



GOVERNMENT OF KERALA

# APPROPRIATION ACCOUNTS

1970-71



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## INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Kerala for the year 1970-71 presents the accounts of sums expended in the year ended the 31st March 1971, 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 Rs.</i>	<i>More than granted/ appropriated Rs.</i>
	Rs.	Rs.		
I. Agricultural Income Tax and Sales Tax				
<i>Charged</i>	27,000	22,890	4,110	..
Voted	1,01,43,000	1,03,60,991	..	2,17,991
II. Land Revenue				
Voted	3,31,13,200	3,41,15,260	..	10,02,060
III. Excise				
<i>Charged</i>	10,000	1,722	8,278	..
Voted	69,50,000	65,80,065	3,69,935	..
IV. Taxes on Vehicles				
<i>Charged</i>	14,100	13,090	1,010	..
Voted	21,24,000	21,48,563	..	24,563
V. Stamps				
Voted	27,38,400	27,34,393	4,007	..
VI. Registration Fees				
<i>Charged</i>	22,600	22,505	95	..
Voted	71,24,700	77,34,597	..	6,09,897
<i>Debt Charges</i>				
<i>Charged</i>	19,04,85,500	18,91,21,033	13,64,467	..
VII. State Legislature				
<i>Charged</i>	48,100	30,546	17,554	..
Voted	20,97,400	14,58,630	6,38,770	..
VIII. Elections				
Voted	71,60,500	71,35,271	25,229	..
IX. Heads of States, Ministers and Headquarters Staff				
<i>Charged</i>	25,20,100	24,71,353	48,747	..
Voted	1,55,00,700	1,55,26,818	..	26,118

## SUMMARY OF APPROPRIATION ACCOUNTS—Contd.

Number and name of grant or appropriation	Total grant or appropriation	Expenditure	Expenditure compared with total grant or appropriation	
			Less than granted/ appropriated Rs.	More than granted/ appropriated Rs.
	Rs.	Rs.		
X. District Admini- stration and Miscellaneous				
Charged	1,38,000	1,42,064	..	4,064
Voted	1,86,40,200	1,96,52,647	..	10,12,447
XI. Administration of Justice				
Charged	23,83,100	23,36,304	46,796	..
Voted	1,90,31,100	1,80,50,782	9,80,318	..
XII. Jails				
Charged	1,000	..	1,000	..
Voted	78,33,900	75,68,538	2,65,362	..
XIII. Police				
Charged	50,700	49,157	1,543	..
Voted	7,30,99,000	7,28,27,782	2,71,218	..
XIV. State Insurance and Miscellaneous				
Charged	1,000	..	1,000	..
Voted	1,25,27,400	1,80,83,316	..	55,55,916
XV. Scientific Departments				
Voted	16,44,200	15,65,003	79,197	..
XVI. University Education				
Charged	2,000	..	2,000	..
Voted	5,41,70,700	5,32,95,856	8,74,844	..
XVII. General Education				
Charged	5,60,000	4,65,310	94,690	..
Voted	52,15,69,200	52,48,39,152	..	32,69,952
XVIII. Technical Education				
Charged	2,30,800	2,01,140	29,660	..
Voted	1,89,96,500	1,60,69,446	29,86,854	..

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 Rs.</i>	<i>More than granted/ appropriated Rs.</i>
	<i>Rs.</i>	<i>Rs.</i>		
<b>XIX. Medical</b>				
<i>Charged</i>	<b>58,500</b>	<b>85,472</b>	..	<b>26,972</b>
Voted	11,46,18,800	11,01,14,003	45,04,797	—
<b>XX. Public Health</b>				
<i>Charged</i>	<b>5,000</b>	..	<b>5,000</b>	..
Voted	4,48,63,600	4,43,92,882	4,70,718	..
<b>XXI. Public Health Engineering</b>				
<i>Charged</i>	<b>1,000</b>	<b>100</b>	<b>900</b>	..
Voted	2,70,18,700	3,02,55,884	..	32,37,184
<b>XXII. Agriculture</b>				
<i>Charged</i>	<b>8,400</b>	..	<b>8,400</b>	—
Voted	4,77,06,300	4,30,10,353	46,95,947	—
<b>XXIII. Fisheries</b>				
<i>Charged</i>	<b>32,100</b>	<b>31,000</b>	<b>1,100</b>	—
Voted	1,65,00,300	1,26,55,386	38,44,914	..
<b>XXIV. Rural Develop- ment</b>				
Voted	1,54,87,100	1,56,67,331	..	1,80,231
<b>XXV. Animal Husbandry</b>				
<i>Charged</i>	<b>200</b>	<b>152</b>	<b>48</b>	..
Voted	2,08,83,100	2,39,32,500	..	30,49,400
<b>XXVI. Co-operation</b>				
<i>Charged</i>	<b>500</b>	..	<b>500</b>	—
Voted	96,91,000	97,94,035	..	1,03,035
<b>XXVII. Industries</b>				
<i>Charged</i>	<b>20,31,400</b>	<b>20,22,336</b>	<b>9,064</b>	—
Voted	1,50,59,400	1,44,91,708	5,67,692	—

## 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 Rs.</i>	<i>More than granted/ appropriated Rs.</i>
	Rs.	Rs.		
<b>XXVIII. Community Develop- ment Projects, National Ex- tension Service and Local Deve- lopment Works</b>				
<i>Charged</i>	1,000	..	1,000	..
Voted	2,85,89,900	2,60,89,130	25,00,770	..
<b>XXIX. Labour and Employment</b>				
<i>Charged</i>	500	..	500	..
Voted	1,15,02,500	1,13,43,200	1,59,300	..
<b>XXX. Harijan Welfare</b>				
<i>Charged</i>	34,100	24,046	10,054	..
Voted	3,85,42,200	3,92,38,334	..	6,96,134
<b>XXXI. Statistics and Miscellaneous</b>				
<i>Charged</i>	2,000	..	2,000	..
Voted	86,24,600	88,27,413	..	2,02,813
<b>XXXII. Irrigation</b>				
<i>Charged</i>	10,200	16,931	..	6,731
Voted	7,11,73,500	7,00,37,729	11,35,771	..
<b>XXXIII. Public Works</b>				
<i>Charged</i>	3,00,000	2,48,909	51,091	..
Voted	14,90,84,400	16,09,85,397	..	1,19,00,997
<b>XXXIV. Ports</b>				
Voted	19,88,100	18,28,271	1,59,829	..
<b>XXXV. Transport Schemes</b>				
Voted	31,05,400	28,51,378	2,54,022	..
<b>XXXVI. Famine</b>				
Voted	52,02,800	51,19,003	83,797	..

## SUMMARY OF APPROPRIATION ACCOUNTS—Contd.

Number and name of grant or appropriation	Total grant or appropriation	Expenditure	Expenditure compared with total grant or appropriation	
			Less than granted/ appropriated Rs.	More than granted/ appropriated Rs.
	Rs.	Rs.		
<b>XXXVII. Pensions</b>				
<i>Charged</i>	2,64,300	2,72,861	..	8,561
Voted	5,69,21,900	5,65,17,348	4,04,552	..
<b>XXXVIII. Stationery and Printing</b>				
Voted	1,47,50,500	1,06,40,110	41,10,390	..
<b>XXXIX. Forest</b>				
<i>Charged</i>	35,000	10,828	24,172	..
Voted	2,84,87,700	2,80,19,453	4,68,247	..
<b>XL. Miscellaneous</b>				
<i>Charged</i>	52,32,300	58,50,737	..	6,18,437
Voted	3,04,07,400	2,92,37,611	11,69,789	..
<b>XLI. Miscellaneous Compensations and Assignments</b>				
<i>Charged</i>	6,31,100	75,463	5,55,637	—
Voted	50,38,200	41,10,732	9,27,468	—
<b>XLII. Capital Outlay on Compensation to Land Holders</b>				
Voted	5,00,000	2,33,300	2,66,700	..
<b>XLIII. Capital Outlay on Public Health</b>				
<i>Charged</i>	10,000	..	10,000	..
Voted	4,01,47,500	4,42,80,546	..	41,33,046
<b>XLIV. Capital Outlay on Agricultural Improvement</b>				
<i>Charged</i>	6,88,400	6,47,550	40,850	..
Voted	77,50,000	70,99,781	6,50,219	..

## SUMMARY OF APPROPRIATION ACCOUNTS—Contd.

Number and name of grant or appropriation	Total grant or appropriation	Expenditure	Expenditure compared with total grant or appropriation	
			Less than granted/ appropriated Rs.	More than granted/ appropriated Rs.
	Rs.	Rs.		
<b>XLV. Capital Outlay on Industrial and Economic Development</b>				
<i>Charged</i>	<b>21,91,000</b>	<b>21,65,464</b>	<b>25,536</b>	..
Voted	2,96,24,800	2,92,99,726	3,25,074	..
<b>XLVI. Capital Outlay on Irrigation</b>				
<i>Charged</i>	<b>12,00,000</b>	<b>6,89,494</b>	<b>5,10,506</b>	..
Voted	5,96,10,900	6,60,22,262	..	64,11,362
<b>XLVII. Capital Outlay on Public Works</b>				
<i>Charged</i>	<b>3,00,100</b>	<b>5,49,281</b>	..	<b>2,49,181</b>
Voted	9,67,55,500	9,05,69,975	61,85,525	..
<b>XLVIII. Capital Outlay on Other Works</b>				
<i>Charged</i>	<b>11,000</b>	..	<b>11,000</b>	..
Voted	38,59,600	13,21,496	25,38,104	..
<b>XLIX. Capital Outlay on Ports</b>				
Voted	26,96,000	15,31,355	11,64,645	..
<b>L. Capital Outlay on Transport Schemes</b>				
Voted	10,50,000	5,77,381	4,72,619	..
<b>LI. Capital Outlay on Forests</b>				
<i>Charged</i>	<b>1,000</b>	..	<b>1,000</b>	..
Voted	49,74,000	42,29,746	7,44,254	..
<b>LII. Commuted Value of Pensions</b>				
<i>Charged</i>	<b>300</b>	..	<b>300</b>	..
Voted	30,45,000	27,34,885	3,10,115	..

## SUMMARY OF APPROPRIATION ACCOUNTS—Contd.

Number and name of grant or appropriation		Total grant or appropriation	Expenditure	Expenditure compared with total grant or appropriation	
		Rs.	Rs.	Less than granted/ appropriated Rs.	More than granted/ appropriated Rs.
LIII.	Capital Outlay on Schemes of Government Trading				
	Charged	34,300	31,475	2,825	..
	Voted	9,44,88,100	6,88,98,232	2,55,89,868	..
LV.	Loans and Ad- vances by the Government				
	Voted	15,83,51,700	17,59,62,176	..	1,76,10,476
	Public Debt— Repayment				
	Charged	1,09,63,61,700	1,32,11,50,040	..	22,47,88,340
Total	{ Charged	1,30,59,39,400	1,52,87,49,253	28,92,433	22,57,02,286
	{ Voted	2,08,25,64,400	2,07,16,07,162	7,02,00,860	5,92,43,622
GRAND TOTAL		3,38,85,03,800	3,60,03,56,415	7,30,93,293	28,49,45,908

The excess over the following charged appropriations requires regularisation:—

- (1) X—District Administration and Miscellaneous
- (2) XIX—Medical
- (3) XXXII—Irrigation
- (4) XXXVII—Pensions
- (5) XL—Miscellaneous
- (6) XLVII—Capital Outlay on Public Works
- (7) Public Debt—Repayment



SUMMARY OF APPROPRIATION ACCOUNTS—*Contd.*

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

- (1) I—Agricultural Income Tax and Sales Tax
- (2) II—Land Revenue
- (3) IV—Taxes on Vehicles
- (4) VI—Registration Fees
- (5) IX—Heads of States, Ministers and Headquarters Staff
- (6) X—District Administration and Miscellaneous
- (7) XIV—State Insurance and Miscellaneous
- (8) XVII—General Education
- (9) XXI—Public Health Engineering
- (10) XXIV—Rural Development
- (11) XXV—Animal Husbandry
- (12) XXVI—Co-operation
- (13) XXX—Harijan Welfare
- (14) XXXI—Statistics and Miscellaneous
- (15) XXXIII—Public Works
- (16) XLIII—Capital Outlay on Public Health
- (17) XLVI—Capital Outlay on Irrigation
- (18) LV—Loans and Advances by the Government

The expenditure shown in the above summary does not include Rs. 21,69,519 spent out of advances from the Contingency Fund which were not reimbursed to the Fund before the close of the year. The details of expenditure are given in Appendix—I. The entire amount was recouped to the Fund in September 1971.

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. The net expenditure figures are shown in Finance Accounts.

SUMMARY OF APPROPRIATION ACCOUNTS—*Concl'd.*

The reconciliation between the total expenditure according to the Appropriation Accounts 1970-71 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	1,52,87,49,253	2,07,16,07,162
<i>Deduct</i> —Total Recoveries	6,68,919	23,04,27,046
Net total expenditure as shown in statement no. 10 of the Finance Accounts:	1,52,80,80,334	1,84,11,80,116

The details of 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 Articles 149 and 151 of the Constitution of India and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act 1971. On the basis of the information and explanations that my officers required and have obtained, I certify that these accounts are correct, subject to the observations in my Report on the accounts of the Government of Kerala for the year 1970-71.



New Delhi,  
The 16 JUNE 1972

(A. BAKSI)  
*Comptroller and Auditor General of India.*

## GRANT No. I—AGRICULTURAL INCOME TAX AND SALES TAX

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

## 4. TAXES ON INCOME OTHER THAN CORPORATION TAX

## 12. SALES TAX

## 13. OTHER TAXES AND DUTIES

## Charged—

Original	15,000	27,000	22,890	—4,110
Supplementary	12,000			

Amount surrendered during the year

—

## Voted—

Original	99,78,100	1,01,43,000	1,03,60,991	+2,17,991
Supplementary	1,64,900			

Amount surrendered during the year  
(31st March 1971)

64,500

## Notes and comments

(i) Expenditure exceeded the voted grant by Rs. 2,17,991 which requires regularisation.

(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)

## 12. SALES TAX

## (a) (iii) District Offices

O.	92.49	94.01	96.82	+2.81
S.	1.52			

Excess was mainly due to (i) payment of salary for earned leave surrendered and (ii) increased expenditure on travelling allowances.

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

		Total grant Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
MAJOR HEAD—				
9. LAND REVENUE				
Original	3,27,13,200	3,31,13,200	3,41,15,260	+ 10,02,060
Supplementary	4,00,000			

Amount surrendered during the year

*Notes and comments*

(i) Expenditure exceeded the grant by Rs. 10,02,060 which requires to be regularised.

(ii) Excess occurred mainly under:—

Sl. no.	Group head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
1	(a) (i) Village Establishments			
	O.	1,30.86		
	S.	4.00		
	R.	10.58	1,45.44	1,45.77 +0.33

The total excess of Rs. 10.91 lakhs was mainly due to payment of salary for earned leave surrendered and upgrading of certain posts.

2 (b) (vii) Schemes under the Five Year Plan

A. Preparation of land records for the implementation of land reforms—Resurvey of areas where the records are in bad condition

O. 1,01.11

R. 3.92 1,05.03 1,07.36 +2.33

The total excess of Rs. 6.25 lakhs was mainly due to payment of salary for earned leave surrendered and *ad hoc* increase in emoluments.

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

(iii) In the following case, withdrawal of funds by reappropriation on 31st March 1971 proved excessive:—

<i>Group head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess + Saving—</i>
(In lakhs of rupees)			
(b) (vii) Schemes under the Five Year Plan			
B. Preparation of Record of Rights			
O.	23.89		
R.	—13.20	10.69	18.38 +7.69

The anticipated saving was due to non-starting of some offices for implementation of the scheme. Final excess was due to post budget decision to transfer expenditure of ten selected Blocks in the State from '31. Agriculture' (Grant No. XXII) to this head.

(iv) In the undermentioned cases land was transferred free of cost:—

<i>Sl. no.</i>	<i>Name of beneficiary</i>	<i>Extent of land transferred</i>	<i>Estimated value</i>	<i>Month in which orders were issued</i>
1	Ship building yard, Cochin	52 acres-43 cents	Rs. 95.58 lakhs	October 1969
2	Central Schools Organisation for locating Central School at Ernakulam	5 acres	Rs. 5 lakhs	December 1970

Under the rules framed by Government transfer of Government property of value exceeding Rs. 50,000 to outside parties, institutions etc. should be made only after it is brought to the notice of the legislature.

## GRANT No. III—EXCISE

		<i>Total grant or appropriation</i> Rs.	<i>Actual expenditure</i> Rs.	<i>Excess + Saving—</i> Rs.
<b>MAJOR HEAD—</b>				
<b>10. STATE EXCISE DUTIES</b>				
<i>Charged—</i>				
<i>Original</i>	<i>10,000</i>	<i>10,000</i>	<i>1,722</i>	<i>—8,278</i>
<i>Supplementary</i>	<i>..</i>			
<i>Amount surrendered during the year (31st March 1971)</i>				<i>7,200</i>
<i>Voted—</i>				
<i>Original</i>	<i>69,50,000</i>	<i>69,50,000</i>	<i>65,80,065</i>	<i>—3,69,935</i>
<i>Supplementary</i>	<i>..</i>			
<i>Amount surrendered during the year (31st March 1971)</i>				<i>6,02,700</i>

*Notes and comments*

(i) Substantial saving in the voted section occurred under:—

<i>Group head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess + Saving—</i>
(In lakhs of rupees)			
(b) (i) Range Offices			
O.	53.28		
R.	—20.00	33.28	34.07
			+0.79

The net saving of Rs. 19.21 lakhs (36% of provision) was mainly due to unfilled vacancies of excise guards.

(ii) The saving was partly counterbalanced by excess mainly under:—

<i>Group head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess + Saving—</i>
(In lakhs of rupees)			
(b) (iii) Circles			
R.	8.02	8.02	10.25
			+2.23

Provision was made by reappropriation on 31st March 1971 for anticipated expenditure on new posts created consequent on reorganisation of Excise department.

Reasons for the final excess of Rs. 2.23 lakhs are awaited (January 1972).

## GRANT No. IV—TAXES ON VEHICLES

		<i>Total grant or appropriation</i> Rs.	<i>Actual expenditure</i> Rs.	<i>Excess + Saving—</i> Rs.
MAJOR HEAD—				
11. TAXES ON VEHICLES				
<i>Charged—</i>				
Original	1,000	14,100	13,090	—1,010
Supplementary	13,100			
Amount surrendered during the year (31st March 1971)				1,000
<i>Voted—</i>				
Original	21,24,000	21,24,000	21,48,563	+24,563
Supplementary	..			
Amount surrendered during the year				—
<i>Notes and comments</i>				
The expenditure exceeded the voted grant by Rs. 24,563 which requires to be regularised. Excess occurred mainly under '(b) (i) Administration charges' due to grant of <i>ad hoc</i> increase in emoluments and under-estimation of dearness allowance payable.				

