



GOVERNMENT OF KERALA

APPROPRIATION ACCOUNTS

1971-72



ERRATA

APPROPRIATION ACCOUNTS 1971-72

<i>Page no.</i>	<i>Particulars</i>	<i>For</i>	<i>Read</i>
17	Note (i)—third line	Rs. 2,00,900	Rs. 2,00,900,
23	Notes and comments— first line	Savings	Saving
47	Sl. no. 4—Group head	Prophylactic	Prophylactic
64	Note (ii)—Sl. no. 2	K. 4.03	R. 4.03
65	Heading	PROJECTS	PROJECTS,
65	Sl. no. 3—Explanation— first line	wel	well
67	Third line from bottom	doe	does
91	Grant No. XLI—Note (ii)— Explanation—first line	cempensation	compensation
93	Sl. no. 4—Explanation— third line	connection	connections
99	Heading	INDUSTRAL	INDUSTRIAL
102	Figure in last column— <i>Charged</i>	61,925	+61,925
104	Third line	calim	claim
118	Second line from bottom	surrendred	surrendered
126	Note (iii)—Heading— last column	<i>Excas</i>	<i>Excess</i>
127	First column (Sl. no.)— item after Sl. no. 7		8.

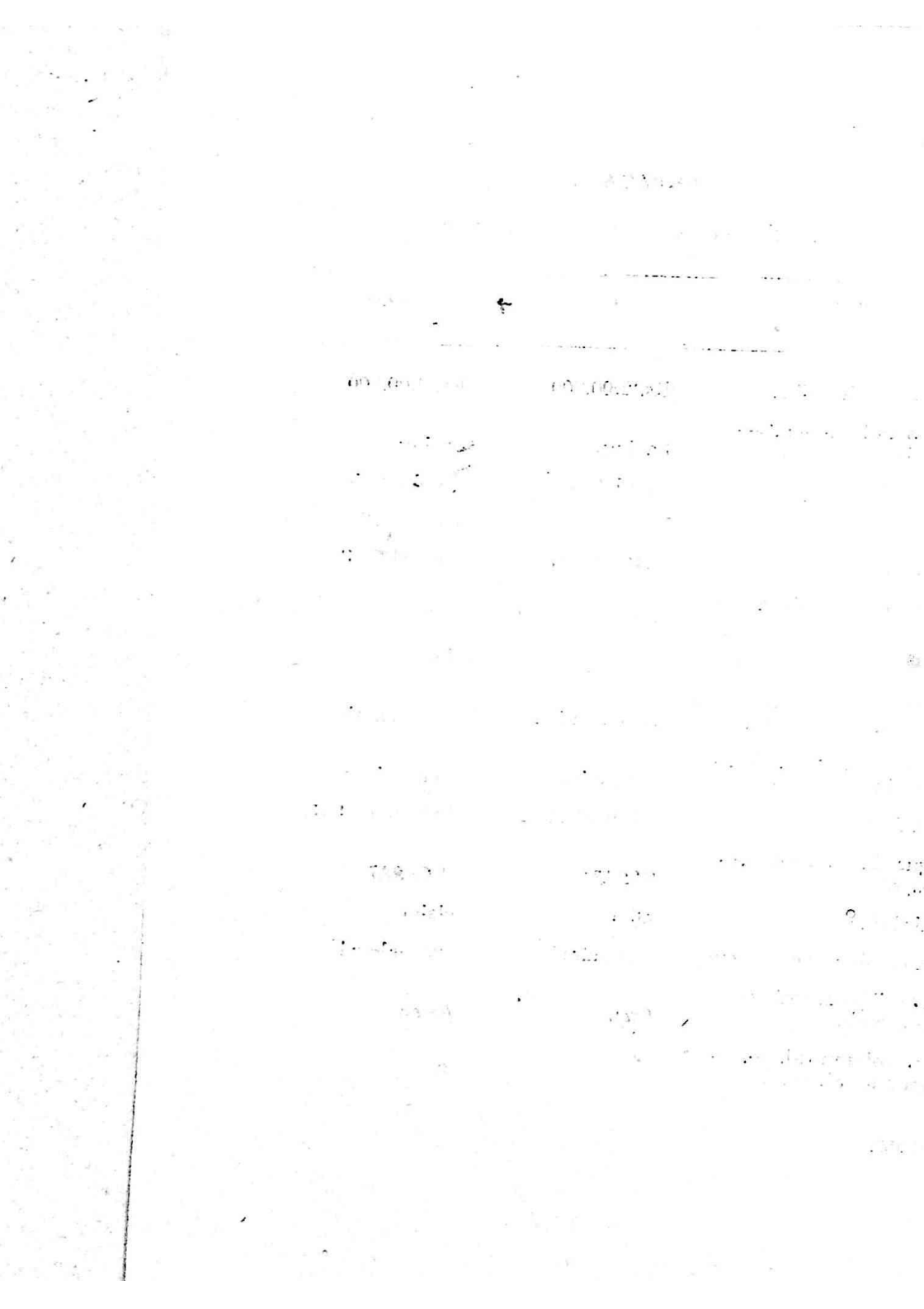


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INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Kerala for the year 1971-72 presents the accounts of sums expended in the year ended the 31st March 1972, 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 reappropriations, withdrawals or surrenders sanctioned by a competent authority.

Charged appropriations and expenditure are shown in italics.

SUMMARY OF APPROPRIATION ACCOUNTS

<i>Number and name of grant or appropriation</i>	<i>Total grant or appropriation</i>	<i>Expenditure</i>	<i>Expenditure compared with total grant or appropriation</i>	
			<i>Less than granted/ appropriated</i>	<i>More than granted/ appropriated</i>
	Rs.	Rs.	Rs.	Rs.
I. Agricultural Income Tax and Sales Tax				
<i>Charged</i>	30,000	20,225	9,775	..
Voted	1,24,84,500	1,19,81,593	5,02,907	..
II. Land Revenue				
Voted	3,97,95,200	3,74,96,109	22,99,091	..
III. Excise				
<i>Charged</i>	10,000	141	9,859	..
Voted	82,15,300	67,55,986	14,59,314	..
IV. Taxes on Vehicles				
<i>Charged</i>	1,000	205	795	..
Voted	24,19,900	23,55,995	63,905	..
V. Stamps				
Voted	31,35,300	34,79,125	..	3,43,825
VI. Registration Fees				
<i>Charged</i>	400	383	17	..
Voted	82,80,200	85,48,272	..	2,68,072
<i>Debt Charges Charged</i>	22,08,39,000	21,59,64,116	48,74,884	..
VII. State Legislature				
<i>Charged</i>	48,100	43,700	4,400	..
Voted	26,65,000	25,67,195	97,805	..
VIII. Elections				
Voted	23,60,700	23,08,326	52,374	..

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.		
IX. Heads of States, Ministers and Headquarters Staff				
Charged	33,01,900	31,94,769	1,07,131	..
Voted	1,76,78,800	1,78,94,405	..	2,15,605
X. District Adminis- tration and Miscellaneous				
Charged	82,000	47,581	34,419	..
Voted	2,07,15,500	2,15,31,803	..	8,16,303
XI. Administration of Justice				
Charged	22,79,000	22,59,819	19,181	..
Voted	2,05,67,300	1,92,66,628	13,00,672	..
XII. Jails				
Charged	1,000	..	1,000	..
Voted	80,84,300	77,76,035	3,08,265	..
XIII. Police				
Charged	7,100	2,957	4,143	..
Voted	8,12,88,900	8,33,12,551	..	20,23,651
XIV. State Insurance and Miscellaneous				
Charged	1,000	..	1,000	..
Voted	1,76,51,300	22,65,122	1,53,86,178	..

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.		
XV. Scientific Departments				
Voted	19,64,600	17,22,247	2,42,353	..
XVI. University Education				
Charged	2,000	..	2,000	..
Voted	6,21,11,900	5,94,34,150	26,77,750	..
XVII. General Education				
Charged	9,60,000	11,38,414	..	1,78,414
Voted	58,05,98,800	57,52,65,866	53,32,934	..
XVIII. Technical Education				
Charged	1,13,000	1,15,289	..	2,289
Voted	2,32,88,000	1,81,73,593	51,14,407	..
XIX. Medical				
Charged	58,600	1,35,052	..	76,452
Voted	12,71,41,900	12,61,40,214	10,01,686	..
XX. Public Health				
Charged	1,000	..	1,000	..
Voted	6,57,07,700	5,94,54,498	62,53,202	..
XXI. Public Health Engineering				
Charged	1,000	..	1,000	..
Voted	3,83,32,100	4,78,37,052	..	95,04,952
XXII. Agriculture				
Charged	8,400	..	8,400	..
Voted	7,22,31,000	6,38,10,340	84,20,660	..

SUMMARY OF APPROPRIATION ACCOUNTS—Contd.

Number and name of grant or appropriation	Total grant or appropriation	Expenditure	Expenditure compared with total grant or appropriation	
			Less than granted/ appropriated	More than granted/ appropriated
	Rs.	Rs.	Rs.	Rs.
XXIII. Fisheries				
Charged	20,500	16,753	3,747	..
Voted	1,68,19,800	1,12,94,817	55,24,983	..
XXIV. Rural Development				
Voted	1,83,77,300	1,65,62,449	18,14,851	..
XXV. Animal Husbandry				
Charged	6,900	771	6,129	..
Voted	3,19,77,300	2,97,00,570	22,76,730	..
XXVI. Co-operation				
Charged	500	..	500	..
Voted	1,12,50,900	1,05,79,281	6,71,619	..
XXVII. Industries				
Charged	5,51,300	5,39,638	11,662	..
Voted	1,82,48,400	1,46,62,612	35,85,788	..
XXVIII. Community Development Projects, National Extension Service and Local Development Works				
Charged	1,000	..	1,000	..
Voted	4,52,87,000	4,57,46,853	..	4,59,853
XXIX. Labour and Employment				
Charged	500	..	500	..
Voted	1,29,10,500	1,29,43,556	..	33,056

SUMMARY OF APPROPRIATION ACCOUNTS—Contd.

Number and name of grant or appropriation	Total grant or appropriation	Expenditure	Expenditure compared with total grant or appropriation	
			Less than granted/ appropriated	More than granted/ appropriated
	Rs.	Rs.	Rs.	Rs.
XXX. Harijan Welfare				
Charged	1,20,200	67,133	53,067	..
Voted	4,71,63,000	4,59,51,529	12,11,471	..
XXXI. Statistics and Miscellaneous				
Charged	2,000	..	2,000	..
Voted	1,24,42,700	1,22,44,937	1,97,763	..
XXXII. Irrigation				
Charged	21,300	4,31,328	..	4,10,028
Voted	8,21,94,400	8,33,35,544	..	11,41,144
XXXIII. Public Works				
Charged	3,32,400	2,17,567	1,14,833	..
Voted	16,36,86,200	20,17,75,439	..	3,80,89,239
XXXIV. Ports				
Voted	25,47,700	22,73,132	2,74,568	..
XXXV. Transport Schemes				
Voted	35,16,000	31,88,268	3,27,732	..
XXXVI. Famine				
Voted	98,46,300	1,10,86,807	..	12,40,507
XXXVII. Pensions				
Charged	2,78,200	2,58,428	19,772	..
Voted	6,14,53,600	6,86,18,699	..	71,65,099

SUMMARY OF APPROPRIATION ACCOUNTS—Contd.

Number and name of grant or appropriation	Total grant or appropriation	Expenditure	Expenditure compared with total grant or appropriation	
			Less than granted/ appropriated	More than granted/ appropriated
	Rs.	Rs.	Rs.	Rs.
XXXVIII. Stationery and Printing				
Voted	1,57,31,300	1,52,11,311	5,19,989	..
XXXIX. Forest				
Charged	20,000	18,925	1,075	..
Voted	3,51,34,000	3,04,37,901	46,96,099	..
XL. Miscellaneous				
Charged	50,72,900	52,90,712	..	2,17,812
Voted	3,32,39,500	2,69,09,943	63,29,557	..
XLI. Miscellaneous Compensations and Assign- ments				
Charged	6,21,100	81,018	5,40,082	..
Voted	89,56,500	90,89,967	..	1,33,467
XLII. Capital Out- lay on Com- pensation to Land-Holders				
Voted	4,00,000	3,12,700	87,300	..
XLIII. Capital Out- lay on Public Health				
Charged	50,000	11,672	38,328	..
Voted	7,48,41,600	7,70,74,392	..	22,32,792

SUMMARY OF APPROPRIATION ACCOUNTS—Contd.

Number and name of grant or appropriation	Total grant or appropriation	Expenditure	Expenditure compared with total grant or appropriation	
			Less than granted/ appropriated	More than granted/ appropriated
	Rs.	Rs.	Rs.	Rs.
XLIV. Capital Out- lay on Agri- cultural Improve- ment				
Charged	7,46,000	6,58,540	87,460	..
Voted	22,92,300	10,08,978	12,83,322	..
XLV. Capital Out- lay on Indust- rial and Economic Development				
Charged	14,62,400	14,58,614	3,786	..
Voted	13,10,64,400	5,72,97,721	7,37,66,679	..
XLVI. Capital Out- lay on Irrigation				
Charged	2,75,000	3,36,925	..	61,925
Voted	6,72,49,700	6,96,98,395	..	24,48,695
XLVII. Capital Out- lay on Public Works				
Charged	3,00,100	3,37,304	..	37,204
Voted	9,74,45,400	10,22,98,990	..	48,53,590
XLVIII. Capital Out- lay on Other Works				
Charged	11,000	4,20,433	..	4,09,433
Voted	38,89,000	19,46,205	29,42,795	..

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.		
XLIX. Capital Out- lay on Ports				
Voted	65,17,800	31,84,489	33,33,311	..
L. Capital Out- lay on Transport Schemes				
Voted	3,50,000	3,23,945	26,055	..
LI. Capital Out- lay on Forests				
Charged	1,000	..	1,000	..
Voted	69,90,400	53,44,745	16,45,655	..
LII. Commuted Value of Pensions				
Voted	30,45,000	39,48,097	..	9,03,097
LIII. Capital Out- lay on Schemes of Government Trading				
Charged	35,500	9,298	26,202	..
Voted	9,00,98,300	5,16,33,869	3,84,64,431	..
LV. Loans and Advances by the Govern- ment				
Voted	33,99,04,000	33,12,69,964	86,34,036	..

SUMMARY OF APPROPRIATION ACCOUNTS—Contd.

<i>Number and name of grant or appropriation</i>	<i>Total grant or appropriation</i>	<i>Expenditure</i>	<i>Expenditure compared with total grant or appropriation</i>	
			<i>Less than granted/ appropriated</i>	<i>More than granted/ appropriated</i>
	Rs.	Rs.	Rs.	Rs.
<i>Public Debt—</i>				
<i>Repayment</i>				
<i>Charged</i>	1,38,11,17,500	1,32,31,40,281	5,79,77,219	..
<hr/>				
Total	{ Charged	1,61,87,91,800	1,55,62,17,991	6,39,67,366 13,93,557
	{ Voted	2,67,15,88,500	2,53,53,33,210	20,81,28,237 7,18,72,947
<hr/>				
Grand total	4,29,03,80,300	4,09,15,51,201	27,20,95,603	7,32,66,504

The excess over the following charged appropriations requires regularisation:—

- (1) XVII—General Education
- (2) XVIII—Technical Education
- (3) XIX—Medical
- (4) XXXII—Irrigation
- (5) XL—Miscellaneous
- (6) XLVI—Capital Outlay on Irrigation
- (7) XLVII—Capital Outlay on Public Works
- (8) XLVIII—Capital Outlay on Other Works.

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

- (1) V—Stamps
- (2) VI—Registration Fees
- (3) IX—Heads of States, Ministers and Headquarters Staff
- (4) X—District Administration and Miscellaneous

• SUMMARY OF APPROPRIATION ACCOUNTS—*Contd.*

- (5) XIII—Police
- (6) XXI—Public Health Engineering
- (7) XXVIII—Community Development Projects, National Extension Service and Local Development Works
- (8) XXIX—Labour and Employment
- (9) XXXII—Irrigation
- (10) XXXIII—Public Works
- (11) XXXVI—Famine
- (12) XXXVII—Pensions
- (13) XLI—Miscellaneous Compensations and Assignments
- (14) XLIII—Capital Outlay on Public Health
- (15) XLVI—Capital Outlay on Irrigation
- (16) XLVII—Capital Outlay on Public Works
- (17) LII—Commuted Value of Pensions.

The expenditure shown in the summary does not include Rs. 71,77,264 spent from 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 December 1972.

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 the Finance Accounts.

The reconciliation between the total expenditure according to the Appropriation Accounts 1971-72 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	1,55,62,17,991	2,53,53,33,210
<i>Deduct</i> —Total recoveries	2,53,965	26,20,62,817
Net total expenditure as shown in statement no. 10 of the Finance Accounts	1,55,59,64,026	2,27,32,70,393

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

SUMMARY OF APPROPRIATION ACCOUNTS—*Concl'd.*

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 1971-72.



(A. BAKSHI)

New Delhi,

The **27** NOVEMBER 1973*Comptroller and Auditor General of India.*

GRANT No. I—AGRICULTURAL INCOME TAX
AND SALES TAX

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
MAJOR HEADS—				
4. TAXES ON INCOME OTHER THAN CORPORATION TAX				
12. SALES TAX				
13. OTHER TAXES AND DUTIES				
Charged—				
Original	30,000	30,000	20,225	—9,775
Supplementary	..			
Amount surrendered during the year (30th March 1972)				10,000
Voted—				
Original	1,24,84,500	1,24,84,500	1,19,81,593	—5,02,907
Supplementary	..			
Amount surrendered during the year (30th March 1972)				6,61,000

GRANT No. II—LAND REVENUE (ALL VOTED)

		Total grant	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
MAJOR HEAD—				
9. LAND REVENUE				
Original	3,96,71,000	3,97,95,200	3,74,96,109	—22,99,091
Supplementary	1,24,200			
Amount surrendered during the year (30th March 1972)				15,90,800

Notes and comments

Saving occurred mainly under:—

Sl. no.	Group head	Total grant	Actual expenditure	Excess + Saving—
		(In lakhs of rupees)		
1	b (ii) Special Staff for assignment of Government lands			
	O. 21.24			
	R. —4.39	16.85	16.80	—0.05

Saving was mainly due to (i) abolition of the office of a Special Tahsildar and non-filling of certain vacant posts (Rs. 2.46 lakhs) and (ii) economy in expenditure (Rs. 1.93 lakhs).

2 b (viii) Schemes under the Five Year Plan

B. Preparation of Records of Rights

O.	26.79			
R.	—3.50	23.29	23.39	+0.10

The net saving of Rs. 3.40 lakhs was mainly due to posts having been kept vacant.

GRANT No. III—EXCISE

		<i>Total grant or appropriation</i>	<i>Actual expenditure</i>	<i>Excess + Saving—</i>
		Rs.	Rs.	Rs.
MAJOR HEAD—				
10. STATE EXCISE DUTIES				
<i>Charged—</i>				
<i>Original</i>	10,000	10,000	141	—9,859
<i>Supplementary</i>	..			
<i>Amount surrendered during the year (30th March 1972)</i>				9,700
<i>Voted—</i>				
<i>Original</i>	82,15,300	82,15,300	67,55,986	—14,59,314
<i>Supplementary</i>	..			
<i>Amount surrendered during the year (30th March 1972)</i>				14,34,600

Notes and comments

Saving in the voted grant occurred mainly under:—

<i>Sl. no.</i>	<i>Group head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess + Saving—</i>
		(In lakhs of rupees)		
1	(b) (i) Range Offices			
	O. 41.70			
	R. —6.97	34.73	34.75	+0.02

The net saving of Rs. 6.95 lakhs was mainly due to non-filling of vacant posts of excise guards and preventive officers.

2 (a) Superintendence

O.	20.45			
R.	—5.35	15.10	14.60	—0.50

Saving was mainly because vacant posts of excise guards and preventive officers were not filled.

GRANT No. IV—TAXES ON VEHICLES

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
MAJOR HEAD—				
11. TAXES ON VEHICLES				
Charged—				
Original	1,000	1,000	205	—795
Supplementary	..			
Amount surrendered during the year (30th March 1972)				100
Voted—				
Original	22,61,600	24,19,900	23,55,995	—63,905
Supplementary	1,58,300			
Amount surrendered during the year				—

GRANT No. V—STAMPS (ALL VOTED)

		Total grant Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
MAJOR HEAD—				
14. STAMPS				
Original	26,35,300	31,35,300	34,79,125	+3,43,825
Supplementary	5,00,000			
Amount surrendered during the year				—

Notes and comments

(i) Expenditure exceeded the grant by Rs. 3,43,825 which requires regularisation:

(ii) Excess occurred mainly under:—

Group head	Total grant	Actual expenditure	Excess + Saving —
	(In lakhs of rupees)		
A. (a) Charges for the sale of stamps			
O. 18.00			
R. 0.89	18.89	22.23	+3.34

Excess was due to payment of more commission to the vendors owing to increase in the sale of stamps.

GRANT No. VI—REGISTRATION FEES

		<i>Total grant or appropriation</i>	<i>Actual expenditure</i>	<i>Excess + Saving—</i>
		Rs.	Rs.	Rs.
MAJOR HEAD—				
15. REGISTRATION FEES				
<i>Charged—</i>				
<i>Original</i>	}	400	383	— 17
<i>Supplementary</i>				
	400			
<i>Amount surrendered during the year</i>				—
<i>Voted—</i>				
<i>Original</i>	}	82,80,200	85,48,272	+2,68,072
<i>Supplementary</i>				
	79,35,000 3,45,200			
<i>Amount surrendered during the year</i>				—

Notes and comments

(i) Expenditure exceeded the voted grant by Rs. 2,68,072 which requires regularisation. In 1966-67, 1967-68, 1968-69, 1969-70 and 1970-71 also the expenditure exceeded the voted grant by Rs. 44,189, Rs. 2,00,900 Rs. 11,475, Rs. 83,776 and Rs. 6,09,897 respectively.

