



GOVERNMENT OF KERALA

APPROPRIATION ACCOUNTS

1963-64



ERRATA
TO THE
APPROPRIATION ACCOUNTS OF THE
GOVERNMENT OF KERALA,
1963-64

<i>Page number and particulars</i> (1)	<i>For</i> (2)	<i>Read</i> (3)
ii Line 1 ..	XVII	XXVII
ii Line 7 from bottom ..	Pension	Pensions
12 Amount surrendered during the year (31st March, 1964) ..	3,61,900	23,61,900
25 Serial No. 1-column 5-Reasons and remarks, line 12 ..	of 2nd	of the 2nd
25 Serial No. 2-column 5, para 1, last line ..	(Rs.2.52 lakh)	(Rs.2.52 lakhs)
29 Serial No. 57 - column 5, last line	f	of
32 Serial No. 5 - column 5, last line	surrenderd	surrendered
39 D (a) (xvii) E. Central Polytechnic, Trivandrum ..	R. 1.75	R. —1.75
41 Serial No. 3-Column 5, line 3	charges to	charges of
43 Serial No. 4 - Column 3 ..	13.00	13.09
45 Third line from bottom ..	proposal	proposals
46 Serial No. 5 - Column 4 ..	49,416	49,419
51 Serial No.(2)-Explanation-Line 1 ..	60.8	6.08
56 Sub-para (iii) (b), 3rd line ..	aslo	also
58 Notes and Comments (ii) Column 5 - Line 4 ...	Companie	Companies
66 Serial No. 6 - column 5- line 3	finanlisa-	finalisa-
67 Notes and Comments, item (iv)-Line 2	reappropriation	reappropriation
67 Notes and Comments, item (iv)	The explanation "A sum of Rs..... Controlling Officer" to be brought under Sl. No. (1)	
67 Note (iv) (1) - Column 2 ..	R. 10.91	R. —10.91
67 Note (iv) (2) - Column 2 ..	R. 5.81	R. —5.81
69 Line 5-penultimate sub-para	intially	initially
71 Line 3 from bottom	'3(d)3(iv)	'39(d)3(iv)
77 Serial Nos.2 and 3-Column 5-Line 7 ..	receivd	received
94 Serial No. 1 -Column 5-last line	unvtilised	unutilised
120 Serial No. (1)-Explanation-Sub-para 3- Line 2 ..	larger	large
121 Sub-para 3- last line ..	unutilised	unutilised
125 Serial No. (1) - sub-para 2-first line ..	1,69.99	Rs. 1,69.99
129 Serial No. 6-Column 5 -last line	Officer	Officer
130 Line 6 from bottom ..	Dapartment's	Department's

TABLE

ANNUAL REPORT OF THE COMMISSIONER OF THE GENERAL LAND OFFICE

1897

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TABLE OF CONTENTS

	<i>Pages</i>
Introductory:	1
Summary of Appropriation Accounts	2-10
Appropriation Accounts	
I. Agricultural Income Tax and Sales Tax	11
II. Land Revenue	12
III. Excise	13
IV. Taxes on Vehicles (All Voted)	13
V. Stamps (All Voted)	14-15
VI. Registration Fees (All Voted)	15
<i>Debt Charges (All Charged)</i>	16-18
VII. State Legislature	19
VIII. Elections (All Voted)	19-20
IX. Heads of States, Ministers and Headquarters Staff	20
X. District Administration and Miscellaneous	21
XI. Administration of Justice	22
XII. Jails (All Voted)	22-23
XIII. Police	24-26
XIV. State Insurance and Miscellaneous (All Voted)	27
XV. Scientific Departments (All Voted)	28
XVI. University Education (All Voted)	28-30
XVII. General Education	30-35
XVIII. Technical Education (All Voted)	35-40
XIX. Medical	40-42
XX. Public Health (All Voted)	42-44
XXI. Public Health Engineering (All Voted)	45-48
XXII. Agriculture	48-52
XXIII. Fisheries (All Voted)	53
XXIV. Rural Development (All Voted)	54-55
XXV. Animal Husbandry	55-56
XXVI. Co-operation	57

	<i>Pages</i>
XVII. Industries ..	58-63
XXVIII. Community Development Projects, National Extension Service and Local Development Works (All Voted) ..	64-67
XXIX. Labour and Employment ..	68-70
XXX. Harijan Welfare ..	70-73
XXXI. Statistics and Miscellaneous (All Voted) ..	73
XXXII. Irrigation ..	74-75
XXXIII. Public Works ..	76-86
XXXIV. Ports (All Voted) ..	87
XXXV. Transport Schemes ..	87-88
XXXVI. Famine (All Voted) ..	89
XXXVII. Pensions ..	90-92
XXXVIII. Stationery and Printing (All Voted) ..	92
XXXIX. Forest ..	93
XL. Miscellaneous ..	93-95
XLI. Miscellaneous Contributions and Assignments ..	95-96
XLII. National Emergency (All Voted) ..	97
XLIII. Capital Outlay on Public Health (All Voted) ..	98-99
XLIV. Capital Outlay on Agricultural Improvement ..	100-101
XLV. Capital Outlay on Industrial Development ..	101-106
XLVI. Capital Outlay on Irrigation ..	107-111
XLVII. Capital Outlay on Public Works ..	112-119
XLVIII. Capital Outlay on Other Works ..	120-121
XLIX. Capital Outlay on Ports (All Voted) ..	121-122
L. Capital Outlay on Transport Schemes ..	122-123
LI. Capital Outlay on Forests (All Voted) ..	123
LII. Commuted Value of Pension (All Voted) ..	124
LIII. Capital Outlay on Schemes of Government Trading ..	124-126
LIV. Loans and Advances by the Government (All Voted) ..	127-132
<i>Public Debt Repayment (All Charged)</i> ..	132-134
Appendix—Grant-wise details of estimates and actuals in respect of recoveries adjusted in the accounts in reduction of expenditure ..	135-136

INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Kerala for the year 1963-64 presents the accounts of sums expended in the year ended the 31st March, 1964, 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	36,95,100	37,98,965	..	1,03,865
Charged	20,000	21,702	..	1,702
II. Land Revenue				
Voted	1,22,53,700	1,01,20,871	21,32,829	..
Charged	18,300	16,790	1,510	..
III. Excise				
Voted	26,04,000	23,95,273	2,08,727	..
Charged	14,600	14,725	..	125
IV. Taxes on Vehi- cles				
Voted	9,38,500	8,67,107	71,393	..
V. Stamps				
Voted	11,96,300	10,20,264	1,76,036	..
VI. Registration Fees				
Voted	36,51,000	34,65,121	1,85,879	..
Debt Charges				
Charged	5,65,80,400	5,76,07,982	..	10,27,582
VII. State Legislature				
Voted	9,23,900	8,80,639	43,261	..
Charged	25,200	24,972	228	..
VIII. Elections				
Voted	4,75,100	3,75,583	99,517	..
IX. Heads of States, Ministers and Headquarters Staff				
Voted	87,85,400	87,16,472	68,928	..
Charged	11,48,500	11,13,132	35,368	..
X. District Admi- nistration and Miscellaneous				
Voted	91,38,200	91,78,035	..	39,835
Charged	33,000	7,966	25,034	..

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	94,84,500	94,13,766	70,734	..
Charged	12,59,000	12,70,714	..	11,714
XII. Jails				
Voted	47,20,000	48,56,409	..	1,36,409
XIII. Police				
Voted	3,71,16,800	3,62,35,969	8,80,831	..
Charged	10,100	9,981	119	..
XIV. State Insurance and Miscellaneous				
Voted	19,27,000	14,87,896	4,39,104	..
XV. Scientific Departments				
Voted	9,56,500	7,51,549	2,04,951	..
XVI. University Education				
Voted	1,74,21,400	1,37,15,014	37,06,386	..
XVII. General Educa- tion				
Voted	19,10,16,900	18,50,05,168	60,11,732	..
Charged	1,25,000	1,41,884	..	16,884
XVIII. Technical Edu- cation				
Voted	1,20,68,100	82,45,812	38,22,288	..
XIX. Medical				
Voted	4,40,45,400	4,31,60,063	8,85,337	..
Charged	2,02,800	2,02,715	85	..
XX. Public Health				
Voted	1,88,25,900	1,75,12,321	13,13,579	..
XXI. Public Health Engineering				
Voted	99,26,500	1,28,01,664	..	28,75,164

APPROPRIATION ACCOUNTS

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.
XXII. Agriculture				
Voted	1,70,92,500	1,72,94,344	..	2,01,844
Charged	..	6,72,781	..	6,72,781
XXIII. Fisheries				
Voted	63,75,800	60,65,656	3,10,144	..
XXIV. Rural Develop- ment				
Voted	61,72,300	54,05,360	7,66,940	..
XXV. Animal Husbandry				
Voted	56,38,500	57,39,002	..	1,00,502
Charged	4,000	5,257	..	1,257
XXVI. Co-operation				
Voted	55,65,600	46,12,927	9,52,673	..
Charged	500	..	500	..
XXVII. Industries				
Voted	3,10,03,500	2,83,86,637	26,16,863	..
Charged	24,800	23,750	1,050	..
XXVIII. Community De- velopment Pro- jects, National Extension Ser- vice and Local Development Works				
Voted	2,31,37,400	2,08,48,503	22,88,897	..
XXIX. Labour and Employment				
Voted	69,08,100	61,97,964	7,10,136	..
Charged	1,600	1,578	22	..
XXX. Harijan Welfare				
Voted	1,62,32,700	1,49,50,879	12,81,821	..
Charged	1,68,900	1,56,868	12,032	..

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.
XXXI. Statistics and Miscellaneous Voted	16,24,400	14,94,763	1,29,637	..
XXXII. Irrigation Voted	1,81,35,100	1,79,67,092	1,68,008	..
Charged	64,400	48,505	15,895	..
XXXIII. Public Works Voted	10,88,89,100	9,80,40,402	1,08,48,698	..
Charged	2,68,100	1,71,321	96,779	..
XXXIV. Ports Voted	11,24,100	10,55,284	68,816	..
XXXV. Transport Schemes Voted	5,19,82,600	5,19,11,274	71,326	..
Charged	1,000	..	1,000	..
XXXVI. Famine Voted	20,20,400	17,50,114	2,70,286	..
XXXVII. Pensions Voted	2,36,52,000	2,67,75,600	..	31,23,600
Charged	2,88,600	2,85,259	3,341	..
XXXVIII. Stationery and Printing Voted	74,36,800	71,09,138	3,27,662	..
XXXIX. Forest Voted	1,32,08,000	1,31,80,151	27,849	..
Charged	23,700	650	23,050	..
XL. Miscellaneous Voted	85,29,900	64,47,030	20,82,870	..
Charged	48,37,200	48,87,249	..	50,049
XLI. Miscellaneous Contributions and Assignments Voted	13,35,300	8,33,819	5,01,481	..
Charged	1,25,000	87,377	37,623	..

APPROPRIATION ACCOUNTS

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.
XLII. National Emer- gency				
Voted	7,66,000	2,18,972	5,47,028	..
XLIII. Capital Outlay on Public Health				
Voted	94,63,300	1,14,23,320	..	19,60,020
XLIV. Capital Outlay on Agricultural Improvement				
Voted	24,86,000	22,34,061	2,51,939	..
Charged	50,000	30,771	19,229	..
XLV. Capital Outlay on Industrial Development				
Voted	3,22,71,800	2,88,77,029	33,94,771	..
Charged	77,900	86,153	..	8,253
XLVI. Capital Outlay on Irrigation				
Voted	2,86,26,900	3,93,86,577	..	1,07,59,677
Charged	4,200	475	3,725	..
XLVII. Capital Outlay on Public Works				
Voted	6,18,60,500	5,83,46,287	35,14,213	..
Charged	9,29,800	5,68,715	3,61,085	..
XLVIII. Capital Outlay on Other Works				
Voted	58,28,800	53,03,220	5,25,580	..
Charged	7,700	..	7,700	..
XLIX. Capital Outlay on Ports				
Voted	15,69,000	10,78,498	4,90,502	..
L. Capital Outlay on Transport Schemes				
Voted	30,02,500	29,02,880	99,620	..
Charged	95,000	82,522	12,478	..

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.	
LI. Capital Outlay on Forests					
Voted	29,30,900	28,39,424	91,476	..	
LII. Commuted Value of Pen- sions					
Voted	2,70,000	2,24,333	45,667	..	
LIII. Capital Outlay on Schemes of Government Trading					
Voted	12,91,85,000	10,17,78,906	2,74,06,094	..	
Charged	5,000	..	5,000	..	
LIV. Appropriation to the Contingency Fund					
Voted	..	..	..	..
LV. Loans and Ad- vances by the Government					
Voted	12,35,69,900	12,01,52,204	34,17,696	..	
Public Debt— Repayment Charged	39,13,39,900	33,23,32,775	5,90,07,125	..	
Total	{ Voted	1,14,90,64,900	1,08,48,35,611	8,35,30,205	1,93,00,916
	{ Charged	45,77,54,200	39,98,74,569	5,96,69,978	17,90,347
Grand Total	1,60,68,19,100	1,48,47,10,180	14,32,00,183	2,10,91,263	

SUMMARY OF APPROPRIATION ACCOUNTS—*Contd.*

-The excesses over the following voted grants require regularisation:—

- (i) I—Agricultural Income Tax and Sales Tax
- (ii) X—District Administration and Miscellaneous
- (iii) XII—Jails
- (iv) XXI—Public Health Engineering
- (v) XXII—Agriculture
- (vi) XXV—Animal Husbandry
- (vii) XXXVII—Pensions
- (viii) XLIII—Capital Outlay on Public Health
- (ix) XLVI—Capital Outlay on Irrigation

The excesses over the following charged appropriations require regularisation:—

- (i) I—Agricultural Income Tax and Sales Tax
- (ii) III—Excise
- (iii) Debt Charges
- (iv) XI—Administration of Justice
- (v) XVII—General Education
- (vi) XXV—Animal Husbandry
- (vii) XL—Miscellaneous
- (viii) XLV—Capital Outlay on Industrial Development

In addition to the above excesses, charged expenditure of Rs. 6,72,781 was also incurred under Grant No. XXII Agriculture (Major Head 31. Agriculture) for which no provision of funds had been made by an act of Legislature; this requires regularisation.

The expenditure shown above does not include an amount of Rs. 12,51,418 met by advances from the Contingency Fund which were not subsequently reimbursed to the Fund

SUMMARY OF APPROPRIATION ACCOUNTS—*Contd.*

before the close of the year by authorisation of the Legislature. The details of the expenditure are given below:—

<i>Major Head</i>	<i>Amount Rs.</i>	<i>Date of sanction of the advance</i>	<i>Date of reimbursement to the Fund</i>
21. Administration of Justice	1,418	21st March, 1964	20th December, 1964
96. Capital Outlay on Industrial Development	12,50,000	29th February, 1964	

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 1963-64 and that shown in the Finance Accounts for that year is shown below:

	<i>Voted Rs.</i>	<i>Charged Rs.</i>
Total expenditure according to Appropriation Accounts	1,08,48,35,611	39,98,74,569
<i>Deduct</i> —Total recoveries	20,17,98,744	288
Net total expenditure as shown in the Finance Accounts	88,30,36,867	39,98,74,281

The details of recoveries referred to are given in Appendix,
102/3985 J

SUMMARY OF APPROPRIATION ACCOUNTS—*Concl'd.*

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, 1965.

New Delhi,

A. K. Roy,

The

Comptroller and Auditor General of India

17TH JULY, 1965

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	36,38,700	36,95,100	37,98,965	+1,03,865
Supplemen- tary	56,400			
Amount surrendered during the year				
Charged—				Nil
Original	20,000	20,000	21,702	+1,702
Supplemen- tary	..			
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. 0.56 lakh obtained on the 3rd March, 1964, there occurred an excess of Rs. 1,03,865 which requires to be regularised.
- (ii) The expenditure exceeded the charged appropriation by Rs. 1,702 which also requires to be regularised. The excess occurred under the group head '12(a) (iii) District Offices'. (Provision Rs. 20,000: Expenditure Rs. 21,702).
- (iii) (a) The excess over the voted grant occurred under the following group heads:—

<i>Sl. No.</i>	<i>Group head</i>	<i>Total Grant Rs.</i>	<i>Excess Rs.</i>
1	12 (a) (ii) Sales Tax Appellate Tribunal	91,600	8,578
2	12 (a) (iii) District Offices	35,68,700	97,446

(b) The excesses were partly counterbalanced by small savings under other group heads.

GRANT No. II—LAND REVENUE

		Total Grant or Appropriation Rs.	Actual Expenditure Rs.	Excess + Saving — Rs.
MAJOR HEAD—				
9. LAND REVENUE				
Voted—				
Original	1,22,53,700	1,22,53,700	1,01,20,871	—21,32,829
Supplemen- tary	..			
Amount surrendered during the year (31st March, 1964)				3,61,900
Charged—				
Original	18,300	18,300	16,790	—1,510
Supplemen- tary	..			
Amount surrendered during the year (31st March, 1964)				1,400
<i>Notes and Comments</i>				

(i) The amount surrendered (Rs. 23.62 lakhs) in the voted grant was in excess, by Rs. 2.29 lakhs, of the amount available for surrender (Rs. 21.33 lakhs).

(ii) The saving of Rs. 21.33 lakhs in the voted grant forming 17 per cent of the original provision was mainly accounted for by non-utilisation of 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	(b)(i) A. General	7.00	1.59 (23%)	Reasons for the savings are awaited from the Controlling Officer.
2	(b)(viii) Special staff for the assignment of Government lands	5.83	1.87 (32%)	
3	(c)(v) A. Strengthening of the primary and supervisory land records agencies	1.65	1.65 (100%)	
4	(b)(xiii) A. Survey of unsurveyed areas of the State	28.34	14.29 (50%)	Reasons for the saving are awaited. The saving in 1962-63 was 70% of the provision for that year.

GRANT No. III—EXCISE

		Total Grant or Appropriation	Actual Expenditure	Excess + Saving —
		Rs.	Rs.	Rs.
MAJOR HEAD—				
10. STATE EXCISE DUTIES				
Voted—				
Original	26,04,000	} 26,04,000	23,95,273	—2,08,727
Supplemen- tary	..			
Amount surrendered during the year (31st March, 1964)				1,44,000
Charged—				
Original	5,000	} 14,600	14,725	+125
Supplemen- tary	9,600			
Amount surrendered during the year				Nil

Notes and Comments

The expenditure exceeded the charged appropriation by Rs. 125 which requires to be regularised. The excess occurred under the group head '(a) Superintendence'.

GRANT No. IV—TAXES ON VEHICLES (ALL VOTED)

		Total Grant	Actual- Expenditure	Excess Saving	+	—
		Rs.	Rs.	Rs.		
MAJOR HEAD—						
11. TAXES ON VEHICLES						
Original	7,95,500	} 9,38,500	8,67,107	—71,393		
Supplemen- tary	1,43,000					
Amount surrendered during the year (31st March, 1964)					38,000	

GRANT No. V—STAMPS (ALL VOTED)

		Total Grant	Actual Expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
MAJOR HEAD—				
14. STAMPS				
Original	11,96,300	11,96,300	10,20,264	—1,76,036
Supplementary	..			
Amount surrendered during the year (31st March, 1964)				3,14,600

Notes and Comments

- (i) The amount surrendered (Rs. 3.15 lakhs) was in excess, by Rs. 1.39 lakhs, of the amount available for surrender (Rs. 1.76 lakhs).
- (ii) The saving of Rs. 1.76 lakhs, which was 15 per cent of the provision, was the result of non-utilisation of provision to the extent of Rs. 3.59 lakhs (under 4 group heads) partly offset by excesses amounting to Rs. 1.83 lakhs (under 2 other group heads).

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

Group head	Total Grant	Actual Expenditure	Excess + Saving—
(In lakhs of rupees)			
(1) C(a) State Stamp Manufactory—			
O. 3.74			
R. —1.23	2.51	2.07	—0.44

The total saving of Rs. 1.67 lakhs (forming 45 per cent of the original provision) was stated to be due mainly to non-receipt of full quantity of water-marked paper from the contracting firm (Rs. 1.22 lakhs) and non-purchase of a gumming machine (Rs. 0.24 lakh) and non-manufacture of working plates (Rs. 0.15 lakh) due to non-receipt of sanction from Government.

The savings under this head during 1961-62 and 1962-63 were also appreciable, Rs. 2.49 lakhs (63 per cent of the original provision) and Rs. 1.43 lakhs (47 per cent of the original provision) respectively.

GRANT No. V—STAMPS (ALL VOTED)—*Concld.*

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

(2) C (c) Charges in England—

O. 1.88

R. —1.88

.. .. .

The entire provision remained unutilised; this was stated to be due mainly to non-receipt from England of water-marked paper for which orders were placed in October, 1963.

During 1962-63 also the entire provision (Rs. 1.52 lakhs) remained unutilised.

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

A(b) Charges for the sale

of Stamps	4.62	6.32	+1.70
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The excess expenditure representing 37 per cent of the provision was stated to be due to unanticipated increase in the sale of stamps and stamp papers.

The excess under this head during 1962-63 was Rs. 1.48 lakhs (42 per cent of the original provision) for the same reasons.

GRANT No. VI—REGISTRATION FEES—(ALL VOTED)

		<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess + Saving —</i>
		Rs.	Rs.	Rs.
MAJOR HEAD—				
15. REGISTRATION FEES				
Original	36,51,000	} 36,51,000	34,65,121	—1,85,879
Supplemen- tary	..			
Amount surrendered during the year				Nil

APPROPRIATION ACCOUNTS DEBT CHARGES (ALL CHARGED)

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

MAJOR HEADS—

16. INTEREST ON DEBT AND OTHER OBLIGATIONS

17. APPROPRIATION FOR REDUC- TION OR AVOIDANCE OF DEBT

<i>Original</i>	5,61,29,000	}	5,65,80,400	5,76,07,982	+10,27,582
<i>Supplemen- tary</i>	4,51,400				

*Amount surrendered during the
year (31st March, 1964)*

1,000

Notes and Comments

(i) Although the original appropriation was increased by a supplementary appropriation of Rs. 4.51 lakhs on the 3rd March, 1964, there occurred an excess of Rs. 10,27,582 which requires to be regularised.

(ii) (a) The amounts of excess were comparatively large under the following group heads:—

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

(1) 16.A I (a) Interest on
Permanent Loans.
O. 1,13.46

R. —2.39	1,11.07	1,18.94	+7.87
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The excess was attributed to more payment of interest in the month of March, 1964.

In view of the eventual excess, the reappropriation of Rs. 2.39 lakhs to other group heads on the 31st March, 1964 did not prove justified.

DEBT CHARGES (ALL CHARGED)—Contd.

<i>Group head</i>	<i>Total Approp- riation</i>	<i>Actual Expenditure</i>	<i>Excess + Saving—</i>
(In lakhs of rupees)			
(2) 16.A (c) 2. Interest on overdraft account with the Reserve Bank of India.			
O. 2.00			
S. 2.75			
R. 3.64	8.39	10.03	+1.64

The excess was stated to be due to payment of interest in March, 1964 on the overdrafts taken in that month from the Reserve Bank of India, as against the usual practice of payment in the next month.