## GRANT No. V—STAMPS (ALL VOTED)

		<i>Total grant</i> Rs.	<i>Actual expenditure</i> Rs.	<i>Excess + Saving—</i> Rs.
MAJOR HEAD—				
14. STAMPS				
Original	24,88,400	27,38,400	27,34,393	—4,007
Supplementary	2,50,000			
Amount surrendered during the year				—

## GRANT No. VI—REGISTRATION FEES

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
MAJOR HEAD—				
15. REGISTRATION FEES				
Charged—				
Original	} 22,600	22,600	22,505	—95
Supplementary				
Amount surrendered during the year				—
Voted—				
Original	} 71,07,400	71,24,700	77,34,597	+6,09,897
Supplementary				
Amount surrendered during the year				—

## Notes and comments

(i) Expenditure exceeded the voted grant by Rs. 6,09,897 which requires to be regularised. In 1966-67, 1967-68, 1968-69 and 1969-70 also the expenditure exceeded the grant by Rs. 44,189, Rs. 2,00,900, Rs. 11,475 and Rs. 83,776 respectively.

(ii) Excess occurred mainly under:—

Group head		Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)				
(b) (ii) Sub-Registry Offices				
(Voted)				
O.	60.18			
R.	—0.31	59.87	65.84	+5.97

Excess was due to (i) grant of *ad hoc* increase in emoluments, (ii) additional benefit sanctioned by Government in the surrender of earned leave and (iii) creation of 91 posts of head clerks on a higher scale and resultant promotions.



## DEBT CHARGES (ALL CHARGED)

		Total appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
MAJOR HEADS—				
16.	INTEREST ON DEBT AND OTHER OBLIGATIONS			
17.	APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT			
	Original	18,13,93,200	19,04,85,500	18,91,21,033
	Supplementary	90,92,300		
	Amount surrendered during the year (31st March 1971)			50,400

## Notes and comments

- (i) The appropriation remained wholly or substantially unutilised under the following group heads:—

Sl. no.	Group head	Total appropriation	Actual expenditure	Excess + Saving—
(In lakhs of rupees)				
1	16.C.5 Kerala State Road Transport Corporation	10.23	..	—10.23
	Reasons for the saving are awaited (January 1972).			
2	16.A.1.(b) Discount on Loans			
	O.	4.50		
	R.	—4.49	0.01	+0.31
	The anticipated saving of Rs. 4.49 lakhs was due to issue of open market loan at par instead of at a discount of 2 per cent as originally envisaged.			
3	16.A.3.2 Interest on Deposits made by the Kerala State Electricity Board			
	O.	5.00		
	R.	—5.00	0.84	+0.84
	The anticipated saving of Rs. 5 lakhs was due to premature withdrawal in 1969-70 of Rs. 2,00 lakhs deposited by the Kerala State Electricity Board.			
4	16.A.1.C.1. Interest on Ways and Means Advances by the Reserve Bank of India	25.00	22.26	—2.74

DEBT CHARGES (ALL CHARGED)—*Concl'd.*

The saving occurred as, due to fluctuations in the cash balances of the State Government with the Reserve Bank of India, interest charges could not be correctly estimated.

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

<i>Group head</i>		<i>Total appropriation</i>	<i>Actual expenditure</i>	<i>Excess + Saving—</i>
		(In lakhs of rupees)		
16. A.I.C.2. Interest on overdraft account with the Reserve Bank of India.				
O.	10.00			
S.	15.00	25.00	32.06	+7.06

In view of the final excess of Rs. 7.06 lakhs, the supplementary appropriation of Rs. 15 lakhs obtained on 25th March 1971 proved inadequate. The excess was due to payment of more interest to the Reserve Bank of India consequent on the unanticipated increase in overdrafts.

(iii) *Sinking Funds*

Expenditure in the appropriation includes Rs. 2,91.83 lakhs contributed to sinking funds as indicated below (the balances at the credit of the funds on 31st March 1971 have also been indicated):—

<i>Name of fund</i>	<i>Purpose</i>	<i>Amount of contribution during 1970-71</i>	<i>Balance at the credit of the fund on 31st March 1971</i>
		(In lakhs of rupees)	
(a) General Sinking Fund	Amortisation of loans	2,22.99	7,80.27
(b) Loan Depreciation Fund	Purchasing the securities of loans for cancellation	68.84	3,31.89

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 Finance Accounts 1970-71.

## GRANT No. VII—STATE LEGISLATURE

		<i>Total grant or appropriation</i>	<i>Actual expenditure</i>	<i>Excess + Saving—</i>
		Rs.	Rs.	Rs.
<b>MAJOR HEAD—</b>				
18. PARLIAMENT, STATE/UNION TERRITORY LEGISLATURES				
<i>Charged—</i>				
Original	48,100	48,100	30,546	—17,554
Supplementary	..			
Amount surrendered during the year (31st March 1971)				17,600
<i>Voted—</i>				
Original	20,06,600	20,97,400	14,58,630	—6,38,770
Supplementary	90,800			
Amount surrendered during the year (31st March 1971)				6,42,000

*Notes and comments*

Saving in the voted grant occurred mainly under:—

<i>Group head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess + Saving—</i>
	(In lakhs of rupees)		
B(a) (i) Assembly (Voted)			
O.	12.17		
R.	—6.05	6.12	6.10
			—0.02

The total saving of Rs. 6.07 lakhs (50% of provision) was due to dissolution of the Legislative Assembly in June 1970.

## GRANT No. VIII—ELECTIONS (ALL VOTED)

		<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess + Saving—</i>
		Rs.	Rs.	Rs.
<b>MAJOR HEAD—</b>				
18. PARLIAMENT, STATE/UNION TERRITORY LEGISLATURES				
Original	8,88,500	71,60,500	71,35,271	—25,229
Supplementary	62,72,000			
Amount surrendered during the year (31st March 1971)				1,18,300

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

		<i>Total grant or appropriation</i> Rs.	<i>Actual expenditure</i> Rs.	<i>Excess + Saving—</i> Rs.
MAJOR HEAD—				
19. GENERAL ADMINISTRATION				
<i>Charged—</i>				
Original	21,55,900	25,20,100	24,71,353	—48,747
Supplementary	3,64,200			
<i>Amount surrendered during the year</i>				
—				
<i>Voted—</i>				
Original	1,53,28,400	1,55,00,700	1,55,26,818	+26,118
Supplementary	1,72,300			
<i>Amount surrendered during the year</i>				
<i>(31st March 1971)</i>				
				3,60,800

## *Notes and comments*

(i) Excess expenditure of Rs. 26,118 over the voted grant requires regularisation.

(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) A. Government Secretariat			
O.	70.61		
R.	3.47	74.08	76.79
			+2.71

The anticipated excess was mainly due to creation of new posts and increased expenditure on telephone charges and teleprinter service charges. Reasons for the eventual excess are awaited (January 1972).

(iii) The above excess was partly counterbalanced by savings mainly under:—

Group head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
A (h) Ministers			
O.	14.38		
R.	—4.48	9.90	10.50
			+0.60

The net saving of Rs. 3.88 lakhs was due to non-existence of ministry for part of the year and formation of a new ministry, smaller in size.

GRANT No. X—DISTRICT ADMINISTRATION AND  
MISCELLANEOUS

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.	
MAJOR HEAD—					
19. GENERAL ADMINISTRATION					
Charged—					
Original	58,000	1,38,000	1,42,064	+4,064	
Supplementary	80,000				
Amount surrendered during the year					—
Voted—					
Original	1,75,37,000	1,86,40,200	1,96,52,647	+10,12,447	
Supplementary	11,03,200				
Amount surrendered during the year (31st March 1971)					96,800

*Notes and comments*

(i) Excess expenditure of Rs. 4,064 over the charged appropriation requires regularisation.

Excess occurred under 'E (a) (i) Collectors and Magistrates' (provision: Rs. 1.30 lakhs; expenditure: Rs. 1.34 lakhs).

(ii) Expenditure in the voted grant exceeded the provision by Rs. 10,12,447 which also requires regularisation.

Excess occurred for the sixth year in succession.

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

Sl. no.	Group head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)				
1	E(a) (i) Collectors and Magistrates (Voted)			
	O.	51.60		
	S.	2.10		
	R.	0.46	54.16	57.65 +3.49

The total excess of Rs. 3.95 lakhs was mainly due to grant of *ad hoc* increase in emoluments, additional benefits in surrender of earned leave, continuance of certain temporary posts throughout the year, posting of personnel drawing higher pay and increased expenditure on money order commission due to larger number of pension cases than anticipated.

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>
(In lakhs of rupees)				
2	E (a) (iii) Sub-Treasury Establishments			
	O.	25.58		
	S.	Token		
	R.	1.85	27.43	29.97 +2.54

The total excess of Rs. 4.39 lakhs was mainly due to increase in the number of pensioners receiving pension by money order, enhancement of period of earned leave that can be surrendered resulting in increase in salary paid, posting of substitutes in leave vacancies and payment of arrears due to revision of ratio between senior and junior Accountants with retrospective effect.

3	E (b) (i) Taluk offices			
	O.	46.84		
	R.	0.70	47.54	48.69 +1.15

The total excess of Rs. 1.85 lakhs was mainly due to posting of personnel drawing higher pay, grant of additional benefits in surrender of earned leave, grant of *ad hoc* increase in emoluments, creation of temporary posts and inadequate budget provision under dearness allowance and contingencies.

Excess occurred under this group head during 1967-68, 1968-69 and 1969-70 also.

## GRANT No. XI—ADMINISTRATION OF JUSTICE

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

## MAJOR HEAD—

## 21. ADMINISTRATION OF JUSTICE

*Charged—*

<i>Original</i>	21,40,300	23,83,100	23,36,304	—46,796
<i>Supplementary</i>	2,42,800			

*Amount surrendered during the year*

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

		<i>Total grant or appropriation</i> Rs.	<i>Actual expenditure</i> Rs.	<i>Excess + Saving—</i> Rs.
<b>Voted—</b>				
Original	1,85,09,000	1,90,31,100	1,80,50,782	—9,80,318
Supplementary	5,22,100			
Amount surrendered during the year (31st March 1971)				4,30,000

*Notes and comments*

(i) Out of the total saving of Rs. 9.80 lakhs in the voted grant Rs. 4.30 lakhs were surrendered on 31st March 1971.

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

In 1968-69 and 1969-70 also the entire provision of Rs. 5 lakhs made for the purpose remained unutilised.

## GRANT No. XII—JAILS

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
MAJOR HEAD—				
22. JAILS				
Charged—				
Original	1,000	1,000	..	—1,000
Supplementary	..			
Amount surrendered during the year (31st March 1971)				1,000
Voted—				
Original	72,90,700	78,33,900	75,68,538	—2,65,362
Supplementary	5,43,200			
Amount surrendered during the year (31st March 1971)				2,44,600

## GRANT No. XII—JAILS—Concl'd.

*Notes and comments*

Saving in the voted grant occurred mainly 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.	6.39		
S.	0.07		
R.	—2.06	4.40	4.35 —0.05

The total saving of Rs. 2.11 lakhs (33% of the original and supplementary provision) was mainly due to late settlement of contract for supply of articles and non-receipt of articles ordered for in full.

## GRANT No. XIII—POLICE

	<i>Total grant or appropriation</i>	<i>Actual expenditure</i>	<i>Excess + Saving—</i>
	Rs.	Rs.	Rs.
MAJOR HEADS—			
23. POLICE			
26. MISCELLANEOUS DEPARTMENTS			
Charged—			
Original 7,000	50,700	49,157	—1,543
Supplementary 43,700			
Amount surrendered during the year (31st March 1971)			1,700
Voted—			
Original 7,30,92,100	7,30,99,000	7,28,27,782	—2,71,218
Supplementary 6,900			
Amount surrendered during the year (31st March 1971)			9,10,600



GRANT No. XIII—POLICE—*Concl'd.**Notes and comments*

(i) In the voted grant provision remained unutilised 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):—

<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 23 (f) Home Guards

O.	8.45			
R.	—3.21	5.24	5.20	—0.04

The total saving of Rs. 3.25 lakhs (38% of provision) was mainly due to retrenchment of staff, winding up of offices in three districts and ban on recruitment and re-enlistment of volunteers.

2 26 (d) Fire Services  
(Voted)

O.	27.34			
R.	—4.18	23.16	23.24	+0.08

The net saving of Rs. 4.10 lakhs was mainly due to non-construction of two static water tanks at Alleppey due to non-transfer of the sites selected and non-purchase of (i) water-tenders due to defective supply and (ii) breathing apparatus due to import difficulty.

(ii) Additional funds provided by reappropriation on 31st March 1971 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>		
23	(h) (i) C.I. Branch			
	O.	35.24		
	S.	Token		
	R.	0.47	35.71	39.36
				+3.65

The final excess of Rs. 3.65 lakhs was mainly due to unanticipated adjustment of debit on account of the cost of wireless sets supplied by the Ministry of Defence.

GRANT No. XIV—STATE INSURANCE AND  
MISCELLANEOUS

		<i>Total grant or appropriation</i>	<i>Actual expenditure</i>	<i>Excess + Saving—</i>
		Rs.	Rs.	Rs.
MAJOR HEAD—				
26. MISCELLANEOUS DEPARTMENTS				
<i>Charged—</i>				
<i>Original</i>	1,000	1,000	..	—1,000
<i>Supplementary</i>	..			
<i>Amount surrendered during the year</i>				
—				
<i>Voted—</i>				
<i>Original</i>	1,23,20,700	1,25,27,400	1,80,83,316	+55,55,916
<i>Supplementary</i>	2,06,700			
<i>Amount surrendered during the year</i>				
(31st March 1971)				
43,900				

*Notes and comments*

(i) Excess expenditure of Rs. 55,55,916 over the voted grant requires regularisation; in view of the excess, the supplementary grant of Rs. 2.07 lakhs obtained on 25th March 1971 proved inadequate.

(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)			
(g) (iv) Net expenditure on grain supply schemes transferred from '124. Capital Outlay on Schemes of Government Trading'	1,03.14	1,59.63	+56.49

Provision was made under this head to accommodate net expenditure on grain supply schemes initially accounted for under "124. Capital Outlay on Schemes of Government Trading". Increase in net expenditure was due mainly to shortfall in receipts and recoveries on grain supply schemes owing to less issue of paddy through ration shops than anticipated.

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

		<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess + Saving—</i>
		Rs.	Rs.	Rs.
MAJOR HEAD—				
27. SCIENTIFIC DEPARTMENTS				
Original	16,44,200	16,44,200	15,65,003	—79,197
Supplementary	..			
Amount surrendered during the year				

## GRANT No. XVI—UNIVERSITY EDUCATION

		<i>Total grant or appropriation</i>	<i>Actual expenditure</i>	<i>Excess + Saving—</i>
		Rs.	Rs.	Rs.
MAJOR HEAD—				
28. EDUCATION				
<i>Charged—</i>				
<i>Original</i>	<i>2,000</i>	<i>2,000</i>	..	—2,000
<i>Supplementary</i>	..			
<i>Amount surrendered during the year</i>				—
<i>Voted—</i>				
<i>Original</i>	<i>4,60,05,700</i>	<i>5,41,70,700</i>	<i>5,32,95,856</i>	—8,74,844
<i>Supplementary</i>	<i>81,65,000</i>			
<i>Amount surrendered during the year</i> (31st March 1971)				11,75,800

*Notes and comments*

Substantial savings in the voted grant 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	F (f) (33) Schemes under the Five Year Plan (xxi) State Institute of Languages			
	O.	8.00		
	R.	—6.50	1.50	1.50

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

Saving of Rs. 6.50 lakhs (81% of provision) was due to non-implementation of the scheme in full.

<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 F (f) (33) Schemes under the  
Five Year Plan  
(xxii) Production of literature  
in Indian languages as media  
of instruction at the Univer-  
sity stage (Centrally Sponsored)

O.	15.00			
R.	—4.13	10.87	10.87	..

Saving of Rs. 4.13 lakhs (28% of provision) was due to non-implementation of the scheme in full.

- 3 F (c) (i) 2. National Scholar-  
ships—for post-Matric, post-  
Intermediate and post-  
Graduate studies

O.	11.52			
R.	—3.15	8.37	8.06	—0.31

The total saving of Rs. 3.46 lakhs (30% of provision) was mainly due to non-payment of scholarships to scholars who became ineligible for scholarships on their joining M.B.B.S. course/failure to renew scholarships.

## GRANT No. XVII—GENERAL EDUCATION

		<i>Total grant or appropriation</i>	<i>Actual expenditure</i>	<i>Excess + Saving—</i>
		Rs.	Rs.	Rs.
MAJOR HEAD—				
28. EDUCATION				
Charged—				
<i>Original</i>	<i>5,60,000</i>	} <i>5,60,000</i>	<i>4,65,310</i>	<i>—94,690</i>
<i>Supplementary</i>	<i>..</i>			
<i>Amount surrendered during the year (31st March 1971)</i>				<i>42,500</i>

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

		<i>Total grant or appropriation Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Excess+ Saving— Rs.</i>
Voted—				
Original	49,83,55,100	52,15,69,200	52,48,39,152	+32,69,952
Supplementary	2,32,14,100			
Amount surrendered during the year (31st March 1971)				21,59,200

*Notes and comments*

(i) Expenditure exceeded the voted grant by Rs. 32,69,952 which requires regularisation. In view of the final excess, surrender of Rs. 21.59 lakhs on 31st March 1971 did not prove justified.

In 1968-69 and 1969-70 also expenditure exceeded the voted provision by Rs. 81.35 lakhs and Rs. 1,08.29 lakhs respectively.

(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>
(In lakhs of rupees)				
1	B (b) III. Schemes under the Five Year Plan			
3.	Appointment of additional teachers in private Secondary Schools			
	O.	15.00		
	S.	2.00		
	R.	2.00	19.00	33.10
				+14.10

Additional provision of Rs. 2 lakhs was to meet the actual expenditure which was more than anticipated. Reasons for the final excess of Rs. 14.10 lakhs are awaited (January 1972).

2	C (b) (iv) Schemes under the Five Year Plan			
6.	Appointment of additional teachers in Lower Primary Schools			
	O.	15.00		
	S.	10.00		
	R.	0.99	25.99	40.12
				+14.13

Reasons for the final excess (Rs. 14.13 lakhs) are awaited (January 1972).

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

Sr. no.	Group head	Total grant	Actual expenditure	Excess+ Saving—
		(In lakhs of rupees)		
3	F(b) (i) Inspection			
	O.	73.29		
	R.	12.80	86.09	87.31 +1.22

The total excess of Rs. 14.02 lakhs was mainly due to creation of additional posts, upgrading posts of lower division typists, sanctioning of *ad hoc* increase in emoluments and payment of salary for earned leave surrendered and arrears on refixation of pay.

4	G (b) (iv) Schemes under the Five Year Plan			
	5. Appointment of additional teachers in Upper Primary Schools			
	O.	10.00		
	S.	7.00		
	R.	1.00	18.00	30.52 +12.52

Reasons for the final excess (Rs. 12.52 lakhs) are awaited (January 1972).

5	C (a) V. Schemes under the Five Year Plan			
	1. Land acquisition charges for new Departmental Lower Primary and Upper Primary Schools			
	O.	5.00		
	R.	1.28	6.28	17.81 +11.53

Anticipated excess of Rs. 1.28 lakhs was due to payment of land acquisition charges.

Reasons for the final excess of Rs. 11.53 lakhs are awaited (January 1972).

6	B (a) II. Schemes under the Five Year Plan			
	H. Appointment of additional teachers in Secondary Schools			
	O.	12.00		
	S.	2.00	14.00	21.82 +7.82

Reasons for the excess of Rs. 7.82 lakhs are awaited (January 1972).

