMES

	<i>Total Grant or Appropriation</i>	<i>Actual Expenditure</i>	<i>Excess + Saving—</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
Major Head—			
57. Road and Water Transport Schemes			
Voted—			
Original 3,76,65,800	4,24,65,800	4,25,93,568	+1,27,768
Supplementary 48,00,000			
Amount surrendered during the year			Nil
Charged—			
Original 1,000	1,000	..	—1,000
Supplementary ..			
Amount surrendered during the year			Nil

GRANT No. XXXV—TRANSPORT SCHEMES—Contd.

Notes and Comments

(i) The supplementary grant of Rs. 48.00 lakhs obtained on the 4th March, 1963 proved inadequate as the expenditure under the grant exceeded the budget provision by Rs. 1,27,768 which requires to be regularised.

(ii) The excess of Rs. 1.28 lakhs was the net result of excesses amounting to Rs. 29.85 lakhs (under 8 group heads) partly counter-balanced by savings amounting to Rs. 28.57 lakhs (under 6 group heads; important cases of savings are indicated in note (iii) below).

The amount of excess was comparatively large under the following group heads:—

Group head	Total Grant	Actual Expenditure	Excess + Saving—
	(In lakhs of rupees)		
(1) A (i) (b) C. Maintenance and Repairs—			
O.	76.97		
S.	30.00		
R.	8.36	1,15.33	1,26.10 +10.77

There was an excess of Rs. 10.77 lakhs over the total provision. It was attributed mainly to general increase in the cost of replacement of parts and general stores, increase in the number of schedules and acquisition of additional stock of tyres, purchase of materials for the construction of bodies of jeeps, etc. of other departments on account of National Emergency (Rs. 4.77 lakhs) and increased expenditure on pay of daily rated mechanical staff (Rs. 0.85 lakh). This would indicate that the department could not assess its requirements even in the month of March, 1963 when additional funds of Rs. 8.36 lakhs were provided.

(2) A* (ii) Interest—	14.58	19.43	+4.85
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The excess was attributed to the adjustment of the arrears of interest during the year (Rs. 2.74 lakhs) and increase in the rate of interest retrospectively from the 1st April, 1962 ordered by Government in August, 1963 (Rs. 2.11 lakhs).

Excesses of comparatively small amounts occurred under the following group heads:—

Sl. No.	Group head	Total Grant	Excess
		Rs.	Rs.
1	A (i) (b) A. Traffic Operation	79,22,300	66,737
2	B (i) (b) B. Servicing Vehicles and Routes	1,26,900	9,322
3	B (ii) Interest	36,800	5,788
4	B (iii) Other Revenue Expenditure—Renewals and Replacement financed from Depreciation Reserve Fund—	30,000	939

GRANT No. XXXV—TRANSPORT SCHEMES—Contd.

(iii) In the following cases provision remained unutilised 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) (a) Direction—			
Voted—			
O. 64.94			
R. —10.00	54.94	53.41(a)	—1.53

The total saving of Rs. 11.53 lakhs forming 18 per cent of the original provision was stated to be due mainly to curtailment of less urgent items of expenditure with the object of diverting funds to other urgent items, since the proposals for supplementary grant were not sanctioned in full (Rs. 10.00 lakhs) and adjustment of credits under "Miscellaneous advance" (Rs. 1.20 lakhs).

(a) Includes Rs. 33.37 lakhs transferred to the Depreciation Reserve Fund of the Transport Department (Road Transport) and Rs. 0.44 lakh as contribution to the Transport Insurance Fund. Explanatory notes regarding Depreciation and Insurance Funds of the Transport Department are given in Note (iv) below.

(2) A (iii) Other Revenue

Expenditure—

O. 35.45			
R. —4.00	31.45	19.13(b)	—12.32

The total saving of Rs. 16.32 lakhs forming 45 per cent of the original provision was attributed to non-implementation of the programme of nationalisation as originally intended in view of the National Emergency (Rs. 4.00 lakhs) and curtailment of expenditure on renewals and replacements financed from Depreciation Reserve Fund, etc., with a view to limiting the overall expenditure within the sanctioned grant and to cover the inevitable excess under "A (i) (b) C. Maintenance and Repairs" and "A (ii) Interest" (Rs. 12.32 lakhs).

(b) Includes Rs. 18.00 lakhs on renewals and replacements financed from Depreciation Reserve Fund and Rs. 0.35 lakh on compensation payable from Transport Insurance Fund. Explanatory notes regarding Depreciation and Insurance Funds of the Transport Department are given in Note (iv) below.

GRANT No. XXXV—TRANSPORT SCHEMES—*Concl'd.*(iv) *Depreciation and Insurance Funds of the Department.*(1) *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 extraordinary 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 expenditure on renewals and replacements chargeable to the Fund is accounted for as working expenses of the Department (against the provision made in this Grant) 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.

(2) *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 or bodily injuries to any paid employees of the Department, as a result of accidents involving Departmental Vehicles. The expenditure chargeable to the Fund is initially accounted for as ordinary expenditure against the provision made under this grant and an equivalent amount is transferred from the fund and shown as a deduct entry under the service head.

Accounts of the transactions relating to these Funds for the year 1962-63 are included in Statement No. 16 of Part II B of the Finance Accounts of the Government of Kerala for the year 1962-63.

GRANT No. XXXVI—FAMINE (ALL VOTED)

Major Head—		Total Grant Rs.	Actual Expenditure Rs.	Excess + Saving— Rs.
64. Famine Relief				
Original	19,50,000	19,50,000	18,19,238	—1,30,762
Supplementary	..			
Amount surrendered during the year				Nil

GRANT No. XXXVII—PENSIONS

	Total Grant or Appropriation Rs.	Actual Expenditure Rs.	Excess + Saving— Rs.
Major Heads—			
65. Pensions and Other Retirement Benefits			
66. Territorial and Political Pensions			
67. Privy Purses and Allowances of Indian Rulers			
72. Commutation of Pensions			
Voted—			
Original 1,94,82,300	2,04,82,400	2,10,80,591	+5,98,191
Supplementary 10,00,100			
Amount surrendered during the year			Nil
Charged—			
Original 2,04,200	2,04,200	2,47,241	+43,041
Supplementary			
Amount surrendered during the year			Nil

Notes and Comments

(i) Although the original provision in the voted grant was increased by a supplementary provision of Rs. 10.00 lakhs which was obtained on the 4th March, 1963 there occurred an excess of Rs. 5.98 lakhs which requires to be regularised.

(ii) The excess of Rs. Rs. 0.43 lakh in the charged appropriation formed 21 per cent of the provision and requires to be regularised. The excess was the cumulative effect of excesses of comparatively small amounts under the following group/sub heads and was partly offset by saving under other group/sub heads.

Sl. No.	Group/sub head	Total Appropriation Rs.	Excess Rs.
1. 65 (a) 1. Pensions to Kerala Government Pensioners—		47,000	7,753
2. 65 (a) 3. Pensionary charges transferred from Madras State on account of allocation of Pensions as per the States Re-organisation Act, 1956			33,495
3. 65 (b) Compassionate allowances			11

APPROPRIATION ACCOUNTS

GRANT No. XXXVII—PENSIONS—Contd.

Sl. No.	Group/sub head	Total Appropriation Rs.	Excess Rs.
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4. 65 (c) Gratuities—

4. Pensionary charges transferred from the Madras State on account of allocation of pensions as per the States Reorganisation Act, 1956

2,939

(iii) The excess of Rs. 5.98 lakhs in the voted provision was the net result of excesses amounting to Rs.13.90 lakhs (under 8 group heads) partly counterbalanced by savings amounting to Rs. 7.92 lakhs (under 11 group heads; important cases of savings are indicated in note (iv) below).

The amount of excess was comparatively large under the following group heads:—

Group/sub head	Total Grant	Actual Expenditure (In lakhs of rupees)	Excess + Saving —
(1) 65 (a) 3. Pensionary charges transferred from the Madras State on account of allocation of Pensions as per the States Reorganisation Act, 1956—	..	1.76	+1.76
(2) 65(c) 4. Pensionary charges transferred from the Madras State on account of Allocation of Pensions as per the States Reorganisation Act, 1956—	..	2.00	+2.00

The excesses were stated to be due to adjustment in March, 1963 accounts of pensionary charges transferred from Madras State for which provision was not made.

Excesses of comparatively small amounts occurred under the following group heads:—

Sl. No.	Group head	Total Grant Rs.	Excess Rs.
1	65 (a) 1. Pensions to Kerala Government Pensioners	1,21,08,200	1,36,845
2	(b) Compassionate Allowances	50,800	3,022
3	(c) 1. Gratuities	38,22,000	95,881
4	(e) Contribution for Pensions and Gratuities	1,000	3,243
5	(h) Donation to Provident Funds	700	321
6	(j) Charges in England	22,900	759

APPROPRIATION ACCOUNTS

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GRANT No. XXXVII—PENSIONS—*Concld.*

Sl. No.	Group head	Total Grant	Excess
		Rs.	Rs.
7	66 (a) 3. Pensionary charges transferred from the Madras State on account of allocation of Pensions as per the States Reorganisation Act, 1956		
	Voted		34,929
8	67 (a) (i) Integrated States (i.e. those merged in the States)	18,52,000	27,681
9	72 Commutation of Pensions—Amount transferred from 120 Payments of Commuted Value of Pensions	1,50,000	67,307
	(iv) In the following cases the voted provision remained unutilised wholly or to a substantial extent:—		

Group/sub head	Total Grant	Actual Expenditure	Excess + Saving —
			(In lakhs of rupees)
(1) 65 (a) 2. Pensions to Teachers of Aided Schools— (Five Year Plan Scheme)			
O.	4.50		
R.	—4.50		

The entire provision remained unutilised, which was attributed to non-finalisation of rules for the grant of pensions.

During the year 1961-62 also, the entire provision of Rs. 4.50 lakhs remained unutilised for the same reason.

(2) 65 (h) Donation to Provident Funds—

O.	1.50		
R.	—1.49	0.01	0.01

The saving of Rs. 1.49 lakhs forming 99.5 per cent of the original provision was attributed to the option exercised by almost all the persons governed by the Contributory Provident Pension Fund Rules in favour of the Kerala Service Regulations in the matter of retirement benefits.

During the year 1961-62 the saving under this head was Rs. 1.48 lakhs (99 per cent of the original provision).

APPROPRIATION ACCOUNTS

GRANT No. XXXVIII—STATIONERY AND PRINTING
(ALL VOTED)

	Total Grant	Actual Expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
Major Head—			
68. Stationery and Printing			
Original 71,24,600 }			
Supplementary .. }	71,24,600	67,17,359	—4,07,241
Amount surrendered during the year (30th March, 1963)			3,27,600
Notes and Comments			

The saving of Rs. 4.07 lakhs in the voted grant was accounted for mainly by non-utilisation of provision under the following minor/group heads:—

Minor/group head	Total Grant	Actual Expenditure	Excess + Saving —
		(In lakhs of rupees)	
(1) I (b) Purchase of Stationery Stores—			
O. 40.00			
R. —2.00	38.00	38.01	+0.01

The net saving of Rs. 1.99 lakhs in the original provision was stated to be due to the delay in receipt of stationery stores from the mills with whom orders had been placed.

(2) II. (a) A. Government Presses—			
O. 28.35			
R. —0.80	27.55	26.68	—0.87

The saving of Rs. 1.67 lakhs was attributed mainly to non-filling up of vacancies and less payment of over-time allowance during the year (Rs. 0.80 lakh) and non-receipt of inter-communication, telephone, types, machinery, etc. (Rs. 0.70 lakh).

