



GOVERNMENT OF KERALA

APPROPRIATION ACCOUNTS

1966-67



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INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Kerala for the year 1966-67 presents the accounts of sums expended in the year ended the 31st March, 1967, compared with the sums specified in the Schedules appended to the Appropriation Acts passed under Articles 204 and 205 of the Constitution of India.

In these Accounts—

‘O’ stands for original grant or appropriation

‘S’ stands for supplementary grant or appropriation

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

Charged appropriations and expenditure are shown, in *italics*.

SUMMARY OF APPROPRIATION ACCOUNTS

Number and name of Grant or Appropriation	Total Grant or Appropriation	Expenditure	Expenditure compared with total Grant or Appropriation	
			Less than granted/ appropriated	More than granted/ appropriated
	Rs.	Rs.	Rs.	Rs.
I. Agricultural Income Tax and Sales Tax				
Charged	12,000	7,845	4,155	..
Voted	57,15,300	57,39,379	..	24,079
II. Land Revenue				
Voted	2,17,27,800	1,66,50,506	50,77,294	..
III. Excise				
Charged	42,600	42,554	46	..
Voted	35,93,500	32,84,688	3,08,812	..
IV. Taxes on Vehicles				
Charged	1,000	..	1,000	..
Voted	11,71,100	11,28,923	42,177	..
V. Stamps				
Voted	16,75,800	19,36,630	..	2,60,830
VI. Registration Fees				
Charged	1,000	..	1,000	..
Voted	48,67,300	49,11,489	..	44,189
Debt Charges				
Charged	10,92,41,300	10,67,46,772	24,94,528	..
VII. State Legislature				
Charged	25,500	..	25,500	..
Voted	9,73,500	4,29,654	5,43,846	..
VIII. Elections				
Voted	20,90,000	21,07,607	..	17,607
IX. Heads of States, Ministers and Headquarters Staff				
Charged	14,19,200	13,82,843	36,357	..
Voted	89,38,000	90,49,441	..	1,11,441
X. District Adminis- tration and Miscellaneous				
Charged	18,000	8,093	9,907	..
Voted	1,21,70,700	1,22,18,043	..	47,343

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.
XI. Administration of Justice				
Charged	14,94,100	15,02,592	..	8,492
Voted	1,24,96,400	1,24,76,284	20,116	..
XII. Jails				
Charged	1,000	142	858	..
Voted	60,32,500	60,59,385	..	26,885
XIII. Police				
Charged	5,000	3,398	1,602	..
Voted	5,35,69,400	5,14,74,889	20,94,511	..
XIV. State Insurance and Miscellaneous				
Charged	1,000	..	1,000	..
Voted	21,03,400	17,07,549	3,95,851	..
XV. Scientific Depart- ments				
Voted	11,62,700	10,26,630	1,36,070	..
XVI. University Education				
Charged	3,500	2,500	1,000	..
Voted	3,35,82,900	3,27,71,958	8,10,942	..
XVII. General Education				
Charged	4,47,200	4,24,713	22,487	..
Voted	30,16,77,200	29,64,54,248	52,22,952	..
XVIII. Technical Edu- cation				
Charged	11,700	1,522	10,178	..
Voted	1,62,10,700	1,07,25,449	54,85,251	..
XIX. Medical				
Charged	1,10,000	1,05,202	4,798	..
Voted	7,15,82,600	6,65,33,541	50,49,059	..
XX. Public Health				
Charged	25,000	..	25,000	..
Voted	2,73,08,700	2,29,30,896	43,77,804	..

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.
XXI. Public Health Engineering				
Charged	10,000	42	9,958	..
Voted	1,85,03,600	2,43,84,365	..	58,80,765
XXII. Agriculture				
Voted	4,10,82,600	4,03,75,071	7,07,529	..
XXIII. Fisheries				
Charged	23,600	23,420	180	..
Voted	1,44,60,400	1,50,96,036	..	6,35,636
XXIV. Rural Develop- ment				
Voted	57,24,800	57,72,418	..	47,618
XXV. Animal Husban- dry				
Charged	4,000	..	4,000	..
Voted	1,19,57,900	1,39,09,884	..	19,51,984
XXVI. Co-operation				
Charged	500	..	500	..
Voted	86,83,500	83,71,017	3,12,483	..
XXVII. Industries				
Charged	5,13,400	5,13,614	..	214
Voted	1,21,77,400	1,02,15,906	19,61,494	..
XXVIII. Community Development Projects, National Exten- sion Service and Local Develop- ment Works				
Charged	12,100	12,070	30	..
Voted	3,11,48,100	3,05,78,478	5,69,622	..
XXIX. Labour and Employment				
Charged	500	..	500	..
Voted	98,12,000	1,01,32,678	..	3,20,678

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				
Charged	35,000	32,087	2,913	..
Voted	2,06,80,400	2,00,73,458	6,06,942	..
XXXI. Statistics and Miscellaneous				
Voted	61,77,400	43,83,264	17,94,136	..
XXXII. Irrigation				
Charged	17,800	783	17,017	..
Voted	4,51,40,500	5,09,74,732	..	58,34,232
XXXIII. Public Works				
Charged	1,14,000	1,05,938	8,062	..
Voted	10,39,83,300	8,99,55,072	1,40,28,228	..
XXXIV. Ports				
Charged	1,000	198	802	..
Voted	19,87,600	19,06,996	80,604	..
XXXVI. Famine				
Voted	16,83,400	13,07,105	3,76,295	..
XXXVII. Pensions				
Charged	3,17,300	2,34,286	83,014	..
Voted	3,13,51,700	3,13,97,667	..	45,967
XXXVIII. Stationery and Printing				
Charged	10,000	..	10,000	..
Voted	80,09,200	75,97,314	4,11,886	..
XXXIX. Forest				
Charged	50,000	46,341	3,659	..
Voted	2,04,68,600	1,98,86,084	5,82,516	..
XL. Miscellaneous				
Charged	48,25,000	47,87,462	37,538	..
Voted	1,11,60,100	1,07,29,061	4,31,039	..
XLI. Miscellaneous Compensations and Assignments				
Charged	1,00,000	93,725	6,275	..
Voted	54,22,800	51,23,595	2,99,205	..

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.
XLIII. Capital Outlay on Public Health				
Charged	3,800	3,292	508	
Voted	1,19,38,300	1,19,54,538	..	16,238
XLIV. Capital Outlay on Agricultural Improvement				
Charged	4,54,100	4,70,321	..	16,221
Voted	20,38,900	3,17,071	17,21,829	..
XLV. Capital Outlay on Industrial and Economic Deve- lopment				
Charged	3,06,500	3,07,534	..	1,034
Voted	4,32,50,700	4,21,82,401	10,68,299	..
XLVI. Capital Outlay on Irrigation				
Charged	1,30,300	47,338	82,962	..
Voted	4,48,54,900	4,49,80,839	..	1,25,939
XLVII. Capital Outlay on Public Works				
Charged	5,37,500	3,29,908	2,07,592	..
Voted	5,70,66,100	4,06,41,720	1,64,24,380	..
XLVIII. Capital Outlay on Other Works				
Charged	28,800	32,344	..	3,544
Voted	29,93,800	30,42,146	..	48,346
XLIX. Capital Outlay on Ports				
Voted	87,13,800	62,40,363	24,73,437	--
L. Capital Outlay on Transport Schemes				
Voted	1,08,500	1,08,414	86	--
LI. Capital Outlay on Forests				
Charged	1,000	..	1,000	--
Voted	96,48,100	62,90,742	33,57,358	--

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.
LII. Commuted Value of Pensions				
Charged		242	..	242
Voted	5,07,000	5,23,792	..	16,792
LIII. Capital Outlay on Schemes of Government Trading				
Charged	5,000	2,940	2,060	..
Voted	6,89,11,400	7,49,40,409	..	60,29,009
LV. Loans and Advances by the Government				
Voted	22,98,12,800	22,92,95,550	5,17,250	..
Public Debt— Repayment				
Charged	69,00,48,300	22,84,35,809	46,16,12,491	..
Total				
Charged	81,04,08,600	34,57,07,870	46,47,30,477	29,747
Voted	1,47,81,09,100	1,42,23,05,375	7,72,89,303	2,14,85,578
Grand Total	2,28,85,17,700	1,76,80,13,245	54,20,19,780	2,15,15,325

SUMMARY OF APPROPRIATION ACCOUNTS—*Contd.*

The excess over the following charged appropriations requires regularisation:—

- (1) XI—Administration of Justice
- (2) XXVII—Industries
- (3) XLIV—Capital Outlay on Agricultural Improvement
- (4) XLV—Capital Outlay on Industrial and Economic Development
- (5) XLVIII—Capital Outlay on Other Works

In addition to the above excesses, charged expenditure of Rs. 242 was incurred under Grant No. LII—Commuted Value of Pensions, for which no provision of funds was made by an Act of the Legislature; this requires regularisation.

The excess over the following voted grants requires regularisation:—

- (1) I—Agricultural Income Tax and Sales Tax
- (2) V—Stamps
- (3) VI—Registration Fees
- (4) VIII—Elections
- (5) IX—Heads of States, Ministers and Headquarters Staff
- (6) X—District Administration and Miscellaneous
- (7) XII—Jails
- (8) XXI—Public Health Engineering
- (9) XXIII—Fisheries
- (10) XXIV—Rural Development
- (11) XXV—Animal Husbandry
- (12) XXIX—Labour and Employment
- (13) XXXII—Irrigation
- (14) XXXVII—Pensions
- (15) XLIII—Capital Outlay on Public Health
- (16) XLVI—Capital Outlay on Irrigation

SUMMARY OF APPROPRIATION ACCOUNTS—*Contd.*

- (17) XLVIII—Capital Outlay on Other Works
 (18) LII—Commuted Value of Pensions
 (19) LIII—Capital Outlay on Schemes of Government Trading

The expenditure shown above does not include an amount of Rs. 48,16,522 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 Legislature. The details of the expenditure are given below:—

<i>Major Head</i>	<i>Amount</i> Rs.	<i>Date of sanction of the advance</i>
31. Agriculture	16,522	31st March, 1967
39. Miscellaneous Social and Developmental Organisations	48,00,000	27th March, 1967

Necessary supplementary grant for recoupment of the above advances was voted by the Legislature in the next financial year on the 15th August, 1967.

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.

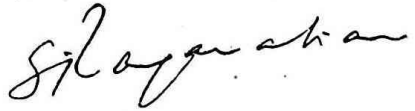
The reconciliation between the total expenditure according to the Appropriation Accounts for 1966-67 and that shown in the Finance Accounts for that year, is given below:—

	<i>Charged</i> Rs.	<i>Voted</i> Rs.
Total expenditure according to the Appropriation Accounts	34,57,07,870	1,42,23,05,375
Deduct—Total recoveries	1,083	21,99,55,507
Net total expenditure as shown in the Finance Accounts	34,57,06,787	1,20,23,49,868

The details of recoveries referred to are given in the Appendix,

SUMMARY OF APPROPRIATION ACCOUNTS—*Concl'd.*

The Appropriation Accounts have been prepared and examined under my direction in accordance with the requirements of Article 149 of the Constitution of India, read with paragraph 11(4) of the Government of India (Audit and Accounts) Order, 1936, as adapted under the India (Provisional Constitution) Order, 1947. On the basis of the information and explanations that my officers have obtained, I certify that these accounts are correct subject to the observations in the Audit Report, 1968.



(S. RANGANATHAN)

New Delhi,

The

Comptroller and Auditor General of India.

GRANT No. I—AGRICULTURAL INCOME TAX AND SALES TAX

		<i>Total Grant or Appropriation</i> Rs.	<i>Actual Expenditure</i> Rs.	<i>Excess + Saving—</i> Rs.
MAJOR HEADS—				
4.	TAXES ON INCOME OTHER THAN CORPORATION TAX			
12.	SALES TAX			
13.	OTHER TAXES AND DUTIES			
<i>Charged—</i>				
	<i>Original</i> 10,000	12,000	7,845	—4,155
	<i>Supplementary</i> 2,000			
	<i>Amount surrendered during the year</i>			<i>Nil</i>
<i>Voted—</i>				
	<i>Original</i> 52,32,600	57,15,300	57,39,379	+24,079
	<i>Supplementary</i> 4,82,700			
	<i>Amount surrendered during the year (28th and 31st March, 1967)</i>			50,100

Notes and Comments

Although the original provision in the voted grant was increased by a supplementary grant of Rs. 4.83 lakhs obtained on the 29th March, 1967, there occurred an excess of Rs. 24,079 which requires to be regularised.

GRANT No. II—LAND REVENUE (ALL VOTED)

		<i>Total Grant</i> Rs.	<i>Actual Expenditure</i> Rs.	<i>Excess + Saving—</i> Rs.
MAJOR HEAD—				
9. LAND REVENUE				
Original	2,17,27,800	2,17,27,800	1,66,50,506	—50,77,294
Supplementary	..			
Amount surrendered during the year (28th and 31st March, 1967)				38,07,000

Notes and Comments

- (i) Out of the saving of Rs. 50.77 lakhs, only a sum of Rs. 38.07 lakhs was surrendered and that too on the 28th and 31st March, 1967.

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

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

<i>Sl. No.</i>	<i>Group/sub head</i>	<i>Provision</i>	<i>Saving (and its percentage to provision)</i>	<i>Reasons and remarks</i>
		<i>(In lakhs of rupees)</i>		
1	(a) (v) Schemes under the Five Year Plan— Institution of complete area enumeration system	10.00	10.00 (100%)	Reasons awaited.
2	(b) (ix) B. Improvement of Land Records for the implementation of Land Reforms—Resurvey of areas where the records are in bad condition	56.00	42.76 (76%)	Mainly due to (i) late appointment of staff owing to dearth of trained hands, (ii) non-purchase of power driven presses for printing of maps, (iii) non-payment in full of the cost of survey instruments as they were received late and (iv) economy measures.

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

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess + Saving—</i>
	<i>(In lakhs of rupees)</i>		
(b) (ix) A. Survey of unsurveyed areas of the State (Plan)	30.00	34.16	+4.16

The excess was stated to be due mainly to settlement of pending claims on account of demarcation charges and out-turn wages.

GRANT No. III—EXCISE

	<i>Total Grant or Appropriation</i>	<i>Actual Expenditure</i>	<i>Excess + Saving—</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
MAJOR HEAD—			
10. STATE EXCISE DUTIES			
Charged—			
Original	4,000	42,600	42,554
Supplementary	38,600		
Amount surrendered during the year			—46
			Nil

GRANT No. III—EXCISE—Concl.d.

		<i>Total Grant or Appropriation</i> Rs.	<i>Actual Expenditure</i> Rs.	<i>Excess + Saving—</i> Rs.
Voted—				
Original	35,93,500	35,93,500	32,84,688	—3,08,812
Supplementary	..			
Amount surrendered during the year				Nil
<i>Notes and Comments</i>				

An instance of saving is given below:—

<i>Group head</i>		<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess + Saving—</i>
		(In lakhs of rupees)		
(b) (i) Range Offices				
O.	16.72	18.04	15.38	—2.66
R.	1.32			

An additional provision of Rs. 1.32 lakhs was made by reappropriation in March, 1967 due to revision of pay scales. Not only did this amount remain unutilised, but there occurred a further saving of Rs. 1.34 lakhs. The total saving of Rs. 2.66 lakhs was stated to be due mainly to less expenditure on allowances due to change of staff.

GRANT No. IV—TAXES ON VEHICLES

		<i>Total Grant or Appropriation</i> Rs.	<i>Actual Expenditure</i> Rs.	<i>Excess + Saving—</i> Rs.
MAJOR HEAD—				
11. TAXES ON VEHICLES				
Charged—				
Original	1,000	1,000	..	—1,000
Supplementary	..			
Amount surrendered during the year				Nil
Voted—				
Original	11,71,100	11,71,100	11,28,923	42,177
Supplementary	..			
Amount surrendered during the year				Nil

GRANT No. V—STAMPS (ALL VOTED)

		<i>Total Grant</i> Rs.	<i>Actual Expenditure</i> Rs.	<i>Excess + Saving—</i> Rs.
MAJOR HEAD—				
14. STAMPS				
Original	16,75,800	16,75,800	19,36,630	+2,60,830
Supplementary	..			
Amount surrendered during the year (31st March, 1967)				6,900

Notes and Comments

- (i) The expenditure exceeded the provision by Rs. 2,60,830; the excess requires to be regularised.
- (ii) The excess occurred mainly under the group head "A (b) Charges for the sale of stamps" (Provision: Rs. 10,00,000; excess: Rs. 4,65,636). The excess (47% of the provision) was stated to be due to payment of more commission on account of unanticipated increase in the sale of stamps and stamp papers.

The excess was partly counterbalanced by saving under the group head "C (b) State Stamp Depot (Central Stamp Depot)" (Provision: Rs. 4,27,100; saving: Rs. 2,31,317). The saving under this head was stated to be due mainly to non-adjustment during the year of cost of stamps and stamp papers supplied late by the Controller of Stamps.

GRANT No. VI—REGISTRATION FEES

		Total Grant or Appropriation Rs.	Actual Expenditure Rs.	Excess + Saving— Rs.
MAJOR HEAD—				
15. REGISTRATION FEES				
Charged—				
Original	1,000	1,000	..	—1,000
Supplementary	..			
Amount surrendered during the year				Nil
Voted—				
Original	46,27,300	48,67,300	49,11,489	+44,189
Supplementary	2,40,000			
Amount surrendered during the year				Nil

Notes and Comments

The excess of Rs. 44,189 over the voted grant requires to be regularised.

The excess occurred 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			
Original	10,92,41,300		
Supplementary	..		
Amount surrendered during the year (31st March, 1967)	10,92,41,300	10,67,46,772	—24,94,528
			8,46,400

Notes and Comments

- (i) Out of the saving of Rs. 24.95 lakhs, only a sum of Rs. 8.46 lakhs was surrendered and that too on the last day of the financial year.
- (ii) Substantial savings 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	15.00	8.67 (58%)	Due to lesser drawal of Ways and Means Advances from the Reserve Bank of India than anticipated.
2	16. A.1 (c) 2. Interest on Overdraft Account with the Reserve Bank of India	10.00	5.86 (59%)	There was no shortfall in the balance with the Reserve Bank of India from May, 1966 onwards which resulted in less payment of interest.
3	16. B(iii) Other Schemes	1,32.08	28.70 (22%)	A special loan of Rs. 6 crores anticipated in Budget was not raised resulting in saving of interest provided therefor.
4	16. B(iv) Other Ways and Means Advances	10.00	10.00 (100%)	Budget provided for drawal of Rs. 8 crores from Government of India as Ways and Means Advances and Rs. 10 lakhs as interest thereon. Non-drawal of the advance resulted in saving of the provision for interest also.

DEBT CHARGES (ALL CHARGED)—*Concl'd.*

- (iii) In the following case, additional provision made by reappropriation on the 31st March, 1967 proved excessive:—

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

16. A. 2(b) Savings Deposits—
Interest on State Savings Bank
Deposits

O.	7.50			
R.	1.90	9.40	8.03	—1.37

The additional funds were provided in March, 1967 anticipating increase in deposits and interest bearing balances. The final saving was due to more withdrawals during the year.

(iv) *Sinking Funds*

The expenditure in the appropriation includes an amount of Rs. 62.14 lakhs towards contributions to Sinking Funds as indicated below; the balances at the credit of the funds as on 31st March, 1967 have also been indicated.

<i>Name of fund</i>	<i>Purpose</i>	<i>Amount of contribution during 1966-67</i>	<i>Balance at the credit of the fund as on the 31st March, 1967</i>
<i>(In lakhs of rupees)</i>			
(a) General Sinking Fund	Amortisation of loans	15.54	87.27
(b) Loan Depreciation Fund	Purchasing the securities of loans for cancellation	46.60	2,29.76

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 1966-67.

GRANT No. VII—STATE LEGISLATURE

		<i>Total Grant or Appropriation</i>	<i>Actual Expenditure</i>	<i>Excess + Saving—</i>
		Rs.	Rs.	Rs.
MAJOR HEAD—				
18. PARLIAMENT, STATE/UNION TERRITORY LEGISLATURE				
Charged—				
Original	25,500	25,500	..	—25,500
Supplementary	..			
Amount surrendered during the year (28th March, 1967)				24,000
Voted—				
Original	9,73,500	9,73,500	4,29,654	—5,43,846
Supplementary	..			
Amount surrendered during the year (28th and 31st March, 1967)				5,22,600

Notes and Comments

The saving of Rs. 5.44 lakhs in the voted grant, which formed 56 per cent of the provision, was due mainly to the fact that the Legislative Assembly was reconstituted only in March, 1967 after the General Elections.

GRANT No. VIII—ELECTIONS (ALL VOTED)

		<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess + Saving—</i>
		Rs.	Rs.	Rs.
MAJOR HEAD—				
18. PARLIAMENT, STATE /UNION TERRITORY LEGISLATURE				
Original	20,90,000	20,90,000	21,07,607	+17,607
Supplementary	..			
Amount surrendered during the year (31st March, 1967)							1,00,000

Notes and Comments

- (i) The expenditure exceeded the provision by Rs. 17,607; this requires to be regularised.
- (ii) In view of the final excess, the surrender of Rs. 1 lakh on the last day of the financial year did not prove justified.