## GRANT No. XVII—GENERAL EDUCATION—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)				
7 C (a)	V. Schemes under the Five Year Plan			
	F. Appointment of additional staff in Upper Primary Schools			
	O. 12.20			
	S. 0.50	12.70	19.08	+6.38

Reasons for the excess of Rs. 6.38 lakhs are awaited (January 1972).

8 C (a)	V. Schemes under the Five Year Plan			
	G. Appointment of additional staff in Lower Primary Schools			
		17.00	21.13	+4.13

Reasons for the excess of Rs. 4.13 lakhs are awaited (January 1972).

9 C (b) (iv)	Schemes under the Five Year Plan			
	4. Appointment of Hindi Teachers in Upper Primary Sections of High Schools (Centrally Sponsored Scheme)			
		3.39	6.71	+3.32

Reasons for the excess of Rs. 3.32 lakhs are awaited (January 1972).

(iii) Excess under the above group 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>
(In lakhs of rupees)				
1 F (f) (i)	Text Book Publications			
	O. 38.09			
	S. 61.37			
	R. —27.60	71.86	69.80	—2.06

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

The total saving of Rs. 29.66 lakhs (30% of the original and supplementary provision) was mainly due to non-receipt of paper ordered for and non-purchase of books due to non-finalisation of selection.

<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 C (a) V. Schemes under the Five Year Plan

D. Supply of furniture to departmental Lower Primary Schools

O.	5.00			
R.	—1.30	3.70	2.65	—1.05

Out of the total saving of Rs. 2.35 lakhs (47% of provision) saving of Rs. 1.30 lakhs was due to non-receipt of furniture ordered for. Reasons for balance saving of Rs. 1.05 lakhs are awaited (January 1972).

## 3 C (a) V. Schemes under the Five Year Plan

C. Supply of furniture to departmental Upper Primary Schools

O.	4.00			
R.	—2.00	2.00	1.73	—0.27

The total saving of Rs. 2.27 lakhs (57% of provision) was mainly due to non-receipt of furniture ordered for.

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

Expenditure shown in the grant includes Rs. 43,360 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 1970-71 is Rs. 4.72 lakhs.

An account of transactions of the fund is given in statement no. 16 of Finance Accounts 1970-71.



## GRANT No. XVIII—TECHNICAL EDUCATION

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
MAJOR HEAD—				
28. EDUCATION				
Charged—				
Original	50,000	2,30,800	2,01,140	—29,660
Supplementary	1 80,800			
Amount surrendered during the year				
Voted—				
Original	1,83,51,000	1,89,96,300	1,60,09,446	—29,86,854
Supplementary	6,45,300			
Amount surrendered during the year (31st March 1971)				

*Notes and comments*

(i) Out of the saving of Rs. 29.87 lakhs in the voted grant Rs. 10.32 lakhs were surrendered on 31st March 1971.

(ii) In view of the final saving, the supplementary provision obtained on 25th March 1971 could have been restricted to token amounts.

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

Sl. no.	Group head	Total grant (In lakhs of rupees)	Actual expenditure	Excess + Saving—
1	E (b) (vii) U. Post-Graduate course in the Engineering College, Trichur (Centrally sponsored scheme)			
	O.	6.50		
	R.	—3.00	3.50	—3.31

Out of the total saving of Rs. 6.31 lakhs (97% of provision), saving of Rs. 3 lakhs was due to (i) non-creation of posts (Rs. 2 lakhs) and (ii) non-receipt of equipment, furniture etc. (Rs. 1 lakh); reasons for the final saving of Rs. 3.31 lakhs are awaited (January 1972).

2	E (b) (vii) A. Development of Engineering College, Trivandrum			
	O.	5.00		
	R.	—1.67	3.33	—2.96

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

Out of the total saving of Rs. 4.63 lakhs (93% of provision), saving of Rs. 1.67 lakhs was due to (i) non-receipt of equipment (Rs. 1.27 lakhs) and (ii) non-creation of posts (Rs. 0.40 lakh); reasons for the final saving of Rs.2.96 lakhs are awaited (January 1972).

<i>Sl. no.</i>	<i>Group head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess+ Saving—</i>
(In lakhs of rupees)				
3	E (b) (vii) Q. Printing Technology School, Shoranur			
	O. 4.80			
	R. —3.16	1.64	0.40	—1.24

Out of the total saving of Rs. 4.40 lakhs (92% of provision) saving of Rs. 3.16 lakhs was due to non-receipt of equipment. Reasons for balance saving of Rs. 1.24 lakhs are awaited (January 1972).

4	E (c) 2. Grant-in-aid to Private Engineering Colleges.			
	O. 12.00			
	S. 4.13			
	R. —2.50	13.63	13.18	—0.45

The total saving of Rs. 2.95 lakhs was mainly due to non-release of final grant for 1969-70 and advance grant for 1970-71 to a College of Engineering owing to non-conduct of audit of accounts for want of Chartered Accountant's report.

## GRANT No. XIX—MEDICAL

<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>
29. MEDICAL			
Charged—			
Original 58,500	58,500	85,472	+26,972
Supplementary ..			
Amount surrendered during the year (31st March 1971)			1,500
Voted—			
Original 11,27,75,200	11,46,18,800	11,01,14,003	—45,04,797
Supplementary 18,43,600			
Amount surrendered during the year (31st March 1971)			41,01,600

## GRANT No. XIX—MEDICAL—Contd.

*Notes and comments*

(i) Excess expenditure of Rs. 26,972 over the charged appropriation requires regularisation.

(ii) Excess occurred under “(b) I.D. Other Hospitals and Dispensaries” (provision: Rs. 55,000; expenditure: Rs. 85,472).

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

Sl. no.	Group head	Total grant	Actual expenditure	Excess + Saving—
		(In lakhs of rupees)		
1	(b) IV. Schemes under the Five Year Plan—			
	(i) C. Control of communicable diseases—T.B., V.D. and Leprosy	3.20	0.04	—3.16
	Reasons for the saving of Rs. 3.16 lakhs (99% of provision) are awaited (January 1972).			
2	(b) IV. Schemes under the Five Year Plan			
	(i) P. Blood transfusion and resuscitation			
	O. 3.00			
	R. —3.00	..	..	..
	Saving was due to non-finalisation of the scheme.			
3	(b) I. I. T.B. Isolation Beds			
	O. 5.75			
	R. —2.66	3.09	3.08	—0.01
	The total saving of Rs. 2.67lakhs (46% of provision) was due to economy in expenditure.			
4	(d) (iii) Schemes under the Five Year Plan—			
	I.E. Medical College, Kozhikode			
	O. 3.00			
	R. —2.14	0.86	0.71	—0.15

The total saving of Rs.2.29 lakhs (76% of provision) was mainly due to non-purchase of Cobalt Unit and Radio Therapy Unit owing to late receipt of Government sanction.

## GRANT No. XIX—MEDICAL—Concl'd.

(iv) In the following case provision proved inadequate:—

Group head		Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
(b) I.C. Collegiate Hospitals, Kottayam				
O.	26.54			
S.	14.57	41.11	46.13	+5.02

Excess was due to adjustment of debit invoices (Rs. 3.74 lakhs) for stores purchased for which no funds were provided and excess expenditure (Rs. 1.28 lakhs) on pay and allowances of staff on account of additional benefits sanctioned in the form of surrender of earned leave, grant of *ad hoc* increase in emoluments, restoration of advance increments with retrospective effect and creation additional posts of staff nurses.

## GRANT No. XX—PUBLIC HEALTH

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
MAJOR HEAD—				
30. PUBLIC HEALTH				
Charged—				
Original	5,000	5,000	..	—5,000
Supplementary	..			
Amount surrendered during the year				—
Voted—				
Original	4,45,23,600	4,48,63,600	4,43,92,882	—4,70,718
Supplementary	3,40,000			
Amount surrendered during the year (31st March 1971)				4,02,000

## Notes and comments

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

Sl. no.	Group head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)				
1	(a) (xvii) (4) F. Training of auxiliary nurses/midwives			
	O.	7.57		
	R.	—4.06	3.51	3.57
				+0.06

GRANT No. XX—PUBLIC HEALTH—*Concd.*

The net saving of Rs. 4 lakhs (53% of provision) was mainly due to discontinuance of training programme.

<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 (a) (xvii) (4) H. Mobile I.U.C.D. Units

O.	5.28			
R.	—2.28	3.00	3.12	+0.12

The net saving of Rs. 2.16 lakhs (41% of provision) was mainly due to abolition of 18 mobile I. U. C.D. Units owing to unsatisfactory performance of the units.

(ii) In the following case additional funds provided by reappropriation on 31st March 1971 proved unnecessary:—

<i>Group head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess + Saving—</i>
	<i>(In lakhs of rupees)</i>		
(a) (xvii) (1) III. District Training Units			
O.	0.32		
R.	2.00	2.32	0.08
			—2.24

Additional provision was made for anticipated expenditure on staff. The actual expenditure, however, did not come up even to the original provision. Reasons for the final saving are awaited (January 1972).

(iii) The savings in the above mentioned group heads were partly counter-balanced by excess mainly under:—

<i>Group head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess + Saving—</i>
	<i>(In lakhs of rupees)</i>		
<b>(c) (v) Schemes under the Five Year Plan—Public Health</b>			
(1) Eradication of small pox	2.00	4.23	+2.23
(2) Trachoma control			
(3) Cholera control			
(4) Malaria control			

Reasons for the excess are awaited (January 1972).

## GRANT No. XXI—PUBLIC HEALTH ENGINEERING

		<i>Total grant or appropriation</i> Rs.	<i>Actual expenditure</i> Rs.	<i>Excess + Saving—</i> Rs.
MAJOR HEAD—				
30. PUBLIC HEALTH				
<i>Charged—</i>				
Original	1,000	1,000	100	—900
Supplementary	..			
<i>Amount surrendered during the year</i>				
Voted				
Original	2,15,00,300	2,70,18,700	3,02,55,884	+32,37,184
Supplementary	55,18,400			
<i>Amount surrendered during the year</i>				

The voted expenditure excludes Rs. 2,99,853 spent from out of advance from the Contingency Fund obtained during 1970-71 but not recouped to the fund till the close of the year.

*Notes and comments*

(i) The expenditure exceeded the voted provision by Rs. 32,37,184; this requires regularisation.

(ii) (a) The excess occurred mainly due to additional expenditure of Rs. 27.96 lakhs under '(c) (v) Suspense-Debit' (provision: Rs. 1.50 lakhs; expenditure: Rs. 1,77.96 lakhs). Excess was due to (i) receipt of more consignments of stores than anticipated consequent on the substantial expansion of the works programme during the year and (ii) acceptance of pending debit advices of earlier years for which budget provision was not obtained during the year.

(b) Another case of excess is indicated below:—

Group head		Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)				
(a) (xviii) C. Executive				
I. Water Supply and Drainage				
O.	29.66	38.47	43.11	+4.64
S.	0.22			
R.	8.59			

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

The total excess of Rs. 13.23 lakhs was mainly due to the drawal of claims of work charged establishment from the provision made for the regular staff instead of from the provision under 'Works' as was being done previously.

(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>
	<i>(In lakhs of rupees)</i>		
(e) (ii) C.I. Maintenance of Willingdon Water Works (Trivandrum)			
O.	16.00		
R.	—4.00	12.00	11.64 —0.36

The total saving of Rs. 4.36 lakhs was due to the drawal of claims of work charged establishment from the provision made for the regular staff instead of from the provision under 'Works', as was being done previously.

(iv) *Suspense Accounts*:—The expenditure under this grant includes Rs. 1,77.96 lakhs under 'Suspense' (group head (e) (v) Suspense-Debit). The nature of transactions recorded under 'Suspense' is explained in note (v) below Appropriation Accounts of grant No. XXXIII—Public Works.

An analysis of 'Suspense' transactions accounted for in this grant during 1970-71 is given below, together with the opening and closing balances under the different 'Suspense' heads:—

<i>Sub-head</i>	<i>*Balance on 1st April 1970</i>	<i>Debits</i>	<i>Credits</i>	<i>*Balance on 31st March 1971</i>
	<i>(In lakhs of rupees)</i>			
Purchases	**—18.83	1.07	..	**—17.76
Stock	2,13.25	1,71.56	3,16.37	68.44
Miscellaneous Public Works Advances	20.42	5.33	2.07	23.68
Total	2,14.84	1,77.96	3,18.44	74.36

\*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.

\*\*Minus balances shown against 'Purchases' represent credit balances,

## GRANT No. XXII—AGRICULTURE

		<i>Total grant or appropriation</i> Rs.	<i>Actual expenditure</i> Rs.	<i>Excess + Saving—</i> Rs.
<b>MAJOR HEAD—</b>				
<b>31. AGRICULTURE</b>				
<i>Charged—</i>				
<i>Original</i>	..	8,400	..	—8,400
<i>Supplementary</i>	8,400			
<i>Amount surrendered during the year</i>				
<i>Voted—</i>				
<i>Original</i>	4,74,73,200	4,77,06,300	4,30,10,353	—46,95,947
<i>Supplementary</i>	2,33,100			
<i>Amount surrendered during the year (31st March 1971)</i>				
				19,41,000

*Notes and comments*

(i) In the following cases the entire provision remained unutilised:—

Sl. no.	Group head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)				
1	(d) (xi) 26. Scheme for organising Padasekharam Production Unit—Ela Production programme			
	O.	10.00		
	R.	—9.55	0.45	.. —0.45
2	(g) B (5) River Pumping Units			
	O.	10.00		
	R.	—7.50	2.50	.. * —2.50

The anticipated saving was mainly due to non-implementation of the scheme.

Reasons for the final saving are awaited (January 1972).

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\* Actual expenditure Rs. 286 only.



GRANT No. XXII—AGRICULTURE—*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)		

- 3 (j) (xviii) 20.B. New wells and tanks in Chittur Sugar Factory areas

O. 5.00

R. —5.00

.. .. ..

During 1969-70 also the entire provision of Rs. 5 lakhs made for the purpose remained unutilised.

- 4 (j) (xviii) 32. Rehabilitation of Agricultural labourers thrown out of employment through mechanisation of Agriculture

O. 5.00

R. —5.00

.. .. ..

Reasons for savings of the entire provision in respect of items at sl. nos. 1, 3&4 are awaited (January 1972).

(ii) Substantial saving occurred under the following 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 (k) A. Land Board and Land Tribunals under the Kerala Land Reforms Act, 1963

O. 83.29

R. —24.58

58.71 56.53 —2.18

The anticipated saving was due to non-employment of the full complement of staff sanctioned for 143 land tribunals. The final saving was due to transfer of expenditure on account of ten offices to '9. Land Revenue' (Grant No. 11) as per Government Order.

- 2 (j) (xviii) 13. K. Reclamation of Saline and alkaline water-logged areas

O. 9.88

R. —9.69

0.19 0.13 —0.06

The total saving of Rs. 9.75 lakhs (99% of provision) was due to non-finalisation of suitable schemes for implementation during the year.

During 1969-70 saving was Rs. 9.64 lakhs (96% of provision).

## GRANT No. XXII—AGRICULTURE—Contd.

Sl. no.	Group head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)				
3	(d) (xi) 19. Establishment of State Farm with Russian Assistance			
	O. 9.15			
	R. —4.00	5.15	2.58	—2.57
	Out of the total saving of Rs. 6.57 lakhs (72% of provision) saving of Rs. 1 lakh was due to abolition of the post of Assistant Director and staff of the office. Reasons for the balance saving are awaited (January 1972).			
4	(c) II.A. District Agricultural Research Farms			
	O. 6.70			
	R. —5.34	1.36	0.16	—1.20
	Out of the total saving of Rs. 6.54 lakhs (98% of provision), saving of Rs. 5.34 lakhs was due to issue of sanctions for the creation of posts for attending to the preliminary work alone of the District Agricultural Research Farm in Quilon District.			
5	(j) (xviii) 13.H. Soil conservation in watersheds of river valley projects	10.00	5.69	—4.31
	It was stated by the department that though proposals for taking up the Centrally sponsored scheme at an estimated cost of Rs. 10 lakhs were forwarded, the Government of India provided only Rs. 5 lakhs.			
6	(j) (iii) A. Coconut Demonstration plots			
	O. 7.85			
	R. —3.73	4.12	3.72	—0.40
	The total saving of Rs. 4.13 lakhs (53% of provision) was mainly due to non-availability of the full complement of staff.			
7	(d) (xi) (3) Spraying for control of coconut diseases			
	O. 21.00			
	R. —4.06	16.94	17.17	+0.23
	The net saving of R. 3.83 lakhs was mainly due to non-purchase of full requirement of the chemical 'fytolan'.			
	During 1969-70 saving was Rs. 10.48 lakhs (50% of provision).			
8	(i) 4.B. Soil testing units in private colleges	2.50	0.44	—2.06
	Reasons for the saving are awaited (January 1972).			

## GRANT No. XXII—AGRICULTURE—Contd.

(iii) Excess occurred mainly under:—

Sl. no.	Group head	Total grant	Actual expenditure	Excess + Sa-ving-
		(In lakhs of rupees)		
1	(k) D. Annuity to Religious, Charitable and Educational Institutions of a Public Nature under the Kerala Land Reforms Act, 1963			
	O.	2.00		
	R.	25.37	27.37	16.60 —10.77

The anticipated excess was due to payment of interim annuity to religious, charitable and educational institutions. The provision could not, however, be utilised fully since Government orders sanctioning the interim annuity were issued only in March 1971.

2	(g) A. (4) Purchase of tractors and bulldozers for hiring to cultivators			
	O.	2.16		
	R.	7.03	9.19	15.21 +6.02

Out of the total excess of Rs. 13.05 lakhs excess of Rs. 7.03 lakhs was mainly due to (i) increase in repair charges of tractors, (ii) purchase of spare parts and (iii) adjustment of the cost of D3 X D4 tractors allotted from Central tractor pool.

Reasons for the final excess are awaited (January 1972).

3	(j) (xviii) 13.A. Soil Conser- vation on water-sheds			
	O.	20.62		
	R.	10.25	30.87	31.76 +0.89
	Excess was mainly due to completion of more schemes than anticipated			
4	(d) (xi) 20. Cultivation of paddy in Forest and Kayal Lands			
	O.	7.00		
	R.	4.00	11.00	10.48 —0.52

The net excess of Rs. 3.48 lakhs was mainly due to the extension of the area of cultivation in the Kayamkulam Kayal and payment of dues to P.W.D in connection with the work at Akkulam Kayal Cultivation.

GRANT No. XXII—AGRICULTURE—*Concl'd.*

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

## 5 (c) I. Composite Farms

O.	16.52			
R.	4.00	20.52	19.82	—0.70

The net excess of Rs. 3.30 lakhs was mainly due to (i) increase in wages of labourers, (ii) introduction of miscellaneous cultivation in the farms and (iii) application of high dosage of manures for the exotic varieties cultivated in the farms.

## 6 (d) (vii) Package Programme

O.	28.58			
R.	1.60	30.18	31.58	+1.40

Out of the total excess of Rs. 3.00 lakhs, excess of Rs. 1.60 lakhs was mainly due to (i) availability of the full complement of staff, (ii) payment of salary for earned leave surrendered and (iii) high maintenance charges of vehicles attached to the programme.

Reasons for the final excess are awaited (January 1972).

