



GOVERNMENT OF KERALA

APPROPRIATION ACCOUNTS

1964-65



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APPROPRIATION ACCOUNTS, 1964-65

ERRATA

<i>Page No. and particulars</i> (1)	<i>For</i> (2)	<i>Read</i> (3)
9 Column 2—lines 12-13	Government	Governments
11 Line 13	31st March, 1965)	(31st March, 1965)
38 Sl. No. 6—Column 5—line 4	Rs. 0.98 lakh)	(Rs. 0.98 lakh)
43 Line 7 from bottom	Thriuvilwamala	Thiruvilwamala
52 Last line	Rs. 101 lakhs	Rs. 1.01 lakhs
55 Sl. No. 1—Column 2—Line 2	Indusrties	Industries
60 Line 4 from bottom	anticiapted	anticipated
65 Sl. No. 6—Column 5—line 7 line 8	1963-67 24	1963-64 27
66 Line 15	sated	stated
68 Notes and comments (v) Heading	<i>Suspense Account</i>	<i>Suspense Accounts</i>
76 Line 11 from bottom— Column 1	Insert the figure '7' against 'Special Establishment etc.'	
89 Explanation below Sl. No. (1) Line 1	invoice	invoices
93 Sl. No. 4—Column 2— Line 1	94 (b) (i)5	96 (b) (i)5
94 Sl. No. 17—Column 2—Line 2	Appex	Apex
100 Sl. No. 1—Column 5—Line 6	rceceipt	receipt
109 Lines 4 and 3 from bottom	out standing	out- standing
117 Sl. No. 17—Column 2—last line	Delete the word 'and'	



INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Kerala for the year 1964-65 presents the accounts of sums expended in the year ended the 31st March, 1965, compared with the sums specified in the Schedules appended to the Appropriation Acts passed under Articles 204 and 205 of the Constitution of India.

In these Accounts—

.. 'O' stands for original grant or appropriation

'S' stands for supplementary grant or appropriation

.. 'R' stands for re-appropriations, withdrawals or surrenders sanctioned by a competent authority.

Charged appropriations and expenditure are shown in *italics*.

SUMMARY OF APPROPRIATION ACCOUNTS

Number and name of Grant or Appropriation	Total Grant or Appropriation	Expenditure	Expenditure compared with 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				
Charged	15,000	8,421	6,579	..
Voted	41,53,500	43,53,095	..	1,99,595
II. Land Revenue				
Voted	1,17,99,200	1,13,35,235	4,63,965	..
III. Excise				
Charged	10,000	3,979	6,021	..
Voted	25,53,400	24,89,560	63,840	..
IV. Taxes on Vehi- cles				
Voted	8,18,800	8,22,412	..	3,612
V. Stamps				
Voted	11,82,300	13,27,515	..	1,45,215
VI. Registration Fees				
Voted	36,13,100	36,46,316	..	33,216
Debt Charges				
Charged	6,57,61,500	6,55,22,568	2,38,932	..
VII. State Legislature				
Charged	25,400	10,954	14,446	..
Voted	8,91,800	6,03,500	2,88,300	..
VIII. Elections				
Voted	32,01,900	31,30,386	71,514	..
IX. Heads of States, Ministers and Headquarters Staff				
Charged	12,32,500	11,77,121	55,379	..
Voted	70,54,300	70,88,909	..	34,609
X. District Admi- nistration and Miscellaneous				
Charged	33,000	9,573	23,427	..
Voted	92,62,200	92,32,112	30,088	..

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				
Charged	13,34,500	12,92,824	41,676	..
Voted	97,43,000	98,92,800	..	1,49,800
XII. Jails				
Voted	51,88,900	51,00,765	88,135	..
XIII. Police				
Charged	4,000	..	4,000	..
Voted	4,04,04,000	3,91,47,372	12,56,628	..
XIV. State Insurance and Miscella- neous				
Voted	17,15,000	17,03,408	11,592	..
XV. Scientific Departments				
Voted	10,01,100	8,76,286	1,24,814	..
XVI. University Edu- cation				
Voted	1,76,75,900	1,47,13,009	29,62,891	..
XVII. General Edu- cation				
Charged	1,87,400	1,66,813	20,587	..
Voted	21,57,46,100	20,22,77,177	1,34,68,923	..
XVIII. Technical Edu- cation				
Voted	1,28,11,500	88,98,407	39,13,093	..
XIX. Medical				
Charged	9,700	9,043	657	..
Voted	5,20,29,400	4,90,51,940	29,77,460	..
XX. Public Health				
Voted	1,88,14,000	1,66,55,051	21,58,949	..
XXI. Public Health Engineering				
Voted	1,08,79,600	1,76,66,999	..	67,87,399

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	2,51,45,600	2,29,76,110	21,69,490	..
XXIII. Fisheries Voted	89,78,100	79,00,354	10,77,746	..
XXIV. Rural Develop- ment Voted	53,49,700	50,71,816	2,77,884	..
XXV. Animal Hus- bandry				
Charged	22,000	4,000	18,000	..
Voted	79,80,400	76,29,312	3,51,088	..
XXVI. Co-operation				
Charged	500	..	500	..
Voted	60,05,800	58,95,946	1,09,854	..
XXVII. Industries				
Charged	1,200	1,116	84	..
Voted	1,43,19,200	1,30,27,168	12,92,032	..
XXVIII. Community De- velopment Pro- jects, National Extension Ser- vice and Local Development Works				
Voted	2,63,28,300	2,26,55,639	36,72,661	..
XXIX. Labour and Employment				
Voted	77,87,500	76,09,881	1,77,619	..
XXX. Harijan Welfare				
Charged	1,00,000	43,461	56,539	..
Voted	1,83,76,000	1,76,76,919	6,99,081	..
XXXI. Statistics and Miscellaneous				
Voted	43,18,100	38,75,264	4,42,836	..

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.
XXXII. Irrigation				
Charged	15,500	16,755	..	1,255
Voted	2,93,63,500	3,32,21,556	..	38,58,056
XXXIII. Public Works				
Charged	1,20,000	1,69,710	..	49,710
Voted	9,81,84,800	8,78,49,676	1,03,35,124	..
XXXIV. Ports				
Voted	7,21,200	6,72,276	48,924	..
XXXV. Transport Schemes				
Charged	1,000	..	1,000	..
Voted	5,60,50,000	5,70,89,036	..	10,39,036
XXXVI. Famine				
Voted	19,27,200	17,14,668	2,12,532	..
XXXVII. Pensions				
Charged	3,09,100	2,21,173	87,927	..
Voted	2,83,34,200	2,40,17,745	43,16,455	..
XXXVIII. Stationery and Printing				
Voted	73,94,900	68,53,768	5,41,132	..
XXXIX. Forest				
Charged	22,700	..	22,700	..
Voted	1,37,79,900	1,37,74,973	4,927	..
XL. Miscellaneous				
Charged	48,22,300	48,60,069	..	37,769
Voted	56,90,400	43,53,136	13,37,264	..
XLI. Miscellaneous Contributions and Assignments				
Charged	1,25,000	86,874	38,126	..
Voted	13,37,300	12,22,778	1,14,522	..
XLII. National Emer- gency				
Voted	45,900	40,610	5,290	..

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.
XLIII. Capital Outlay on Public Health				
Voted	1,05,02,900	1,06,54,109	..	1,51,209
XLIV. Capital Outlay on Agricultural Improvement				
Charged	27,300	96,745	..	69,445
Voted	2,03,100	44,892	1,58,208	..
XLV. Capital Outlay on Co-operatives and on Industrial Development				
Charged	18,100	1,786	16,314	..
Voted	4,05,55,500	3,09,69,299	95,86,201	..
XLVI. Capital Outlay on Irrigation				
Charged	24,100	10,302	13,798	..
Voted	3,21,26,000	3,65,43,756	..	44,17,756
XLVII. Capital Outlay on Public Works				
Charged	2,94,300	1,41,110	1,53,190	..
Voted	6,48,22,400	5,64,09,209	84,13,191	..
XLVIII. Capital Outlay on Other Works				
Voted	51,15,700	35,04,908	16,10,792	..
XLIX. Capital Outlay on Ports				
Voted	52,94,900	23,69,467	29,25,433	..
L. Capital Outlay on Transport Schemes				
Charged	79,300	82,133	..	2,833
Voted	10,09,700	12,34,828	..	2,25,128

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	35,81,000	35,81,000	..	..
LII. Commuted Value of Pensions					
Voted	2,50,000	3,28,118	..	78,118	
LIII. Capital Outlay on Schemes of Government Trading					
Charged	45,100	44,606	494		
Voted	30,64,31,700	29,73,76,710	90,54,990	..	
LV. Loans and Advances by the Govern- ment					
Voted	19,91,27,600	16,81,08,024	3,10,19,576	..	
Public Debt— Repayment Charged	72,11,50,800	65,18,40,551	6,93,10,249	..	
Total {	Charged	79,57,91,300	72,58,21,687	7,01,30,625	1,61,012
	Voted	1,46,69,77,500	1,36,62,65,205	11,78,35,044	1,71,22,749
Grand Total	2,26,27,68,800	2,09,20,86,892	18,79,65,669	1,72,83,761	

SUMMARY OF APPROPRIATION ACCOUNTS—*Contd.*

The excesses over the following charged appropriations require regularisation:—

- (i) XXXII—Irrigation
- (ii) XXXIII—Public Works
- (iii) XL—Miscellaneous
- (iv) XLIV—Capital Outlay on Agricultural Improvement
- (v) L—Capital Outlay on Transport Schemes.

The excesses over the following voted grants require regularisation:—

- (i) I—Agricultural Income Tax and Sales Tax
- (ii) IV—Taxes on Vehicles
- (iii) V—Stamps
- (iv) VI—Registration Fees
- (v) IX—Heads of States, Ministers and Headquarters Staff
- (vi) XI—Administration of Justice
- (vii) XXI—Public Health Engineering
- (viii) XXXII—Irrigation
- (ix) XXXV—Transport Schemes
- (x) XLIII—Capital Outlay on Public Health
- (xi) XLVI—Capital Outlay on Irrigation
- (xii) L—Capital Outlay on Transport Schemes
- (xiii) LII—Commuted Value of Pensions.

The expenditure shown above does not include an amount of Rs. 18,71,477 met by advances from the Contingency Fund which were not subsequently reimbursed to the Fund before the close of the year by authorisation of the Parliament. The details of the expenditure are given below:—

<i>Major Head</i>	<i>Amount Rs.</i>	<i>Date of sanction of the advance</i>
31. Agriculture	6,00,974	22nd February, 1965 5th and 6th March, 1965
57. Road and Water Transport Schemes	6,873	3rd March, 1965

SUMMARY OF APPROPRIATION ACCOUNTS—*Contd.*

<i>Major Head</i>	<i>Amount Rs.</i>	<i>Date of sanction of the advance</i>
103. Capital Outlay on Public Works	5,50,000	24th March, 1965
109. Capital Outlay on Other Works	87,900	11th March, 1965
124. Capital Outlay on Schemes of Government Trading	1,88,313	17th March, 1965
Q. Loans and Advances by the State/Union Territory Government	4,37,417	22nd February, 1965 26th March, 1965

Necessary supplementary grant for recoupment of the advances was voted by Parliament in the next financial year on 25th September, 1965.

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 reconciliation between the total expenditure according to the Appropriation Accounts for 1964-65 and that shown in the Finance Accounts for that year is given below:—

	<i>Charged Rs.</i>	<i>Voted Rs.</i>
Total expenditure according to the Appropriation Accounts	72,58,21,687	1,36,62,65,205
<i>Deduct</i> —Total recoveries	..	42,46,07,743
Net total expenditure as shown in the Finance Accounts	72,58,21,687	94,16,57,462

The details of recoveries referred to are given in Appendix.

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, 1966.

A.K. Roy,

Comptroller and Auditor General of India

New Delhi,
The

GRANT No. I—AGRICULTURAL INCOME TAX AND SALES TAX

		Total Grant or Appropriation Rs.	Actual Expenditure Rs.	Excess + Saving— Rs.
MAJOR HEADS—				
4. TAXES ON INCOME OTHER THAN CORPORATION TAX				
12. SALES TAX				
13. OTHER TAXES AND DUTIES				
Charged—				
Original	15,000	15,000	8,421	—6,579
Supplementary	..			
Amount surrendered during the year 31st March, 1965)				9,000
Voted—				
Original	39,86,000	41,53,500	43,53,095	+1,99,595
Supplementary	1,67,500			
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. 1.68 lakhs obtained on the 31st March, 1965, there occurred an excess of Rs. 1,99,595 which requires to be regularised.
- (ii) (a) The excess occurred mainly under the following group head:—

Group head	Total Grant	Actual Expenditure (In lakhs of rupees)	Excess + Saving—
12 (a) (iii) District Offices			
Voted—			
O.	38.49	40.08	+1.79
S.	1.59		

The excess occurred mainly under the sub head 'Allowances' due to inadequate provision of funds for *ad hoc* increase in Dearness Allowance with effect from 1st October, 1964 sanctioned by the Government in January, 1965;

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

Sl. No.	Group head	Total Grant Rs.	Excess Rs.
1	12(a)(i) Law Officer	29,900	2,826
2	13. Other Taxes and Duties— Charges under the Electricity Acts	11,300	19,453

- (c) The excesses were partly counterbalanced by the saving under the group head '12 a(ii) Sales Tax Appellate Tribunal'.

GRANT No. II—LAND REVENUE (ALL VOTED)

		Total Grant Rs.	Actual Expenditure Rs.	Excess + Saving— Rs.
MAJOR HEAD—				
9. LAND REVENUE				
Original	1,17,99,200	1,17,99,200	1,13,35,235	—4,63,965
Supplementary	..			
Amount surrendered during the year (31st March, 1965)				93,700

Notes and Comments

- (i) Against the saving of Rs. 4.64 lakhs in the grant, only a sum of Rs. 0.94 lakh was surrendered, and that too on the last day of the financial year.
- (ii) The saving was accounted for by non-utilisation of provision to a substantial extent mainly under the group heads mentioned below:—

Sl. No.	Group head	Provision	Saving (and its percentage to provision) (In lakhs of rupees)	Reasons and remarks
1	(b) (i) A. General	6.93	1.18 (17%)	Mainly due to unfilled vacancies and economy in expenditure under 'Contingencies'. The saving in 1963-64 was 23% of the provision.
2	(b) (vii) Special staff for assignment of Government lands	4.89	1.29 (26%)	Mainly due to non-employment of Chainmen and posting of personnel drawing less pay. The saving in 1963-64 was 32% of the provision.
3	(b) (xii) Schemes under the Five Year Plan—Survey of unsurveyed areas of the State	27.53	4.61 (17%)	Non-purchase of a Litho Printing Press as the matter remained under correspondence with the Superintendent of Government Presses, Trivandrum (Rs. 2.64 lakhs), non-purchase of three jeeps due to non-release of the vehicles (Rs. 0.57 lakh) and unfilled vacancies and late receipt of Government sanction for conducting Survey Training Classes (Rs. 1.40 lakhs). The savings in 1962-63 and 1963-64 were 70% and 50% respectively.

GRANT No. III—EXCISE

MAJOR HEAD—		Total Grant or Appropriation Rs.	Actual Expenditure Rs.	Excess + Saving— Rs.
10. STATE EXCISE DUTIES				
Charged—				
Original	10,000	10,000	3,979	—6,021
Supplementary	..			
Amount surrendered during the year (31st March, 1965)				6,000
Voted—				
Original	25,53,400	25,53,400	24,89,560	—63,840
Supplementary	..			
Amount surrendered during the year (31st March, 1965)				53,300

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

		Total Grant	Actual	Excess +
		Rs.	Expenditure	Saving—
MAJOR HEAD—			Rs.	Rs.
11. TAXES ON VEHICLES				
Original	7,74,800	8,18,800	8,22,412	+3,612
Supplementary	44,000			
Amount surrendered during the year				Nil

Notes and Comments

(i) The expenditure exceeded the grant by Rs. 3,612 which requires to be regularised.

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

Sl. No.	Group head	Total Grant Rs.	Excess Rs.
1	(b) (i) Administration charges	5,15,100	20,879
2	(b) (iii) Regional Transport Authority	4,800	345

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

GRANT No. V—STAMPS (ALL VOTED)

		<i>Total Grant</i> Rs.	<i>Actual Expenditure</i> Rs.	<i>Excess + Saving—</i> Rs.
MAJOR HEAD—				
14. STAMPS				
Original	11,77,200	11,82,300	13,27,515	+1,45,215
Supplementary	5,100			
Amount surrendered during the year (30th March, 1965)				40,100

Notes and Comments

- (i) The expenditure exceeded the provision by Rs. 1,45,215; the excess requires to be regularised.
- (ii) (a) The excess occurred mainly under the following group head; in addition, an excess of Rs. 23,223 occurred under the head 'B. Judicial—Charges for the sale of stamps' (Provision Rs. 85,000: Expenditure Rs. 1,08,223):—

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess + Saving—</i>
		(In lakhs of rupees)	
A(b) Charges for the sale of stamps	6.00	8.19	+2.19

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 provision) and during 1963-64 Rs. 1.70 lakhs (37 per cent of the provision) for the same reason.

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

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	36,01,700	36,13,100	36,46,316	+33,216
Supplementary	11,400			
Amount surrendered during the year				Nil.

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

(i) Although the original grant was increased by a supplementary grant of Rs. 0.11 lakh obtained on the 31st March, 1965, there occurred an excess of Rs. 33,216 which requires to be regularised.

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

<i>Group head</i>	<i>Total Grant Rs.</i>	<i>Excess Rs.</i>
(b) (ii) Sub Registry Offices	30,86,500	50,678

(b) The excess was partly counterbalanced by savings under two other group heads.

DEBT CHARGES (ALL CHARGED)

	<i>Total Appropriation Rs.</i>	<i>Actual Expenditure Rs.</i>	<i>Excess + Saving— Rs.</i>
MAJOR HEADS—			
16. INTEREST ON DEBT AND OTHER OBLIGATIONS			
17. APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT			
<i>Original</i> 6,40,61,500	6,57,61,500	6,55,22,568	—2,38,932
<i>Supplementary</i> 17,00,000			
<i>Amount surrendered during the year (31st March, 1965)</i>			1,09,400

Notes and Comments

(i) The saving occurred mainly under the following group heads:—

<i>Group head</i>	<i>Total Appropriation (In lakhs of rupees)</i>	<i>Actual Expenditure</i>	<i>Excess + Saving—</i>
(1) 16. A.1(a) Interest on permanent loans			
O. 1,13.40	1,18.86	1,13.87	—4.99
S. 10.00			
R. —4.54			

The total saving of Rs. 9.53 lakhs was stated to be due to non-preferment of claims by some security holders.

In view of the saving, the supplementary appropriation of Rs. 10 lakhs obtained on the 31st March, 1965, proved almost unnecessary.

DEBT CHARGES (ALL CHARGED)—Contd.

<i>Group head</i>		<i>Total Appropriation</i>	<i>Actual Expenditure</i>	<i>Excess + Saving—</i>
		(In lakhs of rupees)		
(2) 16.A.1(c)2. Interest on Overdraft Account with the Reserve Bank of India				
O.	5.00			
R.	4.83	9.83	8.19	—1.64

Reasons for the saving are awaited from the Controlling Officer.

(3) 16.A.2(b) Savings Deposits— Interest on State Savings Bank Deposits				
O.	7.08			
R.	—0.77	6.31	5.71	—0.60

The total saving of Rs. 1.37 lakhs which was 19 per cent of the original provision was stated to be due to fall in the interest-bearing balance, mainly due to more withdrawals than deposits during the year.

The savings under this head during 1962-63 and 1963-64 also were appreciable (33 per cent and 30 per cent respectively of the original provision).

- (ii) The savings were partly counterbalanced by excesses under other group heads, important among which is given below:—

16.C.1.(i) Road Transport	8.50	11.27	+2.77
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The excess was stated to be due to adjustment of arrears of interest, after the close of the financial year, so as to minimise the liabilities to be carried forward to the accounts of the newly-formed Kerala State Road Transport Corporation.

(iii) *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, 1965 have also been indicated.

<i>Name of Fund</i>	<i>Purpose</i>	<i>Amount of con- tribution during 1964-65</i>	<i>Balance at the credit of the Fund as on the 31st March, 1965</i>
(In lakhs of rupees)			
(a) General Sinking Fund	Amortisation of loans	11.18	54.96
(b) Loan Depreciation Fund	Purchasing the securities of loans for cancellation	33.56	1,42.93

DEBT CHARGES (ALL CHARGED)—*Concl'd.*

These Funds are credited with the amounts set apart each year against the provision 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. On the maturity of the loan, the balance lying under this head is credited to the head "Deposits and Advances—Miscellaneous Government Account".

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 1964-65.

GRANT No. VII—STATE LEGISLATURE

		Total Grant or Appropriation Rs.	Actual Expenditure Rs.	Excess + Saving— Rs.
MAJOR HEAD—				
18. PARLIAMENT, STATE/UNION TERRITORY LEGISLATURE				
Charged—				
Original	25,400	25,400	10,954	—14,446
Supplementary	..			
Amount surrendered during the year (20th March, 1965)				12,000
Voted—				
Original	8,91,800	8,91,800	6,03,500	—2,88,300
Supplementary	..			
Amount surrendered during the year (20th and 31st March, 1965)				2,65,600

Notes and Comments

The saving of Rs. 2.88 lakhs in the voted grant, which formed 32 per cent of the provision, was accounted for mainly by non-utilisation of provision to a substantial extent under the following group head:—

Group head	Total Grant	Actual Expenditure	Excess + Saving—
	(In lakhs of rupees)		
B (a)(i) Assembly (Voted)—			
O. 5.23			
R. —2.47	2.76	2.64	—0.12

The net saving of Rs. 2.59 lakhs forming 49 per cent of the original provision was stated to be due to (i) dissolution of the State Legislature in September, 1964, (ii) conduct of the General Elections (1965) on a date later than that initially anticipated, (iii) dissolution of the newly elected Legislature and (iv) non-drawal by some Members of claims relating to Travelling Allowance and Fixed Allowance.

APPROPRIATION ACCOUNTS
GRANT No. VIII—ELECTIONS (ALL VOTED)

		<i>Total Grant</i> Rs.	<i>Actual Expenditure</i> Rs.	<i>Excess + Saving—</i> Rs.
MAJOR HEAD—				
18. PARLIAMENT, STATE/UNION TERRITORY LEGISLATURE				
Original	32,01,900	32,01,900	31,30,386	—71,514
Supplementary	..			
Amount surrendered during the year (31st March, 1965)				1,29,100

Notes and Comments

The saving occurred 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)		
C(a)I. Preparation and Printing of Electoral Rolls				
O.	15.50	12.93	12.89	—0.04
R.	—2.57			

The total saving of Rs. 2.61 lakhs forming 17 per cent of the original provision was stated to be due to reduced requirement of paper and printing charges consequent on lengthwise printing of electoral rolls and use of small types.