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

			Total Grant or Appropriation Rs.	Actual Expenditure Rs.	Excess + Saving— Rs.
MAJOR HEAD—					
19. GENERAL ADMINISTRATION					
Charged—					
Original	13,71,100	}	14,19,200	13,82,843	—36,357
Supplementary	48,100				
Amount surrendered during the year (31st March, 1967)					12,700
Voted—					
Original	89,38,000	}	89,38,000	90,49,441	+1,11,441
Supplementary	..				
Amount surrendered during the year					Nil

Notes and Comments

- (i) The expenditure exceeded the voted grant by Rs. 1,11,441 which requires to be regularised.
- (ii) (a) The excess occurred mainly under the group head 'C (a)(i) Government Secretariat' (Provision: Rs. 43,77,400; Excess: Rs. 3,77,622) due to pay revision.
- (b) The excess was partly counterbalanced by savings under other group heads, the more important among which is given below:—

Group head		Total Grant	Actual Expenditure	Excess+ Saving—
(In lakhs of rupees)				
C (a) (xi) E. Evaluation Unit				
O.	2.00			
R.	—1.17	0.83	0.04	—0.79

Out of the total saving of Rs. 1.96 lakhs forming 98% of the original provision, a saving of Rs. 1.17 lakhs was stated to be due to non-sanctioning of full complement of staff consequent on the post-budget decision to associate the staff of the Bureau of Economics and Statistics with the evaluation work and late sanctioning of one post of Deputy Director; reasons for the balance saving of Rs. 0.79 lakh are awaited.

GRANT No. X—DISTRICT ADMINISTRATION AND
MISCELLANEOUS

		Total Grant or Appropriation Rs.	Actual Expenditure Rs.	Excess + Saving— Rs.
MAJOR HEAD—				
19. GENERAL ADMINISTRATION				
Charged—				
Original	18,000	18,000	8,093	—9,907
Supplementary	..			
Amount surrendered during the year.				Nil
Voted—				
Original	1,11,58,700	1,21,70,700	1,22,18,043	+47,343
Supplementary	10,12,000			
Amount surrendered during the year (31st March, 1967)				1,61,400

Notes and Comments

- (i) The expenditure exceeded the voted grant by Rs. 47,343; the excess requires to be regularised.
- (ii) The excess was the net result of minor excess under a number of group heads partly counterbalanced by savings under other group heads, the more important among which is given below:—

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

G (b) (xii) D. Punja Dewatering

1. Pumping Subsidy

O.	7.50			
S.	3.50			
R.	—1.00	10.00	8.69	—1.31

The total saving of Rs. 2.31 lakhs forming 21% of the provision was stated to be due to (a) receipt of less number of applications than anticipated, (b) non-payment of subsidy owing to (i) non-receipt of approval of the District Development Council for the implementation of the scheme of desilting the Vellayani Kayal and (ii) lack of time to complete the formalities for the disbursement of subsidy to the Andathode Block.

GRANT No. XI—ADMINISTRATION OF JUSTICE

		<i>Total Grant or Appropriation</i> Rs.	<i>Actual Expenditure</i> Rs.	<i>Excess + Saving—</i> Rs.
MAJOR HEAD—				
21. ADMINISTRATION OF JUSTICE				
<i>Charged—</i>				
Original	14,81,400	14,94,100	15,02,592	+8,492
Supplementary	12,700			
Amount surrendered during the year				Nil
<i>Voted—</i>				
Original	1,22,48,400	1,24,96,400	1,24,76,284	—20,116
Supplementary	2,48,000			
Amount surrendered during the year				Nil
<i>Notes and Comments</i>				

The expenditure exceeded the charged appropriation by Rs. 8,492; this requires to be regularised.

GRANT No. XII—JAILS

		<i>Total Grant or Appropriation</i> Rs.	<i>Actual Expenditure</i> Rs.	<i>Excess + Saving—</i> Rs.
MAJOR HEAD—				
22. JAILS				
Charged—				
Original	1,000	1,000	142	—858
Supplementary	..			
Amount surrendered during the year (28th March, 1967)				800
Voted—				
Original	59,32,500	60,32,500	60,59,385	+26,885
Supplementary	1,00,000			
Amount surrendered during the year (28th and 31st March, 1967)				3,500
Notes and Comments				

The expenditure exceeded the voted provision by Rs. 26,885; the excess requires to be regularised.

GRANT No. XIII—POLICE

		Total Grant or Appropriation Rs.	Actual Expenditure Rs.	Excess + Saving— Rs.
MAJOR HEADS—				
23. POLICE				
26. MISCELLANEOUS DEPARTMENTS				
Charged—				
Original	5,000	5,000	3,398	1,602
Supplementary	..			
Amount surrendered during the year (30th March, 1967)				600
Voted—				
Original	5,35,69,400	5,35,69,400	5,14,74,889	—20,94,511
Supplementary	..			
Amount surrendered during the year (28th and 31st March, 1967)				23,38,100

Notes and Comments

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

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess + Saving—</i>
	<i>(In lakhs of rupees)</i>		
(1) 23 (b) (i) Superintendence (Proper)			
O.) 57.10			
R. —14.78	42.32	37.24	—5.08

Of the total saving of Rs. 19.86 lakhs forming 35% of the original provision, a saving of Rs. 14.78 lakhs occurred under the sub head 'lump provision for revision of pay scales'—Rs. 13 lakhs due to meeting a part of the expenditure out of the savings caused by the restrictions imposed in filling up vacancies as a measure of economy; the balance of Rs. 1.78 lakhs was reappropriated to other group heads to meet the additional requirements on account of revision of pay scales.

Saving amounting to Rs. 5.08 lakhs was explained as mainly due to non-receipt of debits on account of the cost of stores, equipment and clothing supplied by other Governments.

GRANT No. XIII—POLICE—Contd.

<i>Group head</i>		<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess + Saving—</i>
		(In lakhs of rupees)		
(2) 23(f) Home Guards				
O.	14.80			
R.	—2.50	12.30	12.77	+0.47

The net saving of Rs. 2.03 lakhs forming 14% of the original provision was due to (i) reduction of expenditure by dispensing with camps (Rs. 1.02 lakhs), (ii) non-adjustment of the cost of arms and ammunition received from the Ordnance Depot (Rs. 0.75 lakh) and (iii) unfilled vacancies and non-drawal of arrears on account of pay revision (Rs. 0.26 lakh).

(3) 26 (c) Fire Services

O.	16.68			
R.	—2.74	13.94	14.24	+0.30

Of the net saving of Rs. 2.44 lakhs in the original provision, a saving of Rs. 1.09 lakhs was stated to be due to the fact that the provision intended for revision of pay scales was not fully required under other group heads.

Savings amounting to Rs. 1.35 lakhs were attributed mainly to (i) slow progress of the work of special repairs to existing static water tanks and construction of new static water tanks owing to delay in obtaining land, sanction of estimates, etc. (Rs. 0.65 lakh), (ii) non-receipt of supplies (Rs. 0.57 lakh) and (iii) non-receipt of orders for the payment of House Rent Allowance and smartness allowance at increased rates to the Fire Service Personnel of and below the rank of sub officers (Rs. 0.13 lakh).

- (ii) In the following cases, additional provision made by reappropriation in March, 1967 proved inadequate. 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 India and the Government of Nagaland respectively. The pay and allowances of such forces are initially borne by the State Government and the cost is subsequently recovered from the Governments concerned.

(1) 23 (e) (i) (3) Malabar Special Police III Battalion

O.	14.79			
R.	0.44	15.23	17.37	+2.14

The excess was stated to be due mainly to inter-governmental adjustment on account of Railway Warrants not anticipated by the department.

GRANT No. XIII—POLICE—*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) 23 (c) (ii) (2) Special Armed Police on deputation				
O.	25.41			
R.	4.96	30.37	33.51	+3.14

Out of the excess of Rs. 3.14 lakhs, an excess of Rs. 1.75 lakhs was due to adjustment on account of pay and allowances of the battalion relating to the previous year. Reasons for the balance excess of Rs. 1.39 lakhs are awaited from the Controlling Officer.

GRANT No. XIV—STATE INSURANCE AND
MISCELLANEOUS

		Total Grant or Appropriation Rs.	Actual Expenditure Rs.	Excess + Saving— Rs.
MAJOR HEAD—				
26. MISCELLANEOUS DEPARTMENTS				
Charged—				
Original	1,000	1,000	..	—1,000
Supplementary	..			
Amount surrendered during the year				Nil
Voted—				
Original	21,03,400	21,03,400	17,07,549	—3,95,851
Supplementary	..			
Amount surrendered during the year (29th and 31st March, 1967)				3,63,700

Notes and Comments

The saving of Rs. 3.96 lakhs in the voted grant represented 19% of the provision. A saving of Rs. 1.97 lakhs (Provision: Rs. 10.50 lakhs) occurred under the group head "(g) (vi) Schemes under the Five Year Plans—Adoption of Metric System" due to non-utilisation of provision made for calibrating old weighing instruments and for replacement of old weights and measures, the reasons for which are awaited from the Controlling Officer.

GRANT No. XV—SCIENTIFIC DEPARTMENTS (ALL VOTED)

		<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess + Saving—</i>
		Rs.	Rs.	Rs.
MAJOR HEAD—				
27. SCIENTIFIC DEPARTMENTS				
Original	10,99,200	11,62,700	10,26,630	—1,36,070
Supplementary	63,500			
Amount surrendered during the year (28th and 31st March, 1967)				92,500

GRANT No. XVI—UNIVERSITY EDUCATION

		<i>Total Grant or Appropriation</i>	<i>Actual Expenditure</i>	<i>Excess + Saving—</i>
		Rs.	Rs.	Rs.
MAJOR HEAD—				
28. EDUCATION				
<i>Charged—</i>				
<i>Original</i>	<i>1,000</i>	<i>3,500</i>	<i>2,500</i>	<i>—1,000</i>
<i>Supplementary</i>	<i>2,500</i>			
<i>Amount surrendered during the year</i>				<i>Nil</i>
<i>Voted—</i>				
<i>Original</i>	<i>2,13,16,400</i>	<i>3,35,82,900</i>	<i>3,27,71,958</i>	<i>—8,10,942</i>
<i>Supplementary</i>	<i>1,22,66,500</i>			
<i>Amount surrendered during the year (31st March, 1967)</i>				<i>1,42,100</i>
<i>Notes and Comments</i>				

- (i) Against the saving of Rs. 8.11 lakhs in the voted grant, only a sum of Rs. 1.42 lakhs was surrendered and that too on the last day of the financial year.

GRANT No. XVI—UNIVERSITY EDUCATION—*Contd.*

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

<i>Group head</i>		<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess+ Saving—</i>
		(In lakhs of rupees)		
(1) A(b)(vii)VI. Starting of Special B.Sc. Courses in Government Colleges				
S.	3.38			
R.	—1.61	1.77	1.70	—0.07

The total saving of Rs. 1.68 lakhs forming 50% of the provision obtained by supplementary grant on 29th March, 1967 was stated to be due mainly to non-supply of furniture, science material, etc. by firms.

- (2) D(a)(xi)F. Rural Institute—
Grant-in-aid. to the Governing
Body

O.	6.00			
R.	—2.02	3.98	3.98	—

The saving of Rs. 2.02 lakhs forming 34% of the original provision was stated to be due mainly to reduction in expenditure as a measure of economy.

- (3) F(a)(ii) Directorate of Collegiate
Education (Voted)

O.	5.33			
R.	—2.99	2.34	2.37	+0.03

A lump provision of Rs. 3.35 lakhs was made for meeting the expenditure on account of revision of pay scales under the various group heads. From this, a sum of Rs. 1.43 lakhs was reappropriated to other group heads to meet additional requirements on account of revision of pay scales and the balance amount was diverted for other purposes.

- (4) F(c) Scholarships
(i) In Colleges (Non-Plan)

O.	7.00			
R.	—0.86	6.14	5.69	—0.45

The total saving of Rs. 1.31 lakhs, was stated to be due mainly to (i) non-payment of scholarships due to late receipt of renewal applications and non-receipt of stamped receipts from the Principals for the payments already made to the students and (ii) less number of eligible scholars under the scheme of merit scholarships to the children of Primary and Secondary School Teachers.

In 1963-64, 1964-65 and 1965-66 the savings under this head were 56%, 57% and 60% respectively of the provision.

GRANT No. XVI—UNIVERSITY EDUCATION—Concl'd.

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess + Saving—</i>
	(In lakhs of rupees)		
(5) F(e)(35)(i) National Cadet Corps			
O.	8.00		
R.	—3.04	4.96	4.70 —0.26

The total saving of Rs. 3.30 lakhs forming 41% of the original provision occurred as the raising of new units and troops was sanctioned only in July, 1966.

GRANT No. XVII—GENERAL EDUCATION

		Total Grant or Appropriation	Actual Expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
MAJOR HEAD—				
28. EDUCATION				
Charged—				
Original	2,15,000	}	4,47,200	4,24,713 —22,487
Supplementary	2,32,200			
Amount surrendered during the year				Nil
Voted—				
Original	30,16,47,200	}	30,16,77,200	29,64,54,248 —52,22,952
Supplementary	30,000			
Amount surrendered during the year (31st March, 1967)				21,90,200

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

(i) 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(d)(vii)B. Training College for Hindi Teachers (Plan)	4.00	3.98 (99.6%)	Post-budget decision of Government not to start the Colleges during the year owing to late receipt of sanction from the Government of India, lack of time to procure furniture by inviting tenders, non-availability of qualified personnel and difficulty to depute teachers for training after reopening of schools.
2	C(a) V.A. Opening of new Lower Primary Schools	6.90	2.82 (41%)	} Due mainly to opening of less number of schools and late appointment of teachers.
3	C(a) V.C. Opening of Upper Primary Schools	6.60	1.79 (27%)	
4	C(a) V.J. Land Acquisition charges for new Departmental Lower Primary and Upper Primary Schools	4.25	4.25 (100%)	Post budget orders of Government to the effect that the sponsors would have to provide sites for the new schools.
5	C(a)V.K. Improvement of Science in Primary Education	2.32	2.32 (100%)	Reduction in expenditure as a measure of economy.
6	D(a) (xi) B. Basic Training—Providing additional facilities for schools.	6.22	2.15 (35%)	Due mainly to payment of less contribution to the English Language Teaching Institute, Bangalore based on the recurring expenditure of the Institute during 1966-67 and non-payment of land acquisition charges as the proceedings for land acquisition did not reach the award stage.

GRANT No. XVII—GENERAL EDUCATION—Contd.

Sl. No.	Group head	Provision	Saving (and its percentage to provision) (In lakhs of rupees)	Reasons and remarks
7	F(a) (i) Administration	1,15.55	78.33 (68%)	A saving of Rs. 54.90 lakhs represented the provision diverted to other group heads from the lump provision made for revision of pay scales. An amount of Rs. 7.92 lakhs out of the lump provision remained unutilised. It was stated by the Controlling Officer that in view of the large number of employees under different categories, provision could be made based on a rough estimate only. Reasons for the balance saving of Rs. 15.51 lakhs are awaited from the Controlling Officer.
8	F(c)(vi) D. Merit Scholarships to Secondary School Students	6.35	5.99 (94%)	A saving of Rs. 5.01 lakhs was stated to be due mainly to introduction of new scholarship rules for Standards V and VIII and non-completion of formalities in regard to Muslim Girls' Scholarships in the erstwhile Malabar area; reasons for the balance saving of Rs. 0.98 lakh are awaited.
9	F(c)(1) Text Book Publications	33.91	14.91 (44%)	Due mainly to non-receipt of bills from the press for printing charges, non-hiring of private lorries (as a new lorry was supplied to the department) and non-payment of the cost of gift paper received from Australia pending decision on the question of the payment of cost.

GRANT No. XVII—GENERAL EDUCATION—Contd.

Sl. No.	Group head	Provision	Saving (and its percentage to provision)	Reasons and remarks
(In lakhs of rupees)				
10	F(e)(15) Campus Works Projects	1.00	1.00 (100%)	Due to reduction in expenditure as a measure of economy.
11	B(b)II. Teachers' Provident Fund	1.50	1.50 (100%)	Reasons awaited from the Controlling Officer. The saving against item 11 in 1963-64 was 93% and in 1964-65 and 1965-66, 100%.
12	B(b)III. Maintenance Grant	16.46	2.05 (12%)	
13	C(a) IV. Appointment of Hindi Teachers in Upper Primary Schools and Upper Primary Sections of High Schools	9.36	2.69 (29%)	

(ii) In the following cases, the additional provision made by re-appropriation between 29th and 31st March, 1967 proved excessive/unnecessary:—

Group head	Total Grant	Actual Expenditure	Excess + Saving—
(In lakhs of rupees)			
C(b) (iii) Maintenance Grant			
O.	38.55		
R.	4.63	43.18	39.95 —3.23

The saving was stated to be due mainly to non-payment of grant for want of recognition, investigation sanction, accommodation, orders approving change of management, etc., and due to non-submission of bills in time by the managers.

F(e) (3) (i) Grants to Libraries, Grandhasala Sangham, etc.

O.	11.25			
R.	0.37	11.62	8.31	—3.31

The saving was stated to be due to non-payment of grant to some libraries.

F(e)(35)(xvi) Crash Programme of Improvement of Science Teaching

O.	4.92			
R.	2.28	7.20	5.58	—1.62

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

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

- (iii) In the following case, additional provision made by re-appropriation on the 30th and 31st March, 1967 proved inadequate:—

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess + Saving—</i>
	<i>(In lakhs of rupees)</i>		
F(a) (iv) Reorganisation of the Directorate—Regional Deputy Directorates			
O.	3.65		
R.	1.41	5.06	9.68
			+4.62

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

(iv) *Depreciation Reserve Fund of Text Book Publications*

The expenditure shown in the Grant includes a sum of Rs. 39,454 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 1966-67 was Rs. 2.62 lakhs.

An account of the transactions of the fund is given in Statement No. 16 of the Finance Accounts, 1966-67.

GRANT No. XVIII—TECHNICAL EDUCATION

	<i>Total Grant or Appropriation</i>	<i>Actual Expenditure</i>	<i>Excess + Saving—</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
MAJOR HEAD—			
28. EDUCATION			
Charged—			
Original	5,000		
Supplementary	6,700		
Amount surrendered during the year			
	11,700	1,522	—10,178
			Nil

GRANT No. XVIII—TECHNICAL EDUCATION—Contd.

		Total Grant or Appropriation Rs.	Actual Expenditure Rs.	Excess + Saving— Rs.
Voted—				
Original	1,62,10,700	1,62,10,700	1,07,25,449	—54,85,251
Supplementary	..			
Amount surrendered during the year (28th and 31st March, 1967)				50,69,100

Notes and Comments

- (i) The saving of Rs. 54.85 lakhs formed 34% of the voted grant. In 1964-65 and 1965-66, the savings under this grant were 31% and 26% respectively of the provision.
- (ii) The saving in the voted grant was accounted for by non-utilisation of provision to a substantial extent mainly under the following group heads:—

Group head	Total Grant	Actual Expenditure	Excess + Saving—
	(In lakhs of rupees)		
(1) E(b) (xxi) A. Development of Engineering College, Trivandrum (Plan)			
O.	4.52		
R.	—1.39	3.13	1.86
			—1.27

Out of the total saving of Rs. 2.66 lakhs (59% of the original provision), a saving of Rs. 1.39 lakhs was due to (i) non-purchase of equipment from abroad owing to devaluation of Rupee and (ii) non-receipt of import licence and purchase of less furniture as a measure of economy; reasons for the balance saving of Rs. 1.27 lakhs are awaited from the Controlling Officer.

In 1963-64, 1964-65 and 1965-66, the savings under this group head were 67%, 62% and 37% respectively.

(2) E(b) (xxi) C. Post-Graduate Course in the Engineering College, Trivandrum (Plan)			
O.	17.58		
R.	—10.87	6.71	6.26
			—0.45

Out of the total saving of Rs. 11.32 lakhs (64% of the original provision), a saving of Rs. 10.87 lakhs was due to (i) non-purchase of equipment from abroad owing to devaluation of Rupee (Rs. 8.95 lakhs), (ii) non-availing of scholarships by some students (Government employees deputed by other departments) (Rs. 1.67 lakhs) and (iii) purchase of less furniture as a measure of economy (Rs. 0.25 lakh); reasons for the balance saving of Rs. 0.45 lakh are awaited from the Controlling Officer.

In 1963-64, 1964-65 and 1965-66, the saving under this group head was 67%, 47% and 56% respectively.

GRANT No. XVIII—TECHNICAL EDUCATION—Contd.

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess+ Saving—</i>
(In lakhs of rupees)			
(3) E(b)(xxi)D. Engineering College, Trichur (Plan)			
O.	9.50		
R.	—5.00	4.50	5.20 +0.70
The net saving of Rs. 4.30 lakhs (45% of the original provision) was due to non-purchase of equipment from abroad owing to non-receipt of import licences consequent on devaluation of Rupee.			
(4) E(b)(xxi)H. Construction of hostels attached to Engineering (Technical) Institutions (Plan)			
O.	2.00		
R.	—0.87	1.13	0.51 —0.62

Of the total saving of Rs. 1.49 lakhs (75% of the original provision) a saving of Rs. 0.87 lakh was due to reduction in expenditure as a measure of economy; reasons for the balance saving of Rs. 0.62 lakh are awaited from the Controlling Officer.

In 1965-66, the saving under this group head was 73%.

(5) E(b)(xxi)J. Completion of Junior Technical Schools (Plan)				
O.	11.90			
R.	—2.55	9.35	7.59	—1.76
Of the total saving of Rs. 3.41 lakhs (36% of the original provision), a saving of Rs. 2.55 lakhs was due to non-purchase of equipment owing to non-purchase of supplies consequent on devaluation of Rupee; reasons for the balance saving of Rs. 1.76 lakhs are awaited from the Controlling Officer.				
(6) E(b)(xxi)L. Development of Polytechnic, Kalamassery (Plan)				
O.	1.64			
R.	—1.10	0.54	0.60	+0.06

The net saving of Rs. 1.04 lakhs (63% of the original provision) was attributed mainly to non-purchase of equipment due to restrictions imposed on foreign exchange and import licences.

GRANT No. XVIII—TECHNICAL EDUCATION—Contd.

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess + Saving—</i>
	(In lakhs of rupees)		
(7) E (b) (xxi) N. Development of Polytechnic, Kozhikode (Plan)			
O.	2.60		
R.	—1.70	0.90	0.92 +0.02

The net saving of Rs. 1.68 lakhs (65% of the original provision) was due to non-purchase of equipment consequent on devaluation of Rupee and non-supply by the tenderers.

