



GOVERNMENT OF KERALA

APPROPRIATION ACCOUNTS

1969-70



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INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Kerala for the year 1969-70 presents the accounts of sums expended in the year ended the 31st March 1970, 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

<i>Number and name of grant or appropriation</i>	<i>Total grant or appropriation</i>	<i>Expenditure</i>	<i>Expenditure compared with total grant or appropriation</i>	
			<i>Less than granted/ appropriated</i>	<i>More than granted/ appropriated</i>
	Rs.	Rs.	Rs.	Rs.
I. Agricultural Income Tax and Sales Tax				
<i>Charged</i>	40,300	25,520	14,780	—
Voted	92,58,600	92,15,417	43,183	—
II. Land Revenue				
Voted	2,88,58,400	2,89,28,987	..	70,587
III. Excise				
<i>Charged</i>	20,000	2,495	17,505	—
Voted	75,70,500	64,69,502	11,00,998	—
IV. Taxes on Vehicles				
<i>Charged</i>	5,500	5,269	231	—
Voted	19,40,300	19,02,813	37,487	—
V. Stamps				
Voted	25,28,100	26,27,971	..	99,871
VI. Registration Fees				
Voted	71,28,000	72,11,776	..	83,776
<i>Debt Charges</i>				
<i>Charged</i>	17,59,45,900	16,86,67,248	72,78,652	..
VII. State Legislature				
<i>Charged</i>	48,000	42,533	5,467	..
Voted	21,00,400	20,52,664	47,736	..
VIII. Elections				
Voted	14,80,800	14,93,706	..	12,906
IX. Heads of States, Ministers and Headquarters Staff				
<i>Charged</i>	20,97,800	20,81,801	15,999	..
Voted	1,51,02,600	1,49,15,589	1,87,011	..

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.
X. District Admini- stration and Miscellaneous				
<i>Charged</i>	49,500	34,679	14,821	..
Voted	1,73,85,800	1,80,68,462	..	6,82,662
XI. Administration of Justice				
<i>Charged</i>	19,70,400	21,27,357	..	1,56,957
Voted	1,76,84,800	1,71,50,887	5,33,913	..
XII. Jails				
<i>Charged</i>	1,000	..	1,000	..
Voted	76,51,100	74,52,993	1,98,107	..
XIII. Police				
<i>Charged</i>	7,000	2,197	4,803	..
Voted	6,72,16,200	6,52,04,063	20,12,137	..
XIV. State Insurance and Miscellaneous				
<i>Charged</i>	1,000	..	1,000	..
Voted	3,29,19,900	85,83,272	2,43,36,628	..
XV. Scientific Depart- ments				
Voted	17,50,600	14,59,749	2,90,851	..
XVI. University Education				
<i>Charged</i>	2,000	275	1,725	..
Voted	3,74,71,500	3,69,96,548	4,74,952	..
XVII. General Education				
<i>Charged</i>	5,60,000	3,96,378	1,63,622	..
Voted	47,95,21,800	49,03,50,950	..	1,08,29,150

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.
XVIII. Technical Education				
.. Charged	6,34,700	6,23,457	11,243	..
.. Voted	1,56,20,100	1,51,54,063	4,66,037	..
XIX. Medical				
.. Charged	58,500	3,287	55,213	..
.. Voted	10,72,03,000	10,14,39,465	57,63,535	..
XX. Public Health				
.. Charged	5,000	..	5,000	..
.. Voted	3,99,24,500	3,82,03,674	17,20,826	..
XXI. Public Health Engineering				
.. Charged	1,000	..	1,000	..
.. Voted	2,30,06,200	2,00,02,232	30,03,968	..
XXII. Agriculture				
.. Voted	3,92,10,600	3,97,94,630	..	5,84,030
XXIII. Fisheries				
.. Charged	5,000	..	5,000	..
.. Voted	1,36,60,400	1,30,79,970	5,80,430	..
XXIV. Rural Development				
.. Voted	1,59,22,400	1,58,16,383	1,06,017	..
XXV. Animal Husbandry				
.. Charged	3,700	..	3,700	..
.. Voted	1,90,07,100	1,84,90,032	5,17,068	..
XXVI. Co-operation				
.. Charged	500	..	500	..
.. Voted	88,24,800	90,54,962	..	2,30,162

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.
XXVII. Industries				
Charged	53,78,900	53,76,518	2,382	..
Voted	2,17,87,100	1,85,68,787	32,18,313	..
XXVIII. Community De- velopment Projects, National Extension Service and Local Development Works				
Charged	1,000	..	1,000	..
Voted	2,60,40,900	2,55,73,575	4,67,325	..
XXIX. Labour and Employment				
Charged	500	38	462	..
Voted	1,11,53,900	1,10,94,755	59,145	..
XXX. Harijan Welfare				
Charged	67,000	66,848	152	..
Voted	3,97,29,200	3,83,72,339	13,56,861	..
XXXI. Statistics and Miscellaneous				
Charged	2,000	..	2,000	..
Voted	80,33,400	79,21,642	1,11,758	..
XXXII. Irrigation				
Charged	2,200	2,221	..	21
Voted	6,54,05,100	6,50,50,615	3,54,485	..
XXXIII. Public Works				
Charged	2,36,300	1,44,963	91,337	..
Voted	14,21,06,800	15,11,72,548	..	90,65,748
XXXIV. Ports				
Voted	15,55,400	13,92,594	1,62,806	..

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.
XXXV. Transport Schemes				
Voted	30,53,200	28,62,121	1,91,079	..
XXXVI. Famine				
Voted	1,15,24,000	1,00,37,058	14,86,942	—
XXXVII. Pensions				
Charged	2,33,700	2,65,706	..	32,006
Voted	4,66,35,500	4,55,26,989	11,08,511	—
XXXVIII. Stationery and Printing				
Voted	1,12,42,600	1,01,23,963	11,18,637	..
XXXIX. Forest				
Charged	35,000	11,280	23,720	—
Voted	2,71,08,200	2,74,55,777	..	3,47,577
XL. Miscellaneous				
Charged	49,05,700	50,18,659	..	1,12,959
Voted	2,24,83,000	2,06,62,419	18,20,581	—
XLI. Miscellaneous Contributions and Assignments				
Charged	1,00,000	84,879	15,121	—
Voted	58,13,500	45,57,488	12,56,012	—
XLII. Capital Outlay on Compensation to Land Holders				
Voted	5,00,000	4,05,100	94,900	..
XLIII. Capital Outlay on Public Health				
Charged	10,000	23,995	..	13,995
Voted	1,94,22,000	2,10,82,124	..	16,60,124

SUMMARY OF APPROPRIATION ACCOUNTS—Contd.

<i>Number and name of grant or appropriation</i>	<i>Total grant or appropriation</i>	<i>Expenditure</i>	<i>Expenditure compared with total grant or appropriation</i>	
			<i>Less than granted/ appropriated</i>	<i>More than granted/ appropriated</i>
	Rs.	Rs.	Rs.	Rs.
XLIV. Capital Outlay on Agricultural Improvement				
<i>Charged</i>	7,83,800	7,56,235	27,565	—
Voted	7,00,000	1,46,022	5,53,978	..
XLV. Capital Outlay on Industrial. and Economic Development				
<i>Charged</i>	29,77,000	30,53,397	..	76,397
Voted	1,44,95,800	1,16,05,270	28,90,530	..
XLVI. Capital Outlay on Irrigation				
<i>Charged</i>	4,87,100	4,14,978	72,122	..
Voted	5,12,92,700	5,49,30,766	..	36,38,066
XLVII. Capital Outlay on Public Works				
<i>Charged</i>	3,74,000	6,37,633	..	2,63,633
Voted	8,18,42,500	8,01,85,940	16,56,560	..
XLVIII. Capital Outlay on Other Works				
<i>Charged</i>	37,800	31,240	6,560	..
Voted	21,72,200	20,95,571	76,629	..
XLIX. Capital Outlay on Ports				
<i>Charged</i>	18,000	17,985	15	..
Voted	24,50,000	16,51,945	7,98,055	..
L. Capital Outlay on Transport. Schemes				
Voted	2,00,000	1,45,243	54,757	..

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.
LI. Capital Outlay on Forests				
<i>Charged</i>	8,500	7,439	1,061	..
Voted	40,35,100	38,31,308	2,03,792	..
LII. Commuted Value of Pensions				
<i>Charged</i>	300	..	300	..
Voted	30,25,700	27,22,704	3,02,996	..
LIII. Capital Outlay on Schemes of Government Trading				
<i>Charged</i>	36,000	1,722	34,278	..
Voted	14,32,02,100	7,66,89,739	6,65,12,361	..
LV. Loans and Advances by the Government				
Voted	17,06,16,400	15,71,10,433	1,35,05,967	..
.. Public Debt— Repayment				
<i>Charged</i>	95,17,59,500	1,07,93,09,458	..	12,75,49,958
Total				
{ <i>Charged</i>	1,14,89,11,100	1,26,92,37,690	78,79,336	12,82,05,926
{ Voted	1,95,75,74,800	1,84,40,95,595	14,07,83,864	2,73,04,659
Grand Total	3,10,64,85,900	3,11,33,33,285	14,86,63,200	15,55,10,585

SUMMARY OF APPROPRIATION ACCOUNTS—*Contd.*

The excess over the following charged appropriations requires regularisation:—

- (1) XI—Administration of Justice
- (2) XXXII—Irrigation
- (3) XXXVII—Pensions
- (4) XL—Miscellaneous
- (5) XLIII—Capital Outlay on Public Health
- (6) XLV—Capital Outlay on Industrial and Economic Development
- (7) XLVII—Capital Outlay on Public Works
- (8) Public Debt—Repayment

The excess over the following voted grants also requires regularisation:—

- (1) II—Land Revenue
- (2) V—Stamps
- (3) VI—Registration Fees
- (4) VIII—Elections
- (5) X—District Administration and Miscellaneous
- (6) XVII—General Education
- (7) XXII—Agriculture
- (8) XXVI—Co-operation
- (9) XXXIII—Public Works
- (10) XXXIX—Forest
- (11) XLIII—Capital Outlay on Public Health
- (12) XLVI—Capital Outlay on Irrigation

The expenditure shown in the above summary does not include Rs. 32,31,636 spent out of advances from the Contingency Fund which were not reimbursed to the Fund before the close of the year. The details of the expenditure are given in Appendix—I. The entire amount was recouped to the Fund in September 1970.

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

SUMMARY OF APPROPRIATION ACCOUNTS—*Concl'd.*

The reconciliation between the total expenditure according to the Appropriation Accounts 1969-70 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	1,26,92,37,690	1,84,40,95,595
<i>Deduct</i> —Total Recoveries	1,53,846	21,16,35,529
Net total expenditure as shown in statement no. 10 of the Finance Accounts	1,26,90,83,844	1,63,24,60,066

The details of the recoveries referred to above are given in Appendix—II.

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 my Report for the year 1969-70.



New Delhi,

(S. RANGANATHAN)

The 25th May 1971 / Comptroller and Auditor General of India.

GRANT No. I—AGRICULTURAL INCOME TAX AND SALES TAX

		<i>Total grant or appropriation</i>	<i>Actual expenditure</i>	<i>Excess+ Saving—</i>
		Rs.	Rs.	Rs.
MAJOR HEADS—				
4.	TAXES ON INCOME OTHER THAN CORPORATION TAX			
12.	SALES TAX			
13.	OTHER TAXES AND DUTIES			
	<i>Charged—</i>			
	Original 15,000	40,300	25,520	—14,780
	Supplementary 25,300			
	Amount surrendered during the year			Nil
	<i>Voted—</i>			
	Original 87,19,500	92,58,600	92,15,417	—43,183
	Supplementary 5,39,100			
	Amount surrendered during the year (31st March 1970)			2,26,800

GRANT No. II—LAND REVENUE (ALL VOTED)

		<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess+ Saving—</i>
		Rs.	Rs.	Rs.
MAJOR HEAD—				
9.	LAND REVENUE			
	Original 2,55,77,100	2,88,58,400	2,89,28,987	+70,587
	Supplementary 32,81,300			
	Amount surrendered during the year (31st March 1970)			8,100

Notes and comments

- (i) Expenditure exceeded the grant by Rs. 70,587 which requires regularisation.

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

(ii) Excess occurred mainly under:—

<i>Group head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess+ Saving—</i>
			(In lakhs of rupees)
(b) (ii) Special Staff for assignment of Government lands			
O. 18.40			
S. 1.80			
R. 2.04	22.24	23.04	+0.80

Additional expenditure was due to revision of pay scales and enhancement of rates of dearness allowance.

GRANT No. III—EXCISE

<i>MAJOR HEAD—</i>	<i>Total grant or appropriation</i>	<i>Actual expenditure</i>	<i>Excess+ Saving—</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
10. STATE EXCISE DUTIES			
<i>Charged—</i>			
Original 20,000	20,000	2,495	—17,505
Supplementary ..			
Amount surrendered during the year (31st March 1970)			17,300
<i>Voted—</i>			
Original 75,70,500	75,70,500	64,69,502	—11,00,998
Supplementary ..			
Amount surrendered during the year (31st March 1970)			7,34,800

Notes and comments

Savings in the voted grant occurred mainly under:—

<i>Sl. no.</i>	<i>Group head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess+ Saving—</i>
				(In lakhs of rupees)
1	(a) Superintendence			
	O. 20.05			
	R. —1.95	18.10	16.73	—1.37

GRANT No. III—EXCISE—*Concl'd.*

The total saving of Rs. 3.32 lakhs was mainly due to non-utilisation of lump sum provision for Dearness Allowance and non-receipt of debit from Pay and Accounts Officer, Works, Housing and Supply, New Delhi on account of cost of trucks purchased by the Department.

<i>Sl. no.</i>	<i>Group head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess+ Saving—</i>
		<i>(In lakhs of rupees)</i>		
2	(c) (B) Schemes under the Five Year Plan—Distillery Project			
	O.	5.00		
	R.	—5.00	..	..

Provision was made for setting up a distillery in the public sector for regular and uninterrupted supply of arrack to arrack shops. It was subsequently decided to permit the Co-operative Sugars Limited, Chittur to start its own distillery resulting in savings of the entire provision.

GRANT No. IV—TAXES ON VEHICLES

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
MAJOR HEAD—				
11. TAXES ON VEHICLES				
Charged—				
Original	1,000	5,500	5,269	—231
Supplementary	4,500			
Amount surrendered during the year				Nil
Voted—				
Original	18,41,400	19,40,300	19,02,813	—37,487
Supplementary	98,900			
Amount surrendered during the year				Nil

The charged expenditure shown above does not include Rs. 1,090 spent from out of an advance from the Contingency Fund obtained in March 1970 which remained unrecouped to the Fund till the close of the year.

GRANT No. V—STAMPS (ALL VOTED)

MAJOR HEAD—		Total grant Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
14.	STAMPS			
	Original	23,78,100	25,28,100	26,27,971
	Supplementary	1,50,000		
	Amount surrendered during the year			Nil

Notes and comments

(i) Expenditure exceeded the grant by Rs. 99,871 which requires regularisation.

(ii) Excess occurred mainly under :—

Group head		Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)				
A	(b) Charges for the Sale of stamps			
	O.	15.00		
	S.	1.00	16.00	17.23
				+1.23

Excess was due to payment of more commission to vendors on account of unanticipated increase in the sale of stamps. For the fourth year in succession expenditure under this head exceeded the grant for the same reason.

GRANT No. VI—REGISTRATION FEES (ALL VOTED)

MAJOR HEAD—		Total grant Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
15.	REGISTRATION FEES			
	Original	68,91,700	71,28,000	72,11,776
	Supplementary	2,36,300		
	Amount surrendered during the year			Nil

Notes and comments

(i) Expenditure exceeded the grant by Rs. 83,776 which requires to be regularised. In 1966-67, 1967-68 and 1968-69 also the expenditure exceeded the grant by Rs. 44,189, Rs. 2,00,900 and Rs. 11,475 respectively.

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

(ii) Excess occurred mainly under b (ii) Sub-Registry Offices (provision: Rs. 57,50,700; expenditure: Rs. 61,12,900) due to revision of pay scales and rates of dearness allowance.

(iii) Excess was partly counterbalanced by savings mainly under:—

<i>Group head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess + Saving—</i>
(In lakhs of rupees)			
(a) Superintendence			
O.	4.93		
S.	0.19	5.12	2.43 —2.69

Saving (53% of provision) was mainly due to non-utilisation of lump provision for dearness allowance.

DEBT CHARGES (ALL CHARGED)

<i>Total appropriation</i>	<i>Actual expenditure</i>	<i>Excess + Saving—</i>
Rs.	Rs.	Rs.

MAJOR HEADS—

16. INTEREST ON DEBT AND OTHER OBLIGATIONS

17. APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT

<i>Original</i>	17,59,45,900	} 17,59,45,900	16,86,67,248	—72,78,652
<i>Supplementary</i>	..			

Amount surrendered during the year (31st March 1970)

37,08,900

Notes and comments

(i) Out of the total saving of Rs. 72.79 lakhs in the appropriation, only Rs. 37.09 lakhs forming 51% of saving were surrendered and that too on 31st March 1970.

During 1968-69 Rs. 81.76 lakhs remained unutilised.

DEBT CHARGES (ALL CHARGED)—*Concl'd.*

(ii) Substantial savings occurred under:—

<i>Sl. no.</i>	<i>Group head</i>	<i>Total appropriation</i>	<i>Actual expenditure</i>	<i>Excess + Saving—</i>
<i>(In lakhs of rupees)</i>				

1	16 A. 1 (b) Discount on Loans	12.00	3.30	—8.70
---	-------------------------------	-------	------	-------

Saving (73% of provision) was due to payment of less rate of discount on open market loan floated than originally estimated.