GRANT No. XXXIX—FOREST

		<i>Total Grant or Appropriation</i>	<i>Actual Expenditure</i>	<i>Excess + Saving—</i>
		Rs.	Rs.	Rs.
Major Heads—				
70. Forest				
39. Miscellaneous Social and Developmental Organisations				
Voted—				
Original	1,29,08,500	1,29,23,600	1,23,68,937	—5,54,663
Supplementary	15,100			
Amount surrendered during the year (30th March, 1963)				2,34,700
Charged—				
Original	23,700	23,700	6,357	—17,343
Supplementary	..			
Amount surrendered during the year				Nil
Notes and Comments				

(i) The saving of Rs. 5.55 lakhs in the voted grant was accounted for by non-utilisation of provision 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) 70 (b) (1) Timber and other produce removed from forest by Government Agency—			
O. 65.93			
R. 0.27	66.20	63.91	—2.29

The final saving of Rs. 2.29 lakhs was stated to be mainly due to non-payment of working charges to the contractor due to non-delivery at the respective depots, of the logs registered in the various coupes of Kottayam Division and slow progress in the extraction of timber from Devicolam Range (Rs. 1.07 lakhs) and non-supply of sleepers by a Company (Rs. 0.76 lakh).

The savings under this head during 1960-61 and 1961-62 were Rs. 9.93 lakhs (16 per cent of the original provision) and Rs. 25.79 lakhs (32 per cent of the original provision) respectively.

In view of the eventual saving of Rs. 2.29 lakhs, the additional provision of Rs. 0.27 lakh made by reappropriation on the 2nd March, 1963 proved wholly unnecessary.

GRANT No. XXXIX—FOREST—*Concl'd.*

	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess + Saving—</i>
	(In lakhs of rupees)		
(2) 70 (b) (9) Organisation, Improvement and Extension of Forests—			
O.	2.20		
R.	—0.88	1.32	0.88 —0.44

The total saving of Rs. 1.32 lakhs forming 60 per cent of the original provision was attributed mainly to non-approval of printing of Working Plan Report and dropping of the schemes for survey and demarcation of Kani Settlement in Trivandrum Division and Reserves in Ranni Division (Rs. 0.88 lakh) and non-incurring of expenditure towards land acquisition in Palghat Division (Rs. 0.35 lakh).

(3) 70 (b) (11) N. Survey of Forest Boundaries—			
O.	2.23		
R.	—1.02	1.21	1.16 —0.05

The saving of Rs. 1.07 lakhs forming 48 per cent of the original provision was stated to be due mainly to not taking up the work of survey of forest boundaries by the Survey Department (Rs. 1.02 lakhs).

(ii) The following is a case of defective assessment of requirement of funds:—

70 (c) (i) District Offices—			
O.	27.78		
S.	0.001		
R.	—2.01	25.77	27.87 +2.10

In view of the eventual excess of Rs.2.10 lakhs which was attributed mainly to change of personnel and unanticipated drawal of arrear claims at the end of financial year, the withdrawals made by surrender on the 30th March, 1963 (Rs. 1.48 lakhs) and by reappropriation on the 2nd and the 20th March, 1963 (Rs. 0.62 lakh) proved unjustified.

GRANT No. XL—MISCELLANEOUS

		<i>Total Grant or Appropriation</i>	<i>Actual Expenditure</i>	<i>Excess + Saving—</i>
		Rs.	Rs.	Rs.
Major Head—				
71. Miscellaneous				
Voted—				
Original	50,47,900	63,25,900	52,41,609	—10,84,291
Supplementary	12,78,000			
Amount surrendered during the year (March, 1963)				6,77,100
Charged—				
Original	47,50,000	47,79,500	47,79,452	—48
Supplementary	29,500			
Amount surrendered during the year				Nil

Notes and Comments

(i) In view of the eventual saving of Rs. 10.84 lakhs in the voted grant, forming 21 per cent of the original provision, the supplementary grant of Rs. 12.78 lakhs obtained on the 4th March, 1963 proved substantially unnecessary.

(ii) The saving in the voted grant was accounted for by non-utilisation of provision wholly or to a substantial extent 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) (f) (iii) Contribution to Municipalities and Cor- porations—			
O.	12.00		
R.	—0.90	11.10	9.56 —1.54

The total saving of Rs. 2.44 lakhs forming 20 per cent of the original provision was stated to be due to post budget reduction in the rate of assistance to be given to the Municipalities and Corporations towards special dearness allowance and non-disbursement of grants in full to the Calicut Corporation and a few Municipalities who did not prefer their claims in time.

The saving under this head during the year 1961-62 was Rs. 5.76 lakhs representing 48 per cent of the original provision.

GRANT No. XL—MISCELLANEOUS—*Concd.*

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

- (2) (f) (xv) Grants to handicapped and physically disabled persons—

O.	2.00		
R.	—2.00	..	..

The entire provision remained unutilised which was attributed to non-finalisation of rules regarding payment of grants.

- (3) (g) (iii) B. 5. Grants to Orphanages—

O.	3.86		
R.	—0.80	3.06	1.03 —2.03

The saving is attributed mainly to the decision of Government in May, 1963 to debit the expenditure under the Plan head “71 (g) (xvi) E Grants-in-aid to Orphanages and Homes for the Old and the Infirm”.

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

- (g) (xvi) E. Grants-in-aid to Orphanages and Homes for the Old and the Infirm—

O.	2.00		
R.	1.00	3.00	4.86 +1.86

The excess of Rs. 1.86 lakhs forming 93 per cent of the original provision was stated to be due to the transfer debit of a sum of Rs.2.00 lakhs from the Non-Plan head “71 (g) (iii) B. 5. Grants to Orphanages” to this head for which orders were issued by Government only on the 31st May, 1963.

(iv) *Subsidies paid by Government to certain Companies, Corporations, autonomous bodies, etc.*—The expenditure under the voted grant includes a sum of Rs. 67,375 disbursed as subsidy to various institutions, as indicated below:—

<i>To whom subsidy was paid</i>	<i>Amount</i>	<i>Remarks</i>
<i>(In lakhs of rupees)</i>		
1. Travancore-Cochin Chemicals Ltd., Alwaye	0.19	Subsidy granted for construction of tenements to workers under the Government of India subsidised housing schemes for industrial workers.
2. Fertilisers and Chemicals (Travancore) Ltd., Alwaye	0.48	

GRANT No. XLI—MISCELLANEOUS CONTRIBUTIONS
AND ASSIGNMENTS

		<i>Total Grant or Appropriation Rs.</i>	<i>Actual Expenditure Rs.</i>	<i>Excess + Saving— Rs.</i>
Major Head—				
76. Other Miscellaneous Contributions and Assignments				
Voted—				
Original	30,17,500	} 31,12,500	22,84,988	—8,27,512
Supplementary	95,000			
Amount surrendered during the year (March, 1963)				4,98,900
Charged—				
Original	1,25,000	} 1,25,000	1,02,756	—22,244
Supplementary	..			
Amount surrendered during the year (30th March, 1963)				16,800

Notes and Comments

(i) The saving of Rs. 8.28 lakhs in the voted grant forming 27 per cent of the original provision was accounted for by non-utilisation of provision to a substantial extent under the following minor/group heads:—

<i>Minor/group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess + Saving—</i>
	<i>(In lakhs of rupees)</i>		
(1) (b) Taxes on Vehicles- Compensation to Local Bodies—			
O.	8.00		
R.	—0.85	7.15	4.63
			—2.52

The total saving of Rs. 3.37 lakhs forming 42 per cent of the original provision was explained as due to non-issue of sanction by Government for payment of vehicle tax compensation to any local body, during December, 1962 to March, 1963.

- (2) Other Miscellaneous Assignments, Contributions, etc.
(c) Additional surcharge on Land Revenue—Payment to Local Bodies—

O.	2.00			
R.	—0.60	1.40	0.03	—1.37

The total saving of Rs. 1.97 lakhs forming 99 per cent of the original

**GRANT No. XLI—MISCELLANEOUS CONTRIBUTIONS
AND ASSIGNMENTS—*Concd.***

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

provision was stated to be due to less number of claims met during the year.

- (3) Other Miscellaneous Assignments, Compensations, Contributions, etc.
(d) (vii) Land Board and Land Tribunals—

O.	7.79			
R.	—0.30	7.49	6.00	—1.49

The total saving of Rs. 1.79 lakhs in the original provision was stated to be due mainly to abolition of the Land Board and Land Tribunals with effect from the 1st January, 1963.

- (4) Other Miscellaneous Assignments, Compensations, Contributions, etc.
(d) (viii) Implementation of Jenmikaram Payment (Abolition) Act—

O.	5.78			
R.	—3.31	2.47	2.36	—0.11

The total saving of Rs. 3.42 lakhs forming 59 per cent of the original provision was stated to be due mainly to stoppage of the payment of compensation under the Jenmikaram (Abolition) Act (Rs. 3.11 lakhs) and retrenchment of staff in Taluk Offices in October, 1962 (Rs. 0.20 lakh).

(iii) A case in which the provision under a group head proved largely inadequate is given below:—

- (a) Entertainment Tax—

Payment of net proceeds

to Local Bodies—

S.	0.95			
R.	0.03	0.98	3.55	+2.57

The excess was stated to be due to payment of the net proceeds of the collection of Entertainment Tax to Local Bodies for the quarter ending with the 31st March, 1962. The fact that this item was not provided for in the original budget estimates would indicate defective assessment of requirements in the first instance.

The excess remained uncovered due mainly to non-acceptance in audit of a defective reappropriation order issued by the Government on the 12th March, 1963.

GRANT No. XLI A—NATIONAL EMERGENCY (ALL VOTED)

	Total Grant Rs.	Actual Expenditure Rs.	Excess + Saving— Rs.
Major Head—			
78 A. Expenditure connected with the National Emer- gency, 1962			
Original ..	85,000	68,176	—16,824
Supplemen- tary 85,000 }			
Amount surrendered during the year (30th March, 1963)			2,100

Note.

This grant provided for the expenditure on implementing the civil defence measures taken to meet National Emergency, 1962; viz., the creation of the Directorate of Civil Defence, payment of compensation for vehicles acquired or hired under the Defence of India Rules, 1962 and training of driver mechanics. The increase in the ordinary expenditure of the civil departments during 1962-63 owing to the work arising in connection with the National Emergency was, however, debited to the department concerned.

GRANT No. XLII—CAPITAL OUTLAY ON PUBLIC HEALTH (ALL VOTED)

		Total Grant Rs.	Actual Expenditure Rs.	Excess + Saving — Rs.
Major Head—				
94. Capital Outlay on Improvement of Public Health				
Original	98,28,900	1,18,70,500	1,05,50,389	—13,20,111
Supplemen- tary	20,41,600			
Amount surrendered during the year (30th March, 1963)				52,800

Notes and Comments

(i) The saving of Rs. 13.20 lakhs forming 13 per cent of the original provision was the result of non-utilisation of provision to the extent of Rs. 30.71 lakhs under 22 group heads partly offset by excesses amounting to Rs. 17.51 lakhs under 15 other group heads. Against this saving, only a sum of Rs. 0.53 lakh was surrendered.

**GRANT No. XLII—CAPITAL OUTLAY ON PUBLIC
HEALTH (ALL VOTED)—Contd.**

(ii) The supplementary grant of Rs. 20.42 lakhs obtained on the 1st November, 1962 was for the purpose of adjusting the cost of materials and equipment received during 1960-61 and 1961-62 under the T. C. M. Programme for implementation of Urban Water Supply Scheme. Although the accounting procedure for carrying out the adjustments was finalised and accepted by Government on the 20th November, 1961, no provision was included in the original budget estimates. This would indicate defective budgeting by the Department in the first instance.