(8) E(b)(xxi)P. Establishment of Government Polytechnic, Cannanore (Plan)				
O.	4.25			
R.	—2.50	1.75	1.58	—0.17

Of the total saving of Rs. 2.67 lakhs (63% of the original provision), a saving of Rs. 2.50 lakhs was due to non-purchase of equipment from abroad owing to non-receipt of import licence consequent on devaluation of Rupee (Rs. 2 lakhs) and cut in expenditure as a measure of economy (Rs. 0.50 lakh); reasons for the balance saving of Rs. 0.17 lakh are awaited from the Controlling Officer.

(9) E (b)(xxi) X. Establishment of an institute for training of Chemical Operators (Plan)				
O.	1.35			
R.	—0.99	0.36	0.25	—0.11

Of the total saving of Rs. 1.10 lakhs (82% of the original provision), a saving of Rs. 0.99 lakh was due to non-procurement of equipment owing to non-receipt of supplies; reasons for the balance saving of Rs. 0.11 lakh are awaited from the Controlling Officer.

(10) E(c)3. Grant-in-aid to private Polytechnics				
O.	3.50			
R.	—1.35	2.15	2.17	+0.02

The saving of Rs. 1.35 lakhs (38% of the original provision) was due mainly to reduction in expenditure as a measure of economy (Rs. 1 lakh) and less eligibility for claims to Polytechnics (Rs. 0.35 lakh).

In 1964-65 and 1965-66, the saving under this group head was 59% and 36% respectively

GRANT No. XVIII—TECHNICAL EDUCATION—Contd.

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess + Saving—</i>
(In lakhs of rupees)			
(11) E(c)5(i) Grant-in-aid to private Engineering Colleges			
O.	6.00		
R.	—5.50	0.50	0.50 ..

The saving of Rs. 5.50 lakhs (92% of the original provision) was due to non-payment of full amounts of grants, as the managements of the colleges did not satisfy the conditions for receiving the full amounts and reduction in expenditure as a measure of economy.

In 1964-65 and 1965-66, the saving under this group head was 53% and 58% respectively.

(12) E(c) 5(ii) Grant to the Regional Engineering College, Kozhikode				
O.	13.00			
R.	—7.67	5.33	5.14	—0.19

Of the total saving of Rs. 7.86 lakhs (60% of the original provision), a saving of Rs. 7.67 lakhs was due to non-payment of full amount of grant, as the management of the college did not satisfy the conditions for receiving the full amount and reduction in expenditure as a measure of economy; reasons for the balance saving of Rs. 0.19 lakh are awaited from the Controlling Officer.

(13) E(c) 5 (iii) Grant-in-aid to private Polytechnics				
O.	9.00			
R.	—5.47	3.53	3.38	—0.15

Of the total saving of Rs. 5.62 lakhs (62% of the original provision), a saving of Rs. 5.47 lakhs was due to non-payment of full amounts of grants as the managements of the Polytechnics did not satisfy the conditions for receiving the full amounts and reduction in expenditure as a measure of economy; reasons for the balance saving of Rs. 0.15 lakh are awaited from the Controlling Officer.

In 1964-65, the saving was 59% and in 1965-66, 36%.

(14) E(d) Miscellaneous—Schemes under the Five Year Plan—Scholarships, stipends, etc., to students in Engineering Colleges, Polytechnics and other Technical Institutions				
O.	2.00			
R.	—1.20	0.80	0.67	—0.13

Out of the total saving of Rs. 1.33 lakhs (66% of the original provision), a saving of Rs. 1.20 lakhs was due to the fact that certain students who were awarded scholarships preferred other monetary concessions or scholarships at the last term; reasons for the balance saving of Rs. 0.13 lakh are awaited from the Controlling Officer.

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

In 1964-65 and 1965-66, the saving under this group head was 66% and 72% respectively.

(iii) In the following case, funds were surrendered on the last day of the financial year when the provision itself was inadequate to cover the expenditure:—

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess + Saving—</i>
	<i>(In lakhs of rupees)</i>		
E (b)(x) Engineering College, Trichur			
O.	7.79		
R.	—0.58	7.21	8.49 +1.28

The anticipated saving of Rs. 0.58 lakh was stated to be due to reduction in expenditure as a measure of economy. The reasons for the eventual excess of Rs. 1.28 lakhs and its remaining uncovered are awaited from the Controlling Officer.

GRANT No. XIX—MEDICAL

	<i>Total Grant or Appropriation</i>	<i>Actual Expenditure</i>	<i>Excess + Saving—</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
MAJOR HEAD—			
29. MEDICAL			
Charged—			
Original	4,000	1,10,000	1,05,202 —4,798
Supplementary	1,06,000		
Amount surrendered during the year (30th March, 1967)			2,000
Voted—			
Original	7,14,82,600	7,15,82,600	6,65,33,541 —50,49,059
Supplementary	1,00,000		
Amount surrendered during the year (30th and 31st March, 1967)			39,12,900

Notes and Comments

- (i) Against the saving of Rs. 50.49 lakhs in the voted grant, sums totalling Rs. 39.13 lakhs were surrendered on the last two days of the financial year.

GRANT No. XIX—MEDICAL—*Contd.*

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

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess + Saving—</i>
	<i>(In lakhs of rupees)</i>		
(1) (a) (i) Superintendence— Medical—Directorate (Voted)			
O.	13.35		
R.	—9.42	3.93	3.93 ..
The reasons for the saving of Rs. 9.42 lakhs which formed 71% of the original provision are awaited from the Controlling Officer.			
(2) (b) I. J(i) T.B. Centre, Quilon with Indo-Norwegian Aid			
O.	1.13		
R.	—1.05	0.08	0.07 —0.01
Out of the total saving of Rs. 1.06 lakhs forming 94% of the original provision, a saving of Rs. 0.67 lakh was due mainly to unfilled vacancies; reasons for the balance saving of Rs. 0.39 lakh are awaited from the Controlling Officer.			
(3) (b) I. J(ii) Other T.B. Clinics			
O.	3.22		
R.	—1.97	1.25	1.25 ..
The saving of Rs. 1.97 lakhs forming 61% of the original provision was stated to be due to unfilled vacancies and non-appointment of full complement of staff.			
(4) (b) I.K. T.B. Isolation beds			
O.	2.77		
R.	—2.37	0.40	0.36 —0.04
The total saving of Rs. 2.41 lakhs (87% of the original provision) was due mainly to unfilled vacancies and non-appointment of full complement of staff.			
(5) (b) IV (i) B. Providing additional beds in hospitals			
O.	4.00		
R.	—2.13	1.87	1.12 —0.75
Out of the total saving of Rs. 2.88 lakhs (72% of the original provision), reasons for the saving of Rs. 1.50 lakhs are awaited from the Controlling Officer; a saving of Rs. 1.38 lakhs was due to late sanctioning of additional staff.			

GRANT No. XIX—MEDICAL—Contd.

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess + Saving—</i>
(In lakhs of rupees)			
(6) (c) 1. Medical Grants			
O. 7.80			
R. —0.95 6.85 6.18 —0.67			
Reasons for the total saving of Rs. 1.62 lakhs (21% of the original provision) are awaited from the Controlling Officer.			
(7) (d)(iii) I. H. Medical College, Kottayam			
O. 10.32			
R. —3.36 6.96 6.84 —0.12			
Of the total saving of Rs. 3.48 lakhs (34% of the original provision), a saving of Rs. 3.36 lakhs was attributed to late sanctioning of the post of Superintendent for the Main Teaching Hospital and delay in starting the hospital (Rs. 3.25 lakhs) and non-purchase of equipment due to difficulty in foreign exchange, etc. (Rs. 0.11 lakh); reasons for the final saving of Rs. 0.12 lakh are awaited from the Controlling Officer.			

(8) (d)(iii) I.Z. Training of
General Nurses in District
Hospitals

O. 4.15			
R. —1.07 3.08 3.08 ..			

The saving of Rs. 1.07 lakhs (26% of the original provision) was due to non-appointment of additional staff (Rs. 0.58 lakh), non-admission of new batch of trainee nurses in District Hospitals (Rs. 0.34 lakh) and non-purchase of furniture (Rs. 0.15 lakh).

(9) (c) B. Schemes under the Five
Year Plan—Upgrading and
development of Mental
Hospitals

O. 2.60			
R. —2.45 0.15 0.09 —0.06			

The total saving of Rs. 2.51 lakhs (96% of the original provision) was due mainly to delay in sanctioning the staff and late starting of training in psychiatry.

GRANT No. XIX—MEDICAL—*Concl'd.*

<i>Group head</i>		<i>Total Grant</i>	<i>Actual Expenditure</i> (In lakhs of rupees)	<i>Excess + Saving—</i>
(10) (f)(i) A. Administrative Units				
O.	2.22			
R.	—1.25	0.97	0.98	+0.01

The reasons for the net saving of Rs. 1.24 lakhs (56% of the original provision) are awaited from the Controlling Officer.

(11) (f) (i) B. Dispensaries

O.	43.76			
R.	—6.13	37.63	37.28	—0.35

Out of the total saving of Rs. 6.48 lakhs (15% of the original provision), a saving of Rs. 6.13 lakhs was due to unfilled vacancies on account of dearth of doctors, non-functioning of the T. B. Hospital, Mulamkunnathukavu for want of electric connection, non-payment of special allowance as it has not been revised according to the scales prescribed by the E.S.I. Corporation, non-receipt of equipment and less expenditure under capitation; reasons for the final saving of Rs. 0.35 lakh are awaited from the Controlling Officer.

(12) (f)(ii) B. Dispensaries

O.	28.00			
R.	—19.22	8.78	8.61	—0.17

Out of the total saving of Rs. 19.39 lakhs (69% of the original provision), a saving of Rs. 19.22 lakhs was due mainly to non-completion of construction of hospitals (Rs. 13.20 lakhs), post-budget decision to implement the scheme of 'Extension of E.S.I. Scheme to the employees of shops and establishment' only during the close of the Fourth Five Year Plan (Rs. 2.80 lakhs), non-receipt of equipment (Rs. 1.61 lakhs) and non-purchase of drugs (Rs. 1.50 lakhs); reasons for the final saving of Rs. 0.17 lakh are awaited from the Controlling Officer.

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

(b) I.B. Collegiate Hospitals, Kozhikode	22.26	24.90	+2.64
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The reasons for the excess and the reason for its remaining uncovered are awaited from the Controlling Officer.

GRANT No. XX—PUBLIC HEALTH

		<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>				
Original	25,000	25,000	..	—25,000
Supplementary	..			
Amount surrendered during the year (31st March, 1967)				20,000
<i>Voted—</i>				
Original	2,73,08,600	2,73,08,700	2,29,30,896	—43,77,804
Supplementary	100			
Amount surrendered during the year (31st March, 1967)				30,26,000

Notes and Comments

- (i) Against the saving of Rs. 43.78 lakhs in the voted section, only an amount of Rs. 30.26 lakhs was surrendered, and that too, on the last day of the financial year.
- (ii) The saving which formed 16% of the voted grant occurred mainly under the following group heads:—

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess + Saving—</i>
	(In lakhs of rupees)		
(1) (a) (vi) Rural Sanitation—			
A. Centres under the control of the Director of Health Services (Voted)			
O.	16.96		
R.	—6.76	10.20	10.51
			+0.31

The net saving of Rs. 6.45 lakhs forming 38% of the original provision was stated to be due mainly to unfilled vacancies owing to non-availability of qualified personnel.

GRANT No. XX—PUBLIC HEALTH—*Concl'd.*

<i>Group head</i>		<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess+ Saving—</i>
		(In lakhs of rupees)		
(2) (a) (viii) Primary Health Units and Health Centres—				
A. Centres under the control of the Director of Health Services				
O.	83.52			
R.	—30.63	52.89	53.39	+0.50

The net saving of Rs. 30.13 lakhs forming 36% of the original provision was stated to be due mainly to (i) taking over by the Health Services Department of less number of Primary Health Centres than anticipated and extension of stage I period of most of the Blocks (Rs. 26.62 lakhs) and (ii) reappropriation to other group heads of the lump provision intended for revision of pay scales (Rs. 3.85 lakhs).

The saving under this group head occurred for the sixth successive year.

(3) (a) (x) Maternity and Child Welfare—A. Centres under the control of the Director of Health Services				
O.	6.58			
R.	—2.06	4.52	4.29	—0.23

The total saving of Rs. 2.29 lakhs forming 35% of the original provision was stated to be due to unfilled vacancies owing to non-availability of qualified personnel.

(4) (a) (xvii) (3) I—Training of Auxiliary Nurses/Midwives				
O.	3.18			
R.	—1.78	1.40	1.26	—0.14

The total saving of Rs. 1.92 lakhs forming 60% of the original provision was stated to be due mainly to non-admission of candidates for training of additional Auxiliary Midwives and non-starting of training of Emergency Nursing Aids.

(5) (a) (xvii) (6) B. Family Planning Centres				
O.	93.64			
R.	—3.30	90.34	80.57	—9.77

The total saving of Rs. 13.07 lakhs forming 14% of the original provision was stated to be due mainly to unfilled vacancies and non-purchase of contraceptives.

GRANT No. XXI—PUBLIC HEALTH ENGINEERING

		<i>Total Grant or Appropriation</i>	<i>Actual Expenditure</i>	<i>Excess + Saving—</i>
		Rs.	Rs.	Rs.
MAJOR HEAD—				
30. PUBLIC HEALTH				
Charged—				
Original	10,000	10,000	42	—9,958
Supplementary	..			
Amount surrendered during the year				Nil
Voted—				
Original	1,79,72,100	1,85,03,600	2,43,84,365	+ 58,80,765
Supplementary	5,31,500			
Amount surrendered during the year (28th and 30th March, 1967)				3,85,900

Notes and Comments

- (i) The expenditure exceeded the voted provision by Rs. 58,80,765; this requires regularisation.

In the preceding 5 years also the expenditure exceeded the voted provision by Rs. 31.85 lakhs in 1961-62, Rs. 35.06 lakhs in 1962-63, Rs. 28.75 lakhs in 1963-64, Rs. 67.87 lakhs in 1964-65 and Rs. 1,52.52 lakhs in 1965-66.

- (ii) (a) The excess occurred mainly due to additional expenditure amounting to Rs. 61.37 lakhs under "(e) (v) Suspense—Debit" (Provision: Rs. 1.00 lakhs and expenditure Rs. 1,61.37 lakhs). This was due mainly to adjustment of debits amounting to Rs. 42.48 lakhs advised by the Accountant General in previous years and purchase of more materials for various Divisions than anticipated.

The excess occurred for the sixth year in succession. The excesses in the previous years ranged between Rs. 32.50 lakhs and Rs. 1,50.57 lakhs.

GRANT No. XXI—PUBLIC HEALTH ENGINEERING—Contd

(b) Two other cases of excesses are indicated below:—

Sl. No.	Group head	Provision	Excess	Reasons and remarks
(In lakhs of rupees)				
1	(a)(xix)C. Executive— I. Water Works and Drainage	16.44	1.55	Due to (i) increased expenditure on rent, pay of menials, telephone charges and current charges, (ii) absorption of 19 Watchers, Gardeners and Sweepers into contingency establishment and (iii) revision of pay scales and dearness allowance.
2	(e)(ii)C. 6. Maintenance of water supply installations of Panchayats	3.00	2.00	Due to increased expenditure on the maintenance of water supply installations of panchayats.

In the previous year also, the expenditure exceeded the provision by Rs. 2.78 lakhs under the former group head and Rs. 1.78 lakhs under the latter.

(iii) The excesses were partly counterbalanced by savings under other group heads, the more important of which are mentioned below:—

Sl. No.	Group head	Provision	Saving (and its percentage to provision)	Reasons and remarks
(In lakhs of rupees)				
1	(b)6.II(i) Contribution to Corporation and Municipal Councils for slum clearance	3.75	3.75 (100%)	The Municipal Councils have not forwarded schemes eligible for the grant.
2	(b)6.II(ii) Contributions to Corporation and Municipal Councils for Town Improvement and Town Planning	6.00	1.15 (19%)	Due to non-sanctioning of grant owing to non-completion of the scheme by the Municipal Councils and Corporations.

(iv) *Suspense Accounts*:—The expenditure under this Grant includes an amount of Rs. 1,61.37 lakhs under the group head 'Suspense' (Group head (e)(v) Suspense—Debit). The nature of transactions recorded under 'Suspense' is explained in note (v) below the Appropriation Accounts of Grant No. XXXIII—Public Works.

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

An analysis of the 'Suspense' transactions accounted for in this Grant during 1966-67 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, 1966</i>	<i>Debits</i>	<i>Credits</i>	<i>*Balance as on the 31st March, 1967</i>
(In lakhs of rupees)				
Purchases**	—24.89	6.07	0.45	—19.27
Stock	1,05.06	1,52.56	1,19.77	1,37.85
Miscellaneous Public Works Advances	14.15	2.74	3.69	13.20
Total	94.32	1,61.37	1,23.91	1,31.78

GRANT No. XXII—AGRICULTURE—(ALL VOTED)

		<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess + Saving—</i>
		Rs.	Rs.	Rs.
MAJOR HEAD—				
31. AGRICULTURE				
Original	4,10,82,600	4,10,82,600	4,03,75,071	—7,07,529
Supplementary	..			
Amount surrendered during the year				Nil

The expenditure shown above does not include an amount of Rs. 16,522 met out of an advance from the Contingency Fund sanctioned in March, 1967, which remained unrecovered to the Fund by authorisation of the Legislature before the close of the year.

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

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

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

Notes and Comments

- (i) Provision was not utilised wholly or to a substantial extent under the following group heads; the savings were partly counterbalanced by excesses under other group heads, more important among which are given in note (iii) below:—

Sl. No.	Group head	Provision	Saving (and its percentage to provision)	Reasons and remarks
		(In lakhs of rupees)		
1	(a)III.B. Reorganisation of the Directorate	2.00	2.00 (100%)	Due to non-sanctioning of reorganisation of the Department consequent on the formation of the Administrative Reforms and Economy Committee.
2	(d)(x)1. D. Subsidised sale of lime and lime products	9.50	3.10 (33%)	Due to (i) less demand from ryots for lime products (Rs. 1.60 lakhs) and (ii) less supply of lime and lime products by the distributing agency and non-receipt of invoices for the articles supplied (Rs. 1.50 lakhs).
3	(d)(x)3. Spraying for control of coconut diseases	32.25	11.53 (36%)	Due to debiting of the expenditure on purchase of pesticides under '(d)(x) 6. Plant Protection and Control of pests and diseases.'
4	(d)(x)6.C. Prophylactic treatment (Plant protections) in selected areas	2.41	2.41 (100%)	Due mainly to late receipt of sanction for the scheme.
5	(d)(x)14. Cultivation of Medicinal Plants	3.08	1.36 (44%)	Due mainly to less area of land brought under cultivation.
6	(d)(x)20. Pilot Project Scheme for liming in Acid Soils of Kerala	3.50	3.50 (100%)	Due to post budget decision not to implement the scheme as another scheme for giving 50% subsidy to soil conditioners was already under implementation.
7	(c)(v)4. D(v) Other I.C.A.R. schemes (Lump provision)	1.00	1.00 (100%)	Due to non-sanctioning of new schemes.
8	(c)(v)5. A. Research on Rice	6.19	1.66 (27%)	Reasons for saving are awaited.

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

Sl. No.	Group head	Provision	Saving (and its percentage to provision)	Reasons and remarks
		(In lakhs of rupees)		
9	(e)(v)27. Scheme for the studies on the improvement of waste lands affected by salinity and alkalinity	1.26	1.26 (100%)	Due to non-sanctioning of the scheme by the Indian Council of Agricultural Research.
10	(f)III. U. General development of the Agricultural College and Research Institute	3.35	3.35 (100%)	Due to non-receipt of approval of the Indian Council of Agricultural Research for the scheme.
11	(f)III.Y. Lump provision for establishment of a Post-Graduate division of Plantation Crops	1.00	1.00 (100%)	Due to non-finalisation of the scheme by the Rubber Board.
12	(g)B(2) Reorganisation of the Engineering Wing	1.54	1.48 (96%)	Due to non-appointment of staff and less expenditure on the purchase of boring sets than anticipated.
13	(g)B(3) Demonstration and popularisation of improved agricultural implements	1.60	1.01 (63%)	Due mainly to non-appointment of full complement of staff and non-completion of purchase of implements.
14	(g)B(5) Purchase of tractors and bulldozers for hiring to cultivators	10.08	5.19 (51%)	(i) Non-purchase of tractors due to non-allocation of foreign exchange (Rs. 3.10 lakhs) and (ii) non-appointment of staff (Rs. 0.46 lakh). Reasons for the balance saving of Rs. 1.63 lakhs are awaited.
15	(g)B(6) River pumping units	1.98	1.65 (83%)	Reasons for the saving are awaited.
16	(g)B(7) Scheme for tapping and survey of ground water resources and installation of filter point tube wells in selected areas	2.00	2.00 (100%)	Due to non-finalisation of the scheme owing to frequent revision as per directions from the Government of India.
17	(j)(viii)(1)D. Central Seed Collection	2.19	1.06 (48%)	Due mainly to non-purchase of a truck.

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

Sl. No.	Group head	Provision	Saving (and its percentage to provision) (In lakhs of rupees)	Reasons and remarks
18	(j)(viii)(3)A. Raising disease-free suckers and control of Bunchy top diseases	3.00	1.57 (52%)	Mainly due to non-carrying out of all the operations proposed under the scheme owing to unfavourable climatic conditions.
19	(j)(viii)(14)D(iii) Mobile Food and Nutrition Extension Unit	1.00	1.00 (100%)	Due to post budget decision not to implement the scheme during the year.
20	(j)(viii)(17) Intensive Rice Cultivation	7.00	5.93 (85%)	Due mainly to late receipt of sanction for the implementation of the scheme.
21	(j)(viii)(29) Scheme for subsidy for construction of pump sites in Kuttanad	3.00	3.00 (100%)	
22	(j)(viii)(30) Scheme for the grant of subsidy for the construction of new wells and tanks	5.00	2.19 (44%)	Due mainly to less demand from agriculturists for grant of subsidy.
23	(j)(viii)(31) Scheme for the cultivation of pulses—Subsidy to cultivators	1.75	1.75 (100%)	Due to post budget decision not to give any subsidy to cultivators.
24	(f) III A. Strengthening of Research Institute	5.34	1.38 (26%)	(i) Non-appointment of the full complement of staff (Rs. 0.19 lakh) and (ii) late receipt of sanction for the purchase of steel furniture and late receipt of equipments and Glasswares ordered for (Rs. 0.64 lakh). Reasons for the balance saving of Rs. 0.55 lakh are awaited.