(3) 16. C(i) Road Transport	6.92	8.90	+1.98
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Reasons for the excess are awaited from the Controlling Officer.

- (b) Other group heads under which excesses of comparatively small amounts occurred are given below; in addition, excesses not exceeding Rs. 5,000 in each case also occurred under 11 group heads:—

<i>Sl.No.</i>	<i>Group head</i>	<i>Total Appropriation Rs.</i>	<i>Excess Rs.</i>
1	16 A(d)2. Kerala State's share of expenditure for the management of Public Debt of Madras raised before 1-11-1956	9,500	22,502
2	16 A(d)(ii) Expenditure connected with the issue of new loans and sale of securities held in the cash balance investment account	40,000	20,227
3	16 A(e)4. Interest on Loans from the National Co-operative Development Corporation	60,600	74,956
4	16 A(e)5. Interest on loans from the Central Warehousing Corporation	..	7,450
5	16 B. Interest on Inter-Governmental Debt—		
	Interest on loans taken from the Central Government	3,32,87,000	14,469

- (c) The excesses were partly counterbalanced by savings under other group heads.

DEBT CHARGES (ALL CHARGED)—*Concl'd.*

- (iii) A group head under which the appropriation remained unutilised to a substantial extent is given below:—

<i>Group head</i>	<i>Total Appropriation</i>	<i>Actual Expenditure</i>	<i>Excess + Saving —</i>
(In lakhs of rupees)			
16 A 2(b) Savings Deposits— Interest on State Savings Bank Deposits			
O.	7.90		
R.	—1.74	6.16	5.55 —0.61

The total saving of Rs. 2.35 lakhs forming 30 per cent of the original provision was due to more withdrawals towards the close of the previous year, less increase in deposits over withdrawals during the year and transfer of a sum of Rs. 1.67 lakhs to 'Dead Account' the balances under which bear no interest till they are revived.

The saving under the head during 1962-63 was also appreciable, Rs. 2.79 lakhs forming 33 per cent of the original provision.

(iv) *Sinking Funds.*

The expenditure in the appropriation includes an amount of Rs. 44.74 lakhs towards contributions to Sinking Funds as indicated below; the balances at the credit of the Funds as on the 31st March, 1964 have also been indicated.

<i>Name of Fund</i>	<i>Purpose</i>	<i>Amount of expenditure during 1963-64</i>	<i>Balance at the credit of the Fund as on the 31st March, 1964</i>
(In lakhs of rupees)			
(a) General Sinking Fund	Amortisation of loans	11.18	42.41
(b) Loan Depreciation Fund	Purchasing the securities of loans for cancellation	33.56	1,09.37

These funds are credited with the amounts set apart each year against the provisions under this appropriation for the Sinking Fund created for amortisation of loans raised in the open market and with the profits realised on investment of the balances in the Fund. The charges connected with the redemption of debt either by purchase and cancellation of securities or by direct discharge are debited to the Fund.

An account of the transactions of each of these funds is given in the annexure to Statement No. 19 of the State Finance Accounts for the year 1963-64.

GRANT No. VII—STATE LEGISLATURE

		<i>Total Grant or Appropriation Rs.</i>	<i>Actual Expenditure Rs.</i>	<i>Excess + Saving — Rs.</i>
MAJOR HEAD—				
18. PARLIAMENT AND STATE LEGISLATURES				
Voted—				
Original	8,65,400	9,23,900	8,80,639	—43,261
Supplemen- tary	58,500			
Amount surrendered during the year				Nil
Charged—				
Original	23,400	25,200	24,972	—228
Supplemen- tary	1,800			
Amount surrendered during the year				Nil

GRANT No. VIII—ELECTIONS (ALL VOTED)

		<i>Total Grant Rs.</i>	<i>Actual Expenditure Rs.</i>	<i>Excess + Saving — Rs.</i>
MAJOR HEAD—				
18. PARLIAMENT AND STATE LEGISLATURES				
Original	4,75,100	4,75,100	3,75,583	—99,517
Supplemen- tary	..			
Amount surrendered during the year (31st March, 1964)				1,08,700

Notes and Comments

The saving of Rs. 1.00 lakh in the grant which formed 21 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>
	<i>(In lakhs of rupees)</i>		
C (a) I. Preparation and Printing of Electoral Rolls—			
O. 1.70			
R. —1.30	0.40	0.41	+0.01

GRANT No. VIII—ELECTIONS (ALL VOTED)—*Concl'd.*

The net saving of Rs. 1.29 lakhs forming 76 per cent of the original provision was under expenditure on stationery (Rs. 0.44 lakh), printing (Rs. 0.79 lakh) and honoraria (Rs. 0.06 lakh); this was attributed to the fact that intensive revision of electoral rolls was not conducted and there were less alterations and additions on account of revision of electoral rolls.

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

		<i>Total Grant or Appropriation</i>	<i>Actual Expenditure</i>	<i>Excess + Saving —</i>
		Rs.	Rs.	Rs.
MAJOR HEAD—				
19. GENERAL ADMINISTRATION				
Voted—				
Original	81,34,500	}	87,85,400	87,16,472
Supplementary	6,50,900			
				—68,928
Amount surrendered during the year (31st March, 1964)				41,700
Charged—				
Original	11,08,600	}	11,48,500	11,13,132
Supplementary	39,900			
				—35,368
Amount surrendered during the year (31st March, 1964)				17,400

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	89,86,800	91,38,200	91,78,035	+ 39,835
Supplementary	1,51,400.			
Amount surrendered during the year (March, 1964)				2,200
Charged—				
Original	33,000	33,000	7,966	—25,034
Supplementary	..			
Amount surrendered during the year (31st March, 1964)				17,000

Notes and Comments

(i) The expenditure under the voted grant exceeded the provision by Rs. 39,835 which requires to be regularised.

(ii) (a) The excesses occurred mainly under the following group heads ; in addition, excesses not exceeding Rs. 5,000 in each case also occurred under 4 group heads:—

<i>Sl.No.</i>	<i>Group head</i>	<i>Total Grant Rs.</i>	<i>Excess Rs.</i>
1	E (a)(i) Collectors and Magistrates	29,52,100	68,546
2	E (a)(ii) District Treasury Establishments	9,33,900	19,849
3	E (a) (iv) Sub-Treasury Establishments	8,43,300	9,744
4	G (b)(viii) B. Attapady Colonisation	20,900	33,422

(b) The excesses were partly counterbalanced by savings under other group heads:

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	93,50,200	} 94,84,500	94,13,766	—70,734
Supplementary	1,34,300			
Amount surrendered during the year (31st March, 1964)				1,05,000
Charged—				
Original	11,80,100	} 12,59,000	12,70,714	+11,714
Supplementary	78,900			
Amount surrendered during the year				Nil

The charged expenditure shown above does not include an amount of Rs. 1,418 met by an advance from the Contingency Fund sanctioned in March, 1964, which remained unrecouped to the Fund by authorisation of the Legislature before the close of the year.

Notes and Comments

The expenditure exceeded the charged appropriation by Rs. 11,714 which requires to be regularised. The excess occurred under the group head "(a)(i) High Court" (Provision Rs. 12.59 lakhs: Expenditure Rs. 12.71 lakhs).

GRANT No. XII—JAILS (ALL VOTED)

		<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess + Saving —</i>
		Rs.	Rs.	Rs.
MAJOR HEAD—				
22. JAILS				
Original	41,60,000	} 47,20,000	48,56,409	+1,36,409
Supplemen- tary	5,60,000			
Amount surrendered during the year				
				Nil

GRANT No. XII—JAILS (ALL VOTED)—*Concl'd.**Notes and Comments*

(i) The supplementary provision of Rs. 5.60 lakhs obtained on the 3rd March, 1964, proved inadequate as the expenditure under the grant exceeded the provision by Rs. 1,36,409 which requires to be regularised.

(ii) (a) 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>
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(In lakhs of rupees)

(a) (iii) Other Jails—

O.	22.49		
S .	4.00		
R.	0.39	26.88	27.96 +1.08

The excess occurred mainly due to non-provision of funds for payment of house rent allowance to the warders of the Central Jail and special pay to the staff of the open prison at Nettukaltheri and for the value of articles supplied by the Jail Manufactories.

In 1962-63 also, the excess under this head was appreciable (Rs. 1.67 lakhs).

(b) Other group heads under which excesses of comparatively small amounts occurred are given below; in addition, excesses not exceeding Rs. 5,000 in each case also occurred under 6 group heads :—

<i>Sl.No.</i>	<i>Group head</i>	<i>Total Grant Rs.</i>	<i>Excess Rs.</i>
1	(a)(i) Superintendence	1,01,800	7,331
2	(a)(ii) Ordinary Sub Jails	71,100	6,367
3	(a) (viii) B. Remand Homes with seats for juvenile courts	25,900	5,513
4	(b) Jail Manufactures	8,36,300	27,264

(c) The excesses were partly counterbalanced by savings under other group heads

APPROPRIATION ACCOUNTS

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 DEPART- MENTS				
Voted—				
Original	3,65,52,500	3,71,16,800	3,62,35,969	—8,80,831
Supplemen- tary	5,64,300			
Amount surrendered during the year (31st March, 1964)				16,05,300
Charged—				
Original	3,000	10,100	9,981	—119
Supplemen- tary	7,100			
Amount surrendered during the year				Nil

Notes and Comments

- (i) The saving of Rs. 8.81 lakhs in the voted grant was more than the supplementary grant of Rs. 5.64 lakhs obtained on the 5th October, 1963 (Rs. 100) and on the 3rd March, 1964 (Rs. 5,64,200). If the requirements had been assessed correctly, the supplementary grant obtained on the 3rd March, 1964 could have been avoided.
- (ii) The surrender (Rs. 16.05 lakhs) in the voted grant, made on the last day of the financial year, was in excess by Rs. 7.24 lakhs, of the amount available for surrender (Rs. 8.81 lakhs).
- (iii) The saving in the voted grant was the result of savings amounting to Rs. 56.05 lakhs (under 12 group heads) partly offset by excesses amounting to Rs. 47.24 lakhs (under 10 group heads).

GRANT No. XIII—POLICE—*Contd.*

The group heads under which the provision was not utilised 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>	<i>Reasons and remarks</i>
(In lakhs of rupees)				
1	23(e) (ii) (i) Special Armed Police on duty within the State	37.90	20.56 (54%)	Post-budget orders of Government to classify the expenditure on the 1st Battalion of the Special Armed Police on deputation to Nagaland separately under the group head '23 (e) (ii) (ii) Special Armed Police on deputation' (Rs. 11.42 lakhs) and non-raising to its full strength of 2nd Battalion of the Special Armed Police (Rs. 9.14 lakhs).
2	23(f) Home Guards	22.16	9.11 (41%)	Reduction in expenditure ordered by Government in August, 1963 as a measure of economy (Rs. 6 lakhs), non-appointment of Assistant Commandants owing to change in the scheme (Rs. 0.59 lakh) and to non-payment of rent of office building at Kozhikode due to civil disputes, non-effecting of certain purchases and reduction of certain Companies of Home Guards as a measure of economy (Rs. 2.52 lakh). The saving under this head during 1962-63 was Rs. 8.69 lakhs (72% of the provision for that year).
3	23(h) (i) Criminal Investigation Branch	10.65	1.05 (10%)	Mainly due to postponement to next year of purchase of material for the Forensic Science Laboratory (Rs. 0.82 lakh) and unfilled vacancies (Rs. 0.21 lakh).

GRANT No. XIII—POLICE—*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>				
4	26(c) Fire Services	14.56	1.49 (10%)	Non-purchase of 7 numbers of Willys chassis for want of release orders from the Government of India (Rs. 1.36 lakhs) and non-payment due to defective construction of bodies for two ambulances (Rs. 0.13 lakh).

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

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

23(c)(i)(ii) Malabar Special
Police on deputation

R.	17.11	17.11	18.89	+1.78
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The expenditure under this head relates to the charges on account of the Malabar Special Police deputed to Nagaland. The excess was stated to be due mainly to the non-availability in time of the correct details of the debits relating to the staff deputed to Nagaland.

(v) In the following case, the provision made by re-appropriation in January, 1964 proved excessive:—

23(e)(ii)(ii) Special Armed
Police on deputation

R.	10.93	10.93	9.56	—1.37
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The saving was stated to be due mainly to non-preferment of detailed Travelling Allowance bills in connection with the deputation of the 1st Battalion of the Special Armed Police to Nagaland. The advances already paid in August, 1963 remained unadjusted for the same reason.

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

		Total Grant	Actual Expenditure	Excess + Saving —
		Rs.	Rs.	Rs.
MAJOR HEAD—				
26. MISCELLANEOUS DEPARTMENTS				
Original	16,77,000	} 19,27,000	14,87,896	—4,39,104
Supplementary	2,50,000			
Amount surrendered during the year (31st March, 1964)				2,92,600

Notes and Comments

- (i) The saving of Rs. 4.39 lakhs in the grant was 23 per cent of the total provision. Against this, only a sum of Rs. 2.93 lakhs was surrendered and that too on the last day of the financial year.
- (ii) The saving was mainly accounted for by non-utilisation of provision to a substantial extent under the group head mentioned below:—

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

(f)(vii) Schemes under the Five Year Plans

Adoption of Metric System

O.	9.57			
R.	—2.57	7.00	6.21	—0.79

The total saving of Rs. 3.36 lakhs forming 35 per cent of the original provision was stated to be due to economy measures adopted by the Department (Rs. 1.45 lakhs) and late finalisation of Government's decision (September, 1963) to proceed with the work 'Planting Kilometre Stones' on a phased program. e during the Emergency period (Rs. 1.12 lakhs); the reasons for the balance saving of Rs. 0.79 lakh are awaited from the Controlling Officer.

The saving under this group head during 1962-63 was also appreciable (Rs. 2.76 lakhs forming 31 per cent of the original provision.)

GRANT No. XV—SCIENTIFIC DEPARTMENTS
(ALL VOTED)

		<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess + Saving —</i>
		Rs.	Rs.	Rs.
MAJOR HEAD—				
27. SCIENTIFIC DEPARTMENTS				
Original	9,27,600	} 9,56,500	7,51,549	—2,04,951
Supplementary	28,900			
Amount surrendered during the year (30th and 31st March, 1964)				1,86,500

Notes and Comments

The saving of Rs. 2.05 lakhs which formed 22 per cent of the original provision was the cumulative effect of savings of less than Rs. 1 lakh under 9 group heads.

GRANT No. XVI—UNIVERSITY EDUCATION (ALL VOTED)

	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess + Saving —</i>	
	Rs.	Rs.	Rs.	
MAJOR HEAD—				
28. EDUCATION				
Original	1,74,21,300	} 1,74,21,400	1,37,15,014	—37,06,386
Supplementary	100			
Amount surrendered during the year (March, 1964)				11,35,700

Notes and Comments

- (i) Against the saving of Rs. 37.06 lakhs, only a sum of Rs. 11.36 lakhs was surrendered and that too mostly on the 31st March, 1964 (Rs. 10.56 lakhs).

GRANT No. XVI—UNIVERSITY EDUCATION

(ALL VOTED)—Contd.

- (ii) The saving which formed 21 per cent of the original provision was the result of non-utilisation of provision to a substantial extent mainly 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. (c) 1. Teaching Grant	13.80	1.57 (11%)	Reasons awaited. No part of the savings was surrendered.
2	A. (c) 2. Equip- ment grant	3.00	2.86 (95%)	
3	A (c) 5. Schemes under the Five Year Plans— Teaching Grant	12.50	10.88 (87%)	
4	D(a)(xviii) V Rural Institute— 2. Lump sum provision for furniture and equipment	2.00	1.99 (99.9%)	
5	A(d)(i) Training Colleges	7.97	1.01 (13%)	Unfilled vacancies (Rs. 0.16 lakh); reasons for the balance saving are awaited.
				In 1962-63 also the saving was 13% of the provision.
6	E(c) Scholarships (i) In Colleges	4.68	2.63 (56%)	Mainly due to receipt of defective applications from candidates and late receipt of bills from certain institutions.
7	E(f)(12) National Cadet Corps	18.60	4.46 (24%)	Economy in expenditure (Rs. 1.60 lakhs); reasons for the balance saving are awaited.

In 1962-63, the saving was 36% of the provision.

APPROPRIATION ACCOUNTS

GRANT No. XVI—UNIVERSITY EDUCATION (ALL VOTED)
—Concld.

<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)				
8	E(f)(32)(i) National Cadet Corps	18.86	6.07 (32%)	Due to Government of India meeting the full cost of jeeps and motor cycles as against the anticipation of the State Government to meet 50% of the cost for which provision was made in the budget (Rs. 0.80 lakh); reasons for the balance saving are awaited.

In 1962-63 also, the saving was appreciable (74% of the provision).

GRANT No. XVII—GENERAL EDUCATION

		Total Grant or Appropriation	Actual Expenditure	Excess + Saving —
		Rs.	Rs.	Rs.
MAJOR HEAD—				
28. EDUCATION				
Voted—				
Original	18,88,49,900	} 19,10,16,900	18,50,05,168	—60,11,732
Supplemen- tary	21,67,000			
Amount surrendered during the year (31st March, 1964)				34,400
Charged—				
Original	75,000	} 1,25,000	1,41,884	+ 16,884
Supplemen- tary	50,000			
Amount surrendered during the year				Nil

GRANT No. XV/I—GENERAL EDUCATION—*Contd.**Notes and Comments*

- (i) The saving of Rs. 60.12 lakhs in the voted grant was nearly thrice the supplementary grant of Rs. 21.67 lakhs, obtained on the 5th October, 1963 (Rs. 100) and on the 3rd March, 1964 (Rs. 21,66,900). If the requirements had been assessed correctly, the supplementary grant obtained on the 3rd March, 1964 could have been avoided.

Against the saving, only a sum of Rs. 0.34 lakh was surrendered, and that too on the last day of the year.

- (ii) Although the original charged appropriation was increased by a supplementary appropriation of Rs. 50,000, which was obtained on the 3rd March, 1964, there occurred an excess of Rs. 16,884 which requires to be regularised. The excess occurred under the group head 'E(a)(i) Administration'.
- (iii) The saving in the voted grant was the result of savings amounting to Rs. 1,40.17 lakhs (under 80 group heads) partly offset by excesses amounting to Rs. 80.05 lakhs (under 45 other group heads).

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>	<i>Reasons and remarks</i>
		(In lakhs of rupees)		
1	B (a) II. A. Opening of new Secondary Schools	33.20	9.20 (28%)	Unfilled vacancies, late filling up of posts and non-requirement of additional teachers and reduction of divisions consequent on the introduction of the revised teacher-pupil ratio.
2	B (a) II. B. Appointment of Hindi Teachers (ii) Full time	7.47	3.31 (44%)	Mainly due to late filling up of posts and that the additional teachers were not required consequent on the introduction of the revised teacher-pupil ratio.
3	B(a) II. B(iv) Lump sum provision for additional Hindi Teachers	2.95	2.95 (100%)	Additional teachers were not required consequent on the introduction of the revised teacher-pupil ratio.

GRANT No. XVII—GENERAL EDUCATION—Contd.

Sl. No.	Group head	Provision	Saving (and its percentage to provision)	Reasons and remarks
(In lakhs of rupees)				
4	B(a) II. J. Conversion of Secondary Schools into multi-purpose Higher Secondary Schools	2.20	1.98 (90%)	<p>Mainly due to post-budget orders of Government to curtail expenditure as a measure of economy.</p> <p>96% of the saving remained unsurrendered.</p>
5	B(a) II. K. Development of experimental multipurpose Schools	1.00	1.00 (100%)	<p>Non-implementation of the scheme due to post-budget orders of Government to curtail expenditure.</p> <p>No part of the saving was surrendered.</p>
6	B (b) II. Teachers' Provident Fund	1.75	1.63 (93%)	<p>The reasons for the savings were not furnished by the Controlling Officer; the departmental figures had not been re-conciled with the figures in the Accounts maintained by the Accountant General.</p> <p>No part of the savings was surrendered.</p>
7	B (b) III. Maintenance grant	14.64	1.93 (13%)	
8	C(a) III. I. Extension of sites to Departmental Lower Primary Schools	7.50	3.36 (45%)	<p>Non-finalisation of land acquisition proceedings by the Revenue officers. No part of the saving was surrendered.</p>
9	B(b) IV. 1. Revision of salary of private Secondary School Teachers	5.00	4.11 (82%)	<p>Mainly due to non-payment of arrears due to non-finalisation by the department of fixation of pay in the revised scales.</p> <p>In the preceding four years also, almost the entire provision remained unutilised.</p>

GRANT No. XVII—GENERAL EDUCATION—Contd.

Sl. No.	Group head	Provision	Saving (and its percentage to provision)	Reasons and remarks
(In lakhs of rupees)				
10	C(a) III. A Opening of new Lower Primary Schools	52.26	18.50 (35%)	Mainly due to unfilled vacancies and requirement of less number of teachers consequent on the introduction of the revised teacher-pupil ratio.
11	C(b) (iii) Maintenance grant	45.00	14.13 (31%)	Post-budget revision of grants to the management of Aided Schools, non-payment of arrear grants for want of either Government orders or orders of transfer of management, non-receipt of bills in time and late receipt of applications for grant. In 1962-63, the saving was 28%.
12	D (a) (v) Basic Training Schools and institutions	8.51	1.58 (19%)	Mainly due to unfilled vacancies and change of personnel. In 1962-63, the saving was 38%.
13	E (f) (5) Stipends	6.50	2.68 (41%)	Mainly due to less number of stipendiary candidates for B. Ed. and T. T. C. courses and non-payment of stipends due to non-receipt of bonds from trainees. In 1962-63, the saving was 47%.
14	E (f) (14) Medical Inspection	1.50	1.01 (67%)	Non-preferment of claims by Medical Officers and medical inspection not conducted in certain schools. In 1962-63, the saving was 98%.

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

Sl. No.	Group head	Provision	Saving (and its percentage to provision)	Reasons and remarks
			(In lakhs of rupees)	
15	E (f) (21) Campus Works Projects	1.50	1.09 (73%)	Mainly due to non-payment of grant due to administrative reasons. In 1962-63, the saving was 67%.
16	E (f) (27) Sainik School— 1. Scholarships	2.30	1.29 (56%)	Non-payment of scholarships due to non-submission of the required documents by the claimants.
17	E (f) (32) (xiii) B. CARE Feeding Programme	29.79	7.00 (25%)	The reasons for the saving are awaited.

(iv) In the following cases, additional funds provided by reappropriation on the last day of the year proved either excessive or wholly unnecessary:—

Group head	Total Grant	Actual Expenditure	Excess + Saving —
	(In lakhs of rupees)		
(1) C (b) Direct grants to non-Government Primary Schools.			
(i) General—			
O.	7,14.45		
R.	35.35	7,49.80	7,18.05 —31.75

The saving was stated to be due mainly to unfilled vacancies, non-preferment of arrear claims for want of sanction, reduction in the number of teachers consequent on the introduction of the revised teacher-pupil ratio, appointment of untrained teachers, etc.