2	16 A. 1 (c) 1. Interest on Ways and Means Advances by the Reserve Bank of India
---	---

O.	15.00
----	-------

R.	—6.38	8.62	8.66	+0.04
----	-------	------	------	-------

The net saving of Rs. 6.34 lakhs (42% of provision) was due to less drawal of ways and means advances from the Reserve Bank of India than anticipated.

(iii) *Sinking Funds*

Expenditure in the appropriation includes Rs. 2,88.46 lakhs contributed to sinking funds as indicated below (the balances at the credit of the funds on 31st March 1970 have also been indicated):—

<i>Name of fund</i>	<i>Purpose</i>	<i>Amount of contribution during 1969-70</i>	<i>Balance at the credit of the fund on 31st March 1970</i>
<i>(In lakhs of rupees)</i>			
(a) General Sinking Fund	Amortisation of loans	2,23.40	6,43.36
(b) Loan Depreciation Fund	Purchasing the securities of loans for cancellation	65.06	3,21.85

The funds are credited with amounts set apart each year against provision under this appropriation and with interest realised on investment of the balances in the fund. On maturity of the loan, the balance lying under this head is credited to "Deposits and Advances—Miscellaneous Government Account."

An account of the transactions of each of these funds is given in Annexure to statement no. 19 of the Finance Accounts 1969-70.

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 LEGISLATURES*Charged—*

<i>Original</i>	48,000	} 48,000	42,533	—5,467
<i>Supplementary</i>	..			

*Amount surrendered during the year
(31st March 1970)*

5,000

Voted—

<i>Original</i>	18,86,700	} 21,00,400	20,52,664	—47,736
<i>Supplementary</i>	2,13,700			

*Amount surrendered during the year
(31st March 1970)*

23,000

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 LEGISLATURES

<i>Original</i>	4,80,800	} 14,80,800	14,93,706	+12,906
<i>Supplementary</i>	10,00,000			

*Amount surrendered during the year
(31st March 1970)*

900

Notes and comments

(i) Expenditure exceeded the grant by Rs. 12,906 which requires to be regularised.

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

(ii) Excess occurred mainly under:—

<i>Group head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess + Saving—</i>
		(In lakhs of rupees)	
C (a) I. Preparation and printing of electoral rolls			
O.	0.30		
S.	7.00		
R.	1.19	8.49	8.46
			—0.03

The net excess of Rs. 1.16 lakhs was mainly due to enhancement of rate of remuneration to enumerators, scribes etc. for intensive revision of electoral rolls.

(iii) Excess was partly counterbalanced by savings mainly under:—

C (a) II (iv) House of the People and State Legislature (held simultaneously)				
O.	3.98			
S.	3.00			
R.	—1.08	5.90	6.04	+0.14

The net saving of Rs. 0.94 lakh was due to non-purchase of furniture, economy in expenditure etc.

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

	<i>Total grant or appropriation</i>	<i>Actual expenditure</i>	<i>Excess + Saving—</i>
	Rs.	Rs.	Rs.
MAJOR HEAD—			
19. GENERAL ADMINISTRATION			
<i>Charged—</i>			
Original	19,12,900	20,97,800	20,81,801
Supplementary	1,84,900		
Amount surrendered during the year			—15,999
<i>Voted—</i>			
Original	1,47,59,700	1,51,02,600	1,49,15,589
Supplementary	3,42,900		
Amount surrendered during the year (31st March 1970)			—1,87,011
			4,28,600

GRANT No. X—DISTRICT ADMINISTRATION AND MISCELLANEOUS

		<i>Total grant or appropriation</i>	<i>Actual expenditure</i>	<i>Excess+ Saving—</i>
		Rs.	Rs.	Rs.
MAJOR HEAD—				
19. GENERAL ADMINISTRATION				
<i>Charged—</i>				
Original	38,000	49,500	34,679	—14,821
Supplementary	11,500			
Amount surrendered during the year				Nil
<i>Voted—</i>				
Original	1,63,22,000	1,73,85,800	1,80,68,462	+6,82,662
Supplementary	10,63,800			
Amount surrendered during the year (31st March 1970)				10,600

Notes and comments

(i) Expenditure exceeded the voted grant by Rs. 6,82,662 which requires regularisation. Excess occurred for the fifth year in succession.

(ii) Excess occurred mainly under:—

<i>Sl. no.</i>	<i>Group head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess+ Saving—</i>
		<i>(In lakhs of rupees)</i>		
1	E (a) (i) Collectors and Magistrates (Voted)			
	O.	51.11		
	S.	2.82		
	R.	—0.82	53.11	54.76
				+1.65
The net excess of Rs. 0.83 lakh was due to increased expenditure under telephone charges, office expenses etc.				
2	E (a) (ii) District Treasury Establish- ments	18.97	20.81	+1.84

Excess was mainly due to payment of arrears on account of revision of pay scales.

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

<i>Sl. no.</i>	<i>Group head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess+ Saving—</i>
<i>(In lakhs of rupees)</i>				

**3 E (a) (iii) Sub-Treasury Establish-
ments**

O.	22.27			
S.	3.50	25.77	27.03	+1.26

Excess was mainly due to (i) introduction of scheme for payment of pensions of Rs. 100 and below by money order from April 1969 for which the expenditure on money order charges could not be estimated correctly and (ii) payment of arrears on account of revision of pay scales.

4 E (b) (i) Taluk Offices

O.	43.76			
S.	3.92			
R.	1.73	49.41	50.48	+1.07

The total excess of Rs. 2.80 lakhs was due to filling up vacancies by personnel drawing higher pay, payment of salary for earned leave surrendered, creation of temporary posts, revision of pay scales and rates of dearness allowance, increased expenditure under rent, service postage etc.

Excess occurred under this group head during 1967-68 and 1968-69 also.

GRANT No. XI—ADMINISTRATION OF JUSTICE

<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—

21, ADMINISTRATION OF JUSTICE

Charged—

<i>Original</i>	<i>19,70,400</i>	}	<i>19,70,400</i>	<i>21,27,357</i>	<i>+1,56,957</i>
<i>Supplementary</i>	<i>..</i>				

Amount surrendered during the year

Nil

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

		<i>Total grant or appropriation</i>	<i>Actual expenditure</i>	<i>Excess+ Saving—</i>
		Rs.	Rs.	Rs.
Voted—				
Original	1,73,94,000	1,76,84,800	1,71,50,887	—5,33,913
Supplementary	2,90,800			
Amount surrendered during the year				Nil

Notes and comments

(i) The expenditure exceeded the charged appropriation by Rs. 1,56,957 which requires to be regularised. Excess occurred under “(a) High Court” (provision: Rs. 19,70,400; expenditure: Rs. 21,27,357) due to appointment of two additional Judges and staff and revision of pay scales. It was explained that supplementary appropriation of Rs. 1,45,900 asked for by the High Court was not obtained. Government stated that the proposal for supplementary appropriation was received late.

(ii) Saving in the voted grant was accounted for by non-utilisation of the entire provision of Rs. 5 lakhs under “(e) (ii) Village Courts” due to non-implementation of the Village Courts Scheme.

During 1968-69 also the entire provision of Rs. 5 lakhs made for the purpose remained unutilised.

GRANT No. XII—JAILS

		<i>Total grant or appropriation</i>	<i>Actual expenditure</i>	<i>Excess+ Saving—</i>
		Rs.	Rs.	Rs.
MAJOR HEAD—				
22. JAILS				
Charged—				
Original	1,000	1,000	..	—1,000
Supplementary	..			
Amount surrendered during the year (31st March 1970)				1,000

GRANT No. XII—JAILS—Concl'd.

		<i>Total grant or appropriation</i> Rs.	<i>Actual expenditure</i> Rs.	<i>Excess+ Saving—</i> Rs.
Voted—				
Original	76,51,100	76,51,100	74,52,993	—1,98,107
Supplementary	..			
Amount surrendered during the year (31st March 1970)				1,83,300

Notes and comments

In the voted grant provision remained unutilised to a substantial extent under:—

<i>Group head</i>		<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess+ Saving—</i>
		(In lakhs of rupees)		
(b) Jail Manufactures				
O.	10.25			
R.	—4.34	5.91	5.85	—0.06

The total saving of Rs. 4.40 lakhs (43% of provision) was mainly due to non-receipt of articles due to non-settlement of contracts for supply.

GRANT No. XIII—POLICE

		<i>Total grant or appropriation</i> Rs.	<i>Actual expenditure</i> Rs.	<i>Excess+ Saving—</i> Rs.
MAJOR HEADS—				
23. POLICE				
26. MISCELLANEOUS DEPARTMENTS				
Charged—				
Original	7,000	7,000	2,197	—4,803
Supplementary	..			
Amount surrendered during the year (31st March 1970)				4,800

GRANT No. XIII—POLICE—Contd.

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Voted—				
Original	6,72,15,500	6,72,16,200	6,52,04,063	—20,12,137
Supplementary	700			
Amount surrendered during the year (31st March 1970)				21,83,800

Notes and comments

Substantial savings in the voted provision occurred under the following group heads (the savings were partly offset by additional expenditure under other group heads):—

Sl. no.	Group head	Total grant	Actual expenditure	Excess+ Saving—
		(In lakhs of rupees)		
1	23 (b) (i) Superintendence (Proper)			
	O.	64.42		
	S.	Token		
	R.	—25.92	38.50	38.13 —0.37

Out of the total saving of Rs. 26.29 lakhs (41% of original and supplementary provision), saving of Rs. 14.24 lakhs occurred under 'Lump provision for dearness allowance' as expenditure on dearness allowance was met from savings available under other group heads. Balance saving of Rs. 12.05 lakhs was mainly due to less requirement of stores and non-receipt of stores ordered for.

2	23 (a) Presidency Police—Cochin Harbour Police			
	O.	11.71		
	R.	—5.34	6.37	6.39 +0.02

The net saving of Rs. 5.32 lakhs (45% of provision) was mainly due to non-purchase of motor boats due to delay in receipt of technical advice.

During 1968-69 also saving of 51% of provision occurred under this head.

3	23 (e) (ii) (1) Special Armed Police on duty within the State (Voted)			
	O.	31.22		
	R.	—4.92	26.30	26.62 +0.32

The net saving of Rs. 4.60 lakhs was due to unfilled vacancies.

GRANT No. XIII—POLICE—*Concl'd.*

<i>Sl. no.</i>	<i>Group head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess+ Saving—</i>
<i>(In lakhs of rupees)</i>				
4	23 (f) Home Guards			
	O. 10.78			
	R. —2.52	8.26	8.20	—0.06

The total saving of Rs. 2.58 lakhs was mainly due to economy in expenditure and ban on recruitment and re-enlistment of home guard volunteers.

In 1967-68 and 1968-69 savings under this group head were 36% and 42% of provision respectively.

GRANT No. XIV—STATE INSURANCE AND MISCELLANEOUS

	<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—			
26. MISCELLANEOUS DEPARTMENTS			
<i>Charged—</i>			
<i>Original</i>	1,000	1,000	..
<i>Supplementary</i>	..		
<i>Amount surrendered during the year</i>			<i>Nil</i>
<i>Voted—</i>			
<i>Original</i>	3,29,19,800	3,29,19,900	85,83,272
<i>Supplementary</i>	100		
<i>Amount surrendered during the year (31st March 1970)</i>			1,39,65,100

Notes and comments

(i) Out of the saving of Rs. 2,43.37 lakhs (74% of provision) in the voted grant, Rs. 1,39.65 lakhs only were surrendered and that too on 31st March 1970.

During 1968-69 saving was Rs. 14,37.50 lakhs (88% of provision).

GRANT No. XIV—STATE INSURANCE AND MISCELLANEOUS—*Concl'd.*

(ii) Savings occurred mainly under:—

Sl. no.	Group head	Total grant	Actual expenditure	Excess+ Saving—
		(In lakhs of rupees)		
1	(g) (iv) Net expenditure on grain supply schemes transferred from 124. Capital Outlay on Schemes of Government Trading			
	O.	3,00.55		
	R.	—1,32.42	1,68.13	64.57 —1,03.56

Provision was made under this head to cover net expenditure on grain supply schemes accounted for under "124. Capital Outlay on Schemes of Government Trading". Expenditure was less than anticipated due mainly to (i) re-introduction of subsidy on coarse rice issued through Food Corporation of India only from 4th May 1969 and that too at Rs. 4 per quintal instead of at Rs. 27 provided for and (ii) shortfall in the issue of coarse rice. Saving of Rs. 1,32.42 lakhs was anticipated on this account and surrendered on 31st March 1970.

The final saving of Rs. 1,03.56 lakhs was due mainly to (i) shortfall in procurement of paddy (Rs. 27 lakhs), (ii) non-adjustment of differential cost payable to Government of India (Rs. 14.16 lakhs) and (iii) increase in receipts and recoveries on grain supply schemes (Rs. 61 lakhs).

During 1967-68 and 1968-69 savings under the group head were Rs. 1,16.34 lakhs and Rs. 14,24.47 lakhs respectively.

2	(g) (iii) Scheme for the distribution of tapioca			
	O.	8.00		
	R.	—7.82	0.18	0.02 —0.16

Saving of almost the entire provision was due to post-budget decision not to implement the scheme during the year in view of past experience.

During 1968-69 also, Rs. 7.72 lakhs (97% of provision) remained unutilised due to non-implementation of the scheme.

GRANT No. XV—SCIENTIFIC DEPARTMENTS (ALL VOTED)

		Total grant	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
MAJOR HEAD—				
27. SCIENTIFIC DEPARTMENTS				
Original	17,50,600	17,50,600	14,59,749	—2,90,851
Supplementary	..			
Amount surrendered during the year (31st March 1970)				2,66,500

GRANT No. XVI—UNIVERSITY EDUCATION

		<i>Total grant or appropriation</i> Rs.	<i>Actual expenditure</i> Rs.	<i>Excess+ Saving—</i> Rs.
MAJOR HEAD—				
28. EDUCATION				
Charged—				
Original	2,000	2,000	275	—1,725
Supplementary	..			
Amount surrendered during the year (31st March 1970)				1,700
Voted—				
Original	3,74,71,500	3,74,71,500	3,69,96,548	—4,74,952
Supplementary	..			
Amount surrendered during the year (31st March 1970)				2,73,900

The voted expenditure shown above does not include Rs. 30 lakhs spent from out of an advance from the Contingency Fund obtained in March 1970 which remained unrecouped to the Fund till the close of the year.

Notes and comments

(i) In the voted grant provision remained unutilised to a substantial extent under the following heads (the savings were partly offset by additional expenditure under other group heads):—

<i>Sl. no.</i>	<i>Group head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess+ Saving—</i>
(In lakhs of rupees)				

1 F (a) (ii) Directorate of Collegiate
Education (Voted)

O.	14.06			
R.	—8.27	5.79	3.64	—2.15

The anticipated saving of Rs. 8.27 lakhs was mainly due to reappropriation of provision under 'Lump provision for dearness allowance' to other group heads for payments due to enhancement of dearness allowance, revision of pay scales etc. Reasons for the final saving of Rs. 2.15 lakhs are awaited (December 1970).

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

<i>Sl. no.</i>	<i>Group head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess+ Saving—</i>
		<i>(In lakhs of rupees)</i>		
2	F (c) (i) 2. National scholarships for post-Matric, post-Intermediate and post-Graduate studies			
	O.	9.99		
	R.	—2.30	7.69	7.59 —0.10

The total saving of Rs. 2.40 lakhs was due to non-receipt of (i) applications from scholars for award/renewal of scholarships and (ii) statement of accounts from institutions.

(ii) Funds provided by reappropriation on 25th March 1970 proved inadequate under:—

<i>Group head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess+ Saving—</i>
		<i>(In lakhs of rupees)</i>	
F (f) (35) Schemes under the Five Year Plans (xxii) Production of literature in Indian languages as media of instruction at the University Stage			
R.	4.50	4.50	6.50 +2.00

Reasons for the final excess of Rs. 2 lakhs are awaited (December 1970).

GRANT No. XVII—GENERAL 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	5,60,000		
Supplementary	..		
	5,60,000	3,96,378	—1,63,622
Amount surrendered during the year (31st March 1970)			1,76,500

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

		<i>Total grant or appropriation</i>	<i>Actual expenditure</i>	<i>Excess+ Saving—</i>
		Rs.	Rs.	Rs.
Voted—				
Original	46,10,56,900	47,95,21,800	49,03,50,950	+1,08,29,150
Supplementary	1,84,64,900			
Amount surrendered during the year (31st March 1970)				43,800

Notes and comments

(i) Although the original voted provision was increased by supplementary grants of Rs. 1,84.65 lakhs the bulk of which (Rs. 1,82.09 lakhs) was obtained on 25th March 1970, expenditure exceeded the voted provision by Rs. 1,08,29,150. This requires to be regularised.

In 1968-69 also expenditure exceeded the voted provision by Rs. 81.35 lakhs.

(ii) Excess occurred mainly under:—

<i>Sl. no.</i>	<i>Group head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess+ Saving—</i>
			<i>(In lakhs of rupees)</i>	
1	C (b) Direct grants to Non-Government Primary Schools— (i) General			
	O.	17,80.05		
	S.	90.15		
	R.	26.05	18,96.25	19,68.54 +72.29
2	B (b) I. Grants to non-Government Schools			
	O.	6,57.33		
	R.	39.76	6,97.09	7,09.72 +12.63
3	C (a) II. Upper Primary Schools			
	O.	3,55.99		
	R.	34.87	3,90.86	3,95.95 +5.09
4	B (a) I. Secondary Schools			
	O.	3,73.37		
	R.	27.89	4,01.26	4,05.42 +4.16

GRANT No. XVII—GENERAL EDUCATION—Contd.

