



**GOVERNMENT OF KERALA**

# **APPROPRIATION ACCOUNTS**

**1965-66**



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## INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Kerala for the year 1965-66 presents the accounts of sums expended in the year ended the 31st March, 1966, 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 Rs.	More than granted/ appropriated Rs.
	Rs.	Rs.		
I. Agricultural Income Tax and Sales Tax				
Charged	15,000	9,886	5,114	..
Voted	46,55,100	47,90,472	..	1,35,372
II. Land Revenue				
Voted	1,33,23,200	1,35,26,979	..	2,03,779
III. Excise				
Charged	10,000	8,605	1,395	..
Voted	29,04,500	26,97,452	2,07,048	..
IV. Taxes on Vehicles				
Voted	9,90,600	9,62,644	27,956	..
V. Stamps				
Voted	13,45,400	13,60,032	..	14,632
VI. Registration Fees				
Voted	40,60,400	41,19,875	..	59,475
Debt Charges Charged	8,38,98,800	8,29,62,901	9,35,899	..
VII. State Legislature				
Charged	25,500	..	25,500	..
Voted	9,16,600	3,61,271	5,55,329	..
VIII. Elections				
Voted	9,37,100	5,27,787	4,09,313	..
IX. Heads of States, Ministers and Headquarters Staff				
Charged	13,54,700	13,84,533	..	29,833
Voted	78,69,300	77,71,875	97,425	..
X. District Admini- stration and Miscellaneous				
Charged	33,000	7,713	25,287	..
Voted	1,04,53,100	1,08,38,898	..	3,85,798

## 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 Rs.	More than granted/ appropriated Rs.
	Rs.	Rs.		
<b>XI. Administration of Justice</b>				
Charged	13,39,200	13,39,633	..	433
Voted	1,14,08,900	1,09,60,732	4,48,168	..
<b>XII. Jails</b>				
Voted	58,39,900	57,61,607	78,293	..
<b>XIII. Police</b>				
Charged	10,700	10,541	159	..
Voted	4,88,64,800	4,60,89,520	27,75,280	..
<b>XIV. State Insurance and Miscella- neous</b>				
Voted	21,00,700	20,12,471	88,229	..
<b>XV. Scientific Depart- ments</b>				
Voted	10,47,900	9,74,254	73,646	..
<b>XVI. University Education</b>				
Voted	2,02,21,500	1,69,69,649	32,51,851	..
<b>XVII. General Edu- cation</b>				
Charged	2,15,000	2,08,070	6,930	..
Voted	24,83,08,700	25,21,41,401	..	38,32,701
<b>XVIII. Technical Edu- cation</b>				
Voted	1,27,21,400	94,36,888	32,84,512	..
<b>XIX. Medical</b>				
Charged	2,00,400	1,96,335	4,065	..
Voted	5,88,01,500	5,68,91,466	19,10,034	..
<b>XX. Public Health</b>				
Charged	25,200	25,130	70	..
Voted	2,38,44,700	2,03,21,927	35,22,773	..

## 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 Rs.	More than granted/ appropriated Rs.
	Rs.	Rs.		
XXI. Public Health Engineering				
Charged	500	490	10	..
Voted	1,12,80,600	2,65,32,498	..	1,52,51,898
XXII. Agriculture				
Charged	22,600	19,567	3,033	..
Voted	3,14,24,100	2,95,41,686	18,82,414	..
XXIII. Fisheries				
Voted	1,55,75,400	1,52,54,719	3,20,681	..
XXIV. Rural Develop- ment				
Charged	12,700	12,700	..	..
Voted	55,17,300	52,51,698	2,65,602	..
XXV. Animal Hus- bandry				
Charged	6,000	5,793	207	..
Voted	1,13,98,500	1,26,90,664	..	12,92,164
XXVI. Co-operation				
Charged	500	..	500	..
Voted	76,71,300	74,53,456	2,17,844	..
XXVII. Industries				
Charged	3,48,900	3,61,092	..	12,192
Voted	1,27,58,000	1,15,83,552	11,74,448	..
XXVIII. Community Development Projects, National Exten- sion Service and Local Develop- ment Works				
Voted	3,04,60,400	3,02,51,266	2,09,134	..
XXIX. Labour and Employment				
Charged	200	..	200	..
Voted	88,34,100	77,01,583	11,32,517	..

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
	Rs.	Rs.	Rs.	Rs.
XXX. Harijan Welfare				
<i>Charged</i>	60,000	55,256	4,744	..
.. Voted	1,82,32,900	1,84,40,581	..	2,07,681
XXXI. Statistics and Miscellaneous				
.. Voted	50,51,700	44,21,761	6,29,939	..
XXXII. Irrigation				
<i>Charged</i>	5,000	..	5,000	..
Voted	3,37,96,900	4,41,51,394	..	1,03,54,494
XXXIII. Public Works				
<i>Charged</i>	2,29,900	2,02,034	27,866	..
Voted	9,39,17,200	8,13,86,664	1,25,30,536	..
XXXIV. Ports				
Voted	10,10,300	9,71,739	38,561	..
XXXV. Transport Schemes				
.. <i>Charged</i>	7,000	6,873	127	..
.. Voted	5,90,02,200	..	5,90,02,200	..
XXXVI. Famine				
Voted	20,18,000	15,54,205	4,63,795	..
XXXVII. Pensions				
<i>Charged</i>	3,17,300	2,55,671	61,629	..
Voted	2,98,39,100	2,67,03,289	31,35,811	..
XXXVIII. Stationery and Printing				
.. Voted	80,58,500	69,38,542	11,19,958	..
XXXIX. Forest				
.. <i>Charged</i>	5,000	2,388	2,612	..
.. Voted	1,56,30,700	1,56,82,175	..	51,475
XL. Miscellaneous				
<i>Charged</i>	48,27,700	48,03,677	24,023	..
.. Voted	59,51,700	48,09,702	11,41,998	..

# 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
	Rs.	Rs.	Rs.	Rs.
<b>XLI. Miscellaneous Compensations and Assignments</b>				
<i>Charged</i>	1,00,000	89,301	10,699	..
Voted	16,42,400	14,95,683	1,46,717	..
<b>XLII. National Emer- gency</b>				
Voted	49,100	24,583	24,517	..
<b>XLIII. Capital Outlay on Public Health</b>				
Voted	1,31,32,500	1,37,31,023	..	5,98,523
<b>XLIV. Capital Outlay on Agricultural Improvement</b>				
<i>Charged</i>	1,65,900	1,89,473	..	23,573
Voted	9,31,400	8,48,742	82,658	..
<b>XLV. Capital Outlay on Industrial and Economic Development</b>				
<i>Charged</i>	1,21,900	1,21,853	47	..
Voted	4,55,17,800	3,88,79,698	66,38,102	..
<b>XLVI. Capital Outlay on Irrigation</b>				
<i>Charged</i>	16,100	4,376	11,724	..
Voted	4,41,68,700	4,39,33,132	2,35,568	..
<b>XLVII. Capital Outlay on Public Works</b>				
<i>Charged</i>	12,90,000	10,98,572	1,91,428	..
Voted	6,13,01,700	5,14,54,151	98,47,549	..
<b>XLVIII. Capital Outlay on Other Works</b>				
<i>Charged</i>	1,27,600	1,25,446	2,154	..
Voted	41,90,300	20,59,886	21,30,414	..
<b>XLIX. Capital Outlay on Ports</b>				
Voted	80,12,100	50,02,898	30,09,202	..

## 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
	Rs.	Rs.	Rs.	Rs.
L. Capital Outlay on Transport Schemes				
Charged	20,000	..	20,000	..
Voted	4,46,800	4,00,000	46,800	..
LI. Capital Outlay on Forests				
Voted	74,71,000	63,70,633	11,00,367	..
LII. Commuted Value of Pensions				
Voted	3,57,000	4,36,450	..	79,450
LIII. Capital Outlay on Schemes of Government Trading				
Charged	82,600	81,076	1,524	..
Voted	83,12,12,100	10,93,02,894	72,19,09,206	..
LV. Loans and Advances by the Government				
Voted	21,55,62,800	21,11,97,701	43,65,099	..
Public Debt— Repayment				
Charged	66,78,12,200	55,30,06,660	11,48,05,540	..
Total				
{ Charged	76,27,07,100	64,65,95,645	11,61,77,486	66,031
{ Voted	2,12,20,39,900	1,30,49,75,848	84,95,31,494	3,24,67,442
Grand Total	2,88,47,47,000	1,95,15,71,493	96,57,08,980	3,25,33,473



SUMMARY OF APPROPRIATION ACCOUNTS—*Contd.*

The excesses over the following charged appropriations require regularisation:—

- (i) IX—Heads of States, Ministers and Headquarters Staff
- (ii) XI—Administration of Justice
- (iii) XXVII—Industries
- (iv) XLIV—Capital Outlay on Agricultural Improvement.

The excesses over the following voted grants require regularisation:—

- (i) I—Agricultural Income Tax and Sales Tax
- (ii) II—Land Revenue
- (iii) V—Stamps
- (iv) VI—Registration Fees
- (v) X—District Administration and Miscellaneous
- (vi) XVII—General Education
- (vii) XXI—Public Health Engineering
- (viii) XXV—Animal Husbandry
- (ix) XXX—Harijan Welfare
- (x) XXXII—Irrigation
- (xi) XXXIX—Forest
- (xii) XLIII—Capital Outlay on Public Health
- (xiii) LII—Commuted Value of Pensions

The expenditure shown above does not include an amount of Rs. 9,27,093 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>
28. Education	17,453	29th March, 1966
29. Medical	99,215	25th March, 1966



SUMMARY OF APPROPRIATION ACCOUNTS—*Concl'd.*

<i>Major Head</i>	<i>Amount Rs.</i>	<i>Date of sanction of the advance</i>
95. Capital Outlay on Schemes of Agricultural Improvement and Research	5,095	10th March, 1966
96. Capital Outlay on Industrial and Economic Development	96,916	14th February, 1966 30th March, 1966
114. Capital Outlay on Road and Water Transport Schemes	1,08,414	25th March, 1966
Q. Loans and Advances by the State/Union Territory Governments	6,00,000	30th March, 1966

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 1965-66 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	64,65,95,645	1,30,49,75,848
<i>Deduct</i> —Total recoveries	1,556	21,05,28,599
Net total expenditure as shown in the Finance Accounts	64,65,94,089	1,09,44,47,249

The details of recoveries referred to are given in Appendix.

The Appropriation Accounts have been prepared and examined under my direction in accordance with the requirements of Article 149 of the Constitution of India read with paragraph 11 (4) of the Government of India (Audit and Accounts) Order, 1936, as adapted under the India (Provisional Constitution) Order, 1947. On the basis of the information and explanations that my officers have obtained, I certify that these accounts are correct subject to the observations in the Audit Report, 1967.

New Delhi,

*Comptroller and Auditor General of India.*

The **10 TH FEBRUARY, 1967**

## 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				
<i>Charged—</i>				
Original	15,000	15,000	9,886	—5,114
Supplementary	..			
Amount surrendered during the year				Nil
<i>Voted—</i>				
Original	44,65,600	46,55,100	47,90,472	+1,35,372
Supplementary	1,89,500			
Amount surrendered during the year				Nil

*Notes and Comments*

Although the original provision in the voted grant was increased by a supplementary grant of Rs. 1.90 lakhs obtained on the 30th March, 1966, there occurred an excess of Rs. 1,35,372 which requires to be regularised.

The excess occurred mainly under the group head "12(a)(iii) District Offices" (Provision: Rs. 42,52,100; excess : Rs. 3,85,388) due to inadequate provision of funds for *ad hoc* increase in Dearness Allowance. The excess was partly counterbalanced by savings under other group heads.

## GRANT No. II—LAND REVENUE (ALL VOTED)

		Total Grant Rs.	Actual Expenditure Rs.	Excess+ Saving— Rs.
MAJOR HEAD—				
9. LAND REVENUE				
Original	1,33,22,900	1,33,23,200	1,35,26,979	+2,03,779
Supplementary	300			
Amount surrendered during the year (31st March, 1966)				79,500

*Notes and Comments*

- (i) The expenditure exceeded the budget provision by Rs. 2,03,779; the excess requires to be regularised.

GRANT No. II—LAND REVENUE (ALL VOTED)—*Concl'd.*

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

<i>Sl. No.</i>	<i>Group head</i>	<i>Provision Rs.</i>	<i>Excess Rs.</i>
1	(a)(i) Village Establishments	79,25,700	1,31,008
2	(b)(xi) Schemes under the Five Year Plan— Survey of unsurveyed areas of the State	26,47,200	1,10,726
3	(c)(i) District Survey Establishments	1,45,700	40,530

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

## GRANT No. III—EXCISE

<i>MAJOR HEAD—</i>		<i>Total Grant or Appropriation Rs.</i>	<i>Actual Expenditure Rs.</i>	<i>Excess+ Saving— Rs.</i>
10. STATE EXCISE DUTIES				
<i>Charged—</i>				
Original	10,000	10,000	8,605	—1,395
Supplementary	..			
Amount surrendered during the year (31st March, 1966)				1,000
<i>Voted—</i>				
Original	29,04,500	29,04,500	26,97,452	—2,07,048
Supplementary	..			
Amount surrendered during the year (31st March, 1966)				2,02,400
<i>Notes and Comments</i>				

In the following case, provision in the voted section remained unutilised to a substantial extent:—

<i>Minor head</i>	<i>Total Grant</i>	<i>Actual Expenditure (In lakhs of rupees)</i>	<i>Excess+ Saving—</i>
(a) Superintendence			
O. 5.68			
R. —2.35	3.33	3.35	+0.02

Out of the net saving of Rs. 2.33 lakhs forming 41 per cent of the original provision, a saving of Rs. 0.93 lakh represents the amount reappropriated to other group heads from the lump sum provision made for *ad hoc* increase in Dearness Allowance; the balance saving was stated to be due to unfilled vacancies.

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

		<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess+ Saving—</i>
		Rs.	Rs.	Rs.
MAJOR HEAD—				
11. TAXES ON VEHICLES				
Original	9,90,600	9,90,600	9,62,644	—27,956
Supplementary	..			
Amount surrendered during the year (31st March, 1966)				21,300

## GRANT No. V—STAMPS (ALL VOTED)

		<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess+ Saving—</i>
		Rs.	Rs.	Rs.
MAJOR HEAD—				
14. STAMPS				
Original	13,45,400	13,45,400	13,60,032	+14,632
Supplementary	...			
Amount surrendered during the year (31st March, 1966)				10,300

*Notes and Comments*

- (i) The expenditure exceeded the provision by Rs. 14,632; the excess requires to be regularised.
- (ii) In the following case, provision remained unutilised to a substantial extent:—

<i>Minor head</i>	<i>Total Grant</i> (In lakhs of rupees)	<i>Actual Expenditure</i>	<i>Excess+ Saving—</i>
C(a) State Stamp Manufactory			
O. 3.00			
R. —1.45	1.55	0.94	—0.61

The total saving of Rs. 2.06 lakhs forming 69 per cent of the original provision was stated to be due mainly to (i) non-purchase of water marked paper owing to the decision to get stamps and stamp papers from India Security Press, Nasik (Rs. 1.45 lakhs) and (ii) non-purchase of certain machinery due to non-receipt of sanction (Rs. 0.40 lakh).

## 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	39,43,300	40,60,400	41,19,875	+59,475
Supplementary	1,17,100			
Amount surrendered during the year				Nil

*Notes and Comments*

The excess of Rs. 59,475 over the grant requires to be regularised.

The excess occurred mainly under the group head "b(ii) Sub Registry Offices".

## 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>	<i>7,74,38,500</i>	<i>8,38,98,800</i>	<i>8,29,62,901</i>	<i>—9,35,899</i>
<i>Supplementary</i>	<i>64,60,300</i>			
<i>Amount surrendered during the year</i>				<i>Nil</i>

*Notes and Comments*

(i) Substantial saving occurred 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	16. A.1(c)1. Interest on Ways and Means advances by the Reserve Bank of India	14.00	1.65 (12%)	Due to less drawal of Ways and Means advances from the Reserve Bank of India than anticipated and non-payment of interest to the Reserve Bank of India for the period from January, 1966 to March, 1966.

## DEBT CHARGES (ALL CHARGED)—Contd.

Sl. No.	Group head	Provision	Saving (and its percentage to provision)	Reasons and remarks
		(In lakhs of rupees)		
2	16. B (iv) Other Ways and Means advances	10.00	10.00 (100%)	Due to non-receipt of Ways and Means advances from the Government of India during the year.

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

Group head	Total Appropriation.	Actual Expenditure	Excess + Saving—
	(In lakhs of rupees)		
(1) 16.A.1(c) 2. Interest on Overdraft Account with the Reserve Bank of India			
O.	10.00		
R.	18.56	28.56	24.78 —3.78

The eventual saving of Rs. 3.78 lakhs was stated to be due to non-payment of interest to the Reserve Bank of India for the month of March, 1966.

(2) 16.B (ii) Centrally sponsored Schemes				
O.	3.91			
R.	19.70	23.61	7.49	—16.12

Reasons for the saving of Rs. 16.12 lakhs are awaited from the Controlling Officer.

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

(1) 16.A.1(b) Discount on loans	2.00	4.25	+2.25
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The excess was stated to be due to the fact that the actual discount to be paid on the loans to be issued could not be estimated beforehand as the quantum of discount depends on market conditions as assessed by the Reserve Bank of India at the time of floatation of the loan.

(2) 16.A.1(d)(i) 2. Kerala State's share of expenditure for the management of Public Debt of Madras raised before 1-11-1956	0.06	7.07	+7.01
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Only a token provision was made during the year as no pre-reorganisation loan was due for repayment in 1965-66. But expenditure in connection with the management of a loan which matured in 1964-65 was fully incurred only in 1965-66.



DEBT CHARGES (ALL CHARGED)—*Concl'd.*

<i>Group head</i>	<i>Total Appropriation</i>	<i>Actual Expenditure</i>	<i>Excess+ Saving—</i>
<i>(In lakhs of rupees)</i>			
(3) 16.A.1(e)4. Interest on Loans from the National Co-operative Development Corporation	1.29	2.44	+1.15
Reasons for the excess are awaited from the Controlling Officer.			
(4) 16.A.2(c)(i)2. Interest on other Provident Funds			
O.	23.29		
R.	1.71	25.00	27.96
			+2.96

The excess was due to increase in the General Provident Fund balances owing to the transfer to the General Provident Fund of balances under Contributory Provident Pension Fund and Malabar District Board Provident Fund of employees admitted to General Provident Fund during the year.

(5) 16.C. Interest on Reserve Funds, etc.			
16. Kerala Road Transport Corporation			
R.	9.81	9.81	14.29
			+4.48

Provision originally made under the head "16.C.1." was transferred to this head consequent on the formation of the Kerala State Road Transport Corporation.

Reasons for the excess are awaited from the Controlling Officer.

(iv) *Sinking Funds.*

The expenditure in the appropriation includes an amount of Rs. 53.64 lakhs towards contributions to Sinking Funds as indicated below; the balances at the credit of the funds as on 31st March, 1966 have also been indicated.

<i>Name of Fund</i>	<i>Purpose</i>	<i>Amount of contribution during 1965-66</i>	<i>Balance at the credit of the Fund as on the 31st March, 1966</i>
<i>(In lakhs of rupees)</i>			
(a) General Sinking Fund	Amortisation of loans	13.41	69.74
(b) Loan Depreciation Fund	Purchasing the securities of loans for cancellation	40.23	1,83.16

The 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 Finance Accounts for 1965-66.