(2) D (a) (xvii) B. Basic Training Schools—

O.	4.82		
R.	1.70	6.52	3.87 —2.65

The saving was stated to be due to non-completion of purchase of library books, furniture and equipment.

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

- (v) In the following case; the additional provision made by re-appropriation on the last day of the financial year proved inadequate:—

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

D (b) Direct Grants to non-Government. Special Schools.

A. General—Teaching—

O.	5.75		
R.	1.98	7.73	8.86 +1.13

The excess was stated to be due to inadequate provision for payment of pre-audited bills passed in March, 1964.

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

The expenditure shown in the grant includes a sum of Rs. 18,854 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 expenditure incurred out of the Fund is initially accounted for in this grant (Grant No. XVII—General Education) and subsequently transferred to the Fund before the close of the accounts of the year. No expenditure has, however, been met out of this Fund so far. The balance at the credit of the Fund at the end of the year 1963-64 was Rs. 1.57 lakhs.

An account of the transactions of the Fund during the year 1963-64 is given in Statement No. 16—Part II—B of the Finance Accounts of the Government of Kerala for the year 1963-64.

GRANT No. XVIII—TECHNICAL EDUCATION (ALL VOTED)

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

MAJOR HEAD—

28. EDUCATION

Original	1,20,67,800	}	1,20,68,100	82,45,812	—38,22,288
Supplementary	300				

Amount surrendered during the year (31st March, 1964)

28,01,700

GRANT No. XVIII—TECHNICAL EDUCATION

(ALL VOTED)—Contd.

Notes and Comments

- (i) Out of the saving of Rs. 38.22 lakhs forming 32 per cent of the original provision, only a sum of Rs. 28.02 lakhs was surrendered, and that too on the last day of the financial year.
- (ii) In the following cases (all plan schemes), 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>
<i>(In lakhs of rupees)</i>				
1	A (d) (vii) A. Development of Engineering College, Trivandrum	5.65	3.81 (67%)	Mainly economy in expenditure (Rs. 1 lakh) non-receipt/non-purchase of equipment and unfilled vacancies due to non-availability of qualified hands (Rs. 2.73 lakhs).
2	A (d) (vii) C. Post-graduate course in the Engineering College, Trivandrum	2.79	1.88 (67%)	Post-budget orders of Government discontinuing the scheme of one year's duration and introducing a new scheme of two years' duration (Rs. 1.25 lakhs) and non-receipt of equipment (Rs. 0.63 lakh).
				No amount of saving was surrendered.
3	A (d) (vii) G. Introduction of five year integrated course in the Engineering College, Trivandrum and Trichur	4.71	3.64 (77%)	Non-purchase of equipment either due to delay in getting import licence or non-receipt of equipment ordered for (Rs. 1.52 lakhs), unfilled vacancies (Rs. 1.12 lakhs) and economy in expenditure (Rs. 1 lakh).
				In 1961-62, the saving was 74% and in 1962-63, 79%.

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)				
4	D (a) (xvii) F. Junior Technical Schools	26.05	7.45 (29%)	Mainly due to non-sanctioning of additional staff (Rs. 2.34 lakhs), economy in expenditure (Rs. 2.50 lakhs), non-conversion of certain industrial schools into Junior Technical Schools as the period of training for some of the courses offered in the industrial schools was not over (Rs. 0.94 lakh), unfilled vacancies (Rs. 0.60 lakh), non-receipt of furniture (Rs. 0.60 lakh) and equipment (Rs. 0.45 lakh).
5	D (a) (xvii) G. Development of Maharaja's Technological Institute, Trichur	1.71	1.26 (74%)	Mainly due to unfilled vacancies (Rs. 0.27 lakh) and non-purchase / non-receipt of equipment either due to late receipt of sanction or non-supply by firms (Rs. 0.96 lakh).
6	D (a) (xvii) J. Development of Polytechnic, Kozhikode	2.71	1.28 (47%)	Mainly due to non-starting of new courses due to non-receipt of sanction from Government (Rs. 1 lakh) and economy in expenditure (Rs. 0.50 lakh).

In 1962-63, the saving was 75%.

GRANT No. XVIII—TECHNICAL EDUCATION
(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)		
7	D (a) (xvii) L. Poly-technic, Cannanore	7.23	4.57 (63%)	<p>Mainly due to non-purchase of equipment and apparatus either due to delay in getting import licence or non-receipt (Rs. 2.58 lakhs), non-receipt of furniture and books (Rs. 0.16 lakh), economy in expenditure (Rs. 1 lakh) and unfilled vacancies (Rs. 0.82 lakh).</p> <p>In 1961-62, the saving was 56% and in 1962-63, 64%.</p>
8	D (a) (xvii) M. Poly-technic, Kottayam	4.56	1.81 (40%)	<p>Economy in expenditure (Rs. 1 lakh), unfilled vacancies (Rs. 0.41 lakh) and non-receipt of furniture, equipment, books etc. (Rs. 0.29 lakh).</p> <p>In 1961-62, the saving was 48% and in 1962-63, 33%.</p>
9	D (a) (xvii) R. Poly-technic, Palghat	4.87	2.12 (44%)	<p>Mainly due to non-receipt of equipment (Rs. 1.48 lakhs) and economy in expenditure (Rs. 1 lakh).</p> <p>In 1962-63, the saving was 82%.</p>
10	D (a) (xvii) X. Institute of Textile Technology, Trivandrum	1.00	1.00 (100%)	<p>Post-budget orders of Government not to treat the expenditure as on a 'Plan' Scheme.</p>

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)		
11	D (b) G (i) Grants to Polytechnics	8.00	6.38 (80%)	Non-payment of grants to certain Private Polytechnics due either to non-utilisation of grants previously paid to them or non-fulfilment of conditions attached to grants.

(iii) In the following cases, additional funds obtained by reappropriation on the 30th and 31st March, 1964 proved wholly unnecessary or excessive:—

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

(1) A (d) (vii) F.

Regional Engineering College, Calicut

O.	6.00		
R.	0.81	6.81	5.54 —1.27

The saving was stated to be due to late receipt of sanction from Government for disbursement of the grant.

(2) A (d) (vii) L. Introduction of two years' post-graduate degree courses in the Engineering College, Trivandrum

S.	Token		
R.	1.25	1.25	0.21 —1.04

The saving was stated to be due mainly to (i) non-receipt of equipment ordered for (Rs. 0.59 lakh) and (ii) non-transfer of expenditure from the group head "A (d) (vii) C" under which the expenditure on 2 years' post-graduate course had been initially debited (Rs. 0.38 lakh); the provision of Rs. 1.25 lakhs had been reappropriated to this group head from that group head.

(iv) In the following case, the funds surrendered on the last day of the financial year proved excessive:—

D (a) (xvii) E. Central Polytechnic, Trivandrum

O.	4.57		
R.	1.75	2.82	3.69 +0.87

GRANT No. XVIII—TECHNICAL EDUCATION

(ALL VOTED)—*Concld.*

The surrender of Rs. 1.75 lakhs was made on the last day of the financial year due to reduction of expenditure as a measure of economy and non-receipt of sanction for starting new courses. This, however, proved excessive as the expenditure finally exceeded the grant by Rs. 0.87 lakh. Reasons for the excess are awaited from the Controlling Officer.

(v) A case of inadequate provision of funds is given below:—

Group head	Total Grant	Actual Expenditure	Excess + Saving —
	(In lakhs of rupees)		
D (a) (xvii) K: Expansion of Polytechnic, Kozhikode	1.00	2.13	+1.13

The reasons for the excess were not furnished by the Controlling Officer; departmental figures had not been reconciled with the figures in the accounts maintained by the Accountant General.

GRANT No. XIX—MEDICAL

		Total Grant or Appropriation	Actual Expenditure	Excess + Saving —
		Rs.	Rs.	Rs.
MAJOR HEAD—				
29. MEDICAL				
Voted—				
Original	4,37,82,100	4,40,45,400	4,31,60,063	—8,85,337
Supplementary	2,63,300			
Amount surrendered during the year (March, 1964)				10,49,500
Charged—				
Original	4,000	2,02,800	2,02,715	—85
Supplementary	1,98,800			
Amount surrendered during the year				Nil

Notes and Comments

- (i) Government obtained a supplementary grant of Rs. 2,63,100 in March, 1964 and surrendered in the same month an amount of Rs. 10.49 lakhs. If the requirements had been assessed correctly, the supplementary grant obtained could have been

GRANT No. XIX—MEDICAL—Contd.

avoided. The group heads under which the supplementary provision remained unutilised are indicated in note (iii) below.

- (ii) The saving in the voted grant was accounted for mainly by non-utilisation of provision to a substantial extent under the following group heads (items 2, 3 and 4 are plan schemes):—

<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	(c) 1 (ii) Financial assistance to T. B. patients in indigent circumstances	2.00	1.68 (84%)	Mainly due to non-payment of grant owing to non-finalisation of accounting procedure relating to the scheme.
2	(d) (iv) I. D. Development of post-graduate education in the Medical College, Trivandrum	2.51	2.07 (83%)	Mainly due to non-implementation of the scheme in full pending sanction of the Government of India (Rs. 1.10 lakhs), delay in sanctioning additional staff (Rs. 0.76 lakh) and unfilled vacancies (Rs. 0.16 lakh).
3	(d) (iv) I. Z. Training of General Nurses in District Hospitals	2.40	1.18 (49%)	Mainly due to non-payment of land acquisition charges to the building for Nursing School at Trichur due to non-receipt of Government sanction.
4	(f) (ii) B. Dispensaries	12.58	7.61 (60%)	Mainly due to late implementation of the scheme for want of technical staff.
				The saving under this head was Rs. 4.28 lakhs (32 per cent) in 1959-60, Rs. 6.28 lakhs (41 per cent) in 1960-61, Rs. 9.20 lakhs (87 per cent) in 1961-62 and Rs. 9.24 lakhs (79 per cent) in 1962-63.

GRANT No. XIX—MEDICAL—*Concl'd.*

- (iii) In the following cases, additional funds obtained by supplementary grant on the 3rd March, 1964 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)		
(1) (b) I. B. Collegiate Hospitals, Kozhikode—			
O. 16.27			
S. 2.00	18.27	16.86	—1.41

The saving was stated to be due to unfilled vacancies (Rs. 0.68 lakh) and non-receipt of (i) bills for the supply of diet articles and (ii) equipment and furniture (Rs. 0.73 lakh).

(2) (d) (iv) I. F. Medical College, Kozhikode			
O. 7.09			
S. 0.50			
R. —1.02	6.57	6.04	—0.53

The total saving of Rs. 1.55 lakhs was stated to be due mainly to non-receipt of articles, equipment, chemicals, etc.

During the year 1962-63 also, a saving of Rs. 1.00 lakh occurred on account of the same reason.

GRANT No. XX—PUBLIC HEALTH (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>
MAJOR HEAD—			
30. PUBLIC HEALTH			
Original 1,87,98,900	1,88,25,900	1,75,12,321	—13,13,579
Supple- mentary 27,000			
Amount surrendered during the year (31st March, 1964)			11,50,900

Notes and Comments

- (i) The saving of Rs. 13.14 lakhs in the grant was the result of savings amounting to Rs. 29.66 lakhs (under 36 group heads) partly offset by excesses amounting to Rs. 16.52 lakhs (under 20 group heads).

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

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

<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) (iv) A. Centres under the control of the Director of Health Services	16.28	2.47 (15%)	Mainly due to unfilled vacancies owing to non-availability of qualified hands.
2	(a) (vi) A. Centres under the control of the Director of Health Services	47.69	5.82 (12%)	Due to taking over of less number of Primary Health Centres from the Blocks (Rs. 4.79 lakhs) and unfilled vacancies owing to non-availability of qualified hands (Rs. 2.45 lakhs) offset by excesses amounting to Rs. 1.42 lakhs on account of additional expenditure on uniform to staff, funeral charges and electric charges. In 1962-63, the saving was 25%.
3	(a) (vii) Secondary Health Units	7.88	3.61 (46%)	Mainly due to conversion of seven Secondary Health Units into Taluk Headquarters Hospital.
4	(a) (viii) A. Centres under the control of the Director of Health Services	13.00	2.07 (16%)	Mainly due to unfilled vacancies of Maternity Assistants and Midwives owing to non-availability of qualified hands. In 1961-62, the saving was 27% and in 1962-63, 20%.

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

<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>
5	(a) (xvi) 9. C. Publi-city and Propaganda	1.60	1.33 (84%)	Due to Government's decision to defer the scheme (Rs. 1.17 lakhs); reasons for the balance saving are awaited. In 1962-63, the saving was 94%.
6	(a) (xvi) 9. E. II. Districts	5.87	5.86 (99.9%)	Late starting of the scheme (Rs. 1.95 lakhs), unfilled vacancies owing to non-availability of qualified personnel and non-purchase of vans (Rs. 0.83 lakh); reasons for the balance saving are awaited. In 1962-63 the entire provision had remained unutilised.
7	(b) 2. Grants to Municipalities for Mosquito control in Cochin area	1.05	1.05 (100%)	Non-receipt of applications for grants from the Municipalities.
8	(d) (iv) A. Public Health Laboratory, Trivandrum	1.60	1.26 (79%)	Mainly due to non-purchase of equipment (Rs. 0.98 lakh) and post-budget reduction in plan expenditure (Rs. 0.41 lakh). In 1962-63, the saving was 94%.

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

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess + Saving —</i>
(In lakhs of rupees)			
(a) (xvi) (9) E. I. State Headquarters.			
O.	0.65		
R.	—0.57	0.08	2.31 +2.23

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

Withdrawal of funds amounting to Rs. 0.57 lakh between the 11th November, 1963 and the 17th March, 1964 proved unjustified.

GRANT No. XXI—PUBLIC HEALTH ENGINEERING
(ALL VOTED)

	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess + Saving —</i>
Rs.	Rs.	Rs.	
MAJOR HEAD—			
30. PUBLIC HEALTH			
Original 99,26,500	99,26,500	1,28,01,664	+28,75,164
Supplementary .. }			
Amount surrendered during the year (30th and 31st March, 1964)			2,35,600

Notes and Comments

- (i) The expenditure exceeded the budget provision by Rs. 28,75,164; the excess requires to be regularised.

In 1961-62 and 1962-63 also, the grants were exceeded by Rs. 31.85 lakhs and Rs. 35.06 lakhs respectively.

An amount of Rs. 2.36 lakhs was surrendered on the 30th and the 31st March, 1964. In view of the excess, the surrender of funds did not prove justified.

- (ii) (a) The amount of excess was 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) (a) (xvii) C. I. Water Works and Drainage Establishment			
O. 11.73			
R. 0.54	12.27	13.70	+1.43

The excess was stated to be due mainly to the formation of 2 Employees' State Insurance Sub Divisions at Cannanore and Trichur in August, 1963 and the sanctioning of additional staff for house connection works at Kottayam in August, 1963.

- (2) (e) (v) Suspense 30.00 62.50 +32.50

It was stated by the Department that the excess remained uncovered due to late submission of proposal for additional funds.

The excesses under this group head were Rs. 45.18 lakhs in 1961-62 and Rs. 44.19 lakhs in 1962-63.

GRANT No. XXI—PUBLIC HEALTH ENGINEERING

(ALL VOTED)—*Contd.*

- (b) 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>
1	(a) (xvi) Improvement of Sanitation in Rural Areas and Environmental Hygiene	24,000	25,473
2	(a) (xvii) A. Direction	1,92,800	13,764
3	(a) (xviii) Town Planning—Office of the Chief Town Planner	1,21,600	2,206
4	(a) (xx) III. B. Preparation of Master Plan for Trivandrum City	15,000	18
5	(b) 6 (ii) Contributions to Corporation and Municipal Councils for Town Improvement	96,500	49,416
6	(e) (i) 1 Improvements to Public Wells and Sinking of new draw wells	25,000	4,285
7	(e) (i) 3. Construction of latrines	8,500	1,106
8	(e) (ii) B. Original Works (Miscellaneous)	5,000	8,329
9	(e) (ii) C 2. Maintenance of Ramavarmapuram, Nemmara, Thiruvilwamala etc. Water Works (Trichur)	75,000	9,875
10	(e) (ii) C 3. Maintenance of Ernakulam, Chowara, S. P. B. Alleppey Littoral tracts etc. Water Works (Ernakulam)	4,50,000	66,172
11	(e) (ii) C 5. Maintenance of Hospitals and other Buildings under Medical and Public Health	6,50,000	19,606
12	(e) (ii) C 7. Maintenance of the Water Supply installations of the Panchayats	1,00,000	31,480
13	(e) (ii) D. I. 2. M. C. H. Centres	36,000	25,801

- (c) The excesses were partly counterbalanced by savings under other group heads.

GRANT No. XXI—PUBLIC HEALTH ENGINEERING
(ALL VOTED)—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>	<i>+ —</i>
		(In lakhs of rupees)		
(1) (a) (xx) IV Special Division for the Investigation of Water Supply Schemes in difficult and scarcity areas				
O. 8.25				
R. —7.96	0.29	1.30	+1.01	

The anticipated saving of Rs. 7.96 lakhs was attributed mainly to non-sanctioning of the full amount of expenditure under the scheme by the Government of India (Rs. 5.19 lakhs) and delay in obtaining release order from the Government of India for the purchase of jeeps and station wagon (Rs. 2.31 lakhs). The eventual excess of Rs. 1.01 lakhs was stated to be due mainly to the unanticipated payment of bills in respect of purchase of furniture and mathematical instruments in March, 1964.

In view of the final excess, the withdrawal, by reappropriation of Rs. 2 lakhs on the 31st March, 1964, proved excessive.

- (2) (b) 6 (i) Contribution to Corporation and Municipal Councils for slum clearance

O. 3.00				
R. —1.26	1.74	1.74	..	

The saving forming 42 per cent of the original provision was stated to be due to the curtailment of expenditure in view of the National Emergency (Rs. 1 lakh) and non-receipt of applications for grant from the Municipal Councils (Rs. 0.26 lakh).

- (3) (e) (iii) Amount transferred from '94. Capital Outlay on Improvement of Public Health' equivalent to

receipts from Central grants	7.00	5.14	—1.86	
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The saving of Rs. 1.86 lakhs forming 27 per cent of the provision was stated to be due mainly to less expenditure transferred from '94. Capital Outlay on Improvement of Public Health' (Grant No. XLIII); the expenditure under the capital head was less due to the conversion during the year of two Water Works Sub Divisions into Employees' State Insurance Sub Divisions.

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

(iv) *Suspense Accounts*:—The expenditure in this grant includes an amount of Rs. 62.50 lakhs under the group head 'Suspense' (Group head (c) (v) Suspense). The nature of the transactions recorded under "suspense" is explained in note (v) below the Appropriation Accounts of Grant No. XXXIII—Public Works.

An analysis of the "Suspense" transactions accounted for in this grant during 1963-64 is given below, together with the opening and closing balances under the different "Suspense" heads:—

<i>Sub-head</i>	<i>*Balance as on the 1st April, 1963</i>	<i>Debits</i>	<i>Credits</i>	<i>* Balance as on the 31st March, 1964</i>
		(In lakhs of rupees)		
Purchases **	—30.65	5.42	—0.31	—24.92
Stock	55.43	52.26	56.88	50.81
Miscellaneous Public Works Advances	14.86	4.82	5.43	14.25
Total	39.64	62.50	62.00	40.14

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

** The minus balances shown against 'Purchases' represent credit balances.

GRANT No. XXII—AGRICULTURE

<i>MAJOR HEAD—</i>	<i>Total Grant or Appropriation</i>	<i>Actual Expenditure</i>	<i>Excess + Saving —</i>
<i>31. AGRICULTURE</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
<i>Voted—</i>			
Original	1,70,92,500		
Supplementary	..		
Amount surrendered during the year			Nil
<i>Charged—</i>			
Original	..		
Supplementary	..		
Amount surrendered during the year		6,72,781	+6,72,781
			Nil

GRANT No. XXII—AGRICULTURE —Contd.

Notes and Comments

- (i) The expenditure exceeded the voted grant by Rs. 2,01,844; this requires regularisation.
- (ii) In the charged appropriation, the expenditure of Rs. 6,72,781 was incurred without provision; this requires to be regularised.

The expenditure represents decretal payments; the particulars are given below:—

<i>Group head</i>	<i>Expenditure</i> (In lakhs of rupees)
(1) (c) (III) Schemes under the Five Year Plans-District Agricultural Farms-Rehabilitation of existing farms (Charged)	5.44

The payment relating to decretal charges on land acquisition for the 100 acre farm at Kozha was stated to have been made by the Revenue Divisional Officer, Kottayam in October, 1963 without intimation to the Director of Agriculture.

- (2) (c) (vii) 5 B. Research on Coconut (Charged) 1.29

The amount of Rs. 1.29 lakhs was drawn by the Land Acquisition and Revenue Divisional Officer, Kottayam in January, 1964, towards additional compensation awarded by the Sub Court, Kottayam, on account of land acquired for the Regional Coconut Research Station, Kumarakom, without intimation to the Director of Agriculture.

- (iii) (a) The amount of excess in the voted section was comparatively large 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)			
(d) (x) 1. A. Subsidy on Fertiliser Mixture			
O. Token			
R. 2.50	2.50	3.75	+1.25

The excess of Rs. 1.25 lakhs was due mainly to adjustment in March (final) accounts of a loss of Rs. 1.24 lakhs on the subsidised sale of phosphatic fertilisers as shown by the *pro forma* accounts of the Manure Supply Scheme for 1960-61.

GRANT No. XXII—AGRICULTURE—*Contd.*

- (b) Other group heads under which excesses of comparatively small amounts occurred are given below; in addition, excesses not exceeding Rs. 10,000 in each case, also occurred under 65 group heads.

<i>Sl. No.</i>	<i>Group head</i>	<i>Total Grant Rs.</i>	<i>Excess Rs.</i>
1	(a) I. A. Directorate	2,06,700	10,452
2	(a) II C. Statistical Wing in the Agriculture Department	34,700	10,820
3	(b) III Schemes under the Five Year Plan—Rubber Plantation—Administrative Expenses	2,25,000	10,208
4	(c) III Schemes under the Five Year Plan—District Agricultural Farms—Rehabilitation of existing farms	57,200	19,725
5	(d) (ii) A. Establishment of Seed Farms	2,99,000	66,897
6	(d) (ix) A. Plant protection	1,43,100	17,422
7	(d) (x) (3) Spraying for control of Coconut leaf diseases	18,71,400	37,416
8	(d) (x) (5) A. General	6,87,300	78,213
9	(d) (x) (5) B. Transport	7,73,800	75,508
10	(d) (x) (5) H. Equipments	70,000	11,070
11	(d) (x) (6) Plant Protection—Control of pests and diseases	13,14,200	84,807
12	(d) (x) (8) A. Scheme for multiplication and distribution of improved varieties of tapioca and sweet potato	34,000	18,093
13	(d) (x) (10) A. Publications	60,000	43,557
14	(d) (x) (11) B. Seed Development Officer and staff	6,48,200	66,439
15	(d) (x) (14) Raw materials for Phyto-Chemical Factory	1,95,200	18,538
16	(e) (v) B. Model Agronomic Experiments at Karamana	14,800	22,646
17	(e) (vii) (5) A. Research on Rice	2,39,600	39,394
18	(j) (vi) (1) B. Production and Distribution of quality Coconut Seedlings	5,55,000	58,122
19	(j) (vi) (9) E. State owned Nurseries, Certified Nurseries, Organisations etc.	1,26,500	11,471
20	(j) (vi) (14) Horticultural Development including Progeny Orchards	82,500	25,527

GRANT No. XXII—AGRICULTURE—Contd.