(ii) Excess 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) (ii) Sub-Registry Offices			
O.	67.25		
S.	3.17		
R.	0.12	70.54	72.86
			+2.32

Excess was mainly due to inadequacy of provision for payment of *ad hoc* increase in emoluments and salary for surrender of earned leave.

DEBT CHARGES (ALL CHARGED)

	<i>Total appropriation</i>	<i>Actual expenditure</i>	<i>Excess + Saving—</i>
	Rs.	Rs.	Rs.
MAJOR HEADS—			
16. INTEREST ON DEBT AND OTHER OBLIGATIONS			
17. APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT			
<i>Original</i>	21,08,39,000	22,08,39,000	21,59,64,116 —48,74,884
<i>Supplementary</i>	1,00,00,000		
<i>Amount surrendered during the year (30th March 1972)</i>			2,40,400

Notes and comments

(i) Saving 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	16.A.1.(a)			
	(i) Interest on loans bearing interest			
	O.	2,64.62		
	R.	11.44	2,76.06	2,24.97 — 51.09

The anticipated excess (Rs. 11.44 lakhs) was based on the outstanding debt at the end of September 1971 as intimated by the Reserve Bank of India. The final saving of Rs. 51.09 lakhs was due to non-drawal of interest by some of the parties.

2	16 A.1.(e)			
	3. Interest on loans from the Reserve Bank of India for con- tributions to the share capital of Agricultural credit institu- tions from the Agricultural Cre- dit (Long Term Operations) Fund			
	O.	5.10		
	R.	—3.53	1.57	1.55 —0.02

Saving (70% of provision) was due to non-receipt of loans to the extent anticipated.

DEBT CHARGES (ALL CHARGED)—*Concl'd.*(ii) *Sinking Funds*

Expenditure in the appropriation includes Rs. 3,11.45 lakhs contributed to sinking funds as indicated below (the balances at the credit of the funds on 31st March 1972 have also been indicated):—

<i>Name of fund</i>	<i>Purpose</i>	<i>Amount of contribution during 1971-72</i>	<i>Balance at the credit of the fund on 31st March 1972</i>
(In lakhs of rupees)			
(a) General Sinking Fund	Amortisation of loans	2,37.62	8,80.73
(b) Loan Depreciation Fund	Purchasing the securities of loans for cancellation	73.83	3,25.46

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 these funds is given in Annexure to statement no. 19 of Finance Accounts 1971-72.

GRANT No. VII—STATE LEGISLATURE

	<i>Total grant or appropriation</i>	<i>Actual expenditure</i>	<i>Excess + Saving —</i>
	Rs.	Rs.	Rs.
MAJOR HEAD—			
18. PARLIAMENT, STATE/UNION TERRITORY LEGISLATURES			
<i>Charged—</i>			
Original	48,100		
Supplementary	..		
Amount surrendered during the year			
	48,100	43,700	—4,400

GRANT No. VII—STATE LEGISLATURE—*Concl'd.*

		<i>Total grant or appropriation</i> Rs.	<i>Actual expenditure</i> Rs.	<i>Excess + Saving—</i> Rs.
Voted—				
Original	25,65,000	26,65,000	25,67,195	—97,805
Supplementary	1,00,000			
Amount surrendered during the year (30th March 1972)				95,600

GRANT No. VIII—ELECTIONS (ALL VOTED)

		<i>Total grant</i> Rs.	<i>Actual expenditure</i> Rs.	<i>Excess + Saving—</i> Rs.
MAJOR HEAD—				
18. PARLIAMENT, STATE/UNION TERRITORY LEGISLATURES				
Original	16,30,400	23,60,700	23,08,326	— 52,374
Supplementary	7,30,300			
Amount surrendered during the year				—

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				
Charged—				
Original	27,01,900	33,01,900	31,94,769	—1,07,131
Supplementary	6,00,000			
Amount surrendered during the year (30th March 1972)				79,400

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

	<i>Total grant or appropriation</i> Rs.	<i>Actual expenditure</i> Rs.	<i>Excess + Saving—</i> Rs.
Voted—			
Original	1,67,37,200	1,76,78,800	1,78,94,405
Supplementary	9,41,600		
Amount surrendered during the year (30th March 1972)			73,200

Notes and comments

(i) Expenditure exceeded the voted grant by Rs. 2,15,605 which 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>
		(In lakhs of rupees)		
1	A(h) Ministers			
	O.	14.93	16.04	17.15
	S.	0.30		
	R.	0.81		
				+1.11

The total excess of Rs. 1.92 lakhs was due to inadequacy of budget provision as the exact amounts required could not be anticipated.

2 C(a) (i) A. Government
Secretariat

O.	77.55	84.27	86.26	+1.99
S.	7.60			
R.	—0.88			

The net excess of Rs. 1.11 lakhs was mainly due to inadequate budget provision for *ad hoc* increase in emoluments and reimbursement of medical expenses.

GRANT No. X—DISTRICT ADMINISTRATION AND
MISCELLANEOUS

		<i>Total grant or appropriation</i> Rs.	<i>Actual expenditure</i> Rs.	<i>Excess + Saving—</i> Rs.
MAJOR HEAD—				
19. GENERAL ADMINISTRATION				
<i>Charged—</i>				
<i>Original</i>	<i>82,000</i>	<i>82,000</i>	<i>47,581</i>	<i>—34,419</i>
<i>Supplementary</i>	<i>..</i>			
<i>Amount surrendered during the year</i>				<i>—</i>
<i>Voted—</i>				
<i>Original</i>	<i>1,97,76,100</i>	<i>2,07,15,500</i>	<i>2,15,31,803</i>	<i>+8,16,303</i>
<i>Supplementary</i>	<i>9,39,400</i>			
<i>Amount surrendered during the year</i> <i>(30th March 1972)</i>				<i>70,900</i>

Notes and comments

(i) Expenditure exceeded the voted grant by Rs. 8,16,303 which requires regularisation.

(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	E.(a) (i) Collectors and Magistrates			
	O.	58.15		
	S.	2.07	60.22	+4.87

Excess was mainly due to change of staff, payment of salary for earned leave surrendered, creation of additional posts for the new Collectorate, Idukki, refixation of cadre strength based on Pay Commission's report and increased expenditure under 'travelling allowance' and 'contingencies'.

2	E(b)(i) Taluk Offices			
	O.	50.42		
	S.	2.43	52.85	+3.50

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

Excess was mainly due to change of staff, payment of salary for earned leave surrendered, creation of additional posts for the new Taluk Office at Kothamangalam, refixation of cadre strength based on Pay Commission's report and increased expenditure under 'travelling allowance'.

Excess occurred under this group head during 1967-68, 1968-69, 1969-70 and 1970-71.

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—			
Original	22,79,000	22,79,000	22,59,819
Supplementary	..		
Amount surrendered during the year			—19,181
Voted—			
Original	2,05,67,300	2,05,67,300	1,92,66,628
Supplementary	..		
Amount surrendered during the year (30th March 1972)			—13,00,672
			2,99,900

Notes and comments

Savings 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)		
(e) (ii) Village Courts			
O.	5.00		
R.	—4.93	0.07	—0.07

Saving of the entire provision was due to non-implementation of the Village Courts Scheme.

During 1968-69, 1969-70 and 1970-71 also almost the entire provision of Rs. 5 lakhs made for the purpose remained unutilised.

GRANT No. XII—JAILS

		<i>Total grant or appropriation</i>	<i>Actual expenditure</i>	<i>Excess + Saving—</i>
		Rs.	Rs.	Rs.
MAJOR HEAD—				
22. JAILS				
Charged—				
Original	1,000	1,000	..	—1,000
Supplementary	..			
Amount surrendered during the year (30th March 1972)				1,000
Voted—				
Original	79,99,400	80,84,300	77,76,035	—3,08,265
Supplementary	84,900			
Amount surrendered during the year (30th March 1972)				1,07,500

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	7,100	7,100	2,957	—4,143
Supplementary	..			
Amount surrendered during the year (30th March 1972)				5,000
Voted—				
Original	8,05,88,800	8,12,88,900	8,33,12,551	+20,23,651
Supplementary	7,00,100			
Amount surrendered during the year (30th March 1972)				6,48,900

GRANT No. XIII—POLICE—Contd.

Notes and comments

- (i) Excess expenditure of Rs. 20,23,651 over the voted grant requires regularisation.
- (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	23(c) District Executive Force— District Force			
	O.	5,51.32		
	S.	2.00		
	R.	24.80	5,78.12	5,97.21 +19.09

Out of the additional funds of Rs. 24.80 lakhs provided by reappropriation on 30th March 1972, Rs. 19.99 lakhs were for meeting the expenditure on *ad hoc* increase in emoluments by distribution from lump provision and the balance of Rs. 4.81 lakhs was due to increased expenditure under 'contingencies' and 'other charges'. The final excess of Rs. 19.09 lakhs was mainly due to payment of arrears on account of refixation of pay and salary for the surrender of earned leave.

2 23(h) (i) C.I. Branch

O.	36.00			
R.	4.54	40.54	43.47	+2.93

Additional funds of Rs. 4.54 lakhs were provided by reappropriation on 30th March 1972 due to creation of additional posts (Rs. 3.24 lakhs) and for meeting the expenditure on *ad hoc* increase in emoluments (Rs. 1.30 lakhs). The final excess of Rs. 2.93 lakhs was mainly due to payment of arrears of pay and salary for earned leave surrendered and booking of expenditure relating to the head '23 (h) (iii) Modernisation of Police Force' under this head.

3 23(d) Police Training Schools and Colleges

O.	6.86			
R.	2.35	9.21	10.01	+0.80

GRANT No. XIII—POLICE—*Concl'd.*

Out of the total excess of Rs. 3.15 lakhs, excess of Rs. 2.35 lakhs was mainly due to creation of new posts for the additional training centre, enhancement of stipend to trainees and grant of *ad hoc* increase in emoluments. The final excess of Rs. 0.80 lakh was due to inadequacy of provision.

(iii) The excess shown above was partly counter-balanced by saving 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 23(b) Superintendence

O. 71.24

R. —26.37

44.87

48.78

+3.91

The anticipated saving of Rs. 26.37 lakhs was due to distribution from lump provision to other group heads (i) to meet expenditure on account of *ad hoc* increase in emoluments and (ii) for other purposes. The final excess of Rs. 3.91 lakhs was mainly due to payment of cost of motor vehicles, spare tyres and tubes towards the end of the year, funds for which were not included in the provision.

2 26(d) Fire Services

O. 30.51

R. —6.49

24.02

23.62

—0.40

The total saving of Rs. 6.89 lakhs was mainly due to (i) unfilled vacancies, (ii) non-purchase of equipment and (iii) economy in expenditure.

3 23(a) State Headquarters
Police

Cochin Harbour Police

O. 7.35

R. —2.28

5.07

5.08

+0.01

The net saving of Rs. 2.27 lakhs was due to reduction of staff consequent on reorganisation.

GRANT No. XIV—STATE INSURANCE AND
MISCELLANEOUS

		<i>Total grant or appropriation Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Excess + Saving— Rs.</i>
MAJOR HEAD—				
26. MISCELLANEOUS DEPARTMENTS				
<i>Charged—</i>				
Original	1,000	1,000	..	—1,000
Supplementary	..			
Amount surrendered during the year				—
<i>Voted—</i>				
Original	1,76,51,300	1,76,51,300	22,65,122	—1,53,86,178
Supplementary	..			
Amount surrendered during the year (30th March 1972)				1,44,37,400

Notes and comments

Saving occurred mainly under:—

<i>Group head</i>	<i>Total grant</i>	<i>Actual expenditure (In lakhs of rupees)</i>	<i>Excess + Saving—</i>
(g) (iv) Net expenditure on grain supply schemes transferred from '124. Capital Outlay on Schemes of Government Trading'			
O. 1,53.70			
R. —1,43.70	10.00	..	—10.00

Provision was made under this head to accommodate the transfer of net expenditure on grain supply schemes initially accounted for under '124. Capital Outlay on Schemes of Government Trading' (Grant No. LIII). The entire provision, however, remained unutilised mainly due to less expenditure on grain supply schemes than anticipated owing to stoppage of subsidised sale of coarse rice from September 1971 and shortfall in procurement of paddy, and the actual expenditure on grain supply schemes being less than the receipts and recoveries.

GRANT No. XV—SCIENTIFIC DEPARTMENTS (ALL VOTED)

		<i>Total grant</i> Rs.	<i>Actual expenditure</i> Rs.	<i>Excess+ Saving—</i> Rs.
MAJOR HEAD—				
27. SCIENTIFIC DEPARTMENTS				
Original	19,64,600	19,64,600	17,22,247	—2,42,353
Supplementary	..			
Amount surrendered during the year (30th March 1972)				1,56,400

GRANT No. XVI—UNIVERSITY EDUCATION

	Total grant or appropriation	Actual expenditure	Excess+ Saving —
	Rs.	Rs.	Rs.
MAJOR HEAD—			
28. EDUCATION			
Charged—			
Original	2,000	2,000	— 2,000
Supplementary	..		
Amount surrendered during the year (30th March 1972)			2,000
Voted—			
Original	5,89,13,700	6,21,11,900	5,94,34,150 — 26,77,750
Supplementary	31,98,200		
Amount surrendered during the year (30th March 1972)			21,25,600

GRANT No. XVI—UNIVERSITY EDUCATION—*Concl'd.**Notes and comments*

Saving in the voted grant occurred mainly under:—

<i>Sl. no.</i>	<i>Group head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess+ Saving—</i>
		<i>(In lakhs of rupees)</i>		
1	F (f) (36) Schemes under the Five Year Plan			
	(25) Production of litera- ture in Indian Languages as media of instruction at the University stage (Centrally Sponsored)			
	O. 25.00			
	R. — 14.31	10.69	8.30	— 2.39

Out of the total saving of Rs. 16.70 lakhs (67% of provision), saving of Rs. 14.31 lakhs was due to late appointment of staff, non-printing of books and non-conduct of seminars owing to strike of students and private college staff. Reasons for remaining saving of Rs. 2.39 lakhs are awaited (May 1973).

2	A(c) 4. Schemes under the Five Year Plan— Teaching Grant	15.00	11.68	— 3.32
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Reasons for the saving are awaited (May 1973).

3	F (c) (i) 2. National Scholar- ships for post-Matric, post- Intermediate and post-Gradu- ate studies			
	O. 11.52			
	R. — 4.19	7.33	9.13	+1.80

Out of the anticipated saving of Rs. 4.19 lakhs, saving of Rs. 1.73 lakhs was due to implementation of economy measures. Reasons for remaining saving of Rs. 2.46 lakhs and the final excess of Rs. 1.80 lakhs are awaited (May 1973).

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				
<i>Charged—</i>				
<i>Original</i>	<i>5,60,000</i>	<i>9,60,000</i>	<i>11,38,414</i>	<i>+1,78,414</i>
<i>Supplementary</i>	<i>4,00,000</i>			
<i>Amount surrendered during the year</i>				
—				
<i>Voted—</i>				
<i>Original</i>	<i>56,46,02,000</i>	<i>58,05,98,800</i>	<i>57,52,65,866</i>	<i>—53,32,934</i>
<i>Supplementary</i>	<i>1,59,96,800</i>			
<i>Amount surrendered during the year</i>				
<i>(30th March 1972)</i>				
<i>1,91,700</i>				
<i>Notes and comments</i>				

(i) Expenditure exceeded the charged appropriation by Rs. 1,78,414 which requires regularisation.

(ii) Excess in the charged appropriation occurred under:—

<i>Group head</i>	<i>Total appro- priation</i>	<i>Actual expenditure</i>	<i>Excess + Saving—</i>
	<i>(In lakhs of rupees)</i>		
F(a) (i) Administration			
O.	5.60		
S.	4.00	9.60	11.38 +1.78

Excess was due to payment of more decretal charges in land acquisition cases than anticipated.

GRANT No. XVII—GENERAL EDUCATION—Contd.

(iii) Saving in the voted grant was mainly due to excessive lump provision made for *ad hoc* increase in emoluments as detailed below:—

Sl. no.	Head of account	Amount provided in the original and supplementary grants	Actual expenditure	Maximum amount required for distribution from lump provision for <i>ad hoc</i> increase in emoluments	Amount actually distributed from lump provision for <i>ad hoc</i> increase in emoluments	Excess distribution
(In lakhs of rupees)						

1	C(a) I. Lower Primary Schools					
2.	Allowances	3,74.50	3,89.53	15.03	48.21	33.18
2	C(b) (i) 1. Teaching	21,00.23	21,58.64	58.41	90.00	31.59
3	C(a) II. Upper Primary Schools					
2.	Allowances	1,82.95	1,95.33	12.38	24.00	11.62
4	B(b) I. Grants to non-Government Schools					
	(ii) Other grants	7,75.00	8,11.35	36.35	47.33	10.98

(iv) In the voted grant, the entire provision remained unutilised under the following heads:—

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

1	F(f) (36) Schemes under the Five Year Plan (xvi) Reorganisation of the Education Department			
	O.	5.00		
	R.	—5.00	..	..

Saving was due to non-implementation of the scheme during the year.

GRANT No. XVII—GENERAL EDUCATION—Contd.

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

- 2 F(f) (36) Schemes
under the Five Year
Plan
(xxi) Institute of
Science including
appointment of Subject
Inspectors in Science

O. 3.00

R. —3.00

Saving was due to non-implementation of the scheme as a measure of economy

- 3 C(a) V. B. Introduc-
tion of work experience
programme in Upper
Primary Schools and
Upper Primary
Sections of High
Schools

S. 2.89

R. —0.93 1.96 .. —1.96

Anticipated saving was mainly due to posts of Instructors kept vacant.
Reasons for the final saving are awaited (May 1973).

- 4 F(c) (vi) Schemes under
the Five Year Plan
II. In schools
C. Merit Scholarships to
Secondary School
students

O. 2.00

R. —2.00

Saving was due to non-implementation of the scheme as a measure of economy.

- 5 F(d) 5. Schemes
under the Five Year
Plan (vii) Cultural
Programmes (New
Scheme)

O. 2.00

R. —1.90 0.10 .. —0.10

Saving was due to non-implementation of the scheme.

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

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

<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(a) II. Schemes
under the Five Year
Plan
C. Improvement of
Science Education

O.	10.00			
R.	—3.76	6.24	5.07	—1.17

Saving was mainly due to non-receipt of equipment in full, less expenditure on purchase of scientific equipment due to availability of some items at cheaper rates, rejection of items damaged or received not according to samples accepted and less expenditure on books.

- 2 F(f) (3) Stipends

O. °	5.00			
R.	—2.43	2.57	2.07	—0.50

Saving was mainly due to decrease in the number of stipendiary candidates owing to abolition of junior divisions in Training Schools.

- 3 B(a) II. Schemes
under the Five Year Plan
D. Extension of
sites to Departmental
Secondary Schools

O.	7.00			
R.	—1.40	5.60	4.13	—1.47

Anticipated saving of Rs. 1.40 lakhs was mainly due to non-finalisation of awards in certain land acquisition cases. Reasons for final saving of Rs. 1.47 lakhs are awaited (May 1973).

(vi) The savings mentioned above were partly counter-balanced by excess mainly under:—

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

- 1 C(b) (iv) Schemes
under the Five Year Plan
6. Appointment of
additional teachers
in Lower Primary
Schools

O.	22.00			
S.	30.00			
R.	19.31	71.31	72.86	+1.55

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

Additional fund provided by reappropriation was based on flow of expenditure (Rs. 14.91 lakhs) and for *ad hoc* increase in emoluments (Rs. 4.40 lakhs). The final excess was due to payment of arrears of salary to teachers.

Sl. no.	Group head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
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2 B(b) III. Schemes
under the Five Year
Plan

2. Appointment of
additional teachers in
private Secondary Schools

O.	15.00			
S.	33.00			
R.	9.47	57.47	66.62	+9.15

Additional fund provided by reappropriation was based on flow of expenditure (Rs. 6 lakhs) and for *ad hoc* increase in emoluments (Rs. 3.47 lakhs). The final excess was due to payment of arrears of salary to teachers.

3 C(b) (iv) Schemes
under the Five Year
Plan

5. Appointment of addi-
tional teachers in Upper
Primary Schools

O.	20.00			
S.	25.00			
R.	15.81	60.81	61.85	+1.04

Additional fund provided by reappropriation was based on flow of expenditure (Rs. 11.49 lakhs) and for *ad hoc* increase in emoluments (Rs. 4.32 lakhs). The final excess was due to payment of arrears of salary to teachers.

4 F(f) 26. Midday meals
to Primary School
Pupils

O.	59.99			
R.	7.78	67.77	66.63	—1.14

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

Anticipated excess was mainly due to (i) increased contribution to Co-operative for American Relief Everywhere (Rs. 4.53 lakhs) and (ii) increase in the rates of transportation charges (Rs. 3.24 lakhs). The final saving of Rs. 1.14 lakhs was due to delay in passing the claims of transportation charges for February and March 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)		

5 C(b) (iv) Schemes
under the Five Year
Plan

4. Appointment of
Hindi Teachers in
Upper Primary
Schools and Upper
Primary Sections of High Schools
(Centrally Sponsored Scheme)

O. 9.15

R. 3.48 12.63 14.10 +1.47

Additional provision made by reappropriation was based on flow of expenditure (Rs. 2.65 lakhs) and for *ad hoc* increase in emoluments (Rs. 0.83 lakh). The final excess was due to payment of arrears of salary to teachers.