(ii) In the following cases additional provision made by reappropriation on the 30th and 31st March, 1967 proved unnecessary/excessive:—

Group head	Total Grant	Actual Expenditure	Excess + Saving—
(In lakhs of rupees)			
1 (d)(x)(1)A. Subsidy on Fertiliser Manure			
O.	16.40		
R.	1.87	15.51	—2.76

The ultimate saving of Rs. 2.76 lakhs was stated to be due to non-receipt of invoices from the F.A.C.T.,

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

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess+ Saving—</i>
(In lakhs of rupees)			
2 (d)(x)(11)B. Seed Development Scheme			
O.	9.00		
R.	16.13	25.13	19.97 —5.16
The ultimate saving of Rs. 5.16 lakhs was due to non-payment in full of the cost of threshers ordered for and less quantity of seeds procured owing to scarcity of seeds.			
(iii) Under the following group heads additional provision by reappropriation (the bulk of which was made on the 31st March, 1967) proved inadequate:—			
(1) (d)(x)(6)A. Plant Protection Scheme			
O.	13.22		
R.	29.60	42.82	49.41 +6.59
Reasons for the excess and its remaining uncovered are awaited from the Controlling Officer.			
(2) (j)(viii)(15)A. Soil Conservation on Water sheds			
O.	30.00		
R.	16.39	46.39	62.28 +15.89

Government sanctioned an additional expenditure of Rs. 35 lakhs in August, 1966 (Rs. 30 lakhs) and March, 1967 (Rs. 5 lakhs) for contour bunding schemes on agricultural lands. It was indicated in Government orders that additional funds required should be found by diversion of the saving available under the head of development 'Agricultural Production'. However, a provision of Rs. 16.39 lakhs only was reappropriated from the savings available under other group heads, leaving an uncovered excess of Rs. 15.89 lakhs.

(iv) *Expenditure from grants received from outside bodies*

The voted grant included an expenditure of Rs. 5.24 lakhs on certain purposes to be met subsequently from the grants received from the outside bodies indicated below:—

<i>Sl. No.</i>	<i>Name of the Deposit Account</i>	<i>Purpose of the grant</i>	<i>Amount of expenditure pertaining to 1966-67 and previous years debited to the Deposit Account during the year 1966-67</i>	<i>Balance at the credit of the Deposit Account on the 31st March, 1967</i>
			(In lakhs of rupees)	
1	Deposit Account of grants made by the Indian Council of Agricultural Research	Furtherance of agricultural schemes and other allied objects	3.83	0.91

GRANT No. XXII—AGRICULTURE (ALL VOTED)—*Concl'd.*

<i>Sl. No.</i>	<i>Name of the Deposit Account</i>	<i>Purpose of the grant</i>	<i>Amount of expenditure pertaining to 1966-67 and previous years debited to the Deposit Account during the year 1966-67</i> (In lakhs of rupees)	<i>Balance at the credit of the Deposit Account on the 31st March, 1967</i>
2	Deposit Account of grants made by the Indian Central Coconut Committee	Development of coconut growing	0.22	0.35
3	Deposit Account of grants made by the Indian Central Arecanut Committee	Development of arecanut growing	..	0.77
4	Deposit Account of grants made by the Indian Central Spices and Cashewnut Committee	Furtherance of production and research on spices	..	0.43
5	Deposit Account of grants made by the Indian Central Cotton Committee	Development and improvement of cotton	..	0.02
6	Deposit Account of grants made by the Indian Central Oil Seeds Committee	Research on oil seeds	..	0.10

Grants received from these bodies are credited in the first instance to the relevant deposit head in the Deposit Section of the accounts; the actual expenditure incurred on the schemes which are wholly or partly financed by these bodies is initially recorded against the provision made under this Grant (Grant No. XXII—Agriculture). The share of expenditure to be met from the grants is transferred to the respective Deposit Account before the close of the accounts for the year.

Accounts of the transactions under these Deposit Accounts are given in Statement No. 16 of the Finance Accounts, 1966-67.

The adjustments effected during 1966-67 under the deposit heads of accounts as shown above relate mostly to expenditure incurred in previous years. The expenditure incurred in 1966-67 and included in the adjustment amounts to Rs. 0.08 lakh only. The entire expenditure incurred in 1966-67 could not be adjusted due to non-receipt of statements of reconciled expenditure from the Director of Agriculture and of the remittances made by the Indian Council of Agricultural Research, before the accounts of the year were closed. In the preceding 4 years also, similar adjustments could not be carried out in the accounts of the respective years due to non-receipt of statements of reconciled expenditure.

GRANT No. XXIII—FISHERIES

		Total Grant or Appropriation Rs.	Actual Expenditure Rs.	Excess + Saving— Rs.
MAJOR HEAD—				
31. AGRICULTURE				
Charged—				
Original	..	23,600	23,420	—180
Supplementary	23,600			
Amount surrendered during the year				Nil
Voted—				
Original	93,38,400	1,44,60,400	1,50,96,036	+6,35,636
Supplementary	51,22,000			
Amount surrendered during the year				Nil

Notes and Comments

- (i) Although the original provision in the voted section was increased by a supplementary grant of Rs. 51.22 lakhs obtained on the 29th March, 1967, there occurred an excess of Rs. 6,35,636 which requires to be regularised.
- (ii) The excess occurred mainly under the following group heads:—

Sl. No.	Group head	Provision (In lakhs of rupees)	Excess	Reasons and remarks
1	(m)(vii)A. Mechanisation and improvement of Fishing Crafts (Plan)	85.78	3.48	Due mainly to adjustment of customs charges and cost of timber relating to previous years in March, 1967 accounts. (Due to reappropriation of Rs. 3.75 lakhs to other heads, the final excess under the group head rose to Rs. 7.23 lakhs).
2	(m)(vii)F. Supply of Fishery requisites—Voted	7.50	1.93	Due mainly to (i) adjustment of customs duty for nylon twisting machine and fishery net making machinery in March, 1967 accounts (Rs. 1.55 lakhs) and (ii) rise in cost of machinery due to devaluation of Rupee (Rs. 0.42 lakh).

GRANT No. XXIII—FISHERIES—Contd.

<i>Sl. No.</i>	<i>Group head</i>	<i>Provision</i>	<i>Excess</i>	<i>Reasons and remarks</i>
(In lakhs of rupees)				
3	(m)(vii)I. Ice plants, cold storages and transport vehicles	11.46	3.33	Due mainly to (i) adjustment of customs duty for the material imported during 1965-66 and payment of cost of machinery for (a) hundred ton ice plant, (b) ice plant and cold storages at Kasargode, Alleppey and Azhikode and (c) simple storages at Trichur, Kottayam and Chengannur (Rs. 2.66 lakhs) and (ii) carrying out freezing operation at Calicut ice plant departmentally till June, 1966 (Rs. 1.11 lakhs).
4	(m)(vii)Q. Additional Mechanised Fishing Boats	Nil	9.73	Due to incurring expenditure on spill over part of the scheme 'Mechanisation of Fishing Boats' sanctioned by the Government of India in February, 1967.

(iii) The excesses were partly counterbalanced by substantial savings 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	(m)(iv) P.reservation and transport	5.34	2.91 (54%)	Due mainly to transfer of Commercial Institutions to the Kerala Fisheries Corporation with effect from 15th June, 1966.
2	(m)(v)A. Administration—Technical Personnel and Experts	1.63	1.11 (68%)	
3	(m)(v)B. Fisheries	3.29	2.28 (69%)	
4	(m)(vii)V. Technical School for Fishermen Children	2.00	1.64 (82%)	Due mainly to late receipt of sanction for the acquisition of land (February, 1967).

GRANT No. XXIII—FISHERIES—*Concl'd.*

Sl. No.	Group head	Provision	Saving (and its percentage to provision)	Reasons and remarks
		(In lakhs of rupees)		
5	(m)(vii) R. Ice Plants and Storage	1.62	1.02 (63%)	A supplementary grant of Rs. 1.62 lakhs was obtained on the 29th March, 1967 to meet spill over expenditure on the scheme "Additional Ice Plants and Cold Storages", sanctioned by Government of India under the crash programme. The reason for the saving was stated to be non-completion of works by Public Works Department due to non-receipt of tenders, difficulty in acquiring the site selected and delay in getting electric connections.
6	(m)(i) Fisheries proper— Voted	7.80	1.35 (17%)	Due mainly to the fact that the expenditure on account of revision of pay scales under other group heads for which lump provision (Rs. 1.86 lakhs) was made under this head was met out of of the savings available under the respective group heads.

GRANT No. XXIV—RURAL DEVELOPMENT (ALL VOTED)

		Total Grant	Actual	Excess +
		Rs.	Expenditure	Saving—
			Rs.	Rs.
MAJOR HEAD—				
32. RURAL DEVELOPMENT				
Original	57,24,800	57,24,800	57,72,418	+47,618
Supplementary	..			
Amount surrendered during the year (28th March, 1967)				200

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

Notes and Comments

- (i) The expenditure exceeded the grant by Rs. 47,618, which requires to be regularised.
- (ii) (a) The excess occurred mainly under the head of account "(b) 5. Maintenance and improvements of village roads" (Provision: Rs. 9,50,000; Excess: Rs. 1,56,988) due to payment of grant for the maintenance of 643 miles of village roads transferred to Panchayats from Public Works Department.
- (b) The excess was partly counterbalanced by small savings under other group heads.

GRANT No. XXV—ANIMAL HUSBANDRY

		Total Grant or Appropriation Rs.	Actual Expenditure Rs.	Excess + Saving— Rs.
MAJOR HEAD—				
33. ANIMAL HUSBANDRY				
Charged—				
Original	4,000	4,000	..	—4,000
Supplementary	..			
Amount surrendered during the year (30th March, 1967)				4,000
Voted—				
Original	1,16,57,800	1,19,57,900	1,39,09,884	+19,51,984
Supplementary	3,00,100			
Amount surrendered during the year				Nil

Notes and Comments

- (i) Although the provision in the voted section was increased by a supplementary grant amounting to Rs. 3 lakhs, obtained on 29th March, 1967, there occurred an excess of Rs. 19,51,984, which requires to be regularised.
- (ii) In 1965-66 also, the expenditure exceeded the voted provision by Rs. 12,92,164.

GRANT No. XXV—ANIMAL HUSBANDRY—Contd.

(iii) Excesses of comparatively large amounts occurred under the following group heads; the excesses were partly offset by savings under other group heads, more important among which are given in note (iv) below:—

<i>Sl. No.</i>	<i>Group head</i>	<i>Provision</i>	<i>Excess</i>	<i>Reasons and remarks</i>
(In lakhs of rupees)				
1	(e)(iii) Poultry Development— A. Poultry Farms	3.65	1.47	Due mainly to increase in feeding charges.
2	(e)(iii)D. Intensive Poultry Development Blocks, Muvattupuzha and Trivandrum	3.19	8.07	Provision was not made to accommodate the gross expenditure met from Revolving Funds, constituted for the speedy and smooth implementation of the schemes.
3	(e)(vii)III. D. Egg Marketing (Crash programme)	0.81	3.53	
4	(g)(xiv) Manufacture of ready to feed balanced feeds	1.51	8.84	
5	(e)(iv) Dairy Development A. Dairy Farms	7.37	2.60	Due to increased expenditure under 'pay of menials' on account of revision of pay scales and feeding charges of animals.
6	(e)(vii)III.A. Poultry Farms and Applied Nutrition Programme	4.20	3.15	Due mainly to increase in feeding charges of poultry and maintenance charges of vehicles.
7	(e)(vii)III.E. Propagation of high yielding breed of poultry	Token	1.09	A token provision was obtained in December, 1966 for the estimated expenditure of Rs. 2 lakhs on the scheme expecting that the entire expenditure could be met from savings within the grant. Although the expenditure was covered by reappropriation, there was actually no saving in view of the overall excess over the grant.

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

<i>Sl. No.</i>	<i>Group head</i>	<i>Provision</i>	<i>Excess</i>	<i>Reasons and remarks</i>
(In lakhs of rupees)				
8	(g)(i) Key farm centres	7.73	2.12	Due to (i) increased expenditure on pay of menials, office expenses and maintenance of jeeps and bulls (Rs. 1.80 lakhs) and (ii) revision of pay scales of staff (Rs. 0.32 lakh).
9	(g)(xv) VII. F. Tenth quinquennial Livestock Census, 1966	3.93	1.04	Due mainly to revision of pay scales of staff and increased expenditure on payment of remuneration to enumerators.

(iv) 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>
(In lakhs of rupees)				
1	(b)(iii) D. Eradication of rinder pest	3.82	1.59 (42%)	(i) Posting of officers drawing less pay, (ii) limiting of new purchase of medicines and equipment to actual requirement, (iii) non-purchase of vehicles and (iv) non-starting of new check posts and less expenditure on maintenance of vehicles.
2	(e)(vii) IV.F. Establishment of cattle breeding farms and applied nutrition	2.40	2.40 (100%)	Due to late receipt of sanction from the Government.
3	(g)(xv) V. Establishment of Indo Swiss Project for cattle breeding and dairy development	12.00	1.93 (16%)	Due to non-adjustment in full of customs duty (Rs. 1.73 lakhs) and unfilled vacancies (Rs. 0.20 lakh).
4	(g)(xv) VI. Expansion of key village blocks	2.45	2.45 (100%)	Due to postponement of the scheme.

GRANT No. XXVI—CO-OPERATION

		<i>Total Grant or Appropriation</i>	<i>Actual Expenditure</i>	<i>Excess + Saving—</i>
		Rs.	Rs.	Rs.
MAJOR HEAD—				
34. CO-OPERATION				
Charged—				
Original	500	500	..	—500
Supplementary	..			
Amount surrendered during the year				Nil
Voted—				
Original	68,73,500	86,83,500	83,71,017	—3,12,483
Supplementary	18,10,000			
Amount surrendered during the year (31st March, 1967)				42,700

Notes and Comments

- (i) The saving in the voted grant occurred mainly under the group head “(c)(ii) E.1. Revitalisation of Small Sized Societies” (Rs. 1.20 lakhs—99.6% of the provision) due to non-approval of the detailed rules governing the selection of societies for payment of assistance and “(b)(ii) A. Co-operative Administration” (Rs. 1.97 lakhs—56% of the provision) due to unfilled vacancies.

(ii) *State Agricultural Credit (Relief and Guarantee) Fund*

This fund is intended to provide for expenditure on grants to co-operative credit institutions for bad debts, for recoupment of losses sustained by such institutions on account of loans granted in economically backward areas, etc., and is credited with contributions from revenues. The contributions when made are debited to the Major head “34. Co-operation” against provision made in the budget.

During the year, an amount of Rs. 4 lakhs was credited to the fund. The balance at the credit of the fund as on 31st March, 1967, was Rs. 7 lakhs. No expenditure has been incurred from the fund since its inception, nor any amount invested in Government securities as required by the rules governing the fund.

An account of the transactions of the fund is given in Statement No. 16 of the Finance Accounts, 1966-67.

GRANT No. XXVI—CO-OPERATION—*Concl'd.*(iii) *Subsidies paid by Government to non-Government bodies*

The expenditure under the Grant includes subsidies amounting to Rs. 9.22 lakhs disbursed to co-operative institutions. The particulars of subsidies are given below:—

<i>Category of institution (and number)</i>	<i>Amount</i> (In lakhs of rupees)	<i>Purpose of subsidy</i>
Service Co-operative banks and Land Mortgage Banks (30); Consumer Stores and Wholesale Stores (40); Marketing and Processing Societies (29); Joint Farming Societies (42); Labour Contract Societies (16); and other Service Societies (58)	3.91	Managerial subsidy.
Service Co-operatives (48); Co-operative Banks (20) and Processing and Marketing Societies (7)	2.44	Construction of godowns.
Kerala State Co-operative Union	1.58	Member Education Programme and Subordinate Personnel Training Scheme.
Co-operative Marketing Societies (13)	1.20	For enabling the societies making outright purchase of agricultural produce, to create a special Price Fluctuation Fund.
Taluk Co-operative Unions (7)	0.03	For co-operative education and propaganda.
Joint farming societies (3) and Milk Supplies Society (1)	0.06	For construction of common milk shed, cattle shed, etc.

GRANT No. XXVII—INDUSTRIES

	<i>Total Grant or Appropriation</i> Rs.	<i>Actual Expenditure</i> Rs.	<i>Excess + Saving—</i> Rs.
MAJOR HEAD—			
35. INDUSTRIES			
Charged—			
Original 6,000	5,13,400	5,13,614	+214
Supplementary 5,07,400			
Amount surrendered during the year			Nil
Voted—			
Original 1,15,17,400	1,21,77,400	1,02,15,906	—19,61,494
Supplementary 6,60,000			
Amount surrendered during the year (31st March, 1967)			17,39,600

GRANT No. XXVII—INDUSTRIES—Contd.

Notes and Comments

- (i) The expenditure exceeded the charged appropriation by Rs. 214, which requires to be regularised. The excess occurred mainly under the head '(a)(viii) I. Second Ship Building Yard—Land Acquisition Charges'.
- (ii) The saving in the voted section was about three times the supplementary grant. Had the requirements been assessed accurately, the supplementary grant of Rs. 6.50 lakhs obtained on 29th March, 1967 could have been avoided.
- (iii) Under the following group heads, provision remained unutilised wholly or to a substantial extent:—

Sl. No.	Group head	Provision	Saving (and its percentage to provision)	Reasons and remarks
			(In lakhs of rupees)	
1	(a) (vi) 2. Bleaching and Calendering Plant	1.60	1.06 (66%)	Due mainly to (i) non-adjustment of depreciation charges to the Depreciation Reserve Fund as commercial accounting was not introduced (Rs. 0.64 lakh) and (ii) less purchase of stores and raw material (Rs. 0.27 lakh).
2	(b) V (ii) K. Glass Utility Articles	1.84	1.10 (60%)	Due mainly to non-completion of glass melting furnace due to non-receipt of special bricks from Bird and Company.
3	(b) V (ii) U. Tool Room	5.00	3.16 (63%)	Due to (i) non-purchase of machinery, non-completion of construction of building and non-appointment of the full complement of staff for the unit at Umayanallur (Rs. 2.27 lakhs) and (ii) transfer of the unit at Trivandrum to a private party (Rs. 0.89 lakh).
4	(b) V (ii) Z. Common Facility Centres	3.50	2.06 (59%)	Mainly due to non-purchase of certain raw material which required import licence.

GRANT No. XXVII—INDUSTRIES—Contd.

Sl. No.	Group head	Provision	Saving (and its percentage to provision)	Reasons and remarks
(In lakhs of rupees)				
5	(b) V (ii) DD. Small Scale Production Centres	4.00	3.65 (91%)	Due to non-comple- tion of construction of building and purchase of machinery owing to late receipt of sanction for the schemes.
6	(b) V (ii) GG. Schemes in N.E.S. Blocks	5.00	4.51 (90%)	
7	(b) V (v) C. Common Service Facility Centres	7.25	5.29 (73%)	Due to non-imple- mentation of a group of schemes viz., (i) Ice Plant and Cold Storage, Alleppey owing to delay in construction of build- ings entrusted to the Small Industries Cor- poration, (ii) Poultry Development Centres at Alleppey and Kozhikode and the Horticultural Unit, Kozhikode due to post-budget decision to abandon the schemes on the ground that they fell within the purview of Animal Husbandry and Agricul- ture Departments res- pectively, (iii) Glass- ware Unit and Small Scale Engineering Unit, Kozhikode as the Project Advisory Committee and the State Advisory Com- mittee recommended not to implement these schemes during the year. In the previous year also, the saving under this head was 83% of the provision.
8	(b) V (v) E. Assistance to Co-operatives in the project area	1.00	1.00 (100%)	Due to non-payment of grants to Co-operative Societies owing to non- finalisation of rules governing the payment of grants.

GRANT No. XXVII—INDUSTRIES—*Concl'd.*

<i>Sl. No.</i>	<i>Group head</i>	<i>Provision</i>	<i>Saving (and its percentage to provision)</i>	<i>Reasons and remarks</i>
		<i>(In lakhs of rupees)</i>		
9	(e) (ii) N. Export Promotion of Handloom textiles	1.00	1.00 (100%)	The scheme was not executed as per the decision of the Handloom Board.

(iv) Subsidies paid by Government to non-Government bodies

The expenditure under the voted grant includes a sum of Rs. 1.27 lakhs disbursed as subsidy to Kerala State Co-operative Bank and District Co-operative Banks—Rs. 0.90 lakh for enabling the banks to recoup loss of interest on credit accommodation to Handloom Weavers' Co-operative Societies and Rs. 0.37 lakh for meeting the pay and allowances of Bank Inspectors appointed under the Reserve Bank of India Scheme for handloom finance.