(c) The excesses were partly counterbalanced by savings under other group heads.

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

Group head	Total Grant	Actual Expenditure	Excess + Saving —
(In lakhs of rupees)			
(1) (d) (1) Administration			
O. 5.70			
R. —1.20	4.50	4.37	—0.13

The total saving of Rs. 1.33 lakhs forming 23 per cent of the original provision was stated to be due to the abolition of certain posts consequent on the formation of 15 Pre-extension Blocks with effect from the 1st May, 1963, and unfilled vacancies.

(2) (d)(x) (6) Plant Protection—
Control of Pests and
Diseases

O. 20.07			
R. —6.93	13.14	13.99	+0.85

The net saving of Rs. 60.8 lakhs forming 30 per cent of the original provision was stated to be due to non-filling up of posts (Rs. 0.27 lakh) and curtailment of purchase of pesticides based on stock position (Rs. 5.81 lakhs).

(3) (j) (vi) (11) B. Sea Island
Cotton Scheme

O. 2.00			
R. —1.38	0.62	0.62	..

The implementation of the scheme was taken over by the State Government from the Indian Central Cotton Committee with effect from the 1st April, 1963. It was stated by the Department that a lump sum provision of Rs. 2 lakhs was made towards meeting the establishment charges and the payment of short term loans to cultivators, as the details of the scheme were not completely worked out when the budget proposals were made; subsequently the provision to the extent of Rs. 1.38 lakhs was found to be surplus to requirements, reasons for which are awaited from the Department.

(4) (j) (vi) 15 A. Land Deve-
lopment

O. 9.79			
R. —0.05	9.74	8.59	—1.15

The total saving of Rs. 1.20 lakhs was stated to be due to non-taking up of the soil conservation works in the districts of Trivandrum, Quilon, Ernakulam and Trichur pending finalisation of certain formalities, and non-purchase of tools to the extent anticipated.

GRANT No. XXII—AGRICULTURE—Concl'd.

(v) *Expenditure from grants received from outside bodies.*

The voted grant included an amount of Rs. 2.65 lakhs for expenditure on certain purposes to be met subsequently from the grants received from the outside bodies indicated below. No expenditure relating to 1963-64 was, however, adjusted as the statement of reconciled expenditure was received after the close of the accounts of the year. During 1962-63 also, no amount could be adjusted for the same reasons and the adjustments were made in 1963-64 as indicated below. The balances at the credit of the deposit accounts as on the 31st March, 1964 have also been indicated.

<i>Name of the Deposit Account</i>	<i>Purpose</i>	<i>Amount of expenditure pertaining to 1962-63 and previous years debited to the Deposit Account during the year 1963-64</i>	<i>Balance at the credit of the deposit account on the 31st March, 1964</i>
<i>(In lakhs of rupees)</i>			
1. Deposit Account of grants made by the Indian Council of Agricultural Research	Furtherance of agricultural schemes and other allied objects.	3.48	4.39
2. Deposit Account of grants made by the Indian Central Coconut Committee	Development of Coconut growing	1.02	2.11
3. Deposit Account of grants made by the Indian Central Arecanut Committee	Development of Arecanut growing	0.35	0.57
4. Deposit Account of grants made by the Indian Central Tobacco Committee	Furtherance of Tobacco schemes	0.31	..

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 these schemes is initially booked against the provision made in this grant (Grant No. XXII—Agriculture); subsequently, before the close of the accounts of 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.

Accounts of the transactions under these Deposit Accounts for the year 1963-64 are given in Statement No. 16 of Part II. B of the Finance Accounts of the Government of Kerala for the year 1963-64.

GRANT No. XXIII—FISHERIES (ALL VOTED)

		<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess + Saving —</i>
		Rs.	Rs.	Rs.
MAJOR HEAD—				
31. AGRICULTURE				
Original	53,75,800	63,75,800	60,65,656	—3,10,144
Supplementary	10,00,000			
Amount surrendered during the year				Nil

Notes and Comments

In view of the saving of Rs. 3.10 lakhs under the grant, the supplementary provision of Rs. 10 lakhs obtained on the 3rd March, 1964 proved excessive.

The saving was partly accounted for by excessive supplementary grant under the following group head:—

Group head	Total Grant	Actual Expenditure	Excess + Saving —
(In lakhs of rupees)			
(k) (vii) J. Ice Plants, Cold Storages and Trans- port Vehicles			
O.	5.43		
S.	5.00		
R.	—1.15	9.28	8.87 —0.41

The total saving of Rs. 1.56 lakhs forming 31 per cent of the supplementary grant obtained on the 3rd March, 1964 was attributed mainly to non-taking up of the work "Construction of Ice Plant at Cannanore" due to non-receipt of plans and estimates (Rs. 0.81 lakh), non-payment of 20 per cent of cost of machinery for Ice Plants and simple storages for want of proper certificate of verification (Rs. 0.52 lakh) and non-appointment or late appointment of staff in the Ice Plants at Madai, Cannanore, Tanur and Blangad (Rs. 0.23 lakh).

In 1962-63 also, the saving under this group head was appreciable (Rs. 3.66 lakhs forming 56 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	53,12,300	61,72,300	54,05,360	—7,66,940
Supplementary	8,60,000			
Amount surrendered during the year (31st March, 1964)						3,18,600

Notes and Comments

- (i) In view of the saving of Rs. 7.67 lakhs forming 14 per cent of the original provision, the supplementary grants obtained on the 5th October, 1963 (Rs. 1.85 lakhs) and the 3rd March, 1964 (Rs. 6.75 lakhs) could have been substantially reduced.

Out of the saving of Rs. 7.67 lakhs, only a sum of Rs. 3.19 lakhs was surrendered and that too on the 31st March, 1964.

- (ii) In the following cases, the additional provision made by reappropriation proved excessive:—

Group head	Total Grant	Actual Expenditure	Excess + Saving —
(In lakhs of rupees)			
(1) (a) (iv) A. Election Charges			
O.	0.10		
S.	8.60		
R.	2.21	10.91	9.24 —1.67

The saving of Rs. 1.67 lakhs was stated to be due to the non-payment of claims of hire charges of private vehicles and Travelling Allowance to personnel engaged in the Panchayat Elections due to non-receipt of the claims from the parties or due to non-encashment of bills by the parties before the close of the year.

- (2) (b) (i) 2. Contribution towards establishment charges of Panchayat Offices
- | | | | |
|----|-------|-------|-------------|
| O. | 12.50 | | |
| R. | 4.02 | 16.52 | 13.79 —2.73 |

The saving was stated to be due mainly to excessive provision in respect of the grant for special dearness allowance, owing to erroneous calculation of the grant (Rs. 1 lakh) and the adjustment against the current year's grant of recovery of excess grant paid to the Panchayats during previous years (Rs. 1.33 lakhs).

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

(iii) In the following cases, the 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) (b) (i) 6. Maintenance and Improvements of Village roads

O.	10.00		
R.	—1.57	8.43	8.43 ..

The saving of Rs. 1.57 lakhs was stated to have resulted from a reassessment of the requirements for the payment of grants, based on the information furnished by the District Panchayat Officers.

- (2) (b) (i) 7. Grant to new Panchayats

O.	3.00		
R.	—1.05	1.95	1.99 +0.04

The net saving of Rs. 1.01 lakhs was stated to be due mainly to a cut in expenditure ordered by Government as a measure of economy (Rs. 1 lakh).

The saving under this head during the year 1962-63 also was substantial (Rs. 5.95 lakhs forming 99 percent of the original provision).

GRANT No. XXV—ANIMAL HUSBANDRY

<i>MAJOR HEAD—</i>		<i>Total Grant or Appropriation</i>	<i>Actual Expenditure</i>	<i>Excess + Saving —</i>
		<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
33. ANIMAL HUSBANDRY				
Voted—				
Original	49,68,100	56,38,500	57,39,002	+1,00,502
Supplementary	6,70,400			
Amount surrendered during the year (31st March, 1964)				30,000
Charged—				
Original	4,000	4,000	5,257	+1,257
Supplementary	..			
Amount surrendered during the year				Nil

GRANT No. XXV—ANIMAL HUSBANDRY—*Concl'd.**Notes and Comments*

- (i) The supplementary provision of Rs. 6.70 lakhs obtained on the 3rd March, 1964 proved inadequate as the expenditure under the voted grant exceeded the budget provision by Rs. 1,00,502 which requires to be regularised.
- (ii) In the charged appropriation also, the expenditure exceeded the provision by Rs. 1,257 ; this requires to be regularised.

The excess occurred under the group head '(a) (i) Non-Plan'. An order was issued by the Finance Department in March, 1964, reappropriating an amount of Rs. 1,000 to this group head from the voted provision of the grant. This reappropriation was not valid according to the rules of Government.

- (iii) (a) The amount of excess over the voted grant was comparatively large under the following group head:—

Group head	Total Grant	Actual Expenditure	Excess + Saving—
(In lakhs of rupees)			
(c) (i) Hospitals and Dispensaries (Non-Plan)			
O.	11.49		
S.	0.75		
R.	0.01	12.25	13.41 +1.16

It was stated that the excess was due mainly to the adjustment during the period from June, 1963 to March, 1964 of debits of cost of articles for which no provision had been made (Rs. 0.60 lakh).

- (b) Other group heads under which excesses of comparatively small amounts occurred are given below; in addition, excesses, not exceeding Rs. 5,000 in each case, also occurred under 16 group heads.

Sl. No.	Group head	Total Grant Rs.	Excess Rs.
1	(a) (i) Non-Plan (Voted)	1,64,600	8,101
2	(b) (i) Non-Plan	1,65,300	7,418
3	(d) (i) Veterinary Colleges	4,01,700	14,711
4	(e) (iii) A. Poultry Farms	3,00,000	8,109
5	(e) (vii) IV F. Cattle Development in High Ranges	64,000	5,211
6	(g) (x) I. Key Farms and Artificial Insemination Centres	4,65,100	25,152
7	(g) (x) VI A. Training of Subordinates	27,600	14,616
8	(g) (x) VI B. Ready to feed balanced feeds and Supply of Mineral Mixture	1,16,200	5,384
(c) The excesses were partly counterbalanced by savings under other group heads.			

GRANT No. XXVI—CO-OPERATION

		Total Grant or Appropriation Rs.	Actual Expenditure Rs.	Excess Saving Rs.
MAJOR HEAD—				
34. CO-OPERATION				
Voted—				
Original	55,65,600	55,65,600	46,12,927	—9,52,673
Supplemen- tary	..			
Amount surrendered during the year (31st March, 1964)				7,98,500
Charged—				
Original	500	500	..	—500
Supplemen- tary	..			
Amount surrendered during the year				Nil

Notes and Comments

- (i) There was saving of Rs. 9.53 lakhs in the voted grant forming 17 per cent of the provision.
- (ii) The saving was accounted for mainly 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	(b) Superintendence	17.24	1.71	Unfilled vacancies due to non-availability of qualified hands.
	(i) Non-plan		(10%)	
2	(c) (ii) A (4) Settle- ment of landless agricultural labourers in Bhoodan and gramdan lands	3.00	3.00	Non-finalisation by Government of the rules for the grant of subsidy.
			(100%)	
3	(c) (ii) G. Consumers' Co-operatives (1) Managerial subsidy	3.78	3.24	Less payment of managerial subsidy as a result of delay in organising wholesale and primary consumer Co-operative Stores; it was stated that the formalities regarding their formation could not be completed in many cases due to practical difficulties.
			(86%)	

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	3,06,96,000	3,10,03,500	2,83,86,637	—26,16,863
Supplemen- tary	3,07,500			
Amount surrendered during the year (31st March, 1964)				21,22,800
Charged—				
Original	1,000	24,800	23,750	—1,050
Supplemen- tary	23,800			
Amount surrendered during the year				Nil

Notes and Comments

- (i) The saving of Rs. 26.17 lakhs in the voted grant was more than eight times the supplementary grant of Rs. 3.07 lakhs (Rs. 1.00 lakh obtained on the 5th October, 1963 and Rs. 2.07 lakhs on the 3rd March, 1964). Had the requirements been assessed correctly, the supplementary grant could have been restricted to a token vote.
- (ii) The saving was the net result of savings amounting to Rs. 73.40 lakhs (under 81 group heads), partly offset by excesses amounting to Rs. 47.23 lakhs (under 42 group heads).

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

Sl. No.	Group head	Provision	Saving (and its percentage to provision)	Reasons and remarks
		(In lakhs of rupees)		
1	(a) (v) 3. Travancore Rubber Works	31.79	3.59 (11%)	Mainly due to conversion of the concerns into Joint Stock Companies on the 24th February, 1964.
2	(a) (v) 7. Kerala Soap Institute, Kozhikode— A. Working expenses	25.12	7.43 (30%)	
3	(a) (v) 8. Government Oil Factory, Kozhikode	8.98	1.59 (18%)	

GRANT No: XXVII—INDUSTRIES—Contd.

Sl. No.	Group head	Provision	Saving (and its percentage to provision)	Reasons and remarks
(In lakhs of rupees)				
4	(a) (v) 4. Kerala Government Cycle Rim Factory	18.18	5.54 (30%)	The saving which occurred mainly under '5. Operating expenses' was due to less payments on excise duty consequent on reduction in sales of finished goods (Rs. 0.93 lakh) and also due to conversion of the concern into a Joint Stock Company on the 24th February, 1964. The savings under this head in the years 1961-62 and 1962-63 were 58 per cent and 19 per cent respectively of the provision.
5	(a) (v) 9. Government Hydrogenation Factory, Kozhikode	58.50	18.46 (31%)	The saving occurred mainly under '5. Operating expenses' and was stated to be due to restricted purchase of raw materials (Rs. 2.00 lakhs) and the conversion of the concern into a Joint Stock Company on the 24th February, 1964 (Rs. 16.46 lakhs). The savings under this head in the years 1961-62 and 1962-63 were 48 per cent and 39 per cent respectively of the provision.
6	(a) (v) 10. Electrical and Allied Industries	12.00	8.07 (67%)	The saving has been attributed to delay in taking over the Electrical and Allied Industries, a private Company. The concern was taken over in March, 1964.

APPROPRIATION ACCOUNTS

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)	
7	(a) (v) 12. Bleaching and Calendering Plant	2.14	1.64 (77%)	The saving occurred mainly under 'General charges' due to non-finalisation of the insurance risk of the boiler (Rs. 0.65 lakh) and under 'Operating expenses' due to non-purchase of certain raw materials, shortfall in employment of labour due to shortage in production, non-payment of bonus and less expenditure on advertisement for want of sanction (Rs. 0.94 lakh).
				The saving under this head in the year 1962-63 was 54 per cent of the provision.
8	(a) (vii) E. Precision Instruments Factory—State's contribution	9.98	3.67 (37%)	The saving occurred mainly under 'Land Acquisition Charges', and was stated to be due to procedural delays in completing detailed valuation statements in accordance with the revised procedure laid down in the Kerala Land Acquisition Act which came into force in 1963.

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>
<i>(In lakhs of rupees)</i>				
9	(f) (v) (ii) B. B. Tool Room	2.15	1.81 (84%)	The saving occurred mainly under '5. Other charges' and was stated to be due to non-purchase of certain machinery expected to be arranged through the Director General of Supplies and Disposals (Rs. 1.00 lakh) as also certain small tools and accessories for which quotations were called for in February, 1964 (Rs. 0.83 lakh).
				The saving under this head in the year 1962-63 was 86 per cent of the provision.
10	(f) (v) (ii) F.F. Rural Industries Project	10.00	5.30 (53%)	The saving occurred mainly under '5. Other charges' which was stated to be due to late issue of sanctions for the implementation of the different schemes.

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

The expenditure under the voted grant includes a sum of Rs. 9.03 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, 1964 have also been indicated.

GRANT No. XXVII—INDUSTRIES—*Contd.*

<i>Name of the concern</i>	<i>Amount transferred during 1963-64</i>	<i>Balance at the credit of the Reserve Fund on the 31st March, 1964</i>
(In lakhs of rupees)		
(a) Government Ceramic Concerns	0.26	10.73
(b) Kerala Government Ceramics	2.09	14.68
(c) Travancore Rubber Works	0.26	3.98
(d) Kerala Government Cycle Rim Factory	0.95	1.84
(e) Plywood Industries	0.43	7.55
(f) Shark Liver Oil Factory	0.06	0.76
(g) Kerala Soap Institute	0.16	2.34
(h) Government Oil Factory	0.20	2.19
(i) Government Hydrogenation Factory	0.88	6.07
(j) Trivandrum Spinning Mills	3.74	5.23
Total	9.03	55.37

The funds have been created out of the working expenses of the concerns (the provision for which is made in this grant—XXVII—Industries) to meet the cost of renewals and replacements of the working assets necessitated by normal wear and tear. The expenditure incurred out of the Fund is initially accounted for in this Grant (Grant No. XXVII—Industries) and subsequently transferred to the Fund before the close of the accounts of the year.

An account of the transactions of each of these Funds is given in Statement No. 16 of the State Finance Accounts, 1963-64.

GRANT No. XXVII—INDUSTRIES—*Concl'd.*

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

The expenditure under the voted grant includes a sum of Rs. 1.91 lakhs disbursed as subsidy to different institutions, as indicated below:—

<i>To whom subsidy was paid</i>	<i>Amount (In lakhs of rupees)</i>	<i>Remarks</i>
1 Kerala State Co-operative Bank and District Co-operative Banks	0.63	Subsidy to State District Co-operative banks to enable them to recoup loss of interest on credit accommodation to Weavers' Co-operative Societies.
	0.19	Subsidy to banks for meeting the cost of appointment of Inspectors for banks.
2 Industrialists in Industrial Estates	0.94	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 proportion.
3 Kerala Khadi and Village Industries Board	0.15	Subsidy granted for the rebate allowed on sale of Khadi.

APPROPRIATION ACCOUNTS

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

	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess + Saving —</i>
	Rs.	Rs.	Rs.
Major Head—			
37. COMMUNITY DEVELOPMENT PROJECTS, NATIONAL EXTENSION SERVICE AND LOCAL DEVELOPMENT WORKS			
Original	2,31,37,400	2,31,37,400	2,08,48,503
Supplementary	..		
			—22,88,897
Amount surrendered during the year (31st March, 1964)			17,66,800

Notes and Comments

- (i) The saving of Rs. 22.89 lakhs forming 10 per cent of the provision was the result of savings amounting to Rs. 43.56 lakhs (under 22 group heads) partly offset by excesses amounting to Rs. 20.67 lakhs (under 17 other group heads).
- (ii) The group heads under which the provision remained unutilised 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>	<i>Reasons and remarks</i>
			(In lakhs of rupees)	
	A (a) Supervision (Non-Plan)	4.39	2.88 (66%)	Due mainly to a provision of Rs. 2.76 lakhs made for the adjustment of cost of equipment supplied under the T. C. M. Programme to two defunct Community Development Projects proving unnecessary as the amounts had already been adjusted between September, 1958 and November, 1959 and due to the formation of separate department for Women's Welfare (Rs. 0.17 lakh).

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

Sl. No.	Group head	Provision	Saving (and its percentage to provision)	Reasons and remarks
		(In lakhs of rupees)		
2	A (c) (i) Expendi- ture met from loan funds	8.46	3.97 (47%)	A saving of Rs. 2.14 lakhs was stated to be due mainly to delay in the processing of the schemes. The reasons for the balance saving (Rs. 1.83 lakhs) are awaited from the Controlling Officer.
				The saving under this head during the preceding year was 22 per cent of the provision.
3	A (i) (i) Expenditure met from loan funds	2.18	1.87 (86%)	Out of the total saving of Rs. 4.84 lakh, a saving of Rs. 3 lakhs (Item No. 3-Rs. 0.95 lakh; item No. 4 Rs.2.05 lakhs) was attributed mainly to non-formation of Co-operative Societies in certain Block areas owing to certain administrative difficulties and consequent non-utilisation of funds for rendering financial assistance.
4	A (i) (ii) Expenditure met from funds other than loan	8.18	2.97 (36%)	The reasons for the balance saving are awaited.
				In 1962-63 also, substantial savings (Item 3-87%; Item 4-41%) occurred under these group heads.

**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 (In lakhs of rupees)</i>	<i>Saving (and its percentage to provision)</i>	<i>Reasons and remarks</i>
5	C (b) Water Supply	29.34	8.91 (30%)	Due mainly to set back in the progress of the expenditure of the works due to (a) delay in transfer of the works under Local Development Scheme by the Public Health Engineering Department to the Block Development Officers and (b) difficulty in getting cement and procedural delays for undertaking the works (Rs. 5.54 lakhs). The reasons for the balance saving of Rs. 3.37 lakhs are awaited.
6	C(d) 4. Pilot Projects for works programme for utilising rural man-power in other Blocks	8.00	5.86 (73%)	<p>The saving under the head during the preceding year was 72 per cent of the original provision.</p> <p>Mainly due to obtaining land free of charge, late finalisation of the revised rules for taking up reclamation works in private lands, non-taking up of certain irrigation works owing to non-completion of administrative formalities and non-payment of charges on account of works executed, owing to non-completion of check-measurement.</p> <p>The saving under the head during the preceding year was 96 per cent of the provision.</p>

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

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

7	D (a) (iv) IV. 1. Panchayat Raj Training Centres	1.00	1.00 (100%)	Due to non-receipt of the Government sanction for implementation of the scheme. The entire provision of Rs. 1 lakh remained unutilised during the previous year also.
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(iii) In the following case, the additional funds provided by re-appropriation on the 31st March, 1964 proved partly excessive:—

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

A (h) Communication

O. 2.50

R. 7.24

9.74

8.59

—1.15

It was stated that the additional provision was necessitated by the progress of expenditure. The final saving of Rs. 1.15 lakhs was stated to be due to non-payment of charges relating to certain works, pending necessary verification.

(iv) In the following cases, the reduction of the provision by surrender/reappropriation on the 31st March, 1964 proved excessive:—

A sum of Rs. 10.91 lakhs being 34 per cent of the provision which was considered surplus to requirement was surrendered (Rs. 6.54 lakhs on the 31st March, 1964). This was stated to have been done mainly due to (i) delay in the processing of the schemes (Rs. 4.60 lakhs) and (ii) shortfall in the payment of subsidy (Rs. 6.54 lakhs). Eventually, however, there occurred an excess of Rs. 1.37 lakhs, reasons for which are awaited from the Controlling Officer.