Sl. no.	Group head	Total grant	Actual expenditure	Excess+ Saving—
			(In lakhs of rupees)	
5	D (a) (ix) A. Schools for Scheduled Castes			
	O.	24.47		
	R.	2.91	27.38	27.78 +0.40
	Additional expenditure under these group heads was mainly due to revision of pay scales and rates of dearness allowance.			
6	F (b) (i) Inspection			
	O.	68.12		
	R.	9.63	77.75	77.69 —0.06
	The net excess of Rs. 9.57 lakhs was mainly due to formation of three additional districts and revision of pay scales and rates of dearness allowance.			
7	F (f) (32) Midday Meals to Primary School pupils			
	O.	51.24		
	R.	3.79	55.03	59.03 +4.00
	The total excess of Rs. 7.79 lakhs was due to payment of pending claims to headmasters and increase in the rate of cooking charges.			
8	F (f) (1) Text Book Publications			
	O.	23.60		
	S.	32.27		
	R.	—0.37	55.50	63.74 +8.24
	The net excess of Rs. 7.87 lakhs was mainly due to adjustment of customs duty for paper received as gift from Sweden.			
	(iii) Excess under the above group heads was partly counterbalanced by savings mainly under:—			
Sl. no.	Group head	Total grant	Actual expenditure	Excess+ Saving—
			(In lakhs of rupees)	
1	B (a) II. Schemes under the Five Year Plan—C. Supply of furniture to Departmental Secondary Schools			
	O.	10.00		
	R.	—5.16	4.84	5.06 +0.22

GRANT No. XVII—GENERAL EDUCATION—Contd.

Sl. no.	Group head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)				
2	C (a) V. Schemes under the Five Year Plan—C. Supply of furniture to Departmental Upper Primary Schools			
	O.	7.00		
	R.	—2.20	4.80	4.00 —0.80

Funds were diverted from the above group heads to meet urgent expenditure on land acquisition under the Plan scheme "Additional enrolment 14-17 age group" for construction of additional buildings for schools necessitated by increase in enrolment of students.

3	B (b) II. Maintenance grant			
	O.	17.15		
	R.	—0.63	16.52	14.55 —1.97

The total saving of Rs. 2.60 lakhs was due to non-payment of maintenance grant as bills/applications were not received in time from managements.

4	F (f) (4) Stipends			
	O.	5.00		
	R.	—1.75	3.25	2.44 —0.81

The total saving of Rs. 2.56 lakhs (51% of provision) was due to reduction of units in training schools and less number of stipendiary candidates.

(iv) Additional funds provided by reappropriation proved excessive under:—

	Group head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)				
C	(a) V. Schemes under the Five Year Plan—I. Land acquisition charges for new departmental Lower Primary and Upper Primary Schools			
	S.	6.00		
	R.	5.40	11.40	8.25 —3.15

Reasons for the final saving are awaited (December 1970).

GRANT No. XVII—GENERAL EDUCATION—*Concl'd.*(v) *Depreciation Reserve Fund of Text Book Publications*

Expenditure shown in the grant includes Rs. 53,626 as contribution to the depreciation reserve fund of text book publications. The fund was created in 1954-55 for providing reserves to meet the cost of renewals and replacements of assets necessitated by normal wear and tear. The expenditure incurred out of the fund is initially accounted for in this grant 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 1969-70 is Rs. 4.04 lakhs.

An account of transactions of the fund is given in statement no. 16 of Finance Accounts 1969-70.

GRANT No. XVIII—TECHNICAL EDUCATION

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
MAJOR HEAD—				
28. EDUCATION				
Charged—				
Original	10,000	6,34,700	6,23,457	—11,243
Supplementary	6,24,700			
Amount surrendered during the year				Nil
Voted—				
Original	1,51,20,100	1,56,20,100	1,51,54,063	—4,66,037
Supplementary	5,00,000			
Amount surrendered during the year (31st March 1970)				1,41,000

Notes and comments

(i) The voted provision was not utilised to a substantial extent under the following group heads (savings were partly counterbalanced by excess under other group heads the more important of which is given in note (ii) below):—

<i>Sl. no.</i>	<i>Group head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess + Saving—</i>
<i>(In lakhs of rupees)</i>				
1	E(c)5. Grant to the Regional Engineering College, Kozhikode			
	O. 12.00			
	R. —0.55	11.45	6.45	—5.00

GRANT No. XVIII—TECHNICAL EDUCATION—*Concl'd.*

Reasons for the total saving of Rs. 5.55 lakhs (46% of provision) are awaited (December 1970).

<i>Sl. no.</i>	<i>Group head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess+ Saving—</i>
		(In lakhs of rupees)		
2	E (a) (i) Directorate of Technical Education (voted)			
	O.	8.52		
	R.	—1.31	7.21	3.93 —3.28

Out of the total saving of Rs. 4.59 lakhs (54% of provision) which occurred mainly under 'Lump provision for dearness allowance' reasons for saving of Rs. 3.28 lakhs are awaited (December 1970). Rs. 1.31 lakhs were reappropriated to other group heads for payment of dearness allowance.

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

<i>Group head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess+ Saving—</i>
	(In lakhs of rupees)		
E (c)1 Grants to Industrial Schools			
O.	0.55		
R.	—0.01	0.54	6.03 +5.49

Reasons for the net excess of Rs. 5.48 lakhs are awaited (December 1970).

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	58,500		
Supplementary	..		
	58,500	3,287	—55,213
Amount surrendered during the year (31st March 1970)			54,500
Voted—			
Original	10,71,46,500		
Supplementary	56,500		
	10,72,03,000	10,14,39,465	—57,63,535
Amount surrendered during the year (31st March 1970)			44,65,400

GRANT No. XIX—MEDICAL—Contd.

Notes and comments

(i) Savings in the voted grant occurred mainly under:—

Sl. no.	Group head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)				
1	(a) (i) Superintendence—Medical Directorate (Voted)			
	O.	20.46		
	R.	—14.33	6.13	6.18 +0.05

Saving occurred under 'Lump provision for dearness allowance'. Of this, Rs 3.26 lakhs were reappropriated to other group heads mainly for payment of dearness allowance and travelling allowance at enhanced rates. Reasons for the balance saving of Rs. 11.07 lakhs are awaited (December 1970).

2 (f) Employees' State Insurance Scheme

(ii) Schemes under the Five Year Plan—

B. Dispensaries

O.	15.00			
R.	—9.73	5.27	5.50	+0.23

The net saving of Rs. 9.50 lakhs (63% of provision) was mainly due to non-commissioning of Employees' State Insurance hospitals at Vadavathoor, Arpookara, Udyogamandal, Ernakulam and Trichur.

3 (b) IV. Schemes under the Five Year Plan—

(i) D. Control of communicable diseases—T. B., V. D. and Leprosy

3.00	..	—3.00
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4 (b) IV. Schemes under the Five Year Plan—

(i) R. Casualty Services in District Hospitals

2.20	..	—2.20
------	----	-------

Reasons for the savings under the above group heads are awaited (December 1970).

GRANT No. XIX—MEDICAL—*Concl'd.*

(ii) In the following case surrender of funds (Rs. 9.56 lakhs) on 31st March 1970 proved to be excessive:—

<i>Group head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess+ Saving—</i>
			(In lakhs of rupees)
(f) Employees' State Insurance Scheme			
(i) Non-Plan Schemes			
B. Dispensaries			
O.	75.37		
R.	—9.95	65.42	69.77 +4.35

Anticipated saving of Rs. 9.95 lakhs was mainly due to (i) economy in expenditure (Rs. 5.25 lakhs), (ii) unfilled vacancies (Rs. 2.91 lakhs) and (iii) less hospitalisation charges due to commissioning of Employees' State Insurance hospitals (Rs. 1.05 lakhs).

Final excess was due to purchase of drugs, bedding and clothing towards the close of the year.

GRANT No. XX—PUBLIC HEALTH

	<i>Total grant or appropriation</i>	<i>Actual expenditure</i>	<i>Excess+ Saving—</i>
	Rs.	Rs.	Rs.
MAJOR HEAD—			
30. PUBLIC HEALTH			
Charged—			
Original	5,000		
Supplementary	..	5,000	—5,000
Amount surrendered during the year			Nil
Voted—			
Original	3,49,45,500		
Supplementary	49,79,000	3,99,24,500	3,82,03,674 —17,20,826
Amount surrendered during the year (31st March 1970)			16,93,100

GRANT No. XX—PUBLIC HEALTH—*Concl'd.**Notes and comments*

In the voted grant provision remained wholly or substantially unutilised under:—

<i>Sl. no.</i>	<i>Group head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess + Saving—</i>
		(In lakhs of rupees)		

1 (a) (xvii) Schemes under the Five Year Plan

(11) Strengthening of Basic Health Service staff attached to Public Health Centres

O.	3.00			
R.	—2.99	0.01	0.01	..

Saving was due to non-receipt of sanction for the scheme from the Government of India.

2 (c) (v) Schemes under the Five Year Plan - Public Health

(1) Eradication of Small Pox

(2) Trachoma control

(3) Cholera control

(4) Malaria control

(5) Filaria control

O.	2.00			
R.	—2.00	—	..	..

Reasons for non-utilisation of provision are awaited (December 1970).

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

1,000

Supplementary

..

1,000

..

—1,000

Amount surrendered during the year

Nil

Voted—

Original

2,30,06,200

Supplementary

..

2,30,06,200

2,00,02,232

—30,03,968

Amount surrendered during the year
(10th February and 31st March 1970)

4,10,200

GRANT No. XXI— PUBLIC HEALTH ENGINEERING—*Contd.**Notes and comments*

- (i) Out of the final saving of Rs. 30.04 lakhs only Rs. 4.10 lakhs forming 13% of saving were surrendered and that too towards close of the year.
 (ii) Bulk of the saving (Rs. 22.72 lakhs) occurred under:—

<i>Group head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess+ Saving—</i>
<i>(In lakhs of rupees)</i>			
(e) (v) Suspense—Debit			
O.	1,00.00		
R.	—7.94	92.06	77.28 —14.78

Saving was due mainly to non-adjustment of outstandings under 'Items adjustable by Public Works Department'.

- (iii) Substantial savings occurred also under:—

<i>Sl. no.</i>	<i>Group head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess+ Saving—</i>
				<i>(In lakhs of rupees)</i>
1	(e) (iii) Amount transferred from '94 Capital Outlay on Improvement of Public Health'—Equivalent to receipts from Central Grants	20.00	11.46	—8.54

Saving of Rs. 8.54 lakhs (43% of provision) was due to less grants received from Government of India.

2	(e) (ii) C. 14. Maintenance of Ernakulam—Mattancherry Water Supply Scheme			
	O.	10.50		
	R.	—1.93	8.57	7.96 —0.61

Total saving of Rs. 2.54 lakhs was due to less maintenance charges on account of late completion of scheme.

- 3 (b) 6.II(i) Contribution to Corporation and Municipal Councils for slum clearance

O.	2.50
R.	—2.50

Saving of the entire provision was due to non-receipt of proposals from municipalities for sanctioning grants.

Savings under these heads were partly counterbalanced by excess under other group heads.

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

(iv) *Suspense Accounts*:—The expenditure under this grant includes Rs. 77.28 lakhs under 'Suspense' (group head (c) (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.

An analysis of 'Suspense' transactions accounted for in this grant during 1969-70 is given below, together with the opening and closing balances under the different 'Suspense' heads:—

<i>Sub-head</i>	<i>*Balance on 1st April 1969</i>	<i>Debits</i>	<i>Credits</i>	<i>*Balance on 31st March 1970</i>
(In lakhs of rupees)				
Purchases	—18.83			—18.83
Stock	2,30.38	64.51	81.64	2,13.25
Miscellaneous Public Works Advances	20.44	12.77	12.79	20.42
Total	2,31.99	77.28	94.43	2,14.84

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	3,67,64,800	3,92,10,600	3,97,94,630
Supplementary	24,45,800		
Amount surrendered during the year (31st March 1970)			12,82,900

Notes and comments

(i) Expenditure exceeded the voted provision by Rs. 5,84,030 which requires regularisation.

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

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

(ii) Substantial excess occurred under the following group heads (partly offset by savings under other group heads the more important of which are given in note (iv)) :—

Sl. no.	Group head	Total grant	Actual expenditure	Excess+ Saving—
			(In lakhs of rupees)	

1 d(xiii) 6. A. Plant Protection Scheme

O.	38.00			
R.	1.47	39.47	51.29	+11.82

The anticipated excess of Rs. 1.47 lakhs was due to purchase of additional quantity of pesticides and insecticides. Reasons for the eventual excess are awaited (December 1970).

2 d(xiii) 25. Cultivation of Paddy in Forest and Kayal Lands

O.	2.00			
R.	10.78	12.78	12.82	+0.04

It was stated that the original provision was not sufficient for reclamation and cultivation of the area.

3 (j) (xvii) 14 A. Soil Conservation on watersheds

O.	20.50			
R.	10.76	31.26	31.23	—0.03

It was stated that the original provision was not sufficient to complete the works taken up under the Kerala Land Development Act 17 of 1964.

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

O.	10.09			
R.	2.59	12.68	12.65	—0.03

The net excess of Rs. 2.56 lakhs was mainly due to increase in wages of labourers.

5 (j) (xvii) 14. J. Soil Conservation in watersheds of river valley projects

O.	2.50			
R.	2.50	5.00	4.85	—0.15

Excess was due to post-budget allocation by Government of India for expenditure on the Centrally sponsored scheme in the river valley catchment of Kundah project.

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

(iii) In the following cases additional funds provided by reappropriation proved inadequate:—

Sl. no.	Group head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)				
1	(i) 4. A. Settlement of landless Agricultural labourers on poramboke lands (grant)			
	R.	2.50	2.50	7.67
				+5.17
The anticipated excess was due to post-budget decision to classify the expenditure under grant. Reasons for the final excess are awaited (December 1970).				
2	(g) A. (6) Purchase of Tractors and Bull Dozers for hiring to cultivators			
	O.	0.63		
	R.	0.91	1.54	4.02
				+2.48
The anticipated excess was mainly due to increase in expenditure on freight, customs duty etc. Reasons for the final excess are awaited (December 1970).				
3	(j) (xvii) 30. Scheme for the grant of Subsidy for the purchase of pumpsets			
	S.	17.33		
	R.	2.72	20.05	20.56
				+0.51
Excess was due to adjustment of the subsidy portion of the cost of pumpsets issued during previous years.				
4	(d) (xiii) (11) D. Training of farmers			
	O.	0.10		
	R.	1.94	2.04	2.13
				+0.09
Excess was due to continuance of the scheme.				
5	(j) (ii) C. Soil Conservation on Watershed basis			
	O.	10.60		
	R.	0.71	11.31	12.62
				+1.31
Excess was mainly due to revision of pay scales.				

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

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

Sl. no.	Group head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)				

1 (d) (xiii) (3) Spraying for Control of Coconut Diseases

O. 21.00

R. —9.17

11.83

10.52

—1.31

Out of the total saving of Rs. 10.48 lakhs (50% of provision), saving of Rs. 9.17 lakhs was due to less number of sprayings on account of unfavourable weather condition. Reasons for the balance saving of Rs. 1.31 lakhs are awaited (December 1970).

2 (j) (xvii) 14. M. Reclamation of Saline and alkaline Waterlogged areas

O. 10.00

R. —9.64

0.36

0.36

Saving of Rs. 9.64 lakhs (96% of provision) was due to non-taking up of the reclamation works during the year and winding up of the scheme from 5th November 1969.

3 (j) (xvii) 1. B. Production and distribution of quality Coconut Seedlings

O. 12.50

R. —6.81

5.69

5.45

—0.24

Saving of Rs. 7.05 lakhs (56% of provision) was due to reduction in the target of raising seedlings and abolition of coconut nurseries at Vaikom and Madappally.

4 (j) (xvii) 26. Scheme for Reclamation of Waste lands in Cannanore District—Financial Assistance—Agro-Industries Corporation

O. 6.00

R. —5.87

0.13

0.15

+0.02

The net saving of Rs. 5.85 lakhs (98% of provision) was due to transfer of the scheme to Agro-Industries Corporation in May-June 1969.

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

Sl. no.	Group head	Total grant	Actual expenditure	Excess+ Saving—
		(In lakhs of rupees)		
5	(j) (xvii) 22. B. New wells and tanks in Chittoor Sugar Factory Areas			
	O.	5.00		
	R.	—5.00		
	Non-utilisation of the entire provision was due to non-finalisation of rules regulating payment of subsidy.			
6	(j) (xvii) 22. C. Scheme for ground water investigation			
	O.	4.70		
	R.	—3.51	1.19	0.72 —0.47
	The total saving of Rs. 3.98 lakhs (85% of provision) was mainly due to non-sanctioning of the purchase of equipments, deepwell pumping sets etc.			
7	(j) (xvii) 16. Intensive Rice Cultivation			
	O.	3.90		
	R.	—2.86	1.04	1.12 +0.08
	The net saving of Rs. 2.78 lakhs (71% of provision) was due to shortfall in claims for subsidy for demonstration plots from the owners.			
8	(d) (xiii) 24. Establishment of State Farm with Russian Assistance			
	O.	5.00		
	R.	—2.11	2.89	2.33 —0.56
	The total saving of Rs. 2.67 lakhs (53% of provision) was mainly due to defective assessment of requirements by other departments.			
9	(j) (xvii) 14. K. Soil Survey in intensive agricultural development programme areas			
	O.	2.50		
	R.	—2.50		
	Non-utilisation of the entire provision was due to non-sanctioning of the scheme by Government of India.			
10	(j) (xvii) 22. A. Scheme for the grant of subsidy for the construction of New wells and tanks			
	O.	3.00		
	R.	—1.60	1.40	0.82 —0.58
	The total saving of Rs. 2.18 lakhs (73% of provision) was mainly due to less number of claims for subsidy.			

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

Sl. no.	Group head	Total grant	Actual expenditure	Excess+ Saving—
11	(f) (XIV) X. Token provision for Agricultural University		(In lakhs of rupees)	
	O.	2.00		
	R.	—2.00		

Non-utilisation of the entire provision occurred as detailed proposals were not drawn up by the Department.

