



GOVERNMENT OF KERALA

# APPROPRIATION ACCOUNTS

1975-76



ALL INFORMATION CONTAINED HEREIN IS UNCLASSIFIED

EXCEPT WHERE SHOWN OTHERWISE

DATE 10-10-00 BY SP-5

## TABLE OF CONTENTS

	<i>Pages</i>
Introductory ..	1
Summary of Appropriation Accounts ..	2—11
APPROPRIATION ACCOUNTS—	
I State Legislature ..	12
II Heads of States, Ministers and Headquarters Staff ..	13
III Administration of Justice ..	14
IV Elections (All Voted) ..	15—16
V Agricultural Income Tax and Sales Tax ..	17
VI Land Revenue ..	18—20
VII Stamps and Registration Fees ..	21
VIII Excise ..	22
IX Taxes on Vehicles ..	23
Debt Charges (All Charged) ..	24—27
X Treasury and Accounts (All Voted) ..	28
XI District Administration and Miscellaneous ..	29—30
XII Police ..	31
XIII Jails ..	32
XIV Stationery and Printing and Other Administrative Services (All Voted) ..	33
XV Public Works ..	34—38
XVI Pensions and Miscellaneous ..	39
XVII Education, Art and Culture ..	40—53
XVIII Medical ..	54—60
XIX Family Planning (All Voted) ..	61—63
XX Public Health (All Voted) ..	64—66
XXI Housing ..	67—70
XXII Urban Development (All Voted) ..	71—72
XXIII Information and Publicity (All Voted) ..	73

	<i>Pages</i>
XXIV Labour and Employment	74
XXV Social Welfare including Harijan Welfare	75—80
XXVI Famine (All Voted)	81
XXVII Co-operation	82—90
XXVIII Miscellaneous Economic Services	91—96
XXIX Agriculture	97—103
XXX Food and Nutrition	104—105
XXXI Animal Husbandry	106—109
XXXII Dairy	110
XXXIII Fisheries	111—114
XXXIV Forest	115—117
XXXV Community Development	118—120
XXXVI Industries	121—130
XXXVII Irrigation	131—141
XXXVIII Power (All Voted)	142
XXXIX Ports	143—145
XL Transport (All Voted)	146
XLI Tourism (All Voted)	147
XLII Compensation and Assignments (All Voted)	148
Public Debt Repayment (All Charged)	149—151
XLIV Miscellaneous Loans and Advances (All Voted)	152
Appendix I Expenditure met out of advances from the Contingency Fund during 1975-76 which was not reimbursed to the Fund till the close of the year	153
Appendix II Grant-wise details of estimates and actuals of recoveries adjusted in the accounts in reduction of expenditure	154—155



## INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Kerala for the year 1975-76 presents the accounts of sums expended in the year ended the 31st March 1976, 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

<i>Number and name of grant or appropriation</i>	<i>Amount of grant/appropriation</i>	
	<i>Revenue</i>	<i>Capital</i>
	<i>Rs.</i>	<i>Rs.</i>
I—State Legislature		
Voted	44,56,300	..
Charged	66,100	..
II—Heads of States, Ministers and Headquarters Staff		
Voted	3,10,79,700	..
Charged	63,61,700	..
III—Administration of Justice		
Voted	3,46,85,400	..
Charged	39,78,300	..
IV—Elections		
Voted	78,37,800	..
V—Agricultural Income Tax and Sales Tax		
Voted	2,64,35,700	..
Charged	35,000	..
VI—Land Revenue		
Voted	6,28,90,600	..
Charged	8,84,000	..
VII—Stamps and Registration Fees		
Voted	2,07,28,300	..
Charged	1,000	..
VIII—Excise		
Voted	1,29,90,700	..
Charged	15,000	..
IX—Taxes on Vehicles		
Voted	46,77,100	..
Charged	1,000	..
Debt Charges		
Charged	34,03,52,100	..
X—Treasury and Accounts		
Voted	1,60,36,700	..
XI—District Administration and Miscellaneous		
Voted	2,53,09,800	..
Charged	47,21,000	..