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

Expenditure shown in the grant includes Rs. 44,832 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 for the purpose 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 1971-72 is Rs. 5.44 lakhs, including the interest on the balance credited to the fund.

An account of transactions of the fund is given in statement no. 16 of Finance Accounts 1971-72.

GRANT No. XVIII—TECHNICAL EDUCATION

		<i>Total grant or appropriation</i> Rs.	<i>Actual expenditure</i> Rs.	<i>Excess + Saving—</i> Rs.
MAJOR HEAD—				
28. EDUCATION				
<i>Charged—</i>				
<i>Original</i>	60,000	1,13,000	1,15,289	+2,289
<i>Supplementary</i>	53,000			
<i>Amount surrendered during the year</i>				
Voted—				
<i>Original</i>	2,32,88,000	2,32,88,000	1,81,73,593	—51,14,407
<i>Supplementary</i>	..			
<i>Amount surrendered during the year (30th March 1972)</i>				
				34,14,100

Notes and comments

(i) The charged expenditure exceeded the appropriation by Rs. 2,289 which requires regularisation. Excess occurred under "E(a) (i) Directorate of Technical Education" (provision: Rs. 1.13 lakhs; expenditure: Rs. 1.15 lakhs).

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

<i>Sl. no.</i>	<i>Group head</i>	<i>Total grant</i> (In lakhs of rupees)	<i>Actual expenditure</i>	<i>Excess + Saving—</i>
1	E(c)5. Grant to the Regional Engineering College, Kozhikode			
	O.	20.00		
	R.	—3.40	16.60	11.60
				—5.00

Out of the total saving of Rs. 8.40 lakhs saving of Rs. 3.40 lakhs was due to receipt of less claim admissible for grant. Reasons for remaining saving of Rs. 5 lakhs are awaited (May 1973).

GRANT No. XVIII—TECHNICAL EDUCATION—Contd.

Sl. no.	Group head	Total grant	Actual expenditure	Excess+ Saving—
		(In lakhs of rupees)		
2	E (b) (vii) Schemes under the Five Year Plan B. Post-Graduate Course in the Engineering College, Trivandrum (Centrally Sponsored Scheme)			
	O.	9.92		
	R.	—6.49	3.43	1.62 —1.81

Out of the total saving of Rs. 8.30 lakhs (84% of provision) saving of Rs. 6.49 lakhs was mainly due to non-purchase of equipment owing to delay in finalising tender. Reasons for remaining saving of Rs. 1.81 lakhs are awaited (May 1973).

3	E (b) (vii) Schemes under the Five Year Plan J. Post-Graduate Course in Engineering College, Trichur (Centrally Sponsored Scheme)			
	O.	8.35		
	R.	—5.20	3.15	1.93 —1.22

Out of the total saving of Rs. 6.42 lakhs (77% of provision) saving of Rs. 5.20 lakhs was due to (i) non-receipt of equipment (Rs. 3.20 lakhs) and (ii) non-sanctioning of additional staff (Rs. 2 lakhs). Reasons for remaining saving of Rs. 1.22 lakhs are awaited (May 1973).

4	E (b) (ii) Engineering Colleges			
	O.	45.16		
	R.	—4.40	40.76	40.03 —0.73

Out of the total saving of Rs. 5.13 lakhs saving of Rs. 4.40 lakhs was due to posts kept vacant, non-receipt of furniture and equipment, conduct of less educational tours and post-budget decision to debit the expenditure on account of scholarships to post-graduate students under the Plan head.

5	E (b) (vii) Schemes under the Five Year Plan A. Development of Engineering College, Trivandrum			
	O.	5.00		
	R.	—0.98	4.02	1.04 —2.98

Out of the total saving of Rs. 3.96 lakhs (79% of provision) saving of Rs. 0.98 lakh was due to non-receipt of equipment and non-sanctioning of posts. Reasons for remaining saving of Rs. 2.98 lakhs are awaited (May 1973).

GRANT No. XVIII—TECHNICAL EDUCATION—Contd.

Sl. no.	Group head	Total grant	Actual expenditure	Excess+ Saving—
		(In lakhs of rupees)		
6	E (b) (vii) Schemes under the Five Year Plan E. Improvement of Govern- ment Polytechnics			
	O.	5.25		
	R.	—1.00	4.25	1.69 —2.56

Out of the total saving of Rs. 3.56 lakhs (68% of provision), the anticipated saving of Rs. 1 lakh was due to non-receipt of equipment. Reasons for the final saving of Rs. 2.56 lakhs are awaited (May 1973).

7	E (a) (i) Directorate of Tech- nical Education			
	O.	7.95		
	R.	—3.54	4.41	4.48 +0.07

Saving occurred under 'Lump provision for *ad hoc* increase in emoluments' as expenditure on *ad hoc* increase in emoluments was met from savings available under other heads.

8	E (b) (vi) Industrial Educa- tion			
	O.	7.21		
	R.	—1.44	5.77	5.06 —0.71

The anticipated saving of Rs. 1.44 lakhs was mainly due to posts kept vacant. Reasons for final saving of Rs. 0.71 lakh are awaited (May 1973).

9	E (b) (vii) Schemes under the Five Year Plan H. Printing Technology School, Shoranur			
	O.	4.50		
	R.	—2.16	2.34	2.38 +0.04

Anticipated saving was due to non-receipt of equipment.

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

<i>Sl. no.</i>	<i>Group head</i>	<i>Total grant</i>	<i>Actual expenditure (In lakhs of rupees)</i>	<i>Excess+ Saving—</i>
10	E (c) 6. Schemes under the Five Year Plan			
	(i) Grant-in-aid to Private Engineering Colleges	2.00	..	—2.00

Reasons for non-utilisation of provision are awaited (May 1973).

11	E (c) 6. Schemes under the Five Year Plan			
	(ii) Grant to the Regional Engineering College, Kozhikode			
	O.	2.00		
	R.	—1.50	0.50	—0.50

Reasons for the saving of entire provision are awaited (May 1973).

(iii) The saving shown above was partly counter-balanced by excess 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>
1	E (c) 2. Grant-in-aid to Private Engineering Colleges			
	O.	13.00		
	R.	6.88	19.88	19.06
				—0.82

Additional fund was provided by reappropriation to sanction more grants to private Engineering Colleges.

2	E (b) (vii) Schemes under the Five Year Plan			
	D. Junior Technical Schools			
	O.	3.50		
	R.	—0.12	3.38	5.97
				+2.59

Reasons for the final excess are awaited (May 1973).

GRANT No. XIX—MEDICAL

		<i>Total grant or appropriation</i> Rs.	<i>Actual expenditure</i> Rs.	<i>Excess+ Saving—</i> Rs.
MAJOR HEAD—				
29. MEDICAL				
<i>Charged—</i>				
<i>Original</i>	58,500	58,600	1,35,052	+76,452
<i>Supplementary</i>	100			
<i>Amount surrendered during the year (30th March 1972)</i>				24,500
<i>Voted—</i>				
<i>Original</i>	12,68,95,200	12,71,41,900	12,61,40,214	—10,01,686
<i>Supplementary</i>	2,46,700			
<i>Amount surrendered during the year (30th March 1972)</i>				20,80,300
<i>Notes and comments</i>				

(i) Excess expenditure of Rs. 76,452 over the charged appropriation requires regularisation.

(ii) Excess in the charged appropriation occurred under:—

<i>Group head</i>	<i>Total appropriation</i>	<i>Actual expenditure</i> (In lakhs of rupees)	<i>Excess+ Saving—</i>
(b) I. D. Other Hospitals and Dispensaries, etc.			
O.	0.55		
S.	Token		
R.	—0.23	0.32	1.35
			+1.03

Reasons for the net excess of Rs. 0.80 lakh are awaited (May 1973).

GRANT No. XX—PUBLIC HEALTH

	<i>Total grant or appropriation</i>	<i>Actual expenditure</i>	<i>Excess + Saving—</i>
	Rs.	Rs.	Rs.
MAJOR HEADS—			
30. PUBLIC HEALTH			
30-A. FAMILY PLANNING			
<i>Charged—</i>			
<i>Original</i>	1,000	1,000	—1,000
<i>Supplementary</i>	..		
<i>Amount surrendered during the year (30th March 1972)</i>			600
<i>Voted—</i>			
<i>Original</i>	6,04,57,600	6,57,07,700	5,94,54,498 —62,53,202
<i>Supplementary</i>	52,50,100		
<i>Amount surrendered during the year (30th March 1972)</i>			41,05,300

Notes and comments

(i) Saving in the voted grant occurred mainly 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>
		<i>(In lakhs of rupees)</i>		
1	30 (c) (v) Schemes under the Five Year Plan-Public Health (Cen- trally Sponsored Scheme)			
	(1) Eradication of small-pox	}		
	(2) Trachoma control			
	(3) Cholera control			
	(4) Malaria control			
	(5) Filaria control			
	O.	25.52		
	R.	—15.48	10.04	4.36 —5.68

GRANT No. XX—PUBLIC HEALTH—Contd.

Out of the total saving of Rs. 21.16 lakhs (83% of provision) saving of Rs. 15.48 lakhs was due to late sanctioning of the scheme by the Government of India. The remaining saving of Rs. 5.68 lakhs was due to non-appointment of the field staff for the scheme 'Eradication of small-pox' owing to late receipt of administrative sanction from the State Government.

Sl. no.	Group head	Total grant	Actual expenditure	Excess+ Saving—
		(In lakhs of rupees)		
2	30-A (f) Buildings— Construction of buildings for Family Planning Sub-Centres			
	O. 24.00			
	R. —15.89	8.11	6.90	—1.21

Out of the total saving of Rs. 17.10 lakhs (71% of provision) saving of Rs. 15.89 lakhs was due to delay in taking up construction of buildings owing to revision of estimates. Reasons for remaining saving of Rs. 1.21 lakhs are awaited (May 1973).

3	30(a) (xii) Medical Inspection of School Children			
	O. 10.00			
	R. —9.97	0.03	0.13	+0.10

The net saving of Rs. 9.87 lakhs (99% of provision) was due to non-conduct of medical inspection of school children as the Medical Officers were pre-occupied with other urgent duties.

4	30-A (j) II. Maintenance of beds and static sterilisation units			
	O. 12.55			
	R. —8.46	4.09	4.43	+0.34

The net saving of Rs. 8.12 lakhs (65 % of provision) was due to curtailment of expenditure as the static sterilisation units were not functioning satisfactorily.

5	30-A (b) II. District Family Planning Bureau			
	O. 15.08			
	R. —3.45	11.63	11.12	—0.51

The saving was mainly due to economy in expenditure.

GRANT No. XX—PUBLIC HEALTH—Contd.

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

6	30-A (b) III. Mobile I.U.C.D. Units			
	O. 4.93			
	R. —3.03	1.90	1.40	—0.50

The saving (72% of provision) was mainly due to abolition of eighteen mobile units.

7	30-A (j) I. Supply of surgical equipment to rural and urban F. W. P. Centres			
	O. 4.00			
	R. —2.25	1.75	0.71	—1.04

Saving of Rs. 3.29 lakhs (82% of provision) was due to non-purchase of equipment for all the centres during the year.

(ii) In the following case, additional funds provided by reappropriation on 30th March 1972 proved excessive:—

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

30-A (h) Compensation

O.	30.00			
S.	40.00			
R.	20.22	90.22	77.10	—13.12

Additional funds were provided by reappropriation for anticipated expenditure on compensation on vasectomy in family planning camps at Trivandrum and Trichur where the target originally fixed was allowed to be exceeded. The final saving was mainly due to non-achievement of target fixed for various public health centres (Rs. 8.37 lakhs) and payment of part of compensation in the next financial year (Rs. 3.90 lakhs):

(iii) Three cases of substantial excess in the voted grant are given below:—

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

1	30-A (1) Grants-in-aid			
	O. 2.00			
	R. 6.54	8.54	7.75	—0.79

Net excess of Rs. 5.75 lakhs was due to inadequacy of the provision for grants.

2	30-A (j) IX Medicines			
	O. 7.00			
	R. 2.25	9.25	12.55	+3.30

GRANT No. XX—PUBLIC HEALTH—*Concl'd.*

Additional fund (Rs. 2.25 lakhs) provided in January 1972 was for purchase of more quantity of medicines. The final excess was due to conduct of three massive family planning camps towards the end of the year, the actual requirements for which could not be estimated accurately.

Sl. no.	Group head	Total grant	Actual expenditure	Excess + Saving—
		(In lakhs of rupees)		
3	30-A (g) Transport			
	O.	11.49		
	R.	0.03	11.52	+5.37

Excess was due to increased purchase of petrol for the massive family planning camps conducted at Trivandrum, Trichur and Cannanore.

GRANT No. XXI—PUBLIC HEALTH ENGINEERING

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
MAJOR HEAD—				
30. PUBLIC HEALTH				
Charged—				
	Original	1,000		
	Supplementary	..		
		1,000	..	—1,000
Amount surrendered during the year				
Voted—				
	Original	3,24,25,600		
	Supplementary	59,06,500		
		3,83,32,100	4,78,37,052	+95,04,952
Amount surrendered during the year				

Notes and comments

(i) Excess expenditure of Rs. 95,04,952 over the voted grant requires regularisation.

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

Sl. no.	Group head	Total grant	Actual expenditure	Excess + Saving—
		(In lakhs of rupees)		
1	(e) (v) Suspense—Debit			
	O.	2,00.00		
	S.	50.00	2,50.00	+92.56

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

Excess was due to procurement of large quantities of materials for urban and rural water supply schemes considering the accelerated progress of work.

<i>Sl. no.</i>	<i>Group head</i>	<i>Total grant</i>	<i>Actual expenditure</i> (In lakhs of rupees)	<i>Excess + Saving—</i>
2	(e) (ii) C. I. Maintenance of Willingdon Water Works (Trivandrum)			
	O.	16.00		
	R.	—1.95	14.05	19.55 +5.50

Rupees 1.95 lakhs were reappropriated to other heads anticipating less expenditure on maintenance charges on the basis of actual expenditure upto February 1972. The final excess was mainly due to adjustment of stock accounts of previous years.

(iii) *Suspense Accounts*:—The expenditure under the grant includes Rs. 3,42.56 lakhs under 'Suspense' (group head (e) (v) Suspense—Debit). The nature of transactions recorded under 'Suspense' is explained in note (iv) below Appropriation Accounts of grant No. XXXIII—Public Works.

An analysis of 'Suspense' transactions accounted for in this grant during 1971-72 is given below, together with the opening and closing balances under the different 'Suspense' heads:—

<i>Sub head</i>	<i>*Balance on 1st April 1971</i>	<i>Debits</i>	<i>Credits</i>	<i>*Balance on 31st March 1972</i>
(In lakhs of rupees)				
Purchases	—17.76**	0.03	..	—17.73**
Stock	68.44	3,25.07	4,07.52	—14.01**
Miscellaneous Public Works Advances	23.68	17.46	9.44	31.70
Total	74.36	3,42.56	4,16.96	—0.04

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

**Minus balances represent credit balances. The credit balance under 'Stock' was due to non-adjustment of debit advices.

GRANT No. XXII—AGRICULTURE

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
MAJOR HEAD—				
31. AGRICULTURE				
Charged—				
Original				
Supplementary	8,400	8,400		—8,400
Amount surrendered during the year				
Voted—				
Original	5,90,09,000	7,22,31,000	6,38,10,340	—84,20,660
Supplementary	1,32,22,000			
Amount surrendered during the year (30th March 1972)				71,00,600

Notes and comments

(i) In the voted grant (Plan) entire provision remained unutilised in the following cases due to non-sanctioning of the schemes:—

Sl. no.	Group head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
1	(j) (xxi) 1. C. Package Programme for Coco- nut			
	O. 12.26			
	R. —12.26			
2	(e) (iv) 13. Aerial spray- ing			
	O. 7.50			
	R. —7.50			
3	(j) (xxi) 35. Lump sum provision for New Schemes (Centrally Sponsored Schemes)			
	O. 5.00			
	R. —5.00			

GRANT No. XXII—AGRICULTURE—Contd.

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

- 4 (j) (xxi) 33. Prophylactic Spraying
for the control of Tea Mosquito on
Cashew (Centrally Sponsored Scheme)

O.	3.15
R.	—3.15

(ii) Substantial savings in the voted grant (Plan) occurred in the following cases also:—

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

- 1 (j) (xxi) 14. C. Scheme for Ground
Water Investigation

O.	15.00
R.	—13.54
	1.46
	1.20
	—0.26

Saving (92% of provision) was mainly due to non-purchase of jeep, tractors, wooden furniture, field equipments etc.

- 2 (j) (xxi) 2. C. Comprehensive spray-
ing for the control of wilt disease of
pepper (Centrally Sponsored Scheme)

O.	10.41
R.	—10.41
	0.39
	+0.39

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

- 3 (g) B (1) River Pumping Units

O.	10.00
R.	—9.37
	0.63
	0.63

Reasons for the saving (94% of provision) are awaited. In 1970-71 the entire provision of Rs. 10 lakhs made for the purpose remained unutilised.

- 4 (j) (xxi) (11) D. Soil conservation in
Water sheds of River Valley Projects

O.	15.00
R.	—9.00
	6.00
	6.11
	+0.11

GRANT No. XXII—AGRICULTURE—Contd.

Saving (59% of provision) was due to non-receipt of administrative approval from the Government of India to the scheme to the extent anticipated. During 1970-71 the saving under the head was Rs. 4.31 lakhs.

Sl. no.	Group head	Total grant	Actual expenditure	Excess + Saving—
		(In lakhs of rupees)		
5	(d) (xi) 16. Scheme for organising intensive paddy development units			
	O.	17.24		
	R.	—2.68	14.56	11.07 —3.49

Reasons for the saving are awaited (May 1973).

6	(e) (iv) 16. Multiple Cropping (Centrally Sponsored Scheme)			
	O.	6.52		
	R.	—2.51	4.01	1.96 —2.05

Saving (70% of provision) was mainly due to late sanctioning of the scheme and economy in expenditure.

7	(j) (xxi) (11) 1. Soil and water conservation in Irrigated lands			
	O.	3.00		
	R.	—2.65	0.35	0.19 —0.16

Saving (94% of provision) was mainly due to late receipt of administrative sanction.

8	(j) (xxi) (11) J. Chalakudy Pazhankol Pilot Project Scheme			
	O.	3.00		
	R.	—2.67	0.33	0.32 —0.01

Saving (89% of provision) was due to late starting of spill-over works in the project.

9	(d) (xi) (21) Scheme for providing irrigation facilities for coconut gardens			
	O.	2.75		
	R.	—2.55	0.20	0.13 —0.07

Saving (95% of provision) was due to late sanctioning of the scheme.

GRANT No. XXII—AGRICULTURE—Contd.

Sl. no.	Group head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
10	(j) (xxi) (7) C. Scheme for adoption of plant protection measures for cashew in Non-Departmental and Departmental Plantations (Centrally Sponsored Scheme)			
	O.	4.07		
	R.	—2.35	1.72	1.52 —0.20

Saving (63% of provision) was mainly due to restriction imposed on expenditure.

11	(j) (xxi) (31) All India Co-ordinated Spices and Cashew Improvement Project (Centrally Sponsored Scheme)			
	O.	2.46		
	R.	—2.46	..	0.01 +0.01

The net saving of Rs. 2.45 lakhs (99% of provision) was due to transfer of the stations for implementation of the scheme to the Agricultural University.

12	(d) (xi) (4) A. Plant Protection Scheme			
	O.	4.00		
	R.	—1.28	2.72	1.58 —1.14

Out of the total saving of Rs. 2.42 lakhs (61% of provision) the anticipated saving of Rs. 1.28 lakhs was due to less expenditure on the maintenance of plant protection equipment and vehicles than anticipated.

Reasons for the final saving of Rs. 1.14 lakhs are awaited (May 1973).

13	(f) XI. C. Establishment of Agricultural University			
	O.	3.00		
	R.	—2.41	0.59	0.63 +0.04

GRANT No. XXII—AGRICULTURE—*Contd.*

The net saving of Rs. 2.37 lakhs (79% of provision) was due to classifying the payments as grants consequent on the coming into being of the Agricultural University.

(iii) The saving mentioned above was partly counter-balanced by excess 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	(i) D. Grant to Agricultural University (Plan)			
	R.	14.00	14.00	14.00
	The anticipated excess was due to payment as grants consequent on the coming into being of the Agricultural University.			
2	(d) (xi) 12. Cultivation of Paddy in Forest and Kayal lands (Plan)			
	O.	3.50		
	R.	6.95	10.45	11.73
				+1.28
	Excess was mainly due to execution of certain urgent works. During 1970-71 excess under this head was Rs. 3.48 lakhs.			
3	(j) (xxi) (11) A. Soil Conservation on Water Sheds (Plan)			
	O.	26.00		
	R.	7.62	33.62	33.85
				+0.23
	Additional provision made was for settling claims on works already completed.			
	During 1970-71 excess under this head was Rs. 11.14 lakhs.			
4	(k) A. Land Board and Land Tribunals under the Kerala Land Reforms Act, 1963			
	O.	61.34		
	S.	7.22		
	R.	4.76	73.32	75.44
				+2.12

GRANT No. XXII—AGRICULTURE—Contd.

Excess was mainly due to (i) payment of salary for earned leave surrendered, (ii) increased expenditure on travelling allowance, (iii) payment of *ad hoc* increase in emoluments and (iv) posting of personnel drawing higher pay.

Sl. no.	Group head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
5	(e) (iv) 3.A. Research on Rice (Plan)			
	O.	3.43		
	R.	4.32	7.75	7.85 +0.10

Excess was mainly due to (i) posting of personnel drawing higher pay and (ii) incurring of urgent cultivation expenses.