GRANT No. IX—HEADS OF STATES, MINISTERS AND HEAD-
QUARTERS STAFF

		<i>Total Grant or Appropriation</i> Rs.	<i>Actual Expenditure</i> Rs.	<i>Excess + Saving—</i> Rs.
MAJOR HEAD—				
19. GENERAL ADMINISTRATION				
Charged—				
Original	11,53,400	12,32,500	11,77,121	—55,379
Supplementary	79,100			
Amount surrendered during the year				Nil
Voted—				
Original	68,77,300	70,54,300	70,88,909	+34,609
Supplementary	1,77,000			
Amount surrendered during the year				Nil

GRANT No. IX—HEADS OF STATES, MINISTERS AND HEAD-
QUARTERS STAFF—*Concl'd.**Notes and Comments*

- (i) The expenditure under the voted grant exceeded the provision by Rs. 34,609 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 3 group heads:—

<i>Sl. No.</i>	<i>Group head</i>	<i>Total Grant</i>	<i>Excess</i>
		Rs.	Rs.
1	C(a)(iii) Law Department	3,75,600	16,216
2	C(c)(i) Board of Revenue	8,02,000	53,964
3	C(d) Local Fund Audit Establishments	6,62,200	9,040

- (b) The excesses were partly counterbalanced by savings under other group heads.
- (iii) In the following case provision in the voted section 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)			

A(h) Ministers—

O.	5.32			
R.	—2.14	3.18	3.24	+0.06

The net saving of Rs. 2.08 lakhs forming 39 per cent of the original provision was due to the resignation of the Ministry in September, 1964.

APPROPRIATION ACCOUNTS

GRANT No. X—DISTRICT ADMINISTRATION AND
MISCELLANEOUS

		<i>Total Grant or Appropriation</i> Rs.	<i>Actual Expenditure</i> Rs.	<i>Excess + Saving—</i> Rs.
MAJOR HEAD—				
19. GENERAL ADMINISTRATION				
<i>Charged—</i>				
<i>Original</i>	<i>33,000</i>	<i>33,000</i>	<i>9,573</i>	<i>—23,427</i>
<i>Supplementary</i>	<i>..</i>			
<i>Amount surrendered during the year (31st March, 1965)</i>				<i>21,700</i>
<i>Voted—</i>				
<i>Original</i>	<i>89,50,500</i>	<i>92,62,200</i>	<i>92,32,112</i>	<i>—30,088</i>
<i>Supplementary</i>	<i>3,11,700</i>			
<i>Amount surrendered during the year (31st March, 1965)</i>				<i>1,10,000</i>

GRANT No. XI—ADMINISTRATION OF JUSTICE

		<i>Total Grant or Appropriation</i> Rs.	<i>Actual Expenditure</i> Rs.	<i>Excess + Saving—</i> Rs.
MAJOR HEAD—				
21. ADMINISTRATION OF JUSTICE				
<i>Charged—</i>				
Original	13,33,000	13,34,500	12,92,824	—41,676
Supplementary	1,500			
Amount surrendered during the year (31st March, 1965)				14,800
<i>Voted—</i>				
Original	97,43,000	97,43,000	98,92,800	+1,49,800
Supplementary	..			
Amount surrendered during the year (31st March, 1965)				5,700

GRANT No. XI—ADMINISTRATION OF JUSTICE—*Concl'd.**Notes and Comments*

- (i) The expenditure exceeded the voted grant by Rs. 1,49,800; this requires regularisation.
- (ii) The excesses occurred mainly under the following group* heads; the bulk of the excess was due to *ad hoc* increase in "Dearness Allowance" (sanctioned to the Government Servants from 1st October, 1964) under the minor heads "(e) Civil and Sessions Courts" (Rs. 59,540) and "(f) Criminal Courts" (Rs. 54,336) which could have been covered by obtaining Supplementary Grant.

Sl. No.	Group head	Total Grant	Excess
		Rs.	Rs.
1	(b) Law Officers	6,69,600	38,579
2	(e) Civil and Sessions Courts	68,55,800	69,146
3	(f) Criminal Courts	21,64,800	48,869

GRANT No. XII—JAILS (ALL VOTED)

		Total Grant	Actual	Excess +
		Rs.	Expenditure	Saving—
			Rs.	Rs.
MAJOR HEAD—				
22. JAILS				
Original	47,16,900	51,88,900	51,00,765	—88,135
Supplementary	4,72,000			
Amount surrendered during the year				Nil

APPROPRIATION ACCOUNTS

GRANT No. XIII—POLICE

		<i>Total Grant or Appropriation Rs.</i>	<i>Actual Expenditure Rs.</i>	<i>Excess + Saving— Rs.</i>
MAJOR HEADS—				
23. POLICE				
26. MISCELLANEOUS DEPARTMENTS				
<i>Charged—</i>				
<i>Original</i>	<i>4,000</i>	<i>4,000</i>	<i>..</i>	<i>—4,000</i>
<i>Supplementary</i>	<i>..</i>			
<i>Amount surrendered during the year (31st March, 1965)</i>				<i>4,000</i>
<i>Voted—</i>				
<i>Original</i>	<i>3,94,03,900</i>	<i>4,04,04,000</i>	<i>3,91,47,372</i>	<i>—12,56,628</i>
<i>Supplementary</i>	<i>10,00,100</i>			
<i>Amount surrendered during the year (31st March, 1965)</i>				<i>12,31,600</i>

Notes and Comments

- (i) In view of the final saving of Rs. 12.57 lakhs in the voted grant, the supplementary grant of Rs. 10 lakhs obtained on the 31st March, 1965, for meeting additional expenditure on account of *ad hoc* increase in dearness allowance proved to be wholly unnecessary.
- (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:—

GRANT No. XIII—POLICE—*Concd.*

<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)

1	23(e)(ii)(1) Special Armed Police on duty within the State (Voted)	22.03	4.65 (21%)	Mainly due to non-raising of the 2nd Battalion of the Special Armed Police to its full strength, unfilled vacancies and less expenditure under 'Contingencies' as a measure of economy.
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The saving under this head during 1963-64 was Rs. 20.56 lakhs (54% of the provision).

2	23 (f) Home Guards	13.05	5.81 (45%)	Mainly due to non-receipt of furniture, stores, equipment and clothes owing to delay in obtaining sanction for the purchase and less expenditure on purchase and up-keep of vehicles (Rs. 5.62 lakhs) and non-attainment of the full sanctioned strength of Home Guards volunteers (Rs. 0.14 lakh).
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The saving under this head was Rs. 8.69 lakhs (72 per cent of the provision) in 1962-63 and Rs. 9.11 lakhs (41 per cent of the provision) in 1963-64.

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

		<i>Total Grant</i> Rs.	<i>Actual Expenditure</i> Rs.	<i>Excess + Saving—</i> Rs.
MAJOR HEAD—				
26. MISCELLANEOUS DEPARTMENTS				
Original	16,66,300	17,15,000	17,03,408	—11,592
Supplementary	48,700			
Amount surrendered during the year (31st March, 1965)				2,38,300

Notes and Comments

- (i) A sum of Rs. 2.38 lakhs was surrendered on the 31st March, 1965; the amount available for surrender was Rs. 0.12 lakh only.
- (ii) The following group head furnishes an instance of defective control. A sum of Rs. 2.38 lakhs, considered surplus to requirements, was surrendered on the 31st March, 1965. On the same day, however, based on an earlier report of 24th March, 1965, from the Controlling Officer, Government reduced the provision by Rs. 2 lakhs by reappropriation from this group head. This was mainly responsible for the eventual excess of Rs. 2.25 lakhs. The reasons for the anticipated saving of Rs. 2.38 lakhs are awaited.

<i>Group head</i>		<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess + Saving—</i>
(In lakhs of rupees)				
(g) (vi) Schemes under the Five Year Plans—Adoption of Metric System				
O.	9.93			
S.	Token			
R.	—4.38	5.55	7.80	+2.25

GRANT No. XV—SCIENTIFIC DEPARTMENTS (ALL VOTED)

		<i>Total Grant</i> Rs.	<i>Actual Expenditure</i> Rs.	<i>Excess + Saving—</i> Rs.
MAJOR HEAD—				
27. SCIENTIFIC DEPARTMENTS				
Original	10,01,100	10,01,100	8,76,286	—1,24,814
Supplementary	..			
Amount surrendered during the year (31st March, 1965)						1,81,900

Notes and Comments

The saving of Rs. 1.25 lakhs in the grant which formed 12 per cent of the provision was accounted for mainly by non-utilisation of provision to a substantial extent under the following group head:—

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

(b) Archaeological Department

(i) Archaeological Department—Proper

O.	2.56			
R.	—1.54	1.02	1.10	+0.08

The net saving of Rs. 1.46 lakhs in the original provision occurred mainly under "Repairs to Museum building at Padmanabhapuram Palace". It was stated that expenditure could not be incurred for want of sanction of Government for the revised estimate for which concurrence of the Madras Government was awaited.

GRANT No. XVI—UNIVERSITY EDUCATION (ALL VOTED)

		<i>Total Grant</i> Rs.	<i>Actual Expenditure</i> Rs.	<i>Excess + Saving—</i> Rs.
MAJOR HEAD—				
28. EDUCATION				
Original	1,73,55,700	1,76,75,900	1,47,13,009	—29,62,891
Supplementary	3,20,200			
Amount surrendered during the year (31st March, 1965)				20,75,700

GRANT No. XVI—UNIVERSITY EDUCATION (ALL VOTED)—*Contd.**Notes and Comments*

- (i) Government obtained supplementary grants of Rs. 200 on the 21st December, 1964 and Rs. 3,20,000 on the 31st March, 1965. In view of the saving of Rs. 29.63 lakhs in the grant, the supplementary grant of Rs. 3.20 lakhs obtained on the 31st March, 1965 for the reorganisation of National Cadet Corps could have been avoided, if the requirements had been assessed correctly. See also note (iv).
- (ii) Out of the saving of Rs. 29.63 lakhs, only a sum of Rs. 20.76 lakhs was surrendered and that too on the last day of the financial year.
- (iii) The saving was mainly accounted for by non-utilisation of provision wholly or to a substantial extent under the following group heads:—

<i>Sl. No.</i>	<i>Group head</i>	<i>Provision</i>	<i>Saving (and its percentage to provision)</i>	<i>Reasons and remarks</i>
<i>(In lakhs of rupees)</i>				
1	A(a)(iii)4. Grant to Kerala University for starting Post Graduate Courses in Industrial Management and Business Management	2.25	1.30 (58%)	Reduction in expenditure ordered by Government. No part of the saving was surrendered.
2	A(c)2. Equipment grant	3.00	3.00 (100%)	Late receipt of orders of Government regarding disbursement of the grant to non-Government Arts Colleges. In 1963-64 also, the saving was 95% of the provision.
3	A(c)5. Schemes under the Five Year Plan—Teaching grant	12.50	5.28 (42%)	Due mainly to the fluctuating nature of the expenditure, which is based on the income from tuition fees and grants received by the Colleges from the University Grants Commission (Rs. 5 lakhs). In 1963-64 also, the saving was 87% of the provision.

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

<i>Sl. No.</i>	<i>Group head</i>	<i>Provision</i>	<i>Saving (and its percentage to provision)</i>	<i>Reasons and remarks</i>
			(In lakhs of rupees)	
4	F(c) Scholarships (i) In Colleges (Non-Plan)	9.97	5.65 (57%)	Due mainly to non-renewal of scholarships to certain scholars selected during 1961-62, 1962-63 and 1963-64, as they were found ineligible as per rules and non-receipt of applications for renewals and fresh award of scholarships. In 1963-64 also, the saving was 56% of the provision.
5	F(e)(7) National Cadet Corps	17.04	2.85 (17%)	Due mainly to unfilled vacancies, enrolment of less number of cadets and low attendance of officers at various courses and of cadets at camps and parades. In 1962-63, the saving was 36% and in 1963-64, 24%.

(iv) In the following case, additional funds provided by supplementary grant on the last day of the financial year proved largely excessive:—

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess + Saving—</i>
			(In lakhs of rupees)
F(e)(30)(i) National Cadet Corps			
O.	17.28		
S.	3.20		
R.	—0.14	20.34	17.29 —3.05

The non-utilisation of almost the entire supplementary grant was stated to be mainly due to low strength of officers and cadets, fall in attendance at parades resulting in less expenditure on refreshment allowance, less expenditure on tailoring of uniforms due to change in policy in the supply of uniforms and non-purchase of furniture.

In 1962-63, the saving was 74%, and in 1963-64, 32% of the provision.

GRANT No. XVII—GENERAL EDUCATION

		<i>Total Grant or Appropriation Rs.</i>	<i>Actual Expenditure Rs.</i>	<i>Excess + Saving— Rs.</i>
MAJOR HEAD—				
28. EDUCATION				
<i>Charged—</i>				
<i>Original</i>	<i>1,00,000</i>	<i>1,87,400</i>	<i>1,66,813</i>	<i>—20,587</i>
<i>Supplementary</i>	<i>87,400</i>			
<i>Amount surrendered during the year</i>				<i>Nil</i>
<i>Voted—</i>				
<i>Original</i>	<i>20,13,57,900</i>	<i>21,57,46,100</i>	<i>20,22,77,177</i>	<i>—1,34,68,923</i>
<i>Supplementary</i>	<i>1,43,88,200</i>			
<i>Amount surrendered during the year (27th and 31st March, 1965)</i>				<i>86,41,700</i>

Notes and Comments

- (i) Government obtained supplementary grants on the 21st December, 1964 (Rs. 2 lakhs) and the 31st March, 1965 (Rs. 1,41.88 lakhs). In view of the saving of Rs. 1,34.69 lakhs in the voted section, the supplementary grant obtained on the 31st March, 1965 could have been restricted to actual requirements. See also note (iv).
- (ii) The group heads under which the provision in the voted section 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>
<i>(In lakhs of rupees)</i>				
1	B(a)II.D. Improvement of facilities for teaching core subjects in Secondary Schools	3.20	1.31 (41%)	Due mainly to purchase of equipment, appliances, reference books, etc., at less cost than estimated, tender reductions and non-receipt/non-availability of certain articles (Rs. 0.78 lakh); reasons for the balance saving of Rs. 0.53 lakh are awaited from the Controlling Officer.
2	B(a)II.F. Extension of sites to Departmental Secondary Schools	5.00	2.04 (41%)	Reasons for the saving of Rs. 1.72 lakhs are awaited from the Controlling Officer; the balance saving of Rs. 0.32 lakh was attributed to non-completion of the acquisition of sites.

GRANT No. XVII—GENERAL EDUCATION—Contd.

<i>Sl. No.</i>	<i>Group head</i>	<i>Provision</i>	<i>Saving (and its percentage to provision)</i>	<i>Reasons and remarks</i>
		(In lakhs of rupees)		
3	B(b)II. Teachers' Provident Fund	1.50	1.50 (100%)	Reasons awaited. No part of the saving was surrendered. In 1963-64 also, the saving was 93%.
4	B(b)IV. 1. Revision of salary of Private Secondary School Teachers	5.00	4.75 (95%)	Reasons for a saving of Rs. 4.15 lakhs are awaited from the Controlling Officer. In the preceding five years also, almost the entire provision remained unutilised.
5	C(a)III. I. Extension of sites to Departmental Lower Primary Schools	7.50	2.84 (38%)	Non-finalisation of land acquisition proceedings (Rs. 1.53 lakhs); reasons for the balance saving of Rs. 1.31 lakhs are awaited from the Controlling Officer. In 1963-64 also, the saving was 45%.
6	C(b)(iii) Maintenance Grant	41.00	13.37 (33%)	Reasons for a saving of Rs. 11.01 lakhs are awaited from the Controlling Officer; the balance saving of Rs. 2.36 lakhs was stated to be due to reduction in grant to schools having less strength due to introduction of per capita grant. In 1962-63, the saving was 28 per cent and in 1963-64, 31 per cent.
7	D(a)(iv) Basic Training Schools and Institutions	8.05	1.36 (17%)	Mainly unfilled vacancies (Rs. 1.16 lakhs). In 1962-63, the saving was 38 per cent and in 1963-64, 19 per cent.

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

<i>Sl. No.</i>	<i>Group head</i>	<i>Provision</i>	<i>Saving (and its percentage to provision)</i> (In lakhs of rupees)	<i>Reasons and remarks</i>
8	D(a)(viii)B. Basic Training Schools	5.68	1.11 (20%)	Unfilled vacancies, non-availability of approved books, tender reduction and non-finalisation of land acquisition proceedings (Rs. 0.82 lakh); reasons for the balance saving of Rs. 0.29 lakh are awaited from the Controlling Officer.
9	F(e)(1) Text Book Publications	35.23	8.02 (23%)	Due mainly to non-adjustment of the cost of gift paper received during 1963-64 due to non-receipt of sanction from Government in regard to the mode of adjustment, etc. and non-purchase of Swedish paper.
10	F(e)(4) Stipends	5.00	1.33 (27%)	Less number of stipendiary candidates. In 1962-63, the saving was 47 per cent and in 1963-64, 41 per cent.
11	F(e)(16) Campus Works Projects	1.50	1.50 (100%)	Reasons for the saving are awaited from the Controlling Officer. In 1962-63, the saving was 67% and in 1963-64, 73%.

(iii) In the following case, funds provided by supplementary grant on the 21st December, 1964 to recoup an advance obtained from the Contingency Fund proved excessive:—

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess+ Saving—</i>
(In lakhs of rupees)			
F(e)(28) Free supply of text books to children of displaced Goldsmiths			
S.	2.00	2.00	0.98 —1.02

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

GRANT No. XVII—GENERAL EDUCATION—Contd.

- (iv) The group heads under which additional provision made by supplementary grants and reappropriation on the 31st March, 1965 proved largely excessive are mentioned below:—

Group head	Total Grant	Actual Expenditure	Excess + Saving—
(In lakhs of rupees)			
(1) C(b)(i) General			
O.	7,47.55		
S.	74.00		
R.	—75.21	7,46.34	7,35.61 —10.73

The supplementary grant of Rs. 74 lakhs was obtained for *ad hoc* increase in dearness allowance and for giving house rent allowance, with effect from the 1st October, 1964, to the teachers of non-Government Primary Schools so as to afford parity with their counterparts in Government service.

Out of the total saving of Rs. 85.94 lakhs, a saving of Rs. 73.76 lakhs was stated to be due to non-implementation of the orders regarding parity as the teachers were given extension of time for exercising option till the 15th June, 1965; reasons for the balance saving of Rs. 12.18 lakhs are awaited from the Controlling Officer.

(2) F(a)(i) Administration (Voted)				
O.	22.43			
S.	50.21			
R.	—41.73	30.91	30.67	—0.24

Out of the supplementary grant of Rs. 50.21 lakhs, a sum of Rs. 42.22 lakhs was intended to meet expenditure on the *ad hoc* increase in dearness allowance. From this, a sum of Rs. 33.62 lakhs was surrendered on the same day, since savings to that extent were available within the grant. In view of this, the supplementary grant could have been reduced.

(3) F(e)30(xi)B. CARE Feeding Programme—

O.	35.90			
S.	16.73			
R.	12.85	65.48	41.80	—23.68

In view of the eventual saving of Rs. 23.68 lakhs, the supplementary grant of Rs. 16.73 lakhs could have been restricted to a token vote.

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

The saving under this head during 1963-64 also was Rs. 7 lakhs (25 per cent of the provision).

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

- (v) In the following cases, reduction of provision by reappropriation on the last day of the financial year proved excessive or unnecessary:—

<i>Group head</i>		<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess + Saving—</i>
		(In lakhs of rupees)		
(1) B(a)II.A. Opening of new Secondary Schools—				
O.	36.83			
R.	—2.28	34.55	39.11	+4.56
The anticipated saving of Rs. 2.28 lakhs was stated to be due to late filling of vacancies.				
The reasons for the eventual excess are awaited from the Controlling Officer.				
(2) B(a)II.B. Appointment of Hindi Teachers—				
(ii) Full time—				
O.	7.05			
R.	—3.49	3.56	4.98	+1.42
The anticipated saving of Rs. 3.49 lakhs was stated to be due to late filling of vacancies.				
The reasons for the eventual excess of Rs. 1.42 lakhs are awaited from the Controlling Officer.				
(3) C(a)III.A. Opening of new Lower Primary Schools				
O.	49.26			
R.	—12.02	37.24	41.32	+4.08
The anticipated saving of Rs. 12.02 lakhs was stated to be due mainly to late filling of vacancies after selection of the candidates by the Public Service Commission.				
The reasons for the eventual excess of Rs. 4.08 lakhs are awaited from the Controlling Officer.				
(4) C(a)III.M. Appointment of Hindi Teachers in Upper Primary Sections of High Schools				
O.	3.81			
R.	—1.27	2.54	3.66	+1.12
The anticipated saving of Rs. 1.27 lakhs was stated to be due to late appointment of teachers.				
The reasons for the eventual excess of Rs. 1.12 lakhs are awaited from the Controlling Officer.				

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

- (vi) Six group heads under which funds provided proved largely inadequate are given below:—

<i>Group head</i>		<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess + Saving—</i>
		(In lakhs of rupees)		
(1)	B(a)II.P. Qualitative Improvement of science education in Secondary Schools—			
	S. Token			
	R. 0.54	0.54	3.71	+3.17
(2)	B(b)IV.2. Grants to Private Secondary Schools opened during the Plan period—			
	O. 1.00			
	R. 13.58	14.58	20.11	+5.53
(3)	C(a)III.D. Opening of Upper Primary Schools—			
	O. 30.41			
	R. 2.11	32.52	39.46	+6.94
(4)	C(b)(iv)3. Grants to Upper Primary Schools opened during Plan period—			
	O. 2.00			
	R. 11.22	13.22	17.89	+4.67
(5)	C(b)(iv)4. Grants to Lower Primary Schools opened during Plan period—			
	O. 2.00			
	R. 6.32	8.32	10.35	+2.03
(6)	F(b)(ii)A. District and Sub District Offices—			
	O. 2.74			
	R. 1.86	4.60	6.23	+1.63

The reasons for the excesses under these group heads are awaited from the Controlling Officer.

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

The expenditure shown in the grant includes a sum of Rs. 26,650 being the contribution made from revenues to the Depreciation Reserve Fund of Text Book Publications. The Fund was created in 1954-55. It is intended 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 1964-65 was Rs. 1.84 lakhs.

An account of the transactions of the Fund during 1964-65 is given in Statement No. 16 of the Finance Accounts for 1964-65 of the Government of Kerala.

GRANT No. XVIII—TECHNICAL EDUCATION (ALL VOTED)

		Total Grant Rs.	Actual Expenditure Rs.	Excess + Saving— Rs.
MAJOR HEAD—				
28. EDUCATION				
Original	1,28,11,500	1,28,11,500	88,98,407	—39,13,093
Supplementary	..			
Amount surrendered during the year (31st March, 1965)				19,61,500

Notes and Comments

- (i) Out of the saving of Rs. 39.13 lakhs forming 31 per cent of the original provision, only a sum of Rs. 19.62 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 to a substantial extent:—

Sl. No.	Group head	Provision	Saving (and its percentage to provision)	Reasons and remarks
(In lakhs of rupees)				
1	E(b)(ix)A. Development of Engineering College, Trivandrum	4.72	2.94 (62%)	Due mainly to non-receipt of equipment indented for from suppliers, delay in obtaining import licence, and restriction in the release of foreign exchange and non-sanctioning in full of additional staff. In 1963-64 also, the saving was Rs. 3.81 lakhs (67% of the original provision);
2	E(b)(ix)C. Post-Graduate Course in the Engineering College, Trivandrum	6.41	3.00 (47%)	A saving of Rs. 1.20 lakhs was attributed to non-purchase of equipment due to delay in getting import licence or non-receipt of equipment ordered for from the firms; reasons for a saving of Rs. 1.55 lakhs are awaited from the Controlling Officer. In 1963-64 also, the saving was Rs. 1.88 lakhs (67% of the provision).