7 (k) B. Appellate authorities  
under the Kerala Land  
Reforms Act, 1963

O.	0.32			
R.	1.76	2.08	2.72	+0.64

Excess was mainly due to creation of additional land tribunals and appellate authorities, purchase of seven jeeps and strengthening of staff in the Office of the Land Board.

8 (j) (xviii) 7. Cashew Develop-  
ment.A. Planting in additional  
areas

O.	0.50			
R.	2.00	2.50	2.52	+0.02

The reasons for the excess are awaited (January 1972).

## GRANT No. XXIII—FISHERIES

		<i>Total grant or appropriation</i> Rs.	<i>Actual expenditure</i> Rs.	<i>Excess + Saving—</i> Rs.
MAJOR HEAD—				
31. AGRICULTURE				
<i>Charged</i>				
Original	5,000	32,100	31,000	—1,100
Supplementary	27,100			
<i>Amount surrendered during the year</i>				
Voted—				
Original	1,65,00,300	1,65,00,300	1,26,55,386	—38,44,914
Supplementary	..			
<i>Amount surrendered during the year (31st March 1971)</i>				
				32,71,400

*Notes and comments*

(i) In the voted grant, saving 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	(m) (vi) A. Mechanisation and improvement of fishing crafts			
	O. 65.00			
	R. —19.32	45.68	46.64	+0.96

The net saving of Rs. 18.36 lakhs was mainly due to (i) non-payment of final bills of suppliers of marine diesel engines for want of proper stock entry certificates and (ii) non-delivery of 32 boats by Kerala Fisheries Corporation and seven by private boat builders.

2	(m) (vi) J. Trawler Fishing			
	O. 35.00			
	R. —10.32	24.68	18.70	—5.98

The total saving of Rs. 16.30 lakhs (47% of provision) was mainly due to non-receipt of trawlers from the suppliers as anticipated.

3	(m) (vi) G. Ice plants, cold storages and transport vehicles			
	O. 5.00			
	R. —4.65	0.35	0.30	—0.05

The total saving of Rs. 4.70 lakhs (94% of provision) was mainly due to non-supply of machines in full by the suppliers.

GRANT No. XXIII—FISHERIES—*Concl'd.*

<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	(m) (vi) L. Applied Nutrition Programme (Centrally sponsored)			
	O.	5.32		
	R.	—4.34	0.98	0.90 —0.08

The total saving of Rs. 4.42 lakhs (83% of provision) was mainly due to non-utilisation of provision for the construction of hulls owing to non-receipt of approval of UNICEF for the supply of engines to be fitted to boats.

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

Excess 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	(m) (vi) T. Fishery Development in selected areas (Financed by A.R.C.)			
	O.	0.50		
	R.	7.51	8.01	7.99 —0.02

Only a token provision of Rs. 0.50 lakh was made for the A.R.C. Scheme in 1970-71 Budget Estimates. The additional requirement was for payment in advance of Rs. 7.50 lakhs towards subsidy on marine diesel engines to the Kerala State Co-operative Bank Ltd., Trivandrum for financing the A.R.C. scheme proposed to be implemented in Kozhikode district.

2	(m) (vi) N. Fishery School and Training Centre			
	O.	2.00		
	R.	2.83	4.83	4.89 +0.06

The excess was mainly due to more expenditure on land acquisition 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 contribution 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 credit of the fund on 31st March 1971 was Rs. 2.79 lakhs. No expenditure was incurred from the fund during the year.

An account of the transactions of the fund is given in statement no. 16 of Finance Accounts 1970-71.

## GRANT No. XXIV—RURAL DEVELOPMENT (ALL VOTED)

		Total grant	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
MAJOR HEAD—				
32. RURAL DEVELOPMENT				
Original	1,53,79,500	1,54,87,100	1,56,67,331	+1,80,231
Supplementary	1,07,600			
Amount surrendered during the year				—

*Notes and comments*

(i) Expenditure exceeded the voted provision by Rs. 1,80,231 which requires regularisation.

(ii) Excess occurred mainly under:—

Sl. no.	Group head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
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## 1 (a) (iii) District Organisation

O.	18.86			
R.	—0.29	18.57	20.29	+1.72

The excess was due to revision of pay scales, enhancement of rates of daily allowance and sanctioning of certain additional posts to the newly formed Malappuram District.

## 2 (b) (1) Contribution towards establishment charges of Panchayat Offices

O.	22.00			
R.	1.76	23.76	23.98	+0.22

The total excess of Rs. 1.98 lakhs was due to revision of pay scales and allowances of the staff of the panchayats.

## 3 (b) (4) Block grants to Panchayats

O.	45.00			
R.	1.15	46.15	46.71	+0.56

The total excess of Rs. 1.71 lakhs was due to inevitable necessity for carrying out certain public works, budget provision for which was inadequate.

## GRANT No. XXIV—RURAL DEVELOPMENT

(ALL VOTED)—*Concld.*

(iii) The excess was partly counter-balanced by saving mainly under:—

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

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

O.	10.00			
R.	—2.01	7.99	7.99	..

The anticipated saving of Rs. 2.01 lakhs was due to lesser payment of grants as the area benefited under the scheme was less than anticipated.

## GRANT No. XXV—ANIMAL HUSBANDRY

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

## MAJOR HEAD—

## 33. ANIMAL HUSBANDRY

*Charged—*

<i>Original</i>	..	}	200	152	—48
<i>Supplementary</i>	200				

*Amount surrendered during the year*

—

*Voted—*

<i>Original</i>	2,08,17,900	}	2,08,83,100	2,39,32,500	+30,49,400
<i>Supplementary</i>	65,200				

*Amount surrendered during the year*

—

*Notes and comments*

(i) Expenditure exceeded the grant by Rs. 30,49,400 which requires regularisation.



## GRANT No. XXV—ANIMAL HUSBANDRY—Contd.

(ii) Excess occurred mainly under:—

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

## 1 (e) (iii) C. Egg Marketing

O.	7.48			
R.	1.59	9.07	23.37	+14.30

The total excess (Rs. 15.89 lakhs) was due to unanticipated increase in purchase of eggs resulting in increased transactions under the revolving fund.

## 2 (g) (v) Manufacture of ready to feed balanced feeds

O.	17.00			
R.	4.75	21.75	29.99	+8.24

Excess was mainly due to large scale purchase of raw materials for the factory.

Under this group head excess occurred during the four preceding years also.

3 (d) (i) Hospitals and Dispensaries  
(Non-Plan)

41.70	46.43	+ 4.73
-------	-------	--------

Excess was mainly due to payment of salary for earned leave surrendered, increase in rates of travelling allowance and purchase of medicines, appliances and instruments.

## 4 (e) (vi) III. B. Central Hatchery Farms

O.	1.75			
R.	1.10	2.85	5.54	+2.69

Excess was mainly due to increased expenditure on labourers, increase in the cost of feed ingredients and electric charges.

5 (b) Veterinary Education  
(i) Veterinary College

14.79	18.42	+3.63
-------	-------	-------

Excess was mainly due to payment of arrears of water charges to the Trichur municipality and *ad hoc* increase in emoluments to employees.

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

(iii) Excesses under the above group heads were partly counterbalanced by savings mainly under:—

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

## 1 (g) (iv) Piggery Development

O.	7.55			
R.	—5.32	2.23	2.64	+0.41

The saving was mainly due to temporary closure of three piggery units.

## 2 (e) (iii) B. Intensive Poultry Development Blocks, Moovattupuzha and Trivandrum

O.	15.42			
R.	—3.48	11.94	11.34	—0.60

The saving was mainly due to less transactions than anticipated from the Revolving Fund.

During 1969-70 saving under this head was Rs. 6.43 lakhs.

## 3 (c) (vi) III. D. Egg Powder Factory

O.	2.75			
R.	—2.55	0.20	0.14	—0.06

The total saving of Rs. 2.61 lakhs (95% of provision) was mainly due to non-implementation of the scheme.

## GRANT No. XXVI—CO-OPERATION

Total grant or appropriation	Actual expenditure	Excess+ Saving—
Rs.	Rs.	Rs.

## MAJOR HEAD—

## 34. Co-OPERATION

## Charged—

Original	500	500	..	—500
Supplementary	..			

Amount surrendered during the year

—

## GRANT No. XXVI—CO-OPERATION—Contd.

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Voted—				
Original	96,91,000	96,91,000	97,94,035	+1,03,035
Supplementary	..			

Amount surrendered during the year

*Notes and comments*

(i) Excess expenditure of Rs. 1,03,035 over the voted grant requires regularisation.

(ii) Excess occurred mainly under:—

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

## 1 (b) Superintendence

## (i) Non-plan

A. General	60.38	64.17	+3.79
------------	-------	-------	-------

Excess was mainly due to (i) refixation of pay of co-operative inspectors taking into account the supervision allowance (which was being given formerly but was discontinued in 1969), (ii) grant of *ad hoc* increase in emoluments to all full-time Government employees from January 1971 and (iii) payment of salary for earned leave surrendered.

## 2 (d) (v) A. Co-operative Training, Education and Propaganda

## IV. Training and education of non-officials and conduct of seminars

O.	0.36			
R.	0.96	1.32	2.72	+1.40

The total excess of Rs. 2.36 lakhs was for the implementation of the Schemes—Non-official Education Programme and Subordinate Personnel Training Scheme, for which adequate provision was not made.

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

During the year Rs. 1.14 lakhs (including contributions by co-operative banks) were credited to the fund. The balance at the credit of the fund on 31st March 1971 was Rs. 12.77 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 1970-71.

## GRANT No. XXVII—INDUSTRIES

		<i>Total grant or appropriation</i> Rs.	<i>Actual expenditure</i> Rs.	<i>Excess + Saving—</i> Rs.
MAJOR HEAD—				
35. INDUSTRIES				
<i>Charged—</i>				
<i>Original</i>	..	20,31,400	20,22,336	—9,064
<i>Supplementary</i>	20,31,400			
<i>Amount surrendered during th year</i> —				
<i>Voted—</i>				
<i>Original</i>	1,18,04,000	1,50,59,400	1,44,91,708	—5,67,692
<i>Supplementary</i>	32,55,400			
<i>Amount surrendered during the year</i>				
(31st March 1971)				
1,82,400				

The charged expenditure shown above does not include Rs. 72,200 spent from out of an advance from the Contingency Fund obtained in March 1971 but not recouped to the fund till the close of the year.

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

		<i>Total grant or appropriation Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Excess + Saving— Rs.</i>
<b>MAJOR HEAD—</b>				
37.	COMMUNITY DEVELOPMENT PROJECTS, NATIONAL EX- TENSION SERVICE AND LOCAL DEVELOPMENT WORKS			
<i>Charged—</i>				
	Original 1,000			
	Supplementary ..	1,000	..	—1,000
<i>Amount surrendered during the year</i>				
<i>Voted—</i>				
	Original 2,79,11,900			
	Supplementary 6,78,000	2,85,89,900	2,60,89,130	—25,00,770
<i>Amount surrendered during the year (31st March 1971)</i>				
				15,26,700
<i>Notes and comments</i>				

Savings in the voted grant occurred mainly under the following group heads (the savings were partly set off 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>
		<i>(In lakhs of rupees)</i>		
1	D. (a) (ii) II.4. Construction of Buildings for Family Planning Sub Centres			
	O. 10.00			
	R. —2.03	7.97	6.15	—1.82

Out of the total saving of Rs. 3.85 lakhs (39% of provision), saving of Rs. 2.03 lakhs was due to slow progress of the construction works. Balance saving of Rs. 1.82 lakhs was due to difficulty in getting free surrender of lands and the required quantum of local contribution in respect of a large number of sub centres proposed for construction during the year.

GRANT No. XXVIII—COMMUNITY DEVELOPMENT  
PROJECTS, NATIONAL EXTENSION SERVICE AND  
LOCAL DEVELOPMENT WORKS—*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 D. (b) Other Schemes

(i) Applied Nutrition and  
Agricultural Extension Pro-  
gramme—Organisational cost  
(Non-Plan)

O.	12.92			
R.	—2.09	10.83	9.21	—1.62

The anticipated saving of Rs. 2.09 lakhs was due to (i) entrustment of 44 vehicles to the automobile workshop attached to the Applied Nutrition Programme for maintenance, the expenditure on which is met from the funds provided under Automobile Workshop for maintenance of A.N.P. and C.D. Vehicles, (ii) non-release of vehicles intended for the new series of 15 blocks by the UNICEF as anticipated and (iii) non-filling up of vacancies of additional lady village extension officers. The final saving was due to late start of activities in seven applied nutrition programme blocks.

3 A. (c) (ii) Expenditure met  
from funds other than loan

O.	15.13			
R.	—3.43	11.70	11.70	..

The saving was due to delay in finalisation of schemes and consequent issue of sanctions therefor very late in the financial year.

4 A (b) Block Headquarters

O.	16.50			
R.	—1.71	14.79	14.39	—0.40

The total saving of Rs. 2.11 lakhs was mainly due to unfilled vacancies.

5 A (d) Irrigation

(i) Expenditure met from loan  
funds

O.	6.00			
R.	—1.25	4.75	3.91	—0.84

Out of the total saving of Rs. 2.09 lakhs (35% of the provision), saving of Rs. 1.25 lakhs was due to re-allocation of funds among the different heads of development to enable the Blocks, which had completed stage I or stage II period without having achieved the schematic target, to achieve the target.

## GRANT No. XXIX—LABOUR AND EMPLOYMENT

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

## MAJOR HEADS—

28. EDUCATION

38. LABOUR AND EMPLOYMENT

*Charged—*

<i>Original</i>	500	500	..	—500
<i>Supplementary</i>	..			

*Amount surrendered during the year  
(31st March 1971)*

500

*Voted—*

<i>Original</i>	1,09,64,600	1,15,02,500	1,13,43,200	—1,59,300
<i>Supplementary</i>	5,37,900			

*Amount surrendered during the year  
(31st March 1971)*

16,000

*Notes and comments**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. 23,229 was incurred during 1970-71 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 Finance Accounts 1970-71.

## GRANT No. XXX—HARIJAN WELFARE

		<i>Total grant or appropriation</i>	<i>Actual expenditure</i>	<i>Excess+ Saving—</i>
		Rs.	Rs.	Rs.
<b>MAJOR HEAD—</b>				
39. MISCELLANEOUS SOCIAL AND DEVELOPMENTAL ORGANISATIONS				
<i>Charged—</i>				
<i>Original</i>	10,000	34,100	24,046	—10,054
<i>Supplementary</i>	24,100			
<i>Amount surrendered during the year</i>				—
<i>Voted—</i>				
<i>Original</i>	3,82,72,100	3,85,42,200	3,92,38,334	+6,96,134
<i>Supplementary</i>	2,70,100			
<i>Amount surrendered during the year</i>				—

*Notes and comments*

- (i) Excess of Rs. 6,96,134 over the voted grant requires regularisation.  
(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 (d) III. B. Scheduled Castes

(ii) Centrally Sponsored Schemes  
(Five Year Plan)

## 1. Education

O.	7.00			
R.	15.17	22.17	25.70	3.53

Out of the total excess of Rs. 18.70 lakhs, excess of Rs. 15.17 lakhs was attributed to award of Government of India post-matric scholarships to scheduled caste students under the unified scheme.

Reasons for the final excess of Rs. 3.53 lakhs are awaited (January 1972).



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

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

## 2 (d) III. C. Other Backward Classes

## (i) Non-Plan Schemes—Education

O.	1,64.56			
R.	2.90	1,67.46	1,68.34	+0.88

+ The total excess of Rs. 3.78 lakhs was mainly due to increase in actual requirements on post-matriculation studies.

## 3 (d) III. D. Social Welfare Extension Schemes

## IV. Special Nutrition Programme for the children of the age group 0—3 years

S.	Token			
R.	2.58	2.58	2.52	—0.06

Additional funds were provided for implementation of the Centrally Sponsored Special Nutrition Programme for children upto 3 years of age in tribal and urban slum areas for which token supplementary grant was obtained in March 1971.

## 4 (d) III. A. Scheduled Tribes (iii) State Sector Schemes

## I. Education

O.	1.75			
R.	—0.31	1.44	3.61	+2.17

Reasons for the final excess of Rs. 2.17 lakhs are awaited (January 1972).

## 5 (d) III. B. Scheduled Castes

## (i) Non-Plan Schemes

## XXIII. Housing—construction of houses

O.	2.00			
R.	1.00	3.00	3.64	+0.64

Additional provision of Rs. 1 lakh was for payment of balance instalments of house construction grant sanctioned during 1969-70. Reasons for the final excess are awaited (January 1972).

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

<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 (d) III. B. Scheduled Castes

## (iii) State Sector Schemes

## III. Health, Housing and Other Schemes (Voted)

O. 3.80

R. 1.01

4.81

5.27

+0.46

The total excess of Rs. 1.47 lakhs was mainly due to additional requirements for completion of incomplete houses and increase in the number of applicants for housing grants.

## 7 (d) III. A. Scheduled Tribes

## (ii) Centrally Sponsored Schemes (Five Year Plan)

## I. Education

O. 1.06

R. 1.27

2.33

2.35

+0.02

The total excess of Rs. 1.29 lakhs was mainly due to award of Government of India post-matric scholarships to students belonging to Scheduled Tribes under the unified scheme.

## 8 (d) III. B. Scheduled Castes (i) Non-Plan Schemes

## II. Industrial Training Centres

O. 7.88

R. -0.27

7.61

9.04

+1.43

Reasons for the final excess of Rs. 1.43 lakhs are awaited (January 1972).

(iii) The above excesses were partly counter-balanced by savings under other group heads. A major case is:—

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

## (d) III. B. Scheduled Castes

## (i) Non-Plan Schemes

## I. Education

O. 1,31.34

R. -20.62

1,10.72

1,09.47

-1.25

The anticipated saving of Rs. 20.62 lakhs was due to (i) over-estimation of requirements for pre-matriculation studies (Rs. 6.27 lakhs) and (ii) booking bulk of the expenditure relating to post-matric scholarships (Rs. 14.35 lakhs) under centrally sponsored schemes instead of under this head in view of the unified scheme introduced from 1970-71.

## GRANT No. XXXI—STATISTICS AND MISCELLANEOUS

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
MAJOR HEAD—				
39. MISCELLANEOUS SOCIAL AND DEVELOPMENTAL ORGANISATIONS				
Charged—				
Original	2,000	2,000	—	—2,000
Supplementary	..			
Amount surrendered during the year				
Voted—				
Original	79,71,800	86,24,600	88,27,413	+2,02,813
Supplementary	6,52,800			
Amount surrendered during the year (31st March 1971)				
				54,500

*Notes and comments*

(i) Excess expenditure of Rs. 2,02,813 over the voted grant requires regularisation.

(ii) Excess occurred mainly under:—

Sl. no.	Group head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
1	(b) (ii) Bureau of Economics and Statistics			
	O.	24.43		
	S.	1.94		
	R.	0.61	26.98	27.62
				+0.64

The total excess of Rs. 1.25 lakhs was mainly due to creation of additional posts and payment of (i) salary for earned leave surrendered, (ii) *ad hoc* increase in emoluments and (iii) arrears of advance increments.

## 2 (f) Tourist Organisation

## (i) Administration

## (Voted)

O.	22.94			
S.	4.21	27.15	28.01	+0.86

Excess was mainly due to the increased expenditure on maintenance of State cars and on establishment of teleprinter service.