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

		<i>Total Grant or Appropriation</i>	<i>Actual Expenditure</i>	<i>Excess + Saving—</i>
		Rs.	Rs.	Rs.
MAJOR HEAD—				
37. COMMUNITY DEVELOPMENT PROJECTS, NATIONAL EXTENSION SERVICE AND LOCAL DEVELOP- MENT WORKS				
Charged—				
Original	..	12,100	12,070	—30
Supplementary	12,100			
Amount surrendered during the year				Nil
Voted—				
Original	2,97,11,100	3,11,48,100	3,05,78,478	—5,69,622
Supplementary	14,37,000			
Amount surrendered during the year (31st March, 1967)				12,91,400

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

Notes and Comments

- (i) The voted provision was not utilised to a substantial extent under the following group heads; the savings were partly counterbalanced by excesses under other group heads, the more important among which are given in note (iii) below:—

Sl. No.	Group head	Provision	Saving (and its percentage to provision)	Reasons and remarks
			(In lakhs of rupees)	
1	A (c) Animal Husbandry and Agricultural Extension (i) Expenditure met from Loan Funds	9.00	2.17 (24%)	Reasons for the saving are awaited. The savings under this group head in the preceding 4 years ranged between 22% and 65%.
2	A (d) Irrigation (ii) Expenditure met from funds other than Loan	6.00	2.12 (35%)	A saving of Rs. 1.48 lakhs was stated to be due to less number of schemes implemented out of non-loan funds. Reasons for the balance saving of Rs. 0.64 lakh are awaited from the Controlling Officer. In 1964-65 and 1965-66 the savings under this group head were 41% and 32% of the provision respectively.
3	C. I (b) Water Supply	39.78	10.21 (26%)	Reasons for the saving are awaited.
4	C. III. Integrated Child Welfare Project	9.88	7.90 (80%)	Mainly due to non-finalisation of the scheme by the Government of India, for conversion of 5 extension projects into family and child welfare projects (Rs. 7.81 lakhs).
5	D (a) (ii) II. E. Gram-Sevaks' Training Centre, Peroorkada	1.61	1.47 (91%)	Due to abolition of the Gramsevaks' Training Centre, Peroorkada.
6	D (a) (ii) III. Works 2. Construction of buildings—Gram Sevaks' Training Centre, Peroorkada	1.40	1.39 (99.8%)	

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

- (ii) In the group head mentioned below, the amount withdrawn by reappropriation/surrender on the 31st March, 1967, proved excessive:—

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess + Saving—</i>
	(In lakhs of rupees)		
D (a) (ii) III. 6. Construction of buildings for Family Planning Sub Centres			
O.	25.00		
R.	—17.95	7.05	11.15
			+4.10

Out of the anticipated saving of Rs. 17.95 lakhs, a saving of Rs. 13.85 lakhs was stated to be due mainly to (i) difficulty in getting free surrender of lands, (ii) non-selection of sites, (iii) late receipt of estimates and non-receipt of technical sanction from the Public Works Department and (iv) non-taking up of works in some cases by the nominees. Balance saving of Rs. 4.10 lakhs and the ultimate excess of Rs. 4.10 lakhs were stated to be due to excessive surrender of funds.

- (iii) Funds provided by reappropriation on the 31st March, 1967, proved inadequate in the following cases:—

(1) A (e) Health and Rural Sanitation—Expenditure met from funds other than loan				
O.	9.15			
R.	0.85	10.00	12.27	+2.27
(2) A (f) Education—Expenditure met from funds other than loan				
O.	3.50			
R.	0.50	4.00	5.56	+1.56
(3) A (g) Social Education—Expenditure met from funds other than loan				
O.	2.50			
R.	0.70	3.20	4.77	+1.57

**GRANT No. XXVIII—COMMUNITY DEVELOPMENT PROJECTS,
NATIONAL EXTENSION SERVICE AND LOCAL
DEVELOPMENT WORKS—Concd.**

<i>Group head</i>		<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess + Saving—</i>
		<i>(In lakhs of rupees)</i>		
(4) A (h) Communications— Expenditure met from funds other than loan— Voted				
O.	7.00			
R.	0.75	7.75	9.87	+2.12
(5) B. National Extension Service— Recurring expenditure on personnel retained on N.E.S. Pattern (Non-Plan)				
O.	71.40			
R.	5.36	76.76	78.94	+2.18

Reasons for the excesses and their remaining uncovered are awaited from the Controlling Officer.

GRANT No. XXIX—LABOUR AND EMPLOYMENT

		<i>Total Grant or Appropriation Rs.</i>	<i>Actual Expenditure Rs.</i>	<i>Excess + Saving— Rs.</i>
MAJOR HEADS—				
28. EDUCATION				
38. LABOUR AND EMPLOYMENT				
Charged—				
Original	500			
Supplementary	..	500	..	—500
Amount surrendered during the year				Nil
Voted—				
Original	88,40,500			
Supplementary	9,71,500	98,12,000	1,01,32,678	+3,20,678
Amount surrendered during the year (31st March, 1967)				10,000

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

- (i) Although the original provision in the voted grant was increased by a supplementary grant of Rs. 9.72 lakhs obtained on the 29th March, 1967, there occurred an excess of Rs. 3,20,678, which requires to be regularised.
- (ii) (a) The excess occurred mainly under the group heads '28. E(b) (i) E. IX—Industrial Training Institute, Alleppey, (Provision: Rs. 2,32,400; Excess: Rs. 1,15,612) and '28. E (b) (i) E. XI.—Industrial Training Institute, Kalamassery' (Provision: Rs. 5,29,700; Excess: Rs. 1,23,069) due mainly to adjustment of the cost of machines and tools and equipment for which provision had not been made.
- (b) Excesses of comparatively small amounts occurred under the following group heads:—

<i>Sl. No.</i>	<i>Group head</i>	<i>Provision Rs.</i>	<i>Excess Rs.</i>
1	28. E(b) (i) B. Industrial Training Institutes	31,87,500	76,531
2	28. E(b) (i) E. III. Industrial Training Institute, Dhanuvachapuram	2,34,600	58,073
3	28. E(b) (i) E. IV. Industrial Training Institute, Chalakudy	4,59,100	44,386
4	28. E(b) (i) E. VI. Industrial Training Institute, Cannanore	1,65,300	46,871
5	28. E(b) (i) E. VIII. Industrial Training Institute, Quilon	2,85,700	69,399
6	28. E(b) (i) E. X. Industrial Training Institute, Kottayam	3,82,900	69,068

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

- (iii) In the following case, reduction of provision by reappropriation on the 29th March, 1967 proved excessive:—

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess + Saving—</i>
<i>(In lakhs of rupees)</i>			
28. E(b) (i) E. VII. Industrial Training Institute, Palghat			
O.	4.71		
S.	2.25		
R.	—1.86	5.10	6.30
			+1.20

It was stated that the reduction was made as the tools and equipment ordered for were not expected to be received during the year.

The eventual excess was stated to be due to unanticipated adjustment of the cost of tools and equipment.

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

- (iv) *Expenditure from grants received from outside bodies:*—The expenditure under the grant includes an amount of Rs. 31 met from the Deposit Account of grants received from the Rubber Board, which has been created for the welfare of rubber plantation labour.

Grants received from the Rubber Board are placed in the Deposit Account. The expenditure on the schemes which are fully financed by the Board is directly debited to the Deposit Account. 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 Deposit Account.

The balance at the credit of the Deposit Account as on the 31st March, 1967 was Rs. 2,125. An account of the transactions under this Deposit Account is given in Statement No. 16 of the Finance Accounts for 1966-67.

- (v) *Expenditure from Kerala Mining Area Welfare Fund:*—The expenditure under the Grant includes an amount of Rs. 16,718 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, 1967 was Rs. 37,162. An account of the transactions of the fund is given in Statement No. 16 of the Finance Accounts for 1966-67.

GRANT No. XXX—HARIJAN WELFARE

		<i>Total Grant or Appropriation</i>	<i>Actual Expenditure</i>	<i>Excess + Saving—</i>
		Rs.	Rs.	Rs.
MAJOR HEAD—				
39. MISCELLANEOUS SOCIAL AND DEVELOPMENTAL ORGANISATIONS				
<i>Charged—</i>				
<i>Original</i>	15,000	35,000	32,087	—2,913
<i>Supplementary</i>	20,000			
<i>Amount surrendered during the year</i>				<i>Nil</i>

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

		<i>Total Grant or Appropriation</i>	<i>Actual Expenditure</i>	<i>Excess + Saving—</i>
		Rs.	Rs.	Rs.
Voted—				
Original	1,97,80,400	2,06,80,400	2,00,73,458	—6,06,942
Supplementary	9,00,000			
Amount surrendered during the year (31st March, 1967)				1,54,900

The voted expenditure shown above does not include an amount of Rs. 48,00,000 met by an advance from the Contingency Fund obtained in March, 1967 which remained unrecovered to the Fund till the close of the financial year.

Notes and Comments

Substantial savings 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	(d) 3 (ii) A. II I. Multipurpose Tribal Blocks	5.00	2.47 (49%)	Due to poor response from contractors to take up the construction works and other administrative difficulties. In 1964-65 and 1965-66, the savings under the group head were 39% and 40% respectively.
2	(d) 3 (ii) B. II (ii) Grant to Local Bodies for purchase of Hand Carts and Wheel Barrows	1.50	1.22 (81%)	Reasons for the saving are awaited from the Controlling Officer.
3	(d) 3 (iii) B. II. Education	8.97	4.54 (50%)	Due mainly to late receipt of Government orders for implementation of the scheme of supply of midday meals in the Welfare Schools by the Education Department, delay in getting rice permits and other practical difficulties.

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

		Total Grant	Actual Expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
MAJOR HEAD—				
39. MISCELLANEOUS SOCIAL AND DEVELOPMENTAL ORGANISATIONS				
Original	61,77,300	61,77,400	43,83,264	—17,94,136
Supplementary	100			
Amount surrendered during the year (28th and 31st March, 1967)				16,61,200

Notes and Comments

- (i) The saving (29% of the total provision) was mainly accounted for by non-utilisation of the entire provision made under the group heads “(b) (xiii) 36. Institution of Complete Area Enumeration System” (Rs. 10 lakhs) and “(b) (xiii) 37. Reorganised Land Utilisation Survey” (Rs. 4.50 lakhs) for want of administrative sanction from Government for implementation of the schemes. It was stated that the schemes were interconnected and the manner of their implementation was being examined in detail.
- (ii) The provision made under the group heads mentioned below was not utilised to a substantial extent:—

Group head		Total Grant	Actual Expenditure	Excess + Saving—
(In lakhs of rupees)				
(1) (b) (i) A. Registration of births and deaths				
O.	4.26			
R.	—2.36	1.90	1.90	..

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

- (2) (f) Tourist Organisation
E. Schemes under the Five Year Plans

O.	4.35			
R.	—1.95	2.40	1.55	—0.85

The total saving of Rs. 2.80 lakhs was stated to be due mainly to (i) non-payment of final bills in respect of production of a film on South India and printing of pictorial post cards (Rs. 1.33 lakhs), (ii) abandonment of certain schemes of tourist publicity such as celebration of Onam Festival for promotion of Home Tourism, assistance to clubs and travel agents and conducted tours, as decided at the Conference of Chief Ministers (Rs. 0.65 lakh) and (iii) non-purchase of an imported car, furniture for tourist bungalows and spare parts for a tourist coach (Rs. 0.63 lakh).

GRANT No. XXXII—IRRIGATION

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

MAJOR HEADS—

43. IRRIGATION, NAVIGATION,
EMBANKMENT AND DRAINAGE
WORKS (COMMERCIAL)

44. IRRIGATION, NAVIGATION,
EMBANKMENT AND DRAINAGE
WORKS (NON-COMMERCIAL)

Charged—

<i>Original</i>	}	17,800	783	—17,017
<i>Supplementary</i> 17,800				

Amount surrendered during the year

Nil

Voted—

<i>Original</i> 3,75,62,400	}	4,51,40,500	5,09,74,732	+58,34,232
<i>Supplementary</i> 75,78,100				

Amount surrendered during the year

Nil

Notes and Comments

- (i) (a) Although the original provision in the voted section was increased by a supplementary grant of Rs. 75.78 lakhs obtained on 29th March, 1967, there occurred an excess of Rs. 58,34,232 which requires to be regularised.

The excess occurred mainly under the group head "44. A(i)(e) Suspense" (Rs. 62.01 lakhs over the provision of Rs. 1,00 lakhs). The excess was attributed to the difficulty in estimating the gross debit to suspense.

In 1964-65 and 1965-66, the Grants were exceeded by Rs. 38.58 lakhs and Rs. 1,03.54 lakhs respectively.

- (b) Two other cases where excesses occurred are indicated below:—

<i>Sl. No.</i>	<i>Group head</i>	<i>Provision</i>	<i>Excess</i>	<i>Reasons and remarks</i>
(In lakhs of rupees)				
1	44. A(i) (c) Establishment II. Executive	51.90	5.80	} Due to the creation of two Irrigation Project Divisions at Kuttiadi and Kallada and the general pay revision.
2	44. A(i)(c) Establishment— Schemes under the Five Year Plans	9.69	1.69	

GRANT No. XXXII—IRRIGATION—Contd.

(ii) The excess was partly counterbalanced by savings, 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	44. A. (i) (b) Maintenance and Repairs	38.50	4.34 (11%)	Non-implementation of certain works as sanction to supplementary grant (Rs. 17.50 lakhs) was received during the last week of the financial year.
2	44. A (i) (d) Tools and Plant	14.28	2.55 (18%)	Due mainly to debiting maintenance charges of dredgers of the Irrigation Division, Alleppey to "100. Capital Outlay on Irrigation, etc." as these were engaged in project work at Thanneermukkom.
3	44. B (i) (b) Maintenance and Repairs	5.00	1.35 (27%)	Due to (i) failure to arrange certain works in Alleppey and Trichur Divisions (Rs. 0.57 lakh), (ii) delay on the part of the contractor to start/complete certain works (Rs. 0.37 lakh), (iii) stoppage of work of deepening canals in Irrigation Division, Trivandrum as the Panchayats raised objections (Rs. 0.19 lakh) and (iv) cumulative effect of savings under numerous works (Rs. 0.22 lakh).
4	44. B (ii) (a) Establishment	1.84	1.83 (99.9%)	Due to provision made for accommodating share debit on account of establishment charges transferred from "44. A. Irrigation works",

GRANT No. XXXII—IRRIGATION—*Concl'd.*

- (iii) *Suspense Accounts*:—The expenditure in this Grant includes an amount of Rs. 1,62.01 lakhs under the group head "44.A(i) (e) Suspense". The nature of the transactions recorded under the suspense head, is explained in Note (v) below the Appropriation Accounts of Grant No. XXXIII—Public Works.

An analysis of suspense transactions accounted for in this Grant during 1966-67 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, 1966</i>	<i>Debits</i>	<i>Credits</i>	<i>*Balance as on the 31st March, 1967</i>
		<i>(In lakhs of rupees)</i>		
Purchases	—1.72	0.72	0.08	—1.08
Stock	14.60	1,39.74	1,38.96	15.38
Miscellaneous Public Works Advances	8.91	17.46	15.11	11.26
Workshop Suspense	0.92	4.09	3.69	1.32
Total	22.71	1,62.01	1,57.84	26.88

GRANT No. XXXIII—PUBLIC WORKS

	<i>Total Grant or Appropriation Rs.</i>	<i>Actual Expenditure Rs.</i>	<i>Excess + Saving— Rs.</i>
MAJOR HEADS—			
50. PUBLIC WORKS			
52. CAPITAL OUTLAY ON PUBLIC WORKS			
<i>Charged—</i>			
Original	1,14,000	1,14,000	1,05,938
Supplementary	..		
Amount surrendered during the year			Nil

*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 opening balance includes a portion of the suspense balance outstanding under Grant No. XLVI—Capital Outlay on Irrigation as on 31st March, 1965, which was transferred to Grant No. XXXII—Irrigation by *pro forma* correction of balances consequent on Government's decision not to account suspense transactions under the former Grant. In 1965-66 and 1966-67 no suspense transaction was accounted for under Grant No. XLVI.

GRANT No. XXXIII—PUBLIC WORKS—Contd.

		Total Grant or Appropriation	Actual Expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
Voted—				
Original	10,39,83,200	10,39,83,300	8,99,55,072	—1,40,28,228
Supplementary	100			

Amount surrendered during the year
(28th and 31st March, 1967)

1,59,13,900

Notes and Comments

- (i) The saving which formed more than 13% of the voted grant occurred mainly under the following group heads:—

Group head	Total Grant	Actual Expenditure	Excess+ Saving—
(In lakhs of rupees)			
(1) 50 (h) Suspense			
O.	3,38.32		
R.	—96.81	2,41.51	2,54.70 +13.19

The net saving of Rs. 83.62 lakhs was stated to be due mainly to reduction in expenditure as a measure of economy.

- (2) 50 (a) (xi) Education B. Schemes
under the Five Year Plans

O.	68.22			
R.	—4.90	63.32	41.28	—22.04

The total saving of Rs. 26.94 lakhs forming 39% of the original provision was stated to be due mainly to (i) decrease in the amount transferred from '103. Capital Outlay on Public Works' on the basis of grants received from Central Government (Rs. 10.02 lakhs), (ii) non-finalisation /revision of estimates (Rs. 3.71 lakhs), (iii) late starting or slow progress of works (Rs. 3.65 lakhs), (iv) non-receipt of sanction (Rs. 3.09 lakhs), (v) non-settlement of contract owing to lack of response to tenders or high rates quoted by contractors (Rs. 1.76 lakhs) and (vi) non-payment of bills owing to belated receipt or non-settlement of claims (Rs. 1.33 lakhs).

GRANT No. XXXIII—PUBLIC WORKS—Contd.

Group head	Total Grant	Actual Expenditure	Excess + Saving—
	(In lakhs of rupees)		
(3) 50 (a) (xix) Civil Works B. Schemes under the Five Year Plans			
O.	13.69		
R.	—11.28	2.41	1.41 —1.00

The total saving of Rs. 12.28 lakhs (90% of the provision), was stated to be due to non-finalisation of the scheme "Integrated Development of Restaurant and other facilities at Kovalam".

(4) 50 (b) B (i) Roads of Economic or
Inter-State Importance

O.	4.33			
R.	—3.56	0.77	0.32	—0.45

The total saving of Rs. 4.01 lakhs forming 93% of the provision was stated to be due mainly to (i) transfer of a portion of Kumili-Devicolam Road to Kerala State Electricity Board for effecting improvements (Rs. 2.07 lakhs), (ii) postponement of the work "Providing Bitumen Semigrouting to Mannarghat—Chinnathadagom Road" (Rs. 1.07 lakhs), (iii) non-completion of land acquisition proceedings (Rs. 0.67 lakh) and (iv) non-payment of final bills for two works (Rs. 0.19 lakh).

The saving under this head in the year 1965-66 was also appreciable (79% of the provision).

(5) 50 (b) B (ii) West Coast Roads

O.	43.20			
R.	—3.04	40.16	34.14	—6.02

The total saving of Rs. 9.06 lakhs (21% of the provision) was attributed to (i) delay in passing land acquisition awards (Rs. 3.26 lakhs), (ii) abandonment of two works as they were not included in the revised West Coast Road Project by the Government of India (Rs. 1.97 lakhs), (iii) works not taken up due to non-completion of formation work, non-availability of site, non-receipt of sanction and poor response to tenders (Rs. 1.42 lakhs), (iv) over estimation of requirements under 20 works (Rs. 1.35 lakhs), (v) delay in completing works owing to belated disposal of buildings and trees on the way, non-availability of departmental materials, etc. (Rs. 0.65 lakh) and (vi) non-settlement of rates for extra items (Rs. 0.32 lakh).

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)		
(6) 50 (b) B (iii) Village Roads				
O.	1.34			
R.	—0.83	0.51	0.28	—0.23

The total saving of Rs. 1.06 lakhs (79% of the provision) was stated to be due to transfer of a number of works to the Panchayat Department.

- (7) 50 (b) B (viii) Capital Expenditure transferred from 103. Capital Outlay on Public Works—

C.R.F. Roads and Bridges (ordinary allocation)	6.90	2.43	—4.47
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The saving of Rs. 4.47 lakhs (65% of the provision) was due to decrease in the amount transferred from '103. Capital Outlay' on the basis of actual expenditure incurred on works approved by the Government of India.

- (8) 50 (f) Tools and Plant 1. Schemes outside the Five Year Plans

O.	28.71			
R.	—2.69	26.02	21.53	—4.49

Out of the total saving of Rs. 7.18 lakhs (25% of the provision), reasons for a saving of Rs. 4.49 lakhs are awaited from the Controlling Officer. A saving of Rs. 2.69 lakhs was stated to be due to adoption of economy measures.

- (9) 52 (a) (viii) Police A. Schemes outside the Five Year Plans

O.	5.13			
R.	—0.95	4.18	3.61	—0.57

The total saving of Rs. 1.52 lakhs was stated to be due mainly to (i) slow progress of certain works and non-digging of wells at police stations at Panur and Kolanallur and Inspection Bungalow at Panur (Rs. 0.72 lakh), (ii) economy measures (Rs. 0.45 lakh) and (iii) over estimation of requirements (Rs. 0.31 lakh).

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)				
(10) 52 (a) (iii) Public Health B. Schemes under the Five Year Plans				
O.	5.35			
R.	—3.32	2.03	1.45	—0.58

The total saving of Rs. 3.90 lakhs (73% of the provision) was stated to be due mainly to (i) non-receipt of sanction for estimates (Rs. 2.37 lakhs), (ii) non-finalisation of estimates (Rs. 0.61 lakh) and (iii) cumulative effect of small savings in a number of works (Rs. 0.58 lakh).

(11) 52 (a) (xiii) Agriculture B. Schemes under the Five Year Plans

O.	4.80			
R.	—1.86	2.94	2.51	—0.43

The total saving of Rs. 2.29 lakhs (48% of the provision) was stated to be due mainly to (i) non-finalisation of estimates (Rs. 0.69 lakh), (ii) lack of response to tenders (Rs. 0.67 lakh), (iii) postponement of two works (Rs. 0.35 lakh) and (iv) over estimation of requirements under a work (Rs. 0.34 lakh).