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)		
3	E(b)(ix) F. Introduction of Five Year Integrated Course in the Engineering Colleges, Trivandrum and Trichur	4.14	2.74 (66%)	Reasons for the saving of Rs. 2.13 lakhs are awaited from the Controlling Officer; the balance saving of Rs. 0.61 lakh was attributed to non-purchase of equipment due to delay in getting import licence or non-receipt of equipment ordered for. In 1961-62, the saving was 74%, in 1962-63, 79% and in 1963-64, 77%.
4	E(b)(ix) G. Short-term Courses, Part-time courses and Teachers' Training Programmes	2.71	1.83 (68%)	Non-purchase of equipment due to delay in getting import licence or non-receipt of equipment from the firms (Rs. 1.35 lakhs); reasons for the saving of Rs. 0.48 lakh are awaited from the Controlling Officer.
5	E(b)(ix) H. Purchase of furniture for Hostels attached to Engineering Institutions	2.00	1.71 (85%)	Due mainly to non-receipt of furniture ordered for.
6	E(b)(ix) I. Central Polytechnic, Trivandrum	4.83	2.72 (56%)	Due mainly to non-purchase of equipment owing to non-availability, delay in getting import licence, restricted release and late release of foreign exchange and non-receipt of equipment from the firms.
7	E(b)(ix) L. Development of Polytechnic, Kalamassery	3.95	3.50 (89%)	Due mainly to non-receipt of equipment ordered for (Rs. 3.17 lakhs).
8	E(b)(ix) M. Reorganisation of the existing Industrial Schools at Cannanore, Calicut and Trichur into Junior Technical Schools.	3.15	2.14 (68%)	Due mainly to non-receipt of furniture and equipment.
9	E(b)(ix) N. Development of Polytechnic, Kozhikode	1.99	1.27 (64%)	Due mainly to non-receipt of equipment from the firms (Rs. 1 lakh). In 1962-63, the saving was 75% and in 1963-64, 47%.

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

<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)				
10	E(b)(ix)P. Polytechnic, Cannanore	5.05	2.40 (48%)	Due mainly to non-purchase of equipment due to delay in getting import licence and non-receipt of equipment from the firms (Rs. 1.89 lakhs) and unfilled vacancies due to non-availability of qualified hands (Rs. 0.31 lakh). In 1961-62, the saving was 56%, in 1962-63, 64% and in 1963-64, 63%.
11	E(b)(ix)Q. Polytechnic, Kottayam	4.24	1.69 (40%)	Due mainly to non-receipt of equipment from the firms (Rs. 0.94 lakh) and unfilled vacancies due to non-availability of qualified hands (Rs. 0.12 lakh); reasons for a saving of Rs. 0.58 lakh are awaited from the Controlling Officer. In 1961-62, the saving was 48%, in 1962-63, 33% and in 1963-64, 40%.
12	E(c)(2)(i) Grant-in-aid to Private Engineering Colleges	5.00	2.66 (53%)	Non-payment of full amounts of grants to certain private Engineering Colleges as they were not qualified to receive the full amount during the year.
13	E(c)(2)(iii) Grant-in-aid to Private Polytechnics	8.00	4.75 (59%)	
14	E(d) Miscellaneous Schemes under the Five Year Plan—Scholarships, stipends, etc. to students in Engineering Colleges, Polytechnics and other Technical Institutions	2.02	1.34 (66%)	Less number of students eligible to receive the scholarships and stipends.

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

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess + Saving—</i>
(In lakhs of rupees)			
E(c)(1) Grants to Industrial Schools			
O.	0.50		
R.	—0.25	0.25	1.25
			+1.00

The reason for the excess is awaited from the Controlling Officer.

GRANT No. XIX—MEDICAL

MAJOR HEAD—		Total Grant or Appropriation Rs.	Actual Expenditure Rs.	Excess+ Saving— Rs.
29. MEDICAL Charged—				
Original	4,000	9,700	9,043	—657
Supplementary	5,700			
Amount surrendered during the year				Nil
Voted—				
Original	5,20,29,300	5,20,29,400	4,90,51,940	—29,77,460
Supplementary	100			
Amount surrendered during the year (January and March, 1965)				19,86,900

Notes and Comments

- (i) Against the saving of Rs. 29.77 lakhs in the voted grant, only a sum of Rs. 19.87 lakhs was surrendered; the bulk (Rs. 18.55 lakhs) of the surrender was made only on the last day of the financial year.
- (ii) The saving was accounted for by non-utilisation of provision to a substantial extent mainly under the group heads mentioned below:—

Sl. No.	Group head	Provision	Saving (and its percentage to provision) (In lakhs of rupees)	Reasons and remarks
1	(f)(ii) I. Medical benefits in family implemented areas B. Dispensaries	29.71	18.79 (63%)	A saving of Rs. 10.17 lakhs was stated to be due to non-implementation in full of the scheme of providing medical benefits to the families of insured persons and its non-extension or late extension to certain areas mainly due to non-availability of doctors, compounders, nurses, etc. and also due to late completion of the construction of E. S. I. T. B. Hospital at Mulamkunnathukavu. A further saving of Rs. 4.68 lakhs represents the amount redistributed consequent on the bifurcation of the scheme into 'Medical benefits in family implemented areas' and 'Medical benefits in non-family implemented areas'.

Reasons for the balance saving of Rs. 3.94 lakhs are awaited from the Controlling Officer.

GRANT No. XIX—MEDICAL—Contd.

<i>Sl. No.</i>	<i>Group head</i>	<i>Provision</i>	<i>Saving (and its percentage to provision)</i>	<i>Reasons and remarks</i>
(In lakhs of rupees)				
2	(b)IV(i)A. Starting of new Dispensaries	5.38	2.08 (39%)	Late opening of dispensaries and unfilled vacancies (Rs. 1.25 lakhs) and post-budget reduction in Plan expenditure (Rs. 0.83 lakh).
3	(b)IV(i)B. Providing additional beds in hospitals	10.04	5.51 (55%)	Post-budget reduction in Plan expenditure (Rs. 3.53 lakhs) and unfilled vacancies (Rs. 1.98 lakhs).
4	(b)IV(i)E. Leprosy Control Schemes—S.E.T. Centres	2.91	1.17 (40%)	Due mainly to unfilled vacancies.
5	(b)IV(i)L.V.D. Clinics	1.50	1.21 (80%)	Post-budget reduction in Plan expenditure (Rs. 1.09 lakhs) and unfilled vacancies and postponement of opening of new clinics (Rs. 0.12 lakh).
6	(b)IV(i)M. Improvements to Hospitals and Dispensaries	2.08	1.59 (76%)	Post-budget reduction in Plan expenditure (Rs. 0.61 lakh) and unfilled vacancies Rs. 0.98 lakh).
7	(d)(i)B. Medical College, Kozhikode	9.43	1.41 (15%)	Due mainly to unfilled vacancies and non-receipt of books, laboratory equipment, chemicals, etc.
8	(d)(iii)I.D. Development of Post-Graduate Education in the Medical College, Trivandrum	3.72	2.42 (65%)	Non-sanctioning of stipend to post-graduate trainees as they were in receipt of scholarships from the Government of India, late appointments to certain posts and non-receipt of equipment.

The saving under this head in 1963-64 was also substantial (83 per cent of the provision).

GRANT No. XIX—MEDICAL—*Concl'd.*

<i>Sl. No.</i>	<i>Group head</i>	<i>Provision</i> (In lakhs of rupees)	<i>Saving (and its percentage to provision)</i> (In lakhs of rupees)	<i>Reasons and remarks</i>
9	(d)(iii) I.F. Medical College, Kozhikode	9.81	2.91 (30%)	Reasons awaited from the Controlling Officer. No part of the saving was surrendered.
10	(d)(iii) I.H. Medical College, Kottayam	14.97	2.61 (17%)	Unfilled vacancies (Rs. 1.36 lakhs), reduction in expenditure as a measure of economy (Rs. 1 lakh) and non-receipt of furniture (Rs. 0.25 lakh).

(iii) In the following case, the provision made by reappropriation on the 31st March, 1965 proved excessive:—

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

(f)(ii) II (Medical benefits in non-family implemented areas—

B. Dispensaries

R.	4.68	4.68	3.34	—1.34
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The reasons for the saving are awaited from the Controlling Officer.

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

(b) IV(i) O. Development of the Collegiate Hospitals, Kozhikode	2.39	3.75	+1.36
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The reasons for the excess and its remaining uncovered are awaited from the Controlling Officer.

GRANT No. XX—PUBLIC HEALTH (ALL VOTED)

		Total Grant	Actual Expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
MAJOR HEAD—				
30. PUBLIC HEALTH				
Original	1,83,13,900	1,88,14,000	1,66,55,051	—21,58,949
Supplementary	5,00,100			
Amount surrendered during the year (31st March, 1965)				33,36,700

Notes and Comments

- (i) The saving of Rs. 21.59 lakhs in the grant was more than four times the supplementary grant of Rs. 5 lakhs obtained on the 21st December, 1964. In view of this, the supplementary grant could have been restricted to a token vote.
- (ii) The surrender (Rs. 33.37 lakhs) in the grant, which was made on the last day of the financial year, was in excess by Rs. 11.78 lakhs, of the amount available for surrender (Rs.21.59 lakhs).
- (iii) The group heads under which the provision was not utilised wholly or to a substantial extent are given below:—

Sl. No.	Group head	Provision	Saving (and its percentage to provision)	Reasons and remarks
(In lakhs of rupees)				
1	(a)(ii) M.C.H. Free Milk Feeding Programme of the UNICEF	3.35	2.38 (71%)	Late receipt of administrative sanction and unfilled vacancies.
2	(a)(iv) A. Centres under the Control of the Director of Health Services	21.52	7.83 (36%)	Due mainly to unfilled vacancies on account of non-availability of qualified hands. The saving in 1963-64 was 15%, for the same reason.
3	(a)(viii) A. Centres under the control of the Director of Health Services	15.70	7.97 (51%)	Due mainly to unfilled vacancies. In 1961-62, the saving was 27%, in 1962-63, 20% and in 1963-64, 16%.
4	(a)(xvi) (2) M.C.H. Centres	2.14	1.02 (47%)	Due to post-budget decision of Government ordering reduction in Plan expenditure.
5	(a)(xvi) (9) School Health Services	1.00	1.00 (100%)	

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

Sl. No.	Group head	Provision	Saving (and its percentage to provision)	Reasons and remarks
(In lakhs of rupees)				
6 (c)(v)	Schemes under the Five Year Plan—Eradication of small pox	18.00	2.25 (12%)	Mainly post-budget decision of Government ordering reduction in Plan expenditure.
7(d)(iv)	A. Public Health Laboratory, Trivandrum	2.15	1.20 (56%)	Reason for the saving of Rs. 0.96 lakh is awaited from the Controlling Officer; the balance saving of Rs. 0.24 lakh was attributed to post-budget decision of Government ordering reduction in Plan expenditure.

(iv) In the following cases, reduction of provision by reappropriation/surrender of funds caused excess over allotments:—

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

(1) (a)(vi) A. Centres under the Control of the Director of Health Services—

O.	50.72			
R.	—10.07	40.65	47.08	+6.43

A sum of Rs. 10.07 lakhs was surrendered on the last day of the financial year. This was stated to be mainly due to post-budget reduction in expenditure (Rs. 6.70 lakhs) and unfilled vacancies (Rs. 2.50 lakhs).

The surrender proved largely excessive in view of the eventual excess of Rs. 6.43 lakhs. The excess was stated to be mainly due to *ad hoc* increase in Dearness Allowance and purchase of medicines for the Primary Health Centres.

(2) (a)(xvi) (5) National Filaria Control—

O.	9.43			
R.	—3.69	5.74	10.68	+4.94

A sum of Rs. 3.69 lakhs was withdrawn by reappropriation (Rs. 1.69 lakhs) on the 25th March, 1965 and by surrender (Rs. 2 lakhs) on the last day of the financial year. The surrender of Rs. 2 lakhs was stated to be due to cut imposed by Government in Plan expenditure; reasons for the reappropriation of Rs. 1.69 lakhs are awaited from the Controlling Officer.

APPROPRIATION ACCOUNTS

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

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

In view of the eventual excess of Rs. 4.94 lakhs, the reduction of provision by Rs. 3.69 lakhs was not justified. The excess was stated to be due to unanticipated adjustment of the cost of equipment supplied by the Government of India and *ad hoc* increase in Dearness Allowance.

(v) In the following case, the additional provision made by reappropriation proved inadequate:—

(a)(xvi) (6)B. Family Planning Centres—

O.	9.71			
R.	17.02	26.73	31.07	+4.34

The excess was stated to be due to filling up of certain vacancies towards the close of the financial year.

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	1,08,79,500	}	1,08,79,600	1,76,66,999	+67,87,399½
Supplementary	100				

Amount surrendered during the year (27th, 30th and 31st March, 1965) 7,26,200

Notes and Comments

- (i) The expenditure exceeded the budget provision by Rs. 67,87,399; the excess requires to be regularised.

In 1961-62, 1962-63 and 1963-64 also, the grants were exceeded by Rs. 31.85 lakhs, Rs. 35.06 lakhs and Rs. 28.75 lakhs respectively.

An amount of Rs. 7.26 lakhs was surrendered between 27th and 31st March, 1965. In view of the excess, the surrender of funds did not prove justified.

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

- (ii) (a) The amount of excess was comparatively large under the following group heads:—

Group head	Total Grant	Actual Expenditure (In lakhs of rupees)	Excess + Saving—
(1) (e)(ii) C.I. Maintenance of Willingdon Water Works (Trivandrum)	7.00	9.71	+2.71

The excess of Rs. 2.71 lakhs forming 39 per cent of the original provision was stated to be due to:—

- (i) increased expenditure on wages and on Work charged Establishment,
- (ii) payment of arrears of pay and overtime wages sanctioned to workers and
- (iii) increased expenditure on electricity charges for pumping of water from Aruvikkara.

- (2) (e)(ii) C.5. Maintenance of Hospitals and other Buildings under Medical and Public Health

O.	3.19			
R.	1.20	4.39	7.75	+3.36

No provision was included in the original budget of the Public Health Engineering Department for maintenance of Medical buildings, as a proposal was under consideration to transfer these maintenance works to the Public Works Department. The proposal did not materialise and, in August, 1964, Government authorised the department to incur expenditure to the extent of Rs. 4.50 lakhs on this item, stating that funds would be provided by reappropriation or supplementary grant. This was, however, not done and thus an expenditure of Rs. 3.36 lakhs remained uncovered.

- (3) (e)(v) Suspense—Debit 40.00 1,09.63 +69.63

The excess of Rs. 69.63 lakhs formed 174 per cent of the original provision. Reasons for the excess are awaited from the Controlling Officer.

The excesses under this group head were Rs. 45.18 lakhs in 1961-62, Rs. 44.19 lakhs in 1962-63 and Rs. 32.50 lakhs in 1963-64.

- (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 3 group heads:—

Sl. No.	Group head	Total Grant Rs.	Excess Rs.
1	(e) (i) 4. Investigation Works	..	93,821
2	(e)(ii) C.2. Maintenance of Ramavarmapuram, Nemmara, Thriuvilwamala etc. Water Works (Trichur)	90,000	13,174
3	(e)(ii) C.3. Maintenance of Ernakulam, Chowara, S.P.B. Alleppey, Littoral tracts etc. Water Works (Ernakulam)	4,50,000	82,489
4	(e)(ii) C.6. Maintenance of Water Supply installations of the Panchayats	1,30,000	78,659

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

(c) The excesses were partly counterbalanced by savings under other group heads, the more important of which are given in note (iv) below:—

(iii) The following is a case of injudicious reappropriation of funds, which increased the excess over the grant:—

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess + Saving—</i>
(In lakhs of rupees)			
(a)(xviii) C.I. Water Works and Drainage Establishments			
O.	13.32		
R.	—1.53	11.79	13.90
			+2.11

The ultimate excess of Rs. 2.11 lakhs was mainly caused by the transfer of Rs. 1.53 lakhs to other heads of account anticipating savings consequent on the abolition of the Public Health Division, Palghat with effect from the 1st November, 1964 as a measure of economy (Rs. 0.67 lakh), transfer of the Environmental Sanitation Pilot Project to the Director of Health Services with effect from the 1st June, 1964 and consequential change in classification to Grant No. XX—Public Health (Rs. 0.67 lakh) and non-submission of proposals for additional staff as a measure of economy (Rs. 0.71 lakh) offset by excess under "Allowances" on account of *ad hoc* increase in Dearness Allowance sanctioned in March, 1965 (Rs. 0.52 lakh).

The excess of Rs. 2.11 lakhs was stated to be mainly due to conversion of some of the Sub Divisions into Employees' State Insurance Corporation Sub Divisions and consequential change in classification from Grant No. XLIII—Capital Outlay on Public Health to this Grant (Grant No. XXI).

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

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

O.	4.00			
R.	—3.82	0.18	0.26	+0.08

The net saving of Rs. 3.74 lakhs forming 94 per cent of the original provision was stated to be due to non-payment of grants to six Municipalities and the Trivandrum Corporation. It was stated that the Trivandrum Corporation and Quilon Municipality could not claim the grant as they did not complete the works, the Municipal Councils of Ernakulam, Mattancherry and Kottayam dropped the schemes and the Trichur and Fort Cochin Municipalities did not finalise the schemes.

The saving under this head in 1963-64 was Rs. 1.26 lakhs (42 per cent of the provision).

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

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

- (2) (b)(ii) Contribution to Corporation and Municipal Councils for Town Improvement

O.	2.00		
R.	—1.06	0.94	0.85 —0.09

Of the total saving of Rs. 1.15 lakhs (57 per cent of the original provision), a saving of Rs. 0.52 lakh was attributed to non-payment of contributions to certain municipalities due to non-completion of schemes/non-acquisition of lands; a saving of Rs. 0.35 lakh was attributed to cut in Plan expenditure ordered by Government.

- (3) (b)(iv) Grants to Trichur Municipality for installation of Night Soil treatment Plant

O.	1.00		
R.	—1.00	..	0.01 +0.01

Almost the entire provision remained unutilised. It was stated that the work could not be taken up as expected due to difficulty in the selection of site owing to technical reasons.

- (4) (b)(v) Grants to the Trivandrum City Improvement Trust

O.	1.50		
R.	—1.24	0.26	0.26 ..

The saving of Rs. 1.24 lakhs forming 83 per cent of the original provision was stated to be due to reduction in the amount of grant to the City Improvement Trust on the basis of the actual deficit in revenue account of the Trust and adjustment of excess grant for the previous year (Rs. 0.74 lakh) and cut in Plan expenditure imposed by Government in May, 1964 (Rs. 0.50 lakh).

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

O.	6.00		
R.	—4.71	1.29	2.15 +0.86

The anticipated saving of Rs. 4.71 lakhs was stated to be due to the economy measures adopted by the department by postponing less urgent works to the next financial year so as to find sufficient funds for transfer to group head “30 (e) (ii) D.I. I. Provision for additional beds in Hospitals and improvements to existing hospitals and dispensaries” for meeting payments in connection with spill over works and new petty works for which no provision was made in the Budget.

GRANT No. XXI—PUBLIC HEALTH ENGINEERING¹ (ALL VOTED)—*Concl'd.*

<i>Group head</i>		<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess + Saving—</i>
		(In lakhs of rupees)		
(6) (e)(ii)DI.1. Provision for additional beds in Hospitals and improvements to existing hospitals and dispensaries				
O.	1.48			
R.	4.22	5.70	4.51	—1.19

The saving of Rs. 1.19 lakhs formed 21 per cent of the provision. Reasons for the saving are awaited from the Controlling Officer.

The additional funds provided by reappropriation in February, 1965 proved excessive.

(7) (e) (ii)D.I.9. Construction of buildings for the existing Ayurveda Hospitals and dispensaries and for increasing the bed strength				
O.	1.31			
R.	0.23	1.54	0.50	—1.04

The saving of Rs. 1.04 lakhs was 79 per cent of the provision. Reasons for the saving are awaited from the Controlling Officer.

- (v) *Suspense Accounts*:—The expenditure in this grant includes an amount of Rs. 1,09.63 lakhs under the group head 'Suspense' (Group head (e) (v) Suspense). The nature of the transactions recorded under 'Suspense' is explained in note (vi) below the Appropriation Accounts of Grant No. XXXIII—Public Works.

An analysis of the 'Suspense' transactions accounted for in this grant during 1964-65 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, 1964</i>	<i>Debits</i>	<i>Credits</i>	<i>*Balance as on the 31st March, 1965</i>
		(In lakhs of rupees)		
Purchases**	—24.92	0.32	—	—24.60
Stock	50.81	1,05.19	71.19	84.81
Miscellaneous Public Works Advances	14.25	4.12	4.24	14.13
Total	40.14	1,09.63	75.43	74.34

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

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

GRANT No. XXII—AGRICULTURE (ALL VOTED)

	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess+ Saving—</i>
	Rs.	Rs.	Rs.
MAJOR HEAD—			
31. AGRICULTURE			
Original	2,51,45,200	2,51,45,600	2,29,76,110 —21,69,490
Supplementary	400		
Amount surrendered during the year (31st March, 1965)			18,46,600

Notes and Comments

- (i) Against the saving of Rs. 21.69 lakhs, a sum of Rs. 18.47 lakhs was surrendered but on the last day of the financial year.
- (ii) Provision was not utilised wholly or to a substantial extent under the following group heads:—

<i>Sl. No.</i>	<i>Group head</i>	<i>Provision</i>	<i>Saving (and its percentage to provision)</i>	<i>Reasons and remarks</i>
(In lakhs of rupees)				
1	(d)(ix)(11) B. Seed Development Officers and staff	34.88	28.58 (82%)	Government have stated that there was shortfall in procurement of seeds and this was due to (i) non-availability of seeds, (ii) absence of legislation or executive orders by which procurement of seeds could be enforced by compulsion and (iii) the reluctance on the part of the cultivators to supply seeds to Government in view of the rise in price of rice and other food grains in the market.
2	(d)(i) Administration	4.29	1.05 (25%)	Due to abolition of the offices of Agricultural Assistants in the areas covered by the Blocks and unfilled vacancies of Fieldmen.

The saving under this head in 1963-64 was Rs. 1.33 lakhs (23 per cent of the provision).

GRANT No. XXII—AGRICULTURE (ALL VOTED)—Contd.