6	(j) (xxi) (1) A. Production and distribution of quality coconut seedlings (Plan)			
	O.	5.75		
	R.	2.70	8.45	8.72 +0.27

Additional amount provided was to meet previous year's spill-over expenditure and for incurring expenditure to achieve the target fixed.

7	(j) (ii) C. Soil conservation on watershed			
	O.	12.28		
	S.	Token	12.28	14.88 +2.60

Excess was mainly due to payment of salary for earned leave surrendered and payment of *ad hoc* increase in emoluments.

8	(c) I. Composite Farms			
	O.	18.53		
	R.	0.04	18.57	20.63 +2.06

Reasons for the excess are awaited (May 1973). During 1970-71 excess under the head was Rs. 3.30 lakhs.

9	(j) (xxi) (7) D. Scheme for laying out demonstration plots for improved practices of cashew cultivation (Centrally Sponsored Scheme—Plan)			
			1.44	3.46 +2.02

Reasons for the excess are awaited (May 1973).

GRANT No. XXII—AGRICULTURE—*Concl'd.*

(iv) In the following case additional fund provided by reappropriation on 30th March 1972 proved excessive:—

<i>Group head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess + Saving—</i>
(In lakhs of rupees)			
(d) (vii) Package Programme			
O.	30.48		
R.	4.32	34.80	30.93 —3.87

Additional fund of Rs. 4.32 lakhs was provided for payment of salary for earned leave surrendered and *ad hoc* increase in emoluments and due to posting of personnel drawing higher pay. Reasons for the final saving of Rs. 3.87 lakhs are awaited (May 1973).

(v) *Kudikidappukars' Benefit Fund*

Section 109 of the Kerala Land Reforms Act, 1963 provides for the constitution of a fund of not less than one hundred lakhs rupees called the Kudikidappukars' Benefit Fund. The fund is intended for meeting a part of the amount of compensation payable for acquisition of land for shifting Kudikidappukars, or of the purchase price payable by them and for providing better facilities to them. The fund is credited with grants and loans from the State Government and the Government of India, donations from public and interest accrued on the investments made out of the fund.

The grant from the State Government is debited to the head "31—Agriculture". The expenditure out of the fund is initially debited against the provision under this demand and an equal amount is transferred to the fund before close of the accounts of the year. During 1971-72, Rs. 1.00 lakhs were contributed to the fund by Government. Rupees 5.01 lakhs were spent out of the fund, leaving balance of Rs. 94.99 lakhs as on 31st March 1972.

An account of the transactions of the fund is given in statement no. 16 of Finance Accounts 1971-72.

GRANT No. XXIII—FISHERIES

	<i>Total grant or appropriation</i>	<i>Actual expenditure</i>	<i>Excess+ Saving—</i>
	Rs.	Rs.	Rs.
MAJOR HEAD—			
31. AGRICULTURE			
<i>Charged—</i>			
Original	5,000	20,500	16,753
Supplementary	15,500		
Amount surrendered during the year			—3,747
Voted—			
Original	1,68,19,800	1,68,19,800	1,12,94,817
Supplementary	..		
Amount surrendered during the year (30th March 1972)			—55,24,983
			42,00,400

The charged expenditure shown above does not include Rs. 2,600 spent from out of an advance from the Contingency Fund obtained in March 1972 but not recouped to the Fund till the close of the year.

Notes and comments

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

<i>Sl. no.</i>	<i>Group head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess+ Saving—</i>
		<i>(In lakhs of rupees)</i>		
1	(m)(vi) Schemes under the Five Year Plan			
	O. Fishery Development in selected areas. (Financed by A. R. C.)			
	O.	19.25		
	R.	—18.62	0.63	0.64 +0.01

GRANT No. XXIII—FISHERIES—Contd.

Net saving of Rs. 18.61 lakhs (97% of provision) was mainly due to non-implementation of intensive fisheries project schemes at Vypeen and Anjengo owing to non-receipt of approval from the Agricultural Refinance Corporation/State Government.

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

2 (m)(vi) Schemes under the
Five Year Plan

I. Housing and Colonisation 15.00 4.77 —10.23
Reasons for the saving (68% of provision) are awaited (May 1973).

3 (m) (v) Other Schemes

G. Fishermen's relief

O. 8.80

R. —7.80 1.00 0.50 —0.50

Saving (94% of provision) was mainly due to slow progress of work in construction of houses to fishermen.

4 (m)(vi) Schemes under the Five
Year Plan

G. Ice-plants, Cold storages
and Transport vehicles

O. 7.50

R. —7.33 0.17 0.10 —0.07

Saving (99% of provision) was mainly due to non-completion of construction of 100 tonnes Ice-plants at Baliapattom and Wellington Island.

During 1970-71 also 94 per cent of provision remained unutilised.

5 (m)(vi) Schemes under the Five
Year Plan

K. Applied nutrition pro-
gramme

O. 6.60

R. —5.09 1.51 1.03 —0.48

GRANT No. XXIII—FISHERIES—Contd.

Saving (84% of provision) was mainly due to non-utilisation of provision for the construction of hulls for boats owing to non-approval of plan for the extension of the scheme.

Sl. no.	Group head	Total grant	Actual expenditure	Excess + Saving—
		(In lakhs of rupees)		
6	(m)(vi) Schemes under the Five Year Plan			
	C. Organisation of Fishermen Co-operative Societies			
	O.	4.00		
	R.	—2.19	1.81	1.65 —0.16

Saving (59% of provision) was mainly due to economy in expenditure and for want of proposals from eligible societies for sanctioning managerial grants.

7	(m)(vi) Schemes under the Five Year Plan			
	J. Trawler Fishing	5.50	3.50	—2.00

Saving was due to receipt of less claims for adjustment of the cost of trawlers from Pay and Accounts Officers.

(ii) The saving mentioned above was partly counter-balanced by excess mainly under:—

	Group head	Total grant	Actual expenditure	Excess + Saving—
		(In lakhs of rupees)		
	(m)(vi) Schemes under the Five Year Plan			
	D. Supply of Fishing Requisites			
	O.	0.45		
	R.	2.40	2.85	2.91 +0.06

The anticipated excess was due to receipt of more number of applications for subsidy on diesel oil (Rs. 1.55 lakhs) and purchase of more quantity of nylon (Rs. 0.85 lakh).

(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 contribution sanctioned by Government is debited to the head "31—Agriculture—Fisheries" against provision made in the Budget,

GRANT No. XXIII—FISHERIES—*Concl'd.*

During the year no amount was contributed to the fund from revenues. Rupees 0.32 lakh were spent out of the fund, leaving a balance of Rs.2.47 lakhs as on 31st March 1972.

An account of the transactions of the fund is given in statement no. 16 of Finance Accounts 1971-72.

GRANT No. XXIV—RURAL DEVELOPMENT (ALL VOTED)

	<i>Total grant</i> Rs.	<i>Actual expenditure</i> Rs.	<i>Excess + Saving—</i> Rs.
MAJOR HEAD—			
32. RURAL DEVELOPMENT			
Original	1,83,77,300	1,83,77,300	1,65,62,449
Supplementary	..		
Amount surrendered during the year (30th March 1972)			11,31,000

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	(a)(iv) Panchayat Elections			
	O.	15.00		
	R.	—13.70	1.30	—0.56
	Saving (95% of provision) was due to postponement of Panchayat General Election.			
2	(b) 5. Maintenance and improvement of village roads			
	O.	50.00		
	R.	—0.65	49.35	—5.47

Saving was mainly due to cut of Rs. 5 lakhs in Non-Plan expenditure ordered by Government.

GRANT No. XXV—ANIMAL HUSBANDRY

		Total grant or appropriation	Actual expenditure	Excess+ Saving—	
		Rs.	Rs.	Rs.	
MAJOR HEAD—					
33. ANIMAL HUSBANDRY					
Charged—					
Original	200	6,900	771	—6,129	
Supplementary	6,700				
Amount surrendered during the year					—
Voted—					
Original	3,06,27,200	3,19,77,300	2,97,00,570	—22,76,730	
Supplementary	13,50,100				
Amount surrendered during the year (30th March 1972)					7,70,000

Notes and comments

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

Sl. no.	Group head	Total grant	Actual expenditure	Excess+ Saving—
		(In lakhs of rupees)		
1	(g)(v) Manufacture of ready to feed balanced feeds			
	O.	95.31		
	R.	—10.00	85.31	69.86
				—15.45

Saving of Rs. 25.45 lakhs was due to temporary closure of the factory owing to a threatened prevalence of plague in the area.

2	(g)(iv) Piggery Development			
	O.	7.62		
	R.	—4.68	2.94	2.78
				—0.16

Saving (64% of provision) was mainly due to non-finalisation of rules for operating the Revolving Fund.

3	(e)(vi) I. D. Egg Powder Factory			
	O.	3.50		
	R.	—3.30	0.20	0.17
				—0.03

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

Saving (95% of provision) was mainly due to non-implementation of the scheme pending final decision on an alternative proposal of establishing a bigger composite plant for converting both milk and egg into powder.

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

Sl. no.	Group head	Total grant (In lakhs of rupees)	Actual expenditure	Excess+ Saving—
1	(d)(i) A. Hospitals and Dispensaries (Non-Plan)			
	O.	43.19		
	R.	9.70	52.89	51.74 —1.15

The net excess of Rs. 8.55 lakhs was mainly due to sanctioning benefits of surrender of earned leave, *ad hoc* increase in emoluments and purchase of more medicines and appliances.

2	(g)(vii) Schemes under the Five Year Plan			
	I. B. Pig Breeding farms-cum-Bacon Factory (Crash Programme)			
	O.	1.50		
	R.	2.80	4.30	5.53 +1.23

Excess of Rs. 4.03 lakhs was due to booking the Non-Plan expenditure also under this head of account, owing to non-finalisation of rules for operating the Revolving Fund for the Scheme.

3	(e)(iii) C. Egg Marketing			
	O.	10.92		
	S.	12.00		
	R.	0.03	22.95	26.12 +3.17

Excess was due to increase in purchase of eggs through egg depots.

4	(e)(vi) Schemes under the Five Year Plan			
	I. A. Poultry Farms and Applied Nutrition Programme			
	O.	5.60		
	R.	2.37	7.97	7.86 —0.11

The net excess of Rs. 2.26 lakhs was mainly due to sanctioning grants to thirteen Development Blocks for starting poultry units as a part of the applied nutrition programme.

GRANT No. XXVI—CO-OPERATION

		<i>Total grant or appropriation Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Excess + Saving— Rs.</i>
MAJOR HEAD—				
34. CO-OPERATION				
<i>Charged—</i>				
<i>Original</i>	500	500	..	—500
<i>Supplementary</i>	..			
<i>Amount surrendered during the year</i>				—
<i>Voted—</i>				
<i>Original</i>	1,07,56,300	1,12,50,900	1,05,79,281	—6,71,619
<i>Supplementary</i>	4,94,600			
<i>Amount surrendered during the year (30th March 1972)</i>				6,29,900

Notes and comments

(i) According to the Appropriation Acts the total voted grant was Rs. 1,12,50,900 while details for Rs. 1,12,50,400 only were furnished in the Demands for Grants and Detailed Budget Estimates.

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

<i>Group head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess + Saving—</i>
	<i>(In lakhs of rupees)</i>		
(c) (ii) Schemes under the Five Year Plan			
E. Consumers' Co-operatives			
(iii) Agricultural Credit			
Stabilisation Fund (Centrally Sponsored)			
O.			

Saving (58% of provision) was due to receipt of less contribution from Government of India than anticipated.

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. 0.02 lakh being contributions by co-operative institutions were credited to the fund; there was no contribution to the fund from Government revenues. The balance at the credit of the fund on 31st March 1972 was Rs. 12.79 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 1971-72.

GRANT No. XXVII—INDUSTRIES

		<i>Total grant or appropriation</i>	<i>Actual expenditure</i>	<i>Excess + Saving—</i>
		Rs.	Rs.	Rs.
MAJOR HEAD—				
35. INDUSTRIES				
<i>Charged—</i>				
<i>Original</i>	}	5,51,300	5,39,638	—11,662
<i>Supplementary</i>				
	5,51,300			
<i>Amount surrendered during the year</i>				
—				
<i>Voted—</i>				
<i>Original</i>	}	1,82,48,400	1,46,62,612	—35,85,788
<i>Supplementary</i>				
	1,76,92,000			
	5,56,400			
<i>Amount surrendered during the year</i>				
<i>(30th March 1972)</i>				
				29,44,500

The charged expenditure shown above does not include Rs. 1,25,097 spent from out of advances from the Contingency Fund obtained in February-March 1972 but not recouped to the Fund till the close of the year.

GRANT No. XXVII—INDUSTRIES—Contd.

Notes and comments

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

<i>Sl. no.</i>	<i>Group head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess+ Saving—</i>
		(In lakhs of rupees)		
1	(d) Expenditure on Development of Coir Industry			
	(ii) Schemes under the Five Year Plan			
	O.	18.40		
	R.	—10.18	8.22	7.82 —0.40

The total saving of Rs. 10.58 lakhs (58% of provision) was mainly due to (i) non-payment of subsidy on interest and assistance towards price fluctuation and wiping of loss sustained by societies owing to non-finalisation of Rules (Rs. 7.72 lakhs) and (ii) non-issue of full grants to the sales depots on account of delay in finalisation of Rules (Rs. 1.63 lakhs).

2 (b) VII. Schemes under the Five Year Plan

(i) Small Industries
Q. Schemes in N.E.S.
Blocks

O.	10.00			
R.	—6.00	4.00	3.81	—0.19

The total saving of Rs. 6.19 lakhs (62% of provision) was mainly due to (i) economy in expenditure (Rs. 3 lakhs) and (ii) non-purchase of machines (Rs. 2.99 lakhs).

3 (b) I. Industrial Estates

O.	6.11			
R.	—5.01	1.10	1.06	—0.04

The total saving of Rs. 5.05 lakhs (83% of provision) was mainly due to non-payment of managerial expenses (Rs. 3.03 lakhs) and agency commission (Rs. 1.58 lakhs) to the Kerala State Small Industries Corporation Limited owing to non-settlement of its claims.

GRANT No. XXVII—INDUSTRIES—Contd.

Sl. no.	Group head	Total grant	Actual expenditure	Excess + Saving—
		(In lakhs of rupees)		
4	(b) VII. Schemes under the Five Year Plan			
	(i) Small Industries			
	R. Subsidy on rent to sheds in Industrial Estates			
	O.	4.00		
	R.	0.58	4.58	..

Reasons for saving of the entire provision are awaited (May 1973).

5	(a) Industries			
	(i) Direction			
	O.	10.20		
	R.	—2.88	7.32	7.21
				—0.11

Saving occurred mainly in the lump provision of Rs. 2.29 lakhs made for *ad hoc* increase in emoluments, of which Rs. 0.51 lakh only were diverted to other group heads for the purpose; the balance (Rs. 1.78 lakhs) proved to be surplus to requirements.

6	(b) VII. Schemes under the Five Year Plan			
	(i) Small Industries			
	U. Scheme for unemployed Engineers			
	O.	3.00		
	R.	—2.30	0.70	0.61
				—0.09

The total saving of Rs. 2.39 lakhs (80% of provision) was mainly due to non-payment of managerial grant (Rs. 1.50 lakhs) and non-receipt of Government orders for payment of grant for preparing project report (Rs. 0.80 lakh) to co-operative societies of unemployed engineers and technicians.

7	(c) (v) Schemes under the Five Year Plan			
	U. Government participation of the share capital of primary societies including factory type Weavers' Co-operative Societies			
	O.	2.00		
	R.	—2.00	..	..
		

Saving was due to erroneous provision of funds.

GRANT No. XXVII—INDUSTRIES—*Concl'd.*

(ii) The saving shown above was 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>		
(e) (v) Schemes under the Five Year Plan			
A. Rebate on the sale of Handloom cloth			
O.	15.00		
R.	12.50	27.50	27.88 +0.38

The anticipated excess (Rs. 12.50 lakhs) was due to sanctioning of additional amount to settle the pending claims of rebate on sale of handloom cloth.

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

<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>
37. COMMUNITY DEVELOPMENT PROJECTS, NATIONAL EXTENSION SERVICE AND LOCAL DEVELOPMENT WORKS			
<i>Charged—</i>			
Original	1,000	1,000	—1,000
Supplementary	..		
Amount surrendered during the year (30th March 1972)			1,000
<i>Voted—</i>			
Original	2,88,36,900	4,52,87,000	4,57,46,853 +4,59,853
Supplementary	1,64,50,100		
Amount surrendered during the year (30th March 1972)			2,000

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

Notes and comments

(i) Excess expenditure of Rs. 4,59,853 over the voted grant requires regularisation.

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

<i>Sl.no.</i>	<i>Group head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess+ Saving—</i>
		<i>(In lakhs of rupees)</i>		
1	C(b) Scheme for providing Employment with Central Aid			
	O.	Token		
	S.	1,59.00		
	R.	14.00	1,73.00	+8.95

The total excess of Rs. 22.95 lakhs was due to the eligibility of the State for more aid from the Government of India than anticipated and consequent execution of more works.

2 C(a) (ii) Schemes under the Five Year Plan

1. Local Development Works — Pilot project for utilising Rural Man Power

O.	30.00			
S.	2.00			
K.	4.03	36.03	35.90	—0.13

The net excess of Rs. 3.90 lakhs was due to payments made for completed works.

(iii) The excess was partly counter-balanced by saving 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(b) (iv) 3. Applied Nutrition Special Programmes (Centrally Sponsored)			
	O.	18.02		
	R.	—7.10	10.92	—0.03

Saving was mainly due to the reduction made by the Government of India in the outlay.

**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>
		(In lakhs of rupees)		

2 D(b) (i) Applied
Nutrition and Agri-
cultural Extension
Programme—Organi-
sational cost (Non- Plan)

O. 17.40

R. —5.00 12.40 12.62 +0.22

Saving was due to sanctioning of four additional Blocks for the Applied Nutri-
tion Programme instead of eight Blocks contemplated in the Budget Estimates.

3 C(a) (ii) Schemes under
the Five Year Plan

2 Water Supply
Draw Wells etc.

O. 14.00

R. —2.30 11.70 10.51 —1.19

The total saving of Rs. 3.49 lakhs was due to non-completion of certain wel
works under the scheme.

GRANT No. XXIX—LABOUR AND EMPLOYMENT

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

Rs.	Rs.	Rs.
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MAJOR HEADS—

28. EDUCATION

38. LABOUR AND EMPLOYMENT

Charged—

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

*Amount surrendered during the year
(30th March 1972)*

500

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

		<i>Total grant or appropriation Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Excess + Saving— Rs.</i>
Voted—				
Original	1,26,03,800	1,29,10,500	1,29,43,556	+33,056
Supplementary	3,06,700			
Amount surrendered during the year (30th March 1972)				61,900

Notes and comments

(i) Excess expenditure of Rs. 33,056 over the voted grant requires regularisation.

(ii) Excess 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)			

28 E (b)(i) E. Schemes under
the Five Year Plan

V. Conversion of Industrial
Training Institutes into Produc-
tion Centres

O.	6.50			
R.	5.11	11.61	9.67	—1.94

Additional provision of Rs. 5.11 lakhs was mainly for large-scale purchase of consumable materials owing to increased demand for furniture, etc. from other departments. The final saving of Rs. 1.94 lakhs was due to non-receipt of full quantity of materials ordered for. The excess was partly offset by small savings under other group heads.

(iii) *Kerala Mining Area Welfare Fund*

The fund is fed by grants from revenues. Expenditure on welfare measures is initially debited against the provision made in this grant. Before the close of the accounts of the year, an amount equal to the expenditure booked is transferred to the fund. Though expenditure of Rs. 21,568 was incurred during 1971-72 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 1971-72.

GRANT No. XXX—HARIJAN WELFARE

		<i>Total grant or appropriation</i> Rs.	<i>Actual expenditure</i> Rs.	<i>Excess + Saving—</i> Rs.
MAJOR HEAD—				
39. MISCELLANEOUS SOCIAL AND DEVELOPMENTAL ORGANISATIONS				
<i>Charged—</i>				
<i>Original</i>	20,000	1,20,200	67,133	—53,067
<i>Supplementary</i>	1,00,200			
<i>Amount surrendered during the year</i>				
Voted—				
<i>Original</i>	3,88,50,600	4,71,63,000	4,59,51,529	—12,11,471
<i>Supplementary</i>	83,12,400			
<i>Amount surrendered during the year (30th March 1972)</i>				
				4,61,700

GRANT No. XXXI—STATISTICS AND MISCELLANEOUS

		<i>Total grant or appropriation</i> Rs.	<i>Actual expenditure</i> Rs.	<i>Excess + Saving—</i> Rs.
MAJOR HEAD—				
39. MISCELLANEOUS SOCIAL AND DEVELOPMENTAL ORGANISATIONS				
<i>Charged—</i>				
<i>Original</i>	<i>2,000</i>	<i>2,000</i>	<i>..</i>	<i>—2,000</i>
<i>Supplementary</i>	<i>..</i>			
<i>Amount surrendered during the year</i>				
<i>Voted—</i>				
<i>Original</i>	<i>1,13,55,600</i>	<i>1,24,42,700</i>	<i>1,22,44,937</i>	<i>—1,97,763</i>
<i>Supplementary</i>	<i>10,87,100</i>			
<i>Amount surrendered during the year (30th March 1972)</i>				
				<i>3,34,500</i>

The voted expenditure shown above does not include Rs. 2,381 spent from out of an advance from the Contingency Fund obtained in March 1972 but not recouped to the Fund till the close of the year,

GRANT No. XXXI—STATISTICS AND MISCELLANEOUS—*Concd.**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)		
(h) Grants-in-aid—Schemes under the Five Year Plan			
(i) Contribution to Corporation and Municipal Councils for slum clearance			
O.	2.50		
R.	—2.38	0.12	0.12 ..