(v) *Expenditure from grants received from outside bodies:—*

The voted grant includes Rs. 1.95 lakhs for expenditure on certain purposes to be met subsequently from grants received from bodies shown below:—

Sl. no.	Name of the Deposit Account	Purpose of the grant	Expenditure pertaining to previous years debited to the deposit account during 1969-70.	Balance at the credit of the deposit account on 31st March 1970
			(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	0.07	7.82
2	Deposit Account of grants made by the Indian Central Coconut Committee	Development of coconut growing	Nil	0.17
3	Deposit Account of grants made by the Indian Central Arecanut Committee	Development of arecanut growing	Nil	0.81
4	Deposit Account of grants made by the Indian Central Spices and Cashewnut Committee	Furtherance of production and research on spices	1.19	1.08
5	Deposit Account of grants made by the Indian Central Cotton Committee	Development and improvement of cotton	Nil	0.02
6	Deposit Account of grants made by the Indian Central Oil Seeds Committee	Research on oil seeds	0.37	0.02

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 is initially recorded against the provision made

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

under this grant (Grant No. XXII—Agriculture). The share of expenditure to be met from the respective grant is transferred to the deposit account before the close of the accounts for the year.

Accounts of transactions under these Deposit Accounts are given in Statement no. 16 of Finance Accounts 1969-70.

The adjustments effected during 1969-70 under the deposit heads of account shown above relate to expenditure incurred in previous years. The expenditure incurred in 1969-70 could not be adjusted due to non-receipt of statements of reconciled expenditure from the Director of Agriculture before the accounts of the year were closed. In the preceding seven 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

MAJOR HEAD—	Total grant or appropriation		Actual expenditure	Excess+ Saving—
	Rs.		Rs.	Rs.
31. AGRICULTURE				
Charged—				
Original	5,000			
Supplementary				
Amount surrendered during the year (31st March 1970)		5,000	..	—5,000
Voted—				
Original	1,28,60,400			
Supplementary	8,00,000			
Amount surrendered during the year (31st March 1970)		1,36,60,400	1,30,79,970	—5,80,430
				2,67,800

Notes and comments

(i) In the voted grant saving occurred mainly under:—

Group head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(m) (vii) A. Mechanisation and Improvement of fishing crafts			
O. 65.00			
R. —18.31	46.69	44.87	—1.82

The total saving of Rs. 20.13 lakhs (31% of provision) was mainly due to non-receipt of marine diesel engines ordered for.

GRANT No. XXIII—FISHERIES—*Concl'd.*

(ii) Saving under the above head was partly offset by excess under other group heads.

Excess occurred mainly under:—

Sl. no.	Group head	Total grant	Actual expenditure	Excess+ Saving—
		(In lakhs of rupees)		
1	(m) (vii) K. Trawler Fishing			
	O.	12.00		
	R.	12.45	24.45	24.60 +0.15

Excess occurred due to post-budget decision to purchase 4 trawlers for issue to the Kerala Fisheries Corporation. It was stated that the loan applied for by the Corporation was not granted for want of provision in the budget.

2	(m) (vii) R. Fishery School and Training Centre			
	O.	1.50		
	R.	2.83	4.33	4.21 —0.12

Excess was mainly due to supply of meals to more pupils and payment of stipends to more trainees than anticipated.

(iii) *Fishermen's Relief Fund*

This fund is intended to give financial assistance to fishermen disabled or incapacitated due to accidents while fishing and to the families of fishermen who die when there are no other breadwinners. The fund is credited with contributions from revenues. The contributions sanctioned by Government are debited to the head '31. Agriculture—Fisheries' against provision made in the Budget.

During the year Rs. 0.50 lakh were contributed to the fund from revenues. The balance at the credit of the fund on 31st March 1970 was Rs. 2.29 lakhs. No expenditure has been incurred from the fund during the year.

An account of the transactions of the fund is given in Statement no. 16 of Finance Accounts 1969-70.

GRANT No. XXIV—RURAL DEVELOPMENT (ALL VOTED)

		Total grant	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
MAJOR HEAD—				
32. RURAL DEVELOPMENT				
Original	1,59,22,400	1,59,22,400	1,58,16,383	—1,06,017
Supplementary	..			
Amount surrendered during the year (31st March 1970)				2,26,700

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

(i) Substantial savings occurred under:—

<i>Sl. no.</i>	<i>Group head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess+ Saving—</i>
		<i>(In lakhs of rupees)</i>		
1	(a) (iv) Panchayat Elections			
	O. 15.00			
	R. —11.06	3.94	4.08	+0.14

The net saving of Rs. 10.92 lakhs (73% of provision) was due to postponement of panchayat general elections.

2 (b) 9. Grants to Panchayats for the maintenance of minor irrigation works.

O.	10.00			
R.	—3.33	6.67	7.05	+0.38

The net saving of Rs. 2.95 lakhs (30% of provision) was due to lesser payment of grants as the area benefited under the scheme was less than anticipated.

(ii) These savings were partly offset by increased expenditure under:—

<i>Group head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess+ Saving—</i>
	<i>(In lakhs of rupees)</i>		
(b) (4). Block Grants to Panchayats			
O. 45.00			
R. 10.79	55.79	55.39	—0.40

Additional expenditure was due to payment of special grants to panchayats.

GRANT No. XXV—ANIMAL HUSBANDRY

	<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—			
33. ANIMAL HUSBANDRY			
Charged—			
Original 100	3,700	..	—3,700
Supplementary 3,600			
Amount surrendered during the year			Nil

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

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Voted—				
Original	1,75,57,100	1,90,07,100	1,84,90,032	—5,17,068
Supplementary	14,50,000			
Amount surrendered during the year				Nil

Notes and comments

(i) Substantial savings in the voted section occurred under the following group heads (the savings were partly offset by additional expenditure under other group heads):—

Sl. no.	Group head	Total grant	Actual expenditure	Excess+ Saving—
		(In lakhs of rupees)		
1	(e) (iii) C. Intensive Poultry Development Blocks, Moovattupuzha and Trivandrum			
	O.	15.16		
	R.	—4.81	10.35	8.73 —1.62
	The total saving of Rs. 6.43 lakhs (42% of provision) was mainly due to less demand from poultry breeders for credit loans under the scheme.			
2	(g) (x) II. C. Pig Breeding Farm-cum-Bacon Factory (Crash Programme)			
	O.	8.00		
	R.	—4.00	4.00	4.12 +0.12

The net saving of Rs. 3.88 lakhs (49% of provision) was due to non-commencement of production for marketing of products on a commercial scale as the agency for sale of products was not finalised.

(ii) Additional funds provided by reappropriation on 31st March 1970 proved excessive in the following case:—

Group head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
(g) (ix) Manufacture of ready to feed balanced feeds			
O.	10.48		
R.	6.09	16.57	14.49 —2.08

Additional funds were provided to finance the Revolving Fund account.

The eventual saving occurred as expenditure could not be correctly assessed.

GRANT No. XXVI—CO-OPERATION

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
MAJOR HEAD—				
34. CO-OPERATION				
Charged—				
Original	500	500	..	—500
Supplementary	..			
Amount surrendered during the year				Nil
Voted—				
Original	83,01,500	88,24,800	90,54,962	+2,30,162
Supplementary	5,23,300			
Amount surrendered during the year (31st March 1970)				5,500

Notes and comments

(i) The voted expenditure exceeded provision by Rs. 2,30,162 which requires regularisation.

Supplementary provision of Rs. 5 lakhs obtained on 25th March 1970 proved inadequate.

(ii) Excess in the voted grant occurred mainly under:—

Group head		Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)				
(c) (ii) G. Consumers' Co-operatives				
(v) Agricultural Credit				
Stabilisation Fund				
O.	7.50			
R.	1.07	8.57	10.50	+1.93

Additional expenditure of Rs. 3 lakhs was due to increased contribution to the fund for strengthening agricultural finance. Funds provided by re-appropriation on 31st March 1970 proved inadequate.

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

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

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

During the year Rs. 1.74 lakhs (including contributions by co-operative banks) were credited to the fund. The balance at the credit of the fund on 31st March 1970 was Rs. 11.63 lakhs. No expenditure has been incurred from the fund since its inception nor has any portion of the balance at the credit of the fund been 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 Finance Accounts 1969-70.

GRANT No. XXVII—INDUSTRIES

		Total grant or appropriation	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
MAJOR HEAD—				
35. INDUSTRIES				
Charged—				
Original	...	53,78,900	53,76,518	—2,382
Supplementary	53,78,900			
Amount surrendered during the year				Nil
Voted—				
Original	1,39,12,100	2,17,87,100	1,85,68,787	—32,18,313
Supplementary	78,75,000			
Amount surrendered during the year (31st March 1970)				26,49,700

The charged expenditure shown above does not include Rs. 72,542 spent from out of advances from the Contingency Fund obtained in March 1970 which remained unrecouped to the Fund till the close of the year.

Notes and comments

(i) The voted expenditure includes Rs. 1,37,300 as State Government's contribution on account of the balance cost of land transferred to Hindustan Latex Limited for which there was no provision in the budget. According to the limits prescribed by the Public Accounts Committee the expenditure was on new service and it should not have been incurred without obtaining vote of the Legislature or advance from the Contingency Fund.

(ii) In view of the final saving of Rs. 32.18 lakhs in the voted grant, the supplementary grant of Rs. 76.75 lakhs obtained in March 1970 proved to be largely excessive.

GRANT No. XXVII—INDUSTRIES—Concl'd.

(iii) Savings in the voted grant occurred mainly under:—

Sl. no.	Group head	Total grant	Actual expenditure	Excess + Saving—
				(In lakhs of rupees)
1	(d) Expenditure on development of Coir Industry			
	(ii) Schemes under the Five Year Plan			
	O.	30.00		
	R.	—26.18	3.82	6.97 +3.15

Anticipated saving of Rs. 26.18 lakhs (87% of provision) was due to (i) post-budget decision (July 1969) to establish the Kerala State Coir Corporation Limited (Rs. 24.63 lakhs) and (ii) discontinuance of managerial grant to coir co-operative societies (Rs. 1.55 lakhs).

The final excess of Rs. 3.15 lakhs was due to payment of arrears of grant.

2	(b) VI. (vi) Scheme for revitalisation of Beedi Industry			
	O.	7.50		
	R.	—5.58	1.92	0.59 —1.33

The total saving of Rs. 6.91 lakhs (92% of provision) was mainly due to post-budget decision to limit expenditure to establishment charges of paid secretaries of societies.

3	(a) (i) Direction			
	O.	8.56		
	R.	—1.96	6.60	6.50 —0.10

Saving occurred mainly in the lump provision of Rs. 2 lakhs made for dearness allowance as the expenditure on dearness allowance was met from savings under other group heads.

(iv) In the following case funds provided by reappropriation on 25th March 1970 proved unnecessary:—

Group head	Total grant	Actual expenditure	Excess + Saving—
			(In lakhs of rupees)
(a) (viii) C. Second Ship Building Yard—Land Acquisition Charges (Voted)			
S.	76.00		
R.	6.50	82.50	72.30 —10.20

Funds provided by reappropriation were for anticipated additional expenditure on acquisition of lands.

Reasons for the final saving of Rs. 10.20 lakhs are awaited (December 1970).

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

		<i>Total grant or appropriation</i> Rs.	<i>Actual expenditure</i> Rs.	<i>Excess + Saving—</i> Rs.
MAJOR HEAD—				
37. COMMUNITY DEVELOPMENT PROJECTS, NATIONAL EXTENSION SERVICE AND LOCAL DEVELOPMENT WORKS				
<i>Charged—</i>				
Original	1,000	1,000	..	—1,000
Supplementary	..			
Amount surrendered during the year (31st March 1970)				1,000
<i>Voted—</i>				
Original	2,42,66,200	2,60,40,900	2,55,73,575	—4,67,325
Supplementary	17,74,700			
Amount surrendered during the year (31st March 1970)				3,01,600

Notes and comments

(i) The voted provision was not utilised to a substantial extent under:—

<i>Sl. no.</i>	<i>Group head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess + Saving—</i>
		<i>(In lakhs of rupees)</i>		
1	A (d) Irrigation			
	(i) Expenditure met from loan funds			
	O.	6.00		
	R.	—1.57	4.43	2.99
				—1.44
	Saving of Rs. 1.57 lakhs occurred as the response from ryots for irrigation schemes was not upto expectation.			
	Reasons for the balance saving of Rs. 1.44 lakhs are awaited (December 1970).			
2	A (b) Block Headquarters			
	O.	18.15		
	R.	—4.58	13.57	15.42
				+1.85

The anticipated saving of Rs. 4.58 lakhs was due to non-filling up of posts.

Reasons for the final excess are awaited (December 1970).

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

(ii) The savings were partly counterbalanced by excess under other group heads. Excess occurred mainly under:—

Sl. no.	Group head	Total grant	Actual expenditure	Excess+ Saving—
				(In lakhs of rupees)
1	B (i) Recurring expenditure on personnel retained on N. E. S. Pattern (Non-Plan)			
	(Voted)			
	O.	1,23.63		
	S.	0.60		
	R.	3.54	1,27.77	1,28.34 +0.57

The total excess of Rs. 4.11 lakhs was mainly due to revision of pay and allowances of Government employees.

2	A (h) Communication—Expenditure met from funds other than loan			
	O.	5.00		
	R.	3.83	8.93	8.22 —0.61

The net additional expenditure of Rs. 3.22 lakhs was incurred on annual schematic requirements of the blocks. It was stated that the original provision in the budget was restricted to the State Plan outlay approved by Government of India and it fell short of requirements.

(iii) In the following case, funds withdrawn by reappropriation on 31st March 1970 proved unnecessary.

	Group head	Total grant	Actual expenditure	Excess+ Saving—
				(In lakhs of rupees)
A (d)	Irrigation			
	(ii) Expenditure met from funds other than loan			
	O.	2.50		
	R.	—1.16	1.34	3.42 +2.08

Reappropriation of funds from this head was made due to poor response from ryots for irrigation schemes.

Reasons for the final excess of Rs. 2.08 lakhs are awaited (December 1970).

GRANT No. XXIX—LABOUR AND EMPLOYMENT

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
MAJOR HEADS—				
28. EDUCATION				
38. LABOUR AND EMPLOYMENT				
Charged—				
Original	500	500	38	—462
Supplementary	..			
Amount surrendered during the year (31st March 1970)				400
Voted—				
Original	1,11,53,900	1,11,53,900	1,10,94,755	—59,145
Supplementary	..			
Amount surrendered during the year (31st March 1970)				43,600

Notes and comments

(i) A case of substantial saving in the voted provision is given below:—

Group head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
28 E (b) (i) B (1) Industrial Training Institutes			
O.	19.87		
R.	—2.77	17.10	17.80 +0.70

The net saving of Rs. 2.07 lakhs was mainly due to non-availability of training materials in time.

(ii) Funds provided proved to be largely inadequate under:—

Group head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
28 E (b) (i) B.2. Industrial Training Institutes (After Second Five Year Plan period)			
O.	24.99		
R.	8.93	33.92	36.34 +2.42

It was explained that additional funds (Rs. 8.93 lakhs) were reappropriated to this head as the provision was erroneously included in the budget under "28 E (b) (i) A (ii) Directorate of Training".

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

The excess of Rs. 2.42 lakhs occurred mainly due to refixation of pay, payment of leave salary in lieu of leave and receipt of material.

(iii) *Kerala Mining Area Welfare Fund*

The fund is fed by grants from revenues. Expenditure on welfare measures is initially debited against the provision made in this grant. Before the close of the accounts of the year, an amount equal to the expenditure incurred is transferred to the fund. Though expenditure of Rs. 28,046 was incurred during 1969-70 no amount was transferred to the fund for want of sufficient balance in the fund. During the year no amount was credited to the fund from general revenues.

An account of the transactions of the fund is given in statement no. 16 of the Finance Accounts 1969-70.

GRANT No. XXX—HARIJAN WELFARE

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
MAJOR HEAD—				
39. MISCELLANEOUS SOCIAL AND DEVELOPMENTAL ORGANISATIONS				
Charged—				
Original	10,000	67,000	66,848	—152
Supplementary	57,000			
Amount surrendered during the year				Nil
Voted—				
Original	3,97,16,100	3,97,29,200	3,83,72,339	—13,56,861
Supplementary	13,100			
Amount surrendered during the year (31st March 1970)				9,59,700

Notes and comments

- (i) The voted provision was not utilised wholly or to a substantial extent under the following group heads; savings were partly counterbalanced by excess under other group heads the more important of which is given in note (ii) below:—

Sl. no.	Group head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)				
1	(d) III B. Scheduled Castes (i) Non-Plan Schemes			
	XIV. Post-matric Scholarships			
	O.	8.00		
	R.	—8.00		

GRANT No. XXX—HARIJAN WELFARE—Contd.

Sl. no.	Group head	Total grant	Actual expenditure	Excess + Saving —
		(In lakhs of rupees)		
2	(d) III B. Scheduled Castes (i) Non-Plan Schemes XIX. Reimbursement of expenditure on granting tuition fee concession to Scheduled Caste students			
	O.	1.80		
	R.	—1.80	..	..
3	(d) III. A. Scheduled Tribes (i) Non-Plan Schemes XI. Post-matric Scholarships			
	O.	1.75		
	R.	—1.75	..	..
4	(d) III. B. Scheduled Castes (i) Non-Plan Schemes XVII. Secondary and Primary Schools (Scholarship and Stipends)			
	O.	1.75		
	R.	—1.75	..	..
5	(d) III. A. Scheduled Tribes (i) Non-Plan Schemes XII. Model Welfare Centres			
	O.	1.00		
	R.	—1.00	..	..
6	(d) III. B. Scheduled Castes (i) Non-Plan Schemes XX. Industrial Training Centres			
	O.	1.00		
	R.	—1.00	..	..

The entire provision of Rs. 15.30 lakhs under these heads proved unnecessary as funds for these schemes were provided under other heads of account.