Sl. No.	Group head	Provision	Saving (and its percentage to provision) (In lakhs of rupees)	Reasons and remarks
3	(d)(viii)B. Comprehensive spraying scheme for the control of coconut leaf diseases	2.15	2.15 (100%)	Due to post-budget decision of Government to merge the scheme with the scheme of "Spraying for control of coconut leaf diseases" under '(d)(ix) Schemes under the Five Year Plan'.
4	(d)(ix)(1)A.Subsidy on fertiliser mixture	8.00	3.36 (42%)	Mainly due to non-adjustment of the loss in 'Manure Supply Scheme' on account of the delay in finalising the <i>pro forma</i> accounts.
5	(k)C. Annuity to religious, charitable and educational institutions of a Public nature under the Kerala Land Reforms Act, 1963	1.00	1.00 (100%)	No annuities were sanctioned as the formalities required under the statute could not be completed in respect of all the 76 applications received.

(iii) Two group heads under which the provision proved largely inadequate are indicated below:—

Group head	Total Grant	Actual Expenditure	Excess+ Saving— (In lakhs of rupees)
(1) (j)(vi)(15)A. Land Development			
O. 27.15			
R. —0.09	27.06	29.74	+2.68
(2) (j)(vi)(15)E. Demonstration	1.25	2.47	+1.22

The excesses under these group heads were stated to be due to incurring of additional expenditure on Soil Conservation Schemes as directed by Government in July, 1964 on the basis of the Plan outlay approved by the Planning Commission; it was indicated in Government orders that additional funds would be obtained by Supplementary Grant, but this was not done.

(iv) In the following case, additional funds provided by reappropriation on the last day of the financial year proved largely excessive:—

(d) (ix)(6)A. Plant Protection Scheme—

O. 14.37			
R. 2.77	17.14	14.47	—2.67

The saving of Rs. 2.67 lakhs forming 16% of the provision was stated to be due to non-receipt or late receipt of certain chemicals ordered for during the year.

GRANT No. XXII—AGRICULTURE (ALL VOTED)—*Concl'd.*(v) *Expenditure from grants received from outside bodies*

The voted Grant included an amount of Rs. 3.18 lakhs for expenditure on certain purposes to be met subsequently from the grants received from the outside bodies indicated below. No expenditure relating to 1964-65 was however, adjusted as the statements of reconciled expenditure were not received before the accounts of the year were closed. During 1962-63 and 1963-64 also, similar adjustments could not be carried out for the same reason, in the accounts of the respective years.

The adjustments effected during 1964-65 under the deposit heads of account as shown below relate to expenditure incurred in previous years. The balances at the credit of the deposit accounts as on 31st March, 1965 are also indicated.

<i>Name of the Deposit Account</i>	<i>Purpose</i>	<i>Amount of expenditure pertaining to 1963-64 and previous years debited to the Deposit Account during the year 1964-65</i> (In lakhs of rupees)	<i>Balance at the credit of the Deposit Account on the 31st March, 1965</i>
1. Deposit Account of grants made by the Indian Council of Agricultural Research	Furtherance of agricultural schemes and other allied objects	2.93	2.73
2. Deposit Account of grants made by the Indian Central Coconut Committee	Development of Coconut growing	0.61	0.80
3. Deposit Account of grants made by the Indian Central Arecanut Committee	Development of Arecanut growing	0.28	0.65
4. Deposit Account of grants made by the Indian Central Tobacco Committee	Furtherance of Tobacco Schemes	0.04	..
5. Deposit Account of grants made by the Indian Central Spices and Cashewnut Committee	Furtherance of production and research on spices	0.28	0.08

Grants received by the State Government from these bodies towards expenditure on schemes partly financed by them are 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 1964-65 are given in Statement No. 16 of the Finance Accounts of the Government of Kerala for the year 1964-65

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	72,66,200	89,78,100	79,00,354	—10,77,746
Supplementary	17,11,900			
Amount surrendered during the year				Nil

The expenditure shown above does not include an amount of Rs. 6,00,974 met by advances from the Contingency Fund sanctioned in February and March, 1965, which remained unrecouped to the Fund by authorisation of the Parliament before the close of the year.

Notes and Comments

- (i) In view of the saving of Rs. 10.78 lakhs under the grant, the supplementary provision of Rs. 17.12 lakhs obtained on the last day of the financial year proved excessive.

The supplementary grant was excessive mainly under the following group heads:—

Group head		Total Grant	Actual Expenditure	Excess + Saving—
				(In lakhs of rupees)
(1) (1)(vii)A. Mechanisation and Improvement of Fishing Crafts				
O.	17.20	32.83	25.61	—7.22
S.	12.00			
R.	3.63			

On 2nd March, 1965, Government ordered a cut in Plan expenditure; accordingly, the full amount of Rs. 12 lakhs asked for the immediate purchase of 35 indigenous marine diesel engines for fishing operations was not required for utilisation before the close of the year. Nevertheless, a supplementary grant of Rs. 12 lakhs was obtained on the 31st March, 1965, and eventually there remained a saving of Rs. 7.22 lakhs.

- (2) (1)(vii)I. Ice Plants, Cold Storages and Transport Vehicles

O.	8.45	12.52	10.97	—1.55
S.	4.03			
R.	0.04			

The saving of Rs. 1.55 lakhs forming 38 per cent of the supplementary grant obtained on the 31st March, 1965, was stated to be mainly due to (i) non-receipt of part of the machinery for the cold storage plant at Wellingdon island and the non-erection of the 4 ice plants and cold storage (Rs. 1.03 lakhs), and (ii) non-appointment of the full complement of the staff (Rs. 0.30 lakh).

GRANT No. XXIII—FISHERIES (ALL VOTED)—*Concl'd.*

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

The savings under this head during the years 1962-63 and 1963-64 were Rs. 3.66 lakhs (forming 56 per cent of the original provision) and Rs. 1.56 lakhs (forming 31 per cent of the supplementary grant) respectively.

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

(1) (vii) F. Supply of Fishery
requisites—

O.	4.89			
R.	—2.40	2.49	1.78	—0.71

The total saving of Rs. 3.11 lakhs which formed 64 per cent of the original provision was stated to be mainly due to non-finalisation of the details regarding the type and specification of the machinery to be purchased for establishing a net making factory at Ernakulam and non-acquisition of land as Government land was made available.

(2) (vii) N. Grants for the construction
of Houses for fishermen —

O.	2.00			
R.	—0.90	1.10	0.39	—0.71

The total saving of Rs. 1.61 lakhs formed 81 per cent of the original provision. It was stated that the construction of houses at Azhikode, Koyapadi and Neerkunnam could not be taken up as the proposals were not sanctioned as the estimated cost of the houses to be constructed exceeded the monetary limit specified under the rules (Rs. 0.68 lakh). The balance saving was due to (i) non-completion of houses taken up for construction in Quilon and Palghat Districts (Rs 0.15 lakh) and (ii) non-utilisation of funds allotted for the acquisition of site in Trivandrum and Kozhikode Districts (Rs. 0.78 lakh).

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

(b) (ii) Marine Fisheries—
Fish Curing yards—

O.	2.13			
R.	—0.13	2.00	3.80	+1.80

The excess was due mainly to an adjustment effected in March (final) accounts towards the cost of salt supplied to the Malabar area by the Madras Government in 1956-57 for which provision was not made.

APPROPRIATION ACCOUNTS

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	53,49,700	53,49,700	50,71,816	—2,77,884
Supplementary	..			
Amount surrendered during the year (29th December, 1964 and 31st March, 1965)				2,51,000

Notes and Comments

There was a saving of Rs. 2.78 lakhs in the grant. The saving was mainly accounted for by non-utilisation of provision to a substantial extent under the following group heads:—

<i>Group head</i>		<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess + Saving—</i>
				(In lakhs of rupees)
(1) (a)(iii) District Organisations				
O.	7.07			
R.	—1.39	5.68	5.95	+0.27

The net saving of Rs. 1.12 lakhs forming 16 per cent of the original provision was stated to be due to post-budget change in the classifications of pay and allowances and cost of establishment of the Panchayat Inspectors attached to Blocks to "37. Community Development Projects, National Extension Service and Local Development Works"—Grant No. XXVIII consequent on the conversion of Pre-extension Blocks to Stage I Blocks.

(2) (b)(i) 6. Grants to New Panchayats

O.	3.00			
R.	—1.33	1.67	1.62	—0.05

The total saving of Rs. 1.38 lakhs forming 46 per cent of the original provision was stated to be mainly due to curtailment of non-Plan expenditure as a measure of economy (Rs. 0.78 lakh) and reduction in the rate of contribution to Panchayats from Rs. 2,000 to Rs. 1,500 (Rs. 0.56 lakh).

The savings under this head during the years 1962-63 and 1963-64 were also appreciable, Rs. 5.95 lakhs (99 per cent of the original provision) and Rs. 1.01 lakhs (34 per cent of the original provision) respectively.

GRANT No. XXV—ANIMAL HUSBANDRY

		Total Grant or Appropriation	Actual Expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
MAJOR HEAD—				
33. ANIMAL HUSBANDRY				
Charged—				
Original	4,000	22,000	4,000	—18,000
Supplementary	18,000			
Amount surrendered during the year					Nil
Voted—				
Original	72,65,400	79,80,400	76,29,312	—3,51,088
Supplementary	7,15,000			
Amount surrendered during the year (31st March, 1965)					5,23,200

Notes and Comments

(i) There was a saving of Rs. 3.51 lakhs in the voted section of the Grant. But, a sum of Rs. 5.23 lakhs was surrendered on the last day of the financial year.

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

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess + Saving—</i>
	<i>(In lakhs of rupees)</i>		
(1) (e)(vii) IIIA. Poultry Farms and applied Nutrition Programme			
O. 5.12			
R. —2.25	2.87	2.53	—0.34
The total saving of Rs. 2.59 lakhs forming 51 per cent of the original provision was stated to be due to the following reasons:—			
(i) The number of Panchayat Poultry Units started during the year were less than anticipated due to non-completion of their [construction works (Rs. 1.80 lakhs),			
(ii) The equipment ordered for from abroad was not received in] full in time (Rs. 0.58 lakh), and			
(iii) The additional staff was not sanctioned in full (Rs. 0.21 lakh).			
(2) (e)(vii) VII. Collection and marketing of Eggs			
S. 2.80			
R. —2.22	0.58	0.86	+0.28

The supplementary grant of Rs. 2.80 lakhs obtained on 21st December, 1964 for implementing a centrally sponsored scheme for collection and marketing of eggs proved excessive to a substantial extent.

The net saving of Rs. 1.94 lakhs forming 69 per cent of the provision was stated to be due to the fact that the scheme was taken up late and consequently the equipment ordered for on 4th January, 1965 was not received in full (Rs. 1.79 lakhs) and that full complement of the staff could not be appointed due to delay in selection (Rs. 0.15 lakh).

GRANT No. XXVI—CO-OPERATION

		<i>Total Grant or Appropriation</i> Rs.	<i>Actual Expenditure</i> Rs.	<i>Excess + Saving—</i> Rs.
MAJOR HEAD—				
34. CO-OPERATION				
<i>Charged—</i>				
<i>Original</i>	500	500	..	—500
<i>Supplementary</i>	..			
<i>Amount surrendered during the year</i>				<i>Nil</i>
<i>Voted—</i>				
<i>Original</i>	60,05,800	60,05,800	58,95,946	—1,09,854
<i>Supplementary</i>	..			
<i>Amount surrendered during the year:</i> (December, 1964, February, 1965 and March, 1965)				1,44,700

Notes and Comments

A group head under which the provision remained wholly unutilised is given below —

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

- (c) (ii) A.4. Settlement of landless agricultural labourers in Bhoodan and Gramdan lands

O.	3.00
R.	—3.00

..

The reason for non-utilisation of the entire provision was stated to be due to non-receipt of applications from individuals and co-operative societies eligible for assistance under the scheme.

During 1963-64 also, the entire provision of Rs. 3 lakhs under this head remained unutilised; this was due to non-finalisation of the rules for the grant of subsidy.

GRANT No. XXVII—INDUSTRIES

		Total Grant or Appropriation Rs.	Actual Expenditure Rs.	Excess+ Saving— Rs.
MAJOR HEAD—				
35. INDUSTRIES				
Charged—				
Original	..			
Supplementary	1,200	1,200	1,116	—84
Amount surrendered during the year				Nil
Voted—				
Original	1,38,19,200			
Supplementary	5,00,000	1,43,19,200	1,30,27,168	—12,92,032
Amount surrendered during the year (31st March, 1965)				12,300

Notes and Comments

- (i) The saving of Rs. 12.92 lakhs in the voted grant was more than twice the supplementary grant of Rs. 5 lakhs, obtained on the 21st December, 1964. Had the requirements been assessed more accurately, the supplementary grant could have been restricted to a token vote.
- (ii) Out of the saving of Rs. 12.92 lakhs in the voted grant, only an amount of Rs. 0.12 lakh was surrendered, and, that too, on the last day of the financial year.

(iii) (a) The saving occurred mainly under the following group heads:—

Sl. No.	Group head	Provision (In lakhs of rupees)	Saving (and its percentage to provision)	Reasons and remarks
1	(a) (v) 10. Electrical and Allied Industries	6.00	5.63 (94%)	Due to conversion of the Concern into a Joint Stock Company in June, 1964. The saving under this head in the year 1963-64 was also appreciable (67 per cent of the provision).
2	(a) (v) 12. Bleaching and Calendering Plant	2.12	1.34 (63%)	Due mainly to cut in non-Plan expenditure ordered by Government, and fall in the quantity of cloth received at the Factory for processing. The savings under this head in the years 1962-63 and 1963-64 were also appreciable (54 per cent and 77 per cent of the provision respectively).

GRANT No. XXVII—INDUSTRIES—*Contd.*

<i>Sl. No.</i>	<i>Group head</i>	<i>Provision</i>	<i>Saving (and its percentage to provision)</i> (In lakhs of rupees)	<i>Reasons and remarks</i>
3	(a) (vii) E. Precision Instruments Factory—State's contribution	4.00	1.65 (41%)	The reasons for the saving of Rs. 1.42 lakhs are awaited from the Controlling Officer. The balance saving of Rs. 0.23 lakh was attributed to delay in finalisation of land acquisition cases due to non-receipt of information regarding the value of the tenants' interests, etc., from the Collector. The saving under this head in the year 1963-64 was also appreciable (37 per cent of the provision).
4	(a) (vii) F. Machine Tool Factory—State's Contribution	20.00	3.17 (16%)	The reasons for the saving are awaited from the Controlling Officer.
5	(b) V (i) Industrial Estates	1.00	1.00 (100%)	Non-receipt of sanction for payment of subsidy to Industrialists towards reimbursement of the loss on account of subsidised rent of Industrial Estates.
6	(b) V(v) B. Training schemes	4.30	3.67 (85%)	Due mainly to (i) non-completion of construction works by the Public Works Department and consequent non-purchase of machinery for the Technical Training Institute, Thuravoor (Rs. 3.56 lakhs) and (ii) non-appointment of staff for the Coconut Pith Articles Training Centre (Rs. 0.09 lakh).
7	(b) V(v) D. Commercial Schemes	9.91	3.13 (32%)	Due mainly to (i) post-budget decision to debit the expenditure on construction works relating to the Chemical Industrial Estate, Aroor, under a new head of account '(h) Works', (ii) non-receipt of final bill for the construction of building, and (iii) non-receipt of machinery ordered for.

GRANT No. XXVII—INDUSTRIES—*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>
			(In lakhs of rupees)	
8 (e)	Expenditure on development of Coir Industry—Schemes under the Five Year Plan	7.19	2.75 (38%)	Reasons for the saving are awaited from the Controlling Officer.

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

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

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

(1) (a)(vii)G. Establishment of Oil Refinery—State's Contribution

<i>S.</i>	5.00	5.00	8.24	+3.24
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The reasons for the excess and its remaining uncovered are awaited from the Controlling Officer.

(2) (b)V(ii)D. Wood work and Carpentry

<i>O.</i>	0.30			
<i>R.</i>	1.43	1.73	3.23	+1.50

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

(v) In the following case, additional funds provided by reappropriation on the 31st March, 1965 proved excessive:—

(a)(vi)C. Land Acquisition Charges for the Cochin Refineries Ltd.

<i>O.</i>	20.00			
<i>R.</i>	11.70	31.70	26.01	—5.69

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

(vi) *Subsidies paid by Government to non-Government bodies*

The expenditure under the voted grant includes a sum of Rs. 0.90 lakh, disbursed as subsidy to District Co-operative Banks—Rs. 0.70 lakh for enabling the banks to recoup loss of interest on credit accommodation to Weavers' Co-operative Societies and Rs. 0.20 lakh for meeting the pay and allowances of inspectors.

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	2,63,28,200	2,63,28,300	2,26,55,639	—36,72,661
Supplementary	100			
Amount surrendered during the year (31st March, 1965)				29,57,000

Notes and Comments

- (i) Against the saving of Rs. 36.73 lakhs forming 14 per cent of the provision, a sum of Rs. 29.57 lakhs was surrendered, but on the last day of the financial year.
- (ii) The provision under the following group heads 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 (c) Animal Husbandry and Agricultural Extension (i) Expenditure met from loan funds	11.46	7.45 (65%)	Reasons for the saving are awaited from the Controlling Officer. The savings under this head during 1962-63 and 1963-64 were 22 per cent and 47 per cent of the provision respectively.
2	A (d) Irrigation (i) Expenditure met from loan funds	15.98	7.60 (48%)	A saving of Rs. 4.30 lakhs was stated to be due to the post-budget decision of Government to impose a cut in Plan expenditure. The reasons for the balance saving of Rs. 3.30 lakhs are awaited from the Controlling Officer.

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

<i>Sl. No.</i>	<i>Group head</i>	<i>Provision</i>	<i>Saving (and its percentage to provision)</i>	<i>Reasons and remarks</i>
(In lakhs of rupees)				
3	A (d) Irrigation (ii) Expenditure met from funds other than loan	8.00	3.26 (41%)	Reasons for the savings are awaited from the Con- trolling Officer.
4	A (f) Education Expenditure met from funds other than loan	6.50	2.12 (33%)	A saving of Rs. 1.06 lakhs was stated to be due to the post-budget decision of Government to impose a cut in Plan expenditure during the year. The reasons for the balance saving of Rs. 1.06 lakhs are awaited from the Controlling Officer.
5	A (i) Rural Arts, Crafts and Industries (i) Expenditure met from loan funds	2.18	1.63 (75%)	Reasons for the savings are awaited from the Con- trolling Officer. In 1962-63 and 1963-64 also, savings under these heads were substantial; 87% and 86% in the case of item 5 and 41% and 36% in the case of item 6.
6	A (i) (ii) Expenditure met from funds other than loan	9.26	3.01 (32%)	
7	C. II Pilot Project for utilising Rural Man Power	25.00	14.19 (57%)	A saving of Rs. 12.73 lakhs was stated to be due to the fact that Government of India sanctioned only 5 new Projects in the place of 35 proposed to be opened during the year; besides it was also stated that there was difficulty in getting free surrender of land, required quantity of materials and public contri- butions and co-operation. Reasons for the balance saving of Rs. 1.46 lakhs are awaited from the Control- ling Officer.

**GRANT No. XXVIII—COMMUNITY DEVELOPMENT PROJECTS,
NATIONAL EXTENSION SERVICE AND LOCAL
DEVELOPMENT WORKS (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>
		<i>(In lakhs of rupees)</i>		
8	D (a)(iii) IV 1. Pan- chayat Raj Training Centre	1.00	1.00 (100%)	Due to non-implemen- tation of the scheme. The entire provision (Rs. 1 lakh) provided in the years 1962-63 and 1963-64 also remained un- utilised.

(iii) In the following case, the funds provided by reappropriation on the last day of the financial year proved largely excessive:—

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

D (a)(iii) III 6. Construction
of buildings for Family
Planning Sub-Centres

R.	3.87	3.87	1.77	—2.10
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The provision of Rs. 3.87 lakhs was made by reappropriation on the last day of the financial year in pursuance of the post-budget decision to incur the expenditure on construction of Family Planning Centres through the Block agency.

The saving of Rs. 2.10 lakhs was 54 % of the provision. Reasons for the saving are awaited from the Controlling Officer.

(iv) In the following case, the reduction of the provision by surrender and reappropriation on the last day of the financial year proved excessive:—

A (c) Animal Husbandry and
Agricultural Extension

(ii) Expenditure met from funds
other than loan

O.	33.75			
R.	—10.94	22.81	25.52	+2.71

The anticipated saving of Rs. 10.94 lakhs was stated to be mainly due to the post-budget decision of Government to impose a cut in Plan expenditure.

Reasons for the final excess are awaited from the Controlling Officer.

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

		<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess + Saving—</i>
		Rs.	Rs.	Rs.
MAJOR HEADS—				
28. EDUCATION				
38. LABOUR AND EMPLOYMENT				
Original	77,87,400	77,87,500	76,09,881	—1,77,619
Supplementary	100			
Amount surrendered during the year (31st March, 1965)				3,78,000

Notes and Comments

- (i) The amount surrendered (Rs. 3.78 lakhs) was in excess, by Rs. 2 lakhs of the amount available for surrender (Rs. 1.78 lakhs).
- (ii) The saving occurred mainly under the following group head:—

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess + Saving—</i>
			(In lakhs of rupees)
28 E (b) (i) C. VII.			
Industrial Training Institute, Palghat			
O.	5.84	4.79	4.15
R.	—1.05		
			—0.64

The total saving of Rs. 1.69 lakhs forming 29 per cent of the original provision was stated to be due to non-purchase of materials like M. S. Flats, angles, rods, etc., for want of permit from the Director of Industries and Commerce, non-receipt of two shapers and two lathes ordered for and unfilled vacancies for want of qualified personnel.

- (iii) A group head under which the funds provided proved largely inadequate is given below:—

28 E (b) (i) C. IX. Industrial Training Institute, Alleppey				
O.	4.81	5.00	6.23	+1.23
R.	0.19			

The excess was stated to be due to unanticipated adjustment of the cost of three millers purchased.

APPROPRIATION ACCOUNTS

GRANT No. XXIX—LABOUR AND EMPLOYMENT (ALL VOTED)—*Concl'd.*(iv) *Expenditure from grants received from outside bodies*

The expenditure under the grant includes an amount of Rs. 854 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, 1965, have also been indicated:—

<i>Name of the Deposit Account</i>	<i>Purpose of the grant</i>	<i>Amount of the expenditure during 1964-65</i>	<i>Balance at the credit of the deposit account on the 31st March, 1965</i>
		Rs.	Rs.
1 Deposit account of grants received from the Central Tea Board	Welfare of tea plantation labour	30	26,256
2 Deposit account of grants received from the Rubber Board	Welfare of rubber plantation labour	824	2,835

Grants received from these bodies are placed 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 to the Fund.

Accounts of the transactions under these funds for the year 1964-65 are given in Statement No. 16 of the Finance Accounts for 1964-65 of the Government of Kerala.

(v) *Expenditure from Kerala Mining Area Welfare Fund*

The expenditure under the grant includes an amount of Rs. 18,753 met from this Reserve Fund, which has been created for providing amenities in the mining areas.