Saving (95% of provision) was due to shortfall in actual requirements.

GRANT No. XXXII—IRRIGATION

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

MAJOR HEADS—

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

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

Charged—

<i>Original</i>	<i>1,000</i>	<i>21,300</i>	<i>4,31,328</i>	<i>+4,10,028</i>
<i>Supplementary</i>	<i>20,300</i>			

Amount surrendered during the year

Voted—

<i>Original</i>	<i>7,19,60,900</i>	<i>8,21,94,400</i>	<i>8,33,35,544</i>	<i>+11,41,144</i>
<i>Supplementary</i>	<i>1,02,33,500</i>			

Amount surrendered during the year

GRANT No. XXXII—IRRIGATION—Contd.

Notes and comments

(i) Excess expenditure of Rs. 4,10,028 over the charged appropriation requires regularisation.

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

<i>Group head</i>		<i>Total appropriation</i>	<i>Actual expenditure</i>	<i>Excess + Saving—</i>
		(In lakhs of rupees)		
44. A. (i) E. Other Works (a) Works Schemes under the Five Year Plan				
O.	0.01			
S.	0.20	0.21	4.41	+4.20

Reasons for the excess are awaited (May 1973).

(iii) Excess expenditure of Rs. 11,41,144 over the voted grant also requires regularisation.

(iv) Excess over 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	44. A (i) E. Other Works (a) Works—Schemes under the Five Year Plan			
	O.	1,01.54		
	R.	11.04	1,12.58	1,22.15 +9.57

Funds were provided by reappropriation on 30th March 1972 for meeting additional requirements on spill-over minor irrigation works. Reasons for the final excess are awaited (May 1973).

2	44. A (i)(d) Establishment—Schemes under the Five Year Plan			
	II. Share debits	18.30	30.45	+12.15

Reasons for the excess are awaited. During 1969-70 and 1970-71 also expenditure exceeded provision under this head by Rs. 9.88 lakhs and Rs. 11.57 lakhs respectively.

3	44. A (i)(c) Tools and Plant Schemes outside the Five Year Plan			
	O.	11.66		
	R.	3.00	14.66	21.48 +6.82

GRANT No. XXXII—IRRIGATION—*Contd.*

Funds were provided by reappropriation on 30th March 1972 mainly for the purchase and maintenance of tools and plant required for the new division at Vizhinjam. Reasons for the final excess are awaited (May 1973).

<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	44. B (i)(b) Maintenance and Repairs	10.00	15.58	+5.58
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..... Reasons for the excess are awaited (May 1973).

(v) Excess in the voted grant was partly counter-balanced by saving 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	44. A (i) E. Other Works			
	(c) Maintenance and Repairs			
	O.	65.00		
	S.	1,00.00		
	R.	5.50	1,70.50	1,39.36 —31.14

Additional fund of Rs. 5.50 lakhs provided by reappropriation on 30th March 1972 based on the trend of expenditure proved unnecessary in view of the final saving.

Reasons for the final saving are awaited (May 1973).

2	44. A (ii) Miscellaneous Expenditure			
	Schemes under the Five Year Plan			
	(c) Miscellaneous			
	O.	6.50		
	R.	—0.94	5.56	3.39 —2.17

Reasons for the final saving are awaited (May 1973).

(vi) In the following case withdrawal of funds by reappropriation on 30th March 1972 proved to be unjustified:—

	<i>Group head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess + Saving—</i>
		(In lakhs of rupees)		
44.	A (i)(f) Suspense			
	O.	94.00		
	R.	—20.25	73.75	96.95 +23.20

GRANT No. XXXII—IRRIGATION—*Concl'd.*

Anticipated saving (Stock: Rs. 16 lakhs; Miscellaneous Public Works Advances: Rs. 2.25 lakhs; Workshop Suspense: Rs. 2 lakhs) was due to the fact that the lump sum provision was found excessive on receipt of details for actual requirements.

Reasons for the final excess are awaited (May 1973).

(vii) *Suspense Accounts*

The expenditure in this grant includes Rs. 96.95 lakhs under 'Suspense'. The nature of the transactions recorded under 'Suspense' is explained in note (iv) below Appropriation Accounts of grant No. XXXIII—Public Works.

An analysis of suspense transactions accounted for in this grant during 1971-72 is given below with the opening and closing balances under the different sub heads:—

<i>Sub head</i>	<i>* Balance on 1st April 1971</i>	<i>Debits</i>	<i>Credits</i>	<i>* Balance on 31st March 1972</i>
	(In lakhs of rupees)			
Purchases **	—2.21	..	..	—2.21
Stock	31.81	88.65	95.81	24.65
Miscellaneous Public Works Advances	6.35	5.21	6.32	5.24
Workshop Suspense	1.06	3.09	2.88	1.27
Total	37.01	96.95	1,05.01	28.95

* 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

		<i>Total grant or appropriation Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Excess+ Saving— Rs.</i>
MAJOR HEADS—				
50. PUBLIC WORKS				
52. CAPITAL OUTLAY ON PUBLIC WORKS				
<i>Charged—</i>				
Original	86,300	3,32,400	2,17,567	—1,14,833
Supplementary	2,46,100			
Amount surrendered during the year				—
<i>Voted—</i>				
Original	14,59,32,100	16,36,86,200	20,17,75,439	+3,80,89,239
Supplementary	1,77,54,100			
Amount surrendered during the year (30th March 1972)				1,85,400

Notes and comments

(i) Excess expenditure of Rs. 3,80,89,239 over the voted grant requires regularisation.

During 1968-69, 1969-70 and 1970-71 also expenditure exceeded the voted grant by Rs. 1,27.84 lakhs, Rs. 90.66 lakhs and Rs. 1,19.01 lakhs respectively.

(ii) Excess in the voted grant occurred 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>
1	50(h) Suspense			
	O.	3,88.25		
	S.	50.00	4,38.25	8,36.05 +3,97.80

Reasons for the excess are awaited (May 1973). In view of the final excess, supplementary grant of Rs. 50 lakhs obtained in March 1972 proved inadequate.

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

During 1967-68, 1968-69, 1969-70 and 1970-71 also expenditure exceeded provision by Rs. 68.76 lakhs, Rs. 1,86.66 lakhs, Rs. 1,08.39 lakhs and Rs. 72.07 lakhs respectively.

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

2 50(c) A (v) Executive Establishment

O.	1,99.67			
R.	24.70	2,24.37	2,25.10	+0.73

Excess was mainly due to (i) payment of *ad hoc* increase in emoluments (Rs. 10 lakhs), (ii) increased expenditure on travelling allowance (Rs. 7.71 lakhs) due to enhancement of the limit of travelling allowance of Junior Engineers from Rs. 50 to Rs. 150 per mensem and (iii) increased expenditure under pay of Officers and Establishment (Rs. 5.87 lakhs).

During 1970-71 excess under the head was Rs. 53.86 lakhs.

3 50(d) Repairs

O.	5,65.20			
S.	1,10.00			
R.	—3.50	6,71.70	6,90.45	+18.75

Anticipated saving of Rs. 3.50 lakhs was due to saving in the provision for rent for private buildings hired for Government Offices. Reasons for the final excess are awaited (May 1973).

Excess expenditure under the head during 1969-70 and 1970-71 was Rs. 75.49 lakhs and Rs. 46.98 lakhs respectively.

4 50(b) B. Schemes under the Five Year Plan .

(iii) Village Roads

O.	50.00		56.10	+1.70
R.	4.40	54.40		

GRANT No. XXXIII—PUBLIC WORKS—Contd.

Additional fund of Rs. 4.40 lakhs was provided by reappropriation on 28th March 1972 mainly due to inadequacy of budget provision available for certain works. Reasons for the final excess are awaited (May 1973).

Sl. no.	Group head	Total grant	Actual expenditure	Excess + Saving—
		(In lakhs of rupees)		
5	50(e) A. (viii) Investigation of National Highways			
	O.	12.58		
	S.	4.75		
	R.	7.41	24.74	22.60 —2.14

Additional fund of Rs. 7.41 lakhs provided by reappropriation was mainly for meeting the expenditure on the additional staff engaged for National Highway works. Reasons for the final saving of Rs. 2.14 lakhs are awaited (May 1973).

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

Sl. no.	Group head	Total grant	Actual expenditure	Excess + Saving—
		(In lakhs of rupees)		
1	50(e) A. (iii) Public Works Department Engineering Workshop			
	O.	7.69		
	S.	12.79		
	R.	0.05	20.53	1.88 —18.65

Reasons for the saving (91% of provision) are awaited (May 1973).

2	50(e) A(i) Direction I. Chief Engineer (General, Buildings and Roads)			
	O.	30.62		
	R.	—10.67	19.95	20.61 +0.66

Saving occurred in the lump provision for *ad hoc* increase in emoluments due to diversion of the fund to other minor heads of account for the purpose.

3	50(f) Tools and Plant I. Schemes outside the Five Year Plan			
	O.	50.00		
	R.	—14.95	35.05	41.80 +6.75

GRANT No. XXXIII—PUBLIC WORKS—Contd.

Anticipated saving was due to cut in expenditure enforced for finding funds for some other works authorised for execution. Reasons for the final excess are awaited (May 1973).

Saving under the head during 1970-71 was Rs. 34.19 lakhs.

Sl. no.	Group head	Total grant	Actual expenditure	Excess+ Saving—
		(In lakhs of rupees)		
4	50(a) (xi) Education			
	B. Schemes under the Five Year Plan			
	O.	15.12		
	R.	—6.52	8.60	8.62 +0.02

Saving was mainly due to works not taken up owing to non-receipt of sanction (Rs. 4.07 lakhs) and non-finalisation of plan (Rs. 1.73 lakhs).

Saving under the head during 1970-71 was Rs. 6.31 lakhs.

5	50(a) (xiv) Family Planning			
	B. Schemes under the Five Year Plan			
	O.	7.05		
	R.	—2.99	4.06	0.71 —3.35

Out of the total saving of Rs. 6.34 lakhs (90% of provision) the anticipated saving was mainly due to want of proper response to tenders (Rs. 1.05 lakhs), non-finalisation of designs (Rs. 0.77 lakh) and late arrangement of work (Rs. 0.60 lakh). Reasons for the final saving of Rs. 3.35 lakhs are awaited (May 1973).

6	50(a) (ix) Police			
	A. Schemes outside the Five Year Plan			
	O.	15.86		
	R.	—2.72	13.14	10.09 —3.05

Anticipated saving was mainly due to works not taken up (Rs. 1.91 lakhs) and less expenditure in certain works (Rs. 0.68 lakh). Reasons for the final saving of Rs. 3.05 lakhs are awaited (May 1973).

GRANT No. XXXIII—PUBLIC WORKS—Contd.

Sl. no.	Group head	Total grant	Actual expenditure	Excess + Saving—
		(In lakhs of rupees)		
7	50(b) B. Schemes under the Five Year Plan (v) Capital expenditure transferred from 103. Capital Outlay on Public Works C.R.F. Roads and Bridges (Ordinary Allocation)	12.00	8.36	—3.64
	Reasons for the saving are awaited (May 1973).			
8	50(a) (v) Registration A. Schemes outside the Five Year Plan			
	O.	3.47		
	R.	—2.15	1.32	0.95 —0.37

Saving (73% of provision) was mainly due to (i) late/non-arrangement of works (Rs. 1.05 lakhs), (ii) non-availability of site (Rs. 0.49 lakh) and (iii) want of sanction (Rs. 0.36 lakh).

(iv) *Suspense Accounts*:—(a) Expenditure under this grant includes Rs. 8,36.05 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. This head is now not being operated upon except to adjust only the outstanding items and will continue to be shown separately till the balance is entirely adjusted.

(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. When materials are received and issued to works before making payment or adjusting the debits for their cost, the head will show credit balance.

GRANT No. XXXIII- PUBLIC WORKS —Contd.

(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 and (iv) sums recoverable from Government servants etc. The debit balance represents amount recoverable or debits adjustable to final heads.

(4) *Workshop Suspense*:—The charges in respect of jobs executed or other operations in the Public Works Department Workshops are debited to this head, pending recovery or adjustment.

(c) An analysis of the 'Suspense' transactions accounted for under this grant during 1971-72 with the opening and closing balances under the different sub heads, is given below:—

<i>Sub head</i>	<i>* Balance on 1st April 1971</i>	<i>Debits (In lakhs of rupees)</i>	<i>Credits</i>	<i>* Balance on 31st March 1972</i>
Purchases	—36.91	21.66	..	—15.25
Stock	—1,52.26	7,91.65	8,07.74	—1,68.35**
Miscellaneous Public Works Advances	1,07.54	19.31	21.47	1,05.38
Workshop Suspense***	—6.35	3.43	2.99	—5.91
Total	—87.98	8,36.05	8,32.20	—84.13

(v) *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 contributions by debit to, '50. Public Works (e) Establishment-Schemes outside the Five Year Plan' under this grant. 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.

* 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 balance was due to non-adjustment of cost of supplies and certain defects in maintenance of accounts.

*** Reasons for the minus balance are awaited.

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

During the year no amount was credited to the fund; nor any expenditure on renewals or replacements was met therefrom. The balance at the credit of the fund on 31st March 1972 was Rs. 27.85 lakhs. An account of the transactions of the fund is given in statement no. 16 of Finance Accounts 1971-72.

(vi) *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 Government of India. From this fund, subventions are made to the States for expenditure on schemes of road development approved by the Government of India. The amount received as subvention is credited as grants received from the Government of India and an equivalent amount is transferred to a deposit account, against provision made under this grant.

The actual expenditure on the schemes is initially booked under this grant and subsequently transferred to the deposit account. In the case of works of a capital nature the expenditure is initially booked under '103. Capital Outlay on Public Works' and the portion relating to subventions from the Central Road Fund is subsequently transferred to this grant from the capital head. Later on the expenditure is transferred to the deposit account.

Subventions of Rs. 12.85 lakhs were received during the year; Rs. 8.36 lakhs were spent during the year on the schemes financed out of subventions.

The balance at the credit of the fund on 31st March 1972 was Rs. 13.77 lakhs

An account of the transactions of the fund during 1971-72 is given in statement no. 16 of Finance Accounts 1971-72.

(vii) *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 Public Works Department 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 1971-72:

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)	31.02*	9.37 @	0.65
2 44.	Irrigation, etc. (Non-Commercial)	2,88.93*	69.69 @	13.82
3 99.	Capital Outlay etc. (Commercial)	52.25	12.48	0.24
4 100.	Capital Outlay etc. (Non-Commercial)	4,90.03	1,34.80	10.56
	Total—sl. nos. 1 to 4	8,62.23	2,26.34	25.27
5 50.	Public Works	8,09.72*	1,50.28	26.59
6 52.	Capital Outlay on Public Works within the Revenue Account	2.80	0.40	0.05
7 103.	Capital Outlay on Public Works outside the Revenue Account	8,48.57	1,51.59	16.27
	Total—sl. nos. 5 to 7	16,61.09	3,02.27	42.91
	Total—sl. nos. 1 to 7	25,23.32	5,28.61	68.18
8	Special Establishments for works not taken up for <i>pro rata</i> calculation			
(a)	Public Works Department Engineering Workshop	..	1.88	..
(b)	Special staff for the valuation of land, building etc. for the Ship Building Yard, Ernakulam	..	0.63	..
	Grand total—sl. nos. 1 to 8	25,23.32	5,31.12	68.18

Notes:—

- (1) Percentage of cost of establishment to works outlay on Irrigation works (Items 1 to 4) 26.25
- (2) Percentage of cost of establishment to works outlay on Public Works (Items 5 to 7) 18.20
- (3) Percentage of cost of establishment to works outlay of all works (Items 1 to 7) 20.95

* Includes expenditure on maintenance and repairs.

@ Includes expenditure taken directly to the head.

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

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 1971-72 are compared below:—

<i>Class of works</i>	<i>Works outlay</i>	<i>Establishment charges</i>	<i>Percentage</i>
	(In lakhs of rupees)		
Irrigation (items 1 to 4)			
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
1971-72	8,62.23	2,26.34 @	26.25
Public Works (items 5 to 7)			
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
1971-72	16,61.09	3,02.27	18.20

GRANT No. XXXIV—PORTS (ALL VOTED)

	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess + Saving</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
MAJOR HEAD—			
53. PORTS AND PILOTAGE			
Original	25,47,700	25,47,700	22,73,132
Supplementary	..		
Amount surrendered during the year			—

@ Includes expenditure taken directly to the heads.

GRANT No. XXXV—TRANSPORT SCHEMES (ALL VOTED)

		<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess + Saving—</i>
		Rs.	Rs.	Rs.
MAJOR HEAD—				
57. ROAD AND WATER TRANSPORT SCHEMES				
Original	35,16,000	35,16,000	31,88,268	—3,27,732
Supplementary	..			
Amount surrendered during the year (30th March 1972)				1,11,300

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

O.	6.07			
R.	—0.99	5.08	3.16	—1.92

Saving was mainly due to non-utilisation of provision (Rs. 2 lakhs) for Depreciation Reserve Fund of Water Transport Department owing to non-finalisation of rules for operating the Fund.

In 1968-69, 1969-70 and 1970-71 also the entire provision 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.
MAJOR HEAD—				
64. FAMINE RELIEF				
Original	17,27,100	98,46,300	1,10,86,807	+12,40,507
Supplementary	81,19,200			
Amount surrendered during the year				—

GRANT No. XXXVI—FAMINE (ALL VOTED)—*Contd.**Notes and comments*

(i) Expenditure exceeded the grant by Rs. 12,40,507 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)		
A (b) Relief Works			
O.	2.04		
S.	61.14		
R.	11.55	74.73	86.90 +12.17

The total excess of Rs. 23.72 lakhs was mainly due to increased expenditure on relief works undertaken in various districts affected by heavy floods during June—September 1971.

During 1970-71 also, the expenditure exceeded the provision by Rs. 11.99 lakhs.

(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. 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 famine relief works over the actual expenditure thereon each year should be transferred to Famine Relief Fund. Since expenditure during the year on famine relief works exceeded the budget provision, no amount was to be transferred to Famine Relief Fund. The entire provision of Rs. 10 lakhs was withdrawn by reappropriation and utilised for relief works.

During 1969-70 and 1970-71 also, the entire provision (Rs. 20 lakhs and Rs. 10 lakhs respectively) remained unutilised.

(iv) *Famine Relief Fund*

This fund is built up by amounts transferred from the Consolidated Fund of the State for affording relief to people affected by floods and other natural calamities. Interest realised from the investment made out of this fund is credited to the fund. Expenditure on famine relief is initially accounted for

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

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 from revenues. No expenditure was also met from the fund. The balance at the credit of the fund as on 31st March 1972 was Rs. 15.81 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 1971-72.

GRANT No. XXXVII—PENSIONS

		<i>Total grant or appropriation</i>	<i>Actual expenditure</i>	<i>Excess + Saving—</i>
		Rs.	Rs.	Rs.
MAJOR HEADS—				
65. PENSIONS AND OTHER RETIREMENT BENEFITS				
66. TERRITORIAL AND POLITICAL PENSIONS				
67. PRIVY PURSES AND ALLOWANCES OF INDIAN RULERS				
72. COMMUTATION OF PENSIONS				
<i>Charged—</i>				
Original	2,78,200	} 2,78,200	2,58,428	—19,772
Supplementary	..			
Amount surrendered during the year (30th March 1972)				5,000
<i>Voted—</i>				
Original	5,49,88,600	} 6,14,53,600	6,86,18,699	+71,65,099
Supplementary	64,65,000			
Amount surrendered during the year				—

Notes and comments

(i) Excess expenditure of Rs. 71,65,099 over the voted grant requires regularisation.

GRANT No. XXXVII—PENSIONS—Contd.

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

Sl. no.	Group head	Total grant	Actual expenditure	Excess+ Saving—
		(In lakhs of rupees)		
1	65 (d) Gratuities			
	1. Gratuities			
	O.	1,00.00		
	R.	8.56	1,08.56	1,28.63 +20.07
2	65 (a) 2. Pensions to Kerala Govern- ment Pensioners			
	O.	2,90.00		
	S.	20.00	3,10.00	3,35.68 +25.68
3	72. Commutation of Pensions— Amount transferred from “120—Pay- ment of Commuted Value of Pen- sions”			
		29.80	38.54	+8.74
4	65 (i) Pensions under Social Security Scheme—			
	Destitute Pension Scheme			
	O.	65.00		
	S.	20.00	85.00	91.63 +6.63
5	65 (e) 1. Family Pensions			
	O.	18.50		
	S.	10.80	29.30	34.75 +5.45
6	65 (b) Pensions to employees of State Aided Educational Institutions			
	O.	18.00		
	S.	5.00	23.00	26.13 +3.13

In the cases mentioned above final provisions were fixed based on expenditure for previous years and trend of expenditure during the year. The actual expenditure, however, exceeded the final provision due to difficulties in preparing the estimates more accurately in view of sanctions issued by various pension sanctioning authorities, settlement of past claims, revision of past claims, drawal of arrears, more number of applicants for pensions under Social Security Scheme, more number of applications for commutation of pension etc.

GRANT No. XXXVII—PENSIONS—*Concl'd.*

(iii) Excess 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)			
67. (a) (i) 2 Allowances to Members of the Ruling Family, Cochin			
O. 14.00			
R. —3.66	10.34	11.33	+0.99

The net saving of Rs. 2.67 lakhs was due to temporary stoppage of allowances to the members of ex-ruler's family consequent on the derecognition of ex-rulers and withdrawal of their privileges.