## GRANT No. XXXII—IRRIGATION

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
MAJOR HEADS—				
43.	IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS (COMMERCIAL)			
44.	IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS (NON-COMMERCIAL)			
Charged—				
	Original	10,200	16,931	+6,731
	Supplementary 10,200			
	Amount surrendered during the year			—
Voted—				
	Original 5,96,85,200	7,11,73,500	7,00,37,729	—11,35,771
	Supplementary 1,14,88,300			
	Amount surrendered during the year (31st March 1971)			11,100

## Notes and comments

(i) Excess expenditure of Rs. 6,731 over the charged appropriation requires regularisation.

Excess occurred under '44 A (i) E. (a) Works —Schemes under the Five Year Plan' (provision: Rs. 10,200; expenditure: Rs. 16,931); reasons for the excess are awaited (January 1972).

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

Sl. no.	Group head	Total grant (In lakhs of rupees)	Actual expenditure	Excess+ Saving—
1	44 A (i) (f) Suspense			
	O.	1,00.00		
	R.	—24.10	75.90	82.19 +6.29

Anticipated saving of Rs. 24.10 lakhs was under sub heads 'Stock' (Rs. 18.96 lakhs), 'Miscellaneous Public Works Advances' (Rs. 4.49 lakhs) and 'Work-shop Suspense' (Rs. 0.65 lakh). The anticipated saving as well as the final excess were due to the incorrect accounting procedure followed by the Divisions under the principle of gross budgeting of Suspense transactions.

## GRANT No. XXXII—IRRIGATION—Contd.

Sl. no.	Group head	Total grant	Actual expenditure	Excess+ Saving—
		(In lakhs of rupees)		
2	44A (i) E. Other Works			
	(c) Maintenance and Repairs			
	O.	55.00		
	S.	68.90		
	R.	—3.40	1,20.50	1,06.65 —13.85

The total saving of Rs. 17.25 lakhs was mainly due to less expenditure on flood damage works owing to delayed receipt of sanction and dearth of labour and materials.

3	44A (i) (e) Tools and Plant Schemes outside the Five Year Plan			
	O	12.58		
	S.	4.50		
	R.	—1.00	16.08	13.87 —2.21

Anticipated saving of Rs. 1 lakh was attributed to absorption of work establishment staff in regular establishment. The final saving of Rs. 2.21 lakhs was mainly due to non-purchase of jeeps for want of sanction.

(iii) Expenditure under the following group head exceeded provision to a substantial extent:—

Group head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
44A (i) (d) Establishment Schemes under the Five Year Plan—II. Share debits	10.52	22.09	+11.57

Excess was mainly due to revision of ratio for adjustment of establishment charges resulting in increase in debit transferred from "44. Irrigation etc. (Non-Commercial)" (Non-Plan) and "50. Public Works" in proportion to works outlay.

During 1969-70 also expenditure exceeded provision under this group head by Rs. 9.88 lakhs.

## GRANT No. XXXII—IRRIGATION—Concl'd.

(iv) In the following case, funds provided by reappropriation on 31st March 1971 proved unnecessary:—

Group head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
44A (i) (d) Establishment. Schemes outside the Five Year Plan—II. Executive			
O.	1,25.67		
S.	31.84		
R.	11.31	1,68.82	1,56.06 —12.76

Additional funds were provided by reappropriation for anticipated increase in expenditure mainly due to (i) absorption of work establishment staff in regular establishment, (ii) grant of *ad hoc* increase in emoluments from January 1971 and (iii) payment of salary for earned leave surrendered.

The final saving of Rs. 12.76 lakhs was mainly due to increase in the expenditure transferred to other heads of account in proportion to works outlay.

(v) *Suspense Accounts*

The expenditure in this grant includes Rs. 82.19 lakhs under "Suspense". The nature of the transactions recorded under suspense is explained in note (v) below Appropriation Accounts of grant No. XXXIII—Public Works.

An analysis of suspense transactions accounted for in this grant during 1970-71 is given below with the opening and closing balances under the different sub heads:—

Sub head	*Balance on 1st April 1970	Debits	Credits	Balance on 31st March 1971
		(In lakhs of rupees)		
Purchases**	—2.21			—2.21
Stock	23.37	73.93	65.49	31.81
Miscellaneous Public				
Works Advances	8.79	4.66	7.10	6.35
Workshop suspense	3.77	3.60	6.31	1.06
Total	33.72	82.19	78.90	37.01

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

\*\*Minus balance shown against 'Purchases' represents credit balance.

## GRANT No. XXXIII—PUBLIC WORKS

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
<b>MAJOR HEADS—</b>				
50.	PUBLIC WORKS			
52.	CAPITAL OUTLAY ON PUBLIC WORKS			
<i>Charged—</i>				
	Original 91,400	3,00,000	2,48,909	—51,091
	Supplementary 2,08,600			
	Amount surrendered during the year			—
<i>Voted—</i>				
	Original 14,17,25,000	14,90,84,400	16,09,85,397	+1,19,00,997
	Supplementary 73,59,400			
	Amount surrendered during the year (31st March 1971)			25,08,800

*Notes and comments*

(i) Excess expenditure of Rs. 1,19,00,997 over the voted grant requires regularisation.

During 1968-69 and 1969-70 also expenditure exceeded the voted grant by Rs. 1,27.84 lakhs and Rs. 90.66 lakhs respectively.

(ii) Excess occurred mainly under:—

Sl. no	Group head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
1	50 (h) Suspense			
	O.	4,50.00		
	R.	—88.56	3,61.44	5,22.07 +1,60.63

Anticipated saving of Rs. 88.56 lakhs (Stock: Rs. 53 lakhs; Workshop Suspense: Rs. 25.25 lakhs; Miscellaneous Public Works Advances: Rs. 7.75 lakhs; Purchases: Rs. 2.56 lakhs) was due to the fact that the lumpsum provision proved excessive on receipt of details of requirements from the subordinate officers. The final excess of Rs. 1,60.63 lakhs was due to the fact that the divisions had not followed the correct accounting procedure under the principle of gross budgeting of Suspense transactions.

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

In view of the final excess, withdrawal of funds by reappropriation/surrender on 31st March 1971 proved to be unjustified.

During 1968-69 and 1969-70 also expenditure exceeded provision under this head by Rs. 1,86.66 lakhs and Rs. 1,08.39 lakhs respectively.

Sl. no.	Group head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
2	50 (e) A. (v) Executive Establishment			
	O.	1,50.07		
	S.	0.17		
	R.	58.31	2,08.55	2,04.10 —4.45

Anticipated additional expenditure of Rs. 58.31 lakhs was mainly due to absorption of work establishment staff in regular establishment. The final saving of Rs. 4.45 lakhs was mainly due to change of personnel and over-estimation of requirements on work establishment staff.

3	50 (d) Repairs (Voted)			
	O.	5,45.20		
	S.	70.00		
	R.	38.90	6,54.10	6,62.18 +8.08

The total excess of Rs. 46.98 lakhs was mainly due to increased expenditure on repairs and rectification works on roads damaged by floods in 1970, revision of wages of nominal muster roll workers and execution of certain spill-over and urgent works.

4	50 (i) Transfer of grants for Road Development to the Deposit head "Subventions from the Central Road Fund" (Plan)	12.47	15.00	+2.53
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Excess was due to increase in subventions received during the year.

5	50 (e) A. (i) Direction I. Chief Engineer (General, Buildings and Roads)			
	O.	13.69		
	R.	1.48	15.17	16.21 +1.04

The total excess of Rs. 2.52 lakhs was mainly due to inadequate provision for pay and allowances of staff, additional benefits allowed in the surrender of earned leave and expenditure on the pay and allowances of staff transferred from Town Planning department.



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

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

<i>Sl. no.</i>	<i>Group head</i>	<i>Total grant</i>	<i>Actual expenditure (In lakhs of rupees)</i>	<i>Excess+ Saving—</i>
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## 1 50 (f) Tools and Plant

## 1. Schemes outside the Five Year Plan

O.	60.00			
R.	—32.43	27.57	25.81	—1.76

The total saving of Rs. 34.19 lakhs (57% of provision) was mainly due to non-receipt in full of tools and plant ordered for.

## 2 50 (b) B (iii) Village Roads

O.	58.04			
R.	—9.04	49.00	40.22	—8.78

The total saving of Rs. 17.82 lakhs (30% of provision) was mainly due to (i) non-receipt/late receipt of administrative sanctions (Rs. 5.61 lakhs), (ii) slow progress of work by contractors (Rs. 4.04 lakhs), (iii) delay in getting free surrender of lands for certain works (Rs. 2.61 lakhs), (iv) non-finalisation of estimates/investigation of works (Rs. 2.21 lakhs) and (v) shortage of materials (Rs. 1.15 lakhs).

## 3 50 (a) (xi) Education

## B. Schemes under the Five Year Plan

O.	16.07			
R.	—5.53	10.54	9.76	—0.78

Out of the total saving of Rs. 6.31 lakhs (39% of provision), saving of Rs. 5.53 lakhs was mainly due to (i) non-receipt of administrative sanctions (Rs. 3.97 lakhs) and (ii) non-settlement/late settlement of contracts (Rs. 0.92 lakh).

## 4 50 (b) B. (iv) Investigation

O.	5.84			
R.	—4.27	1.57	1.54	—0.03

The total saving of Rs. 4.30 lakhs (74% of provision) was mainly due to shortfall in actual requirements for works relating to investigation of roads and bridges.

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

(iv) In the following case, funds provided by reappropriation on 31st March 1971 proved excessive:—

<i>Group head</i>	<i>Total grant</i>	<i>Actual expenditure</i> (In lakhs of rupees)	<i>Excess + Saving—</i>
50(a) (xix) Civil Works			
A. Schemes outside the Five Year Plan (Voted)			
O.	9.41		
R.	9.53	18.94	14.93 —4.01

Additional funds were provided for special works in connection with visits of distinguished persons (Rs. 2.52 lakhs) for which only token provision was obtained and for several other works due to inadequacy of original provision, accelerated progress etc. The final saving of Rs. 4.01 lakhs was mainly due to slow progress of works than anticipated, shortage of iron materials, non-arrangement of certain works of electrification and belated submission of final claims of certain works.

(v) *Suspense Accounts*:—(a) Expenditure under this grant includes Rs. 5,22.07 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 amount recoverable or debits adjustable to final heads.

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

(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.

(c) An analysis of the 'Suspense' transactions accounted for under this grant during 1970-71 with the opening and closing balances under the different sub-heads, is given below:—

<i>Sub head</i>	<i>*Balance on 1st April 1970</i>	<i>Debits</i>	<i>Credits</i>	<i>*Balance on 31st March 1971</i>
(In lakhs of rupees)				
Purchases**	—37.22	0.31		—36.91
Stock***	—89.09	4,69.10	5,32.27	—1,52.26
Miscellaneous Public Works Advances	1,05.14	37.64	35.24	1,07.54
Workshop Suspense**	—5.50	15.02	15.87	—6.35
Total	—26.67	5,22.07	5,83.38	—87.98

(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 (e) Establishment-Schemes outside the five Year Plan' 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 debited to the fund before the close of the accounts of the year. The rules relating to the fund have not yet been finalised.

During the year Rs. 2.59 lakhs were credited to the fund which includes Rs. 1.61 lakhs towards interest; but no expenditure on renewals or replacements was met therefrom. The balance at the credit of the fund on 31st March 1971 was Rs. 27.85 lakhs. An account of the transactions of the fund is given in statement no. 16 of Finance Accounts 1970-71.

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\*The balances do not include the opening balances of the divisions in the areas transferred from the erstwhile 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,

GRANT No. XXXIII—PUBLIC WORKS—*Contd.*(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 works authorised by the Central Government to be met fully from the grants from the Central Road Fund Reserves is debited in the first instance under this Grant and subsequently transferred to the Deposit head. Where works of a capital nature are financed partly from the Central Road Fund Reserves, the entire expenditure is initially booked under '103. Capital Outlay on Public Works' and the concerned portion of expenditure subsequently transferred to this Grant from the Capital Head. Later on the expenditure is transferred to the Deposit account.

Subventions of Rs. 15 lakhs were received during the year; Rs. 11.80 lakhs were spent during the year on the schemes financed out of subventions.

The balance at the credit of the fund on 31st March 1971 was Rs. 9.28 lakhs.

An account of the transactions of the fund during 1970-71 is given in statement no. 16 of Finance Accounts 1970-71.

(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 establishment solely employed for the Engineering Workshop, Training of Divisional Accountants, Valuation of land, building etc. for Ship building yard, Ernakulam 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 1970-71.

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)	26.35*	7.54 @	0.54
2 44.	Irrigation etc. (Non-Commercial)	2,07.03*	78.96 @	7.24
3 99.	Capital Outlay etc. (Commercial)	43.32	12.55	0.29
4 100.	Capital Outlay etc. (Non-Commercial)	4,73.20	1,27.75	10.01
	Total nos. 1 to 4	7,49.90	2,26.80	18.08
5 50.	Public Works	7,70.84*	1,28.42	12.46
6 52.	Capital Outlay on Public Works within the Revenue Account	3.97	0.57	0.06
7 103.	Capital Outlay on Public Works outside the Revenue Account	7,65.47	1,18.48	13.00
	Total nos. 5 to 7	15,40.28	2,47.47	25.52
	Total nos. 1 to 7	22,90.18	4,74.27	43.60
8	Special Establishments for works not taken up for <i>pro rata</i> calculations			
(a)	P.W. Engineering Workshop	..	3.27	..
(b)	Special staff for the valuation of land, building etc. for the Ship building yard, Ernakulam	..	0.51	..
	Grand total nos. 1 to 8	22,90.18	4,78.05	43.60

Notes:—

- (1) Percentage of cost of establishment to works outlay on Irrigation works (Items 1 to 4) 30.24
- (2) Percentage of cost of establishment to works outlay of Public Works (Items 5 to 7) 16.07
- (3) Percentage of cost of establishment to works outlay of all State works (Items 1 to 7) 20.71

\*Includes maintenance and repairs.

@Includes expenditure taken directly to the head,

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

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 1970-71 are compared below:—

<i>Class of works</i>	<i>Works outlay</i>	<i>Establishment charges</i>	<i>Percentages</i>
	(In lakhs of rupees)		
<b>Irrigation*</b> (items 1 to 4)			
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
1970-71	7,49.90	2,26.80 @	30.24
<b>Public Works*</b> (items 5 to 7)			
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
1970-71	15,40.28	2,47.47	16.07

## GRANT No. XXXIV—PORTS (ALL VOTED)

	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess+ Saving—</i>
	Rs.	Rs.	Rs.
<b>MAJOR HEAD—</b>			
53. PORTS AND PILOTAGE			
Original 19,50,900	19,88,100	18,28,271	—1,59,829
Supplementary 37,200			
Amount surrendered during the year			—

@Includes expenditure taken directly to the head.

\*The percentage of establishment charges has increased by 8.38 under Irrigation and by 5.57 under Public Works compared to 1969-70. This was due to increase in establishment charges without corresponding increase in works outlay.

## GRANT No. XXXV—TRANSPORT SCHEMES (ALL VOTED)

		<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess + Saving—</i>
		Rs.	Rs.	Rs.
<b>MAJOR HEAD—</b>				
57. ROAD AND WATER TRANSPORT SCHEMES				
Original	30,61,500	31,05,400	28,51,378	—2,54,022
Supplementary	43,900			
Amount surrendered during the year				—

*Notes and comments*

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 (i) (a) Direction	4.66	2.66	—2.00

Saving was mainly due to non-utilisation of provision for Depreciation Reserve Fund of Water Transport Department owing to non-finalisation of rules for operating the Fund.

In 1968-69 and 1969-70 also the entire provision of Rs. 1 lakh made for the purpose remained unutilised.

## GRANT No. XXXVI—FAMINE (ALL VOTED)

		<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess + Saving—</i>
		Rs.	Rs.	Rs.
<b>MAJOR HEAD—</b>				
64. FAMINE RELIEF				
Original	17,23,100	52,02,800	51,19,003	—83,797
Supplementary	34,79,700			
Amount surrendered during the year (31st March 1971)				90,000

## GRANT No. XXXVI—FAMINE (ALL VOTED)—Contd.

*Notes and comments*

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

Sl. no.	Group head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)				
1	B. Transfers to Famine Relief Fund			
	O.	10.00		
	R.	—10.00		

According to the recommendation of the Fifth Finance Commission, the excess of the budget provision for expenditure under famine relief over the actual expenditure thereon each year should be transferred to Famine Relief Fund. Since expenditure during the year on famine relief exceeded the budget provision, it was not considered necessary to transfer funds to Famine Relief Fund. This resulted in saving of the entire provision of Rs. 10 lakhs which was utilised for relief works.

During 1969-70 also the entire provision of Rs. 20 lakhs remained unutilised.

2	A (c) Gratuitous Relief			
	O.	5.00		
	S.	1.60		
	R.	—0.90	5.70	4.33 —1.37

The total saving of Rs. 2.27 lakhs (34% of provision) was due to less claims for financial assistance than anticipated.

(ii) In the following case expenditure exceeded provision to a substantial extent; the excess was partly covered by reappropriation of saving mentioned in note (i). 1 above.

	Group head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)				
A.	(b) Relief Works			
	O.	2.06		
	S.	28.75		
	R.	10.00	40.81	42.80 +1.99

Funds provided by reappropriation were for meeting increased expenditure on relief works due to floods in October 1970. The final excess of Rs. 1.99 lakhs was attributed to unanticipated increase in actual expenditure on relief works.



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

(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 1971 was Rs. 15.78 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 Finance Accounts 1970-71.

## GRANT No. XXXVII—PENSIONS

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
<b>MAJOR HEADS—</b>				
65.	PENSIONS AND OTHER RETIREMENT BENEFITS			
66.	TERRITORIAL AND POLITICAL PENSIONS			
67.	PRIVY PURSES AND ALLOWANCES OF INDIAN RULERS			
72.	COMMUTATION OF PENSIONS			
<i>Charged—</i>				
	<i>Original</i>	2,64,300		
	<i>Supplementary</i>	..		
		2,64,300	2,72,861	+8,561
<i>Amount surrendered during the year</i>				
<i>Voted—</i>				
	<i>Original</i>	5,69,21,800		
	<i>Supplementary</i>	100		
		5,69,21,900	5,65,17,348	—4,04,552
<i>Amount surrendered during the year (31st March 1971)</i>				
				28,35,100

*Notes and comments*

(i) The charged expenditure exceeded the appropriation by Rs. 8,561 which requires to be regularised. Excess occurred under "65 (a) I. Amount reimbursed to Government of India on account of pensions charged on the

GRANT No. XXXVII—PENSIONS—*Conold.*

Consolidated Fund of India and recoverable from the States under Article 290 of the Constitution" (provision: Rs. 85,600; expenditure: Rs. 1,10,028) due to inadequate provision of funds.

During 1968-69 and 1969-70 also the expenditure under this head exceeded the appropriation by Rs. 30,512 and Rs. 32,006 respectively.

(ii) The amount surrendered (Rs. 28.35 lakhs) was far more than the saving (Rs. 4.05 lakhs) that became actually available for surrender.