7	(d) III. B. Scheduled Castes (iii) State Sector Schemes 1. Education			
	O.	7.35		
	R.	—2.71	4.64	3.44 —1.20

Out of the total saving of Rs. 3.91 lakhs (53% of provision), saving of Rs. 2.71 lakhs was mainly due to (i) abolition of tuition fees in Secondary Schools (Rs. 2.43 lakhs) and (ii) late starting of new welfare hostels (Rs. 0.27 lakh).

Reasons for the balance saving of Rs. 1.20 lakhs are awaited (December 1970).

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

(ii) Excess occurred mainly under:—

<i>Group head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess+ Saving—</i>
	(In lakhs of rupees)		
(d) II. District Offices			
O.	9.84		
R.	1.75	11.59	12.40 + 0.81

Out of the total excess of Rs. 2.56 lakhs, excess of Rs. 1.75 lakhs was mainly due to (i) sanctioning of additional staff for the newly formed Malappuram District and (ii) enhancement of the rate of dearness allowance.

Reasons for the final excess are awaited (December 1970).

GRANT No. XXXI—STATISTICS AND MISCELLANEOUS

<i>MAJOR HEAD—</i>	<i>Total grant or appropriation</i>	<i>Actual expenditure</i>	<i>Excess+ Saving—</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
39. MISCELLANEOUS SOCIAL AND DEVELOPMENTAL ORGANISATIONS			
<i>Charged—</i>			
Original 2,000	2,000	..	—2,000
Supplementary ..			
Amount surrendered during the year			Nil
<i>Voted—</i>			
Original 80,33,200	80,33,400	79,21,642	—1,11,758
Supplementary 200			
Amount surrendered during the year (31st March 1970)			1,28,500

Notes and comments

In the voted grant provision remained unutilised to a substantial extent under:—

<i>Group head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess+ Saving—</i>
	(In lakhs of rupees)		
(g) (ii) F. Rural Dairy Extension Service—Lump provision			
O.	3.60		
R.	—1.50	2.10	0.14 —1.96

The total saving of Rs. 3.46 lakhs (96% of provision) was due to non-starting of new Extension Service units during the year.

GRANT No. XXXII—IRRIGATION

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
MAJOR HEADS—				
43.	IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS (COMMERCIAL)			
44.	IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS (NON-COMMERCIAL)			
<i>Charged—</i>				
	Original ..	2,200	2,221	+21
	Supplementary 2,200			
	Amount surrendered during the year			Nil
<i>Voted—</i>				
	Original 5,31,27,500	6,54,05,100	6,50,50,615	—3,54,485
	Supplementary 1,22,77,600			
	Amount surrendered during the year (31st March 1970)			1,43,900

Notes and comments

(i) Excess expenditure of Rs. 21 over the charged appropriation requires regularisation.

(ii) Saving in the voted grant occurred mainly under:—

Group head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
44 A(i) (c) Establishment— Schemes outside the Five Year Plan—II. Executive			
O.	1,05.86		
S.	15.06		
R.	—6.19	1,14.73	1,04.31 —10.42

Total saving of Rs. 16.61 lakhs was due to (i) more debit transferred from this group head in proportion to works outlay (Rs. 8.16 lakhs), (ii) reappropriation for other purposes of the lump provision for dearness allowance which proved surplus to requirements (Rs. 4.75 lakhs) and (iii) non-payment of research allowance and project allowance to certain categories of staff, unfilled vacancies, filling of vacancies by personnel drawing less pay, etc. (Rs. 3.70 lakhs).

GRANT No. XXXII—IRRIGATION—Contd.

The supplementary provision of Rs. 15.06 lakhs was obtained on 25th March 1970 to meet excess requirements over budget allotments.

(iii) Saving in the voted grant was partly counterbalanced by excess under other group heads. Two important cases are:—

Sl. no.	Group head	Total grant	Actual expenditure	Excess+ Saving—
		(In lakhs of rupees)		
1	44 A (i) (a) Works—Schemes under the Five Year Plan (Voted)			
	O.	43.10		
	S.	50.00		
	R.	12.00	1,05.10	1,03.77 —1.33

Provision made by reappropriation was for additional requirements on minor irrigation class II works and for completion of spill-over works for deepening existing irrigation tanks and providing them with pumpsets.

The final saving of Rs. 1.33 lakhs was the cumulative effect of savings in a number of works.

During 1967-68 and 1968-69 also expenditure exceeded provision under this group head by Rs. 2.42 lakhs and Rs. 11.36 lakhs respectively.

2	44 A (i) (c) Establishment—Schemes under the Five Year Plan— II. Share debits	6.17	16.05	+9.88
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Excess was due to more debit transferred to this head from “44. Irrigation etc. (Non-Commercial)-Schemes outside the Five Year Plan” and “50. Public Works” in proportion to works outlay.

(iv) Withdrawal of funds by reappropriation on 31st March 1970 proved excessive under:—

	Group head	Total grant	Actual expenditure	Excess+ Saving—
		(In lakhs of rupees)		
	44 A (i) (b) Maintenance and Repairs			
	O.	50.00		
	S.	50.00		
	R.	—8.00	92.00	95.01 +3.01

Anticipated saving of Rs. 8 lakhs was due to non-taking up of some flood damage works.

Reasons for the final excess are awaited (December 1970).

GRANT No. XXXII—IRRIGATION—*Concl'd.*

(v) *Suspense Accounts.*—The expenditure in this grant includes Rs. 1,03.56 lakhs under "Suspense". The nature of the transactions recorded under suspense is explained in note (v) below the Appropriation Accounts of grant No. XXXIII—Public Works.

An analysis of suspense transactions accounted for in this grant during 1969-70 is given below with the opening and closing balances under the different sub-heads:—

<i>Sub-head</i>	<i>*Balance on 1st April 1969</i>	<i>Debits (In lakhs of rupees)</i>	<i>Credits</i>	<i>*Balance on 31st March 1970</i>
Purchases	—2.21	..	..	—2.21
Stock	29.29	87.69	93.61	23.37
Miscellaneous Public				
Works Advances	10.05	12.54	13.80	8.79
Workshop Suspense	3.60	3.33	3.16	3.77
Total	40.73	1,03.56	1,10.57	33.72

The opening balance includes a portion of the suspense balance outstanding under grant no. XLVI—Capital Outlay on Irrigation 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 for suspense transactions under the former grant. From 1965-66 no suspense transaction was accounted for under grant No. XLVI.

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			
Charged—			
Original	1,01,500		
Supplementary	1,34,800		
	2,36,300	1,44,963	—91,337
Amount surrendered during the year (31st March 1970)			13,300

*The balances do not include the opening balances of 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.

GRANT No. XXXIII—PUBLIC WORKS—Contd.

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Voted—				
Original	13,03,71,500	14,21,06,800	15,11,72,548	+90,65,748
Supplementary	1,17,35,300			
Amount surrendered during the year (31st March 1970)				2,900

Notes and comments

(i) Excess expenditure of Rs. 90,65,748 over the voted grant requires regularisation.

Supplementary grant of Rs. 1,17.35 lakhs obtained on 25th March 1970 proved inadequate.

In 1968-69 also expenditure exceeded the voted grant by Rs. 1,27.84 lakhs.

(ii) Excess occurred mainly under:—

Sl. no.	Group head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)				
1.	50(h) Suspense			
	O.	3,71.25		
	S.	75.00	4,46.25	5,54.64
				+1,08.39

Excess occurred mainly under sub-heads 'Stock' (provision: Rs. 3,75 lakhs; expenditure: Rs. 4,98.59 lakhs) and 'Workshop Suspense' (provision: Rs. 10 lakhs; expenditure: Rs. 17.52 lakhs). Excess over the original provision was first noticed in January 1970 and warnings slips issued during January—March 1970 under the former head and during February—March 1970 under the latter. Excess was partly (Rs. 15 lakhs under 'Stock'; Rs. 7.42 lakhs under 'Workshop Suspense') covered by reappropriation sanctioned in March 1970.

A supplementary provision of Rs. 75 lakhs under 'Stock' was also obtained on 25th March 1970. Still excess of Rs. 1,08.59 lakhs under 'Stock' and Rs. 0.10 lakh under 'Workshop Suspense' remained uncovered. Reasons for the excess are awaited (December 1970).

During 1968-69 also expenditure exceeded provision under this head by Rs. 1,86.66 lakhs.

2 50(d) Repairs (Voted)

O.	4,65.15			
S.	20.00			
R.	70.00	5,55.15	5,60.64	+5.49

Additional requirement was for repairs to roads damaged by floods. Reasons for the final excess of Rs. 5.49 lakhs are awaited (December 1970).

GRANT No. XXXIII—PUBLIC WORKS—Contd.

Sl. no.	Group head	Total grant	Actual expenditure	Excess+ Saving—
			(In lakhs of rupees)	

3 50(a) (xi) Education
B. Schemes under the Five Year
Plan

O.	20.74			
R.	—0.93	19.81	39.08	+19.27

Reasons for the net excess of Rs. 18.34 lakhs are awaited (December 1970).

4 50(b) B (iii) Village Roads

O.	43.48			
S.	2.00			
R.	4.21	49.69	50.92	+1.23

Additional provision of Rs. 4.21 lakhs was mostly for settling claims on works completed. Reasons for the final excess of Rs. 1.23 lakhs are awaited (December 1970).

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

Sl. no.	Group head	Total grant	Actual expenditure	Excess+ Saving—
			(In lakhs of rupees)	

1 50 (a) (xi) Education
A. Schemes outside the Five Year
Plan

O.	76.76			
R.	—71.20	5.56	1.74	—3.82

The original provision included Rs. 75 lakhs for "clearance of back-log in school facilities—construction of school buildings". This proved unnecessary as the works were correctly debitable to the Plan head of account under '103 Capital Outlay on Public Works' (Grant No. XLVII). Information regarding the basis on which provision of Rs. 75 lakhs was made under the revenue head of account is awaited (December 1970).

2 50(a) (xiii) Public Health
B. Schemes under the Five Year
Plan

O.	14.02			
R.	—0.22	13.80	1.71	—12.09

Out of the total saving of Rs. 12.31 lakhs (88% of provision) reasons for saving of the major portion (Rs. 12.09 lakhs) are awaited (December 1970).

In 1966-67, 1967-68 and 1968-69, savings under this group head ranged between 73% and 89% of provision.

GRANT No. XXXIII—PUBLIC WORKS—Contd.

Sl. no.	Group head	Total grant	Actual expenditure	Excess + Saving—
			(In lakhs of rupees)	
3	50 (a) (xii) Medical B. Schemes under the Five Year Plan			
	O.	17.84		
	R.	0.56	18.40	8.94 —9.46

Reasons for the net saving of Rs. 8.90 lakhs (50% of provision) are awaited (December 1970).

4	50 (b) B(ii) West Coast Roads (Voted)			
	O.	15.84		
	S.	Token		
	R.	—5.72	10.12	8.82 —1.30

Anticipated saving of Rs. 5.72 lakhs was mainly due to (i) non-acquisition of land (Rs. 4.40 lakhs) and (ii) late finalisation of detailed estimate (Rs. 1.16 lakhs).

Reasons for the final saving are awaited (December 1970).

5	50(b) B. (vii) Investigation			
	O.	6.58		
	R.	—3.75	2.83	1.66 —1.17

Anticipated saving of Rs. 3.75 lakhs was due to less requirements on investigation works. Reasons for the balance saving of Rs. 1.17 lakhs are awaited (December 1970).

6	(50) (a) (xvi) Animal Husbandry B. Schemes under the Five Year Plan			
	O.	5.89		
	R.	0.70	6.59	2.01 —4.58

Reasons for the net saving of Rs. 3.88 lakhs (66% of provision) are awaited (December 1970).

GRANT No. XXXIII—PUBLIC WORKS—Contd.

(iv) In the following case, withdrawal of provision on 31st March 1970 proved excessive:—

Group head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
50(a) (xiv) Agriculture			
B. Schemes under the Five Year Plan			
O.	11.82		
R.	—4.68	7.14	9.59
			+2.45

Anticipated saving of Rs. 4.68 lakhs was mainly due to (i) non-receipt of administrative sanctions for construction works in District Farm, Mavelikara (Rs. 2.18 lakhs), (ii) non-finalisation of scheme/estimates (Rs. 1.32 lakhs) and (iii) erroneous provision of funds for works relating to Grant No. XLVII—Capital Outlay on Public works (Rs. 0.94 lakh).

Reasons for the final excess are awaited (December 1970).

(v) *Suspense Accounts*:—(a) Expenditure under this grant includes Rs. 5,54.64 lakhs under 'Suspense'. This head is not a final head of account, but is meant to accommodate certain interim transactions, for which further payments or adjustments of value are necessary before the transactions could be considered complete and finally accounted for.

(b) During the year, 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.

(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 other divisions 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) value of stores sold on credit, (ii) expenditure incurred on deposit works in excess of deposits received, (iii) loss of cash or stores, (iv) 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 jobs executed or other operations in the Public Works Department Workshops are debited to this head, pending recovery or adjustment.

GRANT No. XXXIII—PUBLIC WORKS—Contd.

(c) An analysis of the 'Suspense' transactions accounted for under this grant during 1969-70 with the opening and closing balances under the different sub-heads, is given below:—

<i>Sub-head</i>	<i>* Balance on 1st April 1969</i>	<i>Debits</i>	<i>Credits</i>	<i>* Balance on 31st March 1970</i>
(In lakhs of rupees)				
Purchases**	—37.24	0.02	..	—37.22
Stock***	—1,10.85	4,98.59	4,76.83	—89.09
Miscellaneous Public Works Advances	1,07.37	38.51	40.74	1,05.14
Workshop Suspense**	—3.40	17.52	19.62	—5.50
Total	—44.12	5,54.64	5,37.19	—26.67

(vi) *Depreciation fund of Government Engineering Workshop*:—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 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.

* The balances do not include the opening balances of 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, New Delhi, Calcutta, Bombay and Madras 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.*

During the year, Rs. 2.44 lakhs were credited to the fund which includes Rs. 1.46 lakhs towards interest; but no expenditure on renewals or replacements was met therefrom. The balance at the credit of the fund on 31st March 1970 was Rs. 25.26 lakhs. An account of the transactions of the fund is given in statement no. 16 of the Finance Accounts 1969-70.

(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 Central Government. The amount received as subvention is credited as grants received from Central Government and an equivalent amount is transferred to a deposit account, against 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 of Rs. 11.35 lakhs were received during the year; Rs. 9.04 lakhs were spent during the year on the schemes financed out of subventions.

The balance at the credit of the fund on 31st March 1970 was Rs. 6.08 lakhs.

An account of the transactions of the fund during 1969-70 is given 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 head '50. Public Works' (excluding those relating to special establishments solely employed for the Engineering Workshop, Training of Divisional Accountants etc.) the percentage recoveries towards establishment and tools and plant for work done for other Governments, departments, local bodies etc., are deducted and the net charges are apportioned among the appropriate major heads in proportion to the works outlay under the respective heads.

In the case of irrigation works the whole expenditure on establishment (Superintendence and Executive) and tools and plant charges excepting that of Executive Establishment of Periyar Valley Irrigation Division 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']. For 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 works expenditure.

GRANT No. XXXIII—PUBLIC WORKS—Contd.

The following table shows the figures of these charges for 1969-70 :—

Sl. no.	Head of account	Gross outlay on which distribution is based	Establishment charges excluding pensionary liabilities	Tools and plant charges
(In lakhs of rupees)				
1 43.	Irrigation etc. (Commercial)	25.03*	3.91@	0.55
2 44.	Irrigation etc. (Non-Commercial)	2,14.00*	78.48@	8.44
3 99.	Capital Outlay etc. (Commercial)	55.74	10.01	0.22
4 100.	Capital Outlay etc. (Non-Commercial)	4,15.44	62.86	9.18
	Total nos. 1 to 4	7,10.21	1,55.26	18.39
5 50.	Public Works	7,26.33*	85.41	4.77
6 52.	Capital Outlay on Public Works within the Revenue Account	8.11	0.69	0.24
7 103.	Capital Outlay on Public Works outside the Revenue Account	7,11.77	65.68	21.26
	Total nos. 5 to 7	14,46.21	1,51.78	26.27
	Total nos. 1 to 7	21,56.42	3,07.04	44.66
8.	Special establishments for works not taken up for pro-rata calcu- lations			
	(a) P. W. Engineering Workshop		2.54	
	(b) Training of Divisional Accountants		0.09	
	(c) Special staff for the valuation of land, buildings, etc. for the Ship Building Yard, Ernakulam		0.50	
	Grand Total (Nos. 1 to 8)	21,56.42	3,10.17	44.66

* Includes maintenance and repairs.

@ Includes expenditure taken directly to this head.

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

- | | |
|--|-------|
| (1) Percentage of cost of establishment to works outlay of Irrigation works (Items 1 to 4) | 21.86 |
| (2) Percentage of cost of establishment to works outlay of Public Works (Items 5 to 7) | 10.50 |
| (3) Percentage of cost of establishment to works outlay of all State works (Items 1 to 7) | 14.24 |

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 for the five years ending 1969-70 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)			
1965-66	4,77.49	58.60@	12.27
1966-67	5,18.98	73.56@	14.17
1967-68	4,99.00	1,01.09@	20.26
1968-69	6,30.73	1,21.44@	19.25
1969-70	7,10.21	1,55.26@	21.86
Public Works (Items 5 to 7)			
1965-66	9,00.34	88.87	9.87
1966-67	8,16.37	1,06.43	13.04
1967-68	8,29.53	1,07.26	12.93
1968-69	13,29.67	1,15.74	8.70
1969-70	14,46.21	1,51.78	10.50

GRANT No. XXXIV—PORTS (ALL VOTED)

	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess+ Saving—</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
MAJOR HEAD—			
53. PORTS AND PILOTAGE			
Original 15,55,400	15,55,400	13,92,594	—1,62,806
Supplementary ..			
Amount surrendered during the year			Nil

@ Includes expenditure taken directly to this head.