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

	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess + Saving—</i>
	Rs.	Rs.	Rs.
MAJOR HEAD—			
68. STATIONERY AND PRINTING			
Original 1,56,11,300	1,57,31,300	1,52,11,311	—5,19,989
Supplementary 1,20,000			
Amount surrendered during the year (30th March 1972)			6,32,600

• *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)			
II. (a) (iii) Schemes under the Five Year Plan			
O. 16.00			
R. —6.00	10.00	9.96	—0.04

Anticipated saving of Rs. 6 lakhs was due to economy measures undertaken with a view to reducing the gap between the Plan outlay and the resources available.

GRANT No. XXXIX—FOREST

		<i>Total grant or appropriation</i> Rs.	<i>Actual expenditure</i> Rs.	<i>Excess + Saving—</i> Rs.
MAJOR HEAD—				
70. FOREST				
<i>Charged—</i>				
<i>Original</i>	20,000	} 20,000	18,925	—1,075
<i>Supplementary</i>	..			
<i>Amount surrendered during the year</i>				—
<i>Voted—</i>				
<i>Original</i>	3,51,33,900	} 3,51,34,000	3,04,37,901	—46,96,099
<i>Supplementary</i>	100			
<i>Amount surrendered during the year (30th March 1972)</i>				35,61,500

The charged expenditure shown above does not include Rs. 26,304 spent from out of an advance from the Contingency Fund obtained in March 1972 but not recouped to the Fund till the close of the year.

Notes and comments

Saving in the voted grant occurred mainly under:—

<i>Sl. no.</i>	<i>Group head</i>	<i>Total grant</i> (In lakhs of rupees)	<i>Actual expenditure</i>	<i>Excess + Saving—</i>
1	(b) (i) (1) Timber and Other produce removed from Forest by Government Agency			
	O.	1,67.00		
	R.	—25.00	1,42.00	1,41.91
				—0.09

The anticipated saving of Rs. 25 lakhs was due to economy measures.

GRANT No. XXXIX—FOREST—*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) (ii) Schemes under the Five Year Plan			
	H. Cultural operations of young plantations			
	O.	20.00		
	R.	—5.50	14.50	—1.42
	The total saving of Rs. 6.92 lakhs was due to (i) economy (Rs. 4 lakhs), (ii) postponement of certain works (Rs. 1.50 lakhs) for finding funds for fire protection works and (iii) non-execution of weeding works in certain plantations (Rs. 1.42 lakhs).			
3	(a) (i) Chief Conservator's Office			
	O.	10.32		
	R.	—4.23	6.09	—0.15

Saving occurred mainly under lump sum provision made for *ad hoc* increase in emoluments. As the expenditure on *ad hoc* increase in emoluments was met out of the savings in the provisions made for Establishment Charges and Allowances, major portion of the lump sum provision was reappropriated to other heads for other purposes.

4	(b) (ii) Schemes under the Five Year Plan			
	A. Bridges, Roads and Buildings			
	O.	3.50		
	R.	—1.06	2.44	—1.24

The total saving of Rs. 2.30 lakhs (66% of provision) was mainly due to economy measures (Rs. 1.06 lakhs), non-payment for work done (Rs. 0.54 lakh) and non-completion of works (Rs. 0.45 lakh).

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				
Charged—				
Original	50,05,200	50,72,900	52,90,712	+2,17,812
Supplementary	67,700			
Amount surrendered during the year (30th March 1972)				100

GRANT No. XL—MISCELLANEOUS—Contd.

	<i>Total grant or appropriation</i>	<i>Actual expenditure</i>	<i>Excess + Saving—</i>
	Rs.	Rs.	Rs.
Voted—			
Original	2,80,10,800	3,32,39,500	2,69,09,943 —63,29,557
Supplementary	52,28,700		
Amount surrendered during the year (30th March 1972)			39,06,500

The charged expenditure shown above does not include Rs. 14,400 spent from out of an advance from the Contingency Fund obtained in March 1972 but not recouped to the Fund till the close of the year.

Notes and comments

(i) Expenditure exceeded the charged appropriation by Rs. 2,17,812 which requires regularisation.

Excess occurred mainly under:—

<i>Group head</i>	<i>Total appropriation</i>	<i>Actual expenditure</i>	<i>Excess + Saving—</i>
	(In lakhs of rupees)		
(h) (xxviii) 2. Acquisition charges for lands and buildings for Union purposes	1.55	3.73	+2.18

Reasons for the excess are awaited (May 1973).

(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>
		(In lakhs of rupees)		
1	(1) State Lotteries			
	(i) Direction			
	O.	1,61.52		
	R.	—31.48	1,30.04	1,24.98 —5.06

Saving of Rs. 36.54 lakhs was mainly due to lull in the sale of lottery tickets.

GRANT No. XL—MISCELLANEOUS—Contd.

Sl. no.	Group head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)				
2	(n) Contribution to Central Government from levies for the Relief of Refugees			
	2. Additional Stamp Duty			
	S. 1.25	1.25	..	—1.25
	3. Surcharge on entertainments			
	S. 12.50	12.50	..	—12.50
	4. Surcharge on Motor Vehicles Tax			
	S. 1.25	1.25	..	—1.25

Additional revenues collected for the relief of refugees are passed on to the Government of India by debit to these heads of accounts. The entire supplementary provision obtained in March 1972 for the purpose remained unutilised; the reasons for which are awaited (May 1973).

3 (f) (xxvi) Schemes under the Five Year Plan—

5. Grant for settlement of landless agricultural labourers on poramboke lands

O.	11.05			
R.	—10.54	0.51	0.46	—0.05

Saving (96% of provision) was mainly due to non-implementation of the scheme in some districts as suitable land was not available.

4 (f) (xiii) Grants to the Kerala State Road Transport Corporation towards rebate on sales tax for purchase of bus chassis

O.	4.16			
R.	—2.09	2.07	2.07	..

Saving was due to purchase of less number of chassis by the Kerala State Road Transport Corporation from the local dealers in respect of which grant was admissible from State Government to cover the loss on account of payment of excess sales tax. During 1970-71 also there was a saving of Rs. 3.99 lakhs for the same reason.

GRANT No. XL—MISCELLANEOUS—Concl'd.

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

<i>Group head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess+ Saving—</i>
(In lakhs of rupees)			
(h) (iii) 4. Grants to Orphanages			
O. 19.73			
R. 0.15	19.88	21.89	+2.01

Excess was due to increase in the number of inmates in the orphanages.

GRANT No. XLI—MISCELLANEOUS COMPENSATIONS AND ASSIGNMENTS

	<i>Total grant or appropriation</i>	<i>Actual expenditure</i>	<i>Excess+ Saving—</i>
	Rs.	Rs.	Rs.
MAJOR HEAD—			
76: OTHER MISCELLANEOUS COMPENSATIONS AND ASSIGNMENTS			
<i>Charged—</i>			
<i>Original</i>	6,21,100	6,21,100	81,018
<i>Supplementary</i>			
<i>Amount surrendered during the year (30th March 1972)</i>			5,51,100
<i>Voted—</i>			
<i>Original</i>	49,56,500	89,56,500	90,89,967
<i>Supplementary</i>	40,00,000		
<i>Amount surrendered during the year (30th March 1972)</i>			1,19,700
<i>Notes and comments</i>			

(i) Excess expenditure of Rs. 1,33,467 over the voted grant requires regularisation.

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

(ii) Excess expenditure 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) 2. Taxes on Vehicles—

Compensation to Local Bodies

O.	32.04			
S.	40.00	72.04	75.25	+3.21

Excess was due to payment of arrears of vehicle tax compensation for previous years to the local bodies. The excess was partly offset by saving under other heads.

(iii) Saving in the charged appropriation was mainly due to non-utilisation of the entire provision of Rs. 5.31 lakhs made under “(a) 1. (viii) implementation of Sreepadam Land Enfranchisement Act,” owing to non-finalisation of procedure for payment of compensation under the Act.

During 1970-71 also the entire provision of Rs. 5.31 lakhs made under the head of account remained unutilised as the Act did not come into force in that year.

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

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

MAJOR HEAD—

92. PAYMENT OF COMPENSATION TO
LAND HOLDERS ETC. ON THE
ABOLITION OF ZAMINDARI SYSTEM

Original	4,00,000	}	4,00,000	3,12,700	—87,300
Supplementary	..				

Amount surrendered during the year

GRANT No. XLIII—CAPITAL OUTLAY ON PUBLIC HEALTH

		<i>Total grant or appropriation</i> Rs.	<i>Actual expenditure</i> Rs.	<i>Excess + Saving—</i> Rs.
MAJOR HEAD—				
94. CAPITAL OUTLAY ON IMPROVEMENT OF PUBLIC HEALTH				
<i>Charged—</i>				
<i>Original</i>	50,000	50,000	11,672	—38,328
<i>Supplementary</i>	..			
<i>Amount surrendered during the year</i>				
Voted—				
<i>Original</i>	5,55,82,400	7,48,41,600	7,70,74,392	+22,32,792
<i>Supplementary</i>	1,92,59,200			
<i>Amount surrendered during the year</i>				

Notes and comments

(i) Expenditure in the voted grant exceeded the provision by Rs. 22,32,792 which requires regularisation.

In 1969-70 and 1970-71 also expenditure exceeded the voted provision by Rs. 16,60,124 and Rs. 41,33,046 respectively.

(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			
2.	Establishment (Plan)			
	O.	21.49		
	S.	1.63		
	R.	0.49	23.61	38.01 +14.40

Reasons for the excess are awaited (May 1973).

During 1970-71 also expenditure under the head exceeded the provision by Rs. 7.71 lakhs.

• GRANT No. XLIII—CAPITAL OUTLAY ON PUBLIC HEALTH—*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)	

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

2. Establishment (Plan)—Amount transferred from “30 (a) (xviii) Water Supply and Drainage”.	12.31	23.18	+10.87
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Excess was due to revision of the ratio of establishment charges to work outlay.

During 1970-71, excess under the head was Rs. 11.22 lakhs.

3 (a) (i) II. A. Urban Water Supply Schemes (Plan)

(1) Works

O.	3,43.07			
S.	1,61.87	5,04.94	5,15.31	+10.37

Excess was mainly due to booking of a part of expenditure (Rs. 9.83 lakhs) relating to Water Supply and Sewage Scheme under this head.

During 1969-70 and 1970-71 also expenditure under the head exceeded provision by Rs. 19.97 lakhs and Rs. 24.34 lakhs respectively.

4 (a) (iv) Flood Control Schemes (Non-Plan)

1. Works

O.	2.20			
R.	1.30	3.50	4.86	+1.36

Fund provided by reappropriation (Rs. 1.30 lakhs) was for certain additional works and additional requirement on existing works. The final excess was due to providing drainage connection to new buildings.

(iii) The excess mentioned above was partly counter-balanced by saving 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 (Plan)

(3) Add—share debit of establishment charges from “30 (a) (xviii) Water Supply and Drainage”	16.05	9.06	—6.99
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Reasons for the saving are awaited (May 1973).

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

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

- 2 (a) (v) Tools and Plant
II. A. Urban Water Supply Scheme
(Plan)

O.	6.00			
R.	—2.75	3.25	2.42	—0.83

Saving was mainly due to treating some of the items as special tools and plant and charging direct to works.

- 3 (a) (i) II. C. Water Supply and
Sewage Scheme—

Cochin Development Area (Plan)

4. Add—Share debit of Establish-
ment charges from “30 (a) (xviii)
Water Supply and Drainage”

3.40	1.18	—2.22
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Reasons for the saving are awaited (May 1973).

GRANT No. XLIV—CAPITAL OUTLAY ON AGRICULTURAL
IMPROVEMENT

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

MAJOR HEAD—

95. CAPITAL OUTLAY ON SCHEMES OF
AGRICULTURAL IMPROVEMENT AND
RESEARCH

Charged—

<i>Original</i>	6,65,400	} 7,46,000	6,58,540	—87,460
<i>Supplementary</i>	80,600			

*Amount surrendered during the year
(30th March 1972)*

64,200

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

		<i>Total grant or appropriation</i> Rs.	<i>Actual expenditure</i> Rs.	<i>Excess + Saving—</i> Rs.
Voted—				
Original	20,72,400	22,92,300	10,08,978	—12,83,322
Supplementary	2,19,900			
Amount surrendered during the year (30th March 1972)				12,73,600

Notes and comments

(i) Saving in the voted grant occurred mainly under “(j) Agricultural University—Land acquisition charges” as the entire provision of Rs. 17 lakhs made thereunder remained unutilised due to suspension of land acquisition proceedings during the year pending decision on the suitability of the site proposed for acquisition.

(ii) The saving mentioned above was partly counter-balanced by excess under:—

<i>Group head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess + Saving—</i>
	(In lakhs of rupees)		
(a) 3. Improvement of Existing Seed Farms			
O.	2.00		
R.	4.90	6.90	6.91 +0.01

Excess was due to acquisition of additional area for the Seed Farms at Chirayinkil, Kadakkal and Alathur.

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

		<i>Total grant or appropriation</i> Rs.	<i>Actual expenditure</i> Rs.	<i>Excess + Saving—</i> Rs.
MAJOR HEAD—				
96. CAPITAL OUTLAY ON INDUSTRIAL AND ECONOMIC DEVELOPMENT				
Charged—				
Original	59,100	14,62,400	14,58,614	—3 786
Supplementary	14,03,300			
Amount surrendered during the year				

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

		<i>Total grant or appropriation</i>	<i>Actual expenditure</i>	<i>Excess + Saving—</i>
		Rs.	Rs.	Rs.
Voted—				
Original	12,90,64,100	13,10,64,400	5,72,97,721	—7,37,66,679
Supplementary	20,00,300			
Amount surrendered during the year (30th March 1972)				7,17,40,000

The charged and voted expenditure shown above do not include Rs. 1,06,694 and Rs. 37 lakhs respectively spent from out of advances from the Contingency Fund obtained in February-March 1972 but not recouped to the Fund till the close of the year.

Notes and comments

- (i) Saving in the voted grant was 56 per cent of provision.
- (ii) Expenditure under this grant includes investments in:—

	Rs.
1. Kerala State Road Transport Corporation	1,40 lakhs
2. The Kerala State Cashew Development Corporation Limited	40 lakhs
3. The State Farming Corporation of Kerala Limited	30 lakhs
4. The Kerala Agro-Industries Corporation Limited	15.49 lakhs
5. The Kerala Fisheries Corporation Limited	14.63 lakhs
6. The Plantation Corporation of Kerala Limited	10 lakhs
7. The Kerala Ceramics Limited	10 lakhs
8. Traco Cable Company Limited	10 lakhs
9. The Kerala State Financial Enterprises Limited	5 lakhs
10. Kerala Soaps and Oils Limited	5 lakhs
11. Handicrafts Development Corporation of Kerala Limited	5 lakhs

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

(iii) In the following cases voted provision remained unutilised wholly or to a substantial extent:—

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

1 (b)(i) 7. Kerala State Road Transport Corporation

O.	7,28.04	*		
R.	—7,28.04	..		

Provision was made for conversion of loans granted to the Kerala State Road Transport Corporation from 1965 as share capital contribution. The entire provision remained unutilised consequent on decision to make the adjustment by *pro forma* correction in the accounts.

2 (d) (ii) A.8. Purchase of Ordinary and Special Debenture of Land Mortgage Bank (Agricultural Production)

O.	47.50			
R.	—42.50	5.00	5.00	..

Saving (89% of provision) was due to (i) less issue of debentures by the Kerala Co-operative Central Land Mortgage Bank (Rs. 26.50 lakhs) and (ii) reduction in outlay as a measure of economy (Rs. 16 lakhs).

3 (b) (ii) 10. Travancore Titanium Products Limited

O.	25.00			
R.	—25.00	..		

Saving of the entire provision was due to post-budget decision to grant further assistance to the Company in the form of loan instead of share capital contribution.

4 (d)(ii) D.1. Share contribution to Co-operative Societies under A. R. C. Schemes

O.	20.00			
R.	—20.00	..		

Saving of the entire provision was due to non-implementation of the schemes at Vypeen and Anjengo.

* Rs. 100 only.

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

<i>Sl. no.</i>	<i>Group head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess+ Saving—</i>
		<i>(In lakhs of rupees)</i>		
5	(b)(ii) 15. Kerala Tourism Development Corporation	19.50	4.50	—15.00

Saving (77% of provision) was due to non-finalisation of schemes for construction of hotels at Cochin and Guruvayur.

6	(d)(ii) G.4. Share contribution to Urban Co-operative Banks			
	O.	12.50		
	R.	—10.00	2.50	2.50 ..

Saving (80% of provision) occurred as the Reserve Bank of India did not sanction share contribution to urban co-operative banks coming outside the purview of Banking Regulation Act and some of the urban banks failed to reach the prescribed norms for assistance.

7	(d)(ii) C. Co-operative Spinning Mill, Cannanore			
	O.	5.00		
	R.	—5.00	..	.. ..

Saving of the entire provision was due to non-sanctioning of further share contribution as Government contributions had already reached the maximum level as per the existing pattern of share participation.

8	(e)(i) 3. Scheme for establishing a Public Sector Cine Studio			
	O.	5.00		
	R.	—5.00	..	.. ..

The entire provision remained unutilised due to non-implementation of the scheme owing to economy.

9	(e)(ii) B. Establishment of Development Areas			
	O.	4.56		
	R.	—3.85	0.71	—0.06 —0.77

Anticipated saving of Rs. 3.85 lakhs was due to (i) non-implementation of water supply schemes in Aroor and Pudusserry development areas (Rs. 2.50 lakhs) and (ii) non-completion of acquisition of land in Aroor development area (Rs. 1.35 lakhs).

**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)
10	(d) (i) 3. Share contribution to Engineering Co-operative Societies	2.50	..	—2.50

Reasons for the saving are awaited (May 1973).

11	(d)(ii) Q. Co-operative Sugars Limited			
	O.	2.50		
	R.	—2.50	..	..

Saving of the entire provision was due to non-sanctioning of share contribution to the Company as such assistance was found not necessary.

12	(d)(ii) N. Participation in share capital of Primary and Industrial Weavers' Co-operative Societies			
	O.	2.00		
	R.	—2.00	..	..

The entire provision remained unutilised due to non-finalisation of proposal for share participation in Factory Type Weavers' Co-operative Societies.

(iv) Three other cases of major saving in the voted grant 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)(i) 2. The Kerala Fisheries Corporation Limited

	O.	20.00		
	R.	—5.37	14.63	14.63

Saving occurred as the cost of assets transferred to the Corporation, 50 per cent of which was to be treated as share capital contribution, was less than the amount anticipated.

- 2 (e)(ii) A. Industrial Estates

	O.	24.85		
	R.	—5.40	19.45	22.20

Anticipated saving of Rs. 5.40 lakhs was mainly due to (i) non-utilisation of provision made for Commercial Industrial Estates as a measure of economy (Rs. 3 lakhs) and (ii) non-completion of development work in the Functional Industrial Estate, Quilon (Rs. 2 lakhs). Reasons for the final excess are awaited (May 1973).

**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)	
3	(d)(ii) A.3. Share contribution to Marketing Societies undertaking processing			
	O.	5.00		
	R.	—2.11	2.89	2.89 ..

Saving was due to enforcement of economy in expenditure and receipt of less number of applications eligible for assistance.

(v) Part of the saving in the voted grant was utilised for additional expenditure 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)(ii) G.1. Contribution to the share capital of Apex Banks, Central Banks and large sized Credit Societies, etc.			
	O.	37.50		
	R.	64.50	1,02.00	1,02.00 ..
2	(d)(ii) G.2. Share contribution to Service Co-operatives			
	O.	50.00		
	R.	20.52	70.52	70.52 ..

Excesses under serial numbers 1 and 2 occurred as more number of Co-operative Banks/Service Co-operative Societies became eligible for share capital assistance from Government consequent on relaxation of conditions for payment of such assistance, extended by the Reserve Bank of India.

3	(d)(ii) A.7. Purchase of Ordinary and Special Debenture of Land Mortgage Bank (Minor Irrigation)			
	O.	20.00		
	R.	12.36	32.36	32.36 ..
Excess was due to floating of more ordinary and special debentures by the Kerala Co-operative Central Land Mortgage Bank than anticipated necessitating increased contribution from Government.				
4	(b)(ii) 17. Agro-Industries Corporation			
	O.	5.00		
	R.	10.49	15.49	15.49 ..

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

Excess was due to additional share capital contribution to the Company in view of its financial difficulties.

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

5 (b)(ii) 20. Cashew Corporation

O.	30.00			
R.	10.00	40.00	40.00	..

Excess was due to additional share capital contribution to the Company to take over more cashew factories.

6 (b)(ii) 37. Kerala State Farming Corporation (Project)

S.	20.00			
R.	10.00	30.00	30.00	..

Additional share capital contribution was for implementing the activities of inter-cultural operations, lift irrigation facilities and payment of value of cane sets to Mannam Sugar Mills.

7 (b)(ii) 12. Traco Cables Limited

O.	2.50			
R.	7.50	10.00	10.00	..

Additional contribution made was for raising the equity share capital of the Company so as to make it eligible for loan assistance from the Industrial Finance Corporation of India and the Industrial Development Bank of India.

8 (d)(ii) R. Share contribution to the Kerala State Engineering Technicians (Workshop) Industrial Co-operative Society

	Token			
S.				
R.	6.00	6.00	6.00	..

Additional funds were provided for further share contribution to the Society for which token supplementary grant was obtained in March 1972.