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

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

## 65 (g) Donation to Provident Funds

1. Government contribution to the provident fund on non-pensionable staff paid from State Funds

O.	5.00			
R.	—4.00	1.00	0.04	—0.96

The total saving of Rs. 4.96 lakhs (99% of provision) was explained as due to providing funds based on the trend of actuals of previous years. During 1969-70 also Rs. 3.06 lakhs (70% of provision) remained unutilised mainly due to the same reasons.

(iv) In the following case, funds withdrawn by reappropriation/surrender on 31st March 1971 proved unnecessary.

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

## 65 (h) Pensions under Social Security Scheme—Destitute Pension Scheme

O.	80.00			
R.	—13.54	66.46	84.92	+18.46

Reappropriation/surrender of funds from this head was made based on the actuals for the first three quarters of the year. The reasons for the final excess are awaited (January 1972).

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

		<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess + Saving—</i>
		Rs.	Rs.	Rs.
<b>MAJOR HEAD—</b>				
68. STATIONERY AND PRINTING				
Original	1,47,50,500	1,47,50,500	1,06,40,110	—41,10,390
Supplementary	..			
Amount surrendered during the year (31st March 1971)				45,71,400

*Notes and comments*

Saving 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 I (b) Purchase of stationery stores

O.	55.00			
R.	—20.00	35.00	40.11	+5.11

Anticipated saving of Rs. 20 lakhs was mainly due to non-receipt of bulk of the paper and machines ordered during 1970-71. The final excess was due to settlement of more claims received from Pay and Accounts Officer than anticipated.

## 2 II. (a) (iii) Schemes under the Five Year Plan

O.	20.00			
R.	—20.00	..	..	..

The saving was due to non-purchase of machines and equipments required for development of Government Central Press, Trivandrum and Government Press, Shoranur (Rs. 5 lakhs) and non-purchase of machines and equipments for a printing press for text books (Rs. 15 lakhs) owing to late receipt/non-receipt of administrative sanction.

## 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>				
<i>Original</i>	35,000	35,000	10,828	—24,172
<i>Supplementary</i>	..			
<i>Amount surrendered during the year (31st March 1971)</i>				12,400
<i>Voted—</i>				
<i>Original</i>	2,81,79,200	2,84,87,700	2,80,19,453	—4,68,247
<i>Supplementary</i>	3,08,500			
<i>Amount surrendered during the year (31st March 1971)</i>				63,000

*Notes and comments*

A case of substantial saving in the voted grant is given below:—

<i>Group head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess + Saving—</i>
		<i>(In lakhs of rupees)</i>	
(b) (ii) A. Bridges			
Roads and Buildings			
O.	4.00		
R.	—2.04	1.96	0.85 —1.11

The total saving of Rs. 3.15 lakhs (79% of provision) was due to works not started/completed for late receipt of sanction, non-finalisation of estimate, lack of response to tender calls, non-finalisation of formalities etc.

## GRANT No. XL—MISCELLANEOUS

		<i>Total grant or appropriation</i>	<i>Actual expenditure</i>	<i>Excess + Saving—</i>
		Rs.	Rs.	Rs.
MAJOR HEAD—				
71. MISCELLANEOUS				
<i>Charged—</i>				
<i>Original</i>	<i>48,96,000</i>	<i>52,32,300</i>	<i>58,50,737</i>	<i>+6,18,437</i>
<i>Supplementary</i>	<i>3,36,300</i>			
<i>Amount surrendered during the year (31st March 1971)</i>				<i>11,000</i>
<i>Voted—</i>				
<i>Original</i>	<i>2,74,64,300</i>	<i>3,04,07,400</i>	<i>2,92,37,611</i>	<i>—11,69,789</i>
<i>Supplementary</i>	<i>29,43,100</i>			
<i>Amount surrendered during the year (31st March 1971)</i>				<i>6,08,600</i>

*Notes and comments*

(i) Expenditure exceeded the charged appropriation by Rs. 6,18,437 which requires to be regularised.

Excess occurred mainly under:—

<i>Group head</i>	<i>Total appropriation</i>	<i>Actual expenditure</i>	<i>Excess + Saving—</i>
	<i>(In lakhs of rupées)</i>		
(h) (xxv) 2. Acquisition charges for lands and buildings for Union purposes			
O.	0.35		
S.	0.26	0.61	7.07
			+6.46
Reasons for the excess are awaited (January 1972).			

(ii) The voted provision remained unutilised 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>				
I	(c) (i) Public Relations			
	O	5.56	5.53	—0.66
	S.	2.00		
	R.	—2.03		

The saving was mainly due to non-completion of the production of two documentary films on 'Kerala Land Reforms Act'.

## GRANT No. XL—MISCELLANEOUS—concl'd.

<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 (f) (xiii) Grant to the Kerala State Road Transport Corporation towards rebate on Sales Tax for purchase of bus chassis

O.	5.60			
R.	—3.99	1.61	1.61	..

The saving was due to less number of chassis purchased from dealers within the State in respect of which rebate on sales tax was admissible.

## GRANT No. XLI—MISCELLANEOUS COMPENSATIONS AND ASSIGNMENTS

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

## MAJOR HEAD—

## 76. OTHER MISCELLANEOUS COMPENSATIONS AND ASSIGNMENTS

## Charged—

<i>Original</i>	<i>6,31,100</i>	}	<i>6,31,100</i>	<i>75,463</i>	<i>—5,55,637</i>
<i>Supplementary</i>	<i>..</i>				

*Amount surrendered during the year (31st March 1971)*

*5,41,000*

## Voted—

<i>Original</i>	<i>50,38,200</i>	}	<i>50,38,200</i>	<i>41,10,732</i>	<i>—9,27,468</i>
<i>Supplementary</i>	<i>..</i>				

*Amount surrendered during the year (31st March 1971)*

*4,38,400*

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

*Notes and comments*

(i) In the charged section the entire provision remained unutilised under:—

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

(a) I (viii) Implementation of  
Sreepadam land enfran-  
chisement Act

O. 5.31

R. —5.31

The Act came into force only in 1971-72 and hence the budget provision could not be spent.

(ii) In the voted section provision remained unutilised 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>
		(In lakhs of rupees)		

1 (a) I (v) Implementation of  
Jenmikaram Payment  
(Abolition) Act

O. 18.00

R. —4.00 14.00 12.47 —1.53

The saving (31 % of provision) was mainly due to finalisation of less number of pending cases owing to non-production of heirship certificates by the legal heirs of the deceased jenmies, non-production of vouchers by the parties concerned and non-appearance of parties in time to receive the amount.

During 1969-70 saving was Rs. 8.29 lakhs (41 % of provision).

2 (a) I (ix) Expenditure connected with the issue of 4%  
Jenmikaram Payment  
(Abolition) Bonds transferred from "92. Payment  
of Compensation etc".

5.00 2.33 —2.67

The saving of Rs. 2.67 lakhs (53 % of provision) was due to slow progress in settlement of pending cases owing to want of heirship certificates, non-production of vouchers by the parties concerned and non-appearance of parties in time to receive payment.

**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.
<b>MAJOR HEAD—</b>				
92. PAYMENT OF COMPENSA- TION TO LAND HOLDERS ETC. ON THE ABOLITION OF ZAMINDARI SYSTEM				
Original	5,00,000	} 5,00,000	2,33,300	—2,66,700
Supplementary	..			
Amount surrendered during the year				—

*Notes and comments*

The saving of Rs. 2.67 lakhs in the grant occurred under "92 (a) Compensations". This was due to slow progress in settlement of pending cases owing to want of heirship certificates, non-production of vouchers by the parties concerned and non-appearance of parties in time to receive payment.

**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.
<b>MAJOR HEAD—</b>				
94. CAPITAL OUTLAY ON IM- PROVEMENT OF PUBLIC HEALTH				
<i>Charged—</i>				
Original	10,000	} 10,000	..	—10,000
Supplementary	..			
Amount surrendered during the year				—
<i>Voted—</i>				
Original	1,67,28,500	} 4,01,47,500	4,42,80,546	+41,33,046
Supplementary	2,34,19,000			
Amount surrendered during the year				—



## GRANT No. XLIII—CAPITAL OUTLAY ON PUBLIC HEALTH—Contd.

*Notes and comments*

(i) Expenditure in the voted grant exceeded the provision by Rs. 41,33,046 which requires regularisation.

In 1969-70 also expenditure exceeded the voted provision by Rs. 16,60,124.

(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>
		(In lakhs of rupees)		
1	(a) (i) II. A. Urban Water Supply Schemes			
	(1) Works			
	(Voted)			
	O.	72.40		
	S.	1,76.01		
	R.	—14.00	2,34.41	2,72.75 +38.34

The anticipated saving was due to (i) drawal of claims of work establishment staff from the provision made for the regular staff instead of from the provision under 'Works', as was being done previously (Rs. 4 lakhs) and (ii) change of outlay between urban and rural sectors (Rs.10 lakhs). Final excess occurred due to (i) expenditure having been incurred already on the basis of enhanced outlay fixed earlier though the Supplementary grant proposals were based on the reduced outlay fixed subsequently and (ii) booking of expenditure (Rs.13.30 lakhs) relating to two water supply schemes under this head instead of under 'Water Supply and Sewerage Scheme'.

During 1969-70 also expenditure under this head exceeded provision by Rs. 19.97 lakhs.

## 2 a(i) II. B. Rural Water Supply Schemes

## (1) Works

O.	20.55			
R.	9.25	29.80	33.04	+3.24

Out of the total excess of Rs. 12.49 lakhs (60% of provision), excess of Rs. 9.25 lakhs was mainly due to change of outlay between urban and rural sectors. The final excess was due to inevitable payments made by nine Public Health Divisions.

## GRANT No. XLIII—CAPITAL OUTLAY ON PUBLIC HEALTH—Contd.

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

3	(a) (i) II. B. Rural Water Supply Schemes			
	(2) Establishment			
	Amount transferred from 30 P.H. (a) (xix) Water Supply and Drainage	5.85	17.07	+11.22

The excess was due to increase in the amount transferred from 30. Public Health in proportion to the actual works expenditure.

4	(a) (i) II. A. Urban Water Supply Schemes			
	(2) Establishment			
	O.	11.78		
	S.	3.16		
	R.	7.75	22.69	22.65 —0.04

The excess was due to drawal of claims relating to work charged establishment from the provision made for the regular staff.

5	(a) (i) II. A. Urban Water Supply Schemes			
	3. Add share debit of establishment charges from 30 P.H.			
	(a) (xviii) Water Supply and Drainage	2.04	4.80	+2.76

Excess was due to increase in the amount transferred from 30 (a) (xviii) in proportion to the actual works expenditure.

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

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

1	(a) (i) II. C. Water Supply and Sewerage Scheme—Cochin Development Area			
	(1) Works			
	O.	32.31		
	S.	54.00		
	R.	—3.00	83.31	68.05 —15.26

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

Out of the total saving of Rs. 18.26 lakhs, saving of Rs. 3 lakhs was due to the drawal of claims of work charged establishment from the provision made for the regular staff instead of from the provision under 'Works' as was being done previously. The final saving was mainly due to booking of expenditure on two water supply schemes under 'Urban Water Supply Schemes' instead of under this head.

<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	(a) (i) I. Urban Water Supply Schemes			
	(1) Works			
	O.	3.00		
	R.	—1.40	1.60	0.75 —0.85

The saving was mainly due to restriction of fresh connections to Willingdon Water Works, Trivandrum.

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

		<i>Total grant or appropriation</i>	<i>Actual expenditure</i>	<i>Excess + Saving—</i>
		<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
<b>MAJOR HEAD—</b>				
95.	CAPITAL OUTLAY ON SCHEMES OF AGRICULTURAL IMPROVEMENT AND RESEARCH			
<i>Charged—</i>				
	<i>Original</i>	<i>1,11,000</i>	<i>6,88,400</i>	<i>6,47,550</i>
	<i>Supplementary</i>	<i>5,77,400</i>		
	<i>Amount surrendered during the year</i>			—
<i>Voted—</i>				
	<i>Original</i>	<i>20,15,000</i>	<i>77,50,000</i>	<i>70,99,781</i>
	<i>Supplementary</i>	<i>57,35,000</i>		
	<i>Amount surrendered during the year</i>			—

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

*Notes and comments*

In the voted grant, provision remained wholly unutilised under:—

<i>Group head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess+ Saving—</i>
	<i>(In lakhs of rupees)</i>		
95 (a) 3. Improvement of existing Seed Farms	5.08	..	—5.08
Reasons for the saving are awaited (January 1972).			

**GRANT No. XLV—CAPITAL OUTLAY ON INDUS-  
TRIAL AND ECONOMIC DEVELOPMENT**

		<i>Total grant or appropriation</i>	<i>Actual expenditure</i>	<i>Excess+ Saving—</i>
		<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
<b>MAJOR HEAD—</b>				
96. CAPITAL OUTLAY ON IN- DUSTRIAL AND ECONOMIC DEVELOPMENT				
<i>Charged—</i>				
Original	65,100}	21,91,000	21,65,464	—25,536
Supplementary	21,25,900}			
Amount surrendered during the year				—
<i>Voted—</i>				
Original	2,68,55,800}	2,96,24,800	2,92,99,726	—3,25,074
Supplementary	27,69,000}			
Amount surrendered during the year (31st March 1971)				3,55,500

The charged expenditure shown above does not include Rs. 97,466 spent from out of advances from the Contingency Fund obtained in March 1971 but not recouped to the fund till the close of the year.

*Notes and comments*

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

	<b>Rs.</b>
1. The Kerala Fisheries Corporation Limited	20 lakhs
2. Cashew Corporation	19 lakhs
3. Travancore Titanium Products Limited	16 lakhs

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

	Rs.
4. The Kerala Ceramics Limited	15 lakhs
5. Transformers and Electricals Kerala Limited	12 lakhs
6. Agro-Industries Corporation	10 lakhs
7. Kerala State Coir Corporation Limited	10 lakhs
8. Kerala State Financial Enterprises Limited	5 lakhs
9. Kerala Soaps and Oils Limited	5 lakhs
10. Trivandrum Rubber Works Limited	5 lakhs
11. Traco Cables Limited	5 lakhs

(ii) In the voted grant provision remained unutilised wholly or to a substantial extent under:—

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

1 (b) (ii) 11. Travancore  
Titanium Products Limited

O. 25.00

R. —9.00

16.00

16.00

Saving was due to post budget decision to limit share capital investment during the year to Rs. 16 lakhs only.

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

O. 9.50

R. —6.60

2.90

2.70

—0.20

The total saving of Rs. 6.80 lakhs (72% of provision) was mainly due to (i) non-execution of water supply works in development areas owing to non-finalisation of estimates by Public Health Engineering Department (Rs. 5.70 lakhs) and (ii) non-acquisition of land for Aroor development area because of stay orders (Rs. 0.90 lakh).

During 1969-70 saving under this head was Rs. 5.08 lakhs (85% of provision).

3 (d) (ii) A.10. Purchase of Rubber Debentures and Special Development Debentures of Kerala Co-operative Central Land Mortgage Bank Limited under Agricultural Refinance Corporation Scheme

O. 12.00

R. —4.25

7.75

7.75

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

Saving was due to less issue of debentures by the Kerala Co-operative Central Land Mortgage Bank than anticipated.

During 1969-70 saving under this head was Rs. 9.20 lakhs (80% 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)		
4	(d) (ii) A.3. Share contribution to Marketing Societies undertaking processing			
	O.	5.00		
	R.	—3.75	1.25	1.20 —0.05

The total saving of Rs. 3.80 lakhs (76% of provision) was mainly due to certain societies becoming ineligible for share contribution because of their failure to satisfy conditions prescribed in rules/loss in working.

5 (b) (ii) 12. The Travancore-Cochin Chemicals Limited

O.	2.50			
R.	—2.50	..	..	..

The entire provision remained un-utilised due to post-budget decision against further investment in the share capital of the Company.

6 (b) (ii) 16. Kerala State Handicrafts Corporation

O.	2.50			
R.	—2.50	..	..	..

The entire provision was reappropriated to other heads/surrendered due to post budget decision against further investment in the share capital of the Company.

7 (b) (ii) 23. Kerala Forest Corporation

O.	2.50			
R.	—2.50	..	..	..

The entire provision remained unutilised due to non-formation of Kerala Forest Corporation.

8 (d) (ii) G.3. Share contribution to Primary Land Mortgage Banks

O.	5.00			
R.	—2.45	2.55	2.55	..

The saving of Rs. 2.45 lakhs (49% of provision) was due to reduction by the Reserve Bank of India of share capital contribution to the Banks because of their large overdues.

**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>
			(In lakhs of rupees)	

**9 (b) (ii) 25. Chalakudy Potteries Limited**

O.	5.00			
R.	—2.30	2.70	2.70	..

Saving of Rs. 2.30 lakhs (46% of provision) occurred as the company did not become eligible for further share capital contribution by Government due to its failure to raise the requisite share capital from the public.

**10 (d) (ii) G.4. Share Contribution to Urban Co-operative Banks**

O.	5.00			
R.	—2.10	2.90	2.90	..

Saving of Rs. 2.10 lakhs (42% of provision) was due to non-payment of share capital contribution to certain primary urban co-operative banks because of their failure to fulfil the conditions laid down by Reserve Bank of India.

(iii) Bulk of the saving was utilised for additional expenditure under other group heads. The major cases are given 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 (b) (ii) 24. Cashew Corporation**

O.	10.00			
R.	9.00	19.00	19.00	..

Excess was due to additional share capital contribution to the corporation for its expansion programme.

**2 (d) (ii) G.1. Contribution to share capital of Apex Banks, Central Banks and large sized Credit Societies**

O.	20.00			
R.	7.10	27.10	27.10	..

On the basis of their lending programme, the banks became eligible for more share capital contribution than estimated.

**3 (e) (ii) A. Industrial Estates (Voted)**

O.	7.85			
R.	5.97	13.82	13.78	—0.04

The net excess of Rs. 5.93 lakhs was mainly due to acquisition of land for a functional industrial estate for ceramics at Quilon.

**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>		
4	(b) (ii) 20. Agro-Industries Corporation			
	O.	5.00		
	R.	5.00	10.00	10.00
	Excess was due to additional share capital contribution to the corporation.			
5	(d) (ii) A.9. State's share towards purchase of ordinary debentures of Kerala Co-operative Central Land Mortgage Bank			
	O.	3.00		
	R.	4.25	7.25	7.25
	Additional expenditure was due to purchase of more debentures.			
6	(d) (ii) H. Share Contribution to the Kerala State Engineering Technicians (Workshop) Industrial Co-operative Society			
	R.	3.00	3.00	3.00
	Funds were provided by reappropriation due to post-budget decision to <del>make share</del> capital investment in the co-operative society.			

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

	<i>Total grant or appropriation</i>	<i>Actual expenditure</i>	<i>Excess + Saving—</i>
	Rs.	Rs.	Rs.
MAJOR HEADS—			
99.	CAPITAL OUTLAY ON IRRIGATION, NAVIGATION EMBANKMENT AND DRAINAGE WORKS (COMMERCIAL)		
100.	CAPITAL OUTLAY ON IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS (NON-COMMERCIAL)		
Charged—			
	Original	2,50,000	} 12,00,000
	Supplementary	9,50,000	
			6,89,494 —5,10,506
Amount surrendered during the year			



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

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Voted—				
Original	5,54,60,900	5,96,10,900	6,60,22,262	+64,11,362
Supplementary	41,50,000			
Amount surrendered during the year				—

*Notes and comments*

(i) Excess expenditure of Rs. 64,11,362 over the voted grant requires regularisation; in view of the excess, supplementary provision of Rs. 40.50 lakhs obtained on 25th March 1971 proved largely inadequate.