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

<i>Sl. No.</i>	<i>Group head</i>	<i>Provision</i>	<i>Saving (and its percentage to provision)</i>	<i>Reasons and remarks</i>
		(In lakhs of rupees)		
1	(a) II A 5 Ernakulam- Mattancherry Drainage Scheme	1.55	1.21 (78%)	Less expenditure on the work due to the special nature of the soil and technical difficulties. During 1961-62, funds to the extent of Rs.3.17 lakhs forming 91 per cent of the original provision remained unutilised.
2	(a) II A 7 Palghat Water Supply Scheme	2.32	2.85 (123%)	Due to adjustment of the cost of 12,000 Rft. of A. C. Pipes issued from this work to the Trivandrum Division and for Village Water Supply Scheme. During 1961-62, funds amounting to Rs. 2.55 lakhs forming 83 per cent of the original provision remained unutilised.
3	(a) II A 11 Kozhikode Water Supply Scheme (Augmentation)	2.41	2.38 (99%)	Less expenditure due to the post budget decision to augment supply from the existing water works at Kozhikode. During the year 1961-62, the entire provision of Rs. 2.24 lakhs remained unutilised.

GRANT No. XLII—CAPITAL OUTLAY ON PUBLIC
HEALTH (ALL VOTED)—Contd.

Sl. No.	Group head	Provision	Saving (and its percentage to provision)	Reasons and remarks
(In lakhs of rupees)				
4	(a) II A 12 Cannanore Water Supply Scheme	1.55	1.51 (97%)	Non-sanction of the estimate for want of concurrence of the Government of Pondicherry. During 1961-62 the entire provision of Rs. 1.50 lakhs each provided for these schemes remained unutilised.
5	(a) II A 13 Tellicherry Water Supply Scheme	1.55	1.30 (84%)	
6	(a) II A 14 Vaikom Water Supply Scheme	1.55	1.11 (71%)	
7	(a) II. A 15 Kayamkulam Water Supply Scheme	1.55	1.12 (72%)	Delay in finalisation of the source for the supply of water for the scheme and purchase of pipes for the distribution system. Non-receipt of the required quantity of pipes (Rs. 0.67 lakh) and delay in land acquisition proceedings (Rs. 0.45 lakh). During 1961-62, a sum of Rs. 1.33 lakhs forming 89 per cent of the original provision remained unutilised.
8	(a) II A 17 Badagara Water Supply Scheme	1.55	1.45 (94%)	Non-receipt of the required quantity of pipes and other accessories.
9	(a) II C Miscellaneous— Sanitary and Water Supply installation to buildings of the Medical and Public Health Department—	2.40	1.02 (43%)	Mainly due to non-completion of the works like water supply connection to Government Hospital, Kothamangalam, Public Health Centre, Ramamangalam and Homoco Hospital, Kurichi, etc.

**GRANT No. XLII—CAPITAL OUTLAY ON PUBLIC
HEALTH (ALL VOTED)—Concd.**

(iv) In the following cases the supplementary grant obtained in November, 1962 and the reappropriations made in March, 1963 proved wholly or substantially excessive indicating that the department was not able to assess correctly its requirements:—

<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 I Kottayam Water Supply Scheme—			
O. 3.87			
S. 4.75			
R. 1.62	10.24	5.11	—5.13

The saving was stated to be due mainly to non-completion of some of the civil works.

(2) (a) II A 2 Quilon Water Supply Scheme—			
O. 3.87			
S. 4.22			
R. 5.00	13.09	8.27	—4.82

The saving was stated to be on account of non-payment of final bills for the Gravity main laying due to non-settlement of the liabilities.

(3) (a) II A 3 Trichur Water Supply Scheme—			
O. 1.55			
S. 11.05			
R. 0.78	13.38	2.46	—10.92

Reasons for the saving are awaited from the Controlling Officer.

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

(a) II A 10 Trivandrum Water Supply (Augmenta- tion Scheme)—			
O. 15.48			
R. —2.97	12.51	21.01	+8.50

The excess of Rs. 8.50 lakhs which formed 55 per cent of the original provision was stated to be due to inevitable expenditure on payment of cost of pipes supplied during the year for which orders were placed in 1961.

In view of the eventual excess, the reappropriation of Rs. 2.97 lakhs on the 30th March, 1963 proved unjustified.

GRANT No. XLIII—CAPITAL OUTLAY ON AGRICULTURAL IMPROVEMENT

		Total Grant or Appropriation Rs.	Actual Expenditure Rs.	Excess + Saving— Rs.
Major Head—				
95. Capital Outlay on Schemes of Agricultural Improvement and Re- search				
Voted—				
Original	55,05,800	55,05,800	38,35,774	—16,70,026
Supplementary	..			
Amount surrendered during the year (30th March, 1963)				17,25,400
Charged—				
Original	..	12,05,200	11,99,719	—5,481
Supplementary	12,05,200			
Amount surrendered during the year				Nil

Notes and Comments

(i) The saving was mainly accounted for by non-utilisation of provision to a substantial extent mainly under the following group/sub-heads:—

Group/sub head	Total Grant	Actual Expenditure	Excess + Saving—
(In lakhs of rupees)			
(1) (a)5. Construction of Roads and Buildings—			
O.	21.00		
R.	—12.97	8.03	7.93 —0.10

The total saving of Rs. 13.07 lakhs forming 62 per cent of the original provision was stated to be due to non-construction of staff quarters in Kalady and Kodumon Plantations for want of Government sanction (Rs. 11.53 lakhs) and transfer of Government Plantations and Engineering wing to the newly formed Plantation Corporation of Kerala Ltd., during the year (Rs. 1.54 lakhs).

(2) (a)6. Working Expenses—			
O.	19.00		
R.	—3.81	15.19	14.84 —0.35

The total saving of Rs. 4.16 lakhs forming 22 per cent of the original provision was attributed to the transfer of the Plantations to the newly formed Plantation Corporation of Kerala Ltd., during the year.

GRANT No. XLIII—CAPITAL OUTLAY ON AGRICULTURAL IMPROVEMENT—Concd.

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

(ii) An instance of defective assessment of requirements is given below:—

(f) A. Research on Coconut—
Land Acquisition Charges—
Voted—

O.	1.00
R.	—1.00

Saving to the extent of Rs. 0.50 lakh was withdrawn by reappropriation on the 19th December, 1962, which was explained as due to late receipt of the sanction for land acquisition. The balance provision of Rs. 0.50 lakh was also withdrawn by reappropriation on the 28th March, 1963 stating that funds actually required for the land acquisition were Rs. 2.48 lakhs and hence the existing modified provision of Rs. 0.50 lakh could not be utilised as it was found insufficient for the purpose.

GRANT No. XLIV—CAPITAL OUTLAY ON INDUSTRIAL DEVELOPMENT

	<i>Total Grant or Appropriation</i>	<i>Actual Expenditure</i>	<i>Excess+ Saving—</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
Major Head—			
96. Capital Outlay on Industrial Development			
Voted—			
Original 2,40,36,100	2,50,96,100	2,07,53,256	—43,42,844
Supplementary 10,60,000			
Amount surrendered during the year (30th March, 1963)			29,54,800
Charged—			
Original 10,000	31,300	13,536	—17,764
Supplementary 21,300			
Amount surrendered during the year (30th March, 1963)			10,000

The charged expenditure shown above does not include an amount of Rs. 775 met by an advance from the Contingency Fund sanctioned in February, 1963 which was not reimbursed to the Fund by authorisation of the Legislature before the close of the year.

GRANT No. XLIV—CAPITAL OUTLAY ON INDUSTRIAL DEVELOPMENT—Contd.

Notes and Comments

(i) The saving of Rs. 43.43 lakhs in the voted grant was the result of savings amounting to Rs. 87.59 lakhs (under 29 group heads) partly offset by excesses amounting to Rs. 44.16 lakhs (under 17 group heads). The saving was more than four times the supplementary grant of Rs. 10.60 lakhs obtained on the 4th March, 1963. If the requirements had been assessed properly, the supplementary grant could have been restricted to a token vote.

Only Rs. 29.55 lakhs (about 66 per cent of the saving) were surrendered and that too on the 30th March, 1963.

(ii) The saving in the voted grant was accounted for by non-utilisation of the provision wholly or to a substantial extent under the following group heads:—

Sl. No.	Group head	Provision	Saving (and its percentage to provision)	Reasons and remarks
(In lakhs of rupees)				
1	(a)(ii)A(i) Modernisation and Expansion	5.00	3.29 (66%)	Non-receipt of import licence for purchase of machinery (Rs. 2.16 lakhs), delay in constructing additional factory building for the Travancore Rubber Works by the Public Works Department (Rs. 0.84 lakh) and non-receipt of a Drying Plant ordered for in October, 1962, due to non-availability of transport facilities (Rs. 0.29 lakh).
2	(a)(ii)C(i) Deep Mining and expansion of production of China clay	2.00	1.87 (94%)	Mainly due to non-receipt of machinery and equipment for want of import licence and foreign exchange facilities.
3	(a)(ii)G(i) Enhancement of capacity for production of soap	3.50	2.56 (73%)	
4	(a)(ii) Hydrogenation of Fish Oil	3.65	3.60 (99%)	
5	(a)(ii)J(ii) Expansion and modernisation	2.90	2.53 (87%)	

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

<i>Sl. No.</i>	<i>Group head</i>	<i>Provision</i>	<i>Saving (and its percentage to provision)</i>	<i>Reasons and remarks</i>
<i>(In lakhs of rupees)</i>				
6	(a)(ii)C(ii) Reorgani- sation and expan- sion of production of refractories	3.00	2.96 (99%)	Non-purchase of the plant for the manufac- ture of stone ware pipes due to late receipt of tenders.
7	(a)(ii)E. Trivandrum Spinning Mill, Balaramapuram	8.00	3.22 (40%)	Mainly non-receipt of orders of Govern- ment in time on the quotations for the pur- chase of machinery (Rs. 1.87, lakhs), non- availability of asbestos required for completing certain buildings (Rs. 0.71 lakh) and non-erection of humi- dification plant and non-completion of the electrification of the Mill (Rs. 0.82 lakh).
8	(a)(ii)G(ii) Manufac- ture of Synthetic detergents	6.60	6.60 (100%)	Non-receipt of manu- facturing licence.
9	(b)(ii)10. Participa- tion in the Capital of Private Limited Companies under the Small Scale Industries Scheme	3.00	3.00 (100%)	Non-implementation of the scheme pending decision of Govern- ment for participation in the capital of private limited companies under the small scale Industries sector.
The entire provision remained unutilised in 1961-62 also.				
10	(b)(ii)11. Purchase of debentures of Land Mortgage Bank under the scheme of provid- ing assistance to Small holders of Rubber Plantations	7.00	7.00 (100%)	Debentures / not floated during the year. The saving in 1961-62 was also 100 per cent.

GRANT No. XLIV—CAPITAL OUTLAY ON INDUSTRIAL DEVELOPMENT—Contd.