GRANT No. XXXV—TRANSPORT SCHEMES (ALL VOTED)

		<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess+ Saving—</i>
		Rs.	Rs.	Rs.
MAJOR HEAD—				
57. ROAD AND WATER TRANSPORT SCHEMES				
Original	28,25,000	} 30,53,200	28,62,121	—1,91,079
Supplementary	2,28,200			
Amount surrendered during the year (31st March 1970)				1,93,600

Notes and comments

The entire provision of Rs. 1 lakh made for contribution to the Depreciation Reserve Fund of Water Transport Department was not utilised. During 1968-69 also the entire provision of Rs. 1 lakh made was not utilised.

GRANT No. XXXVI—FAMINE (ALL VOTED)

		<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess+ Saving—</i>
		Rs.	Rs.	Rs.
MAJOR HEAD—				
64. FAMINE RELIEF				
Original	27,32,000	} 1,15,24,000	1,00,37,058	—14,86,942
Supplementary	87,92,000			
Amount surrendered during the year				Nil

Notes and comments

(i) Saving occurred mainly under:—

<i>Group head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess+ Saving—</i>
			(In lakhs of rupees)
B. Transfers to Famine Relief Fund	20.00	..	—20.00

Saving of the entire provision was due to post-budget decision not to transfer funds to Famine Relief Fund during the year as the funds were to be diverted for additional expenditure under relief works. However, no portion of the saving was reappropriated/surrendered.

GRANT No. XXXVI—FAMINE (ALL VOTED)—*Concl'd.*

(ii) Saving was partly counterbalanced by excess under:—

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

A. Famine Relief

(a) Salaries and Establishment—
Establishment charges transferred from '50. Public Works'

0.25 5.28 +5.03

Excess was due to increase in the share of debit transferred from '50. Public Works' in proportion to expenditure on relief works.

During 1968-69 also expenditure exceeded the provision by Rs. 6.12 lakhs.

(iii) *Famine Relief Fund*:—

This fund is built up by amounts transferred from Consolidated Fund of the State for affording relief to people affected by floods and other natural calamities. Interest realised from the investments of this fund is credited to the fund. Expenditure on famine relief is initially accounted for under the grant and an equivalent amount is transferred to the fund before the close of the accounts of the year.

During the year no amount was transferred to the fund. No expenditure was also met from the fund. The balance at the credit of the fund on 31st March 1970 was Rs. 15.76 lakhs which is invested in the State Savings Bank Deposits. An account of the transactions of the fund is given in statement no. 16 of the Finance Accounts 1969-70.

GRANT No. XXXVII—PENSIONS

<i>Total grant or appropriation</i>	<i>Actual expenditure</i>	<i>Excess+ Saving—</i>
<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>

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—

<i>Original</i>	2,33,700	}	2,33,700	2,65,706	+32,006
<i>Supplementary</i>	..				

*Amount surrendered during the year**Nil*

GRANT No. XXXVII—PENSIONS—*Concl'd.*

		<i>Total grant or appropriation</i> Rs.	<i>Actual expenditure</i> Rs.	<i>Excess+ Saving—</i> Rs.
Voted—				
Original	4,66,35,500	4,66,35,500	4,55,26,989	—11,08,511
Supplementary	..			
Amount surrendered during the year (31st March 1970)				9,80,900

Notes and comments

(i) The charged expenditure exceeded the appropriation by Rs. 32,006 which requires to be regularised. —Excess occurred mainly under “65 (a) 1. Amount reimbursed to Government of India on account of pensions charged on the Consolidated Fund of India and recoverable from the States under Article 290 of the Constitution” (provision: Rs. 55,000; expenditure: Rs. 98,274) due to provision of funds being inadequate.

During 1968-69 also there was an excess of Rs. 30,512 under this head.

(ii) The voted provision was not utilised to a substantial extent under:—

<i>Sl. no.</i>	<i>Group head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess+ Saving—</i>
		<i>(In lakhs of rupees)</i>		
1° 72.	Commutation of Pensions— amount transferred from “120. Payments of Commuted value of Pensions”			
	O.	30.13		
	R.	—3.00	27.13	26.57 —0.56

The total saving of Rs. 3.56 lakhs was mainly due to less expenditure than anticipated towards the State Government's share of commuted value of pensions of the employees of the Kerala State Road Transport Corporation.

2	65 (g) 1. Government Contribution to the Provident Fund of non-pensionable staff paid from State Funds			
	O.	4.40		
	R.	—4.17	0.23	1.34 +1.11

The net saving of Rs. 3.06 lakhs (70% of provision) was mainly due to preparation of estimates based on actuals of previous year and absorption of work establishment employees in the regular establishment.

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

		<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess+ Saving—</i>
		Rs.	Rs.	Rs.
MAJOR HEAD—				
68. STATIONERY AND PRINTING				
Original	1,12,42,600	1,12,42,600	1,01,23,963	—11,18,637
Supplementary	..			
Amount surrendered during the year (31st March 1970)				5,58,800

Notes and comments

Saving occurred mainly underf—

<i>Group head</i>		<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess+ Saving—</i>
				(In lakhs of rupees)
I. (b) Purchase of Stationery and Stores				
O.	50.00			
R.	—5.41	44.59	40.25	—4.34

The total saving of Rs. 9.75 lakhs (20% of provision) was due to receipt of only a portion of the supplies of paper, boards etc. ordered for 1969-70.

GRANT No. XXXIX—FOREST

		<i>Total grant or appropriation</i>	<i>Actual expenditure</i>	<i>Excess+ Saving—</i>
		Rs.	Rs.	Rs.
MAJOR HEAD—				
70. FOREST				
<i>Charged—</i>				
Original	35,000	35,000	11,280	—23,720
Supplementary	..			
Amount surrendered during the year (31st March 1970)				25,000
<i>Voted—</i>				
Original	2,38,80,200	2,71,08,200	2,74,55,777	+3,47,577
Supplementary	32,28,000			
Amount surrendered during the year (31st March 1970)				11,500

GRANT No. XXXIX—FOREST—Concl'd.

Notes and comments

(i) Expenditure under the voted grant exceeded the provision by Rs. 3,47,577 which requires to be regularised.

(ii) Excess in the voted provision occurred mainly under:—

<i>Sl. no.</i>	<i>Group head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess+ Saving—</i>
(In lakhs of rupees)				
1	C (i) District Offices			
	O.	61.02		
	R.	1.12	62.14	66.59
				+4.45

The total excess of Rs. 5.57 lakhs was mainly due to payment of arrears on account of revision of pay scales and enhancement of rates of dearness allowance.

2	b (ii) H. Cultural operations of young Plantations			
	O.	5.00		
	R.	1.22	6.22	6.67
				+0.45

Additional expenditure was stated to be due to inevitable necessity for proper maintenance of plantations budget provision for which was inadequate.

Excess under these heads was partly counterbalanced by savings under other heads of account.

GRANT No. XL—MISCELLANEOUS

	<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—			
71. MISCELLANEOUS			
Charged—			
Original	48,60,000	49,05,700	50,18,659
Supplementary	45,700		
Amount surrendered during the year			+1,12,959
			Nil

GRANT No. XL—MISCELLANEOUS—Contd.

		<i>Total grant or appropriation</i>	<i>Actual expenditure</i>	<i>Excess+ Saving—</i>
		Rs.	Rs.	Rs.
Voted—				
Original	1,54,33,700	} 2,24,83,000	2,06,62,419	—18,20,581
Supplementary	70,49,300			
Amount surrendered during the year (31st March 1970)				14,42,100

The charged and voted expenditure do not include Rs. 13,700 and Rs. 2,856 respectively, spent from out of advances from the Contingency Fund obtained in March 1970 which remained unrecouped to the Fund till the close of the year.

Notes and comments

(i) Expenditure exceeded the charged appropriation by Rs. 1,12,959 which requires to be regularised. Excess occurred mainly under:—

<i>Sl. no.</i>	<i>Group head</i>	<i>Total appropriation</i>	<i>Actual expenditure</i>	<i>Excess+ Saving—</i>
		<i>(In lakhs of rupees)</i>		
1	(h) (xxi) B. Village Housing Project II. Works			
	S.	0.32	0.32	1.20 +0.88
	Supplementary appropriation of Rs. 0.32 lakh obtained in August 1969 for decretal payments proved insufficient.			
2	(h) (xx) 2. Acquisition Charges for lands and buildings for Union purposes			
	R.	1.00	1.00	1.31 +0.31

Additional expenditure was due to decretal payments for lands acquired.

During 1968-69 also Rs. 25,252 were spent under this head without any appropriation.

GRANT No. XL—MISCELLANEOUS—*Concl'd.*

(ii) Important cases where provision remained wholly unutilised in the voted grant are given below:—

Sl. no.	Group head	Total grant	Actual expenditure	Excess+ Saving—
		(In lakhs of rupees)		
1	(h) (xvi) Expenditure in connection with eviction of encroachers from the Idikki and Cheruthoni Dam sites			
	O.	7.00		
	R.	—7.00	..	..

Non-utilisation of the entire provision was due to post-budget decision to account for the expenditure under "T. Deposits and Advances—Part IV—Suspense Accounts—Suspense Account", as the expenditure was recoverable from the Kerala State Electricity Board.

2	(f) (v) 5. Grants to Athletic and Sports associations			
	O.	2.00		
	R.	—2.00	..	..

Non-utilisation of the entire provision was due to non-implementation of the scheme by the Kerala Sports Council.

GRANT No. XLI—MISCELLANEOUS CONTRIBUTIONS AND ASSIGNMENTS

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
MAJOR HEAD—				
76. OTHER MISCELLANEOUS COM- PENSATIONS AND ASSIGNMENTS				
Charged—				
Original	1,00,000	1,00,000	84,879	—15,121
Supplementary	...			
Amount surrendered during the year (31st March 1970)				10,000
Voted—				
Original	55,36,100	58,13,500	45,57,488	—12,56,012
Supplementary	2,77,400			
Amount surrendered during the year (31st March 1970)				12,74,800

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

Notes and comments

Saving in the voted grant occurred mainly under:—

<i>Sl. no.</i>	<i>Group head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess+ Saving—</i>
		(In lakhs of rupees)		
1	(b) 1. (v) Implementation of Jenmikaram payment (Abolition) Act			
	O. .. 20.00			
	R. —8.00	12.00	11.71	—0.29

The total saving of Rs. 8.29 lakhs (41% of provision) was due to receipt of less number of applications for interim compensation and claims kept pending for want of final orders from the Court.

2	(b) 2. Taxes on Vehicles— Compensation to Local bodies			
	O. 30.00			
	S. 2.77			
	R. —5.09	27.68	28.45	+0.77

The net saving of Rs. 4.32 lakhs was mainly due to less payments of vehicle tax compensation to local bodies than anticipated.

**GRANT No. XLII—CAPITAL OUTLAY ON COMPENSATION
TO LAND HOLDERS (ALL VOTED)**

		<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess+ Saving—</i>
		Rs.	Rs.	Rs.
MAJOR HEAD—				
92.	PAYMENT OF COMPENSATION TO LAND HOLDERS ETC. ON THE ABOLITION OF ZAMINDARI SYSTEM			
	Original 5,00,000			
	Supplementary .. }	5,00,000	4,05,100	—94,900
Amount surrendered during the year				Nil

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*Charged—*

<i>Original</i>	10,000	}	10,000	23,995	+13,995
<i>Supplementary</i>	..				

Amount surrendered during the year

Nil

Voted—

<i>Original</i>	1,64,22,000	}	1,94,22,000	2,10,82,124	+16,60,124
<i>Supplementary</i>	30,00,000				

Amount surrendered during the year

Nil

Notes and comments

(i) Excess expenditure of Rs. 13,995 over the charged appropriation requires regularisation.

Excess occurred under “(a) (i) II. A. Urban Water Supply Schemes (1) Works”.

(ii) Expenditure in the voted grant exceeded the provision by Rs. 16,60,124 which also requires regularisation.

(iii) Excess in the voted grant occurred mainly under:—

<i>Sl. no.</i>	<i>Group head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess+ Saving—</i>
		(In lakhs of rupees)		

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

O.	51.21	86.05	1,01.18	+15.13
S.	30.00			
R.	4.84			

Additional expenditure was due to accelerated progress of work on the schemes. It was explained that only Rs. 30 lakhs were sanctioned as supplementary grant on 25th March 1970, against Rs. 60 lakhs applied for by the

GRANT No. XLIII—CAPITAL OUTLAY ON PUBLIC HEALTH—*Concl'd.*

Department. It was stated by Government that additional requirements were based on the revised estimate fixed by Finance Department in the absence of details of progress of expenditure and such large expenditure should not have been incurred without prior approval of Government.

<i>Sl. no.</i>	<i>Group head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess+ Saving—</i>
(In lakhs of rupees)				

2	(a) (i) II. C. Water Supply and Sewerage Scheme—Cochin Development Area (1) Works	31.39	35.52	+4.13
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It was stated that additional expenditure occurred as it could not be curtailed.

3	(a) (i) II. A. Urban Water Supply Schemes (2) Establishment			
	O.	10.59		
	R.	0.34	10.93	+3.66

Excess expenditure was due to revision of pay scales.

(iv) The above excesses were partly counterbalanced by savings mainly under:—

<i>Group head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess+ Saving—</i>
(In lakhs of rupees)			
(a) (i) A. Urban Water Supply Scheme—			
Add—Share debit of establishment charges from 30 (a) (xix) Water Supply and Drainage	13.29	2.71	—10.58

Saving of Rs. 10.58 lakhs (80% of provision) was due to less debit transferred from '30. Public Health' in proportion to actual expenditure under Direction and Superintendence.

In 1967-68 and 1968-69 savings under this group head were 80% and 75% respectively of provision.

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

Charged—

<i>Original</i>	50,000	7,83,800	7,56,235	—27,565
<i>Supplementary</i>	7,33,800			

<i>Amount surrendered during the year</i>	<i>Nil</i>
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Voted—

<i>Original</i>	7,00,000	7,00,000	1,46,022	—5,53,978
<i>Supplementary</i>	..			

<i>Amount surrendered during the year (31st March 1970)</i>	5,48,300
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The charged expenditure shown above does not include Rs. 13,800 spent from out of an advance from the Contingency Fund obtained in March 1970 which remained unrecouped to the Fund till the close of the year.

Notes and comments

Under the following head in the voted grant almost the entire provision remained unutilised:—

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

(a) 3. Improvement of existing seed farms

O.	6.57	0.01	0.01	..
R.	—6.56			

Saving was due to non-finalisation of proposals for acquisition of additional land for the seed farm.

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

		<i>Total grant or appropriation</i>	<i>Actual expenditure</i>	<i>Excess + Saving—</i>
		Rs.	Rs.	Rs.
MAJOR HEAD—				
96. CAPITAL OUTLAY ON INDUSTRIAL AND ECONOMIC DEVELOPMENT				
Charged—				
Original	100	29,77,000	30,53,397	+76,397
Supplementary	29,76,900			
Amount surrendered during the year				Nil
Voted—				
Original	1,31,00,300	1,44,95,800	1,16,05,270	—28,90,530
Supplementary	13,95,500			
Amount surrendered during the year (31st March 1970)				7,32,200

The charged expenditure shown above does not include Rs. 1,27,648 spent from out of advances from the Contingency Fund obtained in February and March 1970 which remained unrecouped to the fund till the close of the year.

Notes and comments

(i) Excess expenditure of Rs. 76,397 over the charged appropriation requires regularisation.

Excess occurred under:—

<i>Group head</i>	<i>Total appropriation</i>	<i>Actual expenditure</i>	<i>Excess+ Saving—</i>
	(In lakhs of rupees)		
(e)(ii)B. Establishment of Development Areas (<i>Charged</i>)			
S.	25.47	25.47	26.26 +0.79

Supplementary appropriation (which includes Rs. 8.88 lakhs obtained in March 1970) was for meeting decretal charges in land acquisition cases. Reasons for the excess are awaited (December 1970).

(ii) Out of the saving of Rs. 28.91 lakhs in the voted grant only Rs. 7.32 lakhs (25% of the saving) were surrendered and that too on 31st March 1970.

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

In view of the final saving, the supplementary provision obtained in February 1970 (Rs. 11.90 lakhs) could have been restricted to token amounts.

(iii) Expenditure under this grant includes investments in:—

1. The Kerala State Coir Corporation Limited, Alleppey	Rs. 11.05 lakhs
2. Travancore Titanium Products Limited	Rs. 10.50 lakhs
3. Cashew Corporation	Rs. 10.00 lakhs
4. Kerala State Small Industries Corporation	Rs. 5.00 lakhs
5. Kerala Electrical and Engineering Company Limited	Rs. 5.00 lakhs
6. Kerala Handloom Finance Corporation	Rs. 5.00 lakhs

(iv) The voted provision was not utilised wholly or to a substantial extent under the following group heads; savings were partly counterbalanced by excess under other group heads the more important of which are given in note (v) below:—

<i>Sl. no.</i>	<i>Group head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess+ Saving—</i>
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(In lakhs of rupees)

1 (b) (ii) 1. Kerala State Industrial Development Corporation

O. 17.50

R. —17.50

The entire provision remained unutilised due to post-budget decision to give financial assistance to the corporation in the form of loan instead of share capital contribution.

2 (b) (i) 6. The Kerala Fisheries Corporation Limited

13.00 .. —13.00

Provision was made for adjustment of part of the provisional value of assets transferred to the Kerala Fisheries Corporation Limited from the Department of Fisheries. However, the entire provision remained unutilised for want of adequate details from Government for making the adjustment.