During 1969-70 also expenditure exceeded the voted grant by Rs. 36.38 lakhs.

(ii) Excess occurred mainly under:—

Sl. no.	Group head	Total grant	Actual expenditure	Excess + Saving—
		(In lakhs of rupees)		
1	100 A (b) Establishment Schemes under the Five Year Plan	63.65	1,23.93	+60.28
	Excess was due to increase in debit transferred to this head from '44. Irrigation etc. (Non-Commercial)' and '50. Public Works' consequent on the merger of work establishment staff in regular establishment.			
	During 1968-69 and 1969-70 also expenditure exceeded provision by Rs. 8.45 lakhs and Rs. 28.56 lakhs respectively.			
2	99 A.I (iii) Bhoothathankettu Scheme (a) Works			
	O.	25.00		
	R.	4.26	29.87	+0.61
	Additional expenditure was mainly due to accelerated progress in works.			
3	100 A (a) Works Schemes under the Five Year Plan			
	O.	4,10.97		
	S.	41.50		
	R.	3.34	4,57.14	+1.33

Funds provided by reappropriation (Rs. 3.34 lakhs) were for additional requirements on certain works. Reasons for the final excess of Rs. 1.33 lakhs are awaited (January 1972).

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

<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 99 A I(iii) Bhoothathankettu Scheme

(b) Establishment	5.76	8.97	+3.21
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Excess was due to increase in share debit transferred from "43. Irrigation etc.(Commercial)", "44. Irrigation etc. (Non-Commercial)" and "50. Public Works" consequent on the transfer of work establishment staff to regular establishment.

(iii) Excess in the voted grant mentioned above was partly counter-balanced by saving mainly under:—

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

O.	26.33		
R.	—9.21	17.12	13.62
			—3.50

The total saving of Rs. 12.71 lakhs was mainly due to (i) non-receipt of sanctions to estimates/revised estimates (Rs. 5.25 lakhs), (ii) shortage of materials (Rs. 1.93 lakhs), (iii) stoppage of works (Rs. 1.57 lakhs), (iv) non-completion of investigation (Rs. 1.25 lakhs) and (v) less expenditure than anticipated on a work (Rs. 1.15 lakhs).

(iv) Saving in the charged appropriation occurred mainly under:—

<i>Group head</i>	<i>Total appropriation</i>	<i>Actual expenditure</i>	<i>Excess+ Saving—</i>
	(In lakhs of rupees)		
100 A (a) Works-Schemes under the Five Year Plan			

O.	0.50		
S.	5.18	5.68	2.19
			—3.49

Supplementary provision of Rs. 5.18 lakhs was for satisfaction of court decrees relating to certain irrigation works. Reasons for the saving of Rs.3.49 lakhs (61 % of provision) are awaited (January 1972).

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

		<i>Total grant or appropriation</i> Rs.	<i>Actual expenditure</i> Rs.	<i>Excess + Saving—</i> Rs.
MAJOR HEAD—				
103. CAPITAL OUTLAY ON PUBLIC WORKS				
<i>Charged—</i>				
Original	3,00,100	3,00,100	5,49,281	+2,49,181
Supplementary	..			
<i>Amount surrendered during the year</i>				—
<i>Voted—</i>				
Original	7,47,51,600	9,67,55,500	9,05,69,975	—61,85,525
Supplementary	2,20,03,900			
<i>Amount surrendered during the year (31st March 1971)</i>				12,16,700

*Notes and comments*

(i) Excess expenditure of Rs. 2,49,181 over the charged appropriation requires regularisation.

During 1967-68, 1968-69 and 1969-70 also expenditure exceeded the charged provision by Rs. 10.62 lakhs, Rs. 1.86 lakhs and Rs. 2.64 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	(b) Original Works—Communi- cation			
	B. Schemes under the Five Year Plan			
	R.	1.27	1.27	+0.60
2	(a) (viii) Police			
	A. Schemes outside the Five Year Plan			
	R.	1.06	1.29	+0.23

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

<i>Sl. no.</i>	<i>Group head</i>	<i>Total appropriation</i>	<i>Actual expenditure (In lakhs of rupees)</i>	<i>Excess + Saving—</i>
3	(a) (x) Education			
	B. Schemes under the Five Year Plan			
	R.	*	1.01	+1.01

Expenditure in the above cases represents decretal payments and was partly covered by funds reappropriated from the lump provision of Rs. 3 lakhs made under “(a) (xvii) Civil Works-A. Schemes outside the Five Year Plan (Charged)” in satisfaction of court decrees. The final excesses were due to payment of decretal charges without obtaining funds under the relevant group heads by the divisional officers.

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

<i>Sl. no.</i>	<i>Group head</i>	<i>Total grant</i>	<i>Actual expenditure (In lakhs of rupees)</i>	<i>Excess + Saving—</i>
1	(a) (xiii) Agriculture			
	B. Schemes under the Five Year Plan			
	O.	59.87		
	S.	2.00		
	R.	—24.92	36.95	33.90 —3.05

Out of the total saving of Rs. 27.97 lakhs (45% of provision), saving of Rs. 24.92 lakhs was mainly due to (i) non-settlement of contract for construction of break-waters at Vizhinjam harbour (Rs. 7.50 lakhs), (ii) stoppage of two works at Mopla Bay (Rs. 5.68 lakhs), (iii) non-receipt of sanction to revised estimate for construction of fishing harbour at Mopla Bay (Rs. 3.96 lakhs), (iv) slow progress of construction of ice plant and cold storage at Baliapattam (Rs. 3 lakhs), (v) non-finalisation of estimate for a work (Rs. 2.93 lakhs) and (vi) non-receipt of details of works (Rs. 1.10 lakhs). The final saving of Rs. 3.05 lakhs was mainly due to shortage of steel and slow progress in a number of works.

During the previous four years savings under this head ranged between 46% and 57% of provision.

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\* Rs. 200 only

GRANT No. XLVII—CAPITAL OUTLAY ON PUBLIC WORKS—*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>		
2	(c) Original Works—Miscellaneous			
	B. Schemes under the Five Year Plan (Voted)			
	O.	50.53		
	S.	33.20		
	R.	1.50	85.23	56.60 —28.63

Out of the final saving of Rs. 28.63 lakhs major portion occurred under anti-sea erosion works mainly due to non-receipt of approval of the Beach Erosion Board to the revised estimates; saving of Rs. 6.80 lakhs was attributed to adjustment of credit relating to the work 'Constructing a regulator-cum-bridge across Keeranallor river' as minus expenditure.

3	(a) (x) Education			
	B. Schemes under the Five Year Plan (Voted)			
	O.	1,05.68		
	S.	1,00.00		
	R.	—18.33	1,87.35	1,79.83 —7.52

Anticipated saving of Rs. 18.33 lakhs was due to works not started mainly for non-receipt of details from Administrative Department.

The final saving of Rs. 7.52 lakhs was the cumulative result of savings in several works due to shortage of mild steel rods, lack of response to tenders, non-receipt of approval to rates for extra items etc.

4	(b) Original Works—Communication			
	B. Schemes under the Five Year Plan			
	West Coast Roads (Voted)			
	O.	22.32		
	R.	—1.95	20.37	4.47 —15.90

Out of the total saving of Rs. 17.85 lakhs (80% of provision), saving of Rs. 1.95 lakhs was due to works not started. Reasons for the final saving of Rs. 15.90 lakhs are awaited (January 1972).

GRANT NO. XLVII—CAPITAL OUTLAY ON PUBLIC WORKS—*contd.*

<i>Sl. no.</i>	<i>Group head</i>	<i>Total grant</i>	<i>Actual expenditure</i> (In lakhs of rupees)	<i>Excess + Saving—</i>
5	(a) (viii) Police			
	A. Schemes outside the Five Year Plan (Voted)			
	O.	41.63		
	S.	0.01		
	R.	—12.38	29.26	26.57 —2.69

Out of the total saving of Rs. 15.07 lakhs (36% of provision), the anticipated saving of Rs. 12.38 lakhs was due to (i) non-finalisation of details of new police stations and quarters by administrative department (Rs. 5 lakhs), (ii) want of sanction to take up all types of quarters for armed reserve camp at Chevayur (Rs. 3.30 lakhs), (iii) non-finalisation of designs of quarters for Ernakulam South and Mattancherry Police stations (Rs. 2.53 lakhs) and (iv) less expenditure than anticipated on certain works (Rs. 1.55 lakhs). The final saving of Rs. 2.69 lakhs was attributed to (i) erroneous booking of expenditure on certain works under '(a) (ix) Scientific departments. A—Schemes outside the Five Year Plan' instead of under this head in one Division (Rs. 1.02 lakhs) and (ii) want of materials, non-receipt of sanction to revised estimate etc. (Rs. 1.67 lakhs).

Saving under this head in the previous seven years ranged between 25% and 81% of provision.

6	(a) (xvii) Civil Works			
	B. Schemes under the Five Year Plan			
	O.	17.27		
	S.	Token		
	R.	1.94	19.21	8.38 —10.83

The final saving of Rs. 10.83 lakhs was mainly due to (i) adjustment of credit of Rs. 9.44 lakhs in respect of the work 'Integrated development of Kovalam—land acquisition charges' as minus expenditure and (ii) works not started due to non-availability of land (Rs. 0.99 lakh).

7	(a) (xix) Miscellaneous Departments			
	A. Schemes outside the Five Year Plan			
	O.	9.98		
	R.	—6.62	3.36	2.21 —1.15

The total saving of Rs. 7.77 lakhs (78% of provision) was mainly due to (i) shortage of mild steel rods (Rs. 2.57 lakhs), (ii) non-availability of sites

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

(Rs. 1.29 lakhs), (iii) slow progress of work (Rs. 1.15 lakhs), (iv) delay in arranging work (Rs. 0.99 lakh) and (v) want of administrative sanctions (Rs. 0.95 lakh).

During the previous six years savings under this head ranged between 53% and 94% of provision.

Sl. no.	Group head	Total grant	Actual expenditure	Excess+ Saving—
		(In lakhs of rupees)		
8	(a) (xix) Miscellaneous Departments			
	B. Schemes under the Five Year Plan (Voted)			
	O.	5.99		
	S.	Token		
	R.	—4.46	1.53	0.66 —0.87

The total saving of Rs. 5.33 lakhs (89% of provision) was mainly due to (i) non-receipt of details of works from administrative departments (Rs. 3.08 lakhs) and, (ii) less expenditure than anticipated on certain works (Rs. 1.44 lakhs).

9	(a) Tools and Plant			
	B. Schemes under the Five Year Plan	16.42	11.55	—4.87

Provision was for meeting *pro-rata* debits from “44. Irrigation etc. (Non-Commercial)” and “50. Public Works”. Saving was due to less debits from the latter owing to revision of ratio for adjustment.

10	(a) (xii) Public Health			
	B. Schemes under the Five Year Plan			
	O.	14.44		
	S.	0.71		
	R.	—0.20	14.95	10.63 —4.32

The total saving of Rs. 4.52 lakhs was mainly due to (i) slow progress of work by contractors/nominees (Rs. 2.93 lakhs) and (ii) shortage of materials (Rs. 1.18 lakhs).

GRANT No. XLVII—CAPITAL OUTLAY ON PUBLIC WORKS—*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)
11	(b) Original Works— Communicaion			
	B. Schemes under the Five Year Plan			
	Roads of Economic or Inter- State Importance			
	O. 4.47			
	R. —0.99	3.48	0.34	—3.14

The final saving of Rs. 3.14 lakhs was mainly due to non-receipt of technical sanctions to the estimates (Rs. 2.52 lakhs).

12	(a) (xiv) Animal Husbandry			
	B. Schemes under the Five Year Plan (Voted)			
	O. 8.53			
	R. —1.55	6.98	5.74	—1.24

Anticipated saving of Rs. 1.55 lakhs was mainly due to works not started. The final saving of Rs. 1.24 lakhs was attributed to shortage of materials, slow progress of work by contractors etc.

(iv) The above savings were partly counter-balanced 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	(d) Establishment			
	B. Schemes under the Five Year Plan	53.65	1,05.76	+52.11
2	(d) Establishment			
	A. Schemes outside the Five Year Plan	9.73	12.73	+3.00

Provision under these heads was for meeting *pro-rata* debits from "44. Irrigation etc. (Non-Commercial)" and "50. Public Works". Excess was due to more debits transferred consequent on revision of ratio for adjustment.



GRANT No. XLVII—CAPITAL OUTLAY ON PUBLIC WORKS—*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)		
3	(a) (xi) Medical			
	B. Schemes under the Five Year Plan (Voted)			
	O.	47.53		
	S.	0.10		
	R.	25.10	72.73	64.14 —8.59

Funds were provided by reappropriation for meeting additional requirements in a number of works mainly due to accelerated progress /inadequate provision of funds. The final saving of Rs. 8.59 lakhs was mainly due to (i) non-payment of final bills owing to late presentation (Rs. 2.30 lakhs), (ii) non-adjustment of certain invoices for supplies and service (Rs. 1.65 lakhs), (iii) slow progress of work by contractors (Rs. 1.40 lakhs) and (iv) shortage of materials (Rs. 1 lakh).

4	(b) Original Works— Communication			
	B. Schemes under the Five Year Plan			
	Roads and Bridges C.R.F. (Ordinary Reserve)			
	O.	4.47		
	R.	3.55	8.02	9.61 +1.59

Rs. 3.55 lakhs were provided by reappropriation for meeting additional requirements on certain works. The final excess of Rs. 1.59 lakhs was due to accelerated progress of works.

5	(b) Original Works— Communication			
	B. Schemes under the Five Year Plan			
	C.R.F. Roads (Ordinary Allocation)			
	O.	10.69		
	R.	0.62	11.31	13.06 +1.75

The final excess of Rs. 1.75 lakhs was due to accelerated progress of works.

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

(v) In the following case funds provided by reappropriation on 31st March 1971 proved unnecessary:—

<i>Group head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess + Saving—</i>
(a) (xvii) Civil Works	(In lakhs of rupees)		
A. Schemes outside the Five Year Plan (Voted)			
O. 34.70			
S. 2.00			
R. 8.23	44.93	36.53	—8.40

Funds were provided by reappropriation for meeting additional requirements mainly on construction of civil stations at Calicut and Alleppey, extension to M.L.A. quarters at Trivandrum and quarters for Government servants at Munnar and Devicolam. The final saving of Rs. 8.40 lakhs was mainly due to (i) shortage of materials (Rs. 4.68 lakhs) and (ii) slow progress of works (Rs. 2.32 lakhs).

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

	<i>Total grant or appropriation</i>	<i>Actual expenditure</i>	<i>Excess + Saving—</i>
	Rs.	Rs.	Rs.
MAJOR HEAD—			
109. CAPITAL OUTLAY ON OTHER WORKS			
Charged—			
Original 11,000	11,000	..	—11,000
Supplementary ..			
Amount surrendered during the year (31st March 1971)			1,000
Voted—			
Original 38,59,600	38,59,600	13,21,496	—25,38,104
Supplementary ..			
Amount surrendered during the year (31st March 1971)			25,13,400

GRAND No. XLVIII—CAPITAL OUTLAY ON OTHER WORKS—*Concl'd.**Notes and comments*

Saving of Rs. 25.38 lakhs (66% of 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	(a) I.C. Land acquisition and development of Mattancherry foreshore for fishing industry			
	O.	15.00		
	R.	—14.99	0.01	..* —0.01
	Saving of almost the entire provision was due to non-receipt of Government sanction for acquisition of land. Government stated that orders could not be issued during the year as the matter was under correspondence with the District Collector, Ernakulam.			
2	(a) II. B 2. Housing for the weaker sections of the community			
	O.	3.81		
	R.	—3.29	0.52	0.54 +0.02
	Reasons for the net saving of Rs. 3.27 lakhs (86% of provision) are awaited (January 1972).			
3	(a) II. B. 3. Land acquisition and development (Voted)			
	O.	8.95		
	R.	—5.38	3.57	3.30 —0.27

The total saving of Rs 5.65 lakhs (63% of provision) was mainly due to non-finalisation of scheme relating to Kozhikode district.

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\* Rs. 200 only.

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

		Total grant Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
MAJOR HEAD—				
110. CAPITAL OUTLAY ON PORTS				
Original	26,96,000	26,96,000	15,31,355	—11,64,645
Supplementary	..			
Amount surrendered during the year (31st March 1971)				4,41,000

## Notes and comments

(i) Out of the saving of Rs. 11.65 lakhs, Rs. 4.41 lakhs only were surrendered on 31st March 1971.

(ii) Saving occurred mainly under:—

Group head		Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
F (a) Works—Schemes under the Five Year Plan				
O.	21.62			
R.	—4.47	17.15	13.21	—3.94
Out of the total saving of Rs. 8.41 lakhs (39% of provision, saving of Rs. 4.47 lakhs was mainly due to (i) works not taken up (Rs. 1.69 lakhs), (ii) stoppage of construction of break-waters for lighterage port, Neendakara (Rs. 1.12 lakhs) and (iii) non-finalisation of revised estimates for a work (Rs. 0.95 lakh). Reasons for balance saving of Rs. 3.94 lakhs are awaited (January 1972).				

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

		Total grant Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
MAJOR HEAD—				
114. CAPITAL OUTLAY ON ROAD AND WATER TRANSPORT SCHEMES				
Original	10,50,000	10,50,000	5,77,381	—4,72,619
Supplementary	..			
Amount surrendered during the year (31st March 1971)				3,08,400

**GRANT No. L—CAPITAL OUTLAY ON TRANSPORT SCHEMES**  
(ALL VOTED)—*Concl'd.*

*Notes and comments*

Savings occurred mainly under:—

<i>Group head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess + Saving—</i>
			(In lakhs of rupees)
<b>B (a) (iv) Purchase of Boats</b>			
O. 5.00			
R. —1.17	3.83	2.32	—1.51

The anticipated saving of Rs. 1.17 lakhs was mainly due to non-availability of timber for construction of hulls and non-purchase of engines. The final saving of Rs. 1.51 lakhs was due to non-collection of proceeds of an endorsed contingent bill by the endorsee in time.

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

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

**MAJOR HEAD—**

**119. CAPITAL OUTLAY ON FORESTS**

*Charged—*

<i>Original</i>	<i>1,000</i>	}	<i>1,000</i>	..	<i>—1,000</i>
<i>Supplementary</i>	<i>..</i>				

*Amount surrendered during the year*

**Voted—**

<i>Original</i>	<i>49,74,000</i>	}	<i>49,74,000</i>	<i>42,29,746</i>	<i>—7,44,254</i>
<i>Supplementary</i>	<i>..</i>				

**Amount surrendered during the year**  
(31st March 1971)

**2,30,300**

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

Saving in the voted grant occurred mainly under:—

<i>Group head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess + Saving—</i>
	(In lakhs of rupees)		
(a) II. Schemes under the Five Year Plan			
(i) G. Plantation of fast growing species			
O. 25.00			
R. —3.20	21.80	19.16	—2.64

The total saving of Rs. 5.84 lakhs was mainly due to reduction in the area earmarked for plantation and stoppage of planting eucalyptus in certain areas.