- (ii) In the following case, reduction of provision by reappropriation/surrender on the last day of the financial year did not prove justified:—

50 (a) (xiv) Agriculture B. Schemes under the Five Year Plans

O.	21.75			
R.	—9.27	12.48	27.34	+14.86

Against the provision of Rs. 7.96 lakhs made for meeting capital expenditure transferred to this head from '103. Capital Outlay on Public Works' on the basis of grants received from Government of India, the actual expenditure transferred amounted to Rs. 23.68 lakhs resulting in an excess of Rs. 15.72 lakhs. Saving of Rs. 10.13 lakhs available under this head was not, however, utilised for meeting part of the excess, but out of this, a provision of Rs. 7.28 lakhs was surrendered and Rs. 1.99 lakhs was reappropriated to other heads.

GRANT No. XXXIII—PUBLIC WORKS—Contd.

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

Group head	Total Grant	Actual Expenditure	Excess + Saving—
(In lakhs of rupees)			
50 (a) (xvi) Animal Husbandry			
B. Schemes under the Five Year Plans			
O.	4.29		
R.	3.54	7.83	6.25 —1.58

The eventual saving of Rs. 1.58 lakhs was attributed to non-receipt of administrative sanction for "Pig Farm and Bacon Factory at Trichur".

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

50 (i) Transfer of grants for Road Development to the deposit head "Subventions from the Central Road Fund"	6.90	46.56	+39.66
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The excess was due to adjustment of the entire amount of subventions received during the year from the Government of India which included allotment relating to previous years.

- (v) *Suspense Accounts*:—(a) The expenditure under this Grant includes an amount of Rs. 2,54.70 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 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 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,

GRANT No. XXXIII—PUBLIC WORKS—Contd.

- (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.
- (c) An analysis of the 'Suspense' transactions accounted for under this Grant during 1966-67, 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, 1966</i>	<i>Debits</i>	<i>Credits</i>	<i>*Balance as on the 31st March, 1967</i>
		(In lakhs of rupees)		
Purchases**	—40.81	3.72	0.73	—37.82
Stock***	—15.99	2,03.18	2,31.50	—44.31
Miscellaneous Public Works Advances	97.94	36.78	32.72	1,02.00
Workshop Suspense**	—7.13	11.02	14.49	—10.60
Total	34.01	2,54.70	2,79.44	9.27

* 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 mainly due to non-adjustment in the stock accounts, of debits representing the value of stock purchased through the Director General of Supplies and Disposals, raised by the Pay and Accounts Officers and for which debit advices were issued to the Divisions by the Accountant General. The reasons for non-adjustment are awaited from the Divisional Officers.

GRANT No. XXXIII—PUBLIC WORKS—Contd.

- (vi) *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 (c) 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.

During the year, an amount of Rs. 2.14 lakhs was credited to the Fund which includes an amount of Rs. 1.04 lakhs 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, 1967 was Rs. 18.57 lakhs. An account of the transactions of the fund is given in Statement No. 16 of the Finance Accounts for 1966-67.

- (vii) *Subventions from the Central Road Fund*:—The additional revenue realised from the increase in excise and import duties on motor spirit is credited to a Fund constituted by the Central Government. From this fund, subventions are made to 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. 46.56 lakhs were received during the year; an expenditure of Rs. 2.89 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, 1967.

An amount of Rs. 19.60 lakhs, incurred up to the end of 1966-67, 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 1966-67 may be found in Statement No. 16 of the Finance Accounts.

- (viii) *Review of Establishment and Tools and Plant Charges of the Public Works Department*:—From the gross charges on account of Establishment and Tools and Plant of the Public Works Department debited to the Major

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

Head '50. Public Works' (excluding those relating to special establishments solely employed for the Engineering Workshop, Wood Working Workshop, Liaison Transport Survey Cell, 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.

In respect of irrigation works except in the case of Executive Establishment of Periyar Valley Irrigation Division, the whole expenditure on establishment (Superintendence and Executive) and Tools and plant charges are initially booked under the head '44. Irrigation, etc. (Non-commercial)', and apportioned among the other Major Heads ['43. Irrigation, etc. (Commercial)', '99. Capital Outlay on Irrigation, etc. (Commercial)', '100. Capital Outlay on Irrigation etc. (Non-commercial)' and '103. Capital Outlay on Public Works']. In the case of Periyar Valley Irrigation Division, the expenditure on Executive Establishment and Tools and Plant is initially booked under '43. Irrigation, etc. (Commercial)' and apportioned between '43' and '99' in proportion to work expenditure.

The following table compares the budget grants

Sl.No.

Head of Account

1	43. Irrigation etc. (Commercial)	Voted
2	44. Irrigation etc. (Non-Commercial)	Charged Voted
3	99. Capital Outlay etc. (Commercial)	Voted
4	100. Capital Outlay etc. (Non-Commercial)	Charged Voted
Total Nos. 1 to 4		Charged Voted
5	50. Public Works	Charged Voted
6	52. Capital Outlay on Public Works	Charged Voted
7	103. Capital Outlay on Public Works	Charged Voted
Total Nos. 5 to 7		Charged Voted
Total Nos. 1 to 7		Charged Voted
8	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) Training of Divisional Accountants	
	(d) Liaison Transport Survey Cell	
Total Nos. 1 to 8		Charged Voted
Grand Total (Charged and Voted)		

* Includes Maintenance and Repairs.

** Includes expenditure taken directly to the head.

PUBLIC WORKS—Contd.

and actuals of the *pro rata* charges for 1966-67.

Gross outlay on which distribution is based		Establishment charges excluding pensionary liabilities		Tools and Plant charges	
Grants	Actuals	Grants	Actuals	Grants	Actuals
(In lakhs of rupees)					
11.89	13.61*	1.53	1.95**	0.20	0.30
	0.01				
1,04.80	1,22.84*	22.61	17.50**	3.59	2.39
80.34	66.64	7.81	9.60	0.46	0.85
	0.47				
2,88.09	3,15.41	37.22	44.51	4.63	7.02
	0.48				
4,85.12	5,18.50	69.17	73.56	8.88	10.56
1.14	1.04				
5,24.12	4,43.22*	47.57	58.32	11.33	12.45
	0.02				
26.33	18.27	2.10	2.31	0.52	0.55
4.00	3.30				
4,93.99	3,50.52	59.30	45.80	17.37	10.09
5.14	4.36				
10,44.44	8,12.01	1,08.97	1,06.43	29.22	23.09
5.14	4.84				
15,29.56	13,30.51	1,78.14	1,79.99	38.10	33.65
..	..	1.41	1.27	..	..
..	..	0.80	0.76	..	..
..	..	0.22	0.24	..	..
..	..	..	0.34	..	..
5.14	4.84				
15,29.56	13,30.51	1,80.57	1,82.60	38.10	33.65
15,34.70	13,35.35	1,80.57	1,82.60	38.10	33.65

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)	14.26	14.17
(2) Percentage of cost of establishment to the works outlay in respect of Public Works (Items 5 to 7)	10.38	13.04
(3) Percentage of cost of establishment to the works outlay in respect of all State Works (Items 1 to 7)	11.60	13.48

Items 1 to 4 relate to Irrigation, excluding special projects or Divisions under Public Works, and items 5 to 7 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 1964-65, 1965-66 and 1966-67 are compared below:—

<i>Class of works</i>	<i>Works outlay</i>	<i>Establishment Charges</i>	<i>Percentage</i>
	<i>(In lakhs of rupees)</i>		
Irrigation* (Items 1 to 4)			
1964-65	3,51.47	50.19(a)	14.28
1965-66	4,77.49	58.60(a)	12.27
1966-67	5,18.98	73.56(a)	14.17
Public Works** (Items 5 to 7)			
1964-65	9,16.58	84.36	9.20
1965-66	9,00.34	88.87	9.87
1966-67	8,16.37	1,06.43	13.04

(a) Includes expenditure taken directly to the head.

* Under Irrigation, the percentage has increased by 1.90 as compared to 1965-66.

** Under Public Works, the percentage has increased by 3.17 as compared to 1965-66 on account of the increase of Rs. 17.56 lakhs in establishment charges and the decrease of Rs. 83.97 lakhs in works outlay.

GRANT No. XXXIV—PORTS

		Total Grant or Appropriation Rs.	Actual Expenditure Rs.	Excess + Saving— Rs.
MAJOR HEAD—				
53. PORTS AND PILOTAGE				
Charged—				
Original	1,000	1,000	198	—802
Supplementary	..			
Amount surrendered during the year				Nil
Voted—				
Original	17,61,000	19,87,600	19,06,996	—80,604
Supplementary	2,26,600			
Amount surrendered during the year				Nil

GRANT No. XXXVI—FAMINE (ALL VOTED)

		Total Grant Rs.	Actual Expenditure Rs.	Excess + Saving— Rs.
MAJOR HEAD—				
64. FAMINE RELIEF				
Original	16,83,400	16,83,400	13,07,105	—3,76,295
Supplementary	..			
Amount surrendered during the year (31st March, 1967)						2,93,200

Notes and Comments

- (i) The saving occurred mainly under the group head "A(c) Gratuitous Relief" (Rs. 2.94 lakhs) as there were no large scale relief measures during the year.
- (ii) *Famine Relief Fund*:—This fund is built up by amounts transferred from the Consolidated Fund of the State, with the object of affording relief to the people affected by floods and other natural calamities. Interest realised from the investments of this fund is credited to the fund. The expenditure incurred on famine relief activities is initially accounted for under the Grant and an equivalent amount is transfer debited to the fund before the close of the accounts of the year.

During the year, an amount of Rs. 10 lakhs was transferred to the fund by debit to "64.B. Transfers to Famine Relief Fund" under this Grant and an expenditure of Rs. 3.07 lakhs was met out of the fund. The balance at the credit of the fund as on the 31st March, 1967, was Rs. 31.61 lakhs and the investments in 4% Madras Loan, 1967 and in the State Savings Bank Deposits amounted to Rs. 14.66 lakhs. An account of the transactions of the fund is given in Statement No. 16 of the Finance Accounts, 1966-67.

GRANT No. XXXVII—PENSIONS

			Total Grant or Appropriation Rs.	Actual Expenditure Rs.	Excess + Saving— Rs.
MAJOR HEADS—					
65.	PENSIONS AND OTHER RETIREMENT BENEFITS				
66.	TERRITORIAL AND POLITICAL PENSIONS				
67.	PRIVY PURSES AND ALLOWANCES OF INDIAN RULERS				
72.	COMMUTATION OF PENSIONS				
Charged—					
	Original	3,17,300	}	3,17,300	2,34,286
	Supplementary	..			
					—83,014
	Amount surrendered during the year (31st March, 1967)				58,300
Voted—					
	Original	3,13,51,700	}	3,13,51,700	3,13,97,667
	Supplementary	..			
					+45,967
	Amount surrendered during the year (31st March, 1967)				7,86,000

Notes and Comments

The expenditure exceeded the voted provision by Rs. 45,967, which requires to be regularised.

The excess occurred mainly under group head "65 (a) 1. Pensions to Kerala Government Pensioners" (Rs. 10.35 lakhs) and was due to settlement of larger number of pension cases than anticipated and increase in the quantum of pension following *ad hoc* increase in the pension sanctioned in April, 1966. A part of the excess was also due to adjustment of Government contribution to the Provident Fund of non-pensionable work charged establishment of Public Works Department for which adequate provision was not made. These excesses were partly counter-balanced by saving under the sub head "65 (c) 1. Gratuities" as a result of the post budget decision to raise the age of compulsory retirement of Government servants with effect from 15th July, 1966.

GRANT No. XXXVIII—STATIONERY AND PRINTING

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

68. STATIONERY AND PRINTING

Charged—

Original	10,000	10,000	—10,000
Supplementary	..		

Amount surrendered during the year
(28th March, 1967)

10,000

Voted—

Original	80,09,200	80,09,200	75,97,314	—4,11,886
Supplementary	..			

Amount surrendered during the year
(31st March, 1967)

4,31,500

GRANT No. XXXIX—FOREST

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

70. FOREST

39. MISCELLANEOUS SOCIAL AND
DEVELOPMENTAL ORGANISATIONS

Charged—

Original	5,000	50,000	46,341	—3,659
Supplementary	45,000			

Amount surrendered during the year

Nil

Voted—

Original	1,63,18,600	2,04,68,600	1,98,86,084	—5,82,516
Supplementary	41,50,000			

Amount surrendered during the year
(29th and 31st March, 1967)

2,63,700

GRANT No. XXXIX—FOREST—Contd.

Notes and Comments

- (i) The saving was accounted for by non-utilisation of the voted provision mainly under the following group heads:—

Sl. No.	Group head	Provision	Saving (and its percentage to provision)	Reasons and remarks
		(In lakhs of rupees)		
1.	70(b)(9) Organisation, Improvement and Extension of Forests	2.10	1.18 (56%)	Due mainly to (i) non-finalisation of land acquisition proceedings for the Pollachi, Naduvattam and Mudical Depots and non-taking up of silvicultural works due to late receipt of sanction and scarcity of seeds (Rs. 0.88 lakh), and (ii) non-completion of annual maintenance of boundaries of reserves, survey and demarcation of coupes in Ranni Division and erection of cairns around the food production areas in Punalur Division not taken up (Rs. 0.30 lakh).
2.	70(c)(iii)A.II. Other Education and Training Schemes	3.39	2.03 (60%)	(i) Due to deputing less number of candidates for Rangers' course and no candidates for Diploma course (Rs. 1.18 lakhs) and (ii) non-adjustment of expenditure on account of training of candidates in the Forest Colleges at Coimbatore and Dehra Dun due to non-raising of debits by other account circles (Rs. 0.85 lakh).
3.	39(e)(vi)1.A. Periyar Game Sanctuary	1.95	1.73 (89%)	Due mainly to non-taking up of the works "Metalling the 5 kilometres of Thekkady Methagonam road" and "Construction of staff quarters at Thekkady" for want of Government sanction (Rs. 1.33 lakhs) and purchase of only one boat

GRANT No. XXXIX—FOREST—Concl'd.

Sl. No.	Group head	Provision	Saving (and its percentage to provision)	Reasons and remarks
		(In lakhs of rupees)		
				(against two provided for in the budget) for want of Government sanction and non-completion of construction of quarters at Moozhikal due to delay in fixing up the contract (Rs. 0.40 lakh).

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

Group head	Total Grant	Actual Expenditure	Excess + Saving—
	(In lakhs of rupees)		
70(b)(10) Suspense	0.20	1.47	+1.27

The excess was mainly due to booking of unauthorised expenditure under 'Miscellaneous Advance' by the Divisional Forest Officer, Konni pending regularisation.

GRANT No. XL—MISCELLANEOUS

		Total Grant or Appropriation	Actual Expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
MAJOR HEAD—				
71. MISCELLANEOUS				
Charged—				
Original	48,25,000	48,25,000	47,87,462	—37,538
Supplementary	..			
Amount surrendered during the year (31st March, 1967)				37,500
Voted—				
Original	1,00,50,300	1,11,60,100	1,07,29,061	—4,31,039
Supplementary	11,09,800			
Amount surrendered during the year (31st March, 1967)				1,92,000

GRANT No. XLI—MISCELLANEOUS COMPENSATIONS AND ASSIGNMENTS

		<i>Total Grant or Appropriation</i> Rs.	<i>Actual Expenditure</i> Rs.	<i>Excess + Saving—</i> Rs.
MAJOR HEAD—				
76. OTHER MISCELLANEOUS COMPEN- SATIONS AND ASSIGNMENTS				
<i>Charged—</i>				
Original	1,00,000	1,00,000	93,725	—6,275
Supplementary	..			
<i>Amount surrendered during the year</i>				<i>Nil</i>
<i>Voted—</i>				
Original	21,32,200	54,22,800	51,23,595	—2,99,205
Supplementary	32,90,600			
<i>Amount surrendered during the year (31st March, 1967)</i>				<i>2,14,400</i>

Notes and Comments

Under the following group head the voted provision remained unutilised to a substantial extent:—

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess + Saving—</i>
(In lakhs of rupees)			
(b) (vi) Implementation of Jenmikaram payment (Abolition) Act			
O.	15.00		
R.	—2.50	12.50	11.47
			—1.03

The total saving of Rs. 3.53 lakhs in the original provision was stated to be due to non-utilisation of the provision for payment of compensation to Jenmis owing to difficulties in complying with the formalities prescribed in the Act and Rules for payment of the compensation.

GRANT No. XLIII—CAPITAL OUTLAY ON PUBLIC HEALTH

		<i>Total Grant or Appropriation</i>	<i>Actual Expenditure</i>	<i>Excess + Saving—</i>
		Rs.	Rs.	Rs.
MAJOR HEAD—				
94. CAPITAL OUTLAY ON IMPROVE- MENT OF PUBLIC HEALTH				
<i>Charged—</i>				
Original	}	3,800	3,292	—508
Supplementary 3,800				
Amount surrendered during the year				Nil
<i>Voted—</i>				
Original 1,19,38,200	}	1,19,38,300	1,19,54,538	+16,238
Supplementary 100				
Amount surrendered during the year				Nil

Notes and Comments

The expenditure exceeded the voted provision by Rs. 16,238, which requires to be regularised.

The excess was mainly due to increase in the establishment charges transferred to this Grant (Grant No. XLIII) from Grant No. XXI—Public Health Engineering.

In 1963-64, 1964-65 and 1965-66 also the expenditure exceeded the provision by Rs. 19,60,020, Rs. 1,51,209 and Rs. 5,98,523 respectively.

GRANT No. XLIV—CAPITAL OUTLAY ON AGRICULTURAL IMPROVEMENT

		<i>Total Grant or Appropriation</i>	<i>Actual Expenditure</i>	<i>Excess + Saving—</i>
		Rs.	Rs.	Rs.
MAJOR HEAD—				
95. CAPITAL OUTLAY ON SCHEMES OF AGRICULTURAL IMPROVEMENT AND RESEARCH				
<i>Charged—</i>				
<i>Original</i>	<i>75,000</i>	<i>4,54,100</i>	<i>4,70,321</i>	<i>+16,221</i>
<i>Supplementary</i>	<i>3,79,100</i>			
<i>Amount surrendered during the year</i>				<i>Nil</i>

**GRANT No. XLIV—CAPITAL OUTLAY ON AGRICULTURAL
IMPROVEMENT—Contd.**

		<i>Total Grant or Appropriation Rs.</i>	<i>Actual Expenditure Rs.</i>	<i>Excess + Saving— Rs.</i>
Voted—				
Original	20,38,900	20,38,900	3,17,071	—17,21,829
Supplementary	..			
Amount surrendered during the year (31st March, 1967)				15,50,800

Notes and Comments

- (i) The expenditure exceeded the charged appropriation by Rs. 16,221, which requires to be regularised.

The excess occurred mainly under the group head “(e) Crop Research” (Provision : Rs. 2,50,200; excess : Rs. 22,394).

In 1964-65 and 1965-66 also, the expenditure under the charged appropriation exceeded the provision by [Rs. 69,445 and Rs. 23,573 respectively.

- (ii) The saving of Rs. 17.22 lakhs in the voted section (84% of the provision) was accounted for mainly by non-utilisation of the entire provision under the following group heads:—

<i>Sl. No.</i>	<i>Group head</i>	<i>Provision (In lakhs of rupees)</i>	<i>Saving (and its percentage to provision)</i>	<i>Reasons and remarks</i>
1	(e) Crop Research	2.50	2.50 (100%)	Due to (i) non-finalisation of proposals for acquisition of land for the Rice Research Station, Mankompu (Rs. 1.63 lakhs) and (ii) non-receipt of sanction for the acquisition of additional land for the Rice Research Stations at Mankompu and Kottarakkara and Central Coconut Research Station, Nileswar (Rs. 0.87 lakh).
2	(1) Agronomic Research in Irrigated areas—Land Acquisition charges	1.75	1.75 (100%)	Due to non-acquisition of land for the establishment of Agronomic Research Stations at Malampuzha, Chalakudy and Neyyar, pending approval of the scheme by the Indian Council of Agricultural Research.

GRANT No. XLIV—CAPITAL OUTLAY ON AGRICULTURAL IMPROVEMENT—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>		
3	(n) Acquisition of private anicuts in Palghat	10.00	10.00 (100%)	Proceedings for acquisition of private anicuts have not reached the award stage.
4	(o) Development of exportable mango varieties— Land acquisition charges	1.07	1.07 (100%)	Due to abandonment of the scheme as there was no scope for export of mangoes.
	(iii) In the following case additional provision made by reappropriation on the 31st March, 1967, proved excessive:—			

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess + Saving—</i>
	<i>(In lakhs of rupees)</i>		
(b) Establishment of Seed Farms and Seed Stores—Voted			
O.	1.84		
R.	2.02	3.86	2.22
			—1.64

The final saving of Rs. 1.64 lakhs was stated to be due mainly to (i) cumulative effect of small savings under several works (Rs. 0.69 lakh), (ii) slow progress of works (Rs. 0.45 lakh) and (iii) lack of response to tenders (Rs. 0.28 lakh).

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

	<i>Total Grant or Appropriation</i>	<i>Actual Expenditure</i>	<i>Excess + Saving—</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
MAJOR HEAD—			
96. CAPITAL OUTLAY ON INDUSTRIAL AND ECONOMIC DEVELOPMENT			
<i>Charged—</i>			
Original	20,100		
Supplementary	2,86,400		
	3,06,500	3,07,534	+1,034
<i>Amount surrendered during the year</i>			<i>Nil</i>
102/3773			

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

		<i>Total Grant or Appropriation</i>	<i>Actual Expenditure</i>	<i>Excess+ Saving—</i>
		Rs.	Rs.	Rs.
Voted—				
Original	3,68,28,500	4,32,50,700	4,21,82,401	—10,68,299
Supplementary	64,22,200			
Amount surrendered during the year (31st March, 1967)				18,500

Notes and Comments

- (i) The expenditure shown above includes investments in the following:—
1. Plantation Corporation of Kerala, Limited: Rs. 89 lakhs.
 2. Kerala State Industrial Development Corporation: Rs. 60 lakhs.
 3. The Travancore-Cochin Chemicals, Limited: Rs. 50 lakhs.
 4. State Fisheries Corporation: Rs. 40 lakhs.
 5. Transformers and Electricals, Limited: Rs. 30 lakhs.
- (ii) The expenditure exceeded the charged appropriation by Rs. 1,034 which requires to be regularised. The excess occurred under the head “(e)(ii)C. Establishment of Development Areas”.
- (iii) Under the group heads mentioned below provision was not utilised wholly or to a substantial extent:—

<i>Sl. No.</i>	<i>Group head</i>	<i>Provision</i>	<i>Saving (and its percentage to provision)</i>	<i>Reasons and remarks</i>
		(In lakhs of rupees)		
1	(b)(ii)4. Warehousing— Share contribution to State Warehousing Corporation	7.00	6.10 (87%)	Due to limiting the issue of shares by the State Warehousing Corporation to the amount for which concurrence was given by the Central Warehousing Corporation.
2	(b)(ii)16. Surgical Instruments, Ettumanoor	2.00	2.00 (100%)	Owing to the decision of the Government of India to continue the centre under their control.