3 (d)(ii) A.12. Purchase of Rubber Debentures and Special Development Debentures of Kerala Co-operative Central Land Mortgage Bank under Agricultural Refinance Corporation Scheme

O. 11.50

R. —9.20

2.30 2.30

Saving of Rs. 9.20 lakhs (80% of provision) was due to non-issue of special development debentures under the various schemes sanctioned by the Agricultural Refinance Corporation.

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

<i>Sl. no.</i>	<i>Group head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess+ Saving—</i>
<i>(In lakhs of rupees)</i>				

4 (e) (ii) B. Establishment of
Development Areas
(Voted)

O.	6.00			
R.	—2.53	3.47	0.92	—2.55

Out of the total saving of Rs. 5.08 lakhs (85% of provision), saving of Rs. 2.53 lakhs was due to (i) non-finalisation of water supply scheme for the development area and Premier Cotton Mills in Palghat district (Rs. 1.89 lakhs) and (ii) late starting of development works in Aroor and Puthussery (Rs. 0.64 lakh).

Reasons for the final saving of Rs. 2.55 lakhs are awaited (December 1970).

5 (b) (ii) 22. Kerala Handloom
Finance Corporation

O.	10.00			
R.	—5.00	5.00	5.00	..

Saving (50% of provision) was due to post-budget decision to limit investment during the year.

6 (d) (ii) A.5. Share Contribution to
Wholesale Stores

O.	3.00			
R.	—3.00	..	..	..

The entire provision remained unutilised as the wholesale stores did not become eligible for conversion of cash credit into share capital due to change in the pattern of assistance.

During 1968-69 saving was Rs. 9.31 lakhs (98% of provision).

(v) Excess occurred mainly under:—

<i>Sl. no.</i>	<i>Group head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess+ Saving—</i>
<i>(In lakhs of rupees)</i>				

1 (d) (ii) A.10. State's share towards
purchase of ordinary debentures
of Kerala Co-operative Central
Land Mortgage Bank

O.	2.50			
R.	10.20	12.70	12.70	..

The Government of India decided to purchase ordinary debentures of the Kerala Co-operative Central Land Mortgage Bank subject to purchase of debentures for an equal amount by State Government. Consequently State Government had to purchase more debentures.

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

<i>Sl. no.</i>	<i>Group head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess+ Saving—</i>
		<i>(In lakhs of rupees)</i>		

2 (b) (ii) 24. Cashew Corporation

O.	2.50			
R.	7.50	10.00	10.00	..

Excess was due to additional share capital contribution to the corporation for starting two cashew processing factories in Quilon.

(v) In the following case, provision made by reappropriation on 31st March 1970 proved unnecessary:—

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

(b) (i) 10. Bonus shares of Forest Industries (Travancore) Limited

S.	Token			
R.	2.30	2.30	..	—2.30

The entire additional provision made for adjustment of the value of bonus shares allotted by the company remained unutilised.

GRANT No. XLVI— CAPITAL OUTLAY ON IRRIGATION

<i>Total grant or appropriation</i>	<i>Actual expenditure</i>	<i>Excess+ Saving—</i>
<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>

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—

<i>Original</i>	50,000	}	4,87,100	4,14,978	—72,122
<i>Supplementary</i>	4,37,100				

Amount surrendered during the year

Nil

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

		<i>Total grant or appropriation</i>	<i>Actual expenditure</i>	<i>Excess+ Saving—</i>
		Rs.	Rs.	Rs.
Voted—				
Original	3,61,92,700	} 5,12,92,700	5,49,30,766	+36,38,066
Supplementary	1,51,00,000			
Amount surrendered during the year				Nil

Notes and comments

(i) Excess expenditure of Rs. 36,38,066 over the voted grant requires regularisation.

In view of the excess the supplementary grant of Rs. 1,51 lakhs obtained on 25th March 1970 proved inadequate.

(ii) Excess in the voted grant occurred mainly under:—

<i>Sl. no.</i>	<i>Group head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess+ Saving—</i>
		<i>(In lakhs of rupees)</i>		
1	100 A(b) Establishment			
	I. Schemes under the Five Year Plan	31.79	60.35	+28.56
	Excess expenditure (90% of provision) was due to more debit transferred to this head from "44. Irrigation etc. (Non-Commercial)" and "50. Public Works" in proportion to works outlay.			
2	100 A (a) Works-Schemes under the Five Year Plan (Voted)			
	O.	2,21.50		
	S.	1,50.00		
	R.	20.30	3,91.80	3,97.56
				+5.76

Out of the total excess of Rs. 26.06 lakhs, excess of Rs. 20.30 lakhs was due to accelerated progress of works under Kanhirapuzha, Chitturpuzha and Thanneermukkom projects.

Reasons for the final excess of Rs. 5.76 lakhs are awaited (December 1970).

3	100 A (c) Tools and Plant (Plan)	5.02	8.82	+3.80
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Excess was due to more debit transferred to this head from "44. Irrigation etc. (Non-Commercial)" in proportion to works outlay.

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

(iii) Excess under the above heads was partly counterbalanced by savings mainly under:—

<i>Sl. no.</i>	<i>Group head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess+ Saving—</i>
		<i>(In lakhs of rupees)</i>		
1	99AI(iii) Bhoothathankettu Scheme			
	(a) Works (Voted)			
	O.	67.65		
	R.	—22.00	45.65	44.98 —0.67

The total saving of Rs. 22.67 lakhs (33% of provision) was mainly due to delay in acquisition of lands.

During the preceding three years also savings ranged from 40% to 42% mainly for the same reason.

2	100B (a) Works (Voted)			
	O.	20.68		
	R.	—0.99	19.69	16.16 —3.53

The total saving of Rs. 4.52 lakhs was mainly due to (i) non-completion/ slow progress and late arrangement of works (Rs. 2.36 lakhs) and (ii) non-receipt of sanction to estimates (Rs. 1.29 lakhs).

GRANT No. XLVII—CAPITAL OUTLAY ON PUBLIC WORKS

		<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—				
103. CAPITAL OUTLAY ON PUBLIC WORKS				
<i>Charged—</i>				
<i>Original</i>	<i>3,25,000</i>	<i>3,74,000</i>	<i>6,37,633</i>	<i>+2,63,633</i>
<i>Supplementary</i>	<i>49,000</i>			
<i>Amount surrendered during the year (31st March 1970)</i>				<i>25,500</i>
<i>Voted—</i>				
<i>Original</i>	<i>5,49,70,800</i>	<i>8,18,42,500</i>	<i>8,01,85,940</i>	<i>—16,56,560</i>
<i>Supplementary</i>	<i>2,68,71,700</i>			
<i>Amount surrendered during the year (31st March 1970)</i>				<i>4,000</i>

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

(i) Excess expenditure of Rs. 2,63,633 over the charged appropriation requires regularisation.

In view of the excess the supplementary appropriation of Rs. 0.49 lakh obtained on 25th March 1970 proved largely inadequate. In 1967-68 and 1968-69 also expenditure exceeded the charged appropriation by Rs. 10.62 lakhs and Rs. 1.86 lakhs respectively.

(ii) Excess over the charged appropriation occurred mainly under:—

<i>Sl. no.</i>	<i>Group head</i>	<i>Total appropriation</i>	<i>Actual expenditure</i>	<i>Excess+ Saving—</i>
		(In lakhs of rupees)		
1	(a) (xi) Medical B. Schemes under the Five Year Plan (Charged)	..	1.32	+1.32

Reasons for the excess are awaited (December 1970).

During 1967-68 and 1968-69 also expenditure exceeded appropriation under this head by Rs. 9.11 lakhs and Rs. 6.08 lakhs respectively.

2	(b) Original Works—Communi- cation—B. Schemes under the Five Year Plan (Charged)			
	R.	0.24	0.24	1.04 +0.80

Funds provided by reappropriation were for meeting decretal charges. Reasons for the final excess of Rs. 0.80 lakh are awaited (December 1970).

(iii) In the voted grant large savings occurred under:—

<i>Sl. no.</i>	<i>Group head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess+ Saving—</i>
		(In lakhs of rupees)		

1	(a) (xiii) Agriculture B. Schemes under the Five Year Plan			
	O.	80.92		
	R.	—35.29	45.63	39.49 —6.14

Out of the total saving of Rs. 41.43 lakhs (51% of provision) saving of Rs. 35.29 lakhs was mainly due to (i) non-finalisation/non-supply of details of works by administrative Department (Rs. 15.65 lakhs), (ii) non-resumption of the work "construction of break-waters at Vizhinjam Harbour" due to non-settlement of contract through retender (Rs. 6 lakhs), (iii) slow progress/late starting of works (Rs. 4.84 lakhs), (iv) non-finalisation of tenders (Rs. 1.22 lakhs) and (v) non-receipt of administrative sanctions (Rs. 1.03 lakhs).

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

Reasons for the final saving of Rs. 6.14 lakhs are awaited (December 1970).

In 1966-67, 1967-68 and 1968-69 savings under this head ranged between 46% and 57% of provision.

<i>Sl. no.</i>	<i>Group head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess+ Saving—</i>
(In lakhs of rupees)				
2	(a) (xix) Miscellaneous Departments			
	A. Schemes outside the Five Year Plan			
	O.	9.31		
	R.	—7.31	2.00	1.91 —0.09
	Saving of Rs. 7.40 lakhs (79% of provision) was mainly due to (i) non-receipt of administrative sanctions (Rs. 5.39 lakhs) and (ii) slow progress of a work (Rs. 0.82 lakh).			
	During the previous five years savings under this head ranged between 53% and 94% of provision.			
3	(a) (viii) Police			
	A. Schemes outside the Five Year Plan (Voted)			
	O.	26.51		
	S.	1.77		
	R.	—0.43	27.85	21.19 —6.66
	Reasons for major portion of the saving (Rs. 6.66 lakhs) are awaited (December 1970).			
	Saving under this head in the previous six years ranged between 26% and 81% of provision.			
4	(a) (xii) Public Health			
	B. Schemes under the Five Year Plan			
	O.	15.59		
	R.	—0.78	14.81	10.72 —4.09
	Reasons for major portion of the saving (Rs. 4.09 lakhs) are awaited (December 1970).			
	Saving under this head in the previous eight years ranged between 40% and 86% of provision.			
5	(a) (xiv) Animal Husbandry			
	B. Schemes under the Five Year Plan			
	O.	9.88		
	R.	—4.32	5.56	5.07 —0.49
	Saving of Rs. 4.81 lakhs (49% of provision) was mainly due to (i) late execution of work on water supply, compound wall etc. for the cattle feed			

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

manufacturing unit, Malampuzha (Rs. 3.70 lakhs) and (ii) non-receipt of administrative sanction for egg powder factory (Rs. 0.54 lakh).

<i>Sl. no.</i>	<i>Group head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess+ Saving—</i>
		(In lakhs of rupees)		
6	(a) (xv) Co-operation			
	B. Schemes under the Five Year Plan (Voted)			
	O. 3.07			
	R. —1.42	1.65	0.49	—1.16

Anticipated saving of Rs. 1.42 lakhs occurred mainly in the lump provision made for fodder cultivation due to non-receipt of administrative sanctions.

Reasons for the balance saving of Rs. 1.16 lakhs are awaited (December 1970).

7 (b) Original Works—
Communication

B. Schemes under the Five Year Plan

Roads and Bridges C.R.F.
(Ordinary Reserve) (Voted)

O. 3.60

R. —1.43

2.17 1.58 —0.59

Saving of Rs. 2.02 lakhs (56% of provision) was mainly due to delay in acquisition of land.

(iv) The above savings were partly counterbalanced by excesses mainly under:—

<i>Sl. no.</i>	<i>Group head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess+ Saving—</i>
		(In lakhs of rupees)		

1 (a) (xi) Medical

B. Schemes under the Five Year Plan (Voted)

O. 48.11

S. Token

R. 25.85

73.96 76.62 +2.66

Out of the total excess of Rs. 28.51 lakhs, excess of Rs. 25.85 lakhs was mainly due to accelerated progress in a number of works. Reasons for the balance excess of Rs. 2.66 lakhs are awaited (December 1970).

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

Sl. no.	Group head	Total grant	Actual expenditure	Excess+ Saving—
		(In lakhs of rupees)		
2	(d) Establishment			
	B. Schemes under the Five Year Plan	48.22	59.52	+11.30
3	(e) Tools and Plant			
	B. Schemes under the Five Year Plan	12.87	19.09	+6.22

Provision under these heads was made for meeting pro-rata debits transferred from "44. Irrigation, etc. (Non-Commercial)" and "50. Public Works".

Excess was due to more debits transferred in proportion to works expenditure.

(v) In the following cases funds provided by reappropriation on 31st March 1970 proved unnecessary/excessive:—

Sl. no.	Group head	Total grant	Actual expenditure	Excess+ Saving—
		(In lakhs of rupees)		
1	(a) (x) Education			
	A. Schemes outside the Five Year Plan			
	O.	4.52		
	R.	5.30	9.82	6.67
				—3.15

Additional funds were provided for anticipated increase in expenditure mainly due to good progress in works. Reasons for the eventual saving are awaited (December 1970).

2	(a) (xvii) Civil Works			
	B. Schemes under the Five Year Plan			
	O.	15.22		
	R.	2.36	17.58	5.97
				—11.61

The funds provided by reappropriation in March 1970 proved unnecessary as the actual expenditure did not come up even to the original provision. Reasons for the final saving are awaited (December 1970).

3	(c) Original Works—Miscellaneous			
	B. Schemes under the Five Year Plan (Voted)			
	O.	47.58		
	S.	10.00		
	R.	13.51	71.09	63.58
				—7.51

Funds provided by reappropriation (Rs. 9.36 lakhs) on 31st March 1970 for additional requirements under anti-sea erosion works proved excessive.

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

Reasons for the final saving are awaited (December 1970).

(vi) In the following case, withdrawal of funds by reappropriation on 31st March 1970 proved to be unjustified:—

<i>Group head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess+ Saving—</i>
	(In lakhs of rupees)		
(a) (xvii) Civil Works			
A. Schemes outside the Five Year Plan (Voted)			
O.	21.16		
R.	—4.14	17.02	29.77 +12.75

Anticipated saving was due mainly to (i) non-receipt of administrative sanction (Rs. 2 lakhs) and (ii) non-completion of acquisition of lands (Rs. 1.30 lakhs).

Reasons for the eventual excess are awaited (December 1970).

GRANT No. XLVIII—CAPITAL OUTLAY ON OTHER WORKS *

<i>Total grant or appropriation</i>	<i>Actual expenditure</i>	<i>Excess+ Saving—</i>
Rs.	Rs.	Rs.

MAJOR HEAD—

109. CAPITAL OUTLAY ON OTHER WORKS

Charged—

<i>Original</i>	—	} 37,800	31,240	—6,560
<i>Supplementary</i>	37,800			

Amount surrendered during the year

Nil

Voted—

<i>Original</i>	21,72,200	} 21,72,200	20,95,571	—76,629
<i>Supplementary</i>	..			

*Amount surrendered during the year
(31st March 1970)*

54,800

GRANT No. XLIX—CAPITAL OUTLAY ON PORTS

		<i>Total grant or appropriation</i>	<i>Actual expenditure</i>	<i>Excess + Saving—</i>
		Rs.	Rs.	Rs.
MAJOR HEAD—				
110. CAPITAL OUTLAY ON PORTS				
<i>Charged—</i>				
Original	..	18,000	17,985	—15
Supplementary	18,000			
Amount surrendered during the year	..			Nil
<i>Voted—</i>				
Original	24,50,000	24,50,000	16,51,945	—7,98,055
Supplementary	..			
Amount surrendered during the year (31st March 1970)				2,27,400

Notes and comments

(i) Out of the saving of Rs. 7.98 lakhs in the voted grant, only Rs. 2.27 lakhs were surrendered and that too on 31st March 1970.

(ii) Saving occurred mainly under:—

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

**F (a) Works—Schemes under the
Five Year Plan (Voted)**

O.	20.53			
R.	—2.81	17.72	12.48	—5.24

The total saving of Rs. 8.05 lakhs (39% of provision) was mainly due to (i) stoppage of certain works and non-receipt of crafts ordered for the Neendakara port (Rs. 3.96 lakhs), (ii) non-construction of a pier with electric cranes at Badagara (Rs. 1.50 lakhs) and a wharf for sailing vessels at Beypore port (Rs. 0.56 lakh) and (iii) non-erection of fixed electric cranes at Calicut pier due to non-completion of fixing arrangements (Rs. 1.16 lakhs).

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 2,00,000	2,00,000	1,45,243	—54,757
	Supplementary ..			
	Amount surrendered during the year (31st March 1970)			55,000

GRANT No. LI—CAPITAL OUTLAY ON FORESTS

		<i>Total grant or appropriation</i>	<i>Actual expenditure</i>	<i>Excess+ Saving—</i>
		Rs.	Rs.	Rs.
MAJOR HEAD—				
119.	CAPITAL OUTLAY ON FORESTS			
	Charged—			
	Original 1,000	8,500	7,439	—1,061
	Supplementary 7,500			
	Amount surrendered during the year			Nil
	Voted—			
	Original 38,84,200	40,35,100	38,31,308	—2,03,792
	Supplementary 1,50,900			
	Amount surrendered during the year (31st March 1970)			54,000

GRANT No. LII—COMMUTED VALUE OF PENSIONS

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
MAJOR HEAD—				
120. PAYMENTS OF COMMUTED VALUE OF PENSIONS				
Charged—				
Original	300	300	..	—300
Supplementary	..			
Amount surrendered during the year				Nil
Voted—				
Original	30,25,700	30,25,700	27,22,704	—3,02,996
Supplementary	...			
Amount surrendered during the year (31st March 1970)				3,00,000

Notes and comments

The saving of Rs. 3.03 lakhs in the voted grant occurred mainly under “(a) Payments in India” as payment of Government’s share of commuted value of pensions of the employees of the State Transport Department transferred to the Kerala State Road Transport Corporation was less than anticipated.