## GRANT No. VII—STATE LEGISLATURE

		<i>Total Grant or Appropriation Rs.</i>	<i>Actual Expenditure Rs.</i>	<i>Excess + Saving — Rs.</i>
MAJOR HEAD—				
18. PARLIAMENT, STATE/UNION TERRITORY LEGISLATURE				
<i>Charged—</i>				
<i>Original</i>	<i>25,500</i>	<i>25,500</i>	<i>..</i>	<i>—25,500</i>
<i>Supplementary</i>	<i>..</i>			
<i>Amount surrendered during the year (31st March, 1966)</i>				<i>25,500</i>
<i>Voted—</i>				
<i>Original</i>	<i>9,16,600</i>	<i>9,16,600</i>	<i>3,61,271</i>	<i>—5,55,329</i>
<i>Supplementary</i>	<i>..</i>			
<i>Amount surrendered during the year (September, 1965 and March, 1966)</i>				<i>5,34,600</i>

*Notes and Comments*

The saving of Rs. 5.55 lakhs in the voted grant, which formed 61 per cent of the provision, was due mainly to the fact that the Legislature remained dissolved.

## 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	9,37,100	9,37,100	5,27,787	—4,09,313
Supplementary	..			
Amount surrendered during the year (31st March, 1966)				4,18,200

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

Substantial saving occurred mainly under the group head mentioned below:—

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i> (In lakhs of rupees)	<i>Excess + Saving —</i>
C (a) I. Preparation and Printing of Electoral Rolls			
O: 1.50			
R: -1.21	0.29	0.29	..

The saving of Rs. 1.21 lakhs which formed 80 per cent of the original provision was stated to be due to (i) less expenditure on printing and paper and stationery due to the fact that intensive revision of electoral rolls was not conducted and the supplement prepared as a result of summary revision contained very few pages to be printed (Rs. 1.02 lakhs) and (ii) over-estimation of the requirement for the payment of allowance to the village staff for the preparation of amendments to the electoral rolls (Rs. 0.19 lakh).

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

<i>MAJOR HEAD—</i>	<i>Total Grant or Appropriation Rs.</i>	<i>Actual Expenditure Rs.</i>	<i>Excess + Saving — Rs.</i>
19. GENERAL ADMINISTRATION			
<i>Charged—</i>			
Original 12,61,700	13,54,700	13,84,533	+29,833
Supplementary 93,000			
<i>Amount surrendered during the year</i>			<i>Nil</i>
<i>Voted—</i>			
Original 78,15,900	78,69,300	77,71,875	—97,425
Supplementary 53,400			
<i>Amount surrendered during the year (31st March, 1966)</i>			1,41,100

*Notes and Comments*

The expenditure exceeded the charged appropriation by Rs. 29,833 which requires to be regularised. The excess occurred mainly under the minor head 'C (b) Public Service Commission' (Provision: Rs. 7,75,100; Excess: Rs. 46,250). This was partly counterbalanced by savings under other group heads;

GRANT No. X—DISTRICT ADMINISTRATION AND  
MISCELLANEOUS

		<i>Total Grant or Appropriation</i>	<i>Actual Expenditure</i>	<i>Excess + Saving —</i>
		Rs.	Rs.	Rs.
MAJOR HEAD—				
19. GENERAL ADMINISTRATION				
Charged—				
Original	33,000	33,000	7,713	—25,287
Supplementary	..			
Amount surrendered during the year (31st March, 1966)				3,800
Voted—				
Original	99,90,000	1,04,53,100	1,08,38,898	+3,85,798
Supplementary	4,63,100			
Amount surrendered during the year (31st March, 1966)				94,500

*Notes and Comments*

- (i) Although the original provision in the voted grant was increased by supplementary grants amounting to Rs. 4.63 lakhs, the bulk of which was obtained on the 30th March, 1966 (Rs. 4.43 lakhs), there occurred an excess of Rs. 3,85,798 which requires to be regularised.
- (ii) The excess occurred mainly under the following group heads; the reasons for the excess under these heads have not been furnished by the Controlling Officer.

<i>Sl. No.</i>	<i>Group head</i>	<i>Provision Rs.</i>	<i>Excess Rs.</i>
1	E (a) (i) Collectors and Magistrates (Voted)	32,83,200	1,71,045
2	E (b) (i) Taluk Offices	30,06,700	2,11,675

## GRANT No. XI—ADMINISTRATION OF JUSTICE

		<i>Total Grant or Appropriation</i> Rs.	<i>Actual Expenditure</i> Rs.	<i>Excess + Saving —</i> Rs.
<b>MAJOR HEAD—</b>				
21. ADMINISTRATION OF JUSTICE				
<i>Charged—</i>				
Original	12,85,800	13,39,200	13,39,633	+433
Supplementary	53,400			
<i>Amount surrendered during the year</i>				<i>Nil</i>
<i>Voted—</i>				
Original	1,04,93,900	1,14,08,900	1,09,60,732	—4,48,168
Supplementary	9,15,000			
<i>Amount surrendered during the year (31st March, 1966)</i>				3,08,000

*Notes and Comments*

- (i) The expenditure exceeded the charged appropriation by Rs. 433; this requires to be regularised.
- (ii) In view of the ultimate saving of Rs. 4.48 lakhs in the voted grant, the supplementary grant of Rs. 9.15 lakhs obtained on the 30th March, 1966 proved excessive mainly under the following minor heads:—

<i>Minor head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess + Saving —</i>
<i>(In lakhs of rupees)</i>			
(1) (b) Law Officers			
O. 6.78			
S. 1.71			
R. 0.04	8.53	7.42	—1.11
Reasons for the saving of Rs. 1.11 lakhs, forming 65 per cent of the supplementary grant, are awaited from Government.			
(2) (c) Civil and Sessions Courts			
O. 75.07			
S. 6.00			
R. —3.62	77.45	77.32	—0.13

The total saving of Rs. 3.75 lakhs formed 62 per cent of the supplementary grant. The saving was stated to be due to cut in non-Plan expenditure ordered by Government in November, 1965, as a measure of economy.

## GRANT No. XII—JAILS (ALL VOTED)

		<i>Total Grant</i> Rs.	<i>Actual Expenditure</i> Rs.	<i>Excess + Saving —</i> Rs.
MAJOR HEAD—				
22. JAILS				
Original	54 98,500	58,39,900	57,61,607	—78,293
Supplementary	3,41,400			
Amount surrendered during the year (31st March, 1966)				13,000

## GRANT No. XIII—POLICE

		<i>Total Grant or Appropriation</i> Rs.	<i>Actual Expenditure</i> Rs.	<i>Excess + Saving —</i> Rs.
MAJOR HEADS—				
23. POLICE				
26. MISCELLANEOUS DEPARTMENTS				
<i>Charged—</i>				
Original	4,000	10,700	10,541	—159
Supplementary	6,700			
Amount surrendered during the year (31st March, 1966)				—100
<i>Voted—</i>				
Original	4,88,64,700	4,88,64,800	4,60,89,520	—27,75,280
Supplementary	100			
Amount surrendered during the year (31st March, 1966)				20,26,300

*Notes and Comments*

- (i) Out of the saving of Rs. 27.75 lakhs in the voted grant, only a sum of Rs. 20.26 lakhs was surrendered and that too on the last day of the financial year.

## GRANT No. XIII—POLICE—Contd.

(ii) Substantial savings occurred under the following group heads:—

Group head		Total Grant	Actual Expenditure	Excess+ Saving—
		(In lakhs of rupees)		
(1)	23(b)(i) Superintendence (Proper)			
	O. 74.07			
	S. Token			
	R. —34.91	39.16	38.73	—0.43

A lump sum of Rs. 26.08 lakhs was included in the original provision for meeting *ad hoc* increase in Dearness Allowance under the various group heads. From this, a sum of Rs. 21.04 lakhs was reappropriated to other group heads. Of the balance, a saving of Rs. 4.62 lakhs was stated to be due to unfilled vacancies.

Savings amounting to Rs. 9.79 lakhs under 'Contingencies' were stated to be due mainly to (i) non-availability of vehicles (Rs. 4.20 lakhs), (ii) non-receipt of orders of Government for payment of the cost of warm clothing (Rs. 2.94 lakhs), (iii) non-receipt of stores etc. ordered for (Rs. 2.10 lakhs) and (iv) non-raising of debits in full by inter-Governmental adjustments on account of the cost of stores, equipment and clothing and purchase and upkeep of motor vehicles (Rs. 0.53 lakh).

(2) 23(e)(i)(3) Malabar Special Police  
III Battalion

O.	18.84			
R.	—8.12	10.72	10.72	..

The saving of Rs. 8.12 lakhs forming 43 per cent of the original provision was stated to be due mainly to unfilled vacancies.

(3) 23(e)(ii)(1) Special Armed Police  
on duty within the State (Voted)

O.	24.31			
R.	—2.58	21.73	21.74	+0.01

The net saving of Rs. 2.57 lakhs forming 11 per cent of the original provision was stated to be due mainly to unfilled vacancies.

The savings under this head during 1963-64 and 1964-65 were Rs. 20.56 lakhs (54 per cent of the provision) and Rs. 4.65 lakhs (21 per cent of the provision) respectively.

(4) 26(c) Fire Services

O.	15.09			
R.	—2.01	13.08	12.79	—0.29

The total saving of Rs. 2.30 lakhs forming 15 per cent of the original provision was stated to be due mainly to non-receipt of trailer pumps and non-payment due to non-rectification of defects of a trailer pump received from a firm (Rs. 0.86 lakh), non-completion of the work of special repairs to the existing static water tanks, etc. (Rs. 0.76 lakh) and unfilled vacancies (Rs. 0.64 lakh).

GRANT No. XIII—POLICE—*Concl'd.*

(iii) In the following cases, additional provision made by reappropriation proved excessive. The group heads provide for the pay and allowances of the Malabar Special Police and Special Armed Police Battalions which are placed on duty with the Government of Nagaland. The pay and allowances of such forces are initially borne by the State Government against provision made under these heads; the cost is subsequently recovered from the Government concerned.

The savings under these heads occurred as debits on account of pay and allowances of these battalions were not received before the close of the year.

<i>Group head</i>		<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess+ Saving—</i>
(In lakhs of rupees)				
(1) 23(e)(i)(2) Malabar Special Police on Deputation				
O.	19.32			
R.	7.22	26.54	23.74	—2.80
(2) 23(e)(ii)(2) Special Armed Police on Deputation				
O.	20.17			
R.	16.05	36.22	27.30	—8.92
(iv) In the following case, reduction of provision by surrender on the last day of the financial year proved excessive:—				
23 (f) Home Guards				
O.	10.68			
R.	—2.87	7.81	9.06	+1.25

The anticipated saving of Rs. 2.87 lakhs was stated to be due mainly to non-purchase due to supply of defective ammunition boots and less expenditure under allowances to Home Guards and camp expenses for want of full strength of volunteers.

The eventual excess was due mainly to the fact that an amount of Rs. 0.84 lakh already diverted to other heads was incorrectly reported as available for surrender.



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

<b>MAJOR HEAD—</b>		<i>Total Grant</i> Rs.	<i>Actual Expenditure</i> Rs.	<i>Excess + Saving —</i> Rs.
<b>26. MISCELLANEOUS DEPARTMENTS</b>				
Original	20,67,300	21,00,700	20,12,471	—88,229
Supplementary	33,400			
Amount surrendered during the year (31st March, 1966)				1,30,900

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

<b>MAJOR HEAD—</b>		<i>Total Grant</i> Rs.	<i>Actual Expenditure</i> Rs.	<i>Excess + Saving —</i> Rs.
<b>27. SCIENTIFIC DEPARTMENTS</b>				
Original	10,13,200	10,47,900	9,74,254	—73,646
Supplementary	34,700			
Amount surrendered during the year (31st March, 1966)				88,700

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

<b>MAJOR HEAD—</b>		<i>Total Grant</i> Rs.	<i>Actual Expenditure</i> Rs.	<i>Excess + Saving —</i> Rs.
<b>28. EDUCATION</b>				
Original	2,01,24,000	2,02,21,500	1,69,69,649	—32,51,851
Supplementary	97,500			
Amount surrendered during the year (31st March, 1966)				23,30,500

*Notes and Comments*

- (i) Against the saving of Rs. 32.52 lakhs forming 16 per cent of the original grant, only a sum of Rs. 23.31 lakhs was surrendered and that too on the last day of the financial year.



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

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

<i>Sl. No.</i>	<i>Group head</i>	<i>Provision</i>	<i>Saving (and its percentage to provision)</i> (In lakhs of rupees)	<i>Reasons and remarks</i>
1	A(a)(i)2. Grants for non-Plan Schemes	4.00	4.00 (100%)	Due to adjustment of the excess grant paid to the Kerala University during 1961-62.
2	A(c)2. Equipment Grant	3.00	3.00 (100%)	It was stated that provision was not utilised as it was too small to be distributed among 100 Colleges.  In 1963-64 and 1964-65, the savings were 95 per cent and 100 per cent respectively of the provision.
3	D(a)(viii)F. Rural Institute—3. Grant-in-aid to the Governing Body	5.00	3.25 (65%)	Non-receipt of (i) audit report on the accounts of the Rural Institute, Thavanur for 1964-65 from the Examiner of Local Fund Accounts and (ii) application for the payment of final grant.
4	F(c) Scholarships (i) In Colleges (Non-Plan)	12.56	7.57 (60%)	Due mainly to non-payment of scholarships to certain scholars due to non-receipt of annual progress report for renewal of scholarships.  In 1963-64 and 1964-65, the savings were 56 per cent and 57 per cent respectively 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)				
5	F(e)(6) National Cadet Corps	20.21	3.63 (18%)	Reasons for a saving of Rs. 2.13 lakhs are awaited from the Controlling Officer. The balance saving of Rs.1.50 lakhs was stated to be due to (i) reduction in expenditure as a measure of economy (Rs. 0.96 lakh), (ii) payment of less flying grant due to limited chance of flying training (Rs. 0.29 lakh) and (iii) unfilled vacancies (Rs. 0.25 lakh).
6	F(e)(7) Auxiliary Cadet Corps	1.52	1.46 (96%)	Mainly abolition of A.C.C. ordered in August, 1965.
7	F(e)(29)(ii) Auxiliary Cadet Corps	1.31	1.25 (95%)	

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

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess + Saving -</i>
(In lakhs of rupees)			
F(e)(29)(i) National Cadet Corps			
O.	27.11		
R.	1.85	28.96	25.45
			—3.51

An additional provision of Rs. 1.85 lakhs was made by reappropriation on the last day of the financial year due to (i) enhancement of strength of Junior Division Troops in schools (Rs. 1.56 lakhs) and (ii) *ad hoc* increase in Dearness Allowance (Rs. 0.28 lakh). But, not only that this amount remained unutilised, there occurred a further saving of Rs. 1.66 lakhs. The reasons for the total saving of Rs. 3.51 lakhs are awaited from the Controlling Officer.

## GRANT No. XVII—GENERAL EDUCATION

		<i>Total Grant or Appropriation</i> Rs.	<i>Actual Expenditure</i> Rs.	<i>Excess+ Saving—</i> Rs.
MAJOR HEAD—				
28. EDUCATION				
<i>Charged—</i>				
<i>Original</i>	<i>2,15,000</i>	<i>2,15,000</i>	<i>2,08,070</i>	<i>—6,930</i>
<i>Supplementary</i>	<i>..</i>			
<i>Amount surrendered during the year</i>				<i>Nil</i>
<i>Voted—</i>				
<i>Original</i>	<i>24,83,08,700</i>	<i>24,83,08,700</i>	<i>25,21,41,401</i>	<i>+38,32,701</i>
<i>Supplementary</i>	<i>..</i>			
<i>Amount surrendered during the year (31st March, 1966)</i>				<i>37,13,600</i>

The *charged* expenditure shown above does not include an amount of Rs. 17,453 met by an advance from the Contingency Fund sanctioned in March, 1966 which remained unrecouped to the Fund by authorisation of Parliament before the close of the financial year.

## Notes and Comments

- (i) The expenditure exceeded the voted grant by Rs. 38,32,701; this requires to be regularised.
- (ii) In view of the final excess in the voted section, the surrender of Rs. 37.14 lakhs on the last day of the financial year was not justified.
- (iii) Expenditure to a large extent remained uncovered in the group heads mentioned below. In these cases, the final excess aggregated Rs. 72.94 lakhs. Funds to the extent of Rs 37.14 lakhs were, however, withdrawn from certain other group heads and instead of being reappropriated to these group heads where large excesses occurred, were surrendered. The reasons for the final excesses have not been furnished for Sl. Nos. 1 and 3. The excess under Sl. No. 2 was stated to be due to increase in the rate of dearness allowance.

Sl. No.	Group head	Total Grant	Actual Expenditure	Excess + Saving —
(In lakhs of rupees)				
1	B (b) IV. 2. Grants to Private Secondary Schools opened during the Plan period			
	O.	1.00		
	R.	39.80	40.80	57.96
				+17.16

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

<i>Sl. No.</i>	<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess + Saving —</i>
<i>(In lakhs of rupees)</i>				
2	C(b) Direct grants to Non-Government Primary Schools			
	(i) General			
	O. 7,65.57			
	R. 1,14.04	8,79.61	9,26.82	+47.21
3	C (b) (iv) 3. Grants to Lower Primary Schools opened during Plan period			
	O. 2.00			
	R. 26.88	28.88	37.45	+8.57

(iv) The group heads under which the savings were appreciable are mentioned 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	F (e) (29) (xi) B. CARE Feeding Programme	69.93	29.72 (42%)	Saving was stated to be due mainly to (i) fall in feeding strength in schools and less charges on cooking, transport and handling due to outbreak of cholera (Rs. 13.29 lakhs), (ii) inability of the contractor to supply vessels due to power cut and non-availability of scarce metals like copper, zinc and tin (Rs. 7.55 lakhs), (iii) receipt of less quantity of CARE food than anticipated (Rs. 3.20 lakhs), (iv) less rent due to less quantity of CARE food received and stored (Rs. 1.23 lakhs) and (v) post-budget reduction of the rate of port dues from Rs. 5 to Re. 0.88 per tonne (Rs. 1.04 lakhs).

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)		
2	F (e) (29) (xvii) Crash Programme of improvement of Science Teaching	23.00	15.97 (69%)	Mainly due to limiting of expenditure to the amount of financial assistance received from the Government of India (Rs. 15.22 lakhs).
3	B (b) II. Teachers' Provident Fund	1.50	1.50 (100%)	Non-implementation of the scheme sanctioned in 1961 and subsequently modified in 1965.  In 1963-64, the saving was 93 per cent and in 1964-65, 100 per cent.
4	B (b) IV. I. Revision of salary of Private Secondary School Teachers	2.90	2.88 (99%)	Reasons for a saving of Rs. 1.88 lakhs are awaited from the Controlling Officer. The balance saving of Rs. 1 lakh was stated to be due to non-fixation of pay of some Private School teachers.  In 1964-65, the saving was 95 per cent.
5	C (a) III. H. Extension of sites to Departmental Lower Primary Schools	6.00	1.76 (29%)	Reasons awaited from the Controlling Officer.  In 1963-64, the saving was 45 per cent and in 1964-65, 38 per cent.
6	C (b) (iv) 4. Appointment of Hindi Teachers in Upper Primary Schools and Upper Primary Sections of High Schools in private schools	8.20	1.38 (17%)	Reasons awaited from the Controlling Officer.
7	F (d) 8 (iv) Model Regional Theatres	2.95	1.69 (57%)	Mainly due to slow progress in the construction of the theatre at Ernakulam and non-payment of the grant in full to the Kerala Fine Arts Society, Ernakulam and the Calicut Corporation as they did not satisfy the conditions for the payment of the full grant.

GRANT No. XVII—GENERAL EDUCATION—*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	F (e) (4) Stipends	5.00	1.95 (39%)	Mainly due to less number of stipendiary candidates.
				In 1962-63, the saving was 47 per cent, 1963-64, 41 per cent and 1964-65, 27 per cent.
9	F (e) (25) Free supply of Text Books to poor and needy children—Cost of books and transport charges	10.00	3.40 (34%)	Reasons for the saving are awaited from the Controlling Officer.
10	F (e) (26) Free supply of Text Books to children of Displaced Goldsmiths	2.00	1.36 (68%)	Due to receipt of less number of applications.

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

The expenditure shown in the Grant includes a sum of Rs. 38,694 being the contribution made from revenues to 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 1965-66 was Rs. 2.22 lakhs.

An account of the transactions of the Fund is given in Statement No. 16 of the Finance Accounts for 1965-66.