Sl. No.	Group head	Provision (In lakhs of rupees)	Saving (and its percentage to provision)	Reasons and remarks
11	(b)(ii) 13. Travancore Titanium Products Ltd.	1.00	1.00 (100%)	Non-finalisation of the technical and financial collaborations for the expansion of the Company during the year.
12	(c)(i) 3. Contribution to Share Capital of Apex Banks, Central Banks, Large sized Credit Societies, etc.	20.00	10.00 (50%)	Post-budget decision to defer payment on share capital contribution of Rs. 7.00 lakhs to Malabar Co-operative Central Bank till the bifurcation of the bank and reduction of the proposed contribution of Rs. 4.00 lakhs for Ernakulam District Co-operative Bank to Rs. 1.00 lakh.
13	(c)(i) 4. Share Contribution to Service Co-operatives	15.00	4.73 (32%)	Receipt of less number of applications for share contribution. The entire provision remained unutilised in the preceding two years.
14	(c)(ii) A. Industrial Estates	28.65	17.92 (63%)	Erroneous provision for Land Acquisition charges met from provision under "(c)(ii) B. Establishment of Development areas" (Rs. 3.09 lakhs), non-utilisation of the provision for additional facilities to the existing Industrial Estates through the agency of the Kerala State Small Industries Corporation (Rs. 6.59 lakhs) and non-construction of new estates, the reasons for which are awaited (Rs. 8.24 lakhs).

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

<i>Sl. No.</i>	<i>Group head</i>	<i>Provision</i>	<i>Saving (and its percentage to provision)</i>	<i>Reasons and remarks</i>
(In lakhs of rupees)				
15	(c)(ii) C.2. Share Contribution to Apex Marketing Societies	1.00	1.00 (100%)	Non-sanctioning of share capital contribution as the concerned societies did not raise the required share capital.
16	(c)(ii) G. Handloom Development—Participation in the share capital of Apex Societies	1.00	1.00 (100%)	
17	(c)(ii) D. 2. Farming Societies Outside the Pilot Project	2.00	2.00 (100%)	Non-sanctioning of the scheme by Government.

(iii) The following is a case of defective assessment of final requirement of funds:—

<i>Group head</i>	<i>Total grant</i>	<i>Actual Expenditure</i>	<i>Excess + Saving—</i>
(In lakhs of rupees)			
(c)(i) 1. Acquisition of land to be leased out to Industrial Concerns—			
Voted—			
O.	1.00		
R.	—0.82	0.18	1.30 +1.12

The excess was 112 per cent of the original provision. The reasons for the excess expenditure and its remaining uncovered are awaited from the Controlling Officer.

Withdrawal of funds amounting to Rs. 0.82 lakh made on the 30th March, 1963 proved unjustified.

(iv) In the following case, no expenditure was incurred but an additional provision of Rs. 0.77 lakh was obtained on the 1st February, 1963. The entire provision remained unutilised.

GRANT No. XLIV—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)		
(a)(ii) I. Purchase and Development of Electrical and Allied Industries—			
O. 1.00			
R. 0.77	1.77	..	—1.77

The saving was stated to be due to non-payment of purchase value of a private company (the Electrical and Allied Industries), the management of which was assumed by Government in 1955, due to non-execution of the sale deed.

The entire provision remained unutilised in 1961-62 also.

GRANT No. XLV—CAPITAL OUTLAY ON IRRIGATION

	<i>Total Grant or Appropriation</i>	<i>Actual Expenditure</i>	<i>Excess + Saving—</i>
	Rs.	Rs.	Rs.
Major Heads—			
99. Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Commercial)			
100. Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)			
Voted—			
Original 2,68,62,200	2,91,57,800	3,59,31,371	+67,73,571
Supplementary 22,95,600			
Amount surrendered during the year			Nil
Charged—			
Original ..	1,50,700	28,726	—1,21,974
Supplementary 1,50,700			
Amount surrendered during the year			Nil

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

Notes and Comments

(i) The expenditure under the voted grant exceeded the budget provision by Rs. 67,73,571 which requires to be regularised. The supplementary grant of Rs. 22.96 lakhs, the bulk of which (Rs. 22.61 lakhs) was obtained on the 4th March, 1963 proved inadequate.

(ii) Out of the provision of Rs. 1.51 lakhs in the charged appropriation obtained by supplementary appropriation on the 4th March, 1963, a sum of Rs. 1.22 lakhs remained unutilised.

(iii) The excess of Rs. 67.74 lakhs over the voted grant was the net result of excesses amounting to Rs. 95.36 lakhs (under 15 group heads) partly counter-balanced by savings amounting to Rs. 27.62 lakhs (under 16 other group heads; important cases of savings are indicated in note (iv) below).

The group heads under which the amounts of excesses were comparatively large are given below:—

Group head	Total Grant	Actual Expenditure	Excess + Saving—
		(In lakhs of rupees)	
1) 99 AI(iii) Bhoothathan- kettu Scheme			
(d) Suspense	..	4.52	+4.52
(2) 99AII(i) Malampuzha Project			
(d) Suspense	..	11.16	+11.16
(3) 99AII (iii) Mangalam Project			
(d) Suspense	..	4.28	+4.28
The excesses under these group heads (Serial Nos. (1) to (3) above were stated to be due to failure on the part of the Executive Engineers to provide funds.			
(4) 99AII(ii) Walayar Project			
(a) Works	0.83	2.70	+1.87
The reasons for the excess of Rs. 1.87 lakhs forming 225 per cent of the provision are awaited from the Controlling Officer.			
(5) 100A. Irrigation Works			
(d) Suspense	3.00	63.02	+60.02
The excess expenditure was stated to be due to non-provision of adequate funds to cover the gross expenditure under the head.			
(6) 100B. Navigation, Em- bankment and Drainage works (b) Establishment			
O.	2.45		
R.	0.04	2.49	3.79
			+1.30

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

The reasons for the excess expenditure are awaited from the Controlling Officer.

Excesses of small amounts occurred under the following group heads:—

<i>Group head</i>	<i>Total Grant</i> Rs.	<i>Excess</i> Rs.
(1) 99AI(iii) Bhoothathankettu Scheme		
(a) Works	38,71,200	42,700
(2) 99AII(i) Malampuzha Project		
(a) Works—Voted	7,68,800	9,712
(3) 99AII(i) Malampuzha Project		
(b) Establishment	2,54,600	12,092
(4) 99AII(i) Malampuzha Project		
(c) Tools and Plant	..	44,473
(5) 99A.II(ii) Walayar Project		
(c) Tools and Plant	..	36
(6) 99A.II(iv) Meenkara Project		
(a) Works	12,31,000	17,919
(7) 99A.II(iv) Meenkara Project		
(c) Tools and Plant	..	4,876

(iv) In the following cases provision remained un-utilised to a substantial extent:—

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i> (In lakhs of rupees)	<i>Excess + Saving—</i>
(1) 99AI(i) Peechi Reservoir Scheme—(a) Works—Voted—			
O.	1.07		
R.	—0.78	0.29	—0.95

The total saving of Rs. 1.73 lakhs forming 162 per cent of the original provision was attributed to non-payment of the final bill to the contractor in respect of Peechi Dam due to late receipt of Government orders regarding the rate at which payment had to be made as per the supplemental agreement (Rs. 0.78 lakh) and adjustment of credits (Rs. 0.95 lakh).

(2) 99AII(i) Malampuzha Project—(a) Works				
Voted—				
O.	7.51			
S.	1.51			
R.	—1.33	7.69	7.79	+0.10

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

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

The net saving of Rs. 1.23 lakhs forming 16 per cent of the original provision was stated to be due mainly to adjustment of the cost of Malampuzha Tourist Home amounting to Rs. 1.33 lakhs under '103. Capital Outlay on Public Works'.

(3) 100A. Irrigation Works

(a) Works—

Voted—

O.	1,36.46			
S.	14.43			
R.	—9.05	1,41.84	1,35.06	—6.78

The total saving of Rs. 15.83 lakhs was attributed to less expenditure under the Pamba Scheme, due to non-completion of land acquisition proceedings and non-sanctioning of the Tools and Plant estimate (Rs. 3.96 lakhs), slow progress in the execution of the Chitturpuzha scheme due to receipt of technical sanction only for preliminary estimate, want of sanction for Tools and Plant estimates, appointment of only a skeleton staff and delay in land acquisition (Rs. 3.65 lakhs), holding up of work in Pazhayannur Lift Irrigation Scheme due to failure on the part of the Panchayats to provide lands free of cost as promised (Rs. 0.50 lakh) and delay in land acquisition proceedings, non-finalisation of contracts due to unforeseen developments like poor response to tenders, rejection of tenders, etc., delay in sanctioning revised estimates and non-receipt of pumpsets in time (Rs. 6.78 lakhs).

(4) 100A(b) Establishment

(ii) Executive—

O.	33.81			
S.	0.35			
R.	—0.88	33.28	30.19	—3.09

Out of the total saving of Rs. 3.97 lakhs, the reasons for the saving of Rs. 3.09 lakhs are awaited; the balance saving of Rs. 0.88 lakh was attributed mainly to difference in the rate of pay of the officers actually engaged and that at which provided for in the budget estimates, non-filling up of vacant posts of Junior Engineers and non-appointment of the full complement of other categories of staff and non-finalisation of land acquisition proceedings.

(5) 100B. Navigation,
Embankment and
Drainage Works

(a) Works

Voted—

O.	15.05			
R.	2.00	17.05	14.10	—2.95

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

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

The eventual saving of Rs. 2.95 lakhs was stated to be due to non-execution of certain Navigation works as the supply of shutters expected to be received during the financial year from the firms was not received in time and non-adjustment of land acquisition charges due to non-receipt of award statements from the Revenue authorities. The provision of additional funds of Rs. 2 lakhs by reappropriation on the 27th March, 1963 proved unjustified.

(6) 100B (c) Tools and Plant—

O.	0.50		
S.	1.54		
R.	—2.00	0.04	—0.04

The saving of the entire provision including the supplementary grant of Rs. 1.54 lakhs obtained on the 4th March, 1963 was stated to be due mainly to non-release of full foreign exchange required for the import of two dredgers by the Government of India.

(v) *Suspense Accounts relating to "99. Capital Outlay on 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. XXXIII—Public Works.

An account of the transactions recorded under this Major Head for the year 1962-63 is given below:—

Sub head	*Balance as on the 1st April, 1962	Debits	Credits	*Balance as on the 1st 31st March, 1963
	Rs.	Rs.	Rs.	Rs.
Purchases	2,12,958	9,426	—63,818	2,86,202**
Stock	11,29,418	16,74,837	21,77,493	6,26,762
Miscellaneous Public Works				
Advances	33,857	51,998	1,77,884	—92,029**
Workshop				
Suspense	2,18,809	2,60,058	2,68,840	2,10,027
Total	15,95,042	19,96,319	25,60,399	10,30,962

The opening balances in column 2 are the closing balances for 1961-62 under the Major Head '68—Construction of Irrigation, Navigation etc (Commercial)'.

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

** The debit balance under 'Purchases' and credit balance under 'Miscellaneous Public Works Advances' are due to non-transfer of balances from '18. Other Revenue Expenditure financed from Ordinary Revenues' (Now 44—Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)) owing to non-finalisation of allocation.

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

(vi) *Suspense Accounts relating to '100. Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works—(Non-Commercial)':—*

The nature of the transactions recorded under this Major Head is indicated in Note (v) below Grant No. XXXIII—Public Works.

An account of the transactions under this Major Head for the year 1962-63 is given below:—

<i>Sub head</i>	<i>*Balance on the 1st April, 1962</i>	<i>Debits</i>	<i>Credits</i>	<i>*Balance on the 31st March, 1963</i>
	Rs.	Rs.	Rs.	Rs.
Purchases**	—18,51,545	8,00,840	3,60,021	—14,10,726
Stock	20,74,792	51,70,641	64,50,479	7,94,954
Miscellaneous				
Public Works				
Advances	1,87,674	3,04,087	3,62,253	1,29,508
Workshop				
Suspense	33,045	26,433	1,181	58,297
Total	4,43,966	63,02,001	71,73,934	—4,27,967

The opening balances in column 2 are the closing balances for 1961-62 under the Major Head '68-A. Construction of Irrigation, Navigation, etc. (Non-Commercial)'.