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-COM- MERCIAL)			
	<i>Charged—</i>			
	Original	2,75,000		
	Supplementary	..		
	Amount surrendered during the year			
	Voted—			
	Original	6,57,34,600		
	Supplementary	15,15,100		
	Amount surrendered during the year (30th March 1972)			

2,75,000

3,36,925

61,925

6,72,49,700

6,96,98,395

+24,48,695

11,00,000

The charged expenditure shown above does not include Rs. 4,13,538 spent from out of an advance from the Contingency Fund obtained in March 1972 but not recouped to the Fund till the close of the year.

Notes and comments

(i) Excess expenditure of Rs. 61,925 over the charged appropriation requires regularisation.

Excess 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	0.50	1.18	+0.68

Reasons for the excess are awaited (May 1973).

(ii) Excess expenditure of Rs. 24,48,695 over the voted grant also requires regularisation.

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

During 1969-70 and 1970-71 also expenditure exceeded the voted grant by Rs. 36.38 lakhs and Rs. 64.11 lakhs respectively.

(iii) Excess in the voted grant 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	83.89	1,27.77	+43.88
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Excess was due to increase in share debit transferred to this head from '44. Irrigation, etc. (Non-Commercial)' and '50. Public Works' in proportion to works outlay.

During 1968-69, 1969-70 and 1970-71 also expenditure exceeded provision by Rs. 8.45 lakhs, Rs. 28.56 lakhs and Rs. 60.28 lakhs respectively.

2	99. A I (iii) Bhoothathankettu Scheme (a) Works (Plan)			
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O. 31.25

R. 8.00 39.25 39.25 ..

Excess was due to increased expenditure under land acquisition than anticipated.

During 1970-71 excess under the head was Rs. 4.87 lakhs.

3	99 A I (iii) Bhoothathankettu Scheme (b) Establishment (Plan)	6.70	9.49	+2.79
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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' in proportion to works outlay.

During 1970-71 excess under the head was Rs. 3.21 lakhs.

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

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

1	100. B (a) Works (Plan)			
	O.	35.75		
	S.	11.00		
	R.	—15.95	30.80	25.43 —5.37

Supplementary grant of Rs. 11 lakhs obtained on 21st March 1972 for payment to the Southern Railway towards the share of the State Government

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

for the reconstruction and improvement of the existing railway bridge near Cochin was surrendered on 30th March 1972 as the railway authorities did not calim the amount. The balance anticipated saving of Rs. 4.95 lakhs was due to (i) non-receipt of sanctions to estimates (Rs. 3.01 lakhs), (ii) transfer of two works to Buildings and Roads Wing (Rs. 1.21 lakhs) and (iii) non-arrangement of a work (Rs. 0.73 lakh).

Reasons for the final saving of Rs. 5.37 lakhs are awaited (May 1973).

<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 99 A I (i) Peechi Reservoir Scheme
(a) Works (Plan)

O. 2.49

R. —2.36 0.13 0.13 ..

Saving (95% of provision) was mainly due to non-receipt of sanction for certain works.

GRANT No. XLVII—CAPITAL OUTLAY ON PUBLIC WORKS

		Total grant or appropriation	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
MAJOR HEAD—				
103. CAPITAL OUTLAY ON PUBLIC WORKS				
Charged—				
Original	3,00,100	3,00,100	3,37,304	+37,204
Supplementary	..			
Amount surrendered during the year				
—				
Voted—				
Original	9,29,31,200	9,74,45,400	10,22,98,990	+48,53,590
Supplementary	45,14,200			
Amount surrendered during the year				
—				

Notes and comments

(i) Excess expenditure of Rs. 37,204 over the charged appropriation requires regularisation; excess occurred for the fifth year in succession.

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

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

<i>Sl. no.</i>	<i>Group head</i>	<i>Total appropriation</i>	<i>Actual expenditure</i>	<i>Excess+ Saving—</i>
(In lakhs of rupees)				
1	(a) (x) Education B. Schemes under the Five Year Plan	..	0.59	+0.59
2	(a) (xx) Miscellaneous Departments B. Schemes under the Five Year Plan	..	0.50	+0.50
3	(a) (xviii) Civil Works B. Schemes under the Five Year Plan R. 0.07	0.07	0.40	+0.33
4	(b) Original Works— Communication B. Schemes under the Five Year Plan R. 0.03	0.03	0.27	+0.24

Reasons for the excess under these group heads are awaited. The excess was partly counter-balanced by savings under other group heads.

(iii) Excess expenditure of Rs. 48,53,590 over the voted grant also requires regularisation.

(iv) 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) (x) Education B. Schemes under the Five Year Plan O. 84.60 R. 72.45	1,57.05	1,57.50	+0.45
Funds were provided by reappropriation for meeting additional requirements in a number of works mainly due to accelerated progress of work/inadequate provision of funds.				
2	(b) Original Works Communication B. Schemes under the Five Year Plan O. 2,19.77 S. 25.01 R. 45.96	2,90.74	3,09.88	+19.14

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

Out of the total excess of Rs. 65.10 lakhs, excess of Rs. 45.96 lakhs was mainly due to accelerated progress of work/inadequate provision of funds in several cases. Reasons for the final excess of Rs. 19.14 lakhs are awaited (May 1973).

<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 (d) Establishment

B. Schemes under the
Five Year Plan

73.34	1,35.58	+62.24
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Excess was due to increase in share debit transferred to this head from '44. Irrigation, etc. (Non-Commercial)' and '50. Public Works' in proportion to works outlay.

During 1969-70 and 1970-71 also expenditure exceeded provision under this head by Rs. 11.30 lakhs and Rs. 52.11 lakhs respectively.

4 (c) Original Works
MiscellaneousB. Schemes under the
Five Year Plan

O. 79.29

S. 20.00

R. 42.06

1,41.35	1,39.04	—2.31
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Anticipated excess was mainly due to accelerated progress of work/inadequate provision of funds in several anti-sea erosion and flood control works.

Reasons for the final saving of Rs. 2.31 lakhs are awaited (May 1973).

5 (a) (vii) Jails

A. Schemes outside the
Five Year Plan

O. 4.38

R. —1.60

2.78	6.87	+4.09
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Reasons for the final excess are awaited (May 1973).

(v) Excess in the voted grant was partly counter-balanced by saving 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) (xiv) Agriculture

B. Schemes under the
Five Year Plan

O. 75.38

R. —43.87

31.51	26.68	—4.83
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GRANT No. XLVII—CAPITAL OUTLAY ON PUBLIC WORKS—*Contd.*

Almost the entire provision of Rs. 16.57 lakhs obtained for the work of Constructing Administrative Block (New Works) under the scheme, 'Fishing Harbours and Landing Centres' was reappropriated to other heads, as no further works were to be executed for the Administrative Block except electrification works for which Rs. 500 only were required. Information regarding the basis for obtaining funds far in excess of actual requirements is awaited (May 1973). Balance anticipated saving of Rs. 27.30 lakhs was mainly due to (i) non-receipt of sanctions from Government of India for two works at Mopla Bay fishing harbour (Rs. 8.97 lakhs), (ii) works not started (Rs. 7.53 lakhs), (iii) non-delivery of supplies ordered for construction of break-waters at Vizhinjam harbour (Rs. 7.03 lakhs) and (iv) non-finalisation of the scheme 'Kuttanad Development Authority' (Rs. 2.64 lakhs).

Reasons for the final saving of Rs. 4.83 lakhs are awaited (May 1973).

During the previous five years savings under this head ranged between 45 per cent and 57 per cent of provision.

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

2 (a) (viii) Police

A. Schemes outside the Five Year Plan

O. 69.61

S. 0.03

R. —18.16

51.48

44.15

—7.33

Out of the total saving of Rs. 25.49 lakhs, anticipated saving of Rs. 18.16 lakhs was mainly due to short utilisation of lump sum provision for construction of new police stations, barracks and staff quarters owing to non-receipt of details of works in time from the Administrative department.

Reasons for the final saving of Rs. 7.33 lakhs are awaited (May 1973). During the previous eight years savings under this head ranged between 25 per cent and 81 per cent of provision.

3 (a) (xviii) Civil Works

A. Schemes outside the Five Year Plan

O. 50.53

S. Token

R. —20.41

30.12

27.53

—2.59

Anticipated saving of Rs. 20.41 lakhs was mainly due to (i) non-finalisation of plan, design etc. of the buildings for public offices (Rs. 9.50 lakhs), (ii) non-utilisation of lump sum provision owing to non-receipt of details of

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

works from the administrative department (Rs. 5.10 lakhs) and (iii) non-finalisation of structural details of residential bungalows for Ministers (Rs. 5 lakhs).

Reasons for the final saving of Rs. 2.59 lakhs are awaited (May 1973).

<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 (b) Original Works—

Communication

B. Schemes under the Five Year Plan

Roads of Economic or Inter-State Importance

O. 17.80

R. —16.24

1.56 0.33 —1.23

Saving (98% of provision) was mainly due to (i) works not arranged/arranged late (Rs. 8.41 lakhs), (ii) non-finalisation of estimates (Rs. 3.05 lakhs), (iii) non-receipt of sanction to estimates (Rs. 1.90 lakhs) and (iv) less expenditure than anticipated on a work (Rs. 1.85 lakhs).

During 1970-71 saving under the head was 92 per cent of provision.

5 (b) Original Works—

Communication

West Coast Roads

O. 17.44

R. —10.83

6.61 1.76 —4.85

Out of the total saving of Rs. 15.68 lakhs (90% of provision) saving of Rs. 10.83 lakhs was mainly due to (i) works not started for want of sanction, non-availability of sites etc. (Rs. 9.17 lakhs) and (ii) less expenditure than anticipated on two works (Rs. 1.29 lakhs).

Reasons for the final saving of Rs. 4.85 lakhs are awaited (May 1973).

During 1970-71 also 80 per cent of provision remained unutilised.

6 (a) (xii) Public Health

B. Schemes under the Five Year Plan

O. 24.46

S. Token

R. —11.18

13.28 11.03 —2.25

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

Out of the total saving of Rs. 13.43 lakhs (55% of provision), saving of Rs. 11.18 lakhs was mainly due to (i) non-utilisation of lump sum provision in full owing to non-receipt of details of works from administrative departments in time (Rs. 4.77 lakhs), (ii) works not started/started late (Rs. 2.22 lakhs), (iii) less expenditure than anticipated on certain works (Rs. 2.15 lakhs) and (iv) non-availability of sites (Rs. 1.84 lakhs).

Reasons for the final saving of Rs. 2.25 lakhs are awaited (May 1973).

Savings under the head during the previous ten years ranged between 30 per cent and 86 per cent 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)				
7 (a) (xx)	Miscellaneous Departments			
B.	Schemes under the Five Year Plan			
O.	13.28			
S.	0.01			
R.	—9.06	4.23	1.89	—2.34

Out of the total saving of Rs. 11.40 lakhs (86% of provision), saving of Rs. 9.06 lakhs was due to (i) non-finalisation of milk supply schemes for Quilon and Trichur (Rs. 2.76 lakhs), (ii) late starting of works (Rs. 1.73 lakhs), (iii) non-fixation of site (Rs. 1.68 lakhs), (iv) non-receipt of sanction/details of works from administrative department (Rs. 1.25 lakhs), (v) less expenditure than anticipated on certain works (Rs. 1.14 lakhs) and (vi) non-settlement of tender (Rs. 0.50 lakh).

Reasons for the final saving of Rs. 2.34 lakhs are awaited (May 1973).

During 1970-71 also 89 per cent of provision remained unutilised.

8 (a) (xv)	Animal Husbandry			
B.	Schemes under the Five Year Plan			
O.	13.60			
R.	—8.05	5.55	3.71	—1.84

Out of the total saving of Rs. 9.89 lakhs (73% of provision) saving of Rs. 8.05 lakhs was mainly due to (i) non-utilisation of lump sum provision owing to non-receipt of details of works from administrative department (Rs. 5.87 lakhs) and (ii) want of sanction (Rs. 2.06 lakhs). Reasons for the final saving of Rs. 1.84 lakhs are awaited (May 1973).

Savings under the head during the previous four years ranged between 29 per cent and 85 per cent of provision.

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)		

9 (a) (xx) Miscellaneous Departments

A. Schemes outside the Five Year Plan

O.	21.81			
R.	—12.37	9.44	12.88	+3.44

Anticipated saving of Rs. 12.37 lakhs was mainly due to (i) non-fixation of sites for fire stations and staff quarters (Rs. 4.66 lakhs), (ii) works not arranged/arranged partly for execution (Rs. 2.34 lakhs), (iii) non-finalisation of estimate/design (Rs. 2 lakhs), (iv) non-receipt/late receipt of administrative sanction (Rs. 2 lakhs) and (v) less expenditure than anticipated on a work (Rs. 0.82 lakh).

Reasons for the final excess are awaited (May 1973).

During the previous seven years savings under this head ranged between 53 per cent and 94 per cent of provision.

10 (a) (v) General Administration

A. Schemes outside the Five Year Plan

O.	13.55			
R.	—6.81	6.74	6.36	—0.38

The total saving of Rs. 7.19 lakhs (53% of provision) was mainly due to (i) slow progress in the construction of an additional building for Government Secretariat owing to shortage of building material (Rs. 3.50 lakhs), (ii) works not started/started late (Rs. 1.79 lakhs) and (iii) actual requirements being less than the amount anticipated in two works (Rs. 1.52 lakhs).

11 (a) (xix) Stationery and Printing

A. Schemes outside the Five Year Plan

O.	6.25			
R.	—5.88	0.37	0.34	—0.03

The total saving of Rs. 5.91 lakhs (95% of provision) was mainly due to (i) works not arranged for execution (Rs. 3.91 lakhs) and (ii) non-availability of site for a work (Rs. 1.87 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)		
12	(a) (i) Taxes on Income			
	A. Schemes outside the Five Year Plan			
	O.	4.50		
	R.	—2.91	1.59	1.58 —0.01

The total saving of Rs. 2.92 lakhs (65% of provision) was mainly due to (i) non-finalisation of estimates (Rs. 2 lakhs) and (ii) non-receipt of administrative sanctions (Rs. 0.91 lakh).

13	(a) (xiii) Family Planning			
	B. Schemes under the Five Year Plan			
	O.	2.64		
	R.	—2.33	0.31	0.18 —0.13

The total saving of Rs. 2.46 lakhs (93% of provision) was mainly due to non-commencement of two works.

14	(a) (xi) Medical			
	A. Schemes outside the Five Year Plan			
	O.	2.00		
	R.	—2.00	..	.. ..

The entire provision remained unutilised due to non-arrangement of the work of construction of a building for Pharmacy Department owing to non-finalisation of design.

(vi) In the following cases funds provided by reappropriation proved unnecessary/excessive:—

<i>Sl. no.</i>	<i>Group head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess + Saving—</i>
		(In lakhs of rupees)		
1	(a) (xi) Medical			
	B. Schemes under the Five Year Plan			
	O.	57.46		
	S.	0.10		
	R.	6.79	64.35	61.23 —3.12

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

Funds were provided by reappropriation on 25th March 1972 for meeting additional requirements mainly on the works of airconditioning operation theatre at the Medical College Hospital, Trivandrum and construction of post-graduate Hostel for the Medical College, Trivandrum.

Reasons for the final saving are awaited (May 1973).

<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) Original Works— Communication			
	B. Schemes under the Five Year Plan			
	C.R.F. Roads (Ordinary Allocation)			
	O.	8.00		
	R.	3.18	11.18	6.24
				—4.94
3	(b) Original Works— Communication			
	B. Schemes under the Five Year Plan			
	C.R.F. Bridges (Ordinary Allocation)			
	O.	4.00		
	R.	2.76	6.76	3.79
				—2.97
4	(b) Original Works— Communication			
	B. Schemes under the Five Year Plan			
	Roads and Bridges			
	C.R.F. (Ordinary Reserve)			
	O.	4.00		
	R.	2.48	6.48	2.41
				—4.07

Funds provided by reappropriation in March 1972 under the group heads mentioned against serial numbers 2 to 4 above proved unnecessary as the actual expenditure did not come up even to the original provision.

Reasons for the final savings are awaited (May 1973).

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

(vii) In the following case withdrawal of fund on 30th March 1972 proved largely excessive:—

<i>Group head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess + Saving—</i>
	<i>(In lakhs of rupees)</i>		
(a) (xviii) Civil Works			
B. Schemes under the Five Year Plan			
O.	16.09		
R.	—3.42	12.67	14.94 +2.27

Anticipated saving was mainly due to non-finalisation of proposal for acquisition of certain land and buildings and non-fixation of sites for construction of staff quarters at Nedumangad and Trivandrum.

Reasons for the final excess are awaited (May 1973).

GRANT No. XLVIII—CAPITAL OUTLAY ON OTHER WORKS

	<i>Total grant or appropriation</i>	<i>Actual expenditure</i>	<i>Excess + Saving—</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
MAJOR HEAD—			
109. CAPITAL OUTLAY ON OTHER WORKS			
Charged—			
Original	11,000		
Supplementary	..	11,000	4,20,433 +4,09,433
Amount surrendered during the year (30th March 1972)			200
Voted—			
Original	38,89,000		
Supplementary	..	38,89,000	9,46,205 —29,42,795
Amount surrendered during the year (30th March 1972)			23,29,300

Notes and comments

(i) Excess expenditure of Rs. 4,09,433 over the charged appropriation requires regularisation.

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

(ii) Excess in the charged appropriation occurred under:—

<i>Group head</i>	<i>Total appropriation</i>	<i>Actual expenditure</i>	<i>Excess + Saving—</i>
(In lakhs of rupees)			
(a) II. Schemes under the Five Year Plan			
B.3. Land Acquisition and development			

O. 0.01

R. .. * 0.01 4.21 +4.20

Reasons for the excess are awaited (May 1973).

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

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

- 1 (a) I.C. Land acquisition and development of Mattancherry Foreshore for fishing industry

O. 15.00

R. —15.00

Saving of the entire provision was due to non-finalisation of valuation of land and building and entrusting the implementation of the Project to the Cochin Port Trust.

During 1970-71 also almost the entire provision of Rs. 15 lakhs remained unutilised.

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

B. 3. Land acquisition and development

O. 4.39

R. —4.39

The entire provision remained unutilised due to non-acquisition of land for a housing co-operative society consequent on non-execution of agreement by the society.

During 1970-71 the saving was Rs. 5.65 lakhs.

*—Rs. 200 only.

GRANT No. XLVIII—CAPITAL OUTLAY ON OTHER WORKS—Concl'd.

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

3 (a) II. Schemes under the Five Year Plan

B.2. Housing for the weaker sections of the community

O.	5.28			
R.	—3.90	1.38	1.35	—0.03

The total saving of Rs. 3.93 lakhs (74% of provision) was mainly due to non-execution of work to the extent anticipated in view of the low ceiling cost of houses fixed in the rules of the scheme.

During 1970-71, Rs. 3.27 lakhs (86% of provision) remained unutilised.

4 (a) II. Schemes under the Five Year Plan

C.I. Community amenities for fishermen

O.	4.40			
R.	—0.95	3.45	1.82	—1.63

Out of the total saving of Rs. 2.58 lakhs (59% of provision) saving of Rs. 0.95 lakh was due to non-completion of work relating to construction of wells, latrines etc. Reasons for remaining saving of Rs. 1.63 lakhs are awaited (May 1973).

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

MAJOR HEAD—	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
110. CAPITAL OUTLAY ON PORTS			
Original	65,17,800		
Supplementary	..		
Amount surrendered during the year (30th March 1972)	65,17,800	31,84,489	—33,33,311
			30,33,500

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

Notes and comments

(i) Saving occurred mainly under:—

<i>Group head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess+ Saving—</i>
	(In lakhs of rupees)		
F. (a) Works-Schemes under the Five Year Plan			
O.	60.96		
R.	—52.53	8.43	5.34 —3.09

Saving (91% of provision) was mainly due to (i) non-receipt of approval from Government of India for the schemes for development of Beypore and Neendakara Ports (Rs. 33.90 lakhs), (ii) final payment for cargo lighters not made (Rs. 13.38 lakhs), (iii) non-payment of land acquisition charges (Rs. 3.08 lakhs) and (iv) works not taken up (Rs. 2.17 lakhs).

Saving occurred for the ninth year in succession.

(ii) The saving mentioned above was partly counter-balanced by excess mainly under:—

<i>Group head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess+ Saving—</i>
	(In lakhs of rupees)		
F. (d). (ii) Purchase of a sea-going dredger			
O.	0.10		
R.	23.00	23.10	22.64 —0.46

The net excess of Rs. 22.54 lakhs was on account of payment of first instalment of the contract sum on completion of the first stage of construction of dredger as provided for in the agreement for the supply of dredger.

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

	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess+ Saving—</i>
	Rs.	Rs.	Rs.
MAJOR HEAD—			
114. CAPITAL OUTLAY ON ROAD AND WATER TRANSPORT SCHEMES			
Original	3,50,000		
Supplementary	..		
Amount surrendered during the year			
	3,50,000	3,23,945	—26,055
			—

GRANT No. LI—CAPITAL OUTLAY ON FORESTS

		<i>Total grant or appropriation</i> Rs.	<i>Actual expenditure</i> Rs.	<i>Excess + Saving—</i> Rs.
MAJOR HEAD—				
119. CAPITAL OUTLAY ON FORESTS				
<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>	69,90,400	69,90,400	53,44,745	—16,45,655
<i>Supplementary</i>	..			
<i>Amount surrendered during the year (30th March 1972)</i>				
				12,86,300

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>
		<i>(In lakhs of rupees)</i>		
(a) I. Non-Plan				
Establishment of				
Rubber Plantations				
for providing employ-				
ment to Repatriates				
O.	15.00			
R.	—12.86	2.14	1.66	—0.48

Saving (89% of provision) was mainly due to implementation of the scheme only in part owing to late receipt of sanction from the Government of India.