The 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.

The balance at the credit of the Fund on the 31st March, 1965 was Rs. 69,957. An account of the transactions of the Fund for the year 1964-65 is given in Statement No. 16 of the Finance Accounts for 1964-65 of the Government of Kerala.

GRANT No. XXX—HARIJAN WELFARE

		Total Grant or Appropriation Rs.	Actual Expenditure Rs.	Excess + Saving— Rs.
MAJOR HEAD—				
39. MISCELLANEOUS SOCIAL AND DEVELOPMENTAL ORGANISATIONS				
Charged—				
Original	1,00,000	1,00,000	43,461	—56,539
Supplementary	..			
Amount surrendered during the year				Nil
Voted—				
Original	1,80,76,000	1,83,76,000	1,76,76,919	—6,99,081
Supplementary	3,00,000			
Amount surrendered during the year (31st March, 1965)				3,09,900

Notes and Comments

- (i) The saving of Rs. 6.99 lakhs in the voted grant was more than twice the supplementary grant of Rs. 3 lakhs obtained on the 31st March, 1965. In view of this, the supplementary grant could have been avoided.
- (ii) Out of the saving of Rs. 6.99 lakhs in the voted grant, only an amount of Rs. 3.10 lakhs was surrendered and that too on the last day of the year.
- (iii) The saving occurred mainly under the following group heads:—

<i>Sl. No.</i>	<i>Group head</i>	<i>Provision</i>	<i>Saving (and its percentage to provision)</i>	<i>Reasons and remarks</i>
(In lakhs of rupees)				
1	(d)3(ii)A.II.3. Multipurpose Tribal Blocks	4.00	1.55 (39%)	Due to non-implementation of the scheme for starting a new Tribal Development Block in the State.
2	(d)3(ii)B.II(ii) Grant to local bodies for the purchase of handcarts and wheelbarrows	1.50	1.33 (89%)	Non-acceptance by Government, of the proposal for triennial renewal of handcarts, wheelbarrows, etc., supplied to scavengers in 18 Municipalities and the Calicut Corporation.
3	(d)3(ii)B.III. Health, Housing and other Schemes	5.50	1.24 (23%)	The reasons for the saving are awaited from the Controlling Officer. During 1963-64, the entire provision of Rs. 1.84 lakhs under this head remained unutilised.

GRANT No. XXX—HARIJAN WELFARE—Contd.

Sl. No.	Group head	Provision (In lakhs of rupees)	Saving* (and its percentage to provision)	Reasons and remarks
4	(d)3(iii)A.II. Education	5.29	1.96 (37%)	<p>Due mainly to (i) reduction in the rate of noon-feeding charges from 15 p. to 5p. in schools in the Malabar area, (ii) late starting of schools sanctioned during the year, and (iii) inability to assess accurately the requirements for the scheme 'Reimbursement of expenditure on granting tuition fee concession to Scheduled Tribe students', as the scheme was introduced only at the fag end of the previous financial year (1963-64).</p> <p>The saving under this head during 1963-64 was also appreciable (48 per cent of the original provision).</p>
5	(d)3(iii)B.II. Education	18.26	7.71 (42%)	<p>Due mainly to (i) post-budget decision to classify the expenditure on the award of educational concessions to Christian converts from Scheduled Castes under the head '(d)3(iii)C.1' (Rs. 3.67 lakhs), (ii) inability to assess accurately the requirements for the scheme 'Reimbursement of expenditure on granting tuition fee concession to Scheduled Caste students', as the scheme was introduced at the fag end of the previous financial year (1963-64) (Rs. 2.11 lakhs), and (iii) fall in the number of students eligible for the supply of midday meals, and reduction of the rate of noon-feeding charges from 15 p. to 5 p. (Rs.1.22 lakhs).</p>

GRANT No. XXX—HARIJAN WELFARE—*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>
			(In lakhs of rupees)	
				The saving under this head in the year 1963-64 was also appreciable (22 per cent of the original provision).
6	(d)3(iv)B.III. (ii) Model Welfare Villages	7.95	2.13 (27%)	Due mainly to less purchase of raw materials, and fall in the number of trainees in many of the Centres. The saving under this head in the year 1963-67 was also appreciable (24 per cent of the original provision).

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

		<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess + Saving—</i>
		<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
MAJOR HEAD—				
39. MISCELLANEOUS SOCIAL AND DEVELOPMENTAL ORGANISATIONS				
Original	42,44,000	43,18,100	38,75,264	—4,42,836
Supplementary	74,100			
Amount surrendered during the year (27th and 31st March, 1965)				3,58,000

Notes and Comments

- (i) In view of the saving of Rs. 4.43 lakhs, the supplementary grant of Rs. 74,000 obtained on the 21st December, 1964 for implementation of the scheme "Study of impact of Plan programmes on the levels of consumption and living, etc." could have been restricted to a token vote.

APPROPRIATION ACCOUNTS

GRANT No. XXXI—STATISTICS AND MISCELLANEOUS
(ALL VOTED)—*Concl'd.*

- (ii) The saving, which formed 10 per cent of the original provision, occurred mainly under the following group heads :—

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess + Saving—</i>
	(In lakhs of rupees)		
(1) (b)(i)A. Registration of Births and Deaths			
O. 3.06			
R. —1.30	1.76	1.81	+0.05

The net saving of Rs. 1.25 lakhs, forming 41 per cent of the original provision, was stated to be due to unfilled vacancies.

(2) (e)(vi)3. Tourism			
O. 4.75			
R. —2.12	2.63	1.89	—0.74

The total saving of Rs. 2.86 lakhs was stated to be mainly due to (i) non-purchase of a boat, as the suppliers could not secure the boat's engine (Rs. 0.94 lakh), (ii) Government decision not to participate in Onam Celebrations on a lavish scale (Rs. 0.70 lakh), (iii) non-implementation of the proposal for the purchase of picture postcards, and the printing of luggage labels, envelopes, etc., and non-receipt of the final bills for printing the City Maps, etc. (Rs. 0.49 lakh), and (iv) non-purchase of furniture for want of favourable offers from the dealers (Rs. 0.14½ lakh).

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)			
Charged—			
Original .. }			
Supplementary 15,500 }	15,500	16,755	+1,255
Amount surrendered during the year			Nil

GRANT No. XXXII—IRRIGATION—Contd.

		<i>Total Grant or Appropriation Rs.</i>	<i>Actual Expenditure Rs.</i>	<i>Excess + Saving— Rs.</i>
Voted—				
Original	2,75,35,000	2,93,63,500	3,32,21,556	+38,58,056
Supplementary	18,28,500			
Amount surrendered during the year (31st March, 1965)				7,73,900

Notes and Comments

- (i) The expenditure exceeded the charged appropriation by Rs. 1,255, which requires to be regularised. The excess occurred under the head '44.A(i)(b) Maintenance and Repairs' (Provision Rs. 15,500; Expenditure Rs. 16,755).
- (ii) Although the original provision in the voted section was increased by a supplementary grant of Rs. 18.29 lakhs, obtained on the 31st March, 1965, there occurred an excess of Rs. 38,58,056, which requires to be regularised.
- (iii) In the voted section, an amount of Rs. 7.74 lakhs was surrendered on the 31st March, 1965. In view of the final excess, this was not justified.
- (iv) (a) The excess in the voted section was comparatively large 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) 43. A(b)(ii)(a) Interest			
1. Malampuzha Project			
O. 26.74			
R. —0.14	26.60	29.59	+2.99

The excess was due to the post-budget orders of Government revising the rate of interest from $4\frac{3}{4}$ per cent to $5\frac{1}{4}$ per cent.

(2) 44. A(i)(c) Establishment—			
Schemes under the Five Year Plans	4.36	5.76	+1.40

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

(3) 44. A(i)(c) Suspense			
O. 70.00			
R. —6.71	63.29	93.02	+29.73

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

APPROPRIATION ACCOUNTS

GRANT No. XXXII—IRRIGATION—*Concl'd.*

In view of the eventual excess, the reduction of provision by Rs. 6.71 lakhs, on the 31st March, 1965, was not justified.

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

Sl. No.	Group head	Total Grant Rs.	Excess Rs.
1	43. A(a)(i)C(c) Establishment	3,23,300	55,249
2	43. A(a)(ii)(a) 1. Peechi Reservoir Scheme	10,93,200	1,11,328
3	43. A(a)(ii)(a)2. Chalakudy River Diversion Scheme	8,84,000	92,023
4	43. A(a)(ii)(a)3. Bhoothathankettu Scheme	14,49,700	2,07,819
5	43. A(a)(ii)(a)4. Cheerakuzhi Project	3,04,600	36,086
6	43. A(b)(i)A(b) Maintenance and Repairs	3,96,100	33,653
7	43. A(b)(i)A(c) Establishment	45,900	10,796
8	43. A(b)(ii)(a)2. Walayar Project	5,94,200	57,489
9	43. A(b)(ii)(a)3. Mangalam Project	4,97,100	43,507
10	43. A(b)(ii)(a)4. Meenkara Project	6,88,300	84,819
11	44. A(i)(a) Works—Schemes under the Five Year Plans	39,20,100	2,59,616
12	44. A(i)(b) Maintenance and repairs—Voted	22,00,000	1,07,201
13	44. A(i)(c) II Executive	42,60,100	2,11,326
14	44. A(i)(d) Tools and Plant	5,65,100	74,710

(c) In addition, excesses not exceeding Rs. 10,000 in each case also occurred under 13 group heads.

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

- (v) *Suspense Account*:—The expenditure in this Grant includes an amount of Rs. 93.02 lakhs under the group head '44. A(i)(e) Suspense'. The nature of the transactions recorded under the 'Suspense' head is explained in Note (vi) below the Appropriation Accounts of Grant No. XXXIII—Public Works.

An analysis of the suspense transactions accounted for in this Grant during 1964-65 is given below, together with the opening and closing balances under the different sub heads:—

Sub head	*Balance as on the 1st April, 1964	Debits	Credits	Balance as on the 31st March, 1965
		(In lakhs of rupees)		
Purchases	—3.02**	8.72	3.45	2.25
Stock	3.18	73.38	67.74	8.82
Miscellaneous Public Works				
Advances	1.48	10.92	11.16	1.24
Total	1.64	93.02	82.35	12.31

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

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

GRANT No. XXXIII—PUBLIC WORKS

		<i>Total Grant or Appropriation</i>	<i>Actual Expenditure</i>	<i>Excess + Saving—</i>
		Rs.	Rs.	Rs.
MAJOR HEAD—				
50. PUBLIC WORKS				
<i>Charged—</i>				
<i>Original</i>	1,20,000	1,20,000	1,69,710	+49,710
<i>Supplementary</i>	..			
<i>Amount surrendered during the year</i>				<i>Nil</i>
<i>Voted—</i>				
<i>Original</i>	9,81,84,600	9,81,84,800	8,78,49,676	—1,03,35,124
<i>Supplementary</i>	200			
<i>Amount surrendered during the year (November, 1964, and March, 1965)</i>				95,00,000

Notes and Comments

- (i) The expenditure exceeded the charged appropriation by Rs. 49,710, which requires to be regularised. The excess occurred under the group heads '(b)B(ii) West Coast Roads' (Provision Nil; Expenditure Rs. 27) and '(b)B(v)C.R.F. (Ordinary allocation) Bridges' (Provision Nil; Expenditure Rs. 73,612). This was partly offset by savings under two other group heads.
- (ii) The saving in the voted section which was equal to 10.5 per cent of the provision occurred mainly under the following group heads:—

<i>Sl. No.</i>	<i>Group head</i>	<i>Provision</i>	<i>Saving (and its percentage to provision)</i>	<i>Reasons and remarks</i>
		(In lakhs of rupees)		
1	(a)(ix) Police A. Schemes outside the Five Year Plans	2.86	1.89 (66%)	The saving was stated to be due mainly to (i) not taking up certain works (Rs. 0.79 lakh), (ii) reduction in non-Plan expenditure, ordered by Government (Rs. 0.35 lakh), (iii) non-receipt/late receipt of sanction to estimate (Rs. 0.16 lakh) and (iv) the cumulative effect of smaller savings under a number of works (Rs. 0.49 lakh). The saving under this head in the year 1963-64 was also appreciable (81 per cent of the provision).

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>
2	(a)(xi) Education B. Schemes under the Five Year Plans	49.32	13.66 (28%)	The saving was stated to be due mainly to (i) less expenditure transferred to this head from "103. Capital Outlay on Public Works" on the basis of grants received from the Central Government (Rs. 8.74 lakhs), (ii) not taking up works for reasons such as want of sanction to estimates or delay in finalising estimates, non-fixation of site, etc. (Rs. 2.90 lakhs) and (iii) erroneous provision of funds for works completed in the preceding year (Rs. 0.34 lakh).
				The saving under this head in the year 1963-64 was also appreciable (20 per cent of the provision).
3	(a)(xiii) Public Health B. Schemes under the Five Year Plans	27.15	24.86 (92%)	The saving was stated to be due mainly to (i) the post-budget orders of Government to entrust the construction of Family Planning Sub-centres to the Block Development Officers and to debit the expenditure thereon to Grant No. XXVIII—Community Development Projects, National Extension Service and Local Development Works (Rs. 13.64 lakhs), and (ii) less expenditure transferred to this head from '103. Capital Outlay on Public Works', on the basis of grants received from the Central Government.

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>	<i>Reasons and remarks</i>
			(In lakhs of rupees)	
4	(a)(xvii) Co-operation B. Schemes under the Five Year Plans	4.18	1.32 (32%)	<p>The saving was due mainly to less expenditure transferred to this head from '103. Capital Outlay on Public Works', on the basis of grants received from the Central Government.</p> <p>The saving under this head in the year 1963-64 was also appreciable (76 per cent of the provision).</p>
5	(a)(xix) Civil Works A. Schemes outside the Five Year Plans	6.10	1.64 (27%)	<p>The reasons for the saving of Rs. 1.38 lakhs are awaited from the Controlling Officer. The balance saving of Rs. 0.26 lakh was stated to be due mainly to not taking up certain works.</p> <p>The savings under this head in the years 1962-63 and 1963-64 were also appreciable (47 per cent and 29 per cent of the provision respectively).</p>
6	(b)B. Schemes under the Five Year Plans (ii) West Coast Roads	58.55	11.21 (19%)	<p>The saving was stated to be due to (i) not taking up certain works for reasons such as non-approval of alignment / design, non-inclusion of work in the West Coast Roads Programme, want of sanction to estimate, etc. (Rs. 8.42 lakhs) and (ii) slow progress of works (Rs. 2.12 lakhs).</p> <p>The savings under this head in the preceding three years (1961-62, 1962-63 and 1963-64) were also appreciable (50 per cent, 44 per cent and 15 per cent respectively).</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) (In lakhs of rupees)</i>	<i>Reasons and remarks</i>
7	(b)B. Schemes under the Five Year Plans (iv) C.R.F. (Ordinary allocation) Roads	9.90	3.55 (36%)	The saving was stated to be due mainly to (i) not taking up works for want of sanction to estimate (Rs. 1.99 lakhs), (ii) delay in land acquisition (Rs. 0.80 lakh) and (iii) post-budget classification of expenditure on the work 'Approach road to Enamakkal Regulator curve bridge' under Grant No. XLVII—Capital Outlay on Public Works (Rs. 0.65 lakh).
8	(b)B. Schemes under the Five Year Plans (vi) Roads and Bridges C.R.F. (Ordinary Reserve)	5.10	3.26 (64%)	A saving of Rs. 2.28 lakhs was stated to be due mainly to (i) not taking up works for want of sanction to estimate (Rs. 1.49 lakhs) and delay in land acquisition (Rs. 0.11 lakh) and (ii) suspension of work due to the objection raised by the Electricity Board (Rs. 0.60 lakh). The reasons for the balance saving of Rs. 0.98 lakh are awaited from the Controlling Officer.
9	(i) Transfer of grants for Road Development to the Deposit head "Subventions from the Central Road Fund"	22.40	7.65 (34%)	Decrease in the amount of grant received from the Central Government.
(iii) In the following cases, reduction of provision by reappropriation/surrender on the 31st March, 1965, proved excessive or unnecessary:—				

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess + Saving—</i>
<i>(In lakhs of rupees)</i>			
(1) (a)(xii) Medical			
B. Schemes under the Five Year Plans			
O. 28.46			
R. —4.61	23.85	34.57	+10.72

The anticipated saving was stated to be due to non-finalisation of (i) details of works to be carried out under the Emergency Expansion Schemes in Medical College (Rs. 4.53 lakhs), and (ii) site for the work 'Construction of hostel for students for training of Orthoptists' (Rs. 0.08 lakh).

GRANT No. XXXIII—PUBLIC WORKS—Contd.

The final excess occurred mainly on account of increase in the amount of expenditure transferred to this head from '103. Capital Outlay on Public Works' on the basis of grants received from the Central Government.

Group head		Total Grant	Actual Expenditure	Excess + Saving—
		(In lakhs of rupees)		
(2) (h) Suspense				
O.	3,62.98			
R.	—54.03	3,08.95	3,28.54	+19.59

The anticipated saving of Rs. 54.03 lakhs was stated to be due to non-receipt of bills for cash payment/adjustment to the extent anticipated.

The excess was stated to be due to procurement of materials for the construction of major bridges, etc., in Alleppey and Kottayam Districts.

(iv) In the following cases, the funds provided proved largely inadequate:—

(1) (a)(xvi) Animal Husbandry

B. Schemes under the Five Year Plans

O.	3.65			
R.	—0.06	3.59	8.26	+4.67

The excess was mainly due to increase in the amount of expenditure transferred to this head from '103. Capital Outlay on Public Works', on the basis of grants received from the Central Government.

(2) (e) A. Schemes outside the Five Year

Plans (iii) Government Engineering Workshop

5.95	9.35	+3.40
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The reasons for the excess are awaited from the Controlling Officer.

(v) In the following case, additional funds provided by reappropriation proved unnecessary:—

(b) B. Schemes under the Five Year Plans

(v) C.R.F. (Ordinary allocation)

Bridges—

Voted—

O.	12.50			
R.	0.79	13.29	8.20	—5.09

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

(vi) *Suspense Accounts* :— (a) The expenditure under this Grant includes an amount of Rs. 3,28.54 lakhs under the group head '(h) Suspense'. This head is not a final head of account, but is meant to accommodate certain interim transactions, in respect of which further payments or adjustments of value are necessary before the transactions could be considered complete and finally accounted for.

GRANT No. XXXIII—PUBLIC WORKS—Contd.

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

- (1) *Purchases*:—When materials are received from a supplier or from another Division or Department for a specific work or stock, their value is credited to 'Purchases', so that the cost may be included at once in the accounts of the work or stock. When payment is made, the head 'Purchases' is debited. This head, therefore, normally shows a credit balance, representing the value of stores received, but not paid for. The general 'Suspense' head 'Purchases' is not being operated from the 1st April, 1961. Instead, the sub 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 procured for stock purposes. It is credited with the value of materials issued to work, or transferred to another Division, or sold. The 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, (iv) the sums recoverable from Government servants, etc. The debit balance represents amounts recoverable 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 recovery or adjustment.

(c) An analysis of the 'Suspense' transactions accounted for under this Grant during 1964-65, together with the opening and closing balances under the different sub heads, is given below:—

Sub head	Balance as on the 1st April, 1964	Debits	Credits	Balance as on the 31st March, 1965
(In lakhs of rupees)				
Purchases	—74.27	27.65	—0.27	—*46.35
Stock	1,43.04	2,69.05	3,19.76	92.33
Miscellaneous Public Works Advances	99.86	22.84	29.19	93.51
Workshop Suspense	—4.78	9.00	8.96	—*4.74
Total	1,63.85	3,28.54	3,57.64	1,34.75

- (vii) *Depreciation Fund of the Government Engineering Workshops*:—This Fund has been created out of the revenues of the Public Works Department to provide sufficient reserves for meeting the cost of renewals and replacements of wasting assets necessitated by ordinary wear and tear and

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

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

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 against the provision under this Grant (No. 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.

During the year, an amount of Rs. 3.12 lakhs was credited to the Fund, which includes an amount of Rs. 1.30 lakhs towards interest charges; but no expenditure on renewals and replacements was met therefrom. The balance at the credit of the Fund, as on the 31st March, 1965, was Rs. 14.83 lakhs. An account of the transactions of the Fund is given in Statement No. 16 of the Finance Accounts of the Government of Kerala for the year 1964-65.

- (viii) *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 the 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, by debit to the provision made under this Grant (No. XXXIII—Public Works).

The actual expenditure on the schemes is also initially booked under this Grant, and subsequently transferred to the Deposit Account “Subventions from the Central Road Fund”.

Subventions amounting to Rs. 14.75 lakhs were received during the year; an expenditure of Rs. 14.55 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 on the 31st March, 1965.

An amount of Rs. 57.30 lakhs, incurred up to the end of 1964-65, on works falling under “Central Road Fund—Allocation”, still remains to be adjusted, for want of subventions from the Central Road Fund.

An account of the transactions of the Fund during the year 1964-65 may be found in Statement No. 16 of the State Finance Accounts.

- (ix) *Review of Establishment and Tools and Plant Charges of the Public Works Department* :—From the gross charges on account of Establishment and Tools and Plant of the Public Works Department debited to the Major Head ‘50. Public Works’ (excluding those relating to special Establishments solely employed for the Government Engineering Workshops and the Engineering staff for the National Extension Service Blocks and Panchayats) the percentage recoveries towards Establishment and Tools and Plant in respect of work done for other Governments, Departments, Local Bodies, etc., are deducted, and the net charges are apportioned among the appropriate Major Heads, in proportion to the works outlay under the respective heads.

GRANT No. XXXIII—

A similar apportionment of expenditure on Establishment and Tools and '44. Irrigation, etc. (Non-Commercial) is made among the appro Outlay, etc. (Non-Commercial)' and/or '103. Capital Outlay on Public

The following table compares the budget grants and actuals of the

Sl. No.	Head of Account		Gross outlay on which distribution is based	
			Grants	Actuals
1	43. Irrigation, etc. (Commercial)	Voted	11.10	10.80*
2	44. Irrigation, etc. (Non-Commercial)	Charged	0.16	0.17
		Voted	67.76	71.30*
3	99. Capital Outlay, etc. (Commercial)	Charged	0.06	0.05
		Voted	97.63	95.37
4	100. Capital Outlay, etc. (Non-Commercial)	Charged	0.18	0.05
		Voted	1,84.56	1,73.73
	Total Nos. 1 to 4	Charged	0.40	0.27
		Voted	3,61.05	3,51.20
5	50. Public Works	Charged	1.20	1.70
		Voted	4,39.57	4,17.18*
6	103. Capital Outlay on Public Works	Charged	2.94	1.41
		Voted	5,42.83	4,96.29
	Total Nos. 5 and 6	Charged	4.14	3.11
		Voted	9,82.40	9,13.47
	Total Nos. 1 to 6	Charged	4.54	3.38
		Voted	13,43.45	12,64.67
. Special Establishment for works not taken up for <i>pro rata</i> calculations—				
(a)	Government Engineering Workshops		..	..
(b)	Engineering staff for N.E.S. Blocks and Panchayats		..	..
	Total Nos. 1 to 7	Charged	4.54	3.38
		Voted	13,43.45	12,64.67
	Grand Total (Charged and Voted)		13,47.99	12,68.05

* Includes Maintenance and Repairs.