(1) A (c) (ii) Expenditure met from funds

other than loan

O. 31.98

R. 10.91

21.07

22.44

+1.37

(2) A (d) (ii) Expenditure met from funds other than loan.

O. 9.40

R. 5.81

3.59

6.25

+2.66

The reasons for the anticipated saving of Rs. 5.81 lakhs and the eventual excess of Rs. 2.66 lakhs are awaited from the Controlling Officer.

GRANT No. XXIX—LABOUR AND EMPLOYMENT

			<i>Total Grant or Appropriation</i>	<i>Actual Expenditure</i>	<i>Excess + Saving —</i>
			Rs.	Rs.	Rs.
MAJOR HEADS—					
28.	EDUCATION				
38.	LABOUR AND EMPLOY- MENT				
Voted—					
Original	69,08,100	}	69,08,100	61,97,964	—7,10,136
Supplemen- tary	..				
Amount surrendered during the year (30th and 31st March, 1964)					7,06,000
Charged—					
Original	..	}	1,600	1,578	—22
Supplemen- tary	1,600				
Amount surrendered during the year					Nil

Notes and Comments

- (i) The saving of Rs. 7.10 lakhs in the voted grant which formed 10 per cent of the provision was accounted for mainly 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) 28 D (a) (xv) B. Industrial Training Institutes—			
O.	12.07		
R.	—1.41	10.66	10.50 —0.16

The total saving of Rs. 1.57 lakhs which formed 13 per cent of the original provision was stated to be due mainly to non-purchase of training material and controlled commodities such as iron material, G. I. sheets, etc. due to non-availability and non-payment of stipend to trainees consequent on the implementation of the Apprentice Act, 1961 (Rs. 1.29 lakhs) and unfilled vacancies for want of qualified hands (Rs. 0.23 lakh).

GRANT No. XXIX—LABOUR AND EMPLOYMENT—Contd.

Group head	Total Grant	Actual Expenditure	Excess + Saving —
	(In lakhs of rupees)		
(2) 28 D (a) (xv) D. VI. Crafts- men Training under National Emergency Programme			
O. 10.00			
R. —4.10	5.90	5.60	—0.30

The total saving of Rs. 4.40 lakhs forming 44 per cent of the original provision was stated to be due mainly to the closing down of the scheme from the 31st July, 1963 (Rs. 4.10 lakhs) and non-receipt of tools and equipment and non-payment of overtime allowance to staff (Rs. 0.30 lakh).

(ii) *Expenditure from grants received from outside bodies.*

The expenditure under the voted grant includes an amount of Rs. 0.14 lakh met from the deposit accounts of grants received from the different bodies as indicated below; the balances at the credit of the deposit accounts as on the 31st March, 1964, have also been indicated.

Name of the Deposit Account	Purpose of the grant	Amount of the expen- diture during 1963-64	Balance at the credit of the deposit account on the 31st March, 1964
(In lakhs of rupees)			
1 Deposit account of grants received from the Central Tea Board	Welfare of tea plantation labour	0.03	0.23
2 Deposit account of grants received from the Rubber Board	Welfare of rubber plantation labour	0.11	0.04

Grants received from these bodies are placed initially in the Deposit Accounts of these grants. The expenditure on the schemes, which are fully financed by the Board is directly debited to the Deposit Accounts. In respect of the schemes which are partly financed by the Board, the actual expenditure is initially recorded against the provision made under this Grant (XXIX—Labour and Employment). Before the close of the accounts 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 1963-64 are given in Statement No. 16—Part II B of the Finance Accounts for 1963-64 of the Government of Kerala.

GRANT No. XXIX—LABOUR AND EMPLOYMENT—*Concl'd.*(iii) *Expenditure from Reserve Funds.*

The expenditure under the voted grant includes an amount of Rs. 0.23 lakh met from the Reserve Fund as indicated below; the balance at the credit of the Fund as on the 31st March, 1964, has also been indicated.

<i>Name of the Reserve Fund</i>	<i>Purpose of the Fund</i>	<i>Amount of expenditure during 1963-64</i>	<i>Balance at the credit of the Reserve Fund on the 31st March, 1964</i>
<i>(In lakhs of rupees)</i>			

Kerala Mining Area Welfare Fund	For providing amenities in the mining areas	0.23	0.89
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The Kerala Mining Area Welfare Fund is fed by grants from the State Government. The expenditure incurred for the welfare measures is initially debited against the provision made in this Grant (XXIX—Labour and Employment). Before the close of the accounts 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 1963-64 is given in Statement No. 16—Part II-B of the Finance Accounts for 1963-64 of the Government of Kerala.

GRANT No. XXX—HARIJAN WELFARE

		Total Grant or Appropriation	Actual Expenditure	Excess + Saving —
		Rs.	Rs.	Rs.
MAJOR HEAD—				
39. MISCELLANEOUS SOCIAL AND DEVELOPMENTAL ORGANISATIONS				
Voted—				
Original	1,50,98,400	1,62,32,700	1,49,50,879	—12,81,821
Supplemen- tary	11,34,300			
Amount surrendered during the year (31st March, 1964)						10,94,200
Charged—				
Original	1,00,000	1,68,900	1,56,868	—12,032
Supplemen- tary	68,900			
Amount surrendered during the year						Nil

GRANT No. XXX—HARIJAN WELFARE—Contd.

Notes and Comments

- (i) The saving of Rs. 12.82 lakhs in the voted grant was the result of savings amounting to Rs. 21.21 lakhs (under 27 group heads) partly offset by excesses amounting to Rs. 8.39 lakhs (under 19 group heads).
- (ii) The group heads under which the provision remained unutilised 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) (d) 3 (ii) B. II. Health, Housing and other schemes			
O.	1.84		
R.	—1.84		

The saving was stated to be due to non-implementation of the scheme 'Subsidy for housing to sweepers and scavengers and provision of house sites to members of scheduled castes who are engaged in unclean occupation and who are landless labourers' due to belated issue of orders of Government.

(2) (d) 3 (iii) A. II Education			
O.	4.27		
S.	1.30		
R.	—1.98	3.59	3.53 —0.06

The total saving of Rs.2.04 lakhs forming 48 per cent of the original provision occurred mainly under the head 'Reimbursement of tuition fees to private schools' and was stated to be due to non-preferring of claims by many institutions and non-availability of dependable data for a correct assessment of the requirements as the scheme was a new one.

The supplementary grant of Rs. 1.30 lakhs obtained on the 3rd March, 1964 should have been restricted to a token grant.

(3) (d) 3 (iii) B. II Education			
O.	47.10		
S.	4.31		
R.	—8.57	42.84	41.27 —1.57

The total saving of Rs.10.14 lakhs forming 22 per cent of the original provision was stated to be due mainly to

- (i) post-budget decision to classify expenditure on awards of educational concessions to other eligible community students under '3 (d) 3 (iv) C.I Education' (Rs. 5.86 lakhs)
- (ii) less expenditure on free midday meals due to short-fall in the number of eligible scheduled caste students and

GRANT No. XXX—HARIJAN WELFARE—*Contd.*

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

non-production of certificates by non-harijan students and non-purchase of cooking utensils due to want of time to observe formalities (Rs. 1.15 lakhs); the reasons for a saving of Rs. 1.57 lakhs are awaited.

The supplementary grant of Rs. 4.31 lakhs obtained on the 3rd March, 1964 for reimbursement of tuition fee to private schools in respect of Scheduled Caste students, proved excessive as Rs. 1.75 lakhs remained unutilised.

- (4) (d) 3 (iii) B. IV 1. Public Health, wells, latrines, Burial grounds etc. (including land acquisition)

O.	3.22			
R.	—1.02	2.20	1.99	—0.21

The total saving of Rs. 1.23 lakhs forming 38 per cent of the original provision was stated to be due mainly to abolition of the posts of land acquisition staff at Trivandrum, Quilon and Kozhikode (Rs. 0.42 lakh) and non-utilisation in full by the Land Acquisition officers at Quilon, Palghat and Ernakulam of the amounts placed at their disposal (Rs. 0.69 lakh)

- (5) (d) 3 (iv) B III (ii) Model Welfare Villages

O.	7.99			
R.	—2.73	5.26	5.87	+0.61

The net saving of Rs. 2.12 lakhs forming 27 per cent of the original provision occurred mainly under '3. Other charges' and was stated to be due to poor response from contractors and failure of contractors to effect supplies in time and less payment of stipends due to shortfall in the number of trainees.

In view of the final excess of Rs. 0.61 lakh the surrender of Rs. 1.08 lakhs on the last day of the financial year proved partly excessive.

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

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess + Saving —</i>
(In lakhs of rupees)			
(iii) The following are the cases in which the reduction of provision by surrender/reappropriation in March, 1964 proved excessive or unnecessary:—			
(1) (d)3 (iv) A. II 2 Start- ing of Craft Centres and Co-operative Societies.			
O. 1.48			
R. —1.09	0.39	1.03	+0.64

The reasons for the excess are awaited from the Controlling Officer

(2) (d)3 (iv) B. I Education			
O. 37.35			
R. —2.22	35.13	36.75	+1.62

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

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 DEVELOP- MENTAL ORGANISATIONS			
Original 15,44,900	16,24,400	14,94,763	—1,29,637
Supplemen- 79,500			
Amount surrendered during the year (23rd and 31st March, 1964)			25,100

Notes and Comments

Out of a saving of Rs. 1.30 lakhs forming 8 per cent of the original provision, only a sum of Rs. 0.25 lakh was surrendered and that too on the 23rd and the 31st March, 1964.

GRANT No. XXXII—IRRIGATION

		<i>Total Grant or Appropriation</i>	<i>Actual Expenditure</i>	<i>Excess + Saving —</i>
		Rs.	Rs.	Rs.
MAJOR HEADS—				
43.	IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS (COMMERCIAL)			
44.	IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS (NON-COMMERCIAL)			
Voted—				
Original	1,50,10,000	1,81,35,100	1,79,67,092	—1,68,008
Supplementary	31,25,100			
Amount surrendered during the year				Nil
Charged—				
Original	..	64,400	48,505	—15,895
Supplementary	64,400			
Amount surrendered during the year				Nil
Notes and Comments				

(i) The saving of Rs. 1.68 lakhs in the voted grant was the result of savings amounting to Rs. 5.32 lakhs (under 17 group heads) partly offset by excesses amounting to Rs. 3.64 lakhs (under 14 other group heads).

(ii) In the following case the voted 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)			
13. A (a) (i) (a) Extensions and Improvements	2.40	1.30	—1.10

The saving of Rs. 1.10 lakhs, which is about 46 per cent of the original provision, was stated to be due mainly to the slow progress of certain works of 'Pecchi Scheme—completed portions' (Rs. 0.50 lakh) and non-taking up of certain other works for want of sanction to the estimates (Rs. 0.50 lakh).

GRANT No. XXXII—IRRIGATION—*Concl'd.*

(iii) The excess under the following group head was large:—

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess + Saving —</i>
(In lakhs of rupees)			
44. A (i) (d) Tools and Plant (Plan)	0.02	1.16	+1.14

The excess resulted from an increase in the expenditure transferred to this head from '100 A (c) Tools and Plant' (Grant No. XLVI), in proportion to the works outlay.

(iv) *Suspense Account:* The expenditure in this grant includes an amount of Rs. 0.03 lakh under the group head "Suspense" (Group head (e) Suspense). The nature of the transactions recorded under 'Suspense' head is explained in note (v) below Appropriation Account of the Grant XXXIII—Public Works.

An analysis of the 'Suspense' transactions accounted for in this grant during 1963-64 is given below together with the opening and closing balances under the different suspense heads:—

<i>Sub head</i>	<i>*Balance on the 1st April, 1963</i>	<i>Debits</i>	<i>Credits</i>	<i>Balance as on the 31st March, 1964</i>
(In lakhs of rupees)				
Purchases	—3.02**	..	..	—3.02
Stock	3.18	..	..	3.18
Miscellaneous Public Works Advances	1.48	0.03	0.03	1.48
Total	1.64	0.03	0.03	1.64

*The balances do not include the opening balances relating to the Divisions in the areas transferred from the 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>	<i>+</i> <i>—</i>
MAJOR HEAD—					
50. PUBLIC WORKS					
Voted—					
Original	10,85,64,000	10,88,89,100	9,80,40,402	—1,08,48,698	
Supplemen- tary	3,25,100				
Amount surrendered during the year					Nil
Charged—					
Original	1,19,000	2,68,100	1,71,321	—96,779	
Supplemen- tary	1,49,100				
Amount surrendered during the year					Nil

Notes and Comments

- (i) No part of the saving, either in the voted grant or in the charged appropriation, was surrendered.
- (ii) The saving of Rs. 1,08.49 lakhs in the voted grant was the result of savings amounting to Rs. 1,65.43 lakhs (under 34 group heads) partly offset by excesses amounting to Rs. 56.94 lakhs (under 24 other group heads).

The group heads under which the provision remained unutilised 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>	<i>Reasons and remarks</i>
(In lakhs of rupees)				
1	(a) (ix) Police A. Schemes outside the Five Year Plans	6.09	4.95 (81%)	The saving was stated to be due mainly to non-taking up of certain works for want of sanction to estimates or administrative sanction, postponement or dropping of certain works due to non-selection of sites or as an economy measure and unnecessary and duplicate provision for certain works.

GRANT No. XXXIII—PUBLIC WORKS—Contd.

Sl. No.	Group head	Provision	Saving (and its percentage to provision)	Reasons and remarks
(In lakhs of rupees)				
2	(a) (xi) Education B. Schemes under the Five Year Plans	58.76	11.52 (20%)	Excessive provision for expenditure on Capital Works transferred from "103—Capital Outlay on Public Works" on the basis of grants received from the Central Government.
3	(a) (xvii) Co-operation—B. Schemes under the Five Year Plans	1.95	1.49 (76%)	
4	(a) (xix) Civil Works A. Schemes outside the Five Year Plans	5.57	1.59 (29%)	Reasons for the saving are awaited from the Controlling Officer.
				The saving under this head in the year 1962-63 was 47 per cent.
5	(a) (xix) Civil Works B. Schemes under the Five Year Plans	1.93	1.92 (97%)	Mainly due to delay in finalisation of the scheme and in according sanction to the estimate in respect of the works 'Expansion of Aranya Nivas, Thekkady' and 'Restaurant and other facilities at Kovalam'.

The savings under this head in 1961-62 and 1962-63 were 94 per cent and 91 per cent respectively.

GRANT No. XXXIII—PUBLIC WORKS—Contd.

<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>
6	(a) (xxi) Miscellaneous Departments A. Schemes outside the Five Year Plans	1.30	1.04 (80%)	<p>Mainly due to non-distribution of the lump sum provision under the item "Construction of foundations, approach roads, buildings, etc., for installation of seven Weigh Bridges for the Motor Vehicles Department" to various works for want of details (Rs. 0.60 lakh). Reasons for a balance saving of Rs. 0.28 lakh are awaited from the Controlling Officer.</p> <p>The savings under this head in 1961-62 and 1962-63 were 94 per cent and 55 per cent respectively.</p>
7	(a) (xxi) Miscellaneous Departments B. Schemes under the Five Year Plans	1.46	1.26 (86%)	<p>Excessive provision for expenditure on capital works transferred to this head on the basis of grants received from the Central Government.</p>
8	(b) B. Schemes under the Five Year Plans (i) Roads of Economic and Inter-State Importance	7.56	2.90 (38%)	<p>Mainly due to work of "Providing Bitumen semigrouting to Man-narghat-Chinnathadagom road miles 0/3 to 15/3" having been suspended for a part of the year due to the fact that the Government of India had declined grants for new works (Rs. 1.50 lakhs) and postponement of the construction of four culverts due to non-completion of Mukkam-Areacode road (Rs. 0.75 lakh).</p>

GRANT No. XXXIII—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>
				<p>The reasons for a saving of Rs. 0.63 lakh are awaited from the Controlling Officer.</p> <p>The savings under this head in 1961-62 and 1962-63 were 64 per cent and 19 per cent respectively.</p>
9	(b) B (ii) West Coast Roads	45.16	6.62 (15%)	<p>The saving was stated to be mainly due to less expenditure on 10 works (Rs. 3.59 lakhs) due to cut in expenditure imposed by the State Government due to less Central assistance during the year and non-taking up of 5 works for various reasons such as want of sanction to estimate (Rs. 2.82 lakhs).</p> <p>The savings under this head in 1961-62 and 1962-63 were 50 per cent and 44 per cent respectively.</p>
10	(b) B (iii) Village Roads	1.80	1.27 (71%)	<p>Mainly due to non-taking up of three works for want of administrative / technical sanction (Rs. 0.40 lakh), non-receipt of contribution from Panchayats for certain works (Rs. 0.49 lakh), and unnecessary or excessive provision made for two works (Rs. 0.35 lakh).</p> <p>The saving under this head in 1962-63 was 77 per cent.</p>

GRANT No. XXXIII—PUBLIC WORKS—Contd.

Sl. No.	Group head	Provision	Saving (and its percentage to provision)	Reasons and remarks
(In lakhs of rupees)				
11	(e) A (iii) Government Engineering Workshop	6.52	4.59 (70%)	The reasons for the saving are awaited from the Controlling Officer.
12	(h) Suspense	5,34.48	1,16.69 (22%)	
13	(i) Transfer of grants for Road development to the Deposit head "Subventions from the Central Road Fund"	23.70	3.20 (14%)	

(iii) The group heads under which the funds provided proved largely inadequate are given below:—

	Group head	Total Grant	Actual Expenditure	Excess + Saving —
(In lakhs of rupees)				
(1) (a)	(xii) Medical B. Schemes under the Five Year Plans	17.87	49.92	+32.05
(2) (a)	(xiv) Agriculture B. Schemes under the Five Year Plans			
	O. 11.29			
	R. 0.35	11.64	15.05	+3.41

The excesses were stated to be mainly due to inadequate provision to accommodate transfer of expenditure on capital works to these heads on the basis of grants-in-aid received from the Central Government.

(iv) In the following case, additional funds provided by reappropriation in March, 1964 proved excessive:—

(b) (vi)	Roads and Bridges			
	C. R. F. (Ordinary Reserve)			
	O. 3.50			
	S. Token			
	R. 4.80	8.30	6.10	—2.20

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

The final saving of Rs. 2.20 lakhs formed 46 per cent of the additional provision made by reappropriation.

The reasons for the saving are awaited.

The saving under this head in 1962-63 also was appreciable (Rs. 1.83 lakhs forming 73% of the original provision).

(v) *Suspense Accounts*:—

(a) The expenditure under this grant includes an amount of Rs. 4,17.79 lakhs under the group head "Suspense" (Group head (h) Suspense). The 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, a debit provision means 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 the 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 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 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.

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

(c) An analysis of the 'Suspense' transactions accounted for in this grant during 1963-64 is given below together with the opening and closing balances under the different suspense heads:—

<i>Sub head</i>	<i>Balance as on the 1st April, 1963</i>	<i>Debits</i>	<i>Credits</i>	<i>Balance as on the 31st March, 1964</i>
(In lakhs of rupees)				
Purchases*	—1,19.26	49.20	4.21	—74.27
Stock	1,87.69	3,25.24	3,69.89	1,43.04
Miscellaneous Public Works Advances	1,05.80	33.96	39.90	99.86
Workshop Suspense*	—1.14	9.39	13.03	—4.78
Total	1,73.09	4,17.79	4,27.03	1,63.85

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

(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. Contributions to this fund were started in 1953-54. The expenditure on renewals and replacements chargeable to the Fund is initially accounted for as ordinary expenditure against the provision under the grant (XXXIII—Public Works). Subsequently an equivalent amount is transferred to the Fund before the close of the accounts of the year. The rules relating to the Fund have not yet been finalised.

No amount was contributed to the Fund during 1963-64, nor was any expenditure met therefrom on renewals and replacements during the year. The balance at the credit of the Fund as on the 31st March, 1964 stood at Rs. 11.71 lakhs. An account of the Fund is given in Statement No. 16 of the Finance Accounts of the Government of Kerala for the year 1963-64.

(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).

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

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. 20.50 lakhs were received during the year; an expenditure of Rs. 28.57 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 of March, 1964.

An account of the transactions of the Fund during the year 1963-64 will be found in Statement No. 16 of the State Finance Accounts.

(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 and Engineering staff for the 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.

The following table compares the budget grants and actuals of the *pro-rata* charges for 1963-64:—

APPROPRIATION ACCOUNTS

GRANT No. XXXIII—

Sl. No.	Head of Account		Gross outlay on which distribution is based	
			Grants	Actuals
1	43. Irrigation	Works Voted	12.30	10.63*
2	44. Irrigation	Works Charged	0.64	0.49
		Voted	75.58	75.46*
3	99. Capital Outlay etc.	} Works Voted	77.58	78.83
4	100. Capital Outlay etc.			
		Charged	0.04	—
		Voted	1,49.70	1,55.08
Total Nos. 1 to 4		Charged	0.68	0.49
		Voted	3,15.16	3,20.00*
5	50. Public Works	Charged	2.68	1.71*
		Voted	4,28.73	4,36.23*
6	103. Capital Outlay etc.	Charged	9.30	5.69
		Voted	5,66.44	5,19.22
Total Nos. 5 and 6		Charged	11.98	7.40*
		Voted	9,95.17	9,55.45*
Total Nos. 1 to 6		Charged	12.66	7.89*
		Voted	13,10.33	12,75.45*
7	Special Establishment for works not taken up for pro rata calculations—			
	(a) Government Engineer- ing Workshops		..	..
	(b) Engineering staff for N. E. S. Blocks and Panchayats		..	..
Total Nos. 1 to 7		Charged	12.66	7.89*
		Voted	13,10.33	12,75.45*
Grand Total (Charged and Voted)			13,22.99	12,83.34*

* Includes Maintenance and Repairs.

** Includes expenditure taken directly to the head.

PUBLIC WORKS—Contd.