## GRANT No. XVIII—TECHNICAL EDUCATION (ALL VOTED)

MAJOR HEAD—	Total Grant		Actual	Excess+
	Rs.		Expenditure	Saving—
			Rs.	Rs.
28. EDUCATION				
Original	1,27,21,400	}	1,27,21,400	94,36,888 —32,84,512
Supplementary	..			
Amount surrendered during the year (31st March, 1966)				27,17,200

*Notes and Comments*

- (i) The saving of Rs. 32.85 lakhs forming 26 per cent of the provision was accounted for by non-utilisation of provision to a substantial extent mainly under the following group heads:—

Sl. No.	Group head	Provision	Saving (and its percentage to provision) (In lakhs of rupees)	Reasons and remarks
1	E(a)(i) Directorate of Technical Education	4.01	2.91 (73%)	Out of the lump provision of Rs. 2.89 lakhs intended for meeting <i>ad hoc</i> increase in Dearness Allowance under the various group heads, a sum of Rs. 2 lakhs was surrendered since saving to that extent was available due to unfilled vacancies and the balance was distributed to other group heads.
2	E(b)(viii) Industrial Education	2.78	1.16 (41%)	Due mainly to unfilled vacancies and reduction in expenditure as a measure of economy.
3	E(b)(ix)A. Development of Engineering College, Trivandrum	5.01	1.87 (37%)	Reasons for the saving of Rs. 1.12 lakhs are awaited; the balance saving of Rs. 0.75 lakh was stated to be due to non-procurement of equipment owing to delay in getting import licence.



## 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> (In lakhs of rupees)	<i>Reasons and remarks</i>
				In 1963-64 and 1964-65, the savings were Rs. 3.81 lakhs (67% of the provision) and Rs. 2.94 lakhs (62% of the provision) respectively.
4	E (b) (ix) C. Post-Graduate Courses in the Engineering College, Trivandrum	9.92	5.58 (56%)	Non-procurement of equipment owing to non-receipt of import licence (Rs. 1.85 lakhs), payment of less scholarships due to non-admission of students up to the sanctioned strength and admission of departmental hands who were ineligible to receive scholarships (Rs. 1.70 lakhs) and unfilled vacancies due to non-availability of qualified personnel (Rs. 0.37 lakh). Reasons for the balance saving of Rs. 1.66 lakhs are awaited from the Controlling Officer.
				In 1963-64 and 1964-65, the savings were Rs. 1.88 lakhs (67 per cent of the provision) and Rs. 3 lakhs (47 per cent of the provision) respectively.
5	E (b) (ix) F. Introduction of Five Year Integrated Course in the Engineering Colleges, Trivandrum and Trichur	3.01	1.36 (45%)	Mainly reduction in expenditure as a measure of economy (Rs. 0.55 lakh), unfilled vacancies due to non-availability of qualified personnel (Rs. 0.48 lakh) and non-receipt of equipment from the firms (Rs. 0.20 lakh).

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

Sl. No.	Group head	Provision	Saving (and its percentage to provision)	Reasons and remarks
			(In lakhs of rupees)	
				In 1961-62, the saving was 74 per cent, in 1962-63, 79 per cent, in 1963-64, 77 per cent and in 1964-65, 66 per cent.
6	E(b)(ix)H. Construction of Hostels attached to Engineering (Technical) Institutions	2.00	1.46 (73%)	Non-receipt of furniture (Rs. 1.11 lakhs) and reduction in expenditure as a measure of economy (Rs. 0.35 lakh).
7	E (b) (ix) M. Reorganisation of the existing Industrial Schools at Cannanore, Calicut and Trichur into Junior Technical Schools	3.00	1.46 (49%)	Non-receipt of equipment (Rs. 1.23 lakhs) and reduction in expenditure as a measure of economy.
				In 1964-65, the saving was Rs. 2.14 lakhs (68 per cent of the provision).
8	E (c) 2 (i) Grants-in-aid to Private Engineering Colleges	6.00	3.49 (58%)	Non-payment of full amounts of grants as the institutions were not qualified to receive the full amounts during the year.
9	E(c)2 (ii) Grant to the Regional Engineering College, Kozhikode	8.00	1.65 (21%)	
10	E(c)2(iii) Grant-in-aid to Private Polytechnics	8.95	3.25 (36%)	
11	E (d) Miscellaneous—Schemes under the Five Year Plan—Scholarships, stipends, etc. to students in Engineering Colleges, Polytechnics and other Technical Institutions	2.50	1.80 (72%)	Due mainly to non-payment of scholarships to certain students as they did not fulfil the conditions for the payment.

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

(ii) 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(b)(ix)D. Engineering College, Trichur				
	O.	9.97		
	R.	—1.12	8.85	10.41
				+1.56

The anticipated saving of Rs. 1.12 lakhs was stated to be due mainly to unfilled vacancies owing to non-availability of qualified personnel (Rs. 0.97 lakh) and non-receipt of furniture from the firms (Rs. 0.13 lakh).

In view of the eventual excess of Rs. 1.56 lakhs, the reduction of provision by Rs 1.12 lakhs by surrender on the last day of the financial year did not prove justified. The reasons for the excess are awaited from the Controlling Officer.

## GRANT No. XIX—MEDICAL

<i>MAJOR HEAD—</i>		<i>Total Grant or Appropriation Rs.</i>	<i>Actual Expenditure Rs.</i>	<i>Excess + Saving — Rs.</i>
29. MEDICAL				
<i>Charged—</i>				
Original	4,000	2,00,400	1,96,335	—4,065
Supplementary	1,96,400			
<i>Amount surrendered during the year (31st March, 1966)</i>				2,000
<i>Voted—</i>				
Original	5,88,01,400	5,88,01,500	5,68,91,466	—19,10,034
Supplementary	100			
<i>Amount surrendered during the year (31st March, 1966)</i>				18,30,500

The charged expenditure shown above does not include an amount of Rs. 99,215 met by an advance from the Contingency Fund sanctioned in March, 1966, which remained unrecouped to the Fund by authorisation of Parliament before the close of the year.

## GRANT No. XIX—MEDICAL—Contd.

*Notes and Comments*

- (i) Substantial savings in the voted grant occurred under the group heads mentioned below:—

<i>Sl. No.</i>	<i>Group head</i>	<i>Provision</i>	<i>Saving (and its percentage to provision)</i>	<i>Reasons and remarks</i>
		(In lakhs of rupees)		
1	(f) (ii) B. Dispensaries	39.69	19.20 (48%)	Mainly non-completion of construction of hospitals at Ashramam and Alleppey, non-implementation in full of the scheme of providing medical benefits to the families of insured persons in Kundara, Kottarakkara and Mulamkunnathukavu hospitals and non-extension of the scheme to new areas owing to non-availability of technical men (Rs. 15.94 lakhs), non-receipt of furniture, drugs, equipment, etc. (Rs. 2.60 lakhs) and less reimbursement on account of hospitalisation charges due to non-receipt of bills from four Government Hospitals (Rs. 0.90 lakh).
2	(b) IV (i) B. Providing additional beds in hospitals	5.47	1.42 (26%)	Unfilled vacancies.
3	(b) IV (i) I. Isolation beds	5.50	1.00 (18%)	Mainly unfilled vacancies (Rs. 0.82 lakh) and curtailment of expenditure as a measure of economy (Rs. 0.25 lakh).
4	(d) (i) B. Medical College, Kozhikode	10.66	1.98 (19%)	Due mainly to unfilled vacancies and non-receipt of equipment ordered for.

GRANT No. XIX—MEDICAL—*Concl'd.*

- (ii) In the following case, the provision made by reappropriation on the last day of the financial year proved wholly unnecessary:—

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

- (b) I. D. Collegiate Hospital,  
Alleppey

R.	2.70	2.70	..	—2.70
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The reasons for the saving are awaited from the Controlling Officer.

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

- (b) IV (i) N. Development of  
the Collegiate Hospitals,  
Kozhikode

O.	8.15			
R.	4.00	12.15	13.42	+1.27

The excess was stated to be due to purchase of equipment for the new Medical College Hospital, Kozhikode.

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

- (d) (iii) I. C. Medical College,  
Trivandrum

O.	3.77			
R.	—0.05	3.72	4.87	+1.15

The excess was stated to be due to under-estimation of requirement.

- (v) An expenditure of Rs. 1.84 lakhs was incurred without any provision of funds under the group head '(d) (iii) I. W. Materials and equipments under Colombo Plan'. The reasons for this are awaited from the Controlling Officer.

## GRANT No. XX—PUBLIC HEALTH

		Total Grant or Appropriation Rs.	Actual Expenditure Rs.	Excess + Saving — Rs.
MAJOR HEAD—				
30. PUBLIC HEALTH				
Charged—				
Original	..	25,200	25,130	—70
Supplementary	25,200			
Amount surrendered during the year				Nil
Voted—				
Original	2,38,44,700	2,38,44,700	2,03,21,927	—35,22,773
Supplementary	..			
Amount surrendered during the year (31st March, 1966)				31,40,000

*Notes and Comments*

- (i) The saving of Rs. 35.23 lakhs forming 15 per cent of the voted grant was accounted for mainly by non-utilisation of provision to a substantial extent under the following group heads :—

Sl. No.	Group head	Provision (In lakhs of rupees)	Saving (and its percent- age to pro- vision)	Reasons and remarks
1	(a) (iv) A. Centres under the control of the Director of Health Services	18.62	4.75 (26%)	A saving of Rs. 2.82 lakhs was stated to be due to unfilled vacancies on account of non-availability of qualified hands; reasons for the balance saving of Rs. 1.93 lakhs are awaited from the Controlling Officer. In 1963-64, the saving was 15 per cent and in 1964-65, 36 per cent.
2	(a) (viii) A. Centres under the control of the Director of Health Services	16.16	10.60 (66%)	Reasons for the saving are awaited from the Controlling Officer. In 1961-62, the saving was 27 per cent, in 1962-63, 20 per cent, in 1963-64, 16 per cent and in 1964-65, 51 per cent.

GRANT No. XX—PUBLIC HEALTH—*Concl'd.*

Sl. No.	Group head	Provision	Saving (and its percentage to provision) (In lakhs of rupees)	Reasons and remarks
3	(a) (xvi) (3) I. Training of Auxiliary Nurses / Midwives	3.79	1.62 (43%)	Due mainly to late admission of the new batch, conduct of training of Dais in less number of centres than anticipated and non-starting of the school at Palghat.
4	(a) (xvi) (6) B. Family Planning Centres	75.25	16.49 (22%)	Due mainly to unfilled vacancies on account of non-availability of qualified hands.

(ii) In the following case, reduction of provision by reappropriation/ surrender of funds caused excess over allotment :—

Group head	Total Grant	Actual Expenditure	Excess + Saving —
(In lakhs of rupees)			
(a) (vi) A. Centres under the control of the Director of Health Services			
O. 69.81			
R. —19.49	50.32	55.90	+5.58

The anticipated saving of Rs. 19.49 lakhs was stated to be due to (i) unfilled vacancies (Rs. 10.23 lakhs) and (ii) distribution of amount to other group heads from the lump sum provision made for meeting expenditure on *ad hoc* increase in Dearness Allowance (Rs. 9.26 lakhs).

The reasons for the eventual excess of Rs. 5.58 lakhs are awaited from the Controlling Officer.

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

(1)	(c) (i) Plague (ii) Cholera (iii) Small pox	0.15	2.25	+2.10
(2)	(c) (iv) Schemes under the Five Year Plan—Eradication of Small pox			
O.	3.90			
R.	6.00	9.90	11.20	+1.30

Reasons for the excesses are awaited from the Controlling Officer.



## GRANT No. XXI—PUBLIC HEALTH ENGINEERING

		<i>Total Grant or Appropriation</i> Rs.	<i>Actual Expenditure</i> Rs.	<i>Excess+ Saving—</i> Rs.
MAJOR HEAD—				
30. PUBLIC HEALTH				
<i>Charged—</i>				
<i>Original</i>	..	500	490	—10
<i>Supplementary</i>	500			
<i>Amount surrendered during the year</i>				<i>Nil</i>
<i>Voted—</i>				
<i>Original</i>	1,05,25,500	1,12,80,600	2,65,32,498	+1,52,51,898
<i>Supplementary</i>	7,55,100			
<i>Amount surrendered during the year (31st March, 1966)</i>				2,65,000

*Notes and Comments*

- (i) The expenditure exceeded the voted provision by Rs. 1,52,51,898; this requires regularisation.

In the preceding 4 years also, the expenditure exceeded the provision by Rs. 31.85 lakhs in 1961-62, Rs. 35.06 lakhs in 1962-63, Rs. 28.75 lakhs in 1963-64 and Rs. 67.87 lakhs in 1964-65.

- (ii) The excess was mainly due to additional expenditure amounting to Rs. 1,50.57 lakhs under “(e) (v) Suspense-Debit”. As against the provision of Rs. 40 lakhs the expenditure amounted to Rs. 1,90.57 lakhs. The reasons for the excess have not been furnished. The excess occurred for the fifth year in succession. The excess was the highest this year, being 376 per cent of the provision. The excesses in the previous years were Rs. 45.18 lakhs in 1961-62, Rs. 44.19 lakhs in 1962-63, Rs. 32.50 lakhs in 1963-64 and Rs. 69.63 lakhs in 1964-65.

Certain other cases of excesses are indicated below; in none of these cases the reasons for the excesses have been furnished.

<i>Sl. No.</i>	<i>Group head</i>	<i>Provision (In lakhs of rupees)</i>	<i>Excess</i>
1	(a)(xviii)C. Executive I. Water Supply and Drainage	13.35	2.78
2	(a)(xxi)III. Special Division for investigation of Water Supply Schemes in difficult and scarcity areas	1.70	1.23
3	(e)(ii)C. 3. Maintenance of Ernakulam-Chowwara Water Works (Ernakulam)	5.00	2.72
4	(e)(ii)C.6. Maintenance of Water Supply Installations of Panchayats	1.40	1.78

GRANT No. XXI—PUBLIC HEALTH ENGINEERING—*Concl'd.*

(iii) The excesses were partly counterbalanced by savings under the group heads mentioned below:—

<i>Sl. No.</i>	<i>Group head</i>	<i>Provision</i>	<i>Saving (and its percentage to provision)</i> (In lakhs of rupees)	<i>Reasons and remarks</i>
1	(a)(xviii) Water Supply and Drainage— A. Direction	3.43	1.31 (38%)	Reasons awaited.
2	(a)(xxi) IV. Special Division for preparing Project Reports for Urban Water Supply and Sewerage Schemes under the package programme	2.34	2.32 (99%)	Reasons for a saving of Rs. 2.01 lakhs are awaited from the Controlling Officer. The balance saving of Rs. 0.31 lakh was stated to be due to non-purchase of jeeps.
3	(b)6(ii) Contributions to Corporation and Municipal Councils for Town Improvement and Town Planning	5.47	2.12 (39%)	Due mainly to non-sanctioning of grants due to non-completion of the schemes taken up by most of the Municipal Councils. In 1964-65, the saving under this head was Rs. 1.15 lakhs (57 per cent of the original provision).

(iv) *Suspense Accounts*:—The expenditure under this Grant includes an amount of Rs. 1,90.57 lakhs under the group head 'Suspense' (Group head (e)(v) Suspense). The nature of 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 1965-66 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, 1965</i>	<i>Debits</i>	<i>Credits</i>	<i>*Balance as on the 31st March, 1966</i>
		(In lakhs of rupees)		
Purchases**	—24.60	3.45	3.74	—24.89
Stock	84.81	1,81.83	1,61.58	1,05.06
Miscellaneous Public Works				
Advances	14.13	5.29	5.27	14.15
Total	74.34	1,90.57	1,70.59	94.32

\* 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

		<i>Total Grant or Appropriation</i> Rs.	<i>Actual Expenditure</i> Rs.	<i>Excess + Saving —</i> Rs.
MAJOR HEAD—				
31: AGRICULTURE				
<i>Charged—</i>				
<i>Original</i>	..	22,600	19,567	—3,033
<i>Supplementary</i>	22,600			
<i>Amount surrendered during the year</i>				<i>Nil</i>
<i>Voted—</i>				
<i>Original</i>	2,78,24,100	3,14,24,100	2,95,41,686	—18,82,414
<i>Supplementary</i>	36,00,000			
<i>Amount surrendered during the year (26th and 31st March, 1966)</i>				11,54,500

*Notes and Comments*

- (i) In view of the saving of Rs. 18.82 lakhs in the voted section, the supplementary provision of Rs. 36 lakhs obtained on 30th March, 1966, proved excessive.
- (ii) Against the saving of Rs. 18.82 lakhs in the voted grant, a sum of Rs. 11.55 lakhs was surrendered; the bulk (Rs. 11.10 lakhs) of the surrender was made only on the last day of the financial year.
- (iii) Provision was not utilised wholly or to a substantial extent under the following group heads:—

Sl. No.	Group head	Provision	Saving (and its percent- age to pro- vision)	Reasons and remarks
(In lakhs of rupees)				
1	(d) (ix) (5) K. Soil Testing in Colleges in six Districts	1.75	1.68 (96%)	Due mainly to non- receipt of sanction in time for the implementation of the scheme.
2	(d) (ix) (16) Fertiliser Demonstration	2.60	1.73 (66%)	Mainly due to (i) reduction of expenditure as ordered by Government in November, 1965 and (ii) purchase of less quantity of fertilisers due to availability of carry over stock.

## GRANT No. XXII—AGRICULTURE—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	(d) (ix) (19) Import of Lime and Phosphatic soils from Laccadive Island	2.00	1.94 (97%)	The saving was stated to be due mainly to non-finalisation of arrangements for the import of phosphatic soils for want of approval of Government of India.
4	(e) (vi) (16) Scheme for Intensification of Breeding Programme on coconut at Agricultural Research Station, Nileswar	2.68	2.68 (100%)	The scheme could not be approved by the Indian Central Coconut Committee owing to non-receipt of remarks from the Director of Central Coconut Research Station, Kasargod.
5	(j) (vi) (25) Scheme for the introduction of Filter Point Tube Wells in Onattukara region for the benefit of paddy and coconut	1.08	1.04 (96%)	The trial boring conducted in the region was not successful.
6	(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%)	Due to non-sanctioning of annuities owing to non-finalisation of the cases, under Section 66 of the Kerala Land Reforms Act.
				In 1964-65 also, the entire provision (Rs. 1 lakh) remained unutilised.
7	(d) (ix) (1) A. Subsidy on Fertiliser mixture	9.00	1.13 (13%)	A saving of Rs. 0.55 lakh was stated to be due to fall in production of super phosphates. The reasons for the balance saving of Rs. 0.58 lakh are awaited from the Controlling Officer.

In 1964-65, the saving under this head was 42 per cent of the provision,

GRANT No. XXII—AGRICULTURE—*Contd.*

- (iv) In the group head mentioned below, amount withdrawn by re-appropriation on 29th March, 1966, proved excessive:—

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess + Saving —</i>
(In lakhs of rupees)			
(d) (ix) (11) B. Seed Development Scheme			
O. 11.00			
R. —4.20	6.80	8.57	+1.77

The anticipated saving of Rs. 4.20 lakhs was stated to be due to non-availability of seeds.

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

- (v) In the following case, the supplementary grant of Rs. 31 lakhs obtained on 30th March, 1966, with a view to increase the agricultural production in the State on an emergency basis, remained unutilised to the extent of 32%:—

- (j) (vi) (15) Soil Conservation

A. Land Development

O. 23.30			
S. 31.00			
R. —10.13	44.17	44.34	+0.17

The net saving was Rs. 9.96 lakhs. This was stated to be due mainly to delay in inviting tenders and fixing contracts for the work of construction of permanent ring bunds in Kari and Kole lands in Ernakulam and Trichur Districts respectively.