** Includes expenditure taken directly to the head.

PUBLIC WORKS—Contd.

and Plant initially booked under '43. Irrigation, etc. (Commercial) priate Major Heads ['99. Capital Outlay, etc. (Commercial)', '100. Capital Works'], in proportion to the works outlay.

pro rata charges for 1964-65:—

<i>Establishment charges excluding pensionary liabilities</i>		<i>Tools and Plant charges</i>	
<i>Grants</i>	<i>Actuals</i>	<i>Grants</i>	<i>Actuals</i>
(In lakhs of rupees)			
1.55	1.96**	0.13	0.27
9.60	11.38**	1.36	1.19
10.84	9.54	0.82	1.60
24.86	27.31	2.56	4.15
46.85	50.19	4.87	7.21
33.94	31.47	10.81	10.11
50.98	52.89	15.63	14.91
84.92	84.36	26.44	25.02
1,31.77	1,34.55	31.31	32.23
1.99	1.97	..	..
0.15	0.02	..	..
1,33.91	1,36.54	31.31	32.23
1,33.91	1,36.54	31.31	32.23

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

<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)	12.96	14.28
(2) The percentage of cost of establishment to the works outlay in respect of Public Works (Items 5 and 6)	8.61	9.20
(3) The percentage of cost of establishment to the works outlay in respect of all State Works (Items 1 to 6)	9.78	10.61

Items 1 to 4 relate to Irrigation, excluding special projects or Divisions under Public Works, and items 5 and 6 represent the bulk of the works outlay of the Department. The percentages of establishment charges to the works outlay in the case of Irrigation and Public Works for the years 1962-63, 1963-64 and 1964-65 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)			
1962-63	2,79.67	45.36(a)	16.23
1963-64	3,20.49	48.98(a)	15.28
1964-65	3,51.47	50.19(a)	14.28
Public Works** (Items 5 and 6)			
1962-63	10,40.99	83.57	8.03(b)
1963-64	9,62.85	76.28	7.92
1964-65	9,16.58	84.36	9.20

(a) Includes expenditure taken directly to the head.

(b) Differs from the percentage shown in the Appropriation Accounts for 1962-63, due to the inclusion of outlay in respect of '103. Capital Outlay on Public Works'.

* Under Irrigation, the percentage has decreased by 1 as compared to 1963-64, because of the increase of Rs. 30.98 lakhs in works outlay.

** Under Public Works, the percentage has increased by 1.28 as compared to 1963-64, on account of the increase of Rs. 8.08 lakhs in establishment charges and the decrease of Rs. 46.27 lakhs in works outlay.

GRANT No. XXXIV—PORTS (ALL VOTED)

		Total Grant Rs.	Actual Expenditure Rs.	Excess + Saving— Rs.
MAJOR HEAD—				
53. PORTS AND PILOTAGE				
Original	6,34,900	7,21,200	6,72,276	—48,924
Supplementary	86,300			
Amount surrendered during the year				Nil

GRANT No. XXXV—TRANSPORT SCHEMES

		Total Grant or Appropriation Rs.	Actual Expenditure Rs.	Excess + Saving— Rs.
MAJOR HEAD—				
57. ROAD AND WATER TRANSPORT SCHEMES				
Charged—				
Original	1,000	1,000	..	—1,000
Supplementary	....		
Amount surrendered during the year				Nil
Voted—				
Original	5,16,82,200	5,60,50,000	5,70,89,036	+10,39,036
Supplementary	43,67,800			
Amount surrendered during the year				Nil

The Account above does not include charged expenditure amounting to Rs. 6,873 met by an advance from the Contingency Fund sanctioned in March, 1965, which remained unrecouped to the Fund by authorisation of the Parliament before the close of the year.

Notes and Comments

- (i) The Supplementary provision of Rs. 43.68 lakhs obtained on the last day of the financial year proved inadequate as the expenditure under the voted Grant exceeded the provision by Rs. 10,39,036; the excess requires regularisation.

GRANT No. XXXV—TRANSPORT SCHEMES—*Contd.*

- (ii) (a) The amount of excess over the voted grant 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(i)(b)A. Traffic Operation

O.	89.03		
R.	2.68	91.71	98.77
			+7.06

It was stated that the excess was due to settlement of the establishment claims of March, 1965 in that month itself with a view to settle the liabilities of the department before it was taken over by the State Road Transport Corporation on 1st April, 1965.

(2) A (ii) Interest

O.	21.64		
S.	2.37		
R.	0.02	24.03	26.60
			+2.57

The excess was stated to be due to the fact that the withdrawals were much more than anticipated on account of settlement of the outstanding liabilities, as far as possible, before the department was transferred to the State Road Transport Corporation on 1st April, 1965.

- (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 2 group heads:—

<i>Sl. No.</i>	<i>Group head</i>	<i>Total Grant Rs.</i>	<i>Excess Rs.</i>
1	A(i)(b)B. Servicing Vehicles and Routes	1,07,40,200	33,567
2	A(i)(b)C. Maintenance and Repairs	1,22,45,700	93,769
3	A(i)(b)D. Taxes, Licence etc.	1,05,44,000	62,620
4	B(i)(a) Direction	1,06,900	28,761
5	B(i)(b)A. Traffic Operation	4,21,400	38,934
6	B(i)(b)C. Maintenance and Repairs	1,07,700	48,080

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

GRANT No. XXXV—TRANSPORT SCHEMES—Contd.

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

Group head	Total Grant	Actual Expenditure	Excess + Saving—
			(In lakhs of rupees)
A(iii) Other Revenue expenditure	30.85	25.27*	—5.58

The saving of Rs. 5.58 lakhs forming 18 per cent of the original provision was stated to be due to non-receipt in full of the supplies of vehicles ordered for during the previous year.

Saving under this head during 1962-63 and 1963-64 was Rs. 16.32 lakhs and Rs. 5.54 lakhs respectively.

- (iv) *Depreciation and Insurance Funds of the Transport Department:*—The provision for voted expenditure under this Grant included an amount of Rs. 31.35 lakhs for being met from the Reserve Funds indicated below. The expenditure incurred during the year and the balance at the credits of the funds as on the 31st March, 1965 have also been indicated.

Sl. No.	Name of the Reserve Fund	Purpose	Amount of expenditure during 1964-65	Balance at the credit of the Fund on the 31st of March, 1965
				(In lakhs of rupees)
1	Transport Depreciation Reserve Fund	Providing against diminution in value due to wear and tear of the capital assets in use and for financing of renewals and replacements of worn out items	24.49	**2,28.58
2	Transport Insurance Fund	For meeting claims for compensation to the victims of accidents involving the vehicles of the department and also to meet claims arising from Workmen's Compensation Act	1.07	5.00

* Includes expenditure of Rs. 24,27,814 on renewals and replacements financed from Depreciation Reserve Fund and Rs. 99,096 on compensation payable from Transport Insurance Fund.

** Excludes Rs. 10.53 lakhs dropped *pro forma* being the amount allocated to the Madras State consequent on the States Re-organisation.

GRANT No. XXXV—TRANSPORT SCHEMES—*Conold.*

The Depreciation Reserve Fund has been 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 has been 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 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 1964-65.

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	19,27,200	19,27,200	17,14,668	—2,12,532
Supplementary	..			
Amount surrendered during the year (31st March, 1965)				2,00,000

GRANT No. XXXVII—PENSIONS

		<i>Total Grant or Appropriation</i> Rs.	<i>Actual Expenditure</i> Rs.	<i>Excess + Saving—</i> Rs.
MAJOR HEADS—				
65.	PENSIONS AND OTHER RETIREMENT BENEFITS			
66.	TERRITORIAL AND POLITICAL PENSIONS			
67.	PRIVY PURSES AND ALLO- WANCES OF INDIAN RULERS			
72.	COMMUTATION OF PENSIONS			
<i>Charged—</i>				
Original	2,40,800	3,09,100	2,21,173	—87,927
Supplementary	68,300			
Amount surrendered during the year				Nil
<i>Voted—</i>				
Original	2,43,26,400	2,83,34,200	2,40,17,745	—43,16,455
Supplementary	40,07,800			
Amount surrendered during the year (31st March, 1965)				6,29,000

Notes and Comments

- (i) In view of the saving of Rs. 43.16 lakhs in the voted grant, the supplementary grant of Rs. 40.08 lakhs obtained on the 31st March, 1965 proved wholly unnecessary.
- (ii) Out of the saving of Rs. 43.16 lakhs only a sum Rs. 6.29 lakhs was surrendered, and that too on the last day of the financial year.
- (iii) The saving was partly accounted for by excessive/unnecessary supplementary grant obtained under the following group/sub heads:—

<i>Group/Sub head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess + Saving—</i>
(In lakhs of rupees)			
(1) 65(a)2. Pensionary charges transferred from Madras State on account of allocation of Pensions as per States Reorganisation Act, 1956—			
<i>Voted—</i>			
O.	1.77		
S.	22.00	23.77	0.48
			—23.29

APPROPRIATION ACCOUNTS

GRANT No. XXXVII—PENSIONS—*Concl'd.*

<i>Group/Sub head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess+ Saving—</i>
<i>(In lakhs of rupees)</i>			
(2) 65(c)3. Pensionary charges transferred from Madras State on account of allocation of Pensions as per States Reorganisation Act, 1956—			
Voted—			
O. 2.01			
S. 5.79	7.80	..	—7.80

The Supplementary Grants under these heads of account were stated to have been obtained on the basis of information received from the Government of Madras in regard to the share of Kerala Government to be adjusted in 1964-65 towards pensions and gratuities of the officers who were in the service of the former Madras State.

In regard to the final saving it was stated that a correct estimate of the requirement was not possible as the estimates were prepared on the basis of the actuals of previous years and reports from the Government of Madras; further, the adjustments were to be made during the close of the financial year and hence it was not possible to watch the progress of expenditure and to take steps to surrender the savings.

(3) 65(c)1. Gratuities

Voted—

O. 48.00			
S. 6.00	54.00	46.74	—7.26

The saving of Rs. 7.26 lakhs was more than the Supplementary Grant obtained on the last day of the financial year for meeting additional expenditure anticipated as a result of the special efforts made during the year to settle the pending pension and gratuity cases.

It was stated that the expenditure anticipated was not incurred; but the reasons for the saving have not been furnished.

No portion of the saving was surrendered.

(iv) The provision made under the following group/sub heads proved to be largely in excess of requirements:—

<i>Sl. No.</i>	<i>Group/Sub 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	65(h)1; Pensions to Widows	5.00	3.78 (76%)	} Due to less number of applications received than anticipated.
2	65(h)3. Pensions to Physically disabled	5.00	4.94 (99%)	

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	73,94,900	73,94,900	68,53,768	—5,41,132
Supplementary	..			
Amount surrendered during the year (31st March, 1965)				3,41,800

Notes and Comments

The saving of Rs. 5.41 lakhs in the grant was accounted for mainly by non-utilisation of provision under the group head 68.I(b) Purchase of stationery Stores—(Saving Rs. 4.03 lakhs in the provision of Rs. 40 lakhs). This was attributed to curtailment of non-Plan expenditure as ordered by Government in October, 1964 (Rs. 2.31 lakhs) and non-adjustment of cost of paper supplied by the Ministry of Industry and Supply, New Delhi (Rs. 1.72 lakhs).

GRANT No. XXXIX—FOREST

		Total Grant or Appropriation Rs.	Actual Expenditure Rs.	Excess + Saving— Rs.
MAJOR HEADS—				
70. FOREST				
39. MISCELLANEOUS SOCIAL AND DEVELOPMENTAL ORGANISATIONS				
Charged—				
Original	22,700	22,700	..	—22,700
Supplementary	..			
Amount surrendered during the year (31st March, 1965)				22,700
Voted—				
Original	1,37,79,900	1,37,79,900	1,37,74,973	—4,927
Supplementary	..			
Amount surrendered during the year (31st March, 1965)				33,200

APPROPRIATION ACCOUNTS GRANT No. XL—MISCELLANEOUS

		<i>Total Grant or Appropriation</i>	<i>Actual Expenditure</i>	<i>Excess + Saving—</i>
		Rs.	Rs.	Rs.
MAJOR HEAD—				
71. MISCELLANEOUS				
<i>Charged—</i>				
<i>Original</i>	48,05,000	48,22,300	48,60,069	+37,769
<i>Supplementary</i>	17,300			
<i>Amount surrendered during the year (31st March, 1965)</i>				5,000
<i>Voted—</i>				
<i>Original</i>	54,90,400	56,90,400	43,53,136	—13,37,264
<i>Supplementary</i>	2,00,000			
<i>Amount surrendered during the year (31st March, 1965)</i>				11,82,200

Notes and Comments

- (i) The expenditure exceeded the charged appropriation by Rs. 37,769 which requires to be regularised.

The excess occurred under the group heads “g(xii) Miscellaneous” (Provision: Nil, expenditure: Rs. 7,365) and “(g) (xviii) A.I. Works” (Provision: Rs. 5,000; excess: Rs. 50,411) offset by savings under two other group heads.

In 1963-64 also, the expenditure under the charged appropriation exceeded the provision by Rs. 50,049.

- (ii) In view of the ultimate saving of Rs. 13.37 lakhs in the voted grant, the supplementary grant of Rs. 2 lakhs obtained on the 31st March, 1965 could have been restricted to a token vote.
- (iii) Against the saving of Rs. 13.37 lakhs in the voted grant, forming 24 per cent of the original provision a sum of Rs. 11.82 lakhs was surrendered but on the last day of the financial year.
- (iv) In the following cases the voted provision remained unutilised wholly or 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) (f) (xvii) 3 B. Stadia			
O.	1.00		
R.	—1.00		

The entire provision remained unutilised which was stated to be due to non-payment of grants to the Stadium Committees at Ernakulam, Quilon and Kottayam as they did not furnish the utilisation certificates to Government for the grants already paid.

APPROPRIATION ACCOUNTS

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GRANT No. XL—MISCELLANEOUS—*Concd.*

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess + Saving—</i>
	<i>(In lakhs of rupees)</i>		
(2) (g) (xvi) Rocket Launching Site			
O. 11.94			
R. —6.42	5.52	4.09	—1.43

The total saving of Rs. 7.85 lakhs forming 66 per cent of the original provision occurred under the sub heads of account "6. Land Acquisition Charges" (Rs. 1.40 lakhs) and "8. Contribution towards access Road and Bridges" (Rs. 7.31 lakhs) offset by minor excesses under other sub heads.

The savings were stated to be due to non-settlement of pending claims as it was not possible to complete all the formalities before 31st March, 1965.

The saving under this head during the year 1963-64 also was substantial (Rs. 19.32 lakhs forming 52 per cent of the provision).

(3) (g) (xviii) B. II. Works

O. 5.61			
R. —5.16	0.45	0.65	+0.20

The net saving of Rs. 4.96 lakhs forming 88 per cent of the original provision was stated to be mainly due to cut in Plan expenditure imposed by Government in July, 1964 (Rs. 1.50 lakhs) and non-utilisation of the provision made for acquisition of lands for the resettlement of landless agricultural workers under the Village Housing Project Scheme as the preliminary arrangements for acquisition of land could not be completed before the close of the financial year (Rs. 2.74 lakhs).

GRANT No. XLI—MISCELLANEOUS CONTRIBUTIONS AND ASSIGNMENTS

<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>
76. OTHER MISCELLANEOUS COMPENSATIONS AND ASSIGNMENTS			
<i>Charged—</i>			
Original 1,25,000	1,25,000	86,874	—38,126
Supplementary ..			
Amount surrendered during the year (31st March, 1965)			35,000
<i>Voted—</i>			
Original 13,37,300	13,37,300	12,22,778	—1,14,522
Supplementary ..			
Amount surrendered during the year (31st March, 1965)			1,05,400

APPROPRIATION ACCOUNTS

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

Notes and Comments

In the following case, a provision of Rs. 2.36 lakhs was made for payment of Vehicle Tax Compensation for 1964-65 to the Malabar District Board, while the Board had, in fact, been abolished from 1st January, 1962:—

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess + Saving—</i>
		(In lakhs of rupees)	
(b) 1(xiii) 2. Taxes on Vehicles—			
Compensation to local bodies—			
O. 8.00			
R. —2.36	5.64	5.25	—0.39

The total saving in the original provision amounted to Rs. 2.75 lakhs. The savings under this head during the preceding three years were also appreciable; 1961-62 (40 per cent), 1962-63 (42 per cent) and 1963-64 (48 per cent).

GRANT No. XLII—NATIONAL EMERGENCY (ALL VOTED)

		Total Grant Rs.	Actual Expenditure Rs.	Excess + Saving— Rs.
MAJOR HEAD—				
78-A. EXPENDITURE CONNECTED WITH THE NATIONAL EMERGENCY, 1962				
Original	45,900	45,900	40,610	—5,290
Supplementary	..			
Amount surrendered during the year (31st March, 1965)				5,200

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	1,05,02,800	1,05,02,900	1,06,54,109	+1,51,209
Supplementary	100			
Amount surrendered during the year				
				Nil

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

Notes and Comments

(i) The expenditure exceeded the provision by Rs. 1,51,209; the excess requires to be regularised.

In 1963-64 also, there was an excess of Rs. 19,60,020 over the grant.

(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>
	<i>(In lakhs of rupees)</i>		
(1) (a) IIA. Works			
O. 57.05			
S. Token			
R. 1.25	58.30	61.07	+2.77

The excess was stated to be mainly due to adjustment of pending invoice. (Rs. 2.12 lakhs) and inevitable payments in connection with the execution of Sherthallai Water Supply Scheme.

In 1963-64 also, the excess under this head was substantial (Rs. 16.31 lakhs forming 29 per cent of the provision).

(2) (b) B. Establishment	0.94	2.68	+1.74
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The excess of Rs. 1.74 lakhs forms 185 per cent of the provision. Reasons for the excess are awaited from the Controlling Officer.

(3) (c) I. A. Works			
O. 1.76			
R. 0.50	2.26	4.56	+2.30

The excess of Rs. 2.30 lakhs which was more than the original provision was stated to be due to booking of certain Plan items of expenditure under non-Plan by the Executive Engineers, the reasons for which 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. B. 2. Amount transferred from 94(a) II B. Water Works and Drainage Establishment	33,800	10,849
2	(b) Schemes under the Five Year Plan A. Works	11,87,500	21,891
3	(c) I. B (i) Share debit of Establishment charges from 30 (a)(xviii) in respect of Non-Plan works	24,700	19,714
4	(c) I. B (2) Amount transferred from 94(a) II B	16,200	73,098
5	(c) I. C Tools and Plant	15,500	35,193
6	(c) II. B Establishment—Amount transferred from 94(a) II. B	87,000	24,622

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

- (c) The excesses were partly counterbalanced by savings under other group heads, the more important of which are mentioned in note (iii) below.
- (iii) The group heads under which the provisions remained unutilised to a substantial extent are indicated below:—

<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. 3.00			
R. —1.83	1.17	1.57	+0.40

The net saving of Rs. 1.43 lakhs forming 48 per cent of the original provision was stated to be due to postponement of some less urgent works under Trivandrum Drainage Scheme including Storm Water disposal with a view to providing additional funds required for Trivandrum (Augmentation) Water Supply Scheme, Kayamkulam Water Supply Scheme and Kottayam Water Supply Scheme which were in good progress and were held up for want of funds.

(2) (a) II. B. Establishment

O. 15.42			
R. 0.23	15.65	13.84	—1.81

The saving was stated to be mainly due to the abolition of the Cannanore and Palghat Divisions from 1st November, 1964 as a measure of economy.

(3) (a) II. C. Tools and Plant

O. 5.76			
R. —4.35	1.41	1.84	+0.43

The net saving of Rs. 3.92 lakhs forming 68 per cent of the original provision was due to the fact that provision made for tools and plant in respect of the schemes "Ernakulam Mattancherry Water Supply" and "Trivandrum (Augmentation) Water Supply" was unnecessary, as the expenditure was debited to the respective works where also adequate provision had been made.

(4) (c) II. A. Works

O. 8.09			
R. 1.70	9.79	4.73	—5.06

In view of the final saving of Rs. 5.06 lakhs forming 62 per cent of the original provision, the additional funds provided by reappropriation on 9th March, 1965 proved wholly unnecessary.

The saving was stated to be due to non-completion of most of the works (Rs. 2.75 lakhs) and booking of a portion of expenditure under non-Plan head by the Department (Rs. 2.31 lakhs)—See Sl. No. 3 of note (ii) (a) above.

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				
<i>Charged—</i>				
<i>Original</i>	..	27,300	96,745	+69,445
<i>Supplementary</i>	27,300			
<i>Amount surrendered during the year</i>				<i>Nil</i>
<i>Voted—</i>				
<i>Original</i>	2,03,100	2,03,100	44,892	—1,58,208
<i>Supplementary</i>	..			
<i>Amount surrendered during the year (31st March, 1965)</i>				<i>1,56,100</i>

Notes and Comments

- (i) In the charged appropriation, the expenditure exceeded the provision by Rs. 69,445 ; this requires to be regularised.

The group heads under which excesses have occurred are given below:—

<i>Sl.No.</i>	<i>Group head</i>	<i>Total provision Rs.</i>	<i>Excess Rs.</i>
1.	(d) Establishment of seed farms and seed stores—Land Acquisition charges—	27,300	35,039
2.	(f) Crop Research	<i>Nil</i>	34,406

- (ii) The saving of Rs. 1.58 lakhs in the voted Grant formed 78 per cent of the provision. This was mainly due to non-utilisation of the entire provision of Rs. 1.50 lakhs for acquisition of land for the Sea Island Cotton Scheme. It was stated that the provision proved unnecessary since the land acquisition proceedings were completed and payment made in 1963-64 itself (after obtaining a Supplementary Grant of Rs. 4.14 lakhs in March, 1964) which was not foreseen when the budget estimates for 1964-65 were prepared.

APPROPRIATION ACCOUNTS

GRANT No. XLV—CAPITAL OUTLAY ON CO-OPERATIVES AND
ON INDUSTRIAL DEVELOPMENT

		<i>Total Grant or Appropriation</i>	<i>Actual Expenditure</i>	<i>Excess + Saving—</i>
		Rs.	Rs.	Rs.
MAJOR HEADS—				
95-A. CAPITAL OUTLAY ON CONSUMER CO-OPERATIVES				
96. CAPITAL OUTLAY ON INDUSTRIAL DEVELOPMENT				
<i>Charged—</i>				
<i>Original</i>	10,000	18,100	1,786	—16,314
<i>Supplementary</i>	8,100			
<i>Amount surrendered during the year (31st March, 1965)</i>				10,000
<i>Voted—</i>				
<i>Original</i>	3,93,05,400	4,05,55,500	3,09,69,299	—95,86,201
<i>Supplementary</i>	12,50,100			
<i>Amount surrendered during the year (31st March, 1965)</i>				83,58,300

Notes and Comments

- (i) The saving of Rs. 95.86 lakhs in the voted grant, forming 24 per cent of the original provision, was nearly 8 times the supplementary grant of Rs. 12.50 lakhs, obtained on the 21st December, 1964. In view of this, the supplementary grant could have been restricted to a token vote.
- (ii) (a) The saving in the voted grant occurred mainly under the following group heads:—

<i>Sl. No.</i>	<i>Group head</i>	<i>Provision</i>	<i>Saving (and its percentage to provision)</i>	<i>Reasons and remarks</i>
(In lakhs of rupees)				
1	96(a)(ii) J. Purchase and Development of Electrical and Allied Industries	2.70	2.14 (79%)	Due to conversion of the concern into a Joint Stock Company in June, 1964 (Rs. 1.14 lakhs) and reduction of the Plan outlay, ordered by Government (Rs. 1 lakh).