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

Sl. No.	Group head	Provision	Saving (and its percentage to provision)	Reasons and remarks
(In lakhs of rupees)				
3	(c)(ii)3. Fisheries Corpora- tion in collaboration with M/s. Van Camp Sea Food of U.S.A.	9.50	9.50 (100%)	Non-establishment of the Fisheries Corporation due to non-furnishing of revised proposals by M/s. Van Camp Sea Food of U.S.A.
4	(d)(i)1. Contribution to Share Capital of Apex Banks, Central Banks and large sized credit societies, etc.	20.00	14.75 (74%)	Due to limiting of expen- diture to the amount of loan sanctioned by Reserve Bank of India towards share capital contribution to co-operative credit institutions.
5	(d)(i)2. Share contribution to Service Co-operatives	10.00	10.00 (100%)	<p>Due to (i) shortfall in the number of societies eligi- ble for assistance in view of the difficulties in com- plying with the additional conditions stipulated by the Reserve Bank of India (Rs. 9.05 lakhs) and (ii) non-drawal of assistance by certain societies owing to late issue of Government sanction (Rs. 0.95 lakh).</p> <p>In 1964-65 and 1965-66 the savings under this head were 71% and 86% respectively.</p>
6	(d)(ii)A.3. Share contri- bution to Marketing Socie- ties undertaking processing	2.60	1.62 (62%)	<p>Due to (i) abandonment of the scheme for establish- ment of a settler type rice mill consequent on the deci- sion to set up conventional rice mill in Palghat District under the National Co- operative Development Cor- poration scheme of assis- tance (Rs. 1.37 lakhs) and (ii) non-sanctioning of share capital contribution to Kanjirapally Rubber Mar- keting Society due to cer- tain technical objections (Rs. 0.25 lakh).</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> (In lakhs of rupees)	<i>Reasons and remarks</i>
7	(d)(ii)A.4. Share Contribution to Consumers' Co-operative Societies	1.00	1.00 (100%)	Non-payment of share capital contribution to Kerala State Federation of Wholesale Consumers' Stores as the maximum contribution admissible as per rules was paid in 1965-66 itself.

(iv) The following is a case where reduction of provision by reappropriation proved excessive:—

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess + Saving—</i>
	(In lakhs of rupees)		
(d)(ii)F. Co-operative Spinning Mill, Cannanore			
O.	6.00		
R.	—6.00	1.30	+1.30

Share contribution of Rs. 1.30 lakhs, sanctioned by Government in November, 1966 remained uncovered as the entire provision was diverted to other group heads in March, 1967 on the ground that the Mill was not able to raise share capital from private sources so as to qualify for matching contribution from Government. The Controlling Officer stated that the reappropriation was made by oversight.

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

(e)(ii)G. Establishment of Development Areas (Voted)				
O.	19.90			
R.	3.52	23.42	17.90	—5.52

Additional funds were provided by reappropriation on the 30th and 31st March, 1967 for works connected with the supply of water to the Precision Instruments Factory and Development Area at Puthusseri, Palghat. The reason for the eventual saving is awaited from the Controlling Officer.

GRANT No. XLVI—CAPITAL OUTLAY ON IRRIGATION.

		<i>Total Grant or Appropriation</i>	<i>Actual Expenditure</i>	<i>Excess + Saving—</i>
		Rs.	Rs.	Rs.
MAJOR HEADS—				
99. CAPITAL OUTLAY ON IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS (COMMERCIAL)				
100. CAPITAL OUTLAY ON IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS (NON-COMMERCIAL)				
Charged—				
Original				
Supplementary	1,30,300	1,30,300	47,338	—82,962
Amount surrendered during the year				Nil
Voted—				
Original	4,18,54,900	4,48,54,900	4,49,80,839	+1,25,939
Supplementary	30,00,000			
Amount surrendered during the year (31st March, 1967)				4,69,000

Notes and Comments

- (i) Although the original provision in the voted grant was increased by a supplementary grant of Rs. 30 lakhs obtained in December, 1966, there occurred an excess of Rs. 1,25,939 over the total provision which requires to be regularised.
- (ii) The excess was mainly due to increase in the establishment and tools and plant charges transferred to this Grant from Grant No. XXXII—Irrigation and Grant No. XXXIII—Public Works in proportion to works expenditure.
- (iii) An instance of saving is given below :—

<i>Group head</i>	<i>Provision</i>	<i>Saving (and its percentage to provision)</i>	<i>Reasons and remarks</i>
(In lakhs of rupees)			
99.A. I (iii) Bhoothathan- kettu Scheme (a) Works	56.56	23.77 (42%)	Due to non-availability of land and reduction of staff. The saving was reappro- priated and utilised for additional expenditure under other group heads.

GRANT No. XLVII—CAPITAL OUTLAY ON PUBLIC WORKS

		Total Grant or Appropriation Rs.	Actual Expenditure Rs.	Excess + Saving— Rs.
MAJOR HEAD—				
103. CAPITAL OUTLAY ON PUBLIC WORKS				
Charged—				
Original	4,00,000	5,37,500	3,29,908	—2,07,592
Supplementary	1,37,500			
Amount surrendered during the year				Nil
Voted—				
Original	5,70,64,800	5,70,66,100	4,06,41,720	—1,64,24,380
Supplementary	1,300			
Amount surrendered during the year (29th and 31st March, 1967)				90,13,600

Notes and Comments

- (i) In view of the saving of Rs. 2.08 lakhs in the charged appropriation, the supplementary provision of Rs. 1.38 lakhs obtained on 29th March, 1967, proved to be unnecessary.

The saving occurred mainly in the provision under “(a)(v) General Administration A. Schemes outside the Five Year Plans” for construction of office and staff quarters at Raj Bhavan (Rs. 1 lakh) as the buildings were completed in 1965-66 itself and under “(a) (xix) Miscellaneous Departments A. Schemes outside the Five Year Plans” due to non-receipt of decretal claims from the court in respect of land acquisition for Fire Station and staff quarters at Alleppey (Rs. 1 lakh).

- (ii) Out of the saving of Rs. 1,64.24 lakhs available for surrender in the voted section, only a sum of Rs. 90.14 lakhs was surrendered and that too, on the 29th and 31st March, 1967.
- (iii) Savings in the voted section occurred mainly under the following group heads:—

Group head		Total Grant	Actual Expenditure	Excess + Saving—
(In lakhs of rupees)				
(1) (a)(i) Taxes on Income A. Schemes outside the Five Year Plans				
O.	2.45	1.11	0.80	—0.31
R.	—1.34			

The total saving of Rs. 1.65 lakhs (67% of the provision) was stated to be due to non-receipt of administrative sanction (Rs. 0.89 lakh) and slow progress of works (Rs. 0.76 lakh).

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

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess + Saving—</i>
	<i>(In lakhs of rupees)</i>		
(2) (a) (vi) Administration of Justice			
A. Schemes outside the Five Year Plans			
O.	7.02		
R.	—5.75	1.27	1.21 —0.06

The total saving of Rs. 5.81 lakhs forming 83% of the provision was stated to be due mainly to (i) reduction of expenditure as a measure of economy (Rs. 5 lakhs) and (ii) non-receipt of administrative sanction for construction of building in the High Court premises (Rs. 0.75 lakh).

3) (a) (viii) Police A. Schemes outside the Five Year Plans			
O.	35.89		
R.	—18.03	17.86	14.03 —3.83

The total saving of Rs. 21.86 lakhs (61% of the provision) was stated to be due mainly to (i) non-receipt of administrative sanction (Rs. 4.51 lakhs), (ii) delay in finalising design/estimates (Rs. 3.50 lakhs), (iii) non-availability of site (Rs. 3.17 lakhs), (iv) non-settlement of contract (Rs. 2.77 lakhs), (v) late starting or slow progress of works (Rs. 1.64 lakhs), (vi) economy measures (Rs. 1.40 lakhs), (vii) lack of response to tenders (Rs. 0.77 lakh) and (viii) non-payment of final bills for certain works (Rs. 0.66 lakh).

The savings under this group head in the three previous years ranged between 26% and 33%.

4) (a) (x) Education A. Schemes outside the Five Year Plans			
O.	5.12		
R.	—1.30	3.82	2.57 —1.25

The total saving of Rs. 2.55 lakhs forming 50% of the provision was stated to be due mainly to (i) economy measures (Rs. 1.25 lakhs), (ii) over-estimation of requirements for "Construction of buildings for Law College, Trivandrum" (Rs. 0.64 lakh) and (iii) non-settlement in full of the claim of a contractor (Rs. 0.26 lakh).

5) (a) (x) Education B. Schemes under the Five Year Plans			
O.	59.34		
S.	Token		
R.	—14.98	44.36	38.91 —5.45

The total saving of Rs. 20.43 lakhs (34% of the provision) was stated to be due mainly to (i) reduction of expenditure as a measure of economy (Rs. 6 lakhs), (ii) works not started owing to non-receipt of administrative

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

sanction, non-fixing of sites, etc. (Rs. 3.19 lakhs), (iii) slow progress of works (Rs. 3.01 lakhs), (iv) non-settlement of contracts (Rs. 2.64 lakhs), (v) postponement of works (Rs. 2.27 lakhs), (vi) non-payment of final bills (Rs. 1.22 lakhs) and (vii) delay or abandonment of work by contractor (Rs. 0.79 lakh).

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess + Saving—</i>
	(In lakhs of rupees)		
(6) (a) (xii) Public Health B. Schemes under the Five Year Plans			
O.	4.40		
S.	Token		
R.	—1.90	2.50	1.83 —0.67

The total saving of Rs. 2.57 lakhs (58% of the provision) was due to (i) non-receipt of administrative sanction (Rs. 1.41 lakhs), (ii) non-finalisation of estimate (Rs. 0.91 lakh) and (iii) delay in approval of tenders and slow progress of works (Rs. 0.25 lakh).

The savings under this group head in the previous five years ranged between 40% and 83%.

(7) (a) (xiii) Agriculture B. Schemes
under the Five Year Plans

O.	87.62		
S.	Token		
R.	—35.70	51.92	46.39 —5.53

The total saving of Rs. 41.23 lakhs (47% of the provision) was stated to be due mainly to (i) non-starting of moulding of tetrapods and concrete blocks due to delay in getting electric supply connections to stone crushers (Rs. 16.14 lakhs), (ii) non-receipt of Leyland lorries, cranes and building materials (Rs. 7.66 lakhs), (iii) non-receipt of proposals from the Director of Agriculture for certain building works (Rs. 4.69 lakhs), (iv) works not taken up due to non-approval of design, non-receipt of sanction, non-settlement of contracts, etc. (Rs. 3.42 lakhs), (v) delay in execution of works (Rs. 3.23 lakhs), (vi) debiting the "Construction of building for Ice Plant and Cold Storage, Quilandy" under Grant No. XXIII—Fisheries (Rs. 1.40 lakhs) and (vii) works postponed (Rs. 1.37 lakhs).

(8) (a) (xvii) Civil Works A. Schemes
outside the Five Year Plans

O.	24.52		
R.	—13.54	10.98	6.74 —4.24

The total saving of Rs. 17.78 lakhs (73% of the provision) was due mainly to (i) reduction of expenditure as a measure of economy (Rs. 9.70 lakhs), (ii) works not started due to non-receipt of sanction, delay in finalisation of estimate/site and non-settlement of contract (Rs. 3.27 lakhs), (iii) late commencement/slow progress of works (Rs. 1.13 lakhs) and (iv) want of Government sanction for acquisition of Kalpaka godown and premises at Ernakulam (Rs. 1 lakh).

The saving under this group head in 1964-65 and 1965-66 were 45% and 78% of the provision respectively.

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

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess + Saving—</i>
	<i>(In lakhs of rupees)</i>		
(9) (a) (xviii) Stationery and Printing			
A. Schemes outside the Five Year Plans			
O.	7.80		
R.	—3.91	3.89	0.52 —3.37

The total saving of Rs. 7.28 lakhs (93% of the provision) was due mainly to (i) cut in expenditure as a measure of economy (Rs. 3.91 lakhs), (ii) delay in arranging the work of constructing a building at Shoranur for stocking printing paper and text books (Rs. 1.52 lakhs) and (iii) non-approval of design for a two storeyed building at Government Press, Trivandrum (Rs. 1.50 lakhs).

(10) (a) (xix) Miscellaneous Departments				
A. Schemes outside the Five Year Plans				
O.	8.65			
R.	—4.98	3.67	4.06	+0.39

The net saving of Rs. 4.59 lakhs (53% of the provision) was due mainly to (i) construction of office building for the Bureau of Economics and Statistics not taken up due to economy measures (Rs. 3.80 lakhs) and (ii) non-starting of the work "Construction of building for fire station and staff quarters at Alleppey" (Rs. 0.61 lakh).

The saving under this head during the years 1964-65 and 1965-66 was 87% of the provision.

(11) (b) Original Works—Communi-				
cations B. Schemes under the Five Year Plans				
O.	1,08.08			
S.	Token	1,08.08	93.02	—15.06

The saving was due mainly to (i) non-payment of final bills of contractors (Rs. 5.48 lakhs), (ii) late starting/slow progress of works (Rs. 3.43 lakhs), (iii) works not taken up for want of site and non-receipt of sanction (Rs. 1.83 lakhs), (iv) non-payment of compensation for land acquired (Rs. 1.31 lakhs) and (v) over estimation of requirements under several works (Rs. 0.90 lakh).

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

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess + Saving—</i>
	<i>(In lakhs of rupees)</i>		
(12) (d) Establishment A. Schemes outside the Five Year Plans	24.34	4.25	—20.09

The saving was due to decrease in share debit on account of Direction, Superintendence and Executive Staff of the Buildings and Roads Branch, transferred to this head from "50. Public Works" in proportion to works outlay.

(13) (e) Tools and Plant A. Schemes outside the Five Year Plans	9.75	1.06	—8.69
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The saving was due to decrease in share debit transferred from '50. Public Works' in proportion to works outlay.

(iv) The following is a case where additional funds provided by reappropriation proved unnecessary:—

(a) (xi) Medical B. Schemes under the
Five Year Plans

O.	48.80			
S.	Token			
R.	4.49	53.29	44.58	—8.71

The eventual saving was attributed mainly to (i) late starting/slow progress of works (Rs. 3.49 lakhs), (ii) non-payment of bills due to delay in settling rates, etc. (Rs. 1.66 lakhs), (iii) works not taken up due to non-receipt of sanction and want of building material (Rs. 1.63 lakhs), (iv) non-receipt of lift for the District Hospital, Trichur (Rs. 0.43 lakh) and (v) over-estimation of requirements under several works (Rs. 0.35 lakh).

(v) In the following cases, provision was largely inadequate to cover the expenditure; the excess was due to increase in share debits transferred to these heads from "44. Irrigation, etc. (Non-Commercial)" and "50. Public Works" in proportion to works outlay.

(1) (d) Establishment B. Schemes under the Five Year Plans	34.95	41.56	+6.61
(2) (e) Tools and Plant B. Schemes under the Five Year Plans	7.62	9.03	+1.41

GRANT No. XLVIII—CAPITAL OUTLAY ON OTHER WORKS

		Total Grant or Appropriation Rs.	Actual Expenditure Rs.	Excess + Saving— Rs.
MAJOR HEAD—				
109. CAPITAL OUTLAY ON OTHER WORKS				
Charged—				
Original	..	28,800	32,344	+3,544
Supplementary	28,800			
Amount surrendered during the year				Nil
Voted—				
Original	24,40,800	29,93,800	30,42,146	+48,346
Supplementary	5,53,000			
Amount surrendered during the year (30th and 31st March, 1967)				1,60,000

Notes and Comments

- (i) The expenditure exceeded the charged appropriation by Rs. 3,544 which requires to be regularised. The excess occurred mainly under the group head '(a) I.A. Public Works Department—Sainik School—Works (including cost of land)' (Provision: Nil; expenditure: Rs. 3,453) due to payment of compensation for land acquired.
- (ii) (a) The expenditure exceeded the voted provision by Rs. 48,346; this also requires to be regularised.
- (b) Excesses of comparatively large amounts occurred under the following group heads:—

Sl. No.	Group head	Provision (In lakhs of rupees)	Excess	Reasons and remarks
1	(a) I.A. Public Works Department—Sainik School—Works (including cost of land)	2.98	1.16	Due mainly to incurring expenditure on the work 'Sainik School—Installation of lighting conductors' for which no specific provision was made. Reasons for the excesses are awaited from the Controlling Officers.
2	(a) I. B. Health and Labour Department—Land Acquisition and Development	15.53	2.23	
3	(a) II. A (iii) Attapady Colonisation	0.32	1.50	

- (c) The excess under the above group heads was partly counterbalanced by small savings under other group heads.

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

		Total Grant	Actual Expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
MAJOR HEAD—				
110. CAPITAL OUTLAY ON PORTS				
Original	87,13,800	87,13,800	62,40,363	—24,73,437
Supplementary	..			
Amount surrendered during the year (31st March, 1967)				18,95,800

Notes and Comments

- (i) Against the saving of Rs. 24.73 lakhs (28% of the provision), a sum of Rs. 18.96 lakhs was surrendered but only on the last day of the financial year.
- (ii) The saving occurred mainly under the group head mentioned below:—

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess + Saving—</i>
	(In lakhs of rupees)		
E (a) Works—Schemes under the Five Year Plans			
O.	68.20		
R.	—29.09	39.11	34.45 —4.66

The total saving of Rs. 33.75 lakhs (49% of the original provision) was stated to be due mainly to non-supply by (i) Messrs. East Bengal River Steam Service, Limited, Calcutta of six 150-ton lighters and two 100-ton water barges pending acceptance by Government of the increased rates asked for by the firm after receipt of supply orders, (ii) the Garden Reach Workshops Limited, Calcutta of two tugs and one Inspection-cum-Pilot launch due to late acceptance of the order by the firm owing to delay in getting confirmation from the engine manufacturers as to their willingness to supply the engines without the foreign exchange being made available by the Department and non-receipt from the firm of bills for 2nd, 3rd and last stage payments towards the cost of tugs, inspection launch and buoys (Rs. 20.01 lakhs) and (iii) Messrs. Braithwaite and Company (India) Limited, Calcutta of cranes for the Calicut, Azhikkal and Tellicherry Ports (Rs. 12.17 lakhs).

The savings under this head during the years 1963-64, 1964-65 and 1965-66 were 28%, 48% and 28% of the provision respectively.

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

- (iii) In the following case, the additional provision made by reappropriation on the last day of the financial year proved excessive:—

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

E (d) (i) Dredging Unit for internal dredging at Intermediate and Minor Ports

O.	18.00		
R.	10.13	28.13	24.09
			—4.04

The saving was stated to be due mainly to non-payment to (i) Messrs. Brunton and Company Engineers Limited, Cochin, of 50% of the cost of dredger due to non-receipt of bills (Rs. 3.67 lakhs) and (ii) Messrs. Afco Limited, Bombay, of part of the increase in the cost of dredgers owing to non-receipt of sanction from Government (Rs. 0.36 lakh).

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

E (b) (ii) Amount transferred from '50. Public Works' on account of establishment charges (Plan)	0.82	3.75	+2.93
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The excess was due to increase in the share debit transferred to this head from '50. Public Works' owing to more expenditure on works and increase in percentage charges.

GRANT No. L—CAPITAL OUTLAY ON TRANSPORT SCHEMES (ALL VOTED)

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

MAJOR HEAD—

114. CAPITAL OUTLAY ON ROAD AND WATER TRANSPORT SCHEMES

Original	..	} 1,08,500	1,08,414	—86
Supplementary	1,08,500			

Amount surrendered during the year

Nil

GRANT No. LI—CAPITAL OUTLAY ON FORESTS

		Total Grant or Appropriation Rs.	Actual Expenditure Rs.	Excess + Saving— Rs.
MAJOR HEAD—				
119. CAPITAL OUTLAY ON FORESTS				
Charged—				
Original	1,000	1,000	..	—1,000
Supplementary	..			
Amount surrendered during the year				Nil
Voted—				
Original	96,48,000	96,48,100	62,90,742	—33,57,358
Supplementary	100			
Amount surrendered during the year (31st March, 1967)				27,06,200

Notes and Comments

- (i) Out of the saving of Rs. 33.57 lakhs in the voted grant, a sum of Rs. 27.06 lakhs was surrendered on the last day of the financial year.
- (ii) The saving in the voted grant (35% of the provision) was accounted for by non-utilisation of provision under the group heads mentioned below:—

Group head	Total Grant	Actual Expenditure	Excess + Saving—
	(In lakhs of rupees)		
(1) (a)(i) A. Teak Wood			
O.	25.60		
R.	—7.69	17.91	16.47 —1.44

The saving of Rs. 9.13 lakhs (36% of the original provision) was stated to be due mainly to (i) delay in fixation of contracts for execution of works relating to roads, bridges and buildings for want of competitive tenders, (ii) non-starting of construction work on some major bridges entrusted to the Public Works Department, (iii) delay in construction of bridges in Edamala Valley as a proposal for interchange of areas earmarked for teak and eucalyptus was pending decision, (iv) decrease in the share debit transferred to this head from Grant No. XXXIX—Forest in proportion to the establishment charges and (v) non-utilisation of the provision for body building for the lorry chassis purchased late during the year.