* The balances do not include the opening balances relating to the Divisions in the areas transferred from the former Madras State on the 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. XLVI—CAPITAL OUTLAY ON
PUBLIC WORKS

<i>Major Head—</i>	<i>Total Grant or Appropriation</i>	<i>Actual Expenditure</i>	<i>Excess + Saving—</i>
	Rs.	Rs.	Rs.
103. Capital Outlay on Public Works			
Voted—			
Original	6,03,45,900	7,12,72,900	6,76,35,928
Supplementary	1,09,27,000		
Amount surrendered during the year			—36,36,972

Nil

GRANT No. XLVI—CAPITAL OUTLAY ON
PUBLIC WORKS—*Contd.*

		Total Grant or Appropriation Rs.	Actual Expenditure Rs.	Excess+ Saving— Rs.
Charged—				
Original	1,05,000	6,82,400	4,82,562	—1,99,838
Supplemen- tary	5,77,400			
Amount surrendered during the year				Nil

The expenditure shown above does not include an amount of Rs. 13,162 met by an advance from the Contingency Fund in November, 1962 which was not reimbursed to the Fund as the supplementary grant for resumption of the advance was obtained under an incorrect Demand.

Notes and Comments

(i) The saving of Rs. 36.37 lakhs in the voted grant was the result of saving amounting to Rs. 1,07.03 lakhs (under 24 group heads) partly offset by excesses amounting to Rs. 70.66 lakhs (under 16 group heads).

In view of the eventual saving of Rs. 36.37 lakhs the supplementary grant of Rs. 1,09.27 lakhs obtained on the 4th March, 1963 proved excessive.

No part of the saving was surrendered.

(ii) The saving of Rs. 36.37 lakhs in the voted grant was accounted for by non-utilisation of provision mainly under the following group heads:—

Sl. No.	Group head	Provision (In lakhs of rupees)	Saving (and its percentage to provision)	Reasons and remarks
1	(a) (i) Taxes on In- come—A. Schemes Outside the Five Year Plans	4.20	4.20 (100%)	Non-construction of office buildings and staff quarters at Kozhi- kode (Rs. 4.00 lakhs) and non-sanction of estimates relating to construction of staff quarters at Devicolam (Rs. 0.19 lakh).
2	(a) (iv) General Administration— A. Schemes outside the Five Year Plans	3.90	2.12 (54%)	Post-budget decision of Government to drop the proposal for con- struction of office build- ings at Karunagappally

GRANT No. XLVI—CAPITAL OUTLAY ON
PUBLIC WORKS—*Contd.*

<i>Sl. No.</i>	<i>Group head</i>	<i>Provision</i>	<i>Saving (and its percentage to provision)</i> (In lakhs of rupees)	<i>Reasons and remarks</i>
				(Rs. 0.50 lakh), non-preparation of estimates relating to construction of office buildings at Adoor (Rs. 0.20 lakh), less expenditure under conversion of upper Sanatorium, Ponmudi as Raj Bhavan (Rs. 0.10 lakh), misclassification of expenditure correctly debitabale to this head (under group head '103 (a) (iv) B. Schemes under the Five Year Plans—Voted') pointed out out too late for rectification (Rs. 0.98 lakh) and non-payment for the work of providing screens in the Secretariat for want of approval to the agreement (Rs. 0.34 lakh).
3	(a) (v) Administration of Justice— A. Schemes outside the Five Year Plans	7.93	1.60 (20%)	Non-utilisation, either partly or wholly, of the provision made for construction of Magistrates' Courts at Parur, Manjeri, Mavelikara, Pathanamthitta and Atingal due to non-preparation or non-sanction of estimates, non-finalisation of preliminaries and late finalisation of tenders (Rs. 0.85 lakh), non-payment of final bill for the work of constructing a three

GRANT No. XLVI—CAPITAL OUTLAY ON
PUBLIC WORKS—Contd.

Sl. No.	Group head	Provision	Saving (and its percentage to provision) (In lakhs of rupees)	Reasons and remarks
				storeyed building for the High Court of Ernakulam due to non-settlement of claims regarding certain extra items (Rs. 0.32 lakh) and cumulative result of small variations under a number of works (Rs. 0.42 lakh).
4	(a) (vi) Jails A. Schemes outside the Five Year Plans	3.56	1.47 (41%)	Non-utilisation, either partly or wholly, of the provision made for construction of buildings for open prison at Nettukalthery, construction of buildings for Weaving section and bachelors' quarters and compound walls in Central Prison, construction of 'B' class Sub Jail at Thiruvalla due to non-finalisation of estimates, non-invitation of tenders and non-sanction of estimates.
5	(a) (vi) Jails B. Schemes under the Five Year Plans	1.80	1.08 (60%)	Non-construction of beggar homes for accommodating 100 beggars in the Sri Chithra Home (Rs. 0.34 lakh), non-receipt of sanction to estimates for construction of buildings for starting a certified school (Rs. 0.44 lakh) and non-finalisation of estimates for construction of quarters in the Aftercare Home for men, Trivandrum (Rs. 0.23 lakh).

GRANT No. XLVI—CAPITAL OUTLAY ON
PUBLIC WORKS—Contd.

Sl. No.	Group head	Provision	Saving (and its percentage to provision)	Reasons and remarks
		(In lakhs of rupees)		
6	(a) (vii) Police A. Schemes Out- side the Five Year Plans	35.50	8.58 (24%)	Non-finalisation of tenders and non-acquisition of land for the construction of Police quarters at Mundakayam and Meenachil (Rs. 1.63 lakhs); reasons for the balance saving of Rs. 6.95 lakhs are awaited.
7	(a) (viii) Scientific Departments— B. Schemes under the Five Year Plans	1.87	1.09 (58%)	Non-finalisation of the plans for the construction of a picture gallery at Trivandrum and non-receipt of sanction to estimates for remodelling the Central block at Trichur Museum (Rs. 1.03 lakhs).
8	(a) (x) Education— B. Schemes under the Five Year Plans	1,23.96	21.72 (18%)	Cumulative result of small savings, in the funds provided for a number of works relating to the construction and expansion of schools, colleges and office buildings, staff quarters, hostels, semi-permanent sheds, laboratories, etc. for various educational institutions due to non-finalisation of tenders, estimates and acquisition of lands and non-receipt of administrative sanction, post-budget decision to abandon certain works, excessive and unnecessary provision

GRANT No. XLVI—CAPITAL OUTLAY ON
PUBLIC WORKS—Contd.

Sl. No.	Group head	Provision	Saving (and its percentage to provision)	Reasons and remarks
		(In lakhs of rupees)		
				and late starting of certain other works (Rs. 6.34 lakhs); reasons for the balance saving (Rs. 15.38 lakhs) are awaited.
9	(a) (xii) Public Health— B. Schemes under the Five Year Plans	5.15	3.55 (69%)	Non-utilisation of the provision made for construction of buildings and providing incinerator in the Public Health Laboratory due to non-receipt of the plant (Rs. 1.26 lakhs), less expenditure under the works 'Construction of maternity home, Trikkadavoor', 'Constructing quarters under the scheme—Primary Health Units' and 'Construction of building for Government Analyst's Laboratory' (Rs. 0.49 lakh) and non-utilisation in full of the amounts placed at the disposal of the District Collectors for construction of Public Health units (Rs. 1.80 lakhs).
10	(a) (xiii) Agriculture— B. Schemes under the Five Year Plans	42.87	31.36 (73%)	Less expenditure on the schemes for the construction of break-water at Vizhinjam for want of approval of the Harbour Consultant to the revised

**GRANT No. XLVI—CAPITAL OUTLAY ON
PUBLIC WORKS—Contd.**

<i>Sl. No.</i>	<i>Group head</i>	<i>Provision</i>	<i>Saving (and its percentage to provision)</i>	<i>Reasons and remarks</i>
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(In lakhs of rupees)

design (Rs. 7.74 lakhs), want of sanction to estimates for construction of fish farm at Kadakkara Paramba (Rs. 2.99 lakhs), non-finalisation of the plans for additional accommodation for Agricultural College, Vellayani and construction of hostels for Trainees (Rs. 3.23 lakhs), non-finalisation of the details of the scheme of cultivation of medicinal plants (Rs. 1.53 lakhs) and non-utilisation either partly or wholly of the provision made for construction of fishing Harbours, boat building yards, ice plants, office buildings, seed stores, quarters, hostels, rice research stations, etc. due to want of administrative sanctions, sanction to estimates, finalisation of estimates, response to tenders, etc. and non-availability of sites, non-execution of agreements, non-finalisation of tenders, etc. (Rs. 12.21 lakhs); reasons for the balance saving (Rs. 3.66 lakhs) are awaited.

GRANT No. XLVI—CAPITAL OUTLAY ON
PUBLIC WORKS—Contd.

Sl. No.	Group head	Provision (In lakhs of rupees)	Saving (and its percentage to provision)	Reasons and remarks
11	(a) (xiv) Animal Husbandry B. Schemes under the Five Year Plans	10.86	3.72 (34%)	Non-utilisation either partly or wholly of the provision made for construction of buildings and water supply arrangements to hatchery, poultry farms, hospitals, staff quarters, cattle feeding stations and acquisition of lands, etc. for want of sanction to estimates, non-finalisation of sites, etc. (Rs. 2.96 lakhs); reasons for the balance saving (Rs. 0.76 lakh) are awaited.
12	(a) (xvi) Industries B. Schemes under the Five Year Plans	2.00	1.68 (84%)	Non-finalisation of the details of the scheme for the construction of Industrial Testing Laboratory (Rs. 1.60 lakhs).
13	(a) (xvii) Civil Works— A. Schemes outside the Five Year Plans	34.70	10.65 (31%)	Non-utilisation either partly or wholly, of the provision made for construction of buildings for rental housing scheme and Government offices, residential quarters, rest houses, electric installations to Government buildings, etc. due to non-receipt of sanction to estimates and administrative sanctions, non-finalisation of plan, etc. (Rs. 5.85 lakhs) and non-payment of the final bill for the work "Mascot Hotel at Trivandrum" due to non-receipt of sanction to the revised estimates (Rs. 4.80 lakhs).

GRANT No. XLVI—CAPITAL OUTLAY ON
PUBLIC WORKS—Contd.

Sl. No.	Group head	Provision	Saving (and its percentage to provision)	Reasons and remarks
(In lakhs of rupees)				
14	(a) (xvii) Civil Works B. Schemes under the Five Year Plans	6.23	2.32 (37%)	Non-utilisation, either partly or wholly, of the provision made for the construction of buildings to accommodate offices, residential quarters, store sheds, rest houses, staff quarters, etc. due to non-commencement of certain works, non-finalisation of preliminaries, non-receipt of administrative and estimate sanctions, non-finalisation of valuation statements, non-finalisation of the details of the schemes, etc.
15	(c) Original works Miscellaneous— A. Schemes outside the Five Year Plans	3.72	2.12 (57%)	Non-utilisation, either partly or wholly, of the provision made for widening of and improvements to roads and opening of new roads due to non-receipt of sanction to revised estimates, less progress of certain works and delay in land acquisition proceedings.
16	(d) Establishment A. Schemes outside the Five Year Plans— Share debit from '50. Public Works' on account of Direc- tion, Superinten- dence and Executive Staff of the Build- ings and Roads Branch.	9.12	4.47 (49%)	Less share of establishment charges owing to less expenditure on works.