APPROPRIATION ACCOUNTS

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GRANT No. XLV—CAPITAL OUTLAY ON CO-OPERATIVES AND ON INDUSTRIAL DEVELOPMENT—Contd.

Sl. No.	Group head	Provision	Saving (and its percentage to provision) (In lakhs of rupees)	Reasons and remarks
2	96(b)(i)3. Kerala Soaps and Oils Limited	13.24	13.24 (100%)	Non-adjustment, owing to the delay in finalisation, of the value of the assets, as on 24th February, 1964, of the Government Com- mercial Concerns, which were converted into Joint Stock Companies.
3	96(b)(i)4. Kerala Ceramics Limited	17.60	17.60 (100%)	
4	94(b)(i)5. Travancore Plywood Industries Limited	2.89	2.89 (100%)	
5	96(b)(i)6. Trivandrum Rubber Works Limited	16.23	16.23 (100%)	
6	96(b)(i)7. Trivandrum Spinning Mills Limited	22.96	22.96 (100%)	
7	96(b)(ii)2. Kerala State Industrial Development Corporation	50.00	10.02 (20%)	Reduction in Plan outlay ordered by Government as a measure of economy.
8	96(b)(ii)9. Travancore Titanium Products Limited	5.00	5.00 (100%)	
9	96(b)(ii)13. Kerala Soaps and Oils Limited	4.13	4.13 (100%)	
10	96(b)(ii)15. The Kerala Ceramics Limited	4.85	2.75 (57%)	
11	96(b)(ii)16. Trivandrum Rubber Works Limited	1.75	1.75 (100%)	
12	96(b)(ii)3. Kerala State Small Industries Corporation	8.00	5.00 (63%)	Reasons awaited.
13	96(b)(ii)7. Participation in the Capital of Private Limited Companies under Small Scale Industries Scheme	3.00	3.00 (100%)	
14	96(b)(ii) 8. Purchase of dehen- tures of Land Mortgage Bank under the scheme for providing assistance to small holders of Rubber Plantations	1.00	1.00 (100%)	Reasons awaited. The savings under this head in the years 1962-63 and 1963-64 were also appreciable (100 per cent and 55 per cent of the provision respectively).

GRANT No. XLV—CAPITAL OUTLAY ON CO-OPERATIVES AND ON INDUSTRIAL DEVELOPMENT—*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>
(In lakhs of rupees)				
15	96(c)(i)3 . Share Contribution to Service Co-operatives	15.00	10.67 (71%)	Due mainly to fall in the number of service societies eligible for assistance from 300 to 98, consequent on the delimitation of the area of operation of service societies.
16	96(c)(ii)A. Industrial Estates	27.50	6.85 (25%)	Due to the delay in the finalisation of land acquisition cases at Karunagappally, Shertallai and Changanacherry (Rs. 4.83 lakhs) and reduction of Plan expenditure, ordered by Government as a measure of economy (Rs. 2 lakhs).
17	96(c)(ii)C. 2. Share Contribution to Appex Marketing Societies	1.00	1.00 (100%)	Non-utilisation of the entire provision was attributed to the Government orders to make reduction in the State's Plan outlay.
18	96(c)(ii) H. Rural Industries Project—Share Participation in Private Limited Companies for starting Industrial Units in Project Areas	2.25	2.25 (100%)	Due to delay in implementation of the scheme, for administrative reasons.

(b) The savings were partly counterbalanced by excesses under other group heads. A case in which the excess remained uncovered is given below:—

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess + Saving—</i>
(In lakhs of rupees)			
96(c)(ii)C.I. Share contribution to Co-operative Marketing Societies	2.15	3.40	+1.25

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

GRANT No. XLVI—CAPITAL OUTLAY ON IRRIGATION

		<i>Total Grant or Appropriation</i> Rs.	<i>Actual Expenditure</i> Rs.	<i>Excess + Saving—</i> 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)				
<i>Charged—</i>				
Original	..	24,100	10,302	—13,798
Supplementary	24,100			
Amount surrendered during the year				Nil
<i>Voted—</i>				
Original	3,21,26,000	3,21,26,000	3,65,43,756	+44,17,756
Supplementary	..			
Amount surrendered during the year				Nil

Notes and Comments

- (i) The expenditure under the voted grant exceeded the budget provision by Rs. 44,17,756, which requires to be regularised. This was the net result of excesses under several heads and savings under certain others, as indicated in note (ii) below.
- (ii) (a) Excess to the extent of Rs. 53.74 lakhs was due to non-provision of funds under the following suspense heads. Reasons for the non-provision of funds are awaited.

<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) Bhoothathankettu Scheme	..	8.08	+8.08
(d) Suspense			
(2) 99.A.II(1) Malampuzha Project	..	8.07	+8.07
(d) Suspense			
(3) 100.A.Irrigation Works (d) Suspense	..	37.59	+37.59

Large excesses due to non-provision of adequate funds under these heads occurred during the years 1961-62, 1962-63 and 1963-64 also.

APPROPRIATION ACCOUNTS

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)			
(b) Other group heads under which the excesses were comparatively large are given below:—			
(1) 99.A.I(iv) Cheerakuzhi Project	2.61	4.08	+1.47
(a) Works			
The excess was stated to be due to accelerated progress of the work. A sanction to cover the excess by reappropriation of funds was issued, but not by the competent authority.			
(2) 100.A(b) Establishment— Schemes under the Five Year Plan	22.33	25.27	+2.94
The excess resulted from an increase in the share-debit transferred to this head, in proportion to the works outlay. ..			
(3) 100 A.(c) Tools and Plant	2.30	3.90	+1.60
The excess resulted from an increase in the share-debit transferred to this head, in proportion to the works outlay.			
(c) Excesses of comparatively small amounts occurred under the following group heads:—			

<i>Group head</i>	<i>Total Grant Rs.</i>	<i>Excess Rs.</i>
(1) 99.A.I(iii) Bhoothathankettu Scheme	43,00,000	3,36,155
(a) Works		
(2) 99.A.I(iv) Cheerakuzhi Project	41,300	11,794
(b) Establishment		
(3) 99.A.II (i) Malampuzha Project	7,800	56,947
(c) Tools and Plant		
(4) 99.A.II (iv) Meenkara Project	39,18,300	54,932
(a) Works		
(5) 99.A.II (iv) Meenkara Project	52,200	27,574
(c) Tools and Plant		
(d) In addition, excesses not exceeding Rs. 10,000 in each case also occurred under 6 other group heads;		

(e) The excesses were partly counterbalanced by savings under other heads, important of which are 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(i) Peechi Reservoir Scheme	1.75	0.55	—1.20
(a) Works			

The saving, which is about 69 per cent of the provision, was stated to be due mainly to the slow progress of works and not taking up the work of power supply to the motors for operation of the shutters of the Peechi Dam.

APPROPRIATION ACCOUNTS

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

The savings under this head during the previous three years (1961-62, 1962-63 and 1963-64) were also appreciable (90 per cent, 162 per cent and 104 per cent respectively of the original provision).

Group head	Total Grant	Actual Expenditure (In lakhs of rupees)	Excess+ Saving—
(2) 99.A.II (i) Malampuzha Project (a) Works	6.14	4.75	—1.39

The saving, which is about 23 per cent of the provision, was stated to be due mainly to (i) the slow progress of certain canal works, owing to dearth of labour and change in design and (ii) delay in receipt of debit advice for the value of stock articles procured through India Stores Department contracts.

(3) 100.A(a) Works—Schemes under the Five Year Plan

O.	1,76.85		
R.	—9.63	1,67.22	1,58.04 —9.18

Out of the total saving of Rs. 18.81 lakhs, which is about 11 per cent of the original provision, a saving of Rs. 13.84 lakhs was stated to be due mainly to (i) delay in land acquisition and non-adjustment (for want of vouchers) in the accounts of the Division of expenditure on land acquisition booked in the treasury accounts under 'Remittances' (12 works—Rs. 5.76 lakhs), (ii) delay in sanctioning estimates (10 works—Rs. 2.75 lakhs), (iii) late entrustment of works (6 works—Rs. 1.23 lakhs), (iv) slow progress of works, owing to slackness on the part of contractors (6 works—Rs. 1 lakh) and (v) termination of a contract as ordered by Government (1 work—Rs. 1 lakh). The reasons for a saving of Rs. 4.97 lakhs are awaited from the Controlling Officer.

(iii) *Suspense Accounts relating to '99.Capital Outlay on Irrigation, Navigation Embankment and Drainage Works (Commercial)'*:—The expenditure in the voted grant, relating to the Major Head '99.Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Commercial)', includes an amount of Rs. 16.15 lakhs under the group head 'Suspense'.

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

An analysis of the 'Suspense' transactions accounted for during 1964-65 is given below, together with the opening and closing balances under the different sub heads:—

APPROPRIATION ACCOUNTS

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

<i>Sub head</i>	<i>*Balance as on the 1st April, 1964</i>	<i>Debits</i>	<i>Credits</i>	<i>*Balance as on the 31st March, 1965</i>
		(In lakhs of rupees)		
Purchases	3.22	0.02	..	**3.24
Stock	1.70	13.26	17.76	—2.80
Miscellaneous				
Public Works				
Advances	—0.06	2.13	0.67	1.40
Workshop Suspense	2.25	0.74	2.95	0.04
Total	7.11	16.15	21.38	1.88

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

** The debit balance under 'Purchases' is 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 reason indicated against (*).

(iv) *Suspense Accounts relating to '100. Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)'*:—The expenditure in the voted grant, relating to the Major Head '100 Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)', includes an amount of Rs. 37.59 lakhs under the group head 'Suspense'.

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

An analysis of the 'Suspense' transactions accounted for during 1964-65 is given below, together with the opening and closing balances under the different sub heads:—

<i>Sub head</i>	<i>*Balance as on the 1st April, 1964</i>	<i>Debits</i>	<i>Credits</i>	<i>*Balance as on the 31st March, 1965</i>
		(In lakhs of rupees)		
Purchases	—6.24**	9.33	7.65	—4.56**
Stock	13.82	26.16	26.89	13.09
Miscellaneous				
Public Works				
Advances	1.43	1.48	1.48	1.43
Workshop Suspense	1.02	0.62	1.06	0.58
Total	10.03	37.59	37.08	10.54

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

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

GRANT No. XLVII—CAPITAL OUTLAY ON PUBLIC WORKS

		<i>Total Grant or Appropriation</i>	<i>Actual Expenditure</i>	<i>Excess + Saving—</i>
		Rs.	Rs.	Rs.
MAJOR HEAD—				
103. CAPITAL OUTLAY ON PUBLIC WORKS				
<i>Charged—</i>				
<i>Original</i>	<i>1,40,000</i>	<i>2,94,300</i>	<i>1,41,110</i>	<i>— 1,53,190</i>
<i>Supplementary</i>	<i>1,54,300</i>			
<i>Amount surrendered during the year</i>				<i>Nil</i>
<i>Voted—</i>				
<i>Original</i>	<i>6,48,16,900</i>	<i>6,48,22,400</i>	<i>5,64,09,209</i>	<i>— 84,13,191</i>
<i>Supplementary</i>	<i>5,500</i>			
<i>Amount surrendered during the year (31st March, 1965)</i>				<i>38,79,500</i>

The voted expenditure shown above does not include an amount of Rs. 5,50,000, met by an advance from the Contingency Fund, sanctioned in March, 1965 which remained unrecovered to the Fund by authorisation of Parliament before the close of the year.

Notes and Comments

- (i) In view of the eventual saving of Rs. 1.53 lakhs in the *charged* appropriation, the supplementary appropriation of Rs. 1.54 lakhs obtained on the 31st March, 1965 (for payment of compensation for lands acquired, decreed by Law Courts) on the ground that no savings were available, proved almost unnecessary.
- (ii) Out of the total saving of Rs. 84.13 lakhs in the voted section, only an amount of Rs. 38.80 lakhs was surrendered, and, that too, on the 31st March, 1965.
- (iii) The saving of Rs. 1.53 lakhs in the *charged* appropriation was accounted for mainly by non-utilisation of provision, to a substantial extent, under the group head '(a) (xvii) Civil Works—A. Schemes outside the Five Year Plans'.

APPROPRIATION ACCOUNTS

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

(iv) The saving in the voted section occurred mainly under the following group heads:—

<i>Sl. No.</i>	<i>Group head</i>	<i>Provision</i>	<i>Saving (and its percentage to provision)</i> (In lakhs of rupees)	<i>Reasons and remarks</i>
1	(a) (viii) Police A. Schemes outside the Five Year Plans	34.72	9.63 (28%)	Due to (i) reduction of non-Plan expenditure (Rs. 4.21 lakhs), (ii) delay in land acquisition (Rs. 1.58 lakhs), (iii) non-receipt/late receipt of Administrative sanction (Rs. 1.10 lakhs), (iv) want of sanction to estimate/revised estimate (Rs. 0.81 lakh), and (v) the cumulative effect of smaller savings under a number of works (Rs. 1.93 lakhs). The savings under this head in the years 1962-63 and 1963-64 were also appreciable (24 per cent and 33 per cent of the provision respectively).
2	(a) (ix) Scientific Departments—B. Schemes under the Five Year Plans	2.81	1.35 (48%)	Due mainly to abandoning the proposal for the construction of additional buildings for the Natural History Museum and the Picture Gallery [at Trivandrum.
3	(a) (x) Education— B. Schemes under the Five Year Plans	1,00.80	26.06 (26%)	The reasons for the saving of Rs. 13.65 lakhs are awaited from the Controlling Officer; the balance saving of Rs. 12.41 lakhs was stated to be due mainly to (i) non-finalisation of the works to be taken up under the schemes 'Construction of Hostels for Engineering Institutions' (Rs. 7.97 lakhs) and 'Additional accommodation in Engineering Colleges and Polytechnics' (Rs. 0.22 lakh), (ii) not taking up

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

Sl. No.	Group head	Provision	Saving (and its percentage to provision)	Reasons and remarks
			(In lakhs of rupees)	
				works for want of Administrative/Technical sanction (Rs. 2.55 lakhs), (iii) slow progress of works (Rs. 0.96 lakh), (iv) postponement of the scheme 'Construction of laboratory-cum-class-rooms in Schools' (Rs. 0.29 lakh) and (v) late starting of works (Rs. 0.25 lakh).
				The savings under this head in the years 1962-63 and 1963-64 were also appreciable (18 per cent and 25 per cent of the provision respectively).
4	(a) (xii) Public Health— B. Schemes under the Five Year Plans	16.55	13.73 (83%)	The saving was stated to be due to (i) delay in taking a decision regarding entrustment of the scheme 'Construction of buildings for Primary Health Units' to the Public Works Department and non-finalisation of the list of works to be taken up (Rs. 12.61 lakhs) and (ii) non-receipt/late receipt of Administrative sanction (Rs. 0.96 lakh).
				The savings under this head in the previous three years (1961-62, 1962-63 and 1963-64) were also appreciable (76 per cent, 69 per cent and 40 per cent respectively).
5	(a) (xv) Co-operation— B. Schemes under the Five Year Plans	7.42	1.86 (25%)	Due mainly to (i) the delay in receipt of revised Administrative sanction (Rs. 0.96 lakh) and (ii) the slow progress of works (Rs. 0.66 lakh).

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>
<i>(In lakhs of rupees)</i>				
6	(a)(xvii) Civil Works— A. Schemes outside the Five Year Plans	22.22	10.05 (45%)	<p>The reasons for the saving of Rs. 5.21 lakhs are awaited from the Controlling Officer; the balance saving of Rs. 4.84 lakhs was stated to be due to (i) reduction of non-Plan expenditure (Rs. 1.76 lakhs), (ii) postponement or abandoning of certain works (Rs. 1.24 lakhs) and (iii) delay in land acquisition proceedings (Rs. 1.54 lakhs).</p> <p>The savings under this head in the years 1961-62, 1962-63, and 1963-64 were also appreciable (62 per cent, 31 per cent and 25 per cent respectively).</p>
7	(a)(xvii) Civil Works— B. Schemes under the Five Year Plans	2.33	1.10 (47%)	<p>The saving was stated to be due mainly to (i) the slow progress of the work 'Mascot Hotel Extension to be equipped as a first class hotel', as the work of mosaic flooring and mosaic plastering could be done only after vacating the rooms one by one.</p>
8	(a) (xviii) Stationery and Printing—A. Schemes outside the Five Year Plans	2.03	1.78 (88%)	<p>The saving was stated to be due mainly to (i) the reduction of non-Plan expenditure (Rs. 0.74 lakh), and (ii) not taking up works, owing to non-finalisation of design (Rs. 0.75 lakh).</p> <p>The saving under this head in the year 1963-64 was also appreciable (91 per cent of the provision).</p>

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)				
9	(a) (xix) Miscellaneous Departments B. Schemes under the Five Year Plans	2.01	1.75 (87%)	The reasons for a saving of Rs. 1.26 lakhs are awaited from the Controlling Officer. The balance saving of Rs. 0.49 lakh was stated to be due to absence of sanction to estimate of a work.
10	(b) Original works— Communications— B. Schemes under the Five Year Plans	1,50.44	23.41 (16%)	The saving was stated to be due mainly to (i) the post-budget reduction made in the Plan Outlay for Roads and Bridges (Rs. 15.39 lakhs), (ii) non-adjustment of land acquisition charges, for want of vouchers (Rs. 3.30 lakhs), (iii) non-payment of amounts due to contractors for different reasons (Rs. 1.35 lakhs) and (iv) slow progress of certain works (Rs. 1.21 lakhs).
11	(d) Establishment— A. Schemes outside the Five Year Plans	6.87	2.10 (31%)	The saving was due to decrease in the share-debit transferred to this head from '50. Public Works' owing to less expenditure on works.
12	(e) Tools and Plant A. Schemes outside the Five Year Plans	6.14	4.51 (73%)	

APPROPRIATION ACCOUNTS

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

- (v) In the following cases, additional funds provided by reappropriation proved excessive/unnecessary:—

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess + Saving—</i>
	(In lakhs of rupees)		
(1) (a) (vi) Administration of Justice—			
A. Schemes outside the Five Year Plans—Voted			
O. 4.28			
R. 1.88	6.16	4.73	—1.43

Additional funds to the extent of Rs. 1.75 lakhs were reappropriated on 31st March, 1965, for meeting the expenditure on the completed work 'Constructing three-storeyed building for the High Court, Ernakulam'; the final bill of the work could not, however, be paid.

(2) (a) (xi) Medical—			
B. Schemes under the Five Year Plans Voted—			
O. 82.32			
S. Token			
R. 4.97	87.29	82.97	—4.32

The saving was stated to be due to (i) the slow progress of certain works for different reasons (Rs. 1.91 lakhs), (ii) less expenditure on land acquisition (Rs. 0.49 lakh), (iii) abandoning of a work by contractor (Rs. 0.40 lakh), (iv) non-payment of final bills of certain works (Rs. 0.26 lakh) and (v) the cumulative effect of smaller savings under a number of works (Rs. 1.26 lakhs).

(3) (a) (xiii) Agriculture—			
B. Schemes under the Five Year Plans			
O. 42.26			
S. Token			
R. 9.20	51.46	46.13	—5.33

The saving was stated to be due mainly to (i) the slow progress of certain works for different reasons (Rs. 1.65 lakhs), (ii) late starting of the work 'Construction of a wharf at Beypore', following revision of design (Rs. 1.27 lakhs), (iii) non-receipt of Administrative sanction for certain works (Rs. 0.57 lakh), (iv) non-receipt of invoice for the cost of Tools and Plant supplied for the Fishing Harbour, Vizhinjam (Rs. 0.52 lakh), (v) not taking up certain works (Rs. 0.43 lakh) and (vi) non-completion of service connections to certain buildings (Rs. 0.45 lakh).

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)		
(4) (a) (xiv) Animal Husbandry—			
B. Schemes under the Five Year Plans			
O.	12.67		
R.	2.26	14.93	11.86
			—3.07

Out of the final saving of Rs. 3.07 lakhs, a saving of Rs. 1.22 lakhs was stated to be due mainly to (i) non-payment of final bills owing to their late receipt (Rs. 0.63 lakh), (ii) non-entrustment/late entrustment of works owing to non-receipt of acceptable offers to tenders invited (Rs. 0.39 lakh) and (iii) slow progress of work (Rs. 0.20 lakh). The reasons for the balance saving of Rs. 1.85 lakhs are awaited from the Controlling Officer.

(vi) The following are cases in which the provision proved largely inadequate:—

(1) (a) (vii) Jails—

B. Schemes under the Five
Year Plans

O.	0.40			
R.	0.22	0.62	2.86	+2.24

The excess was stated to be mainly on account of the good progress in the execution of the work 'Construction of certified school, Kottayam'.

(2) (c) Tools and Plant—

B. Schemes under the Five
Year Plans

9.49	13.28	+3.79
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The excess was due to the increase in the share-debits transferred to this head from Grant No. XXXII—Irrigation and Grant No. XXXIII—Public Works in proportion to the works expenditure.

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

		<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess + Saving—</i>
		Rs.	Rs.	Rs.
MAJOR HEAD—				
109. CAPITAL OUTLAY ON OTHER WORKS				
Original	51,15,600	51,15,700	35,04,908	—16,10,792
Supplementary	100			
Amount surrendered during the year (26th and 31st March, 1965)				11,08,100

The expenditure shown above does not include an amount of Rs. 87,900 met by an advance from the Contingency Fund sanctioned in March, 1965, which remained unrecouped to the Fund by authorisation of the Parliament before the close of the year.

Notes and Comments

- (i) Out of the saving of Rs. 16.11 lakhs forming 31 per cent of the original provision, a sum of Rs. 11.08 lakhs was surrendered, but in March, 1965.
- (ii) In the following cases, the provision was not utilised wholly or to a substantial extent:—

<i>Sl. No.</i>	<i>Group head</i>	<i>Provision</i>	<i>Saving (and its percentage to provision)</i>	<i>Reasons and remarks</i>
(In lakhs of rupees)				
1 (a)	I.A. Sainik School— Works (including cost of land)	25.00	10.91 (44%)	Due mainly to post- budget reduction in non- Plan expenditure ordered by Government (Rs. 7.97 lakhs), non-payment of certain work bills for want of sanction for extra items, etc. (Rs. 0.86 lakh), non- entrustment / late entrust- ment of works (Rs. 1.37 lakhs), less expenditure on certain works (Rs. 0.39 lakh) and cumulative effect of small variations under a number of works (Rs. 0.31 lakh).