*Establishment charges excluding pensionary liabilities**Tools and Plant charges**Grants**Actuals**Grants**Actuals*

(In lakhs of rupees)

1.97	1.84**	..	..
13.08	12.28**	0.02	1.16**
11.14	21.90**	..	0.60**
24.73	12.96**	4.03	3.76**
50.92	48.98	4.05	5.52**
36.65	27.29	15.16	9.91
41.15	48.99	11.02	15.10
77.80	76.28**	26.18	25.01**
1,28.72	1,25.26**	30.23	30.53**
6.53	1.93	..	..
0.10	0.09	..	..
1,35.35	1,27.28**	30.23	30.53**
1,35.35	1,27.28**	30.23	30.53**

GRANT No. XXXIII—PUBLIC WORKS—*Concl'd.*

<i>Notes:</i>	<i>As forecast in the budget</i>	<i>Actuals</i>
(1) The percentage of cost of establishment to the works outlay in respect of Irrigation works (Items 1 to 4)	16.12	15.28
(2) The percentage of cost of establishment to the works outlay in respect of Public Works (Items 5 and 6)	7.72	7.92
(3) The percentage of cost of establishment to the works outlay in respect of all State Works (Items 1 to 6)	9.73	9.76

Items 1 to 4 relate to Irrigation, excluding special projects or Divisions under Public Works and Item 5 Public Works represents the bulk of the works outlay of the Department. The percentage of establishment charges to the works outlay in the case of Irrigation and Public Works of the year 1961-62, 1962-63 and 1963-64 are compared below:—

<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)			
1961-62	2,45.26	39.78 (b)	16.22
1962-63	2,79.67	45.36 (b)	16.23
1963-64	3,20.49	48.98 (b)	15.28
Public Works ** (Items 5 and 6)			
1961-62	8,87.11	74.83	8.44 (c)
1962-63	10,40.99	83.57	8.03 (c)
1963-64	9,62.85	76.28	7.92

(b) Includes expenditure directly taken to the head.

(c) Differs from the percentage shown in the Appropriation Accounts of 1961-62 and 1962-63 respectively due to inclusion of outlay in respect of '103. Capital Outlay on Public Works.'

* Under Irrigation, the percentage has decreased by 0.95 from 1962-63, because of the increase of Rs. 40.82 lakhs in works outlay and Rs. 3.62 lakhs in establishment charges.

** Under Public Works, the percentage has not changed materially from 1962-63.

GRANT No. XXXIV—PORTS (ALL VOTED)

		<i>Total Grant</i> Rs.	<i>Actual Expenditure</i> Rs.	<i>Excess + Saving —</i> Rs.
MAJOR HEAD—				
53. PORTS AND PILOTAGE				
Original	7,32,000	11,24,100	10,55,284	—68,816
Supplemen- tary	3,92,100			
Amount surrendered during the year				Nil

GRANT No. XXXV—TRANSPORT SCHEMES

		<i>Total Grant or Appropriation</i> Rs.	<i>Actual Expenditure</i> Rs.	<i>Excess + Saving —</i> Rs.
MAJOR HEAD—				
57. ROAD AND WATER TRANSPORT SCHEMES				
Voted—				
Original	4,10,92,600	5,19,82,600	5,19,11,274	—71,326
Supplemen- tary	1,08,90,000			
Amount surrendered during the year					Nil
Charged—				
Original	1,000	1,000	..	—1,000
Supplemen- tary	..			
Amount surrendered during the year				

Notes and Comments

- (i) A case in which the provision remained unutilised to a substantial extent is given below:—

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i> (In lakhs of rupees)	<i>Excess + Saving —</i>
A (iii) Other Revenue Expenditure	22.35	16.81*	—5.54

* Includes Rs. 16.11 lakhs on renewals and replacements financed from Depreciation Reserve Fund and Rs. 0.51 lakh on compensation payable from Transport Insurance Fund. Explanatory notes regarding Depreciation and Insurance Funds of the Transport Department are given in Note (ii) below.

GRANT No. XXXV—TRANSPORT SCHEMES—*Concl'd.*

The saving of Rs. 5.54 lakhs forming 25 per cent of the provision was stated to be due mainly to non-supply of vehicles for which orders were placed on the 20th February, 1964, in anticipation of sanction of Government.

The saving under this group head during 1962-63 also was appreciable (45 per cent of the original provision.)

(ii) *Depreciation and Insurance Funds of the Department.*

The voted expenditure under this grant includes an amount of Rs. 17.84 lakhs met from the Reserve funds, as indicated below. The balances at the credits of the funds as on the 31st March, 1964 have also been indicated.

<i>Sl. No.</i>	<i>Name of the Fund</i>	<i>Amount of expenditure during 1963-64</i>	<i>Balance at the credit of the fund on the 31st March, 1964</i>
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(In lakhs of rupees)

1	Transport Depreciation Reserve Fund	17.34	2,20.67
2	Transport Insurance Fund	0.50	5.13

The Depreciation Reserve Fund is created out of the revenues of the Department to provide reserves sufficient to meet (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. The expenditure is initially accounted for as working expenses of the Department against the provision made in this grant (Grant No. XXXV); subsequently, before the close of the accounts of the year, an equivalent amount is transferred to the Fund.

The Transport Insurance 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. The expenditure chargeable to the Fund is initially accounted for as ordinary expenditure against the provision made under this grant (Grant No. XXXV); subsequently, before the close of the accounts of the year, an equivalent amount is transferred to the Fund.

An account of the transactions of each of these Funds is given in Statement No. 16 of the Finance Accounts of the Government of Kerala for the year 1963-64.

GRANT No. XXXVI—FAMINE (ALL VOTED)

	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess + Saving —</i>
	Rs.	Rs.	Rs.
MAJOR HEAD.—			
64. FAMINE RELIEF			
Original	19,20,400	20,20,400	17,50,114
Supplementary	1,00,000		
			—2,70,286
Amount surrendered during the year (31st March, 1964)			2,00,000

Notes and Comments

- (i) In view of the eventual saving of Rs. 2.70 lakhs in the grant, forming 14 per cent of the original provision, the supplementary grant of Rs. 1.00 lakh obtained on the 3rd March, 1964 proved wholly unnecessary.
- (ii) The saving was accounted for by non-utilisation of provision mainly under the group head mentioned below:—

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

A. (c) Gratuitous Relief

O.	7.00		
R.	—2.00	5.00	4.30
			—0.70

The total saving of Rs. 2.70 lakhs forming 39 per cent of the original provision was stated to be due to fluctuating nature of the expenditure.

GRANT No. XXXVII—PENSIONS

		<i>Total Grant or Appropriation Rs.</i>	<i>Actual Expenditure Rs.</i>	<i>Excess + Saving — Rs.</i>
MAJOR HEADS—				
65. PENSIONS AND OTHER RETIREMENT BENEFITS				
66. TERRITORIAL AND POLITICAL PENSIONS				
67. PRIVY PURSES AND ALLOW- ANCES OF INDIAN RULERS				
72. COMMUTATION OF PENSIONS				
Voted—				
Original	2,14,07,200	2,36,52,000	2,67,75,600	+ 31,23,600
Supplement- ary	22,44,800			
Amount surrendered during the year (31st March, 1964)				50,000
Charged—				
Original	2,04,200	2,88,600	2,85,259	—3,341
Supplement- ary	84,400			
Amount surrendered during the year				Nil

Notes and Comments

- (i) The excess of Rs. 31,23,600 over the voted grant requires to be regularised.
- (ii) In view of the excess of Rs. 31.24 lakhs over the voted grant, the supplementary grant of Rs. 22.45 lakhs obtained on the 3rd March, 1964, proved inadequate.
- (iii) (a) The amount of excesses 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>
<i>(In lakhs of rupees)</i>			
(1) 65 (a) 3. Pensionary charges transferred from Madras State on account of alloca- tion of pensions as per States Re-organisation Act, 1956			
O.	1.17		
R.	0.60	1.77	25.31
(2) 65 (c) 4. Pensionary charges transferred from Madras State on account of alloca- tion of pensions as per States Re-organisation Act, 1956			
S.	2.00	2.00	7.73
			+5.73

GRANT No. XXXVII—PENSIONS—*Contd.*

The excesses were stated to be due to the fact that the budget estimates were prepared roughly on the basis of previous years' actuals as the requirements could not be accurately foreseen.

The excesses under these heads during 1962-63 were Rs. 1.76 lakhs and Rs. 2.00 lakhs respectively.

- (b) 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>
1	65 (a) 1. Pensions to Kerala Government Pensioners	1,28,34,300	4,94,927
2	65 (b) 1. Compassionate Allowances	47,000	3,905
3	65 (d) 1. Family Pensions	3,25,000	14,537
4	65 (d) 2. Share due to Government of Madras on account of allocation of Pension as per States Re-organisation Act, 1956	3,500	16,618
5	65 (g) 2. Government Contribution to Provident Fund of Non-pensionable staff paid from State Funds	25,000	42,598
6	65 (h) Old Age Pensions	15,00,000	1,60,941
7	65 (j) Charges in England	20,700	4,379
8	66 (a) 2. Political Pensions	2,75,000	43,024
9	67 (a) (i) 2. Allowances to Members of the Ruling Family, Cochin	14,24,000	400
10	67 (a) (i) 3. Share due to Government of Madras on account of allocation of pensions as per States Re-organisation Act	..	21,116

- (c) The excesses were partly counterbalanced by savings under other group heads.

- (iv) In the following case the 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)			
65 (a) 2. Pensions to Teachers of Aided Schools (Five Year Plan Scheme)			
O. 4.50			
R. —3.50	1.00	0.78	—0.22

GRANT No. XXXVII—PENSIONS—*Concl'd.*

The total saving of Rs. 3.72 lakhs forming 83 per cent of the provision was stated to be due to the fact that the scheme was only in its early stage of implementation and due to non-settlement of pension claims to the extent estimated in spite of special efforts.

The entire provision of Rs. 4.50 lakhs made during each of the years 1961-62 and 1962-63 remained unutilised due to non-finalisation of rules.

GRANT No. XXXVIII—STATIONERY AND PRINTING

(ALL VOTED)

		<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess + Saving —</i>
		Rs.	Rs.	Rs.
MAJOR HEAD—				
68. STATIONERY AND PRINTING				
Original	72,52,100	74,36,800	71,09,138	—3,27,662
Supplementary	1,84,700			
Amount surrendered during the year				Nil

Notes and Comments

- (i) In view of the eventual saving of Rs. 3.28 lakhs in the grant the supplementary provision of Rs. 1.85 lakhs obtained on the 3rd March, 1964 proved unnecessary.
- (ii) The saving of Rs. 3.28 lakhs was mainly accounted for by non-utilisation of provision to the extent of Rs. 4.01 lakhs (out of Rs. 40 lakhs) under the group head '68-I (b) Purchase of Stationery Stores'.

This was stated to be due to curtailment of expenditure to 90 per cent of the provision as a measure of economy, in pursuance of the orders of Government issued in July, 1963. The entire saving remained unsurrendered.

GRANT No. XXXIX—FOREST

		<i>Total grant or Appropriation Rs.</i>	<i>Actual Expenditure Rs.</i>	<i>Excess + Saving — Rs.</i>
MAJOR HEADS—				
70. FOREST				
39. MISCELLANEOUS SOCIAL AND DEVELOPMENTAL ORGANISATIONS				
Voted—				
Original	1,32,08,000	1,32,08,000	1,31,80,151	—27,849
Supplemen- tary				
Amount surrendered during the year				Nil
Charged—				
Original	23,700	23,700	650	—23,050
Supplemen- tary				
Amount surrendered during the year				Nil

GRANT No. XL—MISCELLANEOUS

		<i>Total Grant or Appropriation Rs.</i>	<i>Actual Expenditure Rs.</i>	<i>Excess + Saving — Rs.</i>
MAJOR HEAD—				
71. MISCELLANEOUS				
Voted—				
Original	85,29,800	85,29,900	64,47,030	—20,82,870
Supplemen- tary	100			
Amount surrendered during the year (March, 1964)				8,46,800
Charged—				
Original	47,75,000	48,37,200	48,87,249	+ 50,049
Supplemen- tary	62,200			
Amount surrendered during the year				Nil

Notes and Comments

- (i) The expenditure under the charged appropriation exceeded the budget provision by Rs. 50,049 which requires to be regularised.

A portion (Rs.20,000) of the excess occurred under“(f) (i) Contribution to Devaswom Fund and Sree Pandaravagai Fund” and was on account of drawal in the month of March, 1964 of an amount authorised to be drawn on or after the 1st April, 1964; the balance excess was under “(g) (xviii) A—I. Works”.

GRANT No. XL—MISCELLANEOUS—*Contd.*

- (ii) Against the saving of Rs. 20.83 lakhs under the voted grant, forming 24 per cent of the original provision only a sum of Rs. 8.47 lakhs was surrendered and that too between the 23rd and the 31st March, 1964.
- (iii) In the following cases the voted provision remained unutilised 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>
<i>(In lakhs of rupees)</i>				
1	(f) (xiii) Grants to Handicapped and Physically disabled persons	2.00	2.00 (100%)	Due to finalisation of the rules governing the payment of grants only in January, 1964. During 1962-63 also, the entire provision remained unutilised.
2	(f) (xiv) Grant of pension to destitute widows	2.00	2.00 (100%)	Framing of rules for payment of grants only in January, 1964.
3	(g) (xvii) Rocket Launching Site	36.97	19.32 (52%)	Saving of Rs. 8.33 lakhs was stated to be due mainly to the stoppage of the work of acquisition and construction of Veli-Kari-manal Road (Rs. 1.50 lakhs) and due to the acquisition of only an area of 43 acres (out of 100) of land for the establishment of a Laboratory and the non-completion of construction of 275 houses (out of 400) for rehabilitating the displaced families from the land acquired for the Rocket Launching Station (Rs. 6.80 lakhs). The reasons for the balance saving of Rs. 10.99 lakhs are awaited from the Controlling Officer.

GRANT No. XL—MISCELLANEOUS—*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>				
4	(g) (xviii) F. Organisation of Lok Karya Kshetras	1.23	1.04 (85%)	Due mainly to the post-budget reduction in the rate of payment of grant under the revised pattern of financial assistance, availability of unutilised balances of grants paid during 1962-63 and unnecessary provision of funds towards payment of grant to the Pradesh Bharat Sevak Samaj, which was to receive the grant direct from the Planning Commission.

GRANT No. XLI—MISCELLANEOUS CONTRIBUTIONS AND ASSIGNMENTS

		<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—				
76. OTHER MISCELLANEOUS CONTRIBUTIONS AND ASSIGNMENTS				
Voted—				
Original	13,35,200	13,35,300	8,33,819	—5,01,481
Supplemen- tary	100			
Amount surrendered during the year (31st March, 1964)				2,93,600
Charged—				
Original	1,25,000	1,25,000	87,377	—37,623
Supplemen- tary	..			
Amount surrendered during the year (31st March, 1964)				25,000

**GRANT No. XLI—MISCELLANEOUS CONTRIBUTIONS
AND ASSIGNMENTS—*Concl.d.***

Notes and Comments

The saving of Rs. 5.01 lakhs forming 38 per cent of the original provision 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) (b) 1 (x) Implementation of Jenmikaram payment (Abolition) Act			
O. 5.00			
R. —1.98	3.02	3.99	+0.97

The anticipated saving of Rs. 1.98 lakhs was stated to be due to the economy measures adopted by the department (Rs. 0.98 lakh) and due to the non-utilisation of funds owing to the declaration of the Jenmikaram Payment (Abolition) Act as partly unconstitutional, by the High Court (Rs. 1 lakh).

In view of the final excess of Rs. 0.97 lakh for which the department could not furnish adequate reasons, the surrender of Rs 1.78 lakhs on the 31st March, 1964 proved partly excessive.

The saving under this group head during the year 1962-63 also was appreciable (59 per cent of the original provision).

(2) (b) 2. Taxes on Vehicles—
— Compensation to Local
Bodies

O. 8.00			
R. —1.00	7.00	3.87	—3.13

The total saving of Rs. 4.13 lakhs forming 48 per cent of the original provision, was stated to be due to non-fixation of the rates of compensation under the Kerala Motor Vehicles Taxation Act, 1963 and non-payment of grants at the old rates to certain Municipalities and Corporations for the periods after the 1st July, 1963, due to non-receipt of necessary resolutions from them (Rs. 3.13 lakhs) and due to over-estimation (Rs. 1 lakh).

The savings under this group head during the two preceding years also were appreciable (42 per cent and 40 per cent respectively of the original provision).

GRANT No. XLII—NATIONAL EMERGENCY (ALL VOTED)

		<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess + Saving —</i>
		Rs.	Rs.	Rs.
MAJOR HEAD—				
78 A. EXPENDITURE CONNECTED WITH THE NATIONAL EMER- GENCY, 1962				
Original	7,66,000 }	7,66,000	2,18,972	—5,47,028
Supplemen- tary	.. }			
Amount surrendered during the year (31st March, 1964)				11,100

Notes and Comments

The saving of Rs. 5.47 lakhs formed 71 per cent of the provision. Against this saving only a sum of Rs. 0.11 lakh was surrendered and that too on the 31st March, 1964.

The saving was accounted for by non-utilisation of provision 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)			
78 A. II (a) Other Expenditure—Scheme for the training of Driver Mechanics	7.06	1.70	—5.36

The saving of Rs. 5.36 lakhs forming 76 per cent of the provision was stated to be due mainly to the post-budget decision of the Government of India to impart training to army candidates to whom the payment of stipend was not necessary (Rs. 1.23 lakhs), surplus provision owing to the non-assessment of all the details beforehand, in view of the urgency to supply the man power requirements of the army, and non-adjustment of miscellaneous expenditure met by the Transport Department, pending finalisation of details therefor (Rs. 4.73 lakhs).

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

	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess + Saving —</i>
Rs.	Rs.	Rs.	
MAJOR HEAD—			
94. CAPITAL OUTLAY ON IMPROVEMENT OF PUBLIC HEALTH			
Original 94,63,300 } Supplementary .. }	94,63,300	1,14,23,320	+19,60,020
Amount surrendered during the year			Nil

Notes and Comments

- (i) The expenditure exceeded the budget provision by Rs. 19,60,020 which requires to be regularised. The excess formed 21 per cent of the provision.
- (ii) (a) The amount of excess was 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) (a) II A—Works			
O. 55.88			
R. 0.22	56.10	72.41	+16.31

The excess of Rs. 16.31 lakhs forming 29 per cent of the provision was accounted for mainly by the adjustment of debits on account of payments made by the Pay and Accounts Officer, Calcutta, for supply of 48" and 40" pipes against commitments made in 1956 and due to the supply and erection of steel gates for the Trivandrum (Augmentation) Water Supply Scheme.

- (2) (a) II. B. Establishment 14.23 17.00 +2.77
The reasons for the excess expenditure are awaited from the Controlling Officer.
- (3) (b) A. Works
- | | | | |
|---------|------|-------|-------|
| O. 5.97 | | | |
| R. 2.69 | 8.66 | 10.28 | +1.62 |

The excess expenditure was attributed to payment of certain long pending bills for which adequate provision had not been made.

GRANT No. XLIII—CAPITAL OUTLAY ON PUBLIC HEALTH
(ALL VOTED)—*Concl'd.*

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess + Saving —</i>
(In lakhs of rupees)			
(4) (c) II. C—Tools and Plant	0.20	2.21	+2.01

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

- (b) 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>
1	(a) I A. Works	39,000	37,878
2	(a) I C. Tools and Plant	16,300	7,292
3	(c) I B (1) Share debit of Establishment charges from 30. Public Health (a) (xvii) Water Supply and Drainage in respect of Non-Plan Works	32,300	19,278
4	(c) I C Tools and Plant	13,700	27,752
5	(c) II A. Works	5,13,500	86,929

- (c) The excesses were partly counterbalanced by savings under other group heads.

- (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. Works			
O.	3.10		
R.	—2.71	0.39	0.77
			+0.38

The saving was stated to be due mainly to the curtailment of expenditure ordered by Government in August, 1963, as a measure of economy (Rs. 2 lakhs) and less expenditure on "Trivandrum Drainage Scheme including storm water disposal", the reasons for which are awaited from the Controlling Officer.

- (2) (a) II C. Tools and Plant 3.16 0.48 —2.68

The saving of Rs. 2.68 lakhs formed 85 per cent of the provision. The reasons for the saving are awaited from the Controlling Officer.

GRANT No. XLIV—CAPITAL OUTLAY ON
AGRICULTURAL IMPROVEMENT

		<i>Total Grant or Appropriation</i>	<i>Actual Expenditure</i>	<i>Excess + Saving —</i>
		Rs.	Rs.	Rs.
MAJOR HEAD—				
95. CAPITAL OUTLAY ON SCHEMES OF AGRICULTURAL IMPROVEMENT AND RESEARCH				
Voted—				
Original	8,56,800	24,86,000	22,34,061	—2,51,939
Supplementary	16,29,200			
Amount surrendered during the year (31st March, 1964)				1,99,100
Charged—				
Original	50,000	50,000	30,771	—19,229
Supplementary	..			
Amount surrendered during the year (31st March, 1964)				19,100

Notes and Comments

- (i) A group head under which the provision remained unutilised to a substantial extent is given below:—

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess + Saving —</i>
(In lakhs of rupees)			
(d) Establishment of Seed Farms and Seed Stores			
O. 5.00			
S. 3.76			
R. —1.58	7.18	5.63	—1.55

The total saving of Rs. 3.13 lakhs which formed 90 per cent of the supplementary grant of Rs. 3.76 lakhs obtained on the 3rd March, 1964 was attributed mainly to the stay of land acquisition proceedings in respect of Sreekantapuram Seed Farm and the non-completion of proceedings relating to Pulloor Seed Farm.

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

(ii) The following is a case of inadequate provision of funds:—

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

(k) Integrated Seed Development Scheme (Sugarcane, Groundnut, Sea Island Cotton and Gliricidia)

O. 1.80

S. 4.15 5.95 7.83 +1.88

The excess of Rs. 1.88 lakhs was stated to be due mainly to payment of additional charges on land acquisition for the Seed Farm, which could be assessed only by the end of the financial year by the Revenue Department.

GRANT No. XLV—CAPITAL OUTLAY ON
INDUSTRIAL DEVELOPMENT

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

MAJOR HEAD—

96. CAPITAL OUTLAY ON INDUSTRIAL DEVELOPMENT

Voted—

Original	3,09,08,900	3,22,71,800	2,88,77,029	—33,94,771
Supplementary	13,62,900			

Amount surrendered during the year (31st March, 1964) 20,81,300

Charged—

Original	10,000	77,900	86,153	+8,253
Supplementary	67,900			

Amount surrendered during the year Nil

The voted expenditure shown above does not include an amount of Rs. 12,50,000 met by an advance from the Contingency Fund sanctioned in February, 1964 which remained unrecovered to the Fund by authorisation of the Legislature before the close of the year.

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

Notes and Comments

- (i) The saving of Rs. 33.95 lakhs in the voted grant was the result of savings amounting to Rs. 79.74 lakhs (under 27 group heads) partly offset by excesses amounting to Rs. 45.79 lakhs (under 19 group heads).

The saving was more than two times the supplementary grant of Rs. 13.63 lakhs obtained on the 3rd March, 1964. If the requirements had been correctly assessed, the supplementary grant could have been restricted to a token vote.

Only Rs. 20.81 lakhs (about 61% of the saving) was surrendered and that too on the 31st March, 1964.