- (vi) Funds provided by reappropriation on 29th March, 1966 proved inadequate in the following case:—

- (d) (ii) A. Establishment of Seed Farms

O. 3.14			
R. 0.21	3.35	4.53	+1.18

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

- (vii) *Expenditure from grants received from outside bodies*

The voted Grant included an amount of Rs. 4.54 lakhs for expenditure on certain purposes to be met subsequently from the grants received from the outside bodies indicated below. No expenditure relating to 1965-66 was, however, adjusted as the statements of reconciled expenditure were not received before the accounts of the year were closed. In the preceding three years also, similar adjustments could not be carried out for the same reason, in the accounts of the respective years.



GRANT No. XXII—AGRICULTURE—*Concl'd.*

The adjustments effected during 1965-66 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 the 31st March, 1966 are as indicated below:—

<i>Sl. No.</i>	<i>Name of the Deposit Account</i>	<i>Purpose</i>	<i>Amount of expenditure pertaining to 1964-65 and previous years debited to the Deposit Account during the year 1965-66</i> (In lakhs of rupees)	<i>Balance at the credit of the Deposit Account on the 31st March, 1966</i>
1	Deposit Account of grants made by the Indian Council of Agricultural Research	Furtherance of agricultural schemes and other allied objects	0.50	2.31
2	Deposit Account of grants made by the Indian Central Coconut Committee	Development of Coconut growing	0.63	0.51
3	Deposit Account of grants made by the Indian Central Arecanut Committee	Development of Arecanut growing	0.01	0.68
4	Deposit Account of grants made by the Indian Central Spices and Cashewnut Committee	Furtherance of production and research on spices	0.20	0.43
5	Deposit Account of grants made by the Indian Central Cotton Committee	Development and improvement of cotton	..	0.01
6	Deposit Account of grants made by the Indian Central Oil Seeds Committee	Research on Oil Seeds	0.05	0.02

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 are given in Statement No. 16 of the Finance Accounts for 1965-66.

## GRANT No. XXIII—FISHERIES (ALL VOTED)

		Total Grant Rs.	Actual Expenditure Rs.	Excess+ Saving— Rs.
MAJOR HEAD—				
31. AGRICULTURE				
Original	1,44,74,300	1,55,75,400	1,52,54,719	—3,20,681
Supplementary	11,01,100			
Amount surrendered during the year (22nd and 30th March, 1966)				2,00,000

*Notes and Comments*

- (i) The saving was accounted for by non-utilisation of provision wholly or to a substantial extent mainly under the following group heads; the saving was partly counterbalanced by excesses under other group heads, more important among which is given in note (iii) below:—

Sl. No.	Group head	Provision (In lakhs of rupees)	Saving (and its percentage to provision)	Reasons and remarks
1	(m) (ii) Marine Fisheries—Fish Curing yards	3.89	1.79 (46%)	Mainly due to adjustment in 1964-65 itself, of the cost of salt supplied to the Malabar area by the Madras Government in 1956-57.
2	(m)(v) Norwegian Foundation Scheme—D. Miscellaneous	1.75	1.75 (100%)	Due to unnecessary provision made for expenditure on land acquisition met direct by the Government of India during 1963-64.
3	(m)(vii) C. Research and Statistics	1.36	1.22 (90%)	Due mainly to delay in settlement of the contract for construction of hull of the Research Vessel.
4	(m)(vii) F. Supply of Fishery requisites	3.10	1.38 (45%)	Due mainly to (i) non-completion of contract formalities to import net making machinery from Japan (Rs. 0.91 lakh), (ii) non-acquisition of land as Government land was made available (Rs. 0.50 lakh) and (iii) less number of applicants



## GRANT No. XXIII—FISHERIES (ALL VOTED)—Contd.

Sl. No.	Group head	Provision (In lakhs of rupees)	Saving (and its percentage to provision)	Reasons and remarks
				for subsidy (Rs. 0.20 lakh).
				In 1964-65 also, the saving under this head was appreciable (64 per cent of the provision).
5	(m)(vii) R. Ice Plants and Storage	15.36	7.37 (48%)	Due to (i) non-receipt of refrigerated vans ordered for from Hungary (Rs. 4 lakhs) and (ii) non-completion of construction of ice plants at Thalai, Quilandy and Kanjirapally (Rs. 2.85 lakhs). Reasons for the balance saving of Rs. 0.52 lakh are awaited from the Controlling Officer.

(ii) In the following cases, funds provided by supplementary grants on the 27th September, 1965 to recoup advances obtained from the Contingency Fund could have been restricted to token votes:—

Group head	Total Grant	Actual Expenditure	Excess+ Saving—
	(In lakhs of rupees)		
(1) (m)(vii) Q. Additional Mechanised Fishing Boats			
O.	44.00		
S.	3.22		
R.	—6.82	40.40	39.59 —0.81
Out of the total saving of Rs. 7.63 lakhs in the provision, a saving of Rs. 6.82 lakhs was stated to be due to the fact that the provision was limited to the outlay sanctioned by the Government of India. Reasons for the balance saving of Rs. 0.81 lakh are awaited from the Controlling Officer.			
(2) (m)(vii) S. Intensification of Fishermen's Programme in selected Community Development Blocks			
O.	3.61		
S.	1.78		
R.	—1.84	3.55	3.27 —0.28

Of the total saving of Rs. 2.12 lakhs, a saving of Rs. 1.84 lakhs was stated to be due to the fact that the provision was limited to the outlay sanctioned by the Government of India. Reasons for the balance saving of Rs. 0.28 lakh are awaited from the Controlling Officer.

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

- (iii) In the following case, the additional provision made by reappropriation/ supplementary grant on the 30th and 31st March, 1966 proved inadequate:—

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure (In lakhs of rupees)</i>	<i>Excess+ Saving—</i>
(m)(vii) I. Ice Plants, Cold Storages and Transport Vehicles			
O.           7.40			
S.           5.00			
R.           5.92	18.32	19.81	+1.49

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

## GRANT No. XXIV—RURAL DEVELOPMENT

<i>MAJOR HEAD—</i>	<i>Total Grant or Appropriation Rs.</i>	<i>Actual Expenditure Rs.</i>	<i>Excess+ Saving— Rs.</i>
32. RURAL DEVELOPMENT			
<i>Charged—</i>			
Original                   ..	12,700	12,700	..
Supplementary       12,700			
<i>Amount surrendered during the year</i>			<i>Nil</i>
<i>Voted—</i>			
Original               55,17,300	55,17,300	52,51,698	—2,65,602
Supplementary       ..			
<i>Amount surrendered during the year (26th and 31st March, 1966)</i>			2,28,700

## GRANT No. XXV—ANIMAL HUSBANDRY

		<i>Total Grant or Appropriation</i>	<i>Actual Expenditure</i>	<i>Excess + Saving—</i>
		Rs.	Rs.	Rs.
<b>MAJOR HEAD—</b>				
33. ANIMAL HUSBANDRY				
<i>Charged—</i>				
Original	4,000	6,000	5,793	—207
Supplementary	2,000			
<i>Amount surrendered during the year (26th March, 1966)</i>				200
<i>Voted—</i>				
Original	1,13,44,500	1,13,98,500	1,26,90,664	+12,92,164
Supplementary	54,000			
<i>Amount surrendered during the year (31st March, 1966)</i>				1,000

*Notes and Comments*

- (i) The expenditure exceeded the voted provision by Rs. 12,92,164; this requires to be regularised.
- (ii) (a) Excesses of comparatively large amounts occurred under the following group heads:—

<i>Sl. No.</i>	<i>Group head</i>	<i>Provision</i>	<i>Excess</i>	<i>Reasons and remarks</i>
		<i>(In lakhs of rupees)</i>		
1	(e) (vii) III. A. Poultry Farms and Applied Nutrition Programme	3.50	2.84	Due to (i) posting of full strength of staff, (ii) incurring of expenditure on the purchase of birds and additional equipments and (iii) increased expenditure on feeding.
2	(e) (vii) IV. A. Improvements to Livestock Farms	0.27	2.53	The excess was on account of purchase of buffaloes for the livestock farms.

GRANT No. XXV—ANIMAL HUSBANDRY—*Concl'd.*

<i>Sl. No.</i>	<i>Group head</i>	<i>Provision</i> (In lakhs of rupees)	<i>Excess</i>	<i>Reasons and remarks</i>
3	(g) (xii) I. Key Farms and Artificial Insemination Centres	5.33	1.21	Due to (i) increased expenditure on the maintenance of bulls and jeep and (ii) incurring of expenditure on enhanced Dearness Allowance, for which adequate provision was not made.
4	(g) (xii) V. Establishment of Indo Swiss Projects for Cattle Breeding and Dairy Development at Mattupetty	7.51	6.22	Due mainly to payment in March, 1966 of land compensation (Rs. 1.45 lakhs) and adjustment of customs duty in the accounts of March, 1966 (Rs. 3.65 lakhs).
5	(g) (xii) VI. B. Ready to Feed Balanced Feeds and supply of Mineral Mixture (Manufacture of Ready to Feed Balanced Feeds)	3.17	4.50	Reasons for the excess are awaited from the Controlling Officer.

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

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

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess + Saving—</i>
(In lakhs of rupees)			
(e) (vii) III. D. Egg Marketing (Crash Programme)			
O.	10.00		
R.	—0.54	9.46	6.72
			—2.74

The reasons for a saving of Rs. 2.74 lakhs are awaited from the Controlling Officer. The balance saving of Rs. 0.54 lakh was attributed to non-starting of new depots due to paucity of candidates for appointment as Depot Assistants and vacancies in the existing depots.

## GRANT No. XXVI—CO-OPERATION

		<i>Total Grant or Appropriation Rs.</i>	<i>Actual Expenditure Rs.</i>	<i>Excess+ Saving— Rs.</i>
<b>MAJOR HEAD—</b>				
34. CO-OPERATION				
<i>Charged—</i>				
Original	500	500	..	—500
Supplementary	..			
<i>Amount surrendered during the year</i>				<i>Nil</i>
<i>Voted—</i>				
Original	75,20,300	76,71,300	74,53,456	—2,17,844
Supplementary .	1,51,000			
<i>Amount surrendered during the year (31st March, 1966)</i>				2,44,700

*Notes and Comments*

- (i) In view of the savings, the supplementary grant of Rs. 1.51 lakhs obtained on 30th March, 1966 could have been restricted to a token amount.
- (ii) The provision of Rs. 3 lakhs under the head "C(ii) A.3. Settlement of landless agricultural labourers in Bhoodan and Gramdan lands" remained wholly unutilised as no society or individual became eligible for assistance according to the rules.

During 1963-64 and 1964-65 also, the entire provision of Rs. 3 lakhs under this head remained unutilised.

## GRANT No. XXVII—INDUSTRIES

		<i>Total Grant or Appropriation Rs.</i>	<i>Actual Expenditure Rs.</i>	<i>Excess+ Saving— Rs.</i>
MAJOR HEAD—				
35. INDUSTRIES				
Charged—				
Original	..	3,48,900	3,61,092	+12,192
Supplementary	3,48,900			
Amount surrendered during the year				Nil
Voted—				
Original	98,38,900	1,27,58,000	1,15,83,552	—11,74,448
Supplementary	29,19,100			
Amount surrendered during the year (31st March, 1966)				4,04,400

GRANT No. XXVII—INDUSTRIES—*Contd.**Notes and Comments*

- (i) The expenditure exceeded the charged appropriation by Rs. 12,192, which requires to be regularised. The excess occurred under the head '(b)V(v)B. Training Schemes' (Provision: Nil; expenditure: Rs. 12,840).
- (ii) In the voted section, against a saving of Rs. 11.74 lakhs, a sum of Rs. 4.04 lakhs alone was surrendered and that too on the last day of the financial year.
- (iii) The supplementary grant obtained on 30th March, 1966 proved excessive 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)(vi)C. Land Acquisition Charges for Cochin Refineries Ltd.			
	O.      Token			
	S.      8.00	8.00	5.03	—2.97
(2)	(b)VI (ii) Common Facility Centre for Rubber and Plastic based Industries			
	S.      12.39	12.39	8.25	—4.14
(3)	(b)VI (iii) Tool Room, Umayanallur			
	S.      3.10	3.10	1.81	—1.29

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

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

(1)	(a)(vii)H. Other Central Projects—State's Contribution			
	O.      2.00			
	R.      —1.98	0.02	0.02	..

The saving of almost the entire provision was stated to be due to the fact that no scheme was sanctioned by Government under the central sector during the year.

GRANT No. XXVII—INDUSTRIES—*Concl'd.*

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess + Saving—</i>
<i>(In lakhs of rupees)</i>			
(2) (b)V(v)B.Training Schemes (Voted)			
O. 5.43			
R. —2.54	2.89	2.94	+0.05

The net saving of Rs. 2.49 lakhs was stated to be due mainly to (i) non-starting of the Technical Training Institute in the Kozhikode Project on the advice of the Project Advisory Committee, Kozhikode (Rs. 1.70 lakhs) and (ii) non-construction of buildings, non-purchase of machinery and non-appointment of staff for the Saw Dust Article Training Centre (Rs. 0.65 lakh).

In the previous year also, the saving under this head was 85 per cent of the provision.

(3) (b)V(v)C.Common Facility  
Service Centres

O. 3.27			
R. —2.36	0.91	0.54	—0.37

The total saving of Rs. 2.73 lakhs was stated to be due mainly to (i) non-implementation of the scheme of Ice Plant and Cold Storage, Alleppey (Rs. 1.96 lakhs), (ii) non-appointment of the Foreman and non-purchase of equipments for the Service Centre for Marine Diesel Engines, Beypore (Rs. 0.26 lakh) and (iii) non-appointment of staff for the Bell Metal Service Centre, Olavanna (Rs. 0.15 lakh). Reasons for the balance saving of Rs. 0.37 lakh are awaited from the Controlling Officer.

(v) In the following case, funds were surrendered when the provision itself was inadequate to cover the expenditure:—

(d)Expenditure on Development of  
Coir Industry—Schemes under the  
Five Year Plan

O. 6.99			
R. —0.87	6.12	8.81	+2.69

The reasons for the excess and its remaining uncovered 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. 1.32 lakhs disbursed as subsidy to District Co-operative Banks—Rs. 1.01 lakhs for enabling the banks to recoup loss of interest on credit accommodation to Weavers' Co-operative Societies and Rs. 0.31 lakh for meeting the pay and allowances of Bank Inspectors.



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

MAJOR HEAD—	<i>Total Grant</i>	<i>Actual</i>	<i>Excess+</i>
	Rs.	<i>Expenditure</i>	<i>Saving—</i>
		Rs.	Rs.
37. COMMUNITY DEVELOPMENT PROJECTS, NATIONAL EXTENSION SERVICE AND LOCAL DEVELOP- MENT WORKS			
Original                      2,94,60,400 }	3,04,60,400	3,02,51,266	—2,09,134
Supplementary              10,00,000 }			
Amount surrendered during the year (31st March, 1966)			10,91,500

*Notes and Comments*

- (i) The amount surrendered (Rs. 10.92 lakhs) on the last day of the financial year, was largely in excess of the amount available for surrender (Rs. 2.09 lakhs).
- (ii) (a) The 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	A(c) Animal Husbandry and Agricultural Extension (i) Expenditure met from loan funds	10.00	4.35 (44%)	<p>A saving of Rs. 3.50 lakhs was stated to be due to less demand from ryots for improved agricultural implements, seeds etc.</p> <p>Reasons for the balance saving of Rs. 0.85 lakh are awaited from the Controlling Officer.</p> <p>The savings under this head during 1962-63, 1963-64 and 1964-65 were 22 per cent, 47 per cent and 65 per cent of the provision respectively.</p>
2	A(d) Irrigation (ii) Expendi- ture met from funds other than loan	6.00	1.91 (32%)	<p>Reasons awaited.</p> <p>In 1964-65 also, the saving under this head was appreciable (41 per cent of the provision).</p>

**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>
		<i>(In lakhs of rupees)</i>		
3	D(a)IV. I. Panchayat Raj Training Centres	1.00	1.00 (100%)	Due to non-implemen- tation of the scheme. The entire provision (Rs. 1 lakh) provided in 1962-63, 1963-64 and 1964-65 also remained unutilised.

(b) The following is a case of excessive provision of funds:—

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess+ Saving—</i>
	<i>(In lakhs of rupees)</i>		
D(a)(ii)III.6. Construction of buildings for Family Planning Sub-Centres			
O.	7.09		
S.	10.00	17.09	11.42 —5.67

The supplementary grant of Rs. 10 lakhs was obtained on 30th March, 1966 for the construction of buildings for starting more sub-centres under the Family Planning Programme. In view of the eventual saving, the supplementary grant proved excessive.

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

(c) In the group heads mentioned below, the amount withdrawn by reappropriation/surrender proved excessive:—

(1) A(d) Irrigation (i) Expenditure  
met from loan funds

O.	13.30			
R.	—4.00	9.30	11.91	+2.61

The anticipated saving of Rs. 4 lakhs was stated to be due to (i) non-completion of certain works by the Public Works Department (Irrigation) and (ii) non-receipt of pump sets due to non-availability.

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

(2) C.I. Local Development  
Works (b) Water Supply

O.	43.35			
R.	—16.33	27.02	32.19	+5.17

Out of the anticipated saving of Rs. 16.33 lakhs, reasons for a saving of Rs. 9.98 lakhs are awaited from the Controlling Officer. The balance saving of Rs. 6.35 lakhs was stated to be due to limitation of provision to the extent of assistance sanctioned by the Government of India.

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

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

- (d) Savings were partly counterbalanced by excesses under other group heads, more important among which are given in note (iii) below.
- (iii) (a) In the following case, funds provided by reappropriation on the last day of the financial year proved inadequate:—

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess + Saving—</i>
	<i>(In lakhs of rupees)</i>		
A(h) Communication—Expenditure met from funds other than loan			
O. 9.25			
R. 0.97	10.22	11.33	+1.11

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

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

A(c) Animal Husbandry (ii) Expenditure met from funds other than loan	26.49	31.04	+4.55
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Reasons for the excess and its remaining uncovered are awaited from the Controlling Officer.

GRANT No. XXIX—LABOUR AND EMPLOYMENT

	<i>Total Grant or Appropriation</i>	<i>Actual Expenditure</i>	<i>Excess + Saving—</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
<b>MAJOR HEADS—</b>			
28. EDUCATION			
38. LABOUR AND EMPLOYMENT			
<i>Charged—</i>			
Original ..	200	..	—200
Supplementary 200			
<i>Amount surrendered during the year</i>			<i>Nil</i>
<i>Voted—</i>			
Original 88,33,900	88,34,100	77,01,583	—11,32,517
Supplementary 200			
<i>Amount surrendered during the year (31st March, 1966)</i>			4,75,100

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

(i) Out of the saving of Rs. 11.33 lakhs, only a sum of Rs. 4.75 lakhs was surrendered and that too on the last day of the financial year.

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

<i>Sl. No.</i>	<i>Group head</i>	<i>Provision</i>	<i>Saving (and its percentage to provision)</i> (In lakhs of rupees)	<i>Reasons and remarks</i>
1	28E(b)(i)B. Industrial Training Institutes	14.71	1.56 (11%)	Mainly due to (i) less expenditure on stipends due to admission of less number of trainees and absence of stipendiary candidates and (ii) non-availability of high speed steel, electrodes, G. I. Sheets, welding gases, etc.
2	28E(b)(i)C.VII. Industrial Training Institute, Palghat	6.16	1.95 (32%)	Mainly non-payment of the cost of machines, engines, etc. due to non-receipt/non-rectification of defects and difficulty in procuring engines and machines, tools and equipment, iron materials, G. I. Sheets, high speed steel, electrodes, welding gases, etc.
3	28E(b)(i)C. VIII. Industrial Training Institute, Quilon	6.52	1.66 (25%)	} Due mainly to difficulty in procuring engines and machines, tools and equipment, iron materials, G. I. Sheets, etc.
4	28E(b)(i)C. IX. Industrial Training Institute, Alleppey	5.63	1.15 (20%)	
5	28E(b)(i)C.X. Industrial Training Institute, Kottayam	6.35	2.45 (39%)	
6	28E(b)(i)C.XI. Industrial Training Institute, Kalamassery	5.92	1.36 (23%)	Mainly difficulty in procuring engines and machines, tools and equipment, iron materials, G. I. Sheets, etc., non-adjustment of customs duty for shipment of two Turret Lathes from U.S.A. and less expenditure on stipends due to absence of stipendiary candidates.