GRANT No. XLVIII—CAPITAL OUTLAY ON
OTHER WORKS—*Concd.*

<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>				
2	(a) II. C.2(b) Housing for the weaker sections of the Community	4.00	4.00 (100%)	A saving of Rs. 2.13 lakhs was stated to be due to late finalisation of rules governing the scheme (Rs. 1.13 lakhs) and post-budget reduction in Plan expenditure as ordered by Government (Rs. 1 lakh). Reasons for the balance saving of Rs. 1.87 lakhs are awaited from the Controlling Officer.
3	(a) II.C.3. Land Acquisition and Development	10.00	1.88 (19%)	The reasons for the saving are awaited from the Controlling Officer.
				During 1961-62, the entire provision of Rs. 2.11 lakhs made by reappropriation remained unutilised. The savings under the head during 1962-63 and 1963-64 were Rs. 9.38 lakhs (94 per cent of the original provision) and Rs.5.24 lakhs (35 per cent of the original provision) respectively.
	(iii) An expenditure of Rs. 1.15 lakhs was incurred without any provision of funds under group head '(a) II. B. (iv) Reclamation work in Ernakulam'. The reasons for this are awaited from the Controlling Officer.			

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

		Total Grant Rs.	Actual Expenditure Rs.	Excess + Saving— Rs.
MAJOR HEAD—				
110. CAPITAL OUTLAY ON PORTS				
Original	52,94,900	52,94,900	23,69,467	— 29,25,433
Supplementary	..			
Amount surrendered during the year (31st March, 1965)				22,67,500

Notes and Comments

(i) The saving of Rs. 29.25 lakhs in the Grant formed 55 per cent of the provision. Against this, a sum of Rs. 22.68 lakhs was surrendered but on the last day of the financial year.

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

Group head	Total Grant	Actual Expenditure	Excess + Saving—
(In lakhs of rupees)			
(1) E(a) Works—			
Schemes under the Five Year Plans—			
O.	33.14		
R.	—15.48	17.66	17.21 —0.45

Out of the total saving of Rs. 15.93 lakhs forming 48 per cent of the original provision, a saving of Rs. 13.63 lakhs was stated to be due mainly to slow progress of works (2 works—Rs. 12.19 lakhs), not taking up the work for reasons such as non-execution of agreement, want of sanction to estimate, delay in land acquisition, etc. (5 works—Rs. 0.99 lakh) and late entrustment of a work for execution (Rs. 0.42 lakh); reasons for the balance saving of Rs. 2.30 lakhs are awaited from the Controlling Officer.

The saving under this head during the year 1963-64 was Rs. 3.29 lakhs representing 28 per cent of the original provision.

(2) E(d)(i) Provision of a
Grab dredger at Calicut—

O.	18.27		
R.	—12.10	6.17	(Rs. 76) —6.17

The non-utilisation of almost the entire provision was stated to be due to delay in settling contract and in obtaining foreign exchange (Rs. 12.10 lakhs) and non-receipt of advice from the Government of India for making payment of the cost of machines purchased from Holland (Rs. 6.17 lakhs).

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—				
<i>Charged—</i>				
Original	10,000	79,300	82,133	+2,833
Supplementary	69,300			
Amount surrendered during the year				Nil
<i>Voted—</i>				
Original	10,07,200	10,09,700	12,34,828	+2,25,128
Supplementary	2,500			
Amount surrendered during the year				Nil

Notes and Comments

- (i) In the charged appropriation, the expenditure exceeded the provision by Rs. 2,833; this requires regularisation.

The excess occurred under the group head "A(a)(ii)A. Land".

- (ii) The expenditure exceeded the voted grant by Rs. 2,25,128; this also requires regularisation. This was the net result of excesses under several group heads and savings under others, as indicated in notes (iii) and (iv) below.

- (iii) (a) The amount of excess 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)		
A (ii) B. Buildings				
I. Works				
O.	2.00			
R.	3.35	5.35	8.93	+3.58

The excess of Rs. 3.58 lakhs was stated to be due to settlement of all out standing liabilities, as far as possible, before the Department was transferred to the newly formed Kerala State Road Transport Corporation on 1st April, 1965.

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

- (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. (ii) B. II. Establishment charges of the Civil Sub Division	89,700	8,392
2	A. (ii) C. Fixtures and Fittings	15,000	20,728
3	A. (iv) Plant and Machinery	85,000	22,504
4	A. (vi) Suspense	5,000	15,759

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

- (iv) In the following cases provision remained unutilised to a substantial extent in the voted section of the Grant:—

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess + Saving—</i>
(In lakhs of rupees)			
(1) A. (i) Cost of Buses			
O. 4.50			
R. —4.07	0.43	0.09	—0.34

The total saving of Rs. 4.41 lakhs forming 98 per cent of the original provision was stated to be mainly due to non-incurring of establishment expenditure on body building of new chassis as proposals for the purchase of new chassis did not materialise for want of sanction.

The saving under this head during the year 1963-64 also was substantial (Rs. 5.85 lakhs forming 24 per cent of the original provision).

(2) A. (ii) A. Land	2.00	0.40	—1.60
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The saving of Rs. 1.60 lakhs forming 80 per cent of the provision was stated to be on account of non-payment of compensation in respect of lands acquired at Payyannur due to receipt of objection petitions and at Kozhikode due to late receipt of requisition for funds.

APPROPRIATION ACCOUNTS

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

MAJOR HEAD—		Total Grant Rs.	Actual Expenditure Rs.	Excess + Saving— Rs.
119. CAPITAL OUTLAY ON FORESTS				
Original	27,87,800	35,81,000	35,81,000	..
Supplementary	7,93,200			
Amount surrendered during the year				Nil

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

MAJOR HEAD—		Total Grant Rs.	Actual Expenditure Rs.	Excess + Saving— Rs.
120. PAYMENTS OF COMMUTED VALUE OF PENSIONS				
Original	1,50,000	2,50,000	3,28,118	+ 78,118
Supplementary	1,00,000			
Amount surrendered during the year				Nil

Notes and Comments

(i) The expenditure exceeded the grant by Rs. 78,118; this requires regulari-
sation.

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

Group head		Total Grant (In lakhs of rupees)	Actual Expenditure	Excess + Saving—
(a) Payments in India				
O.	1.00	1.50	3.28	+1.78
S.	0.50			

The excess of Rs. 1.78 lakhs was stated to be due to the fact that the num-
ber of commutation cases was more than anticipated and that the expenditure
under this head could not be foreseen with accuracy as it was based on factors
like the number of applications, the amount of pensions commuted and
drawn by each applicant and the age group of the applicants.

APPROPRIATION ACCOUNTS

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

(iii) The excess was partly counterbalanced by non-utilisation of the entire provision under the following group head:—

<i>Group head</i>		<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess + Saving—</i>
		(In lakhs of rupees)		
Share due to Government of Madras on account of allocation of Pension as per States Reorganisation Act				
O.	0.50			
S.	0.50	1.00	..	—1.00

It was stated that a correct estimate of the requirement was not possible as the estimates were prepared on the basis of the actuals of previous years and reports from the Government of Madras; further, the adjustments were to be made during the close of the financial year and as such it was not possible to watch the progress of expenditure.

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				
<i>Charged—</i>				
<i>Original</i>	5,000	45,100	44,606	—494
<i>Supplementary</i>	40,100			
<i>Amount surrendered during the year</i>				<i>Nil</i>
<i>Voted—</i>				
<i>Original</i>	11,38,57,900	30,64,31,700	29,73,76,710	—90,54,990
<i>Supplementary</i>	19,25,73,800			
<i>Amount surrendered during the year (31st March, 1965)</i>				4,05,60,800

The voted expenditure shown above does not include an amount of Rs. 1,88,313 met out of an advance from the Contingency Fund sanctioned in March, 1965, which remained unrecouped to the Fund by authorisation of the Parliament before the close of the year.

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

Notes and Comments

- (i) The amount surrendered (Rs. 4,05.61 lakhs) on the last day of the financial year was in excess by Rs. 3,15.06 lakhs, of the amount available for surrender (Rs. 90.55 lakhs) in the voted grant.
- (ii) The group heads under which the provision was not utilised to a substantial extent are given below:—

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess + Saving—</i>
	<i>(In lakhs of rupees)</i>		
(1) B. Manure Supply Scheme			
(a) (iv) Distribution Charges			
O. 15.00			
R. —7.65	7.35	7.27	—0.08

The budget provision contemplated payment of distribution charges to the Fertilisers and Chemicals (Travancore) Limited, Alwaye for handling pool fertilisers to be issued to the mixing firms. It was, however, decided by Government to arrange for despatch of fertilisers to the mixing firms directly by the suppliers. This resulted in the saving of Rs. 7.73 lakhs which forms 52 per cent of the original provision.

In 1962-63 and 1963-64 also, the savings under this head were substantial; Rs. 13.01 lakhs (forming 62 per cent of the original provision) and Rs. 10.10 lakhs (forming 70 per cent of the original provision) respectively.

- (2) B. Manure Supply Scheme
- (a) (v) Purchase Price

O. 1,80.00			
R. —2.49	1,77.51	1,26.31	—51.20

The total saving of Rs. 53.69 lakhs forming 30 per cent of the original provision was stated to be due to non-receipt in full of fertilisers ordered for from Government of India (Rs. 36.46 lakhs) and non-receipt of debits from them towards cost of fertilisers supplied before the accounts of the year were closed (Rs. 17.23 lakhs).

- (3) C.II. Supply of Tractors to Agriculturists on Hire Purchase System

- (a) Gross Expenditure—
 Purchase Price—

O. 1.50			
R. 6.30	7.80	6.57	—1.23

The saving of Rs. 1.23 lakhs was stated to be due to non-availability of tractors in time for supply to agriculturists on hire purchase system.

GRANT No. LIH—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)		
(4) D.VI.National Water Supply and Sanitation Schemes in urban areas	6.00	(Rs. 140)	—6.00

The saving of almost the entire provision was stated to be due to non-adjustment of the cost of materials received under T.C.M. Programme for want of sanction for adjustment from Government of India. It was stated that the Department was not in a position to anticipate the exact amount required for adjusting the cost of materials received under T.C.M. Programme.

In 1963-64 also, the saving under this group head was substantial (Rs. 3.70 lakhs forming 99 per cent of the provision).

(5) F.IV.Development of Sea Island
Cotton

(a) Gross Expenditure

O.	4.00		
R.	—2.40	1.60	1.60 ..

The saving of Rs. 2.40 lakhs forming 60 per cent of the original provision was stated to be due to the fact that the cultivators did not avail themselves of the loan facilities.

(iii) Two group heads, under which no provision was made, are given below:—

<i>Sl. No.</i>	<i>Group head</i>	<i>Actual Expenditure (In lakhs of rupees)</i>
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1	D IX. Filaria Control	2.99
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The expenditure was stated to be due to unanticipated adjustment of cost of materials and equipment received under the T.C.A. Programme during the years 1958-59 to 1962-63.

2	E II. Paper for Text Books from Australia	2.45
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Reasons for the non-provision of funds are awaited from the Controlling Officer.

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

		Total Grant Rs.	Actual Expenditure Rs.	Excess+ Saving— Rs.
MAJOR HEAD—				
Q. LOANS AND ADVANCES BY THE STATE/UNION TERRITORY GOVERNMENTS				
Original	19,88,77,500	19,91,27,600	16,81,08,024	—3,10,19,576
Supplementary	2,50,100			
Amount surrendered during the year (31st March, 1965)				4,03,72,400

The expenditure shown above does not include an amount of Rs. 4,37,417 met by advances from the Contingency Fund sanctioned in February and March, 1965, which remained unrecouped to the Fund by authorisation of Parliament before the close of the year.

Notes and Comments

- (i) In view of the large saving of Rs. 3,10.20 lakhs, the supplementary grant of Rs. 2.50 lakhs, obtained on the 21st December, 1964, could have been restricted to a token vote.
- (ii) The amount surrendered (Rs. 4,03.72 lakhs) was in excess of the amount available for surrender (Rs. 3,10.20 lakhs) by Rs. 93.52 lakhs.
- (iii) (a) The saving occurred mainly in the following cases:—

Sl. No.	Group head	Provision	Saving (and its percentage to provision) (In lakhs of rupees)	Reasons and remarks
1	Q. I (a) 4. A. Loans to Kerala State Electricity Board (Power)	15,70.00	2,18.21 (14%)	Mainly due to reduction of the State's Plan outlay on Power Schemes, as a measure of economy.
2	Q. I. (b) B. For Schemes under the Five Year Plans	15.06	6.86 (46%)	Non-payment of loans to Municipal Councils and Corporations for Slum Clearance Schemes, due to late receipt of proposals (Rs. 4 lakhs). Reasons for the balance saving are awaited from the Controlling Officer.

The savings under this head in the years 1962-63 and 1963-64 were also appreciable (15 per cent and 26 per cent respectively).

GRANT No. LV—LOANS AND ADVANCES BY THE
GOVERNMENT (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)				
3	Q.I(c) 4. Loans under Land Improvement Loans and Agriculturist Loan Act	10.00	2.41 (24%)	Due to non-completion of formalities for the payment of loans, in certain cases. The savings under this head in the years 1962-63 and 1963-64 were also appreciable (41 per cent and 19 per cent respectively)
4	Q.I(c) 10. Short-term credit to cultivators	40.00	19.11 (48%)	Disbursement of less loan by Government mainly due to the cultivators in the Package Districts of Alleppey and Palghat having availed themselves of the credit facilities extended by the Reserve Bank of India (Rs. 17.40 lakhs).
5	Q.I(c) 14 F. Loan Assistance to poor holders of rubber cultivation	6.00	2.44 (41%)	Mainly due to reduction in the State's Plan outlay on Plantation Industries, ordered by Government (Rs. 2 lakhs). The saving under this head in the year 1963-64 was also substantial (61 per cent).
6	Q.I (f) 2. Industrial Loans	7.00	1.08 (15%)	Reasons for the saving are awaited from the Controlling Officer.
7	Q.I (f) 9. Loans for Minor Irrigation	7.00	1.48 (21%)	
8	Q.I (f) 11. Loans to Kerala State Electricity Board for Rural Electrification in Block Areas	5.00	4.92 (98%)	

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

Sl. No.	Group head	Provision	Saving (and its percentage to provision) (In lakhs of rupees)	Reasons and remarks
9	Q.I(h)(i) 10. Kerala Soaps and Oils Limited	13.24	13.24 (100%)	Non-adjustment, owing to the delay in finalisation, of the value of the assets, as on 24th February, 1964, of the Government Commercial Concerns, converted into Joint Stock Companies.
10	Q.I.(h)(i) 11. The Kerala Ceramics Limited	17.60	17.60 (100%)	
11	Q.I(h)(i) 12. The Travancore Plywood Industries Limited	2.89	2.89 (100%)	
12	Q.I(h) (i) 13. Travancore Rubber Works Limited	16.23	16.23 (100%)	
13	Q.I(h) (i) 14. Trivandrum Spinning Mills Limited.	22.96	22.96 (100%)	
14	Q.I(h) (xxx) 25. Loans under State Aid to Industries Act	2.00	1.19 (60%)	Due to non-completion of formalities in respect of loan applications received.
15	Q. I(h) (xxx) 35. for Apex Weavers' Co-operative Society for the establishment of a Dyeing and Printing Factory	1.00	1.00 (100%)	Due to non-finalisation of the details of the scheme.
16	Q.I(h) (xxx) 36. Public Co-operation Schemes—Construction Services	1.00	1.00 (100%)	Reasons for the saving of Rs. 0.62 lakh are awaited from the Controlling Officer; the balance saving of Rs. 0.38 lakh was attributed to non-drawal by the Kerala Pradesh Bharat Sevak Samaj of an amount of Rs. 38,000 sanctioned to it in March, 1965. During the years 1962-63 and 1963-64 also the entire provision remained unutilised.
17	Q.I(h)(xxx) 46. Loans to Settlers in Bhoodan and and gramdan lands	2.00	2.00 (100%)	Due to non-issue of the rules regulating the grant of loans. In the year 1963-64 also, the entire provision under this head remained unutilised.

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

<i>Sl. No.</i>	<i>Group head</i>	<i>Provision</i>	<i>Saving (and its percentage to provision) (In lakhs of rupees)</i>	<i>Reasons and remarks</i>
18	Q.I(h)(xxx) 47. Loans under settlement scheme for landless agricultural labourers in poramboke lands	4.00	4.00 (100%)	Provision proved unnecessary, based on revised pattern of assistance sanctioned in February, 1965.
19	Q.I(h)(xxx) 48. Loans to Consumer Co-operatives	2.00	1.16 (58%)	<p>Payment of less amount of loans to wholesale stores, primaries and branches as the Government of India did not agree to provide full assistance.</p> <p>During 1963-64 also, the saving under this head was appreciable (23 per cent of the provision).</p>
20	Q.I(h) (xxx) 51. Loans for Rural Industries Programme	5.50	1.19 (22%)	Reasons for the saving are awaited from the Controlling Officer.
21	Q.I(h)(xxx) 53. Loans to Private Industrial Estates	1.50	1.50 (100%)	Due to non-finalisation of the terms and conditions for the payment of loans.
22	Q.I(h) (xxx) 54. Loans to Kerala Soaps and Oils Limited	4.13	4.13 (100%)	} Due to reduction of Plan expenditure, ordered by Government.
23	Q.I(h) (xxx) 56. Loans to Kerala Ceramics Limited	4.85	2.75 (57%)	
24	Q.I(h) (xxx) 57. Loans to Trivandrum Rubber Works Limited	1.75	1.75 (100%)	Non-adjustment, owing to delay in finalisation, of the value of the assets, as on 24th February, 1964, of the Government Commercial Concern, converted into a Joint Stock Company.
25	Q.I(h) (xxx) 60. National Loan Scholarship Scheme	14.00	4.59 (33%)	<p>Due mainly to the delay in completion of formalities for the award/renewal of scholarships.</p> <p>In the year 1963-64 also, the saving under this head was appreciable (44 per cent of the provision).</p>

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

- (b) The savings were partly offset by excesses under certain other heads.
(iv) In the following case, the supplementary grant of Rs. 2.50 lakhs, obtained on the 21st December, 1964, proved excessive:—

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

Q. I(g)(1) Loans to Repatriates
from Burma

S.	2.50	2.50	0.79	—1.71
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The saving, which formed 68 per cent of the provision, was stated to be due to arrival of less number of repatriates in this State than expected.

PUBLIC DEBT—REPAYMENT (ALL CHARGED)

		Total Appropriation Rs.	Actual Expenditure Rs.	Excess + Saving— Rs.
MAJOR HEADS—				
O. PUBLIC DEBT				
R. INTER-STATE SETTLEMENT				
Original	72,11,50,800	72,11,50,800	65,18,40,551	—6,93,10,249
Supplementary	..			
Amount surrendered during the year (31st March, 1965)				6,94,68,300

Notes and Comments

The saving of Rs. 6.93.10 lakhs, forming about 10 per cent of the original provision, occurred mainly 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) O. I. Permanent Debt—
Loans bearing
interest

O.	6.00		
R.	—6.00	..	..

APPROPRIATION ACCOUNTS

PUBLIC DEBT—REPAYMENT (ALL CHARGED)—*Concd.*

The entire provision remained unutilised due to non-purchase and non-cancellation of securities, as anticipated.

In the preceding two years also, the entire provision under this head remained unutilised.

<i>Group head</i>	<i>Total Appropriation</i>	<i>Actual Expenditure</i>	<i>Excess+ Saving—</i>
	<i>(In lakhs of rupees)</i>		
(2) O.II. Floating Debt			
Other floating loans.			
O. 56,00.00			
R. —7,09.00	48,91.00	48,94.00	+3.00

The net saving of Rs. 7,06 lakhs, forming 13 per cent of the original provision, was stated to be due to the fact that Ways and Means Advances to the extent anticipated were not found necessary, on account of non-receipt of debits from the Government of India for the food grains supplied by them.

The saving under this head in the year 1963-64 was also appreciable (17 per cent of the original provision).

APPENDIX

Grant-wise details of estimates and actuals in respect of recoveries 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
18	VIII. Elections	10,36,100	10,24,000	—12,100
18	IX. Heads of States, Ministers and Headquarters Staff	1,60,300	..	—1,60,300
20	X. District Administration and Miscellaneous	1,58,200	..	—1,58,200
22	XIII. Police	37,71,400	45,95,300	+8,23,900
24	XIV. State Insurance and Miscellaneous	4,31,300	3,41,212	—90,088
25	XV. Scientific Departments	1,06,500	..	—1,06,500
25	XVI. University Education	..	3,62,586	+3,62,586
40	XX. Public Health	12,000	1,992	—10,008
42	XXI. Public Health Engineering	53,19,800	89,81,838	+36,62,038
47	XXII. Agriculture	22,30,200	19,49,528	—2,80,672
50	XXIII. Fisheries	35,000	6,800	—28,200
53	XXV. Animal Husbandry	1,44,800	..	—1,44,800
54	XXVI. Co-operation	9,69,000	3,93,299	—5,75,701
55	XXVII. Industries	20,09,900	8,49,117	—11,60,783
61	XXIX. Labour and Employment	4,82,400	19,607	—4,62,793
66	XXXII. Irrigation	1,19,38,900	1,33,62,302	+14,23,402
69	XXXIII. Public Works	4,48,49,400	4,37,23,475	—11,25,925
79	XXXV. Transport Schemes	35,40,000	27,69,539	—7,70,461
83	XXXVII. Pensions—			
	Charged	900	..	—900
	Voted	13,48,400	14,30,190	+81,790
85	XXXIX. Forest	3,24,900	3,09,131	—15,769
86	XL. Miscellaneous	31,700	..	—31,700
87	XLI. Miscellaneous Contributions and Assignments	300	..	— 300

APPENDIX—*Concl'd.*

<i>Page</i>	<i>Number and name of Grant or Appropriation</i>	<i>Budget Estimates</i>	<i>Actuals</i>	<i>Actuals compared with Budget Estimates More+ Less—</i>
		<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
88	XLIII. Capital Outlay on Public Health	6,60,000	8,05,179	+1,45,179
91	XLIV. Capital Outlay on Agricultural Im- provement	..	22,00,000	+22,00,000
92	XLV. Capital Outlay on Co-operatives and on Industrial Deve- lopment	1,31,34,000	19,33,875	—1,12,00,125
95	XLVI. Capital Outlay on Irrigation	3,15,000	67,63,701	+64,48,701
99	XLVII. Capital Outlay on Public Works	87,54,600	86,51,869	—1,02,731
106	XLVIII. Capital Outlay on Other Works	..	2,526	+2,526
111	LII. Commuted Value of Pensions	1,50,000	3,28,118	+1,78,118
112	LIII. Capital Outlay on Schemes of Govern- ment Trading	11,35,54,900	32,38,02,559	+21,02,47,659
Total { <i>Charged</i>		900	..	— 900
{ <i>Voted</i>		21,54,70,700	42,46,07,743	+20,91,37,043





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