- (ii) The expenditure exceeded the charged appropriation by Rs. 8,253 which requires to be regularised. The excess occurred under the group head 'c (ii) A. Industrial Estates'.
- (iii) The saving in the voted grant was accounted for mainly by non-utilisation of provision wholly or to a substantial extent under the following group heads (mostly plan schemes—Items 1 to 10 and 14):—

Sl. No.	Group head	Provision	Saving (and its percentage to provision)	Reasons and remarks
		(In lakhs of rupees)		
1	(a) (ii) A. Travancore Rubber Works—Modernisation and Expansion	3.60	3.34 (93%)	Restricting the expenditure to the reduced allotments under the head to meet other items of expenditure which could not be postponed. The savings under this head in 1961-62 and 1962-63 were 67 per cent and 66 per cent respectively.
2	(a) (ii) C (i) Deep Mining and expansion of the production of China clay	2.00	1.06 (53%)	Reasons for saving are the same as at item 1 above. The saving under this head in 1962-63 was 94 per cent.

GRANT No. XLV—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>		
3	(a) (ii) C (ii) Re-organisation and expansion of production of Refractories	3.00	2.93 (98%)	<p>Restricting the expenditure to the reduced allotment under the head in order to meet other items of expenditure which could not be postponed (Rs. 2.00 lakhs) and conversion of the concern into a Joint Stock Company on the 24th February, 1964 (Rs. 0.93 lakh).</p> <p>The saving under this head in 1962-63 was 99 per cent.</p>
4	(a) (ii) F. Bleaching and Calendering plant—purchase of additional machinery	1.40	1.40 (100%)	<p>Due to non-purchase of machinery as a proposal to amalgamate the concern with the 'Trivandrum Spinning Mills, Balaramapuram' was under the consideration of Government.</p>
5	(a) (ii) H (ii) Enhancement of capacity for production of Soap	3.50	3.41 (97%)	<p>Due to cut in expenditure in order to meet other unavoidable items of expenditure (Rs. 3.00 lakhs) and due to conversion of the concern into a Joint Stock Company on the 24th February, 1964 (Rs. 0.41 lakh).</p> <p>The savings in 1961-62 and 1962-63 under the head were 89 per cent and 73 per cent respectively.</p>

**GRANT No. XLV—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) K (i) Hydro-genation of Fish oil	3.60	3.60 (100%)	<p>Mainly due to the conversion of the concern into a Joint Stock Company on the 24th February, 1964 (Rs. 3.40 lakhs).</p> <p>There was a saving of 99 per cent under this head in 1962-63.</p>
7	(a) (ii) K (ii) Expansion and Modernisation	2.60	1.93 (74%)	<p>Restricting the expenditure on the scheme in order to meet other items of expenditure which could not be postponed.</p> <p>The saving under this head in 1962-63 was 87 per cent.</p>
8	(b) (ii) 8 Kerala Lakshmi Mills Ltd.	1.88	1.88 (100%)	<p>The provision became unnecessary as the second call money towards share participation of Government in the Mills payable in 1963-64 had already been paid in February, 1963 on the Company's demand.</p>
9	(b) (ii) 11 Purchase of debentures of Land Mortgage Bank under the scheme of providing assistance to small holders of Rubber Plantations	3.00	1.65 (55%)	<p>Due to shortfall in purchase of debentures of the Kerala Central Co-operative Land Mortgage Bank which restricted the floating of debentures during the year.</p> <p>The entire provision remained unutilised in the preceding two years (Rs. 13.58 lakhs in 1961-62 and Rs. 7 lakhs in 1962-63).</p>

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

Sl. No.	Group head	Provision	Saving (and its percentage to provision)	Reasons and remarks
(In lakhs of rupees)				
10	(b) (ii) 12. Travancore Titanium Products Ltd.	25.00	25.00 (100%)	Non-finalisation of the expansion scheme of the Company before the close of the financial year and the consequential non-investment in further shares of the Company. The saving under this head in 1962-63 was also 100 per cent.
11	(c) (i) 1 Acquisition of lands to be leased out to Industrial concerns	3.53	1.91 (54%)	Non-utilisation of the provision for the acquisition of land for the Travancore-Cochin Chemicals Ltd. Colony; it was stated that the District Collector, Ernakulam, was not aware till the middle of March, 1964 that funds were available.
12	(c) (i) 2 Contribution to Share capital of Apex Banks, Central Banks and large sized credit societies etc.	20.00	8.50 (43%)	Due to the restriction imposed by the Reserve Bank of India fixing the Government contribution in share capital at Rs. 11.50 lakhs. The saving under this head in 1962-63 was 50 per cent.
13	(c) (i) 3 Share contribution to Service Co-operatives	15.00	2.39 (16%)	Receipt of claims from lesser number of Societies eligible for the share contributions.

APPROPRIATION ACCOUNTS

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

<i>Sl. Nos.</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)				

14	(c) (ii) C. 4 Share contribution to Consumers' Co-operatives	9.90	3.37 (34%)	The approval of the Government of India for the scheme for share capital to service Co-operatives was not received (Rs. 2.67 lakhs) and non-payment of share contribution to 49 consumer Societies as they failed to satisfy the conditions stipulated in the rules (Rs. 0.70 lakh).
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(iv) The following is a case of expenditure incurred without provision of funds:—

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess + Saving—</i>
(In lakhs of rupees)			
(b) (1) 3. Purchase of shares of Indian Aluminium Co. Ltd., Calcutta	..	1.00	+1.00

The expenditure represents the value of 10,000 bonus shares allotted by the Company to the State Government in December, 1963, the adjustment of which was effected under orders of Government only in the accounts for March (Final).

GRANT No. XLVI—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	2,57,87,500		
Supplementary	28,39,400		
		2,86,26,900	3,93,86,577 +1,07,59,677
Amount surrendered during the year			Nil
Charged—			
Original	..		
Supplementary	4,200		
		4,200	475 —3,725
Amount surrendered during the year			Nil

Notes and Comments

- (i) The expenditure under the voted grant exceeded the budget provision by Rs. 1,07,59,677 which requires to be regularised. The supplementary grant of Rs. 28.39 lakhs obtained on the 3rd March, 1964 proved largely inadequate.
- (ii) (a) Excess of about Rs.1,00 lakhs was due to non-provision of adequate funds to cover the gross expenditure under the suspense heads given below:—

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess + Saving —</i>
(In lakhs of rupees)			
1. 99 A I (iii) Bhoothathan-kettu Scheme—			
(d) Suspense	..	4.74	+4.74
2. 99 A II (i) Malampuzha Project			
(d) Suspense	..	11.42	+11.42

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

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess + Saving—</i>
		(In lakhs of rupees)	
3. 99 A II (iii) Mangalam Project			
(d) Suspense	..	9.57	+9.57
4. 100 A Irrigation Works			
(d) Suspense	3.00	77.79	+74.79

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

Similar excesses due to non-provision of adequate funds under these heads occurred during 1961-62 and 1962-63 also.

(b) Other group heads under which the excesses were comparatively large are given below:—

(1) 99 A I (iv) Cheerakuzhy
Project

(b) Establishment	1.79	13.48	+11.69
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The reasons for the excess forming 653 per cent of the provision are awaited from the Controlling Officer.

(2) 99 A II (iv) Meenkara
Project

(a) Works

O.	10.00			
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S.	6.00			
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16.00	21.55	+5.55
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The reasons for the excess forming 93 per cent of the supplementary grant are awaited from the Controlling Officer.

(3) 100 B. Navigation, Embankment and Drainage
Works.

(a) Works

Voted

O.	10.00			
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S.	0.01			
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10.01	11.75	+1.74
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The reasons for the excess are awaited from the Controlling Officer.

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

- (c) Excesses of comparatively small amounts occurred under the following group heads:—

Group head	Total Grant Rs.	Excess Rs.
(1) 99 A I (ii) Chalakudy River Diversion Scheme (a) Works	1,76,000	6,732
(2) 99. A I (ii) (b) Establishment	45,500	321
(3) 99. A II (i) Malampuzha Project (a) Works	6,34,500	7,436
(4) 99. A II (i) (c) Tools and Plant	..	42,438
(5) 99. A II (ii) Walayar Project (a) Works	1,21,000	12,506
(6) 99. A II (ii) (b) Establishment	19,000	7,987
(7) 99. A II (ii) (c) Tools and Plant	..	2,174
(8) 99. A II (iii) Mangalam Project (b) Establishment	26,200	19,481
(9) 99. A II (iii) (c) Tools and Plant	..	3
(10) 99. A II (iv) Meenkara Project (c) Tools and Plant	..	15,197
(11) 100. A Irrigation Works— (a) Works—Voted	1,39,69,800	3,63,380
(12) 100. A (c) Tools and Plant	4,02,000	89,722

- (d) The excesses were partly counterbalanced by savings under other group heads.

- (iii) In the following group heads provision remained unutilised to a substantial extent:—

Group head	Total Grant	Actual Expenditure (In lakhs of rupees)	Excess + Saving —
(1) 99. A I (i) Peechi Reservoir Scheme (a) Works. Voted			
O.	2.24		
R.	—2.13	0.11	—0.10
			—0.21

The total saving of Rs. 2.34 lakhs was stated to be due to non-payment of final bill for the Peechi dam due to delay in settling the claims of the contractor on extra items (Rs. 1.70 lakhs) and non-finalisation of the work of power supply to a motor for operating the shutters in Peechi dam and non-preparation of the estimate proposed for providing a manure shed-cum-section office (Rs. 0.43 lakh); the reasons for the balance saving (Rs. 0.21 lakh) are awaited.

The savings under the head during 1961-62 and 1962-63 also were appreciable (90 per cent and 162 per cent respectively of the original provision).

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

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure (In lakhs of rupees)</i>	<i>Excess + Saving —</i>
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(2) 99 A II (iii) Mangalam Project (a) Works	0.85	—3.45	—4.30
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The saving, which is about 5 times the provision, was stated to be due mainly to the adjustment of a credit of Rs. 3.59 lakhs (received during the year from Cheerakuzhy Project) for which provision was included in the estimate for the work.

(3) 100 A. Irrigation works Schemes under the Five Year Plans (b) (ii) Executive	35.52	24.32	—11.20
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The reasons for the saving which formed 32 per cent of the provision are awaited from the Controlling Officer.

(iv) <i>Suspense Accounts relating to '99—Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Commercial)'</i>			
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The expenditure in the voted grant relating to Major Head '99. Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Commercial)' includes an amount of Rs. 25.73 lakhs under the group head 'Suspense'.

The nature of the transactions accounted for under 'suspense' head is explained in Note (v) below Appropriation Account of Grant No. XXXIII—Public Works.

An analysis of the 'Suspense' transactions accounted for during 1963-64 is given below together with the opening and closing balances under the different 'suspense' heads:—

<i>Sub-head</i>	<i>*Balance as on the 1st April, 1963</i>	<i>Debits</i>	<i>Credits</i>	<i>*Balance as on the 31st March, 1964</i>
		<i>(In lakhs of rupees)</i>		
Purchases	2.86	0.15	—0.21	3.22**
Stock	6.27	21.53	26.10	1.70
Miscellaneous Public Works				
Advances	—0.92	1.41	0.55	—0.06**
Workshop				
Suspense	2.10	2.64	2.49	2.25
Total	10.31	25.73	28.93	7.11

* 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)) under which the transactions were originally shown and also due to the reasons indicated against (*).

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

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

The expenditure in the voted grant relating to Major Head '100 Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)' includes an amount of Rs. 77.78 lakhs under the group head 'suspense'.

The nature of the transactions recorded under 'suspense' head is explained in Note (v) below Appropriation Account of Grant No. XXXIII—Public Works.

An analysis of the 'Suspense' transactions accounted for during 1963-64 is given below together with the opening and closing balances under the different suspense heads:—

<i>Sub-head</i>	<i>*Balance as on the 1st April, 1963</i>	<i>Debits</i>	<i>Credits</i>	<i>*Balance as on the 31st March, 1964</i>
(In lakhs of rupees)				
Purchases	—14.10	6.72	—1.14	—6.24*,
Stock	7.95	65.63	59.76	13.82
Miscellaneous				
Public Works				
Advances	1.29	4.90	4.76	1.43
Workshop				
Suspense	0.58	0.53	0.09	1.02
Total	—4.28	77.78	63.47	10.03

* 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. XLVII—CAPITAL OUTLAY ON PUBLIC WORKS

		<i>Total Grant or Appropriation</i> Rs.	<i>Actual Expenditure</i> Rs.	<i>Excess + Saving—</i> Rs.
MAJOR HEAD—				
103. CAPITAL OUTLAY ON PUBLIC WORKS				
Voted—				
Original	5,22,15,900	6,18,60,500	5,83,46,287	—35,14,213
Supplemen- tary	96,44,600			
Amount surrendered during the year				
				Nil
Charged—				
Original	2,50,000	9,29,800	5,68,715	—3,61,085
Supplemen- tary	6,79,800			
Amount surrendered during the year				
				Nil

Notes and Comments

- (i) The saving of Rs. 35.14 lakhs in the voted grant was the result of savings amounting to Rs. 77.73 lakhs (under 22 group heads) partly offset by excesses amounting to Rs. 42.59 lakhs (under 17 other group heads).

In view of the eventual saving of Rs. 35.14 lakhs forming 36 per cent of the supplementary grant of Rs. 96.45 lakhs obtained on the 3rd March, 1964, the supplementary grant could have been considerably reduced.

No part of the saving was surrendered.

- (ii) The saving of Rs. 3.61 lakhs in the charged appropriation constituted 53 per cent of the supplementary appropriation obtained on the 3rd March, 1964.
- (iii) In the following group heads provision remained unutilised 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) (vi) Jails— A. Schemes outside the Five Year Plans	2.17	1.13 (52%)	Non-utilisation in full of provision made for the construction of certain buildings for the open prison at Nattukaltheri and for the Central Prison (Rs. 0.57 lakh). The reasons for the balance saving are awaited from the Controlling Officer.
				The saving under this head in the year 1962-63 was 41 per cent.

GRANT No. XLVII—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)

2	(a) (vii) Police			Mainly due to less expenditure on nine works (Rs. 2.77 lakhs), non-payment of final bill for one work pending decision on claims for certain extra items (Rs. 1.32 lakhs), non-taking up of certain works as a measure of economy due to National Emergency or for other reasons (Rs. 4.38 lakhs) or for want of technical or administrative sanctions (6 works—Rs. 1.85 lakhs) and non-adjustment of land acquisition charges (1 work—Rs. 0.54 lakh).
	A. Schemes outside the Five Year Plans	35.25	11.68 (33%)	

The saving under this head in the year 1962-63 also was appreciable (24 per cent of the provision).

**GRANT No. XLVII—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)

3	(a) (x) Education— B. Schemes under the Five Year Plans	1,21.75	30.86 (25%)	<p>The saving was attributed mainly to less expenditure on eight works (Rs. 3.97 lakhs), late starting of certain works (Rs. 0.77 lakh), conversion of the work "Construction of buildings for the Rural Institute, Thavanoor" into a Deposit work (Rs. 1.33 lakhs), non-taking up of certain works for want of Administrative/Technical sanction (Rs. 3.20 lakhs), non-completion of preliminaries and dropping of 4 works found unnecessary (Rs. 1.32 lakhs), non-payment of final bills for a number of works (Rs. 4.67 lakhs), slow progress of the work "Industrial Training Institute, Quilon" for want of A. C. sheets (Rs. 1.16 lakhs), and the cumulative effect of smaller savings under a number of works (Rs. 13.87 lakhs).</p>
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The saving under this head in the year 1962-63 also was appreciable (18 per cent of the provision).

GRANT No. XLVII—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>
4	(a) (xii) Public Health— B. Schemes under the Five Year Plans	2.73	1.10 (40%)	<p>The saving was stated to be due mainly to non-taking up of three works due to non-finalisation of schemes (Rs. 1.19 lakhs) and non-transfer of land by the Devaswom Department (Rs. 0.39 lakh) partly offset by excess of Rs. 0.69 lakh under certain other items.</p> <p>The savings under this head in the years 1961-62 and 1962-63 also were appreciable (76 per cent and 69 per cent respectively).</p>
5	(a) (xvii) Civil Works— A. Schemes outside the Five Year Plans	28.23	7.03 (25%)	<p>The saving was stated to be due mainly to postponement of six non-plan works as a measure of economy and in view of the National Emergency (Rs. 1.31 lakhs), less expenditure on three works (Rs. 1.70 lakhs), non-taking up or abandoning of four works for various reasons (Rs. 0.83 lakh), non-payment by the Revenue Department of Land Acquisition charges in respect of the work "Construction of buildings under Rental Housing Scheme, Calicut" (Rs. 2.45 lakhs).</p> <p>The savings under this head in the years 1961-62 and 1962-63 also were appreciable (62 per cent and 31 per cent respectively).</p>

APPROPRIATION ACCOUNTS

GRANT No. XLVII—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>
			(In lakhs of rupees)	
6	(a) (xviii) Stationery and Printing— A. Schemes outside the Five Year Plans	1.75	1.60 (91%)	The saving was stated to be due to postpone- ment of four works as a measure of eco- nomy (Rs. 0.75 lakh) and non-taking up of the work "Constru- ction of quarters for employees of Govern- ment Press, Shoranur" (Rs. 0.84 lakh).
7	(c) Original works— Miscellaneous A. Schemes outside the Five Year Plans	2.85	1.05 (37%)	A saving of Rs. 0.12 lakh was attributed to unnecessary provision of funds for two com- pleted works; the reasons for the balance saving (Rs. 0.93 lakh) are awaited from the Controlling Officer. The savings under this head in the years 1961-62 and 1962-63 also were appreciable (92 per cent and 57 per cent respectively). Less share of estab- lishment charges owing to less expenditure on works. The saving under this head in 1962-63 also was appreciable (49 per cent of the provision).
8	(d) Establishment A. Schemes outside the Five Year Plans	6.35	1.77 (28%)	

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

- (iv) In the following cases additional funds provided by supplementary grant/reappropriation proved excessive:—

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

(1) (a) (xiv) Animal Husbandry—

B. Schemes under the Five
Year Plans.

O.	8.72		
S.	2.10		
R.	—1.30	9.52	7.76 —1.76

A supplementary grant of Rs. 2.10 lakhs for the construction of Poultry units and office buildings in connection with the implementation of a scheme for poultry and egg production was obtained on the 3rd March, 1964 at the request of the Director of Animal Husbandry. The entire amount remained unutilised as the Director of Animal Husbandry did not obtain the approval of the Government for placing the funds for the scheme at the disposal of the Block Development Officers who were to execute the works.

(2) (c) Original works—

Miscellaneous

B. Schemes under the Five
Year Plans

O.	43.80		
S.	54.33		
R.	—2.20	95.93	86.52 —9.41

The total saving of Rs. 11.61 lakhs, was attributed mainly to delay in finalisation of contracts for certain Anti-Sea Erosion and Flood Control Works in Alleppey, Ernakulam and Tellicherry Divisions and the break-down of transport facilities in Alleppey Division, which affected the progress of such works in that Division.

In view of the saving of Rs. 11.61 lakhs, the supplementary grant of Rs. 54.33 lakhs obtained on the 3rd March, 1964 proved excessive.

APPROPRIATION ACCOUNTS

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

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

(3) (a) (xiii) Agriculture—

B. Schemes under the
Five Year Plans

O.	30.49		
R.	5.98	36.47	29.15
			—7.32

Reasons for the saving are awaited from the Controlling Officer.

In view of the saving of Rs. 7.32 lakhs, additional funds of Rs. 5.98 lakhs provided by reappropriation on the 31st March, 1964 proved wholly unnecessary.

(v) Under the following group heads the provision made proved largely inadequate:—

(1) 103 (d) Establishment—

B. Schemes under the
Five Year Plans

34.79	44.41	+9.62
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(2) (e) Tools and Plant—

B. Schemes under the
Five Year Plans

8.90	13.30	+4.40
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The excesses were due to adjustments made in proportion to the increased works expenditure.

(vi) In the following case the funds obtained by reappropriation between the 18th and the 31st March, 1964 proved inadequate:—

103 (a) (vi) Jails

B. Schemes under the
Five Year Plans

O.	0.58		
R.	1.59	2.17	2.92
			+0.75

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

(vii) The saving of Rs. 3.61 lakhs under the charged appropriation was mainly accounted for by non-utilisation of provision under “(a)(iv) General Administration—A-Schemes outside the Five Year Plans” (Rs. 1.09 lakhs) and “(b) Original works—Communications B. Schemes under the Five Year Plans” (Rs. 2.59 lakhs), the reasons for which are awaited from the Controlling Officer.

**GRANT No. XLVII—CAPITAL OUTLAY ON
PUBLIC WORKS—Concl'd.**

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

(viii) A group head under which expenditure exceeded the charged appropriation to a large extent is given below:—

(b) Original works—
Communications—

A. Schemes outside the
Five Year Plans—
Charged

R.	0.01	0.01	1.03	+1.02
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The reasons for the excess are awaited from the Controlling Officer.

(ix) *Suspense Accounts*:—The expenditure in the voted grant includes an amount of Rs. 0.15 lakh under the group head "Suspense". The nature of the transactions recorded under sub-head 'Suspense' is explained in note (v) below the Appropriation Account of Grant No. XXXIII—Public Works.

An analysis of the 'Suspense' transactions accounted for during 1963-64 is given below together with the opening and closing balances under the different suspense heads:—

<i>Sub head</i>	<i>*Balance on the 1st April, 1963</i>	<i>Debits</i>	<i>Credits</i>	<i>*Balance on the 31st March, 1964</i>
(In lakhs of rupees)				
Purchases	**—1.10	..	..	—1.10
Stock	8.96	..	..	8.96
Miscellaneous Public Works				
Advances	1.44	0.15	0.15	1.44
Total	9.30	0.15	0.15	9.30

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

**The minus balance under 'Purchases' represents credit balance.

The Public Works Divisions were not operating the Stock Accounts under this Grant during 1963-64. The balances are to be transferred to the concerned Grants by adjustment by the Departmental Officers. The delay in the adjustment has been brought to the notice of Government.

GRANT No. XLVIII—CAPITAL OUTLAY ON OTHER WORKS

		<i>Total Grant or Appropriation</i>	<i>Actual Expenditure</i>	<i>Excess + Saving —</i>
		Rs.	Rs.	Rs.
MAJOR HEAD—				
109. CAPITAL OUTLAY ON OTHER WORKS				
Voted—				
Original	46,10,800	58,28,800	53,03,220	—5,25,580
Supplemen- tary	12,18,000			
Amount surrendered during the year (31st March, 1964)				3,56,000
Charged—				
Original	..	7,700	..	—7,700
Supplemen- tary	7,700			
Amount surrendered during the year				Nil

Notes and Comments

- (i) The saving of Rs. 5.26 lakhs in the voted grant formed 43 per cent of the supplementary grant of Rs. 12.18 lakhs obtained on the 3rd March, 1964. In view of the saving, the supplementary grant proved excessive.
- (ii) The saving 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) (a) II. B. (iii) Attapady Colonisation—			
O.	5.12		
R.	0.47	5.59	3.99 —1.60
The final saving of Rs. 1.60 lakhs formed 31 per cent of the original provision.			
The Controlling officer expressed his inability to intimate the reasons for the saving owing to non-completion of the reconciliation of the figures.			
The savings under this head during the four preceding years also were larger, viz., Rs. 1.09 lakhs (54 per cent) in 1959-60, Rs. 1.46 lakhs (40 per cent) in 1960-61, Rs. 5.02 lakhs (64 per cent) in 1961-62 and Rs. 3.34 lakhs (49 per cent) in 1962-63.			
(2) (a) II. C. 3. Land Acquisition and Development—			
O.	15.00		
R.	—3.26	11.74	9.76 —1.98

**GRANT No. XLVIII—CAPITAL OUTLAY ON
OTHER WORKS—Concl'd.**

Of the total saving of Rs. 5.24 lakhs forming 35 per cent of the original provision, saving of Rs. 3.26 lakhs was stated to be due mainly to post-budget orders of Government to curtail expenditure.