GRANT No. XXIX—LABOUR AND EMPLOYMENT—*Contd.*

- (iii) Additional provision made by reappropriation on the last day of the financial year proved largely excessive in the group head mentioned below:—

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess+ Saving—</i>
	<i>(In lakhs of rupees)</i>		
28E(b)(i)D. Schemes under Advance Action for the Fourth Five Year Plan			
S.                      Token			
R.                      8.25	8.25	3.16	—5.09

The saving was stated to be due to non-adjustment of the cost of shapers and lathes purchased under rate contract, for want of debit advice from the Pay and Accounts Officer, Department of Supply and Technical Development, Calcutta.

- (iv) *Expenditure from grants received from outside bodies:—*The expenditure under the grant includes an amount of Rs. 1,379 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, 1966, have also been indicated:—

<i>Name of the Deposit Account</i>	<i>Purpose of the grant</i>	<i>Amount of expenditure during 1965-66</i>	<i>Balance at the credit of the deposit account on the 31st March, 1966</i>
		<i>Rs.</i>	<i>Rs.</i>
1 Deposit account of grants received from the Central Tea Board	Welfare of tea plantation labour	700	25,556
2 Deposit account of grants received from the Rubber Board	Welfare of rubber plantation labour	679	2,156

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 are given in Statement No. 16 of the Finance Accounts for 1965-66.

GRANT NO. XXIX—LABOUR AND EMPLOYMENT—*Concl'd.*

- (v) *Expenditure from Kerala Mining Area Welfare Fund*:—The expenditure under the Grant includes an amount of Rs. 16,151 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, 1966 was Rs. 53,806. An account of the transactions of the Fund is given in Statement No. 16 of the Finance Accounts for 1965-66.

## GRANT No. XXX—HARIJAN WELFARE

		<i>Total Grant or Appropriation Rs.</i>	<i>Actual Expenditure Rs.</i>	<i>Excess + Saving— Rs.</i>
<b>MAJOR HEAD—</b>				
39. MISCELLANEOUS SOCIAL AND DEVELOPMENTAL ORGANISATIONS				
<i>Charged—</i>				
Original	60,000	60,000	55,256	—4,744
Supplementary	..			
Amount surrendered during the year				Nil
<i>Voted—</i>				
Original	1,74,32,900	1,82,32,900	1,84,40,581	+2,07,681
Supplementary	8,00,000			
Amount surrendered during the year (31st March, 1966)				6,700

*Notes and Comments*

- (i) Although the original provision in the voted section was increased by a supplementary grant of Rs. 8 lakhs obtained on 30th March, 1966, there occurred an excess of Rs. 2,07,681 which requires to be regularised.
- (ii) The excess occurred mainly under the group head "(d) 3 (iv) B. Scheduled Castes I. Education" (Provision: Rs. 65.41 lakhs; excess: Rs. 4.77 lakhs). This was attributed mainly to sanctioning of educational concessions to a large number of Scheduled caste students for Pre-matriculation and Post-matriculation studies.



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

The excess was partly offset by savings under certain other group heads.

(iii) Under the following group heads, provision remained unutilised wholly or to a substantial extent:—

<i>Sl. No.</i>	<i>Group head</i>	<i>Provision</i>	<i>Saving (and its percentage to provision)</i>	<i>Reasons and remarks</i>
		<i>(In lakhs of rupees)</i>		
1	(d)3(ii)A.II.3. Multi-purpose Tribal Blocks	3.00	1.19 (40%)	A saving of Rs. 1 lakh was attributed to the non-starting of the new Tribal Block due to reduction in the Plan ceiling. The reason for a saving of Rs. 0.19 lakh is awaited from the Controlling Officer.  In the previous year, the saving under this head was 39% of the provision.
2	(d)3(ii)B.II(ii) Grant to Local Bodies for the purchase of hand carts and wheel barrows	1.50	1.50 (100%)	Reasons awaited. In the previous year, 89 per cent of the provision under this head remained unutilised.

## 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>
<b>MAJOR HEAD—</b>			
39. MISCELLANEOUS SOCIAL AND DEVELOPMENTAL ORGANISATIONS			
Original	50,51,700	44,21,761	—6,29,939
Supplementary	..		
Amount surrendered during the year (31st March, 1966)			4,13,200

*Notes and Comments*

(i) Against the saving of Rs. 6.30 lakhs, a sum of Rs. 4.13 lakhs was surrendered but on the last day of the financial year.



## GRANT No. XXXI—STATISTICS AND MISCELLANEOUS

(ALL VOTED)—*Concl'd.*

- (ii) The saving which formed 12 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. 3.65			
R. —1.70	1.95	1.93	—0.02

The saving of more than 47 per cent of the original provision was stated to be due mainly to (i) non-appointment of the full complement of staff due to paucity of qualified personnel (Rs. 1.59 lakhs) and (ii) non-payment of rent in some cases for want of rent certificate from the Public Works Department and less expenditure under 'other contingencies' (Rs. 0.11 lakh).

In the previous year 41 per cent of the provision under this head remained unutilised.

## (2) (b)(vii)22. Purchase and Installation of Machine

O. 3.39			
R. —1.59	1.80	1.80	..

The saving of 47 per cent of the original provision was stated to be due to non-receipt of the complete unit of machinery from the suppliers.

## (3) (c)(vi)3. Tourism

O. 5.49			
R. —0.70	4.79	2.45	—2.34

The total saving of Rs 3.04 lakhs amounted to 55 per cent of the original provision. This was stated to be due mainly to (i) abandonment or postponement of certain schemes of promotion of tourism, as a measure of economy (Rs. 1.33 lakhs), (ii) post-budget decision of Government not to incur expenditure on Onam Celebrations (Rs 0.74 lakh) and (iii) failure of a private firm to supply the boat ordered for (Rs. 0.48 lakh).

In the previous year also, the saving under this head was substantial (Rs. 2.86 lakhs forming 60 per cent of the provision).

## GRANT No. XXXII—IRRIGATION

		Total Grant or Appropriation Rs.	Actual Expenditure Rs.	Excess+ Saving— Rs.
MAJOR HEADS—				
43.	IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS (COMMERCIAL)			
44.	IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS (NON-COMMERCIAL)			
Charged—				
Original	5,000	5,000	..	—5,000
Supplementary	..			
Amount surrendered during the year				Nil
Voted—				
Original	2,97,96,100	3,37,96,900	4,41,51,394	+1,03,54,494
Supplementary	40,00,800			
Amount surrendered during the year				Nil
Notes and Comments				

## Notes and Comments

- (i) Although the original provision in the voted section was increased by a supplementary grant of Rs. 40.01 lakhs obtained on 30th March, 1966, there occurred an excess of Rs. 1,03,54,494 which requires to be regularised. The excess occurred mainly under "44 A(i)(e) Suspense" (Rs. 83.66 lakhs over the provision of Rs. 70 lakhs). It was stated that as the system of voting the gross debits allowed the value of the same stock materials being debited to "Suspense" more than once in the course of its passing through accounts, a realistic assessment of gross debits was not possible.

Certain other cases where excesses occurred are indicated below:—

Sl. No.	Group head	Provision	Excess	Reasons and remarks
		(In lakhs of rupees)		
1	43.A(a)(ii)(a) Interest 1. Pecchi Reservoir Scheme	12.16	1.62	Mainly due to revision of the rate of interest from 5½ per cent to 6 per cent.
2	43.A(a)(ii)(a) Interest 2. Chalakudy River Diversion Scheme	9.88	1.38	
3	43.A(a)(ii)(a) Interest 3. Bhoothathankettu Scheme	18.99	3.04	
4	43.A(b)(ii)(a) Interest 1. Malampuzha Project	29.68	4.01	
5	43.A(b)(ii)(a) Interest 4. Meenkara Project	9.59	2.04	

GRANT No. XXXII—IRRIGATION—*Concl'd.*

<i>Sl. No.</i>	<i>Group head</i>	<i>Provision (In lakhs of rupees)</i>	<i>Excess</i>	<i>Reasons and remarks</i>
6	44.A(i)(b) Maintenance and Repairs—Voted	19.50	3.65	It was stated by the Controlling Officer that the original provision was insufficient to complete the routine maintenance works, execution of some unanticipated urgent works, and the revision of pay of Work Establishment staff from October, 1965; The excess to the extent of Rs.1.55 lakhs only was, however, covered by reappropriation.

- (ii) *Suspense Accounts*:—The expenditure in this Grant includes an amount of Rs. 1,53.66 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 1965-66 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, 1965</i>	<i>Debits</i>	<i>Credits</i>	<i>*Balance as on the 31st March, 1966</i>
		<i>(In lakhs of rupees)</i>		
Purchases	2.25	0.67	1.29	1.63
Stock	8.82	1,40.85	1,52.54	—2.87
Miscellaneous Public Works Advances	1.24	10.30	8.28	3.26
Workshop Suspense	..	1.84	1.35	0.49
<b>Total</b>	<b>12.31</b>	<b>1,53.66</b>	<b>1,63.46</b>	<b>2.51</b>

\*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.

Consequent on the Government decision not to account for suspense transactions under Grant No. XLVI—Capital Outlay on Irrigation, all such transactions were recorded under Grant No. XXXII—Irrigation in 1965-66; the balances under the former Grant as on 31st March, 1965, have not yet been transferred. This accounts for the minus balance under ‘Stock’.

## GRANT No. XXXIII—PUBLIC WORKS

		Total Grant or Appropriation Rs.	Actual Expenditure Rs.	Excess + Saving — Rs.
MAJOR HEAD—				
50. PUBLIC WORKS				
Charged—				
Original	1,18,700	2,29,900	2,02,034	—27,866
Supplementary	1,11,200			
Amount surrendered during the year (31st March, 1966)				28,600
Voted—				
Original	9,39,17,200	9,39,17,200	8,13,86,664	—1,25,30,536
Supplementary	..			
Amount surrendered during the year (31st March, 1966)				53,93,500

## Notes and Comments

- (i) Against a saving of Rs. 1,25.31 lakhs in the voted section, only an amount of Rs. 53.94 lakhs was surrendered, and that too, on the last day of the financial year.
- (ii) The saving which formed more than 13 per cent of the voted grant occurred mainly under the following group heads:—

Sl. No.	Group head	Provision	Saving (and its percent- age to pro- vision)	Reasons and remarks
		(In lakhs of rupees)		
1	(a) (xiii) Public Health— B. Schemes under the Five Year Plans	9.16	5.58 (61%)	The saving was stated to be 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.  The saving under this head in the year 1964-65 was also appreciable (92 per cent of the provision).
2	(b) B (i) Roads of Economic or Inter- State Importance	5.00	3.94 (79%)	Mainly due to (i) dis- continuance of the work "Semigrouting Kumili- Devicolam Road" as the

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)				
				road was proposed to be transferred to the Kerala State Electricity Board (Rs. 3.03 lakhs), (ii) non-payment of final bill for a work (Rs. 0.45 lakh) and (iii) non-finalisation of compensation for lands acquired (Rs. 0.37 lakh).
3	(b) B (ii) West Coast Roads	40.00	8.58 (21%)	<p>The saving was stated to be due to (i) non-completion of land acquisition proceedings (Rs. 5.18 lakhs), (ii) non-receipt of sanction for investigation of works (Rs. 1 lakh), (iii) non-finalisation of design (Rs. 1 lakh), (iv) non-completion of formation work for 'Black topping Muttuchira Diversion Road' (Rs. 0.64 lakh) and (v) cumulative effect of savings in a number of works (Rs. 0.76 lakh).</p> <p>The savings under this head in the preceding four years (1961-62, 1962-63, 1963-64 and 1964-65) were also appreciable (50 per cent, 44 per cent, 15 per cent and 19 per cent respectively).</p>
4	(b) B (iv) C. R. F. (Ordinary allocation) Roads	9.91	6.98 (71%)	Mainly due to (i) non-receipt of Government sanction approving estimates/revised estimates (Rs. 2.45 lakhs), (ii) non-taking up of the work

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

<i>Sl. No.</i>	<i>Group head</i>	<i>Provision</i> (In lakhs of rupees)	<i>Saving (and its percentage to provision)</i>	<i>Reasons and remarks</i>
				<p>'Kottayam - Vaikom Road via Kumarakom' pending approval of Government of India (Rs. 1.23 lakhs), (iii) non-completion of land acquisition proceedings (Rs. 1.01 lakhs), (iv) slow progress of certain works (Rs. 1 lakh) and (v) duplicate provision for a work debited to "103 Capital Outlay on Public Works" (Rs. 0.80 lakh).</p> <p>The saving under this head in the year 1964-65 was also appreciable (36 per cent of the provision).</p>
5	(b) B (vi) Roads and Bridges C. R. F. (Ordinary Reserve)	9.50	3.89 (41%)	<p>A saving of Rs. 2.20 lakhs was stated to be due to (i) non-taking up of the work 'Construction of a stabilised soil road' at Trichur as the soil was found unfit for stabilisation (Rs. 1.55 lakhs), (ii) slow progress of a work (Rs. 0.47 lakh) and (iii) over-estimation of requirements (Rs. 0.18 lakh). The reasons for a saving of Rs. 1.68 lakhs are awaited.</p> <p>In 1964-65, the saving under this head was 64 per cent of the provision.</p>
6	(h) Suspense	3,30.00	84.95 (26%)	<p>A saving of Rs. 77.51 lakhs was stated to be due to (i) adoption of economy measures (Rs. 40.77 lakhs), (ii) non-receipt of materials ordered for (Rs. 30.59 lakhs), (iii) non-adjustment of cost of materials</p>



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

Sl. No.	Group head	Provision	Saving (and its percentage to provision)	Reasons and remarks
		(In lakhs of rupees)		
				purchased under rate contract (Rs. 3.99 lakhs) and (iv) non-adjustment of invoices as they could not be traced out in time (Rs. 2.16 lakhs).
7	(i) Transfer of Grants for Road Development to the Deposit head 'Subventions from the Central Road Fund'	14.71	8.71 (59%)	Less transfer to the Fund account due to decrease in the amount of grant received from the Central Government.  The saving under this head in the year 1964-65 was also appreciable (34 per cent of the provision).

(iii) In the following cases, reduction of provision by reappropriation/surrender proved excessive or unnecessary:—

Group head	Total Grant	Actual Expenditure	Excess + Saving —
(In lakhs of rupees)			
(1) (a) (xii) Medical B. Schemes under the Five Year Plans			
O. 29.25			
R. —7.52	21.73	25.60	+3.87

The anticipated saving was stated to be due mainly to (i) non-finalisation of the list of works to be taken up under the 'Emergency Expansion Scheme of Medical College, Trivandrum' (Rs. 3.84 lakhs) and (ii) non-receipt of technical sanction for construction of Ladies' Hostel under the 'Emergency Expansion Scheme of Medical College, Calicut' (Rs. 3.50 lakhs).

The eventual excess was on account of the 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.



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

<i>Group head</i>		<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess + Saving —</i>
		(In lakhs of rupees)		
(2) (a) (xiv) Agriculture				
B. Schemes under the				
Five Year Plans				
O.	25.71			
R.	—2.75	22.96	27.01	+4.05

Saving was anticipated due to (i) non-taking up or abandonment of a number of works (Rs. 1.36 lakhs), (ii) unnecessary and duplicate provision for some works (Rs. 0.93 lakh) and (iii) late starting or slow progress of works (Rs. 0.46 lakh).

The final excess was due to the 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.

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

(1) (a) (xvi) Animal Husbandry				
B. Schemes under the Five				
Year Plans				
O.	8.79			
R.	1.28	10.07	11.48	+1.41
(2) (a) (xvii) Co-operation				
B. Schemes under the Five				
Year Plans				
O.	1.56			
R.	0.02	1.58	4.71	+3.13

The excesses were due to increase in the amount of expenditure transferred from '103. Capital Outlay on Public Works' on the basis of grants received from Central Government.

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

(a) (xi) Education				
B. Schemes under the Five Year Plans				
O.	44.32			
R.	6.49	50.81	41.89	—8.92

It was stated that the final saving of Rs. 8.92 lakhs was the cumulative effect of small savings under numerous minor works relating to the construction of various types of school buildings.

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

(vi) *Suspense Accounts*:—(a) The expenditure under this Grant includes an amount of Rs. 2,45.05 lakhs under the minor 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.

(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. This head normally shows a debit balance representing 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.

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

(c) An analysis of the 'Suspense' transactions accounted for under this Grant during 1965-66, together with the opening and closing balances under the different sub heads, is given below:—

<i>Sub head</i>	<i>*Balance as on the 1st April, 1965</i>	<i>Debits</i>	<i>Credits</i>	<i>*Balance as on the 31st March, 1966</i>
		(In lakhs of rupees)		
Purchases	—46.35	2.68	—2.86	—40.81**
Stock	92.33	1,96.91	3,05.23	—15.99***
Miscellaneous Public Works Advances	93.51	36.58	32.15	97.94
Workshop Suspense	—4.74	8.88	11.27	—7.13**
Total	1,34.75	2,45.05	3,45.79	34.01

(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 expenditure on extraordinary or unforeseen replacements due to any abnormal causes. The Fund is fed by annual contributions by debit to '50 Public Works (e) Establishment—Schemes outside the Five Year Plans' under this Grant (No. XXXIII—Public Works). The contributions to this Fund were started in 1953-54. The interest due on the balance in the Fund is also credited to the Fund annually. The expenditure on renewals and replacements, chargeable to the Fund is initially accounted for against the provision under this Grant. 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.

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

\*\*\*The minus balance under 'Stock' is due to non-adjustment in the stock accounts, of the value of stock procured through Director General of Supplies and Disposals and for which payments have been made by book adjustment.

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

During the year, an amount of Rs. 1.60 lakhs was credited to the Fund, which includes an amount of Rs. 0.91 lakh towards interest charges; but no expenditure on renewals or replacements was met therefrom. The balance at the credit of the Fund, as on the 31st March, 1966 was Rs. 16.43 lakhs. An account of the transactions of the Fund is given in Statement No. 16 of the Finance Accounts for 1965-66.

- (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. 6 lakhs were received during the year; an expenditure of Rs. 11.97 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, 1966.

An amount of Rs. 63.27 lakhs, incurred up to the end of 1965-66, 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 1965-66 may be found in Statement No. 16 of the 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, the Engineer-

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

ing staff for the National Extension Service Blocks and Panchayats etc.) 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.

A similar apportionment of expenditure on Establishment and Tools and Plant initially booked under '43 Irrigation etc. (Commercial)' and '44 Irrigation etc. (Non-Commercial)' is made among the appropriate Major Heads ['99 Capital Outlay etc. (Commercial)' '100 Capital Outlay etc. (Non-Commercial)' and/or '103 Capital Outlay on Public Works'] in proportion to the works outlay.

The following table compares the budget grants and actuals of the *pro rata* charges for 1965-66:—

## GRANT No. XXXIII—

Sl. No.	Head of Account		Gross outlay on which distribution is based	
			Grants	Actuals
1	43. Irrigation etc. (Commercial)	Voted	10.95	11.31*
2	44. Irrigation etc. (Non-Commercial)	Charged	0.05	..
		Voted	77.43	81.49*
3	99. Capital Outlay etc. (Commercial)	Voted	1,26.73	1,26.83
4	100. Capital Outlay etc. (Non-Commercial)	Charged	0.16	0.04
		Voted	2,70.44	2,57.82
	Total Nos. 1 to 4	Charged	0.21	0.04
		Voted	4,85.55	4,77.45
5	50. Public Works	Charged	2.01	2.02
		Voted	4,56.61	4,41.90*
6	103. Capital Outlay etc.	Charged	12.90	10.99
		Voted	4,97.32	4,45.43
	Total Nos. 5 and 6	Charged	14.91	13.01
		Voted	9,53.93	8,87.33
	Total Nos. 1 to 6	Charged	15.12	13.05
		Voted	14,39.48	13,64.78
7	Special Establishment for works not taken up for <i>pro rata</i> calculations—			
	(a) P. W. Engineering Workshop		..	..
	(b) P. W. Wood Working Workshop		..	..
	(c) Engineering staff for N. E. S. Blocks and Panchayats		..	..
	(d) Training of Divisional Accountants		..	..
	Total Nos. 1 to 7	Charged	15.12	13.05
		Voted	14,39.48	13,64.78
	Grand Total (Charged and Voted)		14,54.60	13,77.83

\* Includes Maintenance and Repairs.