GRANT No. XLVI—CAPITAL OUTLAY ON
PUBLIC WORKS—Contd.

Sl. No.	Group head	Provision	Saving (and its percentage to provision)	Reasons and remarks
		(In lakhs of rupees)		
17	(e) Tools and Plant A. Schemes Outside the Five Year Plans	2.92	1.19 (41%)	Less share of tools and plant charges owing to less expendi- ture on works.

(iii) Under the following heads either the provision was not made or the provision made proved largely inadequate:—

Group head	Total Grant	Actual Expenditure	Excess + Saving—
	(In lakhs of rupees)		
(1) (a) (vii) Police—B. Plan	..	1.02	+1.02
The reasons for the expenditure incurred without provision are awaited.			
(2) (a) (x) Education—A. Schemes outside the Five Year Plans			
O.	4.08		
R.	—0.18	3.90	6.52
			+2.62

The reasons for the net excess of Rs. 2.44 lakhs forming 60 per cent of the original provision are awaited.

(3)	(d) Establishment B. Schemes under the Five Year Plans—			
	1. Share debit from '50. Public Works' on account of Direction, Superintendence and Exe- cutive staff of Buildings and Roads Branch and Direction of Chief Engineer, General and Irrigation—	30.99	36.70	-5.71

The excess forming 18 per cent of the provision was due to adjustment made in proportion to the increased works expenditure.

(4)	(e) Tools and Plant B. Schemes under the Five Year Plans	9.54	12.77	+3.23
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The excess forming 34 per cent of the provision was due to adjustment made in proportion to the increased works expenditure.

**GRANT No. XLVI—CAPITAL OUTLAY ON
PUBLIC WORKS—*Concd.***

(iv) The provision in the charged appropriation was increased by a supplementary provision of Rs. 5.77 lakhs obtained on the 1st November, 1962 (Rs. 3.26 lakhs) and on the 4th March, 1963 (Rs. 2.51 lakhs), but a sum of Rs. 2 lakhs remained unutilised.

The saving of Rs. 2.00 lakhs in the charged appropriation was accounted for by non-utilisation of provision to a substantial extent mainly under "(a) (xi) Medical B. Schemes under the Five Year Plans" (Rs. 1.62 lakhs) due to omission to take into account the payments already made at the time of obtaining the supplementary appropriation on the 1st November, 1962.

(v) Explanations for variations are awaited in respect of 19 group heads (out of 51).

(vi) *Suspense Accounts*:—The nature of the transactions recorded under each sub-head of 'Suspense' is explained in note (v) below Grant No. XXXIII, Public Works.

An account of the transactions for the year 1962-63 under the head "Suspense" relating to this grant is given below:—

<i>Sub head</i>	<i>*Balance on the 1st April, 1962</i>	<i>Debits</i>	<i>Credits</i>	<i>*Balance on the 31st March, 1963</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
Purchases	**—1,09,637	..	..	—1,09,637
Stock	8,95,811	..	..	8,95,811
Miscellaneous Public Works				
Advances	1,43,976	..	..	1,43,976
Total	9,30,150	..	..	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.

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

The Public Works Divisions were not operating the Stock Accounts under this Grant during the year 1962-63. The balances are to be adjusted by the Departmental Officers by transferring them to the concerned Grants. The delay in the adjustment has been brought to the notice of Government.

APPROPRIATION ACCOUNTS

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GRANT No. XLVII—CAPITAL OUTLAY ON OTHER WORKS (ALL VOTED)

	Total Grant	Actual Expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major Head—			
109. Capital Outlay on Other Works.			
Original 74,08,200	74,08,200	30,86,840	—43,21,360
Supplemen- tary ..			
Amount surrendered during the year (30th March, 1963)			26,25,900

Notes and Comments

(i) Out of the saving of Rs. 43.21 lakhs forming 58 per cent of the provision, only a sum of Rs. 26.26 lakhs was surrendered, and that too on the 30th March, 1963.

(ii) The saving was accounted for by non-utilisation of provision to a substantial extent mainly under the following group/sub heads:—

Group/sub head	Total Grant	Actual Expenditure	Excess + Saving—
	(In lakhs of rupees)		
(1) (a) I. A. Public Works Department—Sainik School—Works (including cost of land)—			
O. 38.26			
R. —24.00	14.26	10.79	—3.47

The total saving of Rs. 27.47 lakhs forming 72 per cent of the original provision was stated to be due to slow progress in the acquisition of land (Rs. 12.00 lakhs), non-receipt of sanction for constructing buildings for (i) instructional accommodation for boys (Rs. 3.15 lakhs) and (ii) Staff quarters (Rs. 5.40 lakhs), delayed commencement of construction of building for hostel accommodation (Rs. 3.45 lakhs) and non-settlement in time of contract for the construction of the main building for the Sainik School and non-construction of quarters for want of time after taking possession of the land and finalising the lay out (Rs. 3.47 lakhs).

(2) (a) II. B (iii) Attappady
Colonisation—

O. 6.88			
R. —0.39	6.49	3.54	—2.95

The total saving of Rs. 3.34 lakhs formed 49 per cent of the original

GRANT No. XLVII—CAPITAL OUTLAY ON
OTHER WORKS (ALL VOTED)—*Concl'd.*

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

provision. Saving to the extent of Rs. 0.39 lakh was stated to be due mainly to less expenditure under land acquisition charges.

The reasons for the balance saving of Rs. 2.95 lakhs and its non-surrender are awaited from the Controlling Officer.

The savings under the head during 1959-60, 1960-61 and 1961-62 were Rs. 1.09 lakhs (54 per cent of the original provision), Rs. 1.46 lakhs (40 per cent of the original provision) and Rs. 5.02 lakhs (64 per cent of the original provision) respectively.

(3) (a) II. B (iv) Reclamation work in Ernakulam—	10.40	7.72	—2.68
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The saving of Rs. 2.68 lakhs formed 26 per cent of the provision.

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

(4) (a) II. C. (iii) Land Acquisition and Development—			
O.	10.00		
R.	—2.00	8.00	0.62
			—7.38

Of the total saving of Rs. 9.38 lakhs forming 94 per cent of the original provision, saving to the extent of Rs. 2.00 lakhs was stated to be due to late commencement of the work of reclamation of the land at Ernakulam for the Housing Scheme and non-receipt of spun pipes from a Company.

The reasons for the balance saving of Rs. 7.38 lakhs and its non-surrender are awaited from the Controlling Officer.

(5) (a) II. D. (iii) Construction of Houses for Fishermen—	1.00	..	—1.00
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The saving of the entire provision was stated to be due to post-budget orders of Government to debit the expenditure on 'Construction of houses for fishermen' under the group head '31 (k) (vii) S. Grant for the construction of houses for Fishermen Families' (under Grant No. XXIII—Fisheries); the expenditure incurred was Rs. 0.87 lakh.

GRANT No. XLVIII—CAPITAL OUTLAY ON
PORTS (ALL VOTED)

	Total Grant	Actual	Excess +
	Rs.	Expenditure	Saving—
	Rs.	Rs.	Rs.
Major Head—			
110. Capital Outlay on Ports			
Original 32,66,100	32,66,100	10,35,067	—22,31,033
Supplementary			
Amount surrendered during the year (30th March, 1963)			4,49,100

Notes and Comments

(i) The saving of Rs. 22.31 lakhs represented 68 per cent of the provision. Against this, only a sum of Rs. 4.49 lakhs was surrendered and that too on the 30th March, 1963.

(ii) In the case of 15 works for which a total provision of Rs. 2.66 lakhs was originally made, the whole provision remained unutilised. The savings in respect of 10 of these cases involving Rs. 1.61 lakhs were stated to be mainly due to not taking up of these works either due to postponement or abandonment, non-receipt of sanction to revised estimates or delay in finalisation of tender specifications, etc. The reasons for the savings to the extent of Rs. 1.05 lakhs in the case of the remaining 5 works are awaited from the Controlling Officer.

Savings also occurred to a substantial extent under the following group/sub heads:—

Group/sub head	Total Grant	Actual	Excess +
		Expenditure	Saving—
	(In lakhs of rupees)		
(1) C. (b) Establishment—			
Amount transferred from “50. Public Works” on account of Establishment Charges—			
B. Plan	2.50	0.67	—1.83
The saving of Rs. 1.83 lakhs representing 73 per cent of the provision was due to less share of establishment charges owing to less expenditure on works.			
(2) C. (c) (iii) Repairs and renewals to decking and structure of Pier at Telli-cherry	1.60	0.27	—1.33

The saving of Rs. 1.33 lakhs representing 83 per cent of the provision was stated to be due to slow progress of work owing to negligence on the part of the contractor.

GRANT No. XLVIII—CAPITAL OUTLAY ON
PORTS (ALL VOTED)—Contd.

<i>Group/sub head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess + Saving—</i>
	(In lakhs of rupees)		
(3) C. (c) (xv) Installation of electric cranes at Beypore Port	1.00	..	—1.00
The reasons for the non-utilisation of the provision and its non-surrender are awaited from the Controlling Officer.			
(4) C. (c) (xvi) Installation of electric cranes at Azhikkal Port—			
O. 1.00			
R. —0.63	0.37	..	—0.37
The entire provision remained unutilised; this was attributed to not taking up the work.			
(5) C. (c) (xxii) Lighterage Port at Neeendakara—			
O. 13.11			
R. —0.25	12.86	2.99	—9.87
The total saving of Rs. 10.12 lakhs representing 77 per cent of the original provision, was attributed mainly to non-construction of break waters due to non-receipt of sanction to the revised estimates from the Government of India.			
(6) C. (d) (i) Provision of a Grab Dredger at Calicut—			
O. 2.90			
R. —2.90	..	..	..
The entire provision remained unutilised; this was stated to be due to cancellation by Government in August, 1962, of the order for the purchase of a dredger and non-receipt of fresh administrative sanction.			
(7) C. (d) (ii) Provision of a sea-going tug at Azhikkal—			
O. 1.50			
R. —1.49	0.01	..	—0.01

The entire provision remained unutilised; this was attributed mainly to non-invitation of tender for the purchase of tug owing to delay in finalisation of tender specifications, special conditions, etc. after scrutiny by the Director General of Shipping, Bombay.

APPROPRIATION ACCOUNTS

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GRANT No. XLVIII—CAPITAL OUTLAY ON PORTS (ALL VOTED)—*Concl'd.*

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

(iii) In the following case, funds obtained by reappropriation proved wholly unnecessary:—

C. (a) B. (xxix) Construc-
tion of Pier at Badagara—

R.	1.03	1.03	—1.03
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The entire provision made by reappropriation on the 30th March, 1963 remained unutilised. The reason for the saving is awaited from the Controlling Officer.

(iv) In the following case, the expenditure was incurred without provision of funds:—

C. (c) (ii) Construction of a
Pier with electric cranes at
Badagara—

O.	0.40		
R.	—0.40	1.01	+1.01

The original provision of Rs. 0.40 lakh was withdrawn by reappropriation on the 30th March, 1963 as the provision which was intended for land acquisition charges was correctly to be made under the head of account "110C (a) Works".

The reasons for the excess of Rs. 1.01 lakhs and its remaining uncovered are awaited from the Controlling Officer.