## APPROPRIATION ACCOUNTS

<i>Expenditure</i>		<i>Expenditure compared with total grant/appropriation</i>			
		<i>Less than granted/appropriated</i>		<i>More than granted/appropriated</i>	
		<i>Revenue</i>	<i>Capital</i>	<i>Revenue</i>	<i>Capital</i>
<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
40,99,049	..	3,57,251	..	..	..
47,796	..	18,304	..	..	..
3,03,06,822	..	7,72,878	..	..	..
63,44,387	..	17,313	..	..	..
3,46,22,878	..	62,522	..	..	..
39,10,446	..	67,860	..	..	..
44,32,481	..	33,98,319	..	..	..
2,41,02,242	..	23,33,358	..	..	..
8,625	..	26,375	..	..	..
6,32,41,037	..	..	..	3,50,437	..
2,81,496	..	6,02,504	..	..	..
1,98,68,205	..	8,60,095	..	..	..
..	..	1,000	..	..	..
1,32,09,031	..	..	..	2,18,331	..
..	..	15,000	..	..	..
43,69,963	..	3,07,137	..	..	..
..	..	1,000	..	..	..
34,24,49,212	..	..	..	20,97,112	..
1,64,58,740	..	..	..	4,22,040	..
2,57,56,932	..	..	..	4,47,132	..
46,53,021	..	67,979	..	..	..

## SUMMARY OF

<i>Number and name of grant or appropriation</i>		<i>Amount of grant/appropriation</i>	
		<i>Revenue</i>	<i>Capital</i>
		<i>Rs.</i>	<i>Rs.</i>
XII—Police	Voted	17,04,28,000	..
	Charged	5,100	..
XIII—Jails	Voted	1,20,00,600	..
	Charged	1,000	..
XIV—Stationery and Printing and Other Administrative Services			
	Voted	2,92,44,500	..
XV—Public Works			
	Voted	20,45,22,000	4,74,36,300
	Charged	3,42,200	11,80,500
XVI—Pensions and Miscellaneous			
	Voted	16,00,10,200	..
	Charged	25,65,200	..
XVII—Education, Art and Culture			
	Voted	1,27,66,58,300	2,92,55,300
	Charged	12,21,000	1,05,900
XVIII—Medical			
	Voted	25,61,12,100	1,11,33,700
	Charged	1,17,200	5,05,600
XIX—Family Planning			
	Voted	3,58,65,000	17,00,000
XX—Public Health			
	Voted	7,18,01,300	8,94,13,300
XXI—Housing			
	Voted	1,31,88,600	1,43,00,200
	Charged	4,00,000	1,89,100
XXII—Urban Development			
	Voted	84,00,500	10,00,100
XXIII—Information and Publicity			
	Voted	23,67,000	..
XXIV—Labour and Employment			
	Voted	2,29,35,000	11,00,000
	Charged	1,000	..

## APPROPRIATION ACCOUNTS—Contd.

<i>Expenditure</i>		<i>Expenditure compared with total grant/appropriation</i>			
		<i>Less than granted/appropriated</i>		<i>More than granted/appropriated</i>	
		<i>Revenue</i>	<i>Capital</i>	<i>Revenue</i>	<i>Capital</i>
<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
16,93,22,130	..	11,05,870	..	..	..
1,289	..	3,811	..	..	..
1,19,22,156	..	78,444	..	..	..
..	..	1,000	..	..	..
2,81,77,476	..	10,67,024	..	..	..
19,90,09,076	4,67,43,536	55,12,924	6,92,764	..	..
41,391	4,55,506	3,00,809	7,24,994	..	..
15,82,68,033	..	17,42,167	..	..	..
16,04,126	..	9,61,074	..	..	..
1,30,03,06,170	2,20,77,036	..	71,78,264	2,36,47,870	..
1,23,418	70,757	10,97,582	35,143	..	..
26,92,70,701	1,01,65,351	..	9,68,349	1,31,58,601	..
15,051	3,28,698	1,02,149	1,76,902	..	..
3,93,07,996	3,03,971	..	13,96,029	34,42,996	..
6,84,46,384	9,28,02,044	33,54,916	..	..	33,88,744
94,12,440	1,45,47,769	37,76,160	..	..	2,47,569
2,05,407	1,66,031	1,94,593	23,069	..	..
92,80,004	1,66,985	..	8,33,115	8,79,504	..
23,31,328	..	35,672	..	..	..
2,19,54,870	10,01,125	9,80,130	98,875	..	..
..	..	1,000	..	..	..

## SUMMARY OF

<i>Number and name of grant or appropriation</i>	<i>Amount of grant/appropriation</i>	
	<i>Revenue</i>	<i>Capital</i>
	<i>Rs.</i>	<i>Rs.</i>
XXV—Social Welfare including Harijan Welfare		
Voted	12,38,40,100	88,27,700
Charged	51,000	..
XXVI—Famine		
Voted	1,79,00,000	..
XXVII—Co-operation		
Voted	2,29,60,900	8,56,83,100
Charged	2,200	..
XXVIII—Miscellaneous