\*\* Includes expenditure taken directly to the head.



## PUBLIC WORKS—Contd.

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

<i>Grants</i> (In lakhs of rupees)	<i>Actuals</i>	<i>Grants</i>	<i>Actuals</i>
1.78	1.54**	0.18	0.33
..	..	..	..
19.03	11.77**	6.11	2.45
9.66	12.01	0.79	1.73
30.52	33.28	3.58	7.66
60.99	58.60	10.66	12.17
39.04	33.73	9.57	8.62
46.88	55.14	13.90	13.97
85.92	88.87	23.47	22.59
1,46.91	1,47.47	34.13	34.76
1.33	1.38	..	..
0.73	0.66	..	..
0.01	0.01	..	..
0.19	0.12	..	..
1,49.17	1,49.64	34.13	34.76
1,49.17	1,49.64	34.13	34.76



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

<i>Notes :</i>	<i>As forecast in the budget</i>	<i>Actuals</i>
(1) Percentage of cost of establishment to the works outlay in respect of Irrigation Works (Items 1 to 4)	12.56	12.27
(2) Percentage of cost of establishment to the works outlay in respect of Public Works (Items 5 and 6)	8.87	9.87
(3) Percentage of cost of establishment to the works outlay in respect of all State Works (Items 1 to 6)	10.10	10.70

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 1963-64, 1964-65 and 1965-66 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)		
<b>Irrigation*(Items 1 to 4)</b>			
1963-64	3,20.49	48.98(a)	15.28
1964-65	3,51.47	50.19(a)	14.28
1965-66	4,77.49	58.60(a)	12.27
<b>Public Works** (Items 5 and 6)</b>			
1963-64	9,62.85	76.28	7.92
1964-65	9,16.58	84.36	9.20
1965-66	9,00.34	88.87	9.87

(a) Includes expenditure taken directly to the head.

\* Under Irrigation, the percentage has decreased by 2.01 as compared to 1964-65, because of the increase of Rs. 1,26.02 lakhs in works outlay.

\*\* Under Public Works, the percentage has increased by 0.67 as compared to 1964-65 on account of the increase of Rs. 4.51 lakhs in establishment charges and the decrease of Rs. 16.24 lakhs in works outlay.

## GRANT No. XXXIV—PORTS (ALL VOTED)

		<i>Total Grant</i> Rs.	<i>Actual Expenditure</i> Rs.	<i>Excess+ Saving—</i> Rs.
MAJOR HEAD—				
53. PORTS AND PILOTAGE				
Original	7,51,700	10,10,300	9,71,739	—38,561
Supplementary	2,58,600			
Amount surrendered during the year				Nil

## GRANT No. XXXV—TRANSPORT SCHEMES

		<i>Total Grant or Appropriation</i> Rs.	<i>Actual Expenditure</i> Rs.	<i>Excess + Saving—</i> Rs.
MAJOR HEAD—				
57. ROAD AND WATER TRANSPORT SCHEMES				
<i>Charged—</i>				
Original	1,000	7,000	6,873	—127
Supplementary	6,000			
Amount surrendered during the year				Nil
<i>Voted—</i>				
Original	5,90,02,200	5,90,02,200	..	—5,90,02,200
Supplementary	..			
Amount surrendered during the year (31st March, 1966)				5,90,02,200

*Notes and Comments*

The entire voted provision remained unutilised. This was due to the fact that the Transport undertaking under the State Transport Department was taken over by the Kerala State Road Transport Corporation from 1st April, 1965.

The entire saving was, however, surrendered only on the last day of the financial year.

## GRANT No. XXXVI—FAMINE (ALL VOTED)

		<i>Total Grant</i> Rs.	<i>Actual Expenditure</i> Rs.	<i>Excess+ Saving—</i> Rs.
MAJOR HEAD—				
64. FAMINE RELIEF				
Original	20,18,000	20,18,000	15,54,205	—4,63,795
Supplementary	..			
Amount surrendered during the year (31st March, 1966)				3,36,000
<i>Notes and Comments</i>				

The saving occurred under the group heads "A(c) Gratuitous Relief" (Rs. 3.46 lakhs) as there were no serious famine conditions during the year and under "A(b) Relief Works" (Rs. 1.22 lakhs) due to the slow progress of works caused by heavy rains and delay in the surrender of lands.

## 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 ALLOWANCES OF INDIAN RULERS				
72. COMMUTATION OF PENSIONS				
<i>Charged—</i>				
Original	3,10,300	3,17,300	2,55,671	—61,629
Supplementary	7,000			
Amount surrendered during the year				Nil
<i>Voted—</i>				
Original	2,98,39,100	2,98,39,100	2,67,03,289	—31,35,811
Supplementary	..			
Amount surrendered during the year (30th March, 1966)				24,39,200
<i>Notes and Comments</i>				

- (i) Out of the saving of Rs. 31.36 lakhs in the voted section, an amount of Rs. 24.39 lakhs was surrendered and, that too, on the 30th March, 1966.

GRANT No. XXXVII—PENSIONS—*Contd.*

- (ii) The saving was accounted for by non-utilisation of the voted provision to a substantial extent under the following group/sub heads. The saving was partly counterbalanced by excesses under other group/sub heads, more important among which is given under item (iv) below:—

<i>Sl. No.</i>	<i>Group/sub head</i>	<i>Provision</i>	<i>Saving (and its percentage to provision)</i> (In lakhs of rupees)	<i>Reasons and remarks</i>
1	65(a)2. Pensionary charges transferred from the Madras State on account of allocation of Pensions as per the States Reorganisation Act, 1956	25.31	25.29 (99.9%)	Due to post-budget reduction of provision, based on the actuals of the previous year, on the advice of the Government of Madras.
2	65(c)3. Pensionary charges transferred from Madras State on account of allocation of Pensions as per States Reorganisation Act, 1956	7.80	7.73 (99%)	
3	65(h)3. Pensions to Physically Disabled	5.00	4.14 (83%)	Due to less number of applicants.
4	66(a)2. Political Pensions	3.00	1.74 (58%)	It was stated that the original estimate was prepared based on the actuals for the previous years and that the actual requirement for the year was found to be less than anticipated.

- (iii) In the following cases, additional funds provided by reappropriation on the 25th and 30th March, 1966 proved excessive:—

	<i>Group/sub head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess + Saving—</i>
			(In lakhs of rupees)	
(1)	65(h)1. Pensions to Widows			
	O. 5.00			
	R. 5.22	10.22	7.78	—2.44
(2)	65(h)2. Old Age Pensions			
	O. 18.00			
	R. 4.34	22.34	20.49	—1.85

It was stated that the additional funds were provided due to increase in the number of applicants; but the actual expenditure was less than anticipated.

GRANT No. XXXVII—PENSIONS—*Concl'd.*

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

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess+ Saving—</i>
	(In lakhs of rupees)		
65(a)1. Pensions to Kerala Government Pensioners	1,47.00	1,50.26	+3.26

Government stated that a correct estimate of the requirement was not possible as the estimates were prepared on the basis of the actuals for the previous years and that the expenditure incurred towards the close of the year was more than anticipated.

## 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 80,58,500	80,58,500	69,38,542	—11,19,958
Supplementary ..			
Amount surrendered during the year (31st March, 1966)			9,68,600

*Notes and Comments*

The saving of Rs. 11.20 lakhs in the grant was due to non-utilisation of provision under the following group heads:—

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

## (1) I. Stationery

## (b) Purchase of Stationery

## Stores

O.	40.00		
R.	—5.00	35.00	34.12
			—0.88

The total saving of Rs. 5.88 lakhs in the original provision was stated to be due to curtailment of expenditure as ordered by Government in December, 1965 (Rs. 5 lakhs) and non-receipt of bleached paper ordered for (Rs. 0.88 lakh).

## (2) II. Printing

## (a) Government Presses

O.	37.87		
R.	—4.77	33.10	32.49
			—0.61

Out of the total saving of Rs. 5.38 lakhs in the original provision, a saving of Rs. 4.77 lakhs was stated to be due to delay in placing orders for the purchase of machinery and equipment. Reason for the balance saving of Rs. 0.61 lakh is awaited from the Controlling Officer.

## GRANT No. XXXIX—FOREST

		<i>Total Grant or Appropriation Rs.</i>	<i>Actual Expenditure Rs.</i>	<i>Excess+ Saving— Rs.</i>
<b>MAJOR HEADS—</b>				
70. FOREST				
39. MISCELLANEOUS SOCIAL AND DEVELOPMENTAL ORGANISATIONS				
<i>Charged—</i>				
Original	5,000	5,000	2,388	—2,612
Supplementary	..			
<i>Amount surrendered during the year (31st March, 1966)</i>				3,300
<i>Voted—</i>				
Original	1,41,08,000	1,56,30,700	1,56,82,175	+51,475
Supplementary	15,22,700			
<i>Amount surrendered during the year (31st March, 1966)</i>				29,900

*Notes and Comments*

The expenditure under the voted grant exceeded the provision by Rs. 51,475 which requires to be regularised.

Under the group head "70 (b) 10 Suspense" the expenditure was Rs. 2.65 lakhs against the original provision of Rs. 0.24 lakh only. Instead of augmenting the provision, the provision was reduced to Rs. 0.12 lakh on 22nd March, 1966.

## 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>	48,25,000	48,27,700	48,03,677	—24,023
<i>Supplementary</i>	2,700			
<i>Amount surrendered during the year (31st March, 1966)</i>				29,200

GRANT No. XL—MISCELLANEOUS—*Contd.*

		<i>Total Grant or Appropriation</i>	<i>Actual Expenditure</i>	<i>Excess + Saving—</i>
		Rs.	Rs.	Rs.
Voted—				
Original	58,96,500	59,51,700	48,09,702	—11,41,998
Supplementary	55,200			
Amount surrendered during the year (31st March, 1966)				8,56,700

*Notes and Comments*

- (i) Against the saving of Rs. 11.42 lakhs forming 19 per cent of the voted grant, an amount of Rs. 8.57 lakhs was surrendered, but on the last day of the financial year.
- (ii) The saving was accounted for by non-utilisation of the voted provision to a substantial extent mainly under the following group heads:—

<i>Sl. No.</i>	<i>Group head</i>	<i>Provision</i>	<i>Saving (and its percentage to provision)</i>	<i>Reasons and remarks</i>
(In lakhs of rupees)				
1	(f)(xviii) 3. Contribution to Sports Funds	3.00	1.08 (36%)	Due to cut in Plan expenditure, imposed by the Government of India, as a measure of economy.
2	(g)(xvi) Rocket Launching Site	13.18	6.25 (47%)	A saving of Rs. 3.73 lakhs was stated to be due mainly to (i) non-completion of land acquisition proceedings due to non-receipt of approved sketches and survey records from the Survey Department and delay in approving the alignment of road by the Rocket launching authorities, (ii) non-acceptance of grants for the construction of houses by the families who were enlisted for the benefit of free land and financial



GRANT No. XL—MISCELLANEOUS—*Concl'd.*

<i>Sl. No.</i>	<i>Group head</i>	<i>Provision</i>	<i>Saving (and its percentage to provision)</i> (In lakhs of rupees)	<i>Reasons and remarks</i>
				<p>grants under the settlement scheme and (iii) non-completion of construction of approach road owing to non-acquisition of land.</p> <p>The reasons for a saving of Rs. 2.52 lakhs are awaited from the Controlling Officer.</p> <p>In 1963-64 and 1964-65 also, savings under this head were appreciable (52 per cent and 66 per cent respectively).</p>
3	(g)(xvii)B. Village Housing Project II. Works	5.28	3.68 (70%)	<p>The saving was stated to be due mainly to (i) acquisition of less area of land for providing house sites to landless agricultural workers (Rs. 2.66 lakhs) and (ii) non-completion of the scheme of providing common amenities such as streets and drains etc. (Rs. 0.78 lakh).</p> <p>Reasons for the balance saving of Rs. 0.24 lakh are awaited from the Controlling Officer.</p> <p>In 1964-65 also, the saving under this head was appreciable (Rs. 4.96 lakhs forming 88 per cent of the original provision).</p>

## GRANT No. XLI—MISCELLANEOUS COMPENSATIONS AND ASSIGNMENTS

		Total Grant or Appropriation Rs.	Actual Expenditure Rs.	Excess+ Saving— Rs.
MAJOR HEAD—				
76. OTHER MISCELLANEOUS COMPENSATIONS AND ASSIGNMENTS				
Charged—				
Original	1,00,000	1,00,000	89,301	—10,699
Supplementary	..			
Amount surrendered during the year				Nil
Voted—				
Original	16,42,400	16,42,400	14,95,683	—1,46,717
Supplementary	..			
Amount surrendered during the year (31st March, 1966)				1,40,600
Notes and Comments				

## Notes and Comments

In the following case, the voted provision remained unutilised to a substantial extent:—

Group head	Total Grant	Actual Expenditure	Excess+ Saving—
(In lakhs of rupees)			
(b)2. Taxes on Vehicles—			
Compensation to Local Bodies			
O. 6.00	4.66	4.84	+0.18
R. —1.34			

The net saving of Rs. 1.16 lakhs in the original provision was stated to be due to the fact that a correct estimate of the requirement was not made by the Motor Vehicles Department.

## GRANT No. XLII—NATIONAL EMERGENCY (ALL VOTED)

		Total Grant	Actual Expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
MAJOR HEAD—				
78	A. EXPENDITURE CONNECTED WITH THE NATIONAL EMERGENCY			
	Original	49,000		
	Supplementary	100		
		49,100	24,583	—24,517
Amount surrendered during the year (31st March, 1966)				24,600

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	1,11,92,300		
	Supplementary	19,40,200		
		1,31,32,500	1,37,31,023	+5,98,523
Amount surrendered during the year				Nil

*Notes and Comments*

- (i) The expenditure exceeded the grant by Rs. 5,98,523; this requires regularisation.

In 1963-64 and 1964-65 also, the grants were exceeded by Rs. 19,60,020 and Rs. 1,51,209 respectively.

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

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess+ Saving—</i>
			(In lakhs of rupees)
1 (a)(i)II.A. Urban Water Supply Schemes—			
3. Share debit of Establishment charges from 30. Public Health (a)(xviii) Water Supply and Drainage	8.09	9.88	+1.79
Reasons for the excess are awaited from the Controlling Officer.			
2 (a)(iii) Sanitation Schemes			
II. 1.Works			
S.	1.50	2.70	+1.20

The supplementary grant of Rs. 1.50 lakhs was obtained in September, 1965 for the scheme to develop and bring under fodder cultivation an additional area of 45 acres of the sewage farm at Valiathura. The balance amount required (Rs. 4.25 lakhs) was expected to be met from savings available within the Grant. In March, 1966, Government directed the Department that the additional expenditure be met either by diversion of savings available under other heads or by postponing less urgent works. It was stated by the Department that the expenditure by that time had exceeded the provision and no savings were available within the Grant to cover the excess.

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

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess+ Saving—</i>
(In lakhs of rupees)			
3 (a)(ii) Drainage Schemes (Schemes under the Five Year Plan)—			
1. Works			
O. 4.43			
S. 5.00	9.43	11.01	+1.58

The excess was stated to be due to (i) carrying out certain extra works not contemplated in the original and supplementary estimates and adjustment of cost of materials issued for the extra works for the Ernakulam—Mattancherry Drainage Scheme and (ii) payments made for the works done in Block B and the construction of compound wall for the Eanchakkal Pump house in Block C for the Trivandrum Drainage Scheme.

(iii) In the following case, the supplementary grant of Rs 12.90 lakhs obtained on 30th March, 1966 proved to be substantially in excess of requirements. Further, while the saving available was only Rs. 4.35 lakhs, a sum of Rs. 5.33 lakhs was reappropriated to other heads.

(a)(i)II.A. Urban Water Supply Schemes—

1. Works

O. 69.87			
S. 12.90			
R. —5.33	77.44	78.42	+0.98

The anticipated saving of Rs. 5.33 lakhs was attributed mainly to:

- (i) non-completion of certain works in Kottayam Water Supply Scheme,
- (ii) non-payment of final bills of the Vaikom Water Supply Scheme,
- (iii) non-receipt of administrative sanction for the Tellicherry and Cannanore Water Supply Schemes and (iv) economy effected in laying the pipe-line over stream by using steel pipes instead of elaborate lattice girder bridges for the Cochin Oil Refinery.

The final excess of Rs. 0.98 lakh was attributed mainly to:

- (i) expenditure on some extra works and construction of pump house-cum-office building and D and E type quarters in Perumbavoor and Ernakulam - Mattancherry Water Supply Schemes and (ii) additional expenditure on the augmentation of the Kozhikode Water Supply Scheme.

## GRANT No. XLIV—CAPITAL OUTLAY ON AGRICULTURAL IMPROVEMENT

		<i>Total Grant or Appropriation</i> Rs.	<i>Actual Expenditure</i> Rs.	<i>Excess + Saving —</i> Rs.	
MAJOR HEAD—					
95. CAPITAL OUTLAY ON SCHEMES OF AGRICULTURAL IMPROVE- MENT AND RESEARCH					
<i>Charged—</i>					
<i>Original</i>	<i>10,000</i>	}	<i>1,65,900</i>	<i>1,89,473</i>	<i>+23,573</i>
<i>Supplementary</i>	<i>1,55,900</i>				
<i>Amount surrendered during the year</i>					<i>Nil</i>
<i>Voted—</i>					
<i>Original</i>	<i>7,01,400</i>	}	<i>9,31,400</i>	<i>8,48,742</i>	<i>—82,658</i>
<i>Supplementary</i>	<i>2,30,000</i>				
<i>Amount surrendered during the year</i>					<i>Nil</i>

The charged expenditure shown above does not include an amount of Rs. 5,095 met by an advance from the Contingency Fund sanctioned in March, 1966, which remained unrecouped to the Fund by authorisation of the Parliament before the close of the year.

*Notes and Comments*

- (i) The expenditure exceeded the charged appropriation by Rs. 23,573, which requires to be regularised.

The excess occurred under the group heads “(b) Establishment of seed farms and seed stores” (Provision: Rs. 10,000; Excess: Rs. 9,242), “(e) Crop Research” (Provision: Rs. 42,500; Excess: Rs. 7,847) and “(h) District Agricultural Research Farms—Land Acquisition charges” (Provision: Rs. 93,000; Excess: Rs. 6,541).

In 1964-65 also, the expenditure under the charged appropriation exceeded the provision by Rs. 69,445.

- (ii) In the following case the entire voted provision remained unutilised:—

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess + Saving —</i>
(In lakhs of rupees)			
(c) Model Agronomic Experiments—			
Land Acquisition charges			
O. 1.00			
R. —1.00	..	...	...

It was stated that the acquisition proceedings of land required for the site for Model Agronomic Centre, Palghat could not be completed.

# GRANT No. XLV—CAPITAL OUTLAY ON INDUSTRIAL AND ECONOMIC DEVELOPMENT

		<i>Total Grant or Appropriation</i>	<i>Actual Expenditure</i>	<i>Excess + Saving —</i>
		Rs.	Rs.	Rs.
MAJOR HEAD—				
96. CAPITAL OUTLAY ON INDUSTRIAL AND ECONOMIC DEVELOPMENT				
<i>Charged—</i>				
<i>Original</i>	<i>20,000</i>	<i>1,21,900</i>	<i>1,21,853</i>	<i>—47</i>
<i>Supplementary</i>	<i>1,01,900</i>			
<i>Amount surrendered during the year</i>				<i>Nil</i>
<i>Voted—</i>				
<i>Original</i>	<i>3,42,63,800</i>	<i>4,55,17,800</i>	<i>3,88,79,698</i>	<i>—66,38,102</i>
<i>Supplementary</i>	<i>1,12,54,000</i>			
<i>Amount surrendered during the year (31st March, 1966)</i>				<i>23,14,700</i>

The expenditure shown above does not include amounts of Rs. 11,416 (charged) and Rs. 85,500 (voted) met by advances from the Contingency Fund sanctioned in February, 1966 and March, 1966 respectively, which remained unrecouped to the Fund by authorisation of Parliament before the close of the year.