GRANT No. XLIX—CAPITAL OUTLAY ON TRANSPORT SCHEMES

<i>Total Grant or Appropriation</i>	<i>Actual Expenditure</i>	<i>Excess + Saving—</i>
Rs.	Rs.	Rs.

Major Head—

114. Capital Outlay on
Road and Water
Transport Schemes

Voted—

Original	45,34,500	}	45,34,500	45,26,964	—7,536
Supplemen- tary					

Amount surrendered during
the year

Nil

**GRANT No. XLIX—CAPITAL OUTLAY ON
TRANSPORT SCHEMES—Concd.**

		<i>Total Grant or Appropriation</i>	<i>Actual Expenditure</i>	<i>Excess + Saving—</i>
		Rs.	Rs.	Rs.
<i>Charged—</i>				
<i>Original</i>	<i>10,000</i>	<i>1,10,000</i>	<i>1,41,412</i>	<i>+31,412</i>
<i>Supplemen- tary</i>	<i>1,00,000</i>			
<i>Amount surrendered during the year</i>				<i>Nil</i>

Notes and Comments

The excess of Rs. 31,412 over the appropriation requires to be regularised. The excess occurred under the group head "A (a)(ii) Cost of land and buildings-A-Land-Charged" (expenditure Rs. 1,41,412 against the original provision of Rs. 10,000 and a supplementary provision of Rs. 1,00,000 obtained on the 4th March, 1963).

**GRANT No. L—CAPITAL OUTLAY ON
FORESTS (ALL VOTED)**

		<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess + Saving—</i>
		Rs.	Rs.	Rs.
<i>Major Head—</i>				
119. Capital Outlay on Forests				
<i>Original</i>	<i>28,87,100</i>	<i>29,16,300</i>	<i>25,06,476</i>	<i>—4,09,824</i>
<i>Supplemen- tary</i>	<i>29,200</i>			
<i>Amount surrendered during the year (30th March, 1963)</i>				<i>3,40,100</i>

Notes and Comments

(i) The saving of Rs. 4.10 lakhs forming 14 per cent of the original provision was accounted for by non-utilisation of provision mainly under the following group heads:—

GRANT No. L—CAPITAL OUTLAY ON FORESTS (ALL VOTED)
—*Concd.*

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess + Saving—</i>
	(In lakhs of rupees)		
(1) (a) (i) D. Eucalyptus—			
O. 9.34			
R. —0.44	8.90	8.31	—0.59

Out of the total saving of Rs. 1.03 lakhs in the original provision, saving of Rs. 0.44 lakh was attributed to non-availability of some of the areas for planting after completing the preliminary works and the consequential non-achievement of the physical target.

The reason for the balance saving of Rs. 0.59 lakh is awaited from the Controlling Officer.

(2) (b) Communications and Buildings—

O. 9.70			
R. —2.42	7.28	6.47	—0.81

The total saving of Rs. 3.23 lakhs forming 33 per cent of the original provision was stated to be due mainly to not taking up the construction work of buildings for quarters on account of late receipt of sanction from Government granting exemption from ceiling cost of each type of buildings (Rs. 1.91 lakhs), non-collection of the full quantity of metal estimated for the B.N. road and less purchase of M.S. rods for construction of culverts than estimated (Rs.0.29 lakh), late commencement of construction work of building at Vandiperiyar due to delay caused in the acquisition of sites (Rs.0.26 lakh), slow progress in the construction of roads and buildings in the Development Circle, Trichur and Grass Land Division, Peermade (Rs. 0.44 lakh) and not taking up the work in Quilon Circle due to National Emergency (Rs. 0.22 lakh).

GRANT No. LI—COMMUTED VALUE OF PENSIONS (ALL VOTED)

<i>Major Head—</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess + Saving—</i>
	Rs.	Rs.	Rs.
120. Payments of Commuted Value of Pensions			
Original 1,50,000			
Supplementary .. }	1,50,000	2,26,183	+76,183
Amount surrendered during the year			Nil

GRANT No. LI—COMMUTED VALUE OF PENSIONS (ALL VOTED)—*Concl'd.**Notes and Comments*

The excess of Rs. 76,183 over the grant which formed 51 per cent of the provision requires to be regularised. The excess occurred under the group head "(a) Payments in India" (expenditure Rs. 2,26,183 against the provision of Rs. 1,50,000).

GRANT No. LII—CAPITAL OUTLAY ON SCHEMES OF GOVERNMENT TRADING

	<i>Total Grant or Appropriation</i>	<i>Actual Expenditure</i>	<i>Excess + Saving—</i>
	Rs.	Rs.	Rs.
Major Head—			
124. Capital Outlay on Schemes of Government Trading			
Voted—			
Original 14,27,62,200	14,55,37,200	11,38,98,219	—3,16,38,981
Supplementary 27,75,000			
Amount surrendered during the year (March, 1963)			58,43,500
Charged—			
Original 5,000	76,400	76,354	—46
Supplementary 71,400			
Amount surrendered during the year			Nil

Notes and Comments

(i) The saving of Rs. 3,16.39 lakhs in the voted grant formed 22 per cent of the original provision. In view of this, the supplementary grant of Rs. 27.75 lakhs obtained on the 4th March, 1963 proved entirely unnecessary.

Out of the saving of Rs.3,16.39 lakhs, only a sum of Rs.58.44 lakhs was surrendered and that too on the 27th and the 30th March, 1963.

(ii) The saving of Rs. 3,16.39 lakhs in the voted grant was the result of savings amounting to Rs.3,58.05 lakhs (under 13 group heads) partly offset by excesses amounting to Rs. 41.66 lakhs (under 10 group heads).

The group heads under which the provision remained unutilised to a substantial extent are given below;—

GRANT No. LII—CAPITAL OUTLAY ON SCHEMES OF
GOVERNMENT TRADING—Contd.

Group head	Total Grant	Actual Expenditure	Excess + Saving—
(In lakhs of rupees)			
(1) (a) Grain Supply Scheme—			
(v) Suspense—Debit—			
Purchase price—	10,90.00	9,20.01	—1,69.99
The saving of Rs. 1, 69.99 lakhs forming 16 per cent of the provision was stated to be due to non-adjustment in full of the cost of rice supplied by the Central Government; the debits were not raised by the Government of India.			
(2) (b) (ii) G. Project for			
Dairy Development—			
O. 0.20			
S. 5.64	5.84	4.17	—1.67
Reasons for the saving and its non-surrender are awaited from the Controlling Officer.			
The supplementary grant of Rs. 5.64 lakhs obtained on the 4th March, 1963 proved excessive in view of the eventual saving of Rs. 1.67 lakhs.			
(3) (b) (v) A. Distribution of			
Fertilisers (Manure Supply			
Scheme)—IV. Distribution			
Charges—			
O. 20.94			
R. —13.01	7.93	7.93	..
The saving of Rs. 13.01 lakhs forming 62 per cent of the original provision was attributed to less expenditure on distribution charges as the quantity of manure available for distribution was less.			
(4) (b) (v) A. V. Suspense—			
O. 2,79.08			
R. —85.97	1,93.11	1,09.02	—84.09
The saving of Rs. 1,70.06 lakhs forming 61 per cent of the original provision was stated to be due mainly to non-purchase of Bone Meal and Hypophosphate for subsidised sale and non-receipt of other manures (Rs. 1,31.10 lakhs) and less adjustment of the cost of fertilisers purchased during the year (Rs. 38.68 lakhs); reasons for the less adjustment are awaited.			
(5) (b) (v) C. Power Looms			
Supply Scheme—			
O. 12.50			
R. —0.24	12.26	10.40	—1.86
The total saving of Rs. 2.10 lakhs forming 17 per cent of the original provision was stated to be due mainly to less number of power			

GRANT No. LII—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)			

looms received than anticipated (Rs. 0.24 lakh) and non-settlement of certain claims due to non-receipt of railway receipts for the despatch of looms and motors before the end of the year (Rs. 1.86 lakhs).

(iv) The following is a case of defective assessment of requirements in the first instance:—

(b) (ii) H. National Water

Supply and Sanitation

Schemes in Urban Areas—

O. 6.00

S. 22.11 28.11 28.11 ..

The accounting procedure for purposes of carrying out the adjustment of the cost of materials and equipment received under the National Water Supply and Sanitation Programme during 1960-61 and 1961-62, was finalised and approved by Government on the 20th November, 1961, but no provision was included in the original budget estimates for the year 1962-63. A supplementary grant of Rs. 22.11 lakhs was obtained for the purpose on the 4th March, 1963.

GRANT No. LIII—LOANS AND ADVANCES BY THE GOVERNMENT (ALL VOTED)

	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess + Saving—</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
Major Head—			
Q. Loans and Advances by State Governments			
Original 9,10,79,700	10,37,81,000	9,53,59,354	—84,21,646
Supplementary 1,27,01,300			
Amount surrendered during the year (March, 1963)			26,40,600

The expenditure shown above does not include a sum of Rs. 2,00,000 met by an advance from the Contingency Fund sanctioned in March, 1963 which was not reimbursed to the Fund by authorisation of the Legislature before the close of the year.

GRANT No. LIH—LOANS AND ADVANCES BY THE
GOVERNMENT (ALL VOTED)—Contd.*Notes and Comments*

(i) The saving of Rs. 84.22 lakhs formed 66 per cent of the supplementary grant of Rs. 1,27.01 lakhs obtained on the 1st November, 1962 (Rs. 27.32 lakhs) and the 4th March, 1963 (Rs. 99.69 lakhs). In view of the saving, the supplementary grant proved partly excessive.

Against the saving of Rs. 84.22 lakhs, only a sum of Rs. 26.41 lakhs was surrendered, and that too between the 16th and the 30th March, 1963.

(ii) The saving of Rs. 84.22 lakhs was the result of savings amounting to Rs. 1,25.65 lakhs (under 63 group heads) partly offset by excesses amounting to Rs. 41.43 lakhs (under 34 group heads).

In the following cases the provision was not utilised wholly or to a substantial extent:—

<i>Sl. No.</i>	<i>Group head</i>	<i>Provision</i>	<i>Saving (and its percentage to provision)</i> (In lakhs of rupees)	<i>Reasons and remarks</i>
1	QI.(b)B. For Schemes under the Five Year Plans	13.46	1.99 (15%)	Mainly due to non-sponsoring of slum clearance schemes by municipalities.
2	QI.(e)4. Loans under Land Improvement Loans and Agriculturist Loan Act	15.00	6.12 (41%)	Excessive provision (Rs. 2.08 lakhs) non-finalisation of all the applications received before the close of the financial year (Rs. 0.70 lakh) and receipt of less number of applications for loans than anticipated (Rs. 3.34 lakhs).
3	Q.I(e)10. Short term credit to cultivators	32.00	8.03 (25%)	Less payments of loans in the Project areas, as the cultivators were granted loans for manure, seeds, etc., by co-operative societies utilising the funds received by them from the Reserve Bank of India.
4	Q.I(e)13.I. For issue of Coconut Mixture on credit	19.79	10.69 (54%)	Late execution of agreement by the State Co-operative Bank which distributed the loans.

GRANT No. LIII—LOANS AND ADVANCES BY THE
GOVERNMENT (ALL VOTED)—Contd.