The reasons for the balance saving of Rs. 1.98 lakhs and its non-surrender were not furnished by the controlling officer; the departmental figures of expenditure had not been reconciled with those booked in the Audit Office.

The saving under the head during 1962-63 also was appreciable (Rs. 9.38 lakhs forming 94 per cent of the original provision). During 1961-62, the entire provision of Rs. 2.11 lakhs made by reappropriation remained unutilised.

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

		<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess + Saving —</i>
		Rs.	Rs.	Rs.
MAJOR HEAD—				
110. CAPITAL OUTLAY ON PORTS				
Original	15,69,000	15,69,000	10,78,498	—4,90,502
Supplementary	..			
Amount surrendered during the year (31st March, 1964)				3,45,100

Notes and Comments

The saving of Rs. 4.90 lakhs forming 31 per cent of the provision was accounted for by non-utilisation of provision to a substantial extent mainly under the following group head:—

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess + Saving —</i>
	<i>(In lakhs of rupees)</i>		
E (a) Works—			
Schemes under the Five Year Plans—			
O.	11.75		
R.	—3.00	8.75	8.46
			—0.29

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

Of the total saving of Rs. 3.29 lakhs forming 28 per cent of the original provision, saving of Rs. 2.85 lakhs was stated to be due to late receipt of sanction to the revised estimates for the Neendakara Project (Rs. 2.64 lakhs) and non-taking up of certain works (Rs. 0.21 lakh); reasons for the balance saving of Rs. 0.44 lakh are awaited from the Controlling Officer.

GRANT No. L—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	30,02,500	30,02,500	29,02,880	—99,620
Supplemen- tary	..			
Amount surrendered during the year				Nil
Charged—				
Original	10,000	95,000	82,522	—12,478
Supplemen- tary	85,000			
Amount surrendered during the year				Nil

Notes and Comments

- (i) The saving of Rs. 1 lakh in the voted grant was the result of savings amounting to Rs. 7.18 lakhs (under 3 group heads) partly offset by excesses amounting to Rs. 6.18 lakhs (under 7 other 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 (a) (i) Cost of Buses			
O.	24.50		
R.	—5.22	19.28	—0.63

GRANT No. L—CAPITAL OUTLAY ON
TRANSPORT SCHEMES—*Concl'd.*

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

The saving of Rs. 5.85 lakhs forming 24 per cent of the provision was stated to be mainly due to non-acquisition of new vehicles as the programme of expansion could not be implemented owing to the National Emergency and non-execution in full of supplies for which orders had been placed with firms (Rs. 5.22 lakhs).

- (2) B (a) (i) Establishment charges—Amount transferred from “57 B. Water Transport” .. —1.28 —1.28

The saving of Rs. 1.28 lakhs was stated to be due to the adjustment of value of Landing Craft Motors transferred to the Public Works Department and Boat withdrawn from service for disposal.

- (ii) In the following case, the provision proved largely inadequate:—

A (a) (iv) Plant and Machinery	0.50	1.59	+1.09
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The excess of Rs. 1.09 lakhs forming 219 per cent of the provision was stated to be due to expenditure on acquisition of additional machinery for which no provision was made.

GRANT No. LI—CAPITAL OUTLAY ON
FORESTS (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—			
119. CAPITAL OUTLAY ON			
FORESTS			
Original	29,30,900	29,30,900	—91,476
Supplementary	.. }		
Amount surrendered during the year (31st March, 1964)			43,500

APPROPRIATION ACCOUNTS

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

		<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess + Saving —</i>
		Rs.	Rs.	Rs.
MAJOR HEAD—				
120. PAYMENT OF COMMUTED VALUE OF PENSIONS				
Original	2,70,000	2,70,000	2,24,333	—45,667
Supplemen- tary	..			
Amount surrendered during the year				Nil

GRANT No. LIII—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	12,91,84,800	12,91,85,000	10,17,78,906	—2,74,06,094
Supplemen- tary	200			
Amount surrendered during the year (31st March, 1964)				2,00,12,900
Charged—				
Original	5,000	5,000	..	—5,000
Supplemen- tary	..			
Amount surrendered during the year				Nil

Notes and Comments

- (i) The saving of Rs. 2,74.06 lakhs in the voted grant formed 21 per cent of the original provision. Out of this, a sum of Rs. 2,00.13 lakhs was surrendered on the 31st March, 1964.
- (ii) The saving of Rs. 2,74.06 lakhs in the voted grant was the result of savings amounting to Rs. 3,12.96 lakhs (under 8 group heads) partly offset by excesses amounting to Rs. 38.90 lakhs (under 17

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

other group heads; important cases of excesses are mentioned in comment (iii) below).

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) (a) Grain Supply Scheme—

(v) Suspense-Debit—
Purchase Price

O.	10,90.00		
R.	—1,82.95	9,07.05	7,91.13 —1,15.92

The saving of Rs. 2,98.87 lakhs forming 27 per cent of the original provision was attributed to reduction in the quantity of rice allotted to the State by the Government of India (2,15,000 tonnes against the original estimate of 2,50,000 tonnes) (Rs. 1,82.95 lakhs) and non-receipt of certain debits from the Pay and Accounts Officer (Rs. 1,15.92 lakhs) for grains supplied in February and March, 1964.

The saving under the head during 1962-63 was 1,69.99 lakhs forming 16 per cent of the provision.

(2) (b) (ii) G. National Water

Supply and Sanitation

Schemes in Urban areas	3.75	0.05	—3.70
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The saving of Rs. 3.70 lakhs formed 99 per cent of the provision; part of this saving was due to non-adjustment of debits on account of supply of materials and equipment by the Government of India, owing to non-receipt from the Department of certificates regarding the material having been taken to stock (Rs. 1.15 lakhs) and non-receipt of debits from the Government of India on account of incidental charges and customs duty on materials and equipment under National Water Supply and Sanitation Scheme (Rs. 0.97 lakh). The reasons for the balance saving of Rs. 1.57 lakhs were not furnished by the Controlling Officer.

(3) (b) (v) A. Dis tribution of
Fertilisers (Manure Supply
Scheme) IV. Distribution
Charges—

O.	14.41		
R.	—10.10	4.31	4.31 ..

GRANT No. LIII—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)			

The saving of Rs. 10.10 lakhs forming 70 per cent of the provision was attributed to non-receipt of claims on account of supply of fertilisers in full, from the Fertilisers and Chemicals (Travancore) Limited, Alwaye (Rs. 1.75 lakhs), non-receipt of entire quantity of fertilisers indented for from the Government of India (Rs. 1.81 lakhs) and non-payment of distribution charges for the quantities of fertilisers issued for mixing (Rs. 6.54 lakhs).

The saving under the head during 1962-63 also was large (62 per cent of the original provision).

(iii) In the following cases the provision proved largely inadequate:—

- (1) (b) (v) A. Distribution of
Fertilisers (Manure Supply
Scheme) V. Suspense—
Debit—Purchase Price

O.	1,73.09			
R.	—16.67	1,56.42	1,98.58	+42.16

The final excess of Rs. 42.16 lakhs was stated to be due to unanticipated receipt of certain consignments of fertilisers during March, 1964 and consequential adjustments made in the accounts of the year.

- (2) (b) (v) D. Cost of materials
under T. C. M. Programme—
I. Assistance to Medical
Education

1.00	4.29	+3.29
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The excess expenditure of Rs. 3.29 lakhs was stated to be mainly on account of adjustment of the cost of materials and equipment received during 1959 to 1962 under O. A. 75 project for medical education, for which adequate provision had not been made.

GRANT No. LV—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 THE STATE GOVERNMENTS			
Original 11,23,22,100	12,35,69,900	12,01,52,204	—34,17,696
Supplementary 1,12,47,800			
Amount surrendered during the year (31st March, 1964)			22,82,900

Notes and Comments

- (i) The saving of Rs. 34.18 lakhs in the grant formed 30 per cent of the supplementary grant of Rs. 1,12.48 lakhs obtained on the 5th October, 1963 (Rs. 8.00 lakhs) and the 3rd March, 1964 (Rs. 1,04.48 lakhs). In view of the saving, the supplementary grant proved excessive.

Against a saving of Rs. 34.18 lakhs the amount surrendered on the last day of the financial year was only Rs. 22.83 lakhs.

- (ii) The saving of Rs. 34.18 lakhs was the net result of savings amounting to Rs. 81.95 lakhs (under 59 group heads) partly offset by excesses amounting to Rs. 47.77 lakhs (under 38 other group heads).

In the following cases 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>
		<i>(In lakhs of rupees)</i>		
1	Q. I (b) B. For schemes under the Five Year Plans	9.73	2.51 (26%)	The saving occurred mainly under the provision for 'Slum Clearance Schemes' and was due to cut in expenditure as a measure of economy (Rs. 1 lakh) and paucity of applications for loans from Municipal Councils (Rs. 1.09 lakhs). The savings under this head in 1961-62 and 1962-63 also were appreciable (31 per cent and 15 per cent respectively).

APPROPRIATION ACCOUNTS.

GRANT No. LV—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)				
2	Q I (c) (ii) C. Loans to Trivandrum City Improvement Trust	5.00	1.50 (30%)	Cut in expenditure as a measure of economy.
3	Q I (c) 4. Loans under Land Improve- ment Loans and Agriculturist Loan Act	12.00	2.29 (19%)	Delay in completion of prescribed formalities viz., of getting the non-encumbrance certificates, enquiry reports etc., and failure of the parties to produce title deeds and other documents.
The saving under this head in 1962-63 also was appreciable (41 per cent of the pro- vision).				
4	Q. I (c) 14. F. For Loan assistance to Poor holders for Rubber cultivation	13.00	7.94 (61%)	Due to non-allot- ment of new plots for rubber plantation as the land proposed for allotment was ordered by Government to be surrendered to the Revenue Department for rehabilitation of displaced persons from project areas (Rs. 7.68 lakhs) and due to non- sanctioning of loans to all the allottees since utilisation certificates were not received from the concerned Agri- cultural Extension Officers (Rs. 0.26 lakh).

GRANT No. LV—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)				
5	Q. I (c) 14. T. For Implementation of Package Programme	3.86	2.33 (60%)	<p>Late implementa- tion of the scheme as the rules for the issue of medium term loans for the purchase of work animals and implements were fina- lised only in January, 1964.</p> <p>During 1962-63, the entire provision under this group head re- mained unutilised.</p>
6	Q. I (h) (xix) Loans under Middle Income Group Housing Scheme	10.00	2.80 (28%)	<p>Mainly due to non- payment of loan to the Chandranagar House Building Co-operative Society which could not execute the required documents in time (Rs. 1.88 lakhs) and non-receipt of appli- cations for loans (Rs.0.18 lakh).Reasons for the balance saving (Rs. 0.74 lakh) are awaited from the Controlling Officer.</p>
7	Q. I (h) (xxxi) 1. Loans for Coir development	13.43	2.01 (15%)	<p>Cut in expenditure as a measure of economy.</p>
8	Q. I (h) (xxxi) 4. G. Loans for the establishment of Collective Weaving Centres	1.19	1.19 (100%)	<p>Due to non-accept- ance by the All India Handloom Board of the scheme of organisa- tion of one more Collec- tive Weaving Centre.</p>
9	Q. I (h) (xxxi) 12. For Industrial Housing to employers- State Sector	1.10	1.10 (100%)	<p>Cut in plan expendi- ture as a measure of economy.</p>

GRANT No. LV—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) (xxxi) 36. Public Co-operative Schemes— Construction Services	1.00	1.00 (100%)	Late issue of the rules governing disbursement of loans under the scheme and non-receipt of applications for loans during the year. During 1962-63 also, the entire provision remained unutilised.
11	Q. I (h) (xxxi) 46. Loans to settlers in Bhoodan and Gramdan lands	2.00	2.00 (100%)	Due to non-finalisation of rules relating to settlement of landless agricultural labourers on Bhoodan lands owing to difficulties which arose in the relinquishment of lands by donors, distribution of land and recovery of financial assistance.
12	Q. I (h) (xxxi) 48. Loans to Consumer Co-operatives	14.97	3.40 (23%)	The proposal to give financial assistance to Service Co-operatives also was not approved by the Government of India.

(iii) In the following cases provision made proved inadequate:—

Group head	Total Grant	Actual Expenditure	Excess + Saving —
(In lakhs of rupees)			
(1) Q. I (h) (ii) 8. Loans to Malabar Spinning and Weaving Mills			
O. 43.00			
S. 46.17	89.17	94.34	+5.17

The excess of Rs.5.17 lakhs occurred due to the Department's omission to provide funds for the loan availed of by the Mills from the State Bank of India in May, 1963 (Rs. 4.90 lakhs), and the Department's action in having treated the interest and bank commission on the key loan as part of the loan given to the Mills by the bank (Rs. 0.27 lakh).

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

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

(2) Q. I (h) (xxxi) 3. B.
Small Scale Industrialists

O.	10.90		
R.	0.14	11.04	12.08
			+1.04

The reasons for the excess remaining uncovered are awaited from the Government.

(iv) In the following cases, diversion/surrender of funds caused excess over allotments:—

(1) Q. I (e) 10. Short-term
credit to Cultivators

O.	37.00		
R.	—17.32	19.68	24.40
			+4.72

The anticipated saving of Rs. 17.32 lakhs was stated to have been surrendered/reappropriated owing to non-issue of loans to cultivators as they were already defaulters of previous loans, and fall in demand in Alleppey and Palghat Districts for loans from Government, as credit facilities were available from Co-operative Societies under the Package Programme. The surrender of Rs. 10 lakhs which was made on the last day of the year proved largely excessive and caused eventual excess of Rs. 4.72 lakhs. The excess was attributed to sanctioning of loans by some of the subordinate officers towards the close of the financial year, information regarding which reached the Controlling Officer only after the close of the year.

(2) Q. I (f) 1. Agricultural
Loans

O.	14.00		
R.	—1.01	12.99	15.72
			+2.73

A sum of Rs. 1.01 lakhs which was considered surplus to requirement based on the information available up to the end of January, 1964, was reappropriated to other group heads in March 1964.

The eventual excess of Rs. 2.73 lakhs was attributed to rush of expenditure during February and March, 1964 to make up shortfalls in the expenditure of the Blocks during previous years in pursuance of instructions issued by Collectors.

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

- (v) Two cases in which the supplementary grants obtained on the 3rd March, 1964 proved excessive are mentioned below:—

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

- (1) Q. I (h) (xxix) National Loans Scholarship Schemes

S.	6.52	6.52	3.65	—2.87
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The saving which formed 44 per cent of the provision was stated to be due to non-receipt in time of correct applications and bonds from scholars and bills from certain heads of institutions for countersignature, non-availability of eligible candidates under post-graduate and post-M. A./M. Sc. groups and non-acceptance of scholarships by certain scholars who were in receipt of more beneficial scholarships.

- (2) Q. I (h) (xxxi) 24-Village Housing Project

O.	3.38			
S.	7.00			
R.	—1.52	8.86	8.81	—0.05

The saving of Rs. 1.52 lakhs which was withdrawn by reappropriation/surrender on the last two days of the financial year, was stated to be due to delay in finalising the applications for loans pending with the District Collectors (Rs. 0.83 lakh) and in completing the procedure prescribed in the rules for sanctioning of loans (Rs. 0.69 lakh).

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	39,13,39,900		
Supplementary	..		
		39,13,39,900	33,23,32,775 —5,90,07,125
Amount surrendered during the year (31st March, 1964)			5,94,70,200

PUBLIC DEBT—REPAYMENT (ALL CHARGED)—*Contd.**Notes and Comments*

- (i) The saving of Rs. 5,90.07 lakhs in the appropriation was the result of savings amounting to Rs. 6,21.89 lakhs (under 7 group heads) partly offset by excesses amounting to Rs. 31.82 lakhs (under 7 other group heads).
- (ii) 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>
(In lakhs of rupees)			
(1) O. I. 1. Loans bearing Interest			
O. 6.00			
R. —6.00			

The entire provision of Rs.6.00 lakhs remained unutilised due to non-purchase and non-cancellation of securities as anticipated due to non-receipt of advice from the Reserve Bank of India which arranges the open market operations of the Government according to market conditions.

The savings under the head during the years 1961-62 and 1962-63 also were appreciable (27 per cent and 100 per cent respectively).

(2) O. I. 2. Loans not bearing interest—Expired loans				
O. 2,96.08				
R. —20.59	2,75.49	2,14.27	—61.22	

The total saving of Rs. 81.81 lakhs forming 28 per cent of the original provision was attributed to the fluctuating nature of the expenditure which could not be forecast with any degree of accuracy as it depended on the parties holding securities, preferring their claims.

The saving under this head during the year 1962-63 also was large (86 per cent of the provision).

(3) O. II Floating Debt—Other Floating loans				
O. 16,43.00				
R. —2,53.83	13,89.17	13,66.44	—22.73	

The saving of Rs. 2,76.56 lakhs in the original provision was stated to be due to shortfall in repayment of 'Ways and Means Advances' taken from the Reserve Bank of India (Rs. 3,23.00 lakhs); the saving on this item was partly offset by excess under 'Loans from other Banks' (Rs. 46.44 lakhs), mainly due to adjustment of expenditure of previous years in respect of Key loan account operated by the Malabar Spinning and Weaving Mills with the State Bank of India during the period from the 1st October, 1961 to the 31st March, 1963.

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

Group head	Total Appropriation	Actual Expenditure	Excess + Saving —
(In lakhs of rupees)			
(4) O. IV (iii) Loans from the National Co-operative Development Corporation			
O. 2.50			
R. —0.95	1.55	1.44	—0.11

The saving of Rs. 1.06 lakhs in the appropriation forming 42 per cent of the original provision was stated to be due to less demands from the Corporation for the repayment of Co-operative Development loans and loans to sugar factories.

- (iii) The following is a case in which reduction of funds by reappropriation/surrender made on the last day of the financial year caused a final excess:—

O. III (c) Other Ways and
Means Advances

O. 12,00.00			
R. —2,96.17	9,03.83	9,50.00	+46.17

The net saving of Rs. 2,50.00 lakhs was attributed to shortfall in the actual amount of 'Other Ways and Means Advances' given by the Government of India.

A sum of Rs. 46.17 lakhs was erroneously reappropriated from this group head when actually the amount was not available; this has caused the eventual excess.

- (iv) Under the following group head the provision proved inadequate:—

O. III (a) (ii) Centrally sponsored Schemes

O. 3.71			
R. 13.42	17.13	19.82	+2.69

The excess was due to adjustment of excess loans received from the Government of India in 1962-63 for 'Construction of hostels for technical institutions' and 'Slum clearance' (Rs. 2.69 lakhs).

- (v) A group head under which no provision was made is given below:—

O. IV (v) Loans from the Port
-of Cochin

2.68	+2.68
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The expenditure represents cost of water consumed by the Port of Cochin from the Ernakulam-Chowara Water Works adjusted (against the loan obtained from the Port) under the orders of Government issued in June, 1963; but no provision for this was made.

APPENDIX.

**Grant-wise details of estimates and actuals in respect of recoveries
which have been adjusted in the accounts in reduction of expenditure**

Page	Number and Name of Grant or Appropriation	Budget Estimates	Actuals	Actuals compared with Budget Estimates More + Less—	
		Rs.	Rs.		Rs.
12	II. Land Revenue	1,700	..	—	1,700
19	VIII. Elections	2,26,200	2,09,000	—	17,200
20	IX. Heads of States, Ministers and Head- quarters staff	1,54,800	191	—	1,54,609
21	X. District Administra- tion and Miscella- neous	1,45,200	..	—	1,45,200
24	XIII. Police	18,19,300	35,72,576	+	17,53,276
27	XIV. State Insurance and Miscellaneous	3,83,300	5,57,183	+	1,73,883
28	XV. Scientific Departments	40,300	..	—	40,300
28	XVI. University Education	..	58,783	+	58,783
42	XX. Public Health	12,100	12,661	+	561
45	XXI. Public Health Engineering	41,35,900	74,58,830	+	33,22,930
48	XXII. Agriculture	9,19,200	6,35,249	—	2,83,951
53	XXIII. Fisheries	35,000	..	—	35,000
55	XXV. Animal Husbandry	1,18,200	..	—	1,18,200
57	XXVI. Co-operation	7,23,400	5,43,000	—	1,80,400
58	XXVII. Industries	64,100	2,605	—	61,495
68	XXIX. Labour and Employment	3,67,700	48,830	—	3,18,870
73	XXXI. Statistics and Miscellaneous	58,000	..	—	58,000
74	XXXII. Irrigation	90,800	93,616	+	2,816
76	XXXIII. Public Works	6,11,86,900	5,14,19,540	—	97,67,360
	XXXV. Transport Schemes	25,20,000	22,43,262	—	2,76,738
	XXXVII. Pensions				
	Voted	2,55,000	6,95,135	+	4,40,135
	Charged	..	288	+	288
93	XXXIX. Forest	1,96,900	2,75,663	+	78,763

APPENDIX—*Concl'd.*

Page	Number and Name of Grant or Appropriation		Budget Estimates	Actuals	Actuals compared with Budget Estimates	
			Rs.	Rs.	More+	Less—
93	XL.	Miscellaneous	27,27,100	40,372	—	26,86,728
95	XLI.	Miscellaneous contributions and assignments	300	..	—	300
97	XLII.	National Emergency	7,06,000	..	—	7,06,000
98	XLIII.	Capital Outlay on Public Health	7,45,000	6,71,548	—	73,452
100	XLIV.	Capital Outlay on Agricultural Improvement	53,00,000	38,00,465	—	14,99,535
101	XLV.	Capital Outlay on Industrial Development	10,00,000	5,050	—	9,94,950
107	XLVI.	Capital Outlay on Irrigation	18,91,000	1,15,90,770	+	96,99,770
112	XLVII.	Capital Outlay on Public Works	82,17,900	98,60,247	+	16,42,347
120	XLVIII.	Capital Outlay on Other Works	..	6,41,754	+	6,41,754
124	LII.	Commuted Value of Pensions	2,70,000	2,24,333	—	45,667
124	LIII.	Capital Outlay on Schemes of Government Trading Voted	12,91,33,800	10,71,38,081	—	2,19,95,719
Total		{ Voted	22,34,45,100	20,17,98,744	—	2,16,46,356
		{ Charged	..	288	+	288





Comptroller and Auditor General of India
1965

**PRINTED BY THE S.G.P. AT THE GOVERNMENT PRESS,
TRIVANDRUM, 1965.**