## Notes and Comments

- Out of the saving of Rs. 66.38 lakhs in the voted provision only a sum of Rs. 23.15 lakhs was surrendered and that too on the last day of the financial year.
- In view of the large savings, the supplementary grant of Rs. 1,12.54 lakhs obtained on 30th March, 1966 proved excessive.
- The saving in the voted grant 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	(b) (i) 9. Purchase of shares of Premo Pipe Factory	1.09	1.09 (100%)	Reasons awaited.
2	(b) (ii) 3. The Plantation Corporation of Kerala Limited	70.00	19.60 (28%)	Due to the reduced amount of loan assistance by Government of India.



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

<i>Sl. No.</i>	<i>Group head</i>	<i>Provision</i> (In lakhs of rupees)	<i>Saving (and its percentage to provision)</i>	<i>Reasons and remarks</i>
3	(c) (ii) 3. Rural Industries Project—Share participation in Private Limited Companies for starting industrial units in Project areas	2.25	2.25 (100%)	<p>Due to post-budget decision of the Government not to have share participation in private limited companies except through Kerala State Industrial Development Corporation and Kerala Financial Corporation.</p> <p>In 1964-65 also, the entire provision under this head remained unutilised.</p>
4	(d) (i) 2. Share Contribution to Service Co-operatives	15.00	12.97 (86%)	<p>Due to fall in the number of societies eligible for assistance from 300 to 50 consequent on the delimitation of the area of operation of service societies.</p> <p>In the previous year also, the saving under this head formed 71 per cent of the provision.</p>
5	(d) (ii) F. Co-operative Spinning Mill, Cannanore	6.00	6.00 (100%)	<p>Due to post-budget decision of the Government to extend financial assistance to the mills in the form of loans (The expenditure by way of loans is debited to grant No. LV—Loans and Advances by the Government).</p>
6	(e) (i) Non-Plan—Acquisition of lands to be leased out to Industrial Concerns	5.50	1.94 (35%)	<p>The reasons for a saving of Rs. 1.22 lakhs are awaited from the Controlling Officer. The balance saving of Rs. 0.72 lakh was stated to be due to delay in land acquisition proceedings.</p>
7	(e) (ii) B. Industrial Estates	57.50	14.42 (25%)	<p>The reasons for a saving of Rs. 12.77 lakhs are awaited from the Controlling Officer. The</p>



**GRANT No. XLV—CAPITAL OUTLAY ON INDUSTRIAL AND  
ECONOMIC 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>
		<i>(In lakhs of rupees)</i>		
				balance saving was stated to be due to (i) delay in finalisation of proceedings for acquisition of land in Ernakulam District for establishment of development plots (Rs. 1.50 lakhs) and (ii) non-implementation of the scheme "Construction of work sheds in rural areas" in Ernakulam District due to poor response from Blocks (Rs. 0.15 lakh).
8	(e) (ii) C. Establishment of Development areas	40.00	9.57 (24%)	The reasons for a saving of Rs. 6.95 lakhs are awaited from the Controlling Officer. The balance saving was stated to be due to over-estimating the cost of land acquisition.

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

	<i>Total Grant or Appropriation Rs.</i>	<i>Actual Expenditure Rs.</i>	<i>Excess+ Saving— Rs.</i>
<b>MAJOR HEADS—</b>			
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>			
<i>Original</i>			
<i>Supplementary</i>	16,100		
<i>Amount surrendered during the year</i>	16,100	4,376	—11,724
			<i>Nil</i>

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

		<i>Total Grant or Appropriation</i> Rs.	<i>Actual Expenditure</i> Rs.	<i>Excess+ Saving—</i> Rs.
Voted—				
Original	3,32,68,800	4,41,68,700	4,39,33,132	—2,35,568
Supplementary	1,08,99,900			
Amount surrendered during the year				Nil

*Notes and Comments*

- (i) Under the following group head provision remained unutilised to a substantial extent:—

<i>Group head</i>		<i>Total Grant</i> (In lakhs of rupees)	<i>Actual Expenditure</i>	<i>Excess+ Saving—</i>
100.A(a) Works— Schemes under the Five Year Plans				
Voted—				
O.	1,67.54	2,20.88	2,10.18	—10.70
S.	72.64			
R.	—19.30			

The total saving was Rs. 30 lakhs. The reasons for a saving of Rs. 10.70 lakhs are awaited from the Controlling Officer. The balance saving of Rs. 19.30 lakhs was stated to be due mainly to (i) belated formation of a separate division, delay in completion of land acquisition proceedings and lack of response to tenders for the Chitturpuzha Scheme (Rs. 11 lakhs), (ii) slow progress in the construction of salt water barrier at Thanneermukkom (Rs. 5.90 lakhs) and (iii) non-receipt of machinery and non-settlement of contract on account of unfavourable tenders, for the Pothundy Scheme (Rs. 2.30 lakhs).

- (ii) The following is a case of excessive provision of funds by reappropriation:—

## 99A.I(iv) Cheerakuzhi Project

## (a) Works

O.	4.01	12.24	9.67	—2.57
R.	8.23			

The additional funds were provided for adjustment of expenditure transferred from 'Mangalam Project' for which invoices were received. The reasons for the eventual saving are awaited from the Controlling Officer.

- (iii) In the following cases, provision was largely inadequate to cover the expenditure; the excess was due to increase in the share debit transferred to

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

these heads from Grant No. XXXII—Irrigation and Grant No. XXXIII—Public Works in proportion to the works expenditure:—

<i>Group head</i>	<i>Total Grant</i> (In lakhs of rupees)	<i>Actual Expenditure</i>	<i>Excess+ Saving—</i>
(1) 99.A.II(iv) Meenkara Project— (b) Establishment	4.11	5.31	+1.20
(2) 100.A (b) Establishment I. Schemes under the Five Year Plans	23.50	27.03	+3.53
(3) 100.A (c) Tools and Plant— Plan	2.76	6.22	+3.46

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

		<i>Total Grant or Appropriation</i> Rs.	<i>Actual Expenditure</i> Rs.	<i>Excess+ Saving—</i> Rs.
MAJOR HEAD—				
103. CAPITAL OUTLAY ON PUBLIC WORKS				
<i>Charged—</i>				
<i>Original</i>	<i>1,15,000</i>	<i>12,90,000</i>	<i>10,98,572</i>	<i>—1,91,428</i>
<i>Supplementary</i>	<i>11 75,000</i>			
<i>Amount surrendered during the year</i>				<i>Nil</i>
<i>Voted—</i>				
<i>Original</i>	<i>5,76,94,000</i>	<i>6,13,01,700</i>	<i>5,14,54,151</i>	<i>—98,47,549</i>
<i>Supplementary</i>	<i>36,07,700</i>			
<i>Amount surrendered during the year (31st March, 1966)</i>				<i>54,91,300</i>

*Notes and Comments*

- (i) The saving of Rs. 1.91 lakhs in the *charged* appropriation occurred mainly under the group heads '(a) (viii) Police—A. Schemes outside the Five Year Plans' and '(a) (x) Education—B. Schemes under the Five Year Plans'.
- (ii) Out of the total saving of Rs. 98.48 lakhs in the voted section, only an amount of Rs. 54.91 lakhs was surrendered, and that too, on the last day of the financial year.

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

(iii) Government obtained supplementary grants on 27th September, 1965 (Rs. 5.50 lakhs), on 10th December, 1965 (Rs. 1.30 lakhs) and on 30th March, 1966 (Rs. 29.28 lakhs). In view of the large saving in the voted section, the supplementary grants could have been restricted to token amounts.

(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> (In lakhs of rupees)	<i>Saving (and its percentage to provision)</i>	<i>Reasons and remarks</i>
1	(a)(viii) Police A. Schemes outside the Five Year Plans	26.12	6.92 (26%)	Due mainly to (i) late receipt / non - receipt of administrative sanction (Rs. 1.84 lakhs), (ii) non-availability of site (Rs. 1.10 lakhs), (iii) delay in the approval of estimates (Rs. 0.93 lakh), (iv) non-receipt of debit advices in respect of land acquisition charges (Rs. 0.86 lakh), (v) late starting or slow progress of works (Rs. 0.73 lakh), (vi) non-finalisation of design (Rs. 0.50 lakh) and (vii) abandonment of the work "Constructing Station Building at Edachery" as ordered by Government (Rs. 0.50 lakh).  The savings under this head in the years 1962-63, 1963-64 and 1964-65 were also appreciable (24 per cent, 33 per cent and 28 per cent of the provision respectively).
2	(a)(ix) Scientific Departments B. Schemes under the Five Year Plans	1.16	1.05 (91%)	Due to (i) slow progress of certain works (Rs. 0.39 lakh) and (ii) over-estimation of the requirements of the work 'Remodelling the Central Block of Trichur Museum' (Rs. 0.23 lakh).  The reasons for the balance saving of Rs. 0.43 lakh are awaited.

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

<i>Sl. No.</i>	<i>Group head</i>	<i>Provision</i>	<i>Saving (and its percentage to provision)</i> (In lakhs of rupees)	<i>Reasons and remarks</i>
				In the previous year, the saving under this head was 48 per cent of the provision.
3	(a)(xi) Medical B. Schemes under the Five Year Plans	80.79	22.24 (28%)	Mainly due to (i) late starting or slow progress of certain works (Rs 4.72 lakhs), (ii) over-estimation of requirements in respect of eight works (Rs. 3.95 lakhs), (iii) want of sanction for works (Rs. 3.92 lakhs), (iv) non-settlement of contracts (Rs. 2.07 lakhs), (v) postponement or abandonment of certain works (Rs. 1.55 lakhs), (vi) non-finalisation of design in respect of certain works (Rs. 1.32 lakhs) and (vii) non-payment of final bills of contractors in respect of seven works (Rs. 1.06 lakhs). The reasons for a saving of Rs. 3.13 lakhs are awaited from the Controlling Officer.
4	(a) (xii) Public Health—B. Schemes under the Five Year Plans	11.29	6.45 (57%)	The saving was stated to be due mainly to (i) non-finalisation of the list of works to be taken up under "Primary Health Units—Health Sector and Community Sector" (Rs. 3.78 lakhs), (ii) postponement or abandonment of certain works (Rs. 0.73 lakh) and (iii) slow progress of works due to the slackness of contractor (Rs. 0.33 lakh). The reasons for a saving of Rs. 1.35 lakhs are awaited from the Controlling Officer.

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

<i>Sl. No.</i>	<i>Group head</i>	<i>Provision</i>	<i>Saving (and its percentage to provision)</i> (In lakhs of rupees)	<i>Reasons and remarks</i>
				The savings under this head in the previous four years (1961-62, 1962-63, 1963-64 and 1964-65) were also appreciable (76 per cent, 69 per cent, 40 per cent and 83 per cent respectively).
5	(a)(xiii) Agriculture A. Schemes outside the Five Year Plans	1.92	1.85 (97%)	The saving was stated to be due to late starting of works (Rs. 1.40 lakhs) and over-estimation of cost (Rs. 0.45 lakh).
6	(a) (xvii) Civil Works A. Schemes outside the Five Year Plans	17.63	13.77 (78%)	Mainly due to (i) restriction imposed by Government on taking up new non-Plan works as a measure of economy (Rs. 6.23 lakhs), (ii) non-taking up of the work 'Renovation of Kalpakagodown and premises at Ernakulam' as the area was proposed to be acquired for the Ship Yard (Rs. 2 lakhs), (iii) late starting or slow progress of works (Rs. 1.25 lakhs), (iv) non-finalisation of site (Rs. 1.20 lakhs), (v) abandonment or postponement of a number of works (Rs. 0.62 lakh) and (vi) non-receipt of debit advices for land acquisition charges (Rs. 0.61 lakh). The reasons for a saving of Rs. 1.46 lakhs are awaited. The savings under this head in the years 1961-62, 1962-63, 1963-64 and 1964-65 were also appreciable (62 per cent, 31 per cent, 25 per cent and 45 per cent respectively).



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

<i>Sl. No.</i>	<i>Group head</i>	<i>Provision</i> (In lakhs of rupees)	<i>Saving (and its percentage to provision)</i> 4.48 (87%)	<i>Reasons and remarks</i>
7	(a) (xix) Miscellaneous Departments—A. Schemes outside the Five Year Plans	5.16	4.48 (87%)	<p>Due mainly to (i) non-finalisation of the details of the scheme for construction of staff quarters and buildings for fire stations (Rs. 1.25 lakhs), (ii) late tendering of works (Rs. 1.10 lakhs), (iii) works not taken up due to economy measures and non-finalisation of contracts (Rs. 1.02 lakhs), (iv) slow progress of works (Rs. 0.65 lakh) and (v) delay in land acquisition proceedings (Rs. 0.40 lakh).</p> <p>In 1964-65, the saving under this head was 87 per cent of the provision.</p>
8	(b) Original Works—Communications—B. Schemes under the Five Year Plans	1,47.35	36.87 (25%)	<p>The reasons for a saving of Rs. 10.16 lakhs are awaited from the Controlling Officer. The balance saving was attributed to (i) works not taken up due to delay in land acquisition, non-completion of preliminary works and non-finalisation of contract (Rs. 7.96 lakhs), (ii) non-receipt of sanction for estimates (Rs. 3.52 lakhs), (iii) economy measures (Rs. 3.34 lakhs), (iv) unnecessary provision for works already completed (Rs. 3.05 lakhs), (v) non-payment of final bills (Rs. 2.83 lakhs), (vi) non-adjustment of land acquisition charges for want of vouchers and debit advices (Rs. 2.04 lakhs), (vii) slow progress of works (Rs. 1.67 lakhs) and (viii) cumulative effect of savings in a number of works (Rs. 2.30 lakhs).</p>



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

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

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess+ Saving—</i>
	(In lakhs of rupees)		
(1) (a)(x) Education A. Schemes outside the Five Year Plans—Voted			
O. 4.88			
R. 6.97	11.85	7.72	—4.13

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

(2) (a)(xv) Co-operation B. Schemes under the Five Year Plans			
O. 5.63			
S. 1.85			
R. 3.30	10.78	9.48	—1.30

The saving was stated to be due mainly to the slow progress of works connected with the establishment of a dairy plant at Kottayam (Rs. 0.98 lakh) and non-adjustment of land acquisition charges relating to the Milk Chilling Plant, Nilambur for want of vouchers (Rs. 0.11 lakh).

(vi) The following are cases in which the provision proved largely inadequate; the excesses were due to increase in share debits transferred to these heads from '44 Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)' and '50 Public Works' in proportion to the works outlay:—

(1) (d) Establishment B. Schemes under the Five Year Plans	39.13	50.01	+10.88
(2) (e) Tools and Plant B. Schemes under the Five Year Plans	8.68	12.57	+3.89

## GRANT No. XLVIII—CAPITAL OUTLAY ON OTHER WORKS

	<i>Total Grant or Appropriation</i>	<i>Actual Expenditure</i>	<i>Excess+ Saving—</i>
	Rs.	Rs.	Rs.
MAJOR HEAD—			
109. CAPITAL OUTLAY ON OTHER WORKS			
Charged—			
Original ..	1,27,600	1,25,446	—2,154
Supplementary 1,27,600			
Amount surrendered during the year			Nil

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

		<i>Total Grant or Appropriation</i> Rs.	<i>Actual Expenditure</i> Rs.	<i>Excess+ Saving—</i> Rs.
Voted—				
Original	39,90,300	41,90,300	20,59,886	—21,30,414
Supplementary	2,00,000			
Amount surrendered during the year (31st March, 1966)				15,80,400

*Notes and Comments*

- (i) In view of the saving of Rs. 21.30 lakhs in the voted grant, the supplementary grant of Rs. 2 lakhs obtained on the 30th March, 1966, proved unnecessary. See also note (iv).
- (ii) Out of the saving of Rs. 21.30 lakhs, forming 53 per cent of the original provision, only a sum of Rs. 15.80 lakhs was surrendered, and that too on the last day of the financial year.
- (iii) In the following cases, the provision in the voted grant remained unutilised to a substantial extent:—

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess+ Saving—</i>
	(In lakhs of rupees)		
(1) (a) I.B. Health and Labour Department—Land Acquisition and Development			
O. 20.00			
R. —13.31	6.69	4.23	—2.46

Out of the total saving of Rs. 15.77 lakhs, forming 79 per cent of the original provision, a saving of Rs. 13.31 lakhs was stated to be due to (i) reduction in allotment of funds for the Land Acquisition and Development Scheme in Ernakulam District due to shortfall in allocation of funds made by the Life Insurance Corporation of India (the Scheme being fully financed by the Life Insurance Corporation) (Rs. 6.91 lakhs) and (ii) the reclamation work of about 36 acres of land not taken up due to late receipt of administrative sanction (Rs. 6.40 lakhs). Reasons for the balance saving of Rs. 2.46 lakhs are awaited from the Controlling Officer.

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

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess+ Saving—</i>
	(In lakhs of rupees)		
(2) (a) II.B(iii) Attappady Colonisation			
O. 4.80			
R. —0.53	4.27	2.19	—2.08

Reasons for the total saving of Rs. 2.61 lakhs, forming 54 per cent of the original provision, are awaited from the Controlling Officer.

(3) (a) II.C.2(b) Housing for the Weaker Section of the Community			
O. 2.00			
R. —1.50	0.50	0.55	+0.05

The net saving of Rs. 1.45 lakhs, forming 72 per cent of the original provision was stated to be due to non-completion of the scheme in Quilon, Kottayam and Cannanore Districts.

(iv) In the following case, additional funds provided by supplementary grant proved wholly unnecessary:—

(a) II.D.1. Community amenities for fishermen			
O. 2.50			
S. 2.00			
R. —0.70	3.80	2.41	—1.39

The total saving of Rs. 2.09 lakhs was stated to be due mainly to (i) late receipt of intimation regarding supplementary provision and the work of 'Protected water supply scheme' at Edakal, Tanur, Elamkunnappuzha and Poothura not taken up by the Public Health Engineering Department due to non-receipt/late receipt of revised estimate or administrative sanction and non-availability of site (Rs. 1.39 lakhs) and (ii) non-finalisation of estimate for the work of construction of a road from Narakkal Hospital junction to the sea shore near Narakkal Fish Farm (Rs. 0.70 lakh).

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

		Total Grant	Actual	Excess +
		Rs.	Expenditure	Saving —
MAJOR HEAD—			Rs.	Rs.
110. CAPITAL OUTLAY ON PORTS				
Original	80,12,000	80,12,100	50,02,898	—30,09,202
Supplementary	100			
Amount surrendered during the year (31st March, 1966)				27,25,700

*Notes and Comments*

- (i) The saving of Rs. 30.09 lakhs in the grant formed 38 per cent of the provision.
- (ii) The saving under the grant in the year 1964-65 was also appreciable (55 per cent of the provision).
- (iii) The saving occurred mainly under the following group heads:—

Group head	Total Grant (In lakhs of rupees)	Actual Expenditure	Excess + Saving —
(1) E (a) Works—			
Schemes under the Five Year Plans			
O. 51.01			
S. Token			
R. —12.34	38.67	36.84	—1.83

The total saving of Rs. 14.17 lakhs forming 28 per cent of the original provision was stated to be due to non-completion of the construction of electric cranes for Azhikkal and Tellicherry Ports and North and South Piers, Calicut (Rs. 10.49 lakhs), slow progress of work due to non-availability of pile driving equipment and non-finalisation of land acquisition award for the Lighterage Port, Neendakara (Rs. 3.48 lakhs) and non-erection of cranes at S. J. Pier, Alleppey due to postponement of strengthening of 'T' heads to 1966-67 (Rs. 0.20 lakh).