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

		<i>Total grant or appropriation Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Excess+ Saving— Rs.</i>
MAJOR HEAD—				
124. CAPITAL OUTLAY ON SCHEMES OF GOVERNMENT TRADING				
Charged—				
Original	36,000	36,000	1,722	—34,278
Supplementary	..			
Amount surrendered during the year (31st March 1970)				29,000
Voted—				
Original	14,32,02,100	14,32,02,100	7,66,89,739	—6,65,12,361
Supplementary	..			
Amount surrendered during the year (31st March 1970)				6,07,67,100

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

Notes and comments

(i) Saving of Rs. 6,65.12 lakhs formed 46% of the voted grant. During 1968-69 also 47% of the voted provision remained unutilised.

(ii) The voted provision was not utilised wholly or to a substantial extent under the following group heads (the savings were partly counterbalanced by excess under other group heads):—

<i>Sl. no.</i>	<i>Group head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess+ Saving—</i>
<i>(In lakhs of rupees)</i>				
1	B. Manure Supply Scheme (Plan)			
	(a) (v) Purchase price			
	O. 5,00.00			
	R. —4,20.00	80.00	66.96	—13.04

Out of the total saving of Rs. 4,33.04 lakhs (87% of provision), Rs. 4,20 lakhs were surrendered on 31st March 1970 as only Rs. 80 lakhs were required for adjusting the cost of pool fertilisers supplied.

Reasons for the final saving of Rs. 13.04 lakhs are awaited (December 1970).

2	A. Grain Supply Scheme			
	(a) (iv) Purchase price of rice			
	O. 7,15.00			
	R. —1,55.82	5,59.18	5,17.58	—41.60

The total saving of Rs. 1,97.42 lakhs (28% of provision) was mainly due to (i) payment of subsidy on coarse rice issued through Food Corporation of India at Rs. 4 only per quintal from 4th May 1969 instead of Rs. 27 per quintal provided for and shortfall in the issue of coarse rice and procurement of paddy and (ii) non-adjustment of differential cost payable to Government of India on the closing stock of 2nd January 1965.

3	B. Manure Supply Scheme (Plan)			
	(a) (iv) Distribution charges			
	O. 50.00			
	R. —44.82	5.18	5.17	—0.01

The total saving of Rs. 44.83 lakhs (90% of provision) was due to non-receipt of claims for June 1969 to February 1970 from Messrs. F. A. C. T. Ltd., Alwaye.

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

<i>Sl. no.</i>	<i>Group head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess + Saving—</i>
			<i>(In lakhs of rupees)</i>	

**4 F. II. Powerlooms Supply Scheme
(Plan)**

**(a) Gross expenditure—
Purchase Price**

O.	4.00			
R.	—4.00	..	..	..

Non-utilisation of the entire provision was due to the decision not to instal new looms till the powerlooms lying idle were revitalised.

During 1967-68 and 1968-69 also, 95% and 100% respectively of provision remained unutilised.

**5 E(a) Ernakulam Milk Supply
Scheme
(Departmental operation)**

O.	24.35			
R.	—3.02	21.33	21.05	—0.28

The total saving of Rs. 3.30 lakhs occurred as the increase in the quantity of milk handled by the scheme did not come upto the expected level.

**GRANT No. LV—LOANS AND ADVANCES BY THE GOVERN-
MENT (ALL VOTED)**

<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess + Saving—</i>
Rs.	Rs.	Rs.

MAJOR HEAD—

**Q. LOANS AND ADVANCES BY THE
STATE/UNION TERRITORY
GOVERNMENTS**

Original	16,91,16,300	} 17,06,16,400	15,71,10,433	—1,35,05,967
Supplementary	15,00,100			

**Amount surrendered during the year
(31st March 1970)**

59,36,500

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

Notes and comments

(i) Out of the total saving of Rs. 1,35.06 lakhs only Rs. 59.37 lakhs (44% of saving) were surrendered and that too on 31st March 1970.

(ii) Substantial saving occurred under:—

<i>Group head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess+ Saving—</i>
(In lakhs of rupees)			
I (iii) 2. A. Loans to Kerala State Electricity Board (Power)			
O. 8,00.00			
R. —2,47.00	5,53.00	5,50.00	—3.00

The total saving of Rs. 2.50 lakhs (31% of provision) was due to less assistance to the State Electricity Board as a result of improvement in its ways and means position.

(iii) Under the following group heads also provision remained unutilised wholly or to a substantial extent; savings were counterbalanced by excess under other group heads, more important of which are given in notes (v) to (vii) below:—

<i>Sl. no.</i>	<i>Group head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess+ Saving—</i>
(In lakhs of rupees)				
1	I(x) (xxxvii) 2. B. Issue of mechanised fishing boats on hire purchase system	45.00	..	—45.00
	Adjustment from '31.(m) Fisheries' was not done as details were not worked out.			
2	I(x) (iii) 2. State Co-operative Bank A. For short-term credit to Cultivators			
	O. 30.00			
	R. —21.48	8.52	7.68	—0.84
	Saving of Rs. 22.32 lakhs (74% of provision) was due to less demand for loans.			
3	I(x) (i) 18. Kerala Fisheries Corporation	17.00	..	—17.00

Provision was made for adjustment of part of the provisional value of assets transferred to Kerala Fisheries Corporation Limited from the Department of Fisheries. However the entire provision remained unutilised for want of adequate details from Government for making the adjustment.

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

<i>Sl. no.</i>	<i>Group head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess + Saving—</i>
			(In lakhs of rupees)	
4	I(x) (xxxvii) 87. Housing scheme for Agricultural Labourers.			
	O.	10.75		
	R.	—5.64	5.11	—5.11
	Reasons for the saving of the entire provision are awaited (December 1970).			
5	I(x) (xxxvii) 61. National loan Scholarship Scheme			
	O.	35.00		
	R.	—4.50	30.50	24.81 —5.69
	The total saving of Rs. 10.19 lakhs (29% of provision) was due to non- receipt of (i) renewal applications and bonds from students and (ii) statement of accounts from certain institutions.			
6	I(x) (xxxvii) 85. Revitalisation of beedi industry			
	O.	7.50		
	R.	—2.50	5.00	—5.00
	Non-utilisation of the entire provision was due to post-budget decision not to grant loans to the Cannanore Beedi Workers' Central Co-operative Society.			
7	I(x) (xxxvii) 89 (b). Middle Income group Housing Scheme			
	O.	20.00		
	R.	—2.35	17.65	13.81 —3.84
	Reasons for the saving of Rs. 6.19 lakhs (31% of provision) are awaited (December 1970).			
8	I(x) (xxxvii) 47. Loans under Settle- ment Scheme for landless Agricul- tural labourers in poramboke lands	7.50	1.72	—5.78
	Reasons for the saving are awaited (December 1970).			
9	I(vii) 15. LL. Agro-Industries Corporation—For financial assistance for reclamation of waste lands in Cannanore District			
	O.	6.00		
	R.	—5.27	0.73	0.66 —0.07
	Saving of Rs. 5.34 lakhs (88% of provision) was mainly due to non-requi- sition of funds by the Agro-Industries Corporation as anticipated.			

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

<i>Sl. no.</i>	<i>Group head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess+ Saving—</i>
		<i>(In lakhs of rupees)</i>		

10. I(vii) 15. PP. Intensive Agricultural
area Programme

O.	5.00			
R.	—5.00	..	..	..

Non-utilisation of the entire provision was due to non-sanctioning of the scheme as institutional finance was available to cultivators.

11. I(viii) 1. Loans to Repatriates from
Burma

O.	10.00			
R.	—4.04	5.96	5.92	—0.04

Saving of Rs. 4.08 lakhs (41% of provision) was due to less number of applications for loans.

12. I(vi) (b) 1. Agricultural Loans

O.	10.00			
R.	—3.25	6.75	5.98	—0.77

The total saving of Rs. 4.02 lakhs (40% of provision) was mainly due to non-adjustment of the cost of articles purchased by debit to revenue head, as most of the articles procured were sold for cash.

13. I(x) (xxxvii) 23. Loans for conversion
of handlooms to powerlooms

O.	4.00			
R.	—4.00	..	..	..

Non-utilisation of the entire provision was due to non-sanctioning of purchase and supply of new looms to societies pending revitalisation of powerlooms lying idle.

During 1968-69 also the entire provision of Rs. 6.30 lakhs remained unutilised.

14. I(x) (xxxvii) 88. Reclamation of
Forest and Kayal lands for paddy
cultivation

O.	3.00			
R.	—3.00	..	..	..

Non-utilisation of the entire provision was due to non-sanctioning of the scheme.

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

<i>Sl. no.</i>	<i>Group head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess + Saving—</i>
<i>(In lakhs of rupees)</i>				
15	I(x) (xxxii) Rural Industries Project			
	A. Cost of units transferred to private sector	3.00	..	—3.00
	Reasons for the non-utilisation of the entire provision are awaited (December 1970).			
16	I(vi) (b) 9. Loans for Minor Irrigation			
	O. 7.00			
	R. —0.83	6.17	4.11	—2.06
	Reasons for the total saving of Rs. 2.89 lakhs (41% of provision) are awaited.			
17	I(x) (xxxiv). Loans for mechanisation of existing sailing vessels and for construction of new sailing vessels			
	O. 2.00			
	R. —2.00	..	..	..

Provision was made for payment of second instalment of loan to a boat owner. The entire provision, however, remained unutilised as the boat was constructed with the first instalment only.

(iv) In the following case reappropriation/surrender of funds made on 31st March 1970 did not prove to be justified:—

<i>Group head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess + Saving—</i>
<i>(In lakhs of rupees)</i>			
I(vii) 15. D. For the Purchase of Cattle			
O. 4.00			
R. —2.75	1.25	3.25	+2.00

The anticipated saving was due to non-finalisation of rules for the issue of loans under 'Intensive Cattle Development Project'. Reasons for the final excess are awaited (December 1970).

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

(v) In the following cases additional funds provided by reappropriation on 31st March 1970 proved excessive. Reasons for the eventual savings are awaited (December 1970):—

<i>Sl. no.</i>	<i>Group head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess+ Saving—</i>
(In lakhs of rupees)				
1	I(vii) NN. For Minor Irrigation for food crops			
	R.	5.24	5.24	2.31 —2.93
2	I(x) (xxxvii) 10. Co-operative Housing Societies			
	R.	7.63	7.63	4.59 —3.04

(vi) In the following case sufficient additional funds were not provided by timely reappropriation eventhough surplus funds were available under certain other group heads within the grant:—

<i>Group head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess+ Saving—</i>
(In lakhs of rupees)			
I(x) (xxxvii) 20. For Soil Conservation Scheme	10.00	23.10	+13.10

75% of expenditure on new works in respect of soil conservation scheme under '31. Agriculture' was adjustable under this group head. Excess was due to more expenditure on this account than anticipated.

(vii) Expenditure was incurred without provision under:—

<i>Group head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess+ Saving—</i>
(In lakhs of rupees)			
I(x) (xix) Loans under the Middle Income Group Housing Scheme			
2. For Housing Societies	..	14.00	+14.00

Excess was due to grant of loans to co-operative housing societies.

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

<i>Original</i>	<i>57,07,88,400</i>	}	<i>95,17,59,500</i>	<i>1,07,93,09,458</i>	<i>+12,75,49,958</i>
<i>Supplementary</i>	<i>38,09,71,100</i>				

*Amount surrendered during the year**Nil**Notes and comments*

(i) Expenditure exceeded the appropriation by Rs. 12,75,49,958 which requires to be regularised.

(ii) Expenditure includes repayment of ways and means advances obtained from the Reserve Bank of India temporarily when Government's cash balance with that Bank was inadequate.

(iii) Excess of comparatively large amounts occurred under:—

<i>Sl. no.</i>	<i>Group head</i>	<i>Total appropriation</i>	<i>Actual expenditure</i>	<i>Excess+ Saving—</i>
		<i>(In lakhs of rupees)</i>		

1 O.II. Floating Debt—Other Floating Loans

O.	<i>30,00.00</i>			
S.	<i>38,00.00</i>	<i>68,00.00</i>	<i>80,69.94</i>	<i>+12,69.94</i>

Excess was due to repayment of ways and means advances and overdrafts from the Reserve Bank of India. A supplementary provision of Rs. 38,00 lakhs obtained on 25th March 1970 proved inadequate. Government explained that owing to fluctuating nature of the transactions under this head expenditure could not be assessed accurately.

2 O. III. Loans from the Central Government (a) (ii) Centrally Sponsored Schemes

O.	<i>29.74</i>			
R.	<i>8.50</i>	<i>38.24</i>	<i>39.56</i>	<i>+1.32</i>

Excess was due to refund in March 1970 of excess loan sanctioned earlier and repayment of fresh loans received during 1968-69.

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

<i>Sl. no.</i>	<i>Group head</i>	<i>Total appropriation</i>	<i>Actual expenditure</i>	<i>Excess+ Saving—</i>
(In lakhs of rupees)				
3	O. I. (ii) Loans not bearing Interest			
	Expired Loans	1.00	6.82	+5.82
	Excess occurred on account of repayment of 4% Travancore-Cochin State Development Loan, 1968, as the actual amount repaid during the year was more than anticipated.			
4	R. Inter-State Settlement			
	2. Miscellaneous	0.01	3.12	+3.11

Additional expenditure was due to marginal adjustment carried out in respect of the share of Kerala for cheques received by the composite Madras State but realised by successor Government, after taking into account the cheques realised in Kerala State. Although the debit was accepted by Government in November 1969 additional funds by supplementary appropriation were not provided for.

APPENDIX—I

**Expenditure spent out of advances from the Contingency
Fund during 1969-70 which were not reimbursed to
the Fund till the close of the year**

(These advances were recouped to the Fund in 1970-71)

<i>Major head of account</i>		<i>Amount</i>	<i>Date of sanction</i>
		<i>Rs.</i>	
11.	Taxes on Vehicles— <i>Charged</i>	1,090	12th March 1970
28.	Education—Voted	30,00,000	12th March 1970
35.	Industries— <i>Charged</i>	72,542	3rd March 1970 13th March 1970 20th March 1970
71.	Miscellaneous— <i>Charged</i> Voted	13,700 2,856	28th March 1970 12th March 1970
95.	Capital Outlay on Schemes of Agricultural Improvement and Research— <i>Charged</i>	13,800	16th March 1970
96.	Capital Outlay on Industrial and Economic Development— <i>Charged</i>	1,27,648	24th February 1970 28th February 1970 13th March 1970
Total { <i>Charged</i>		2,28,780	
{ Voted		30,02,856	
Grand Total		32,31,636	

APPENDIX—II

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

<i>Sl. no.</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— Rs.</i>
		<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
1	II. Land Revenue	3,400	3,259	—141
2	Debt Charges—Charged	..	27,451	+27,451
3	VIII. Elections	2,24,300	3,31,600	+1,07,300
4	IX. Heads of States, Ministers and Head- quarters Staff	3,09,400	64,098	—2,45,302
5	X. District Administration and Miscellaneous	6,65,800	12,467	—6,53,333
6	XI. Administration of Justice	12,000	15,178	+3,178
7	XII. Jails	1,500	..	—1,500
8	XIII. Police	3,38,500	1,426	—3,37,074
9	XIV. State Insurance and Miscellaneous	7,42,700	6,35,649	—1,07,051
10	XVI. University Education	6,50,000	5,16,215	—1,33,785
11	XXI. Public Health Engineering	1,43,07,800	1,10,97,154	—32,10,646
12	XXII. Agriculture	11,95,300	23,10,190	+11,14,890
13	XXIII. Fisheries	45,30,000	..	—45,30,000
14	XXV. Animal Husbandry	30,65,700	28,57,432	—2,08,268
15	XXVI. Co-operation	4,00,000	8,65,857	+4,65,857
16	XXVII. Industries	5,000	..	—5,000
17	XXVIII. Community Develop- ment Projects; National Extension Service and Local Development Works	1,00,000	..	—1,00,000
18	XXIX. Labour and Employ- ment	31,700	..	—31,700
19	XXXII. Irrigation	1,70,63,200	1,95,18,425	+24,55,225
20	XXXIII. Public Works	4,65,47,900	6,54,97,449	+1,89,49,549
21	XXXVII. Pensions			
	Charged—	15,000	..	—15,000
	Voted	15,89,400	9,18,038	—6,71,362

APPENDIX II—*Concl.***Grant-wise details of estimates and actuals of recoveries adjusted
in the accounts in reduction of expenditure—*Concl.***

<i>Sl. no.</i>	<i>Number and name of grant or appropriation</i>	<i>Budget estimates</i>	<i>Actuals</i>	<i>Actuals compared with budget estimates More+ Less—</i>
		Rs.	Rs.	Rs.
22	XXXIX. Forest	2,70,600	..	—2,70,600
23	XL. Miscellaneous Charged	..	1,26,395	+1,26,395
	Voted	7,75,200	6,814	—7,68,386
24	XLII. Capital Outlay on Compensation to Land- holders	5,00,000	4,80,100	—19,900
25	XLIII. Capital Outlay on Public Health	21,00,000	12,19,220	—8,80,780
26	XLIV. Capital Outlay on Agricultural Improve- ment	..	899	+899
27	XLV. Capital Outlay on Industrial and Econo- mic Development	4,35,000	11,54,284	+7,19,284
28	XLVI. Capital Outlay on Irrigation	9,81,600	10,55,274	+73,674
29	XLVII. Capital Outlay on Public Works	62,17,500	55,45,136	—6,72,364
30	L. Capital Outlay on Transport Schemes	..	21,521	+21,521
31	LII. Commuted Value of Pensions	30,26,000	27,22,704	—3,03,296
32	LIII. Capital Outlay on Schemes of Govern- ment Trading	14,33,52,000	9,47,85,140	—4,85,66,860
Total		15,000	1,53,846	+1,38,846
		24,94,41,500	21,16,35,529	—3,78,05,971



Comptroller and Auditor General of India
1971