GRANT No. LI—CAPITAL OUTLAY ON FORESTS—*Contd.*

<i>Group head</i>		<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess + Saving—</i>
		(In lakhs of rupees)		
(2) (a) (i) B. Soft Wood				
O.	5.60			
R.	—0.95	4.65	3.93	—0.72

The total saving of Rs. 1.67 lakhs (30% of the original provision) was stated to be due mainly to (i) delay in fixation of contracts and (ii) areas for raising plantations in the Erumeli Range could not be got ready owing to delay in the disposal of tree growth.

(3) (a) (i) G. Fuel Plantations				
O.	4.85			
R.	—1.21	3.64	3.37	—0.27

The total saving of Rs. 1.48 lakhs (30% of the original provision) was due mainly to (i) the entire area proposed could not be planted as the residual growth from the area to be planted in the Punalur and Trivandrum Divisions could not be got cleared for want of offers from purchasers (Rs. 0.82 lakh) and (ii) delay in fixation of contracts for roads and buildings for want of competitive tenders and slow progress in the execution of works taken up departmentally due to difficulty in getting labourers on wages at scheduled rates (Rs. 0.39 lakh).

(4) (a) (i) H. Plantation of Fast Growing Species				
O.	34.93			
R.	—10.57	24.36	24.93	+0.57

The net saving of Rs. 10 lakhs (29% of the original provision) was explained as mainly due to (i) delay in fixation of contracts for execution of works relating to roads, bridges and buildings for want of competitive tenders (Rs. 4.75 lakhs), (ii) non-receipt of sanction for purchase of jeeps, vans, tractors, etc. (Rs. 2.81 lakhs), (iii) non-purchase of polythene bags due to scarcity of raw material (Rs. 1.56 lakhs) and (iv) late awarding of works due to difficulty in getting tenders (Rs. 0.77 lakh).

(5) (a)(iv) Forest Resources Survey				
O.	1.00			
R.	—1.00			

The saving of the entire provision was stated to be due to non-finalisation of details of the scheme,

GRANT No. LI—CAPITAL OUTLAY ON FORESTS—*Concl'd.*

<i>Group head</i>		<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess + Saving—</i>
		<i>(In lakhs of rupees)</i>		
(6) (b) Communications and Buildings— Schemes under the Five Year Plans				
O	24.50			
S.	Token			
R.	—5.64	18.86	14.20	—4.66

The total saving of Rs. 10.30 lakhs (42% of the provision) was due mainly to (i) late acceptance of tender for the construction of certain roads, (ii) non-metalling of a road owing to non-execution of agreement by the contractor, (iii) non-acceptance of the tender received for improvement to another road, (iv) less expenditure on the work of filling up a depot compound due to late start of the work, (v) belated fixation of contracts for works relating to various roads and buildings and (vi) late receipt of sanction for the construction of certain forest buildings.

GRANT No. LII—COMMUTED VALUE OF PENSIONS

		<i>Total Grant or Appropriation</i>	<i>Actual Expenditure</i>	<i>Excess + Saving—</i>
		Rs.	Rs.	Rs.
MAJOR HEAD—				
120. PAYMENTS OF COMMUTED VALUE OF PENSIONS				
Charged—				
Original	..	..	242	+242
Supplementary	..			
Amount surrendered during the year				Nil
Voted—				
Original	3,57,000	5,07,000	5,23,792	+16,792
Supplementary	1,50,000			
Amount surrendered during the year				Nil

GRANT No. LII—COMMUTED VALUE OF PENSIONS—*Concl'd.**Notes and Comments*

- (i) In the charged appropriation, the expenditure of Rs. 242 was incurred without provision; this requires to be regularised.
- (ii) The expenditure exceeded the voted provision by Rs. 16,792, which requires to be regularised. The excess occurred under the head of account "Add—Share due to Government of Madras on account of allocation of pensions [as per States Reorganisation Act]" (Provision: Rs. 7,000; expenditure: Rs.25,563).

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

		<i>Total Grant or Appropriation</i>	<i>Actual Expenditure</i>	<i>Excess + Saving—</i>
		Rs.	Rs.	Rs.
MAJOR HEAD—				
124. CAPITAL OUTLAY ON SCHEMES OF GOVERNMENT TRADING				
<i>Charged—</i>				
<i>Original</i>	5,000	5,000	2,940	—2,060
<i>Supplementary</i>	..			
<i>Amount surrendered during the year (31st March, 1967)</i>				2,000
<i>Voted—</i>				
<i>Original</i>	6,09,11,400	6,89,11,400	7,49,40,409	+60,29,009
<i>Supplementary</i>	80,00,000			
<i>Amount surrendered during the year</i>				Nil

Notes and Comments

- (i) Although the original provision in the voted grant was increased by a supplementary grant of Rs. 80 lakhs obtained on the 29th March, 1967 there occurred an excess of Rs. 60,29,009, which requires to be regularised.

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

- (ii) The excess over the voted grant was the net result of excesses under certain group heads and savings under certain others. The excess occurred mainly under the following group heads; the important cases of savings are given in item (iii) below:—

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess + Saving—</i>
	(In lakhs of rupees)		
(1) B. Manure supply scheme			
(a) (v) Purchase price			
O. 2,50.00			
R. —25.09	2,24.91	2,99.88	+74.97
Based on the estimated cost of fertilisers expected to be advised for adjustment by the Central Fertiliser Pool, the department withdrew by reappropriation an amount of Rs. 25.09 lakhs on the 31st March, 1967 to cover the excess expenditure under the group head 'C-I (a) Gross expenditure—purchase price' (item 2 below). This withdrawal did not prove justified in view of the final uncovered excess of Rs. 74.97 lakhs which was mainly due to adjustments for the purchases made in the previous year.			
(2) C. Agricultural Implements Supply			
Scheme I. Supply of pump sets (Plan)			
(a) Gross expenditure—Purchase price			
O. 8.15			
R. 31.42	39.57	41.79	+2.22
Excess of Rs. 33.64 lakhs was stated to be due mainly to larger demand from cultivators for pump sets owing to raising the amount of subsidy.			
(3) F. Miscellaneous Schemes VI. Rural			
Industries Project—Supply of			
Machinery (Plan)			
(a) Gross expenditure—			
Purchase price	2.00	5.90	+3.90
The excess of Rs. 3.90 lakhs was stated to be due to the fact that the demand for the supply of machinery on hire purchase under the scheme was far in excess of the amount provided in the budget.			
(4) F. Miscellaneous Schemes			
X. T.B. Control (Plan)			
(a) Gross expenditure	..	1.96	+1.96
(5) F. Miscellaneous Schemes			
XI. Filaria Control (Plan)			
(a) (1) Cost of Materials and			
equipments	..	1.92	+1.92

Excesses of Rs. 1.96 lakhs and Rs. 1.92 lakhs respectively under items 4 and 5 above are due to provisional adjustment under these heads, in March, 1967 (final) accounts, of the cost of equipment and material received as aid from Government of India pending receipt of stock certificate from the Director of Health Service.

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

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

<i>Sl. No.</i>	<i>Group head</i>	<i>Provision</i>	<i>Saving (and its percentage to provision)</i>	<i>Reasons and remarks</i>
<i>(In lakhs of rupees)</i>				
1	B. Manure supply Scheme (Plan) (iv) Distribution charges	11.50	8.32 (72%)	Due to non-finalisation of the rate of distribution charges.
2	D. V. Malaria control (Plan) (a) Gross expenditure	2.00	2.00 (100%)	Reasons for the saving are awaited.
3	F. Miscellaneous Schemes IV. Development of Sea Island Cotton (Plan) (a) Gross Expenditure	4.00	3.50 (87%)	Due to less area of land cultivated.

(iv) In the following case additional provision made by reappropriation on the 31 st March, 1967, due to reported large demand from cultivators for tractors, proved wholly unnecessary:—

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess + Saving—</i>
<i>(In lakhs of rupees)</i>			
C. Agricultural Implements Supply Scheme II. Supply of Tractors to Agriculturists on hire purchase system (Plan) (a) Gross Expenditure—Purchase price			
O.	23.81		
R.	4.31	28.12	22.26 —5.86

The ultimate saving of Rs. 5.86 lakhs was stated to be due to non-receipt of tractors ordered for.

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

		<i>Total Grant</i> Rs.	<i>Actual Expenditure</i> Rs.	<i>Excess + Saving—</i> Rs.
MAJOR HEAD—				
Q. LOANS AND ADVANCES BY THE STATE/ UNION TERRITORY GOVERNMENTS				
Original	22,19,32,700	22,98,12,800	22,92,95,550	—5,17,250.
Supplementary	78,80,100			
Amount surrendered during the year (31st March, 1967)				39,42,000

Notes and Comments

- (i) The amount surrendered (Rs. 39.42 lakhs) as surplus to requirement on the last day of the financial year proved to be more than seven times the savings that actually became available for surrender (Rs. 5.17 lakhs).
- (ii) Substantial savings occurred in the following cases:—

<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	I(a)6.B. Loans to Trivandrum Corporation	1.00	1.00 (100%)	Reasons for the saving are awaited.
2	I(b) Loans to Municipalities B. For Schemes under the Five Year Plan	5.64	1.83 (32%)	Mainly due to non-furnishing of details of schemes by Municipal Councils and defective applications for loans for production of compost.
3	I(c)14. H. Package Programme for Tapioca	5.00	2.18 (44%)	A saving of Rs. 1.36 lakhs was stated to be due to (i) non-implementation of the scheme in Quilon and Cannanore Districts (Rs. 0.67 lakh) and (ii) receipt of less number of applications for loan in the Trivandrum and Kottayam Districts and non-availability of Potassic fertiliser during manuring season (Rs. 0.69 lakh). Reasons for a saving of Rs. 0.82 lakh are awaited.

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

<i>Sl. No.</i>	<i>Group head</i>	<i>Provision</i>	<i>Saving (and its percentage to provision)</i>	<i>Reasons and remarks</i>
(In lakhs of rupees)				
4	I(e)14. J. Package Programme for Coconut	20.00	10.35 (52%)	A saving of Rs. 9 lakhs was stated to be due to (i) lack of demand from ryots for fertilisers (Rs. 5 lakhs) and (ii) non-utilisation of the provision for payment of loans for cultivation charges (Rs. 4 lakhs). Reasons for the balance saving of Rs. 1.35 lakhs are awaited.
5	I (e)14. M. Minor Irrigation for Banana	3.00	3.00 (100%)	Due to poor response from cultivators to purchase pump sets on hire purchase system.
6	I (e)14. N. For Sea Island Cotton	3.06	2.82 (92%)	Mainly due to shortfall in the area of cultivation.
7	I (e) 14. O. Short term loan under Crash Programme—Development of subsidiary foods	1.50	1.50 (100%)	Due to non-implementation of the scheme for want of sanction.
8	I (e) 14. Z. For Minor Irrigation under cocoanut Development	13.00	3.63 (28%)	Due to difficulty in getting pump sets.
9	I (f) 9. Loans for Minor Irrigation	9.00	3.36 (37%)	Due to less demand for the loan. The savings under this head in the years 1964-65 and 1965-66 were 21% and 26% respectively.
10	I (g)1. Loans to repatriates from Burma	3.00	1.84 (61%)	Mainly due to less number of repatriates from Burma than anticipated. The saving under this head in the year 1965-66 was also substantial (77%).
11	I(i)(iii) 4. State Co-operative Banks	30.00	6.62 (22%)	Reasons for saving are awaited.

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

Sl. No.	Group head	Provision	Saving (and its percentage to provision) (In lakhs of rupees)	Reasons and remarks
12	I(i)(xxix) Loan to the Board of management—State Inland Water Transport Services	2.50	2.50 (100%)	The loan sanctioned was not availed of as the funds required could be met out of the internal resources of the concern.
13	I (i)(xxxi)A. Cost of units transferred to private sector	2.00	2.00 (100%)	Non-adjustment of the cost of commercial schemes under Rural Industries Project already handed over to the private sector due to non-finalisation of the accounting procedure.
14	I (i)(xxxv)12. For Industrial Housing to Employers—State Sector	1.21	1.21 (100%)	There was no proposal pending in 1966-67 for the payment of loan under the subsidised Industrial Housing scheme in the Employers' Sector.
15	I (i)(xxxv)23. Loans for conversion of Handlooms to Powerlooms	4.75	3.43 (72%)	<p>Due to (i) non-payment of enhanced rate of working capital and cost of looms owing to late receipt of orders regarding pattern of assistance from the Government of India (Rs. 3 lakhs) and (ii) non-payment of cost of looms to the suppliers pending trial running of the looms (Rs.0.43 lakh).</p> <p>The saving under this head in the year 1965-66 was also appreciable (46%).</p>
16	I (i)(xxxv)25. Loans under State Aid to Industries Act	2.00	1.77 (89%)	<p>Mainly due to non-receipt of sufficient number of loan applications.</p> <p>The savings under this head in the years 1964-65 and 1965-66 were also substantial (60% and 100% respectively).</p>

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

<i>Sl. No.</i>	<i>Group head</i>	<i>Provision</i>	<i>Saving (and its percentage to provision)</i>	<i>Reasons and remarks</i>
		(In lakhs of rupees)		
17	I (i)(xxxv)31. D. State Tourist and Handicrafts Development Corporation (Development of Handicrafts)	1.00	1.00 (100%)	Due to post-budget decision of Government to form a separate Corporation for the development of handicrafts.
18	I(i)(xxxv)40. For the establishment of regulated markets	1.00	1.00 (100%)	Due to non-finalisation of rules governing the grant of loans.
19	I(i)(xxxv)44. Loans to farming Societies outside the pilot scheme for the construction of godown-cum-cattle shed, etc.	1.27	1.19 (94%)	Mainly due to reduction in expenditure as a measure of economy.
20	I(i)(xxxv)48. Loans to Consumer Co-operatives	2.00	2.00 (100%)	The reasons for a saving of Rs. 1.04 lakhs are awaited from the Controlling Officer. The balance saving of Rs. 0.96 lakh was due to non-issue of loans to wholesale stores towards cost of furniture and equipment for running departmental stores owing to change in the pattern of Government of India assistance.
21	I(i)(xxxv)56. Loans to Kerala Ceramics, Limited	2.50	2.50 (100%)	Due to non-implementation of the expansion scheme of the Kerala Ceramics, Limited.
22	I(i)(xxxv)65.B. For fertiliser distribution under coconut development scheme	16.31	10.84 (66%)	Due mainly to limited borrowing capacity of the loanees.
23	II(a)1. Officers of All India Services	2.00	1.05 (53%)	Due to lack of sufficient number of applicants.
24	II(d)3. Advances for the purchase of mosquito nets—B, Non-Gazetted Officers	2.00	1.22 (61%)	Due to non-receipt of applications to the extent anticipated within the prescribed time limit of 2 months viz., 1st April, 1966 to 31st May, 1966.

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

- (iii) In the following case the supplementary grant of Rs. 1.77 lakhs obtained on 29th March, 1967, proved to be wholly unnecessary.

<i>Group head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess+ Saving—</i>
(In lakhs of rupees)			
I(i)(xxxv)10. Co-operative Housing Societies			

O.	7.90		
S.	1.77		
R.	—5.95	3.72	3.88 +0.16

Additional funds were provided to meet the additional expenditure sanctioned by Government in January, 1967 for the Co-operative Housing Scheme. However, on 30th March, 1967 a sum of Rs. 5.95 lakhs was withdrawn by reappropriation as the amount available from Life Insurance Corporation funds could not be spent for spill over claims in respect of loans sanctioned already under Plan funds.

- (iv) In the following cases, additional provision made by reappropriation on the 31st March, 1967 proved excessive:—

- (1) I(e)14. P. For expansion of area under coconut cultivation

O.	1.80		
R.	5.34	7.14	6.04 —1.10

- (2) I(e)14.JJ. Advances to Cultivators for Development of Sugarcane in Factory Areas

S.	Token		
R.	3.50	3.50	1.93 —1.57

Reasons for the ultimate savings under these heads are awaited from the Controlling Officer.

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

- I(e)12. Loans to Cultivators affected by floods

S.	10.00		
R.	—3.25	6.75	9.52 +2.77

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

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

- (vi) The following are cases in which provision proved largely inadequate. Reasons for the excesses and their remaining uncovered are awaited from the Controlling Officers.

<i>Group head</i>	<i>Total grant</i>	<i>Actual Expenditure</i>	<i>Excess+ Saving—</i>
	(In lakhs of rupees)		
(1) I(f)2. Industrial Loans			
O. 4.00			
R. 4.00	8.00	10.20	+2.20
(2) I(i)(xxx) Small Scale Industries— Cost of units transferred to the Private Sector Kerala State Small Scale Industries Corporation	0.10	1.61	+1.51
(3) I(i)(xxxv) 20. For Soil Conserva- tion Scheme	21.52	61.87	+40.35
(4) I(i)(xxxv)24. Village Housing Project			
O. 9.48			
S. 1.30			
R. 0.34	11.12	13.45	+2.33

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 69,00,23,300	69,00,48,300	22,84,35,809	—46,16,12,491
Supplementary 25,000			
Amount surrendered during the year (31st March, 1967)			46,36,26,100
102/3773			

PUBLIC DEBT—REPAYMENT (ALL CHARGED)—*Concl'd.**Notes and Comments*

- (i) The saving of Rs. 46,16.12 lakhs, forming 67% of the original provision, occurred mainly under the following group heads:—

<i>Sl. No.</i>	<i>Group head</i>	<i>Provision</i>	<i>Saving (and its percentage to provision)</i>	<i>Reasons and remarks</i>
		<i>(In lakhs of rupees)</i>		
1	O. I. Permanent Debt— Loans bearing Interest	8.00	8.00 (100%)	Due to non-purchase of securities for cancellation.
2	O. II. Floating Debt— Other floating loans	50,00.00	37,93.00 (76%)	Due to less overdrawals from the Reserve Bank of India than anticipated.
3	O. III (a)(iii) Other Schemes (Non-Plan)	2,38.57	1,17.49 (49%)	Due to non-raising of the special loan of Rs. 6 crores in 1965-66 as anticipated.
4	O. III(c) Other Ways and Means Advances	8,00.00	8,00.00 (100%)	No Ways and Means Advances were received from the Government of India during the year. During the year 1965-66 also, the entire provision (Rs. 7,75 lakhs) remained unutilised.

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

<i>Group head</i>	<i>Total Appropriation</i>	<i>Actual Expenditure</i>	<i>Excess + Saving—</i>
	<i>(In lakhs of rupees)</i>		
O. III(a)(ii) Centrally Sponsored Schemes			
O.	4.83		
R.	- 9.83	14.66	27.62 +12.96

The excess was due to adjustment/refund of excess/unutilised central assistance relating to previous Plan periods; the final excess could not be provided for due to late receipt of sanction of Government of India/concurrence of the State Government.

APPENDIX

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

Page	Number and name of Grant or Appropriation	Budget Estimates	Actuals	Actuals compared with Budget Estimates More+ Less—
		Rs.	Rs.	Rs.
11	II. Land Revenue	1,700	1,106	—594
17	VIII. Elections	10,71,500	8,71,000	—2,00,500
18	IX. Heads of States, Ministers and Head- quarters Staff	2,30,600	..	—2,30,600
19	X. District Administration and Miscellaneous	3,31,200	..	—3,31,200
20	XI. Administration of Justice	..	9,224	+9,224
21	XIII. Police	71,31,400	25,92,800	—45,38,600
23	XIV. State Insurance and Miscellaneous	6,25,000	4,32,487	—1,92,513
24	XV. Scientific Departments	15,000	28,445	+13,445
24	XVI. University Education	..	4,37,316	+4,37,316
41	XXI. Public Health Engineering	99,97,500	1,43,25,681	+43,28,181
43	XXII. Agriculture	27,76,200	45,21,804	+17,45,604
49	XXIII. Fisheries	57,43,300	35,15,243	—22,28,057
52	XXV. Animal Husbandry	2,03,000	17,94,453	+15,91,453
55	XXVI. Co-operation	8,35,000	2,42,964	—5,92,036
56	XXVII. Industries	10,100	..	—10,100
59	XXVIII. Community Develop- ment Projects, etc.	50,000	..	—50,000
62	XXIX. Labour and Employment	60,200	16,749	—43,451
67	XXXII. Irrigation	1,09,56,300	2,30,20,236	+1,20,63,936
69	XXXIII. Public Works	3,82,38,000	3,89,92,189	+7,54,189
82	XXXVII. Pensions			
	Charged	..	841	+841
	Voted	14,66,100	13,81,443	—84,657
83	XXXIX. Forest	5,94,300	2,92,614	—3,01,686
85	XL. Miscellaneous	40,900	..	—40,900

APPENDIX—Concl'd.

<i>Page</i>	<i>Number and name of Grant or Appropriation</i>	<i>Budget Estimates</i>	<i>Actuals</i>	<i>Actuals compared with Budget Estimates More+ Less—</i>
		<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
86	XLI. Miscellaneous Compensa- tions and Assignments	1,500	..	—1,500
87	XLIII. Capital Outlay on Public Health	9,50,000	7,92,513	—1,57,487
89	XLV. Capital Outlay on Industrial and Econo- mic Development	84,56,200	50,73,649	—33,82,551
93	XLVI. Capital Outlay on Irrigation	4,16,800	12,62,898	+8,46,098
94	XLVII. Capital Outlay on Public Works	70,29,200	62,11,124	—8,18,076
99	XLVIII. Capital Outlay on Other Works	..	1,030	+1,030
101	L. Capital Outlay on Transport Schemes	4,70,94,400	4,70,94,354	—46
104	LII. Commuted Value of Pensions			
	<i>Charged</i>	..	242	+242
	<i>Voted</i>	[3,57,000	5,23,792	+1,66,792
105	LIII. Capital Outlay on Schemes of Government Trading	5,84,16,400	6,65,20,393	+81,03,993
Total		..	1,083	+1,083
		20,30,98,800	21,99,55,507	+1,68,56,707



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