The savings under this head during the years 1963-64 and 1964-65 were 28 per cent and 48 per cent of the provision respectively.

(2) E (d) (i) Dredger Unit for  
internal dredging at Inter-  
mediate and Minor Ports

O. 27.10			
R. —14.32	12.78	11.51	—1.27

The total saving of Rs. 15.59 lakhs forming 58 per cent of the original provision was stated to be due to slow progress of construction of the 12" Cutter Suction Dredger due to delay in the release of foreign exchange for the import of machinery and non-payment of part of the

## GRANT No. XLIX—CAPITAL OUTLAY ON PORTS

(ALL VOTED)—*Concl'd.*

cost of three 100-ton Hopper Barges due to delay in construction for want of the required quantity of iron materials (Rs. 14.32 lakhs) and non-payment of part of the cost of a tug due to non-arrival of machinery for the tug from abroad (Rs. 1.27 lakhs).

## GRANT No. L—CAPITAL OUTLAY ON TRANSPORT SCHEMES

		<i>Total Grant or Appropriation</i> Rs.	<i>Actual Expenditure</i> Rs.	<i>Excess+ Saving—</i> Rs.
MAJOR HEAD—				
114. CAPITAL OUTLAY ON ROAD AND WATER TRANSPORT SCHEMES				
<i>Charged—</i>				
Original	20,000	20,000	..	—20,000
Supplementary	..			
<i>Amount surrendered during the year (31st March, 1966)</i>				20,000
<i>Voted—</i>				
Original	4,46,800	4,46,800	4,00,000	—46,800
Supplementary	..			
<i>Amount surrendered during the year (31st March, 1966)</i>				46,800

The voted expenditure shown above does not include an amount of Rs. 1,08,414 met out of an advance from the Contingency Fund sanctioned in March, 1966, which remained unrecouped to the Fund by authorisation of the Parliament before the close of the year.

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

		<i>Total Grant</i>	<i>Actual</i>	<i>Excess +</i>
		<i>Rs.</i>	<i>Expenditure</i>	<i>Saving —</i>
			<i>Rs.</i>	<i>Rs.</i>
MAJOR HEAD—				
119. CAPITAL OUTLAY ON FORESTS				
Original	41,58,700	74,71,000	63,70,633	—11,00,367
Supplementary	33,12,300			
Amount surrendered during the year (31st March, 1966)				7,09,800

*Notes and Comments*

- (i) Government obtained a supplementary grant of Rs. 33.12 lakhs on the 30th March, 1966. In view of the final saving of Rs. 11 lakhs, this proved largely excessive.

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

- (ii) The group heads under which the provision made by supplementary grant remained unutilised to a substantial extent are given below:—

<i>Group head</i>		<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess + Saving—</i>
		(In lakhs of rupees)		
(1)	(a)(iii)E. Schemes for quick growing species			
	S. 6.73			
	R. —1.44	5.29	3.67	—1.62

The supplementary grant of Rs. 6.73 lakhs was obtained for implementing the advance action scheme for the Fourth Five Year Plan.

Out of the total saving of Rs. 3.06 lakhs forming 45 per cent of the supplementary provision, reasons for the saving of Rs. 1.62 lakhs are awaited from the Controlling Officer. The remaining saving of Rs. 1.44 lakhs was stated to be mainly due to unfilled vacancies, non-plantation of species as the tree growth could not be got cleared and slow progress in the construction of buildings.

(2)	(a)(iii)F. Scheme for teak wood plantation at Kallar and Edamala Valleys			
	S. 3.26			
	R. —0.69	2.57	2.01	—0.56

The supplementary grant of Rs. 3.26 lakhs was obtained for implementing the advance action scheme for the Fourth Five Year Plan.

Out of the total saving of Rs. 1.25 lakhs forming 38 per cent of the supplementary provision, a saving of Rs. 0.69 lakh was stated to be mainly due to unfilled vacancies, non-plantation of species as the tree growth of the area could not be got cleared and slow progress in the construction of buildings; reasons for the balance saving of Rs. 0.56 lakh are awaited from the Controlling Officer.

(3)	(b)(i) Communications			
	O. 3.95			
	S. 8.50			
	R. —5.33	7.12	5.23	—1.89

The supplementary grant of Rs. 8.50 lakhs was obtained for road works in the forest areas for opening up of new areas.



**GRANT No. LI—CAPITAL OUTLAY ON FORESTS**  
(ALL VOTED)—*Concl'd.*

Out of the total saving of Rs. 7.22 lakhs forming 85 per cent of the supplementary provision, a saving of Rs. 5.33 lakhs was stated to be due mainly to (i) late receipt of orders for the collection of metal for Kallar Valley road, (ii) non-completion of work on account of black topping the road in Chief Conservator's Office compound due to late starting of the work, (iii) non-taking up of the work relating to the construction of Atchencoil-Thora Road, (iv) non-receipt of invoice for the cost of electrification of the Divisional Forest Office building, Ranni and (v) slow progress in the road works due to water scarcity and other reasons. Reasons for the balance saving of Rs. 1.89 lakhs are awaited from the Controlling Officer.

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

		<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess + Saving —</i>
		Rs.	Rs.	Rs.
<b>MAJOR HEAD—</b>				
120.	PAYMENTS OF COMMUTED VALUE OF PENSIONS			
	Original	2,50,000		
	Supplementary	1,07,000		
		3,57,000	4,36,450	+79,450
Amount surrendered during the year				Nil

*Notes and Comments*

- (i) Although the original grant was increased by a supplementary grant of Rs. 1.07 lakhs obtained on the 30th March, 1966, there occurred an excess of Rs. 79,450 which requires to be regularised.

In 1964-65 also, the expenditure exceeded the budget provision by Rs. 78,118.

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

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess + Saving —</i>
	<i>(In lakhs of rupees)</i>		
<b>(a) Payments in India</b>			
O.           1.50			
S.           1.07			
R.           1.00	3.57	4.36	+0.79

The excess was stated to be due to the fact that the estimate was made based on the actuals of the previous years and that the expenditure under



GRANT No. LII—COMMUTED VALUE OF PENSIONS  
(ALL VOTED)—*Concl'd.*

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

this head could not be foreseen as it depends upon the number of commutation cases for which an accurate estimate cannot be made.

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

**Share due to Government of Madras  
on account of allocation of Pensions  
as per States Reorganisation Act**

O. 1.00

R. -1.00

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It was stated that the correct estimate of the requirement was not possible. The estimate was made anticipating certain adjustments which did not materialise.

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

		Total Grant or Appropriation Rs.	Actual Expenditure Rs.	Excess + Saving — Rs.
<b>MAJOR HEAD—</b>				
124. CAPITAL OUTLAY ON SCHEMES OF GOVERNMENT TRADING				
<i>Charged—</i>				
Original	5,000	82,600	81,076	—1,524
Supplementary	77,600			
<i>Amount surrendered during the year</i>				
<i>Voted—</i>				
Original	83,12,11,900	83,12,12,100	10,93,02,894	—72,19,09,206
Supplementary	200			
<i>Amount surrendered during the year (31st March, 1966)</i>				
				71,19,59,500

GRANT No. LIII—CAPITAL OUTLAY ON SCHEMES  
OF GOVERNMENT TRADING—*Concl'd.*

*Notes and Comments*

- (i) Out of the saving of Rs. 72.20 crores which formed 87 per cent of the voted grant, a sum of Rs. 71.20 crores was surrendered, but on the last day of the financial year.
- (ii) The provision was not utilised 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 (a) (v) Purchase Price of Rice				
O.	80,00.00			
S.	Token			
R.	—70,30.47	9,69.53	8,72.02	—97.51

The total saving of Rs. 71,27.98 lakhs, forming 89 per cent of the provision was stated to be due mainly to post-budget decision of Government that dealers should remit the cost of foodgrains direct to the Food Corporation of India (Rs. 70,30 lakhs); according to the original scheme the payment was to be made initially by the State Government and subsequently recovered from the dealers.

(2) B. Manure Supply Scheme

(a) (iv) Distribution Charges	12.40	5.96	—6.44
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Saving of Rs. 6.44 lakhs formed 52 per cent of the original provision. Reasons for the saving are awaited from the Controlling Officer.

In preceding three years also the savings under this head were substantial; 1962-63: Rs. 13.01 lakhs (62 per cent), 1963-64: Rs. 10.10 lakhs (70 per cent) and 1964-65: Rs. 7.73 lakhs (52 per cent).

(3) B. Manure Supply Scheme

(a) (v) Purchase Price

O.	2,50.00			
R.	—1,30.00	1,20.00	1,26.51	+6.51

The anticipated saving of Rs. 1,30 lakhs in the original provision was stated to be due to non-receipt in full of the quantity of fertilisers ordered for.

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

The saving under this head during 1964-65 was Rs. 53.69 lakhs (forming 30 per cent of the original provision).

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

		Total Grant	Actual	Excess +
		Rs.	Expenditure	Saving -
MAJOR HEAD—			Rs.	Rs.
Q. LOANS AND ADVANCES BY THE STATE/UNION TERRITORY GOVERNMENTS				
Original	17,91,48,700	21,55,62,800	21,11,97,701	—43,65,099
Supplementary	3,64,14,100			
Amount surrendered during the year (31st March, 1966)				22,12,500

The expenditure shown above does not include an amount of Rs. 6,00,000 met by an advance from the Contingency Fund sanctioned in March, 1966, which remained unrecouped to the Fund by authorisation of Parliament before the close of the year.

*Notes and Comments*

- (i) Out of the saving of Rs. 43.65 lakhs, only an amount of Rs. 22.13 lakhs was surrendered, and that too on the last day of the financial year.
- (ii) Substantial savings occurred in the following cases:—

Sl. No.	Group head	Provision (In lakhs of rupees)	Saving (and its percent- age to pro- vision)	Reasons and remarks
1	I (e) 10. Short term credit to cultivators	30.00	24.89 (83%)	Mainly due to non-distribution of loans to the cultivators who have reached their individual maximum borrowing power and defaulters of previous loans. In 1964-65, the saving in the case of item 1 was 48 per cent.
2	I (e) 14. I. For the issue of Coconut mixture on credit	25.00	6.30 (25%)	
3	I (e) 14. S. For Supply of fertilizers on loan for Arecanut	3.00	1.36 (45%)	
4	I (e) 14. F. Loan assistance to poor holders of rubber cultivation	5.00	1.28 (26%)	Mainly due to non-distribution of loans for want of utilisation certificates for the previous loans.

The savings under this head in the years 1963-64 and 1964-65 were also substantial (61 per cent and 41 per cent respectively).

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

Sl. No.	Group head	Provision (In lakhs of rupees)	Saving (and its percentage to provision)	Reasons and remarks
5	I (f) 9. Loans for Minor Irrigation	8.50	2.22 (26%)	Reasons for the saving are awaited from the Controlling Officer. The saving under this head in the year 1964-65 was also appreciable (21 per cent).
6	I (f) 11. Loans to Kerala State Electricity Board for Rural Electrification in Block Areas	6.00	2.88 (48%)	Some of the schemes recommended by the Blocks for rural electrification did not satisfy the conditions necessary for the Kerala State Electricity Board to accord administrative sanctions for the works. In 1964-65, the saving was 98 per cent.
7	I (g) 1. Loans to repatriates from Burma	5.00	3.84 (77%)	Mainly due to non-receipt of enough valid applications.
8	I (h) (i) 16. Kerala Premo Pipe Factory Limited	6.09	6.09 (100%)	Reasons for the saving are awaited from the Controlling Officer.
9	I (h) (xxxi) 2. D. Loans for intensifying Fish Production in Block Areas	2.63	1.01 (39%)	
10	I (h) (xxxi) 19. Under Pilot Intensive Development Project	1.00	1.00 (100%)	Lack of demand for machinery under the scheme "Revival of Pilot Project, Neyyattinkara".
11	I (h) (xxxi) 23. Loans for conversion of Handlooms to Power-looms	4.75	2.18 (46%)	Mainly due to non-receipt of orders accepting the enhancement of working capital and delay in making final payment to the suppliers due to inability for trial running of looms and motors owing to power cut.

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> (In lakhs of rupees)	<i>Reasons and remarks</i>
12	I (h) (xxxi) 24. Village Housing Project	12.28	3.08 (25%)	Due mainly to shortfall in assistance from the Life Insurance Corporation of India.
13	I (h) (xxxi) 25. Loans under State aid to Industries Act	2.00	2.00 (100%)	Due to non-completion of formalities like valuation of property, scrutiny of title deeds etc. in respect of loan applications received.  In 1964-65, the saving was 60 per cent for the same reason.
14	I (h) (xxxi) 36. Public Co-operation Schemes—Construction Services	1.00	1.00 (100%)	Due to lack of response from the voluntary organisations.  During the years 1962-63, 1963-64 and 1964-65 also the entire provision remained unutilised.
15	I (h) (xxxi) 46. Loans to Settlers in bhoodan and gramdan lands	2.00	2.00 (100%)	None of the societies satisfied the conditions stipulated in the rules for the assistance.  During the years 1963-64 and 1964-65 also, the entire provision remained unutilised.
16	I (h) (xxxi) 47. Loans under settlement scheme for landless agricultural labourers in poramboke lands	4.00	2.25 (56%)	Due to reduction in the quantum of loan assistance and non-distribution of full assistance to the families settled.  During the year 1964-65 also, the entire provision remained unutilised.

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

- (iii) In the following cases, the supplementary grants obtained on 30th March, 1966 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) I (h) (xxix) B. Machinery supplied on hire purchase terms			
S. 3.60	3.60	1.86	—1.74
Reasons for the saving of Rs. 1.74 lakhs forming 48 per cent of the supplementary grant are awaited from the Controlling Officer.			
(2) I (h) (xxxi) 56. Loans to Kerala Ceramics Limited			
O. 4.30			
S. 1.50			
R. —1.05	4.75	4.75	..
(3) I (h) (xxxi) 57. Loans to Trivandrum Rubber Works Limited			
O. 4.88			
S. 0.75			
R. —2.13	3.50	3.50	..
(4) I (h) (xxxi) 59. Loans to Kerala Electrical and Engineer- ing Company Limited			
O. 5.19			
S. 0.75			
R. —2.94	3.00	3.00	..

The savings were stated to be due to reallocation of the total outlay for financing the expansion schemes of Government owned companies based on a reassessment of the relative requirements of the companies considering the stages of their expansion programmes, the likelihood of their getting import and other licences and their needs for further machinery.

- (iv) The following is a case where expenditure to the extent of Rs. 2.79 lakhs was incurred without provision of funds. Reasons for this are awaited from the Controlling Officer.

I (a) 6. B. Loans to Trivandrum Corporation	..	2.79	+2.79
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## PUBLIC DEBT—REPAYMENT (ALL CHARGED)

	<i>Total Appropriation</i>	<i>Actual Expenditure</i>	<i>Excess + Saving —</i>
	Rs.	Rs.	Rs.
MAJOR HEADS—			
O. PUBLIC DEBT			
R. INTER-STATE SETTLEMENT			
Original	66,78,12,200	55,30,06,660	—11,48,05,540
Supplementary	..		
Amount surrendered during the year (31st March, 1966)			6,68,18,300

*Notes and Comments*

- (i) The saving of Rs. 11,48.06 lakhs, forming 17 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	7.00	..	—7.00

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

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

(2) O.II. Floating Debt—				
Other floating loans				
O.	50,00.00			
R.	73.00	50,73.00	45,98.00	—4,75.00

In view of the final saving of Rs. 4,75 lakhs, the additional funds provided by reappropriation on 31st March, 1966 proved wholly unnecessary. Reasons for the saving are awaited from the Controlling Officer.

The savings under this head during the years 1963-64 and 1964-65 were also appreciable (1963-64: 17 per cent; 1964-65: 13 per cent).

- (3) O.III (c) Other Ways and Means advances

O.	7,75.00			
R.	—7,75.00	..	..	..

The entire provision remained unutilised as no ways and means advances from the Government of India were received during the year.



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

<i>Group head</i>	<i>Total Appropriation</i>	<i>Actual Expenditure</i>	<i>Excess + Saving —</i>
	<i>(In lakhs of rupees)</i>		
(4) O. IV. (iii) Loans from the National Co-operative Development Corporation	4.50	3.32	—1.18

Reasons for the saving are awaited from the Controlling Officer.

(ii) Under the following group heads the provision proved inadequate:—

(1) O.I.(ii) Loans not bearing interest				
O.	1.23			
R.	45.09	46.32	47.29	+0.97

The excess was stated to be due mainly to cancellation of 4 per cent T. C. State Development Loan 1963, for conversion into 4 per cent loan 1969 (Re-issue) and  $4\frac{1}{4}$  per cent loan 1973.

(2) O.IV (i) Loans from the National Agricultural Credit (Long term operation) Fund of the Reserve Bank of India	6.92	8.95	+2.03
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Reasons for the excess of Rs. 2.03 lakhs, forming 29 per cent of the provision are awaited from the Controlling Officer.

## APPENDIX

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

<i>Page</i>	<i>Number and name of Grant or Appropriation</i>	<i>Budget Estimates</i>	<i>Actuals</i>	<i>Actuals compared with Budget Estimates More + Less —</i>
		Rs.	Rs.	Rs.
11	II. Land Revenue	1,700	..	—1,700
17	VIII. Elections	2,29,900	72,000	—1,57,900
18	IX. Heads of States, Ministers and Headquarters Staff	1,95,600	..	—1,95,600
19	X. District Administration and Miscellaneous	2,17,700	..	—2,17,700
21	XIII. Police	70,85,800	44,31,624	—26,54,176
24	XIV. State Insurance and Miscel- laneous	4,51,200	6,31,218	+1,80,018
24	XV. Scientific Departments	16,000	..	—16,000
39	XXI. Public Health Engineering	58,66,800	1,87,92,860	+1,29,26,060
41	XXII. Agriculture	17,94,000	13,40,000	—4,54,000
45	XXIII. Fisheries	23,07,800	2,98,841	—20,08,959
48	XXV. Animal Husbandry	1,93,100	8,08,429	+6,15,329
50	XXVI. Co-operation	8,12,400	7,07,186	—1,05,214
50	XXVII. Industries	25,01,100	8,00,058	—17,01,042
55	XXIX. Labour and Employment	62,100	17,530	—44,570
61	XXXII. Irrigation	1,23,05,000	2,28,68,040	+1,05,63,040
63	XXXIII. Public Works	4,12,25,300	4,22,58,117	+10,32,817
75	XXXV. Transport Schemes	31,12,000	..	—31,12,000
76	XXXVII. Pensions			
	Charged	600	1,556	+956
	Voted	7,95,300	14,91,876	+6,96,576
79	XXXIX. Forest	4,72,800	5,49,873	+77,073
79	XL. Miscellaneous	33,200	..	—33,200

APPENDIX—*Concl'd.*

Page	Number and name of Grant or Appropriation	Budget Estimates	Actuals	Actuals compared with Budget Estimates More + Less — Rs.	
		Rs.	Rs.	Rs.	
82	XLI. Miscellaneous Compensations and Assignments	1,800	..	—1,800	
83	XLIII. Capital Outlay on Public Health	9,60,000	8,11,248	—1,48,752	
85	XLIV. Capital Outlay on Agri- cultural Improvement	..	790	+790	
86	XLV. Capital Outlay on Industrial and Economic Development	1,31,34,200	1,29,25,194	—2,09,006	
88	XLVI. Capital Outlay on Irri- gation	6,74,800	10,64,341	+3,89,541	
90	XLVII. Capital Outlay on Public Works	80,16,700	84,63,479	+4,46,779	
95	XLVIII. Capital Outlay on Other Works	..	2,223	+2,223	
101	LII. Commuted Value of Pensions	2,50,000	4,36,450	+1,86,450	
102	LIII. Capital Outlay on Schemes of Govern- ment Trading	83,07,63,300	9,17,57,222	—73,90,06,078	
Total		<i>Charged</i>	<i>600</i>	<i>1,556</i>	<i>+956</i>
		<i>Voted</i>	93,34,79,600	21,05,28,599	—72,29,51,001



**Comptroller and Auditor General of India**  
**1967**