Sl. No.	Group head	Provision (In lakhs of rupees)	Saving (and its percentage to provision)	Reasons and remarks
5	Q.I.(e)13.R. For Pumping installations and Irrigation Facilities under cultivation	3.09	3.09 (100%)	Less number of applications for loans than anticipated (Rs. 1.56 lakhs) and misclassification of the expenditure by the Department under the head "Q.I.(e) 13.Q. For the purchase of Oil Engines for Coconut Development Schemes" (Rs. 1.53 lakhs).
6	Q.I.(e)13.S. Supply of Fertiliser on loan for arecanut	1.00	1.00 (100%)	Non-payment of loans under the scheme, reasons for which are awaited from the Controlling Officer.
7	Q.I.(e)13.T. For implementation of Package Programme	6.00	6.00 (100%)	Non-finalisation of the rules to provide for payments of loans for the purchase of cattle and implements.
8	Q.I.(f)9. Loans for Minor Irrigation	8.75	3.64 (42%)	Reasons awaited. During 1961-62 the saving under the head was, Rs. 9.45 lakhs (49% of the original provision).
9	Q.I.(h)(ii)8. Loans to Malabar Spinning and Weaving Mills	45.00	45.00 (100%)	Non-adjustment of the 'Key loans' availed off from the State Bank of India by the Malabar Spinning and Weaving Mills (run by Government under an usufructuary mortgage deed), due to non-receipt of particulars for the adjustment in time from the General Manager of the Mills.

GRANT No. LIH—LOANS AND ADVANCES BY THE
GOVERNMENT (ALL VOTED)—Contd.

Sl. No.	Group head	Provision	Saving (and its percentage to provision)	Reasons and remarks
		(In lakhs of rupees)		
10	Q.I(h)(xxv)16A Loans	1.94	1.08 (56%)	Less payment of medium term loans to Farming Societies for land improvements and construction of godowns - cum - cattle sheds due to non-achievement of target for the formation of the Societies.
11	Q.I(h)(xxv)17. Advances under Plantation Labour Housing Scheme	2.00	1.89 (94%)	Less number of applicants for loan under the scheme (Rs. 1.84 lakhs).
12	Q.I(h)(xxv)23. Loans for conversion of Handlooms into Power Looms	19.94	8.90 (45%)	Non-issue of the working capital loan to Societies for the purchase of yarn, non-payment of wages, etc. due to non-purchase and distribution of looms and payment of only 90 per cent of the estimated loan during the first year as per rules (Rs. 7.08 lakhs); reasons for the balance saving of Rs. 1.82 lakhs are awaited. During 1961-62 the saving under the head was Rs. 15.96 lakhs (82 per cent of the original provision).
13	Q.I(h)(xxv)28. Loans under Attappady Colonisation	2.00	2.00 (100%)	Non-payment of long term loans to colonists as the cultivation season was over (Rs. 1.05 lakhs); reasons for the balance saving of Rs. 0.95 lakh are awaited.

**GRANT No. LIII—LOANS AND ADVANCES BY THE
GOVERNMENT (ALL VOTED)—Contd.**

Sl. No.	Group head	Provision (In lakhs of rupees)	Saving (and its percentage to provision)	Reasons and remarks
14	Q.I(h)(xxv)32. For Co-operative Printing Presses	1.95	1.95 (100%)	Revision of the scheme according to which the printing presses were given share contributions, instead of loan.
15	Q.I(h)(xxv)34. For Apex Weavers Co-operative Society for the establishment of a Dyeing and Printing Factory	1.00	1.00 (100%)	Non-receipt of approval for the scheme from the All India Handloom Board.
16	Q.I(h)(xxv)35. Public Co-operative Schemes B. Construction Services	5.00	5.00 (100%)	Non-issue of rules governing the grant of loans to voluntary organisations during the year; the reasons are awaited.
17	Q.I(h)(xxv)44. Loans to Farming Societies outside the Pilot Scheme for the construction of godown-cum-cattle sheds	6.00	3.12 (52%)	Mainly due to grant of medium term loan and loan for construction of godown-cum-cattle sheds to only 59 societies owing to non-achievement of the target of organising 100 societies for which provision had been made.

(ii) In the following cases additional funds obtained by reappropriation in March, 1963 proved excessive:—

Group head	Total Grant	Actual Expenditure	Excess + Saving—
(In lakhs of rupees)			
(1) Q.I(h)(xxv) 3. B. Small Scale Industrialists—			
O. 10.70			
R. 6.10	16.80	14.83	—1.97

The reasons for the saving are awaited from the Controlling Officer.

GRANT No. LIII—LOANS AND ADVANCES BY THE
GOVERNMENT (ALL VOTED)—*Concl'd.*

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess + Saving—</i>
	(In lakhs of rupees)		
(2) Q.I(h)(xxv)24. Village Housing Project—			
O. 3.69			
R. 2.40	6.09	5.05	—1.04

The reasons for the saving of Rs. 1.04 lakhs forming 28 per cent of the original provision are awaited from the Controlling Officer.

(iii) In the following cases provision made proved inadequate or no provision was made:—

(1) Q.I(f)1. Agricultural Loans	13.00	16.40	+3.40
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The reasons for the excess forming 26 per cent of the provision are awaited from the Controlling Officer.

(2) Q.I(f)2. Industrial Loans	6.12	7.99	+1.87
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The reasons for the excess forming 31 per cent of the provision are awaited from the Controlling Officer.

(3) QI(h)(xxv) 3. D. Kerala Small Scale Industries Loans on personal security	..	1.86	+1.86
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The reasons for the excess are awaited from the Controlling Officer

(iv) The reasons for the variations are awaited from the Controlling Officers in the case of 23 out of 40 group heads.

GRANT No. LIV—APPROPRIATION TO THE CONTIN-
GENCY FUND (ALL VOTED)

	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess + Saving—</i>
	Rs.	Rs.	Rs.
Major Head—			
125. Appropriation to the Contingency Fund			
Original ..	1,00,00,000	1,00,00,000	..
Supplemen- tary 1,00,00,000 }			
Amount surrendered during the year			Nil

PUBLIC DEBT—REPAYMENT (ALL CHARGED)

	<i>Total Appropriation</i>	<i>Actual Expenditure</i>	<i>Excess + Saving—</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
Major Heads—			
O. Public Debt			
R. Inter-State Settlement			
Original 23,96,73,800	36,46,73,800	36,31,46,302	—15,27,498
Supplementary 12,50,00,000			
Amount surrendered during the year (30th March, 1963)			11,75,200

Notes and Comments

(i) The saving of Rs. 15.27 lakhs in the appropriation was the result of savings amounting to Rs. 9,82.96 lakhs (under 5 group heads) partly offset by excesses amounting to Rs. 9,67.69 lakhs (under 4 other group heads).

The group heads under which the provision was not utilised wholly or to a substantial extent are given below:—

<i>Group head</i>	<i>Total Appropriation</i>	<i>Actual Expenditure</i>	<i>Excess + Saving—</i>
	<i>(In lakhs of rupees)</i>		
(1) O.A.I 1. State Loans bearing Interest—			
O. 6.00			
R. —6.00	..	..	..

The entire provision remained unutilised due to non-purchase and non-cancellation of securities as anticipated at the time of the budget.

(2) O.A.I 2. Loans not bearing Interest—			
O. 5.58			
R. —4.01	1.57	0.75	—0.82

The total saving of Rs.4.83 lakhs forming 86 per cent of the original provision was attributed to the nature of the expenditure which could not be forecast with any degree of accuracy as it depended on the parties preferring their claims and also due to absence of any major repayments during the year.

(3) O.A.II 1. Other Floating Loans—			
O. 16,46.00			
S. 4,50.00			
R. 18.00	21,14.00	20,73.86	—40.14

PUBLIC DEBT—REPAYMENT (ALL CHARGED)—Concl'd.

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

The final saving of Rs. 40.14 lakhs occurred under the sub-head "O. A. II. 1 (ii) from Other Banks" which provided for the transactions relating to the repayment of 'Key Loans' availed of from the State Bank of India by the Malabar Spinning and Weaving Company Ltd. run by Government under an usufructuary mortgage deed as per orders of the court. According to the procedure prescribed by Government these loans were to be considered as loans to the State Government to be relented to the Company by the State Government. Particulars for carrying out the adjustments in this behalf which were to be furnished by the General Manager through the Department of Industries and Commerce were received too late for incorporation in the accounts for 1962-63.

(ii) The following is a case of defective budgeting:—

O. A. III(c) Other Ways
and Means Advances—

O.	2,00.00			
S.	7,50.00	9,50.00	..	—9,50.00

The entire provision including the supplementary appropriation of Rs. 7,50.00 lakhs obtained on the 4th March, 1963 remained unutilised as the provision was erroneously made under this head instead of under the head 'O. A. III (a) Loans' under which there occurred an excess, as indicated below:—

O. A. III(a) Loans—

O.	4,95.34			
S.	50.00			
R.	—18.78	5,26.56	15,08.60	+9,82.04

(iii) A group head under which the provision proved largely inadequate, is given below:—

O. A. IV(v) Loans from the
National Co-operative
Development Corporation—

O.	2.35			
R.	—0.98	1.37	6.31	+4.94

The excess of Rs. 4.94 lakhs representing 210 per cent of the original provision occurred mainly due to adjustments effected in March final and supplementary accounts for the refund of amounts overdrawn in previous years.

APPENDIX

**Grant-wise details of estimates and actuals in respect of recoveries
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>
		<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
19	VIII. Elections	4,72,000	1,69,000	— 3,03,000
19	IX. Heads of States, Ministers and Head- quarters Staff	1,30,000	201	— 1,29,799
20	X. District Administration and Miscellaneous	1,46,300	..	— 1,46,300
23	XIII. Police	..	21,34,144	+ 21,34,144
24	XIV. State Insurance and Miscellaneous	3,83,100	2,72,188	— 1,10,912
25	XV. Scientific Departments	9,100	..	— 9,100
37	XX. Public Health	17,000	12,943	— 4,057
40	XXI. Public Health Engineering	52,87,500	61,17,231	+ 8,29,731
44	XXII. Agriculture	10,99,400	71,560	— 10,27,840
51	XXV. Animal Husbandry	49,500	..	— 49,500
51	XXVI. Co-operation	7,52,900	..	— 7,52,900
53	XXVII. Industries	52,700	3,500	— 49,200
61	XXIX. Labour and Employment	3,84,900	13,859	— 3,71,041
64	XXXI. Statistics and Miscellaneous	78,700	..	— 78,700
65	XXXII. Irrigation	1,03,500	1,03,500	..
68	XXXIII. Public Works	6,23,23,200	5,66,04,340	— 57,18,860
81	XXXV. Transport Schemes	35,35,000	23,24,392	— 12,10,608
85	XXXVII. Pensions—Voted	20,000	13,02,979	+ 12,82,979
	<i>Charged</i>	..	806	+ 806
89	XXXIX. Forest	2,11,600	2,09,288	— 2,312

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>
		<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
95	XLII. Capital Outlay on Public Health	5,56,000	20,363	— 5,35,637
99	XLIII. Capital Outlay on Agricultural Improvement	..	2,02,780	+ 2,02,780
100	XLIV. Capital Outlay on Industrial Development	4,50,000	42,65,565	+ 38,15,565
105	XLV. Capital Outlay on Irrigation	18,25,800	1,17,92,263	+ 99,66,463
110	XLVI. Capital Outlay on Public Works	89,24,900	88,19,439	— 1,05,461
121	XLVII. Capital Outlay on Other Works	1,40,000	3,66,000	+ 2,26,000
127	LI. Commuted Value of Pensions	1,50,000	2,26,183	+ 76,183
128	LII. Capital Outlay on Schemes of Government Trading			
	Voted	14,27,17,200	11,38,01,976	— 2,89,15,224
	Charged	..	76,354	+ 76,354
	{ Voted	22,98,20,300	20,88,33,694	— 2,09,86,606
Total	{ Charged	..	77,160	+ 77,160