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

MAJOR HEAD—	<i>Total grant</i> Rs.	<i>Actual expenditure</i> Rs.	<i>Excess + Saving—</i> Rs.
120. PAYMENTS OF COMMUTED VALUE OF PENSIONS			
Original 30,45,000	30,45,000	39,48,097	+9,03,097
Supplementary ..			
Amount surrendered during the year			—

Notes and comments

(i) Excess expenditure of Rs. 9,03,097 over the grant requires regularisation.

(ii) Excess occurred under '(a) Payments in India' and was due to payment of more valid claims than anticipated and meeting the pensionary liability of the pensionable employees of the former State Transport Department.

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

MAJOR HEAD—	<i>Total grant or appropriation</i> Rs.	<i>Actual expenditure</i> Rs.	<i>Excess + Saving—</i> Rs.
124. CAPITAL OUTLAY ON SCHEMES OF GOVERN- MENT TRADING			
<i>Charged—</i>			
Original 35,500	35,500	9,298	—26,202
Supplementary ..			
Amount surrendered during the year (30th March 1972)			26,300
<i>Voted—</i>			
Original 9,00,98,300	9,00,98,300	5,16,33,869	—3,84,64,431
Supplementary ..			
Amount surrendered during the year (30th March 1972)			3,51,78,700

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

Notes and comments

Saving in the voted grant occurred mainly under:—

Sl. no.	Group head	Total grant	Actual expenditure	Excess+ Saving—
		(In lakhs of rupees)		
1	A. Grain Supply Scheme			
	(a) (iv) Purchase price of rice			
	O.	5,83.00		
	R.	—2,17.00	3,66.00	3,37.07 —28.93

The total saving of Rs. 2,45.93 lakhs was due to (i) less procurement of paddy by the department (Rs. 1,48.93 lakhs) owing to switch over to the agency system of procurement in two taluks in Alleppey District and failure of crops, decrease in rainfalls etc. and (ii) short-fall in payment of subsidy to the Food Corporation of India and variations in debits raised by Government of India on account of differential cost (Rs. 97 lakhs).

2 B. Manure Supply Scheme

(a) (v) Purchase price

O.	1,00.00			
R.	—92.09	7.91	5.76	—2.15

Out of the total saving of Rs. 94.24 lakhs (94% of provision), the anticipated saving of Rs. 92.09 lakhs was due to non-receipt of the full quota of fertilisers agreed for allotment to the State.

During 1969-70 and 1970-71 also, 87 per cent and 93 per cent respectively of the provision remained unutilised.

3 B. Manure Supply Scheme

(a) (iv) Distribution charges

O.	15.00			
R.	—14.11	0.89	0.89	..

Saving (94% of provision) was due to non-receipt of the full quota of fertilisers agreed for allotment to the State.

During 1969-70 and 1970-71 also 90 per cent and 76 per cent respectively of the provision remained unutilised.

4 E. Milk Supply Scheme

(a) Ernakulam Milk

Supply Scheme

(Departmental Operation)

O.	31.66			
R.	—8.20	23.46	23.06	—0.40

Saving was mainly due to a strike in the project for about three months as a result of which the quantity of milk handled did not come upto the expected level.

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)				

5 F.VI. Small Scale Industries Scheme for Unemployed Engineers (Plan)

(a) Gross expenditure
Purchase price

O.	6.50			
R.	—3.65	2.85	2.23	—0.62

Out of the total saving of Rs. 4.27 lakhs (66% of provision), the anticipated saving of Rs. 3.65 lakhs was due to delay in supply of machines.

6 F.II. Power looms Supply Scheme (Plan)

(a) Gross expenditure
Purchase price

O.	3.59			
R.	—3.59	..	..*	..

The entire provision remained unutilised due to a post-budget decision to organise only Powerloom Weavers' Industrial Co-operatives and not to make purchase of machinery departmentally.

During 1967-68 to 1970-71 also, saving under this head ranged between 95 per cent and 100 per cent of the provision.

7 F.IV. Rural Industries Project
Supply of machinery (Plan)

(a) Gross expenditure
Purchase price

O.	4.00			
R.	—3.35	0.65	1.13	+0.48

The net saving of Rs. 2.87 lakhs (72% of provision) was due to limiting the expenditure on the Centrally sponsored scheme to the extent funds were actually allocated by the Government of India.

*Rs. 27 only.

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

		Total grant	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
MAJOR HEAD—				
Q. LOANS AND ADVANCES BY THE STATE/UNION TERRITORY GOVERNMENTS				
Original	15,68,45,100	33,99,04,000	33,12,69,964	—86,34,036
Supplementary	18,30,58,900			
Amount surrendered during the year (30th March 1972)				80,37,800

The expenditure shown above does not include Rs. 27,86,250 spent from out of advances from the Contingency Fund obtained during February—March 1972 but not recouped to the Fund till the close of the year.

Notes and comments

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

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

1	I (xi) A. 20. A. Cost of commercial units transferred to private sector	6.00	..	—6.00
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Reasons for the saving are awaited (May 1973).

2	I (xi) B. 41. S. S. I. Scheme for unemployed engineers (Plan)
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O.	5.85
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R.	—5.85
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Saving was due to non-adjustment of the loan portion of the cost of machinery purchased for supply to the unemployed engineers under hire purchase scheme, as the purchase was made during the close of the year.

3	I (x) C. (b). 19. A. Cashew Corporation (Plan)
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O.	5.00
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R.	—5.00
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Saving was due to post-budget decision not to sanction loan to the Corporation during the 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 (v) B. 1. A. Loans for Coir Development (Plan)	4.00	..	—4.00
	Reasons for the saving are awaited (May 1973).			
5	I (iv) B. 2. Loans to Trivandrum City Improvement Trust (Plan)			
	O.	3.75		
	R.	—3.75	..	..
	Saving was due to taking over of the assets and liabilities of the Trivandrum City Improvement Trust by the Kerala State Housing Board.			
6	I (v) B. 37. Revitalisation of Beedi industry (Plan)	3.56	..	—3.56
	Saving occurred as the society could not borrow the amount in the year.			
7	I (x) C. (b) 12. Loans to Traco Cables Limited (Plan)			
	O.	2.50		
	R.	—2.50	..	..
	Saving was due to sanctioning of share capital contribution instead of loan to the company.			
	During 1970-71 also the entire provision of Rs. 2.50 lakhs remained unutilised.			
8	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	..	..
	Saving was due to delay anticipated in the adjustment of the cost of units in the accounts of the 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)				

- 9 I (xi) A. 22. Loans for mechanisation of existing sailing vessels and for construction of new sailing vessels

O. 2.00

R. —2.00

Saving was due to non-receipt of applications for the loan.

- 10 I (xi) A. 28. Cost of land in Development areas transferred to private sector

O. 2.00

R. —2.00

Saving was due to delay anticipated in the adjustment of the cost of land in the accounts of the year.

(ii) Substantial saving occurred in the following cases also:—

<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 (v) A. 3. (iii) Loans to Central Co-operative Banks for procurement of paddy

O. 3,03.60

S. 58.85

R. —40.00 3,22.45 3,22.48 +0.03

Anticipated saving of Rs. 40 lakhs was due to (i) low procurement of paddy by the agent societies as the sale of paddy in the open market by the cultivators after satisfying the levy was not restricted and (ii) speedy movement of rice which enabled the agent societies to utilise the sale proceeds without availing of further loan.

- 2 I (x) C. (b) 13. Loans to Kerala State Industrial Development Corporation (Plan)

O. 75.00

R. —20.00 55.00 50.00 —5.00

The anticipated saving of Rs. 20 lakhs was due to post-budget decision to restrict loan to the Corporation considering its improved financial position. Reasons for the final saving of Rs. 5 lakhs are awaited (May 1973).

(ALL VOTED)—*Conld.*

Anticipated saving was due to post-budget decision to restrict sanction of motor conveyance advances.

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)
3	I (xi) B. 40. S. S. I. Scheme for un- employed engineers—Loans for Factory construction (Plan)			
	O.	6.50		
	R.	—1.10	5.40	1.29 —4.11
	Saving (80% of provision) was due to late receipt of sanction and the loanee not having satisfied the condition for full amount of loan.			
9	I (viii) 1. Loans to repatriates from Burma			
	O.	6.00		
	R.	—4.44	1.56	1.41 —0.15
	Saving (77% of provision) was due to less number of applicants for loans than anticipated.			
	Savings during 1969-70 and 1970-71 were Rs. 4.08 lakhs and Rs. 3.61 lakhs respectively.			
10	I (vii) (b) 9. Loans for Minor Irriga- tion (Plan)			
	O.	6.00		
	R.	—2.95	3.05	2.52 —0.53
	Saving (58% of provision) was mainly due to issue of most of the articles on outright sale basis instead of on loan.			
11	I (v) B. 2. A. Loans to Fishermen Co- operative Societies (Plan)			
	O.	6.00		
	R.	—3.00	3.00	2.91 —0.09
	Saving (52% of provision) was mainly due to want of eligible applications.			
12	I (xi) B. 24. Rural Industries Pro- gramme (Centrally Sponsored Scheme—Plan)			
	O.	3.60		
	R.	—2.87	0.73	0.68 —0.05

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

Saving (81% of provision) was due to less number of applications from industrialists for availing of the loan.

<i>Sl. no.</i>	<i>Group head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess+ Saving—</i>
		(In lakhs of rupees)		
13	I (xi) B. 21. Loans under settlement scheme for landless agricultural labourers in poramboke lands (Plan)			
	O.	2.35		
	R.	—2.17	0.18	0.18 ..

Saving (92% of provision) was due to non-implementation of the scheme in full for want of suitable land.

(iii) Savings mentioned above were partly counter-balanced by excess mainly under:—

<i>Sl. no.</i>	<i>Group head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Exces+ Saving—</i>
		(In lakhs of rupees)		
1	I (x) B. 3. Inter-State Links (Centrally Sponsored Scheme—Plan)			
	O.	10.00		
	R.	25.00	35.00	35.00 ..

Anticipated excess was due to sanctioning of loan of Rs. 35 lakhs by the Government of India for the scheme.

During 1970-71 excess under the head was Rs. 10 lakhs.

2	I (x) C. (b) 11. Loans to Kerala State Small Scale Industries Corporation (Plan)			
	O.	3.00		
	R.	21.00	24.00	23.00 —1.00

The net excess of Rs. 20 lakhs was due to sanctioning of additional loan to the Company considering its acute financial difficulties.

3	I (x) C. (b) 15. Loans to Premo Pipe Factory (Plan)	1.00	13.00	+12.00
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Reasons for the excess are awaited (May 1973).

4	I (xi) B. 11. For Soil Conservation Scheme (Plan)	19.50	26.42	+6.92
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**GRANT No. LV—LOANS AND ADVANCES BY THE
GOVERNMENT (ALL VOTED)—Contd.**

Excess was due to execution of more number of works than anticipated and completion of spill over works.

During 1969-70 and 1970-71 excesses under the head were Rs. 13.10 lakhs and Rs. 7.23 lakhs respectively.

<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	I (xi) B. I. (a) Small Scale Industrialists (i) Loans issued by the Department (Plan)			
	O.	6.00		
	R.	2.30	8.30	11.98 +3.68
	Anticipated excess was due to receipt of more number of applications than anticipated. Reasons for the final excess of Rs. 3.68 lakhs are awaited (May 1973).			
	During 1970-71 excess under the head was Rs. 2.69 lakhs.			
6	I (v) B. 2. B. Loans for the issue of mechanised boats (Plan)			
	O.	40.00		
	R.	5.29	45.29	45.45 +0.16
	Additional fund provided was to effect the adjustment pending in respect of cost of ten boats issued to the parties during 1969-70.			
	During 1970-71 excess under the head was Rs. 45.04 lakhs.			
7	I (x) C. (b) 14. Loans to Plantation Corporation of Kerala Limited (Plan)			
	O.	25.00		
	S.	Token	25.00	30.00 +5.00
	Reasons for the excess are awaited (May 1973).			
8	I (x) C. (b) 9. Loans to Trivandrum Spinning Mills Limited (Plan)			
	O.	1.50		
	S.	5.00		
	R.	6.00	12.50	11.00 -1.50
	Reasons for the net excess of Rs. 4.50 lakhs are awaited (May 1973).			

**GRANT No. LV—LOANS AND ADVANCES BY THE
GOVERNMENT (ALL VOTED)—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>		
9	I (v). B. 3. A. Aid to Industrial Co-operatives (Plan)	5.00	9.19	+4.19
	Reasons for the excess are awaited (May 1973).			
10	I (v). B.1.B. Assistance to Coir Co-operative Societies (Plan)	30.20	34.20	+4.00
	Reasons for the excess are awaited (May 1973).			
11	I (x) C (b) 25. Kerala Housing Board (Plan)			
	O.	0.25		
	R.	3.75	4.00	3.75 —0.25

Additional fund provided was for implementation of the schemes framed by the Trivandrum City Improvement Trust, the assets and liabilities of which were taken over by the Board.

12	I (xi) B. 1 (a) (ii) Loans through the Kerala Financial Corporation (Plan)			
	O.	0.30		
	R.	2.70	3.00	3.00 ..

Additional fund provided was for disbursement of second and subsequent instalments of loans to some industrialists.

During 1970-71 excess under the head was Rs. 8 lakhs.

PUBLIC DEBT—REPAYMENT (ALL CHARGED)

	<i>Total appropriation</i>	<i>Actual expenditure</i>	<i>Excess+ Saving—</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
MAJOR HEADS—			
O. PUBLIC DEBT			
R. INTER-STATE SETTLEMENT			
Original	1,36,69,17,500	1,38,11,17,500	1,32,31,40,281 —5,79,77,219
Supplementary	1,42,00,000		
Amount surrendered during the year (30th March 1972)			1,85,500

PUBLIC DEBT—REPAYMENT (ALL CHARGED)—Contd.

Notes and comments

(i) Saving 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	O. II. Floating Debt— Other floating loans	1,00,00.00	94,31.40	—5,68.60
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Saving occurred as, due to wide fluctuations in the cash balance position of the State Government with the Reserve Bank of India, the transaction under this head could not be estimated accurately.

2 O. I. Permanent Debt—

(ii) Loans not bearing interest

O.	4,50.08			
R.	—4,47.08	3.00	3.35	+0.35

Rupees 4,47.08 lakhs were reappropriated from this group head to the group head “O—I (i) Loans bearing interest” [due to reclassification of 4% Kerala State Development Loan 1971 as loan bearing interest.

3 O. III. Loans from the Central Government (a) (iii) Other Schemes (Non-Plan)

O.	5,20.00			
R.	—1,05.37	4,14.63	4,14.63	..

Saving was due to non-receipt of loans from the Government of India to the extent anticipated.

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

O.	78.46			
R.	—8.94	69.52	70.57	+1.05

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

The anticipated saving of Rs. 8.94 lakhs was due to non-receipt of loans from the Government of India to the extent anticipated. The final excess of Rs. 1.05 lakhs was due to refund of unutilised amount and repayment of recovery effected by the Government under the National Loan Scholarship Scheme.

<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>		
5	O. IV. Other Loans			
	Loans from Autonomous Bodies (a)			
	Loans from the National Agricultural Credit (Long Term Operations) Fund of the Reserve Bank of India			
	O. 17.23			
	R. —4.67	12.56	12.52	—0.04

Anticipated saving of Rs. 4.67 lakhs was due to non-repayment of an instalment of a loan during the year.

(ii) The saving shown above was partly counter-balanced by excess mainly under:—

<i>Sl. no.</i>	<i>Group head</i>	<i>Total appropriation</i>	<i>Actual expenditure</i>	<i>Excess + Saving—</i>
		<i>(In lakhs of rupees)</i>		
1	O. I. Permanent Debt (i) Loans bearing interest			
	O. 1.00			
	R. 4,47.08	4,48.08	4,38.08	—10.00

Rupees 4,47.08 lakhs were provided by reappropriation from "O. I (ii) Loans not bearing interest" due to reclassification of 4% Kerala State Development Loan 1971 as loan bearing interest. The final saving of Rs. 10 lakhs was due to non-drawal of maturity proceeds of the loan by a few subscribers.

2	O. III. Loans from the Central Government (C) Other Ways and Means Advances			
	O. 5,00.00			
	S. 1,42.00			
	R. 83.00	7,25.00	7,25.00	..

Additional fund provided was for repayment of increased ways and means advances obtained from the Government of India.

3	O. III. Loans from the Central Government (b) Ways and Means Advances for Plan Schemes			
	R. 29.09	29.09	29.09	..

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

Amount provided by reappropriation was to meet the excess expenditure towards the refund of unadjusted balance of ways and means advances for Plan schemes released to the State Government during 1970-71.

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

- 4 O. IV. Other Loans
 Loans from Autonomous Bodies
 (c) Loans from the National Co-
 operative Development Corporation

O.	<i>11.86</i>			
R.	<i>2.84</i>	<i>14.70</i>	<i>14.70</i>	..

Anticipated excess was due to adjustment of dues for earlier years.

APPENDIX—I

**Expenditure spent from out of advances from the
Contingency Fund during 1971-72 which
were not reimbursed to the Fund
till the close of the year**

(These advances were recouped to the Fund in 1972-73)

<i>Major head of account</i>	<i>Amount Rs.</i>	<i>Date of sanction</i>
31. Agriculture—Charged	2,600	25th March 1972
35. Industries—Charged	2,241	22nd February 1972
	2,566	9th March 1972
	1,19,640	14th March 1972
	650	
39. Miscellaneous Social and Developmental Organisations—Voted	2,381	9th March 1972
70. Forest—Charged	26,304	17th March 1972
71. Miscellaneous—Charged	14,400	18th March 1972
96. Capital Outlay on Industrial and Economic Development—Charged	2,735	22nd February 1972
	3,000	7th March 1972
	27,000	14th March 1972
	73,959	15th March 1972
Voted	37,00,000	25th February 1972
99. Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Commercial)—Charged	3,09,492	30th March 1972
100. Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)—Charged	1,04,046	30th March 1972
Q. Loans and Advances by the State/Union Territory Governments—Voted	7,00,000	25th February 1972
	15,00,000	7th March 1972
	5,86,250	23rd March 1972
Total { Charged		6,88,633
{ Voted		64,88,631
Grand total	71,77,264	

APPENDIX—II

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

<i>Number and name of grant or appropriation</i>	<i>Budget estimates</i>	<i>Actuals</i>	<i>Actuals compared with budget estimates More + Less—</i>
	Rs.	Rs.	Rs.
II. Land Revenue	27,100	..	—27,100
Debt Charges-Charged	29,400	35,630	+6,230
VIII. Elections	16,30,400	38,00,000	+21,69,600
IX. Heads of States, Ministers and Headquarters Staff	4,44,400	..	—4,44,400
X. District Administration and Miscellaneous	8,82,900	..	—8,82,900
XI. Administration of Justice	16,000	14,467	—1,533
XIII. Police	6,300	..	—6,300
XIV. State Insurance and Mis- cellaneous	9,46,700	8,82,888	—63,812
XV. Scientific Departments	1,500	2,419	+919
XVI. University Education	7,00,000	5,75,653	—1,24,347
XVII. General Education	1,00,000	..	—1,00,000
XIX. Medical	33,00,000	..	—33,00,000
XXI. Public Health Engineering	3,13,51,400	4,63,54,646	+1,50,03,246
XXII. Agriculture	30,71,100	29,94,022	—77,078
XXIII. Fisheries	40,30,000	32,135	—39,97,865
XXIV. Rural Development	4,09,300	..	—4,09,300
XXV. Animal Husbandry	1,35,57,500	96,85,470	—38,72,030
XXVI. Co-operation	5,42,500	3,47,034	—1,95,466
XXVII. Industries	100	..	—100
XXVIII. Community Development Projects, National Extension Service and Local Develop- ment Works	4,40,000	..	—4,40,000
XXIX. Labour and Employment	24,500	..	—24,500
XXXII. Irrigation	2,08,29,000	2,89,42,314	+81,13,314

APPENDIX—II—*Concl'd.*

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

<i>Number and name of grant or appropriation</i>		<i>Budget estimates</i>	<i>Actuals</i>	<i>Actuals compared with budget estimates More + Less—</i>
		Rs.	Rs.	Rs.
XXXIII.	Public Works	5,66,18,700	10,09,38,933	+4,43,20,233
XXXVII.	Pensions			
	Charged	5,000	—453	—5,453
	Voted	9,19,100	9,06,483	—12,617
XXXIX.	Forest	6,02,300	..	—6,02,300
XL.	Miscellaneous			
	Charged	1,55,000	2,18,788	+63,788
	Voted	95,100	1,814	—93,286
XLII.	Capital Outlay on Compensation to Land Holders	4,00,000	3,12,700	—87,300
XLIII.	Capital Outlay on Public Health	1,00,000	8,31,989	+7,31,989
XLIV.	Capital Outlay on Agricultural Improvement	..	494	+494
XLV.	Capital Outlay on Industrial and Economic Development	5,21,100	8,80,100	+3,59,000
XLVI.	Capital Outlay on Irrigation	12,05,800	3,32,409	—8,73,391
XLVII.	Capital Outlay on Public Works	17,24,400	12,65,189	—4,59,211
L.	Capital Outlay on Transport Schemes	..	12,155	+12,155
LII.	Commuted Value of Pensions	30,45,000	39,48,097	+9,03,097
LIH.	Capital Outlay on Schemes of Government Trading	10,73,02,200	5,90,01,406	—4,83,00,794
Total	Charged	1,89,400	2,53,965	+64,565
	Voted	25,48,44,400	26,20,62,817	+72,18,417



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