## GRANT No. LII—COMMUTED VALUE OF PENSIONS

<i>MAJOR HEAD—</i>	<i>Total grant or appropriation</i> Rs.	<i>Actual expenditure</i> Rs.	<i>Excess + Saving—</i> Rs.
120. PAYMENTS OF COMMUTED VALUE OF PENSIONS			
<i>Charged—</i>			
Original 300	300	..	—300
Supplementary ..			
<i>Amount surrendered during the year</i>			—
<i>Voted—</i>			
Original 30,45,000	30,45,000	27,34,885	—3,10,115
Supplementary ..			
<i>Amount surrendered during the year (31st March 1971)</i>			2,41,000

*Notes and comments*

The saving of Rs. 3.10 lakhs in the voted grant occurred mainly under (a) Payments in India' and was due to presentation of less number of valid claims 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>
<b>MAJOR HEAD—</b>					
<b>124. CAPITAL OUTLAY ON SCHEMES OF GOVERNMENT TRADING</b>					
<i>Charged—</i>					
Original	34,300	}	34,300	31,475	—2,825
Supplementary	..				
Amount surrendered during the year (31st March 1971)					2,000
<i>Voted—</i>					
Original	9,44,88,100	}	9,44,88,100	6,88,98,232	—2,55,89,868
Supplementary	..				
Amount surrendered during the year (31st March 1971)					2,21,42,100

## Notes and comments

The voted provision was not utilised wholly or substantially under the following group heads (thesavings 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 (Non-Plan)			
	(a) (v) Purchase price			
	O. 2,00.00			
	R. —1,75.27	24.73	13.48	—11.25

Out of the total saving of Rs. 1,86.52 lakhs (93% of provision) Rs. 1,75 lakhs were surrendered on 31st March 1971. The anticipated saving (Rs. 1,75. 27 lakhs) was due to receipt of pool fertilisers much less than the quantity estimated because of the change in the policy of Government of India in the allotment of pool fertilisers direct to the manure mixing firms. The final saving (Rs. 11. 25 lakhs) was due to non-receipt of the full quantity of fertilisers in time.

During 1969-70, 87% of provision remained unutilised.

**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>
		(In lakhs of rupees)		

**2 B. Manure Supply Scheme (Non-Plan)**

**(a) (iv) Distribution charges**

O.	50.00			
R.	—37.77	12.23	12.23	..

The anticipated saving was due to receipt of less quantity of fertilisers for distribution than estimated owing to change in the policy of Government of India in the allotment of pool fertilisers.

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

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

O.	4.50			
R.	—0.91	3.59	..	—3.59

Entire provision remained unutilised due to non-purchase of new powerlooms during the year as the powerlooms already installed were not being fully utilised.

During 1967-68, 1968-69 and 1969-70 also, 95%, 100% and 100% respectively of provision remained unutilised.

**4 B. Manure Supply Scheme**

**(a) (iii) Transport charges**

O.	3.60			
R.	—2.90	0.70	0.25	—0.45

Out of the total saving of Rs. 3.35 lakhs (93% of provision), saving of Rs. 2.90 lakhs was mainly due to the fact that the inter depot transports were not heavy as expected as the pool fertiliser received for the State was short of expectation. The final saving (Rs. 0.45 lakh) was due to non-receipt of certificates, in time, from the Regional Transport Officer.

**5 F. Miscellaneous**

**III. Scheme for the processing of  
paddy seeds (Plan)**

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

O.	3.00			
R.	—2.26	0.74	0.62	—0.12

The saving of Rs. 2.38 lakhs was due to the fact that the National Seed Corporation distributed improved strains of seeds through the blocks with the result that the local procurement and processing of seeds were poor.



**GRANT No. LV—LOANS AND ADVANCES BY THE  
GOVERNMENT (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	15,16,40,300	}	15,83,51,700	17,59,62,176	+1,76,10,476
Supplementary	67,11,400				

Amount surrendered during the year —

The expenditure shown above does not include Rs. 17 lakhs spent from out of advances from the Contingency Fund obtained in March 1971 but not recouped to the fund till the close of the year.

*Notes and comments*

(i) Expenditure exceeded the grant by Rs. 1,76,10,476 which requires to be regularised.

(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>
		(In lakhs of rupees)		
1	I(x)B. 1. Loans to Kerala State Electricity Board (Power)	4,50.00	5,50.00	+1,00.00

The excess was due to grant of loan of Rs. 1,00 lakhs as ways and means advance to the Board.

2 I(x)C. (b) 20. Loans to Titanium Products Limited

O.	25.00			
R.	33.41			
		58.41	85.00	+26.59

The anticipated excess was due to receipt of loan (November 1970) from the Government of India for being re-lent to the company, for its expansion programme. Reasons for the final excess are awaited (January 1972).

3 I.(v)2. Loans for fishing development

B. Loans for the issue of mechanised boats				
		45.00	90.04	+45.04

Excess was due to adjustment of the cost of boats issued during previous year.

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)B.3. Inter-State Links (Centrally Sponsored Scheme)			
	O.	10.00		
	R.	10.00	20.00	20.00 ..
	Excess was due to receipt of more Central assistance than anticipated for being re-lent to the State Electricity Board.			
5	I(xi)B(ii). Loans through the Kerala Financial Corporation			
	O.	10.00		
	R.	8.00	18.00	18.00 ..
	Excess was due to sanctioning additional assistance to the Corporation for disbursement of second and/or subsequent instalment of agency loans.			
6	I(xi)11. For Soil Conservation Scheme	15.00	22.23	+7.23
	Excess was due to execution of more number of soil conservation works than expected and consequent increase in the amount of loan.			
	During 1969-70 the excess was Rs. 13.10 lakhs.			
7	I(v)B. 1. Loans for Coir Development			
	O.	25.00		
	R.	4.00	29.00	29.00 ..
	Excess was due to grant of loan to Cochin Central Coir Marketing Co-operative Society Limited.			
8	I(xi)B. 1(a) (i) Loans issued by the department			
	O.	6.25		
	R.	2.87	9.12	8.94 —0.18
	The anticipated excess was due to larger number of loan applications received from industrialists.			

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

(iii) In the following cases provision in the grant remained unutilised wholly/substantially:—

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

1 I(v)A. 3(ii) A. For short term credit  
to cultivators

O.	30.00			
R.	—23.56	6.44	6.43	—0.01

The saving was due to a change of policy in issuing loans to cultivators. During 1969-70 the saving was Rs. 22.32 lakhs.

2 I(xi)B. 30 National Loan  
Scholarship Scheme

O.	30.00			
R.	—8.93	21.07	20.80	—0.27

The total saving of Rs. 9.20 lakhs was due to (i) non-finalisation of awards for the current year, (ii) suspension of scholarships to scholars in the M. B. B. S. Course, (iii) non-production of annual progress reports for renewal of scholarships and (iv) non-receipt of receipts from all the principals for payments made.

During 1969-70 the saving was Rs. 10.19 lakhs.

3 I(v) B. 11. Loans for the Conversion  
of handlooms to powerlooms

O.	4.50			
R.	—4.50	..	..	..

Non-utilisation of the entire provision was due to non-purchase of new powerlooms pending receipt of sanction from Government.

During 1968-69 and 1969-70, the entire provision of Rs. 6.30 lakhs and Rs. 4 lakhs remained unutilised.

4 I(v) B.3. A. Aid to Industrial Co-operatives

O.	12.00			
R.	—4.24	7.76	7.97	+0.21

The anticipated saving was due to less demand from industrialists.

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

Sl. no.	Group head	Total grant	Actual expenditure	Excess+ Saving—
		(In lakhs of rupees)		
5	1(viii) 1. Loans to repatriates from Burma			
	O.	6.00		
	R.	—3.62	2.38	2.39 +0.01
	The anticipated saving was due to less number of applications for loans as the number of repatriates from Burma was less during the year.			
	During 1969-70 the saving was Rs. 4.08 lakhs.			
6	1 (xi) B. 34. Reclamation of forest and Kayal lands for paddy cultivation	3.00	..	—3.00
	Reasons for the saving of the entire provision are awaited (January 1972).			
	During 1969-70 also the entire provision of Rs.3 lakhs remained unutilised.			
7	1 (x) (b) 12. Loans to Traco Cables Limited			
	O.	2.50		
	R.	—2.50	..	..
	Non-utilisation of the entire provision was due to a change in policy of Government in rendering assistance to the Company in the form of share participation as against loan.			
8	1 (x) C (b) 18. Loans to Kerala Forest Corporation			
	O.	2.50		
	R.	—2.50	..	..
	Non-utilisation of the entire provision was due to non-formation of the Corporation.			
9	1 (vii) (b) 2. Industrial Loans			
	O.	4.50		
	R.	—2.44	2.06	2.00 —0.06

The total saving of Rs. 2.50 lakhs was attributed to non-adjustment of the cost of articles purchased by debit to Revenue head as most of the articles and equipments were issued on outright sale basis.

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

(iv) In the following cases reappropriation of funds made on 31st March 1971 did not prove to be justified:—

<i>Sl. no.</i>	<i>Group head</i>	<i>Total grant</i>	<i>Actual expenditure (In lakhs of rupees)</i>	<i>Excess + Saving—</i>
1	I (xi) A. 19. Small Scale Industries—cost of units transferred to the private sector. Kerala State Small Scale Industries Corporation			
	O. 2.00			
	R. —2.00	..	2.84	+2.84

The anticipated saving was due to non-finalisation of valuation of units transferred to private sector. Reasons for the final excess are awaited (January 1972).

2	I (xi) A. 20. Rural Industries Project. (A) Cost of Commercial units transferred to private sector			
	O. 5.00			
	R. —5.00	..	6.05	+6.05

The entire provision was reappropriated to other head of account anticipating delay in completion of formalities connected with the transfer of units to industrialists. However, the adjustment could be carried out in the accounts of the year and this resulted in the final excess.

(v) In the following case the supplementary grant obtained in March 1971 proved to be unnecessary:—

	<i>Group head</i>	<i>Total grant</i>	<i>Actual expenditure (In lakhs of rupees)</i>	<i>Excess + Saving—</i>
I	(x) G. (b) 30. Travancore—Cochin Chemicals Limited			
	S. 2.50	2.50	..	—2.50

Saving was due to non-execution of agreement for the loan by the company before the end of the year.

## PUBLIC DEBT--REPAYMENT (ALL CHARGED)

		Total appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
MAJOR HEADS—				
O. PUBLIC DEBT				
R. INTER-STATE SETTLEMENT				
Original	78,35,72,600	1,09,63,61,700	1,32,11,50,040	+ 22,47,88,340
Supplementary	31,27,89,100			
Amount surrendered during the year (31st March 1971)				1,37,600

## Notes and comments

(i) The expenditure exceeded the appropriation by Rs.22,47,88,340 which requires to be regularised. Excess occurred for the third year in succession.

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

(iii) Excess occurred mainly under the following group heads:—

Sl. no.	Group head	Total appropriation	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)				
1	O.II. Floating Debt—			
	Other Floating Loans			
	O.	50,00.00		
	S.	30,00.00	80,00.00	1,02,48.59 +22,48.59
A supplementary provision of Rs. 30,00 lakhs obtained on 25th March 1971 proved inadequate. Th excess was due to availing of overdrafts from the Reserve Bank of India much in excess of the estimated requirements towards the close of the financial year.				
2	O. III. Loans from the Central Government			
	(a) Loans (ii) Centrally sponsored schemes			
	O.	47.37		
	R.	18.75	66.12	66.12

Excess was due to refund of unspent balances of loans sanctioned during earlier years, *ab-initio* conversion of a loan received during 1969-70 into grant by Government of India and repayment of loans received during 1969-70.

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

<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>		

## 3 O. IV. Other loans

Loans from autonomous bodies

## (c) Loans from National Co-operative Development Corporation

O. 10.68

R. —1.37 9.31 12.75 +3.44

The final excess of Rs. 3.44 lakhs was due to refund of excess/unutilised portion of loans sanctioned in earlier years. In view of the excess, the surrender of Rs. 1.37 lakhs in March 1971 was not justified.

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

<i>Group head</i>	<i>Total appropriation</i>	<i>Actual expenditure</i>	<i>Excess + Saving—</i>
	<i>(In lakhs of rupees)</i>		
O. III. (a) (iii) Other Schemes (Non-Plan)			
O. 4,70.64			
R. —88.92	3.81.72	3,80.56	—1.16

The total saving of Rs. 90.08 lakhs was mainly due to receipt of less amounts of loans from Government of India under the scheme 'Short term credit to cultivators' than anticipated.

## APPENDIX—I

**Expenditure met out of advances from the Contingency Fund  
during 1970-71 which were not reimbursed to the  
Fund till the close of the year**

*(These advances were recouped to the Fund in 1971-72)*

<i>Major head of account</i>	<i>Amount Rs.</i>	<i>Date of sanction</i>
30. Public Health —Voted	2,99,853	24th March 1971
35. Industries— <i>Charged</i>	<b>72,200</b>	18th March 1971
96. Capital Outlay on Industrial and Economic Development— <i>Charged</i>	<b>2,389</b>	18th March 1971
	<b>95,077</b>	25th March 1971
Q. Loans and Advances by the State/Union Territory Governments—Voted	15,00,000	27th March 1971
	2,00,000	31st March 1971
Total {	<i>Charged</i>	<b>1,69,666</b>
	Voted	19,99,853
Grand Total	<b>21,69,519</b>	



## APPENDIX—II

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

Sl. no.	Number and name of grant or appropriation	Budget estimates	Actuals	Actuals compared with budget estimates More + Less—
		Rs.	Rs.	Rs.
1	II. Land Revenue	2,000	..	—2,000
2	Debt Charges-Charged	28,300	30,083	+1,783
3	VIII. Elections	4,03,800	3,12,300	—91,500
4	IX. Heads of States, Ministers and Head- quarters staff	3,44,600	..	—3,44,600
5	X. District Administra- tion and Miscella- neous	7,24,300	..	—7,24,300
6	XI. Administration of Justice	12,100	6,219	—5,881
7	XIII. Police	2,93,300	1,252	—2,92,048
8	XIV. State Insurance and Miscellaneous	7,98,200	7,71,958	—26,242
9	XVI. University Education	6,50,000	3,50,950	—2,99,050
10	XVII. General Education	10,000	..	—10,000
11	XXI. Public Health Engi- neering	1,33,21,100	3,47,42,716	+2,14,21,616
12	XXII. Agriculture	20,30,700	22,22,664	+1,91,964
13	XXIII. Fisheries	45,30,000	..	—45,30,000
14	XXV. Animal Husbandry	42,30,000	59,34,810	+17,04,810
15	XXVI. Co-operation	4,30,600	..	+4,30,600
16	XXVII. Industries	5,000	..	—5,000
17	XXVIII. Community Develop- ment Projects, Natio- nal Extension Service and Local Development Works	4,15,000	..	—4,15,000
18	XXIX. Labour and Employ- ment	26,000	..	—26,000
19	XXXI. Statistics and Mis- cellaneous	21,400	..	—21,400
20	XXXII. Irrigation	2,06,77,500	2,33,93,478	+27,15,978

## APPENDIX—II—Concl'd.

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

Sl. no.	Number and name of grant or appropriation		Budget estimates	Actuals	Actuals compared with budget estimates More+ Less—
			Rs.	Rs.	Rs.
21	XXXIII.	Public Works	6,01,36,900	7,42,04,144	+1,40,67,244
22	XXXVII.	Pensions			
		Charged	5,000	2	—4,998
		Voted	19,70,800	17,44,031	—2,26,769
23	XXXIX.	Forest	5,61,200	..	—5,61,200
24	XL.	Miscellaneous			
		Charged	35,000	6,38,834	+6,03,834
		Voted	81,200	1,814	—79,386
25	XLII.	Capital Outlay on Compensation to Land Holders	5,00,000	2,33,300	—2,66,700
26	XLIII.	Capital Outlay on Public Health	1,00,000	76,031	—23,969
27	XLIV.	Capital Outlay on Agricultural Improve- ment	..	18,42,083	+18,42,083
28	XLV.	Capital Outlay on Industrial and Economic Develop- ment	2,77,100	13,22,473	+10,45,373
29	XLVI.	Capital Outlay on Irrigation	9,26,800	11,14,715	+1,87,915
30	XLVII.	Capital Outlay on Public Works	15,96,800	15,44,260	—52,540
31	LII.	Commuted Value of Pensions	30,45,300	27,82,818	—2,62,482
32	LIII.	Capital Outlay on Schemes of Govern- ment Trading	9,45,92,800	7,78,25,030	—1,67,67,770
Total					
		Charged	68,300	6,68,919	+6,00,619
		Voted	21,27,14,500	23,04,27,046	+1,77,12,546

# ERRATA

## APPROPRIATION ACCOUNTS 1970-71

Page no.	Particulars	For	Read
11	Last line	allowances	allowance
12	Column 3 - figure under 'Actual expenditure'	3,41,15260	3,41,15,260
13	Last line	legislature	Legislature
19	Grant No. VII - Major Head-18	LEGISLATURES	LEGISLATURES
„	Grant No. VIII-Major Head-18	LEGISLATURES	LEGISLATURES
36	Grant No. XIX-Note (iv)-last line	additional posts	of additional posts
41	Note (ii)-Sl. no. 1-second line of comment	transfer	transfer
43	Column 5 - heading	Sa ing	Saving
„	Note (iii)-Sl. no. 2-second line of comment	an	and
48	Heading	DEVELOPMENI	DEVELOPMENT
51	Note (ii)-Sl. no. 1-group head	Non-plan	Non-Plan
52	Grant No. XXVII - Charged—Amount surrendered during	th	the
56	Note (ii)-Sl. no. 1-column 5	3.53	+3.53
„	Note (ii) - second line of comment	scholarshi s	scholarships
58	Second line from bottom	centrally	Centrally
63	Heading for columns	Actual expenditur	Actual expenditure
67	Note (vi) - sixth line of first para	ive Year Plan	Five Year Plan
68	Note (viii)-first para-first line	tools and plant,	tools and plant
„	do. second line	'50. Public Works	'50. Public Works'
„	do. third line	establishment	establishments
„	Note (viii)-second para-fourth line	(Non-Commercial,)	(Non-Commercial)'
„	do. sixth line	99. Capital Outlay	'99. Capital Outlay
88	Grant No. XLVI - column 1 Major Head 99.	} NAVIGATION EMBANKMENT	NAVIGATION, EMBANKMENT
91	Note (ii)-Sl. no. 1-column 2		
„	Note (ii)-Sl. no. 1-column 3	Communi cation	Communi- cation
95	Third line from bottom	1 27	1.27
96	Sl. no. 11-Head of account	progress o	progress of
„	Second line from bottom	Communication	Communication
99	Heading	was.	was
100	Grant No. XLIX -Note (ii)-first line of comment	GRAND (39% of provision,	GRANT (39% of provision)
101	Grant No. LI-heading for last column	R .	Rs.
106	Sl. no.5-first line of comment	additional	additional
109	Note (iv)-Sl. no. 2 - group head	transferred	transferred
110	Note (ii) - second line	Resere Bank	Reserve Bank
„	Note (iii) - Sl. no. 1-second line of comment	Th excess	The excess
113	Appendix - II - Sl. no. 15-last column	+4,30,600	—4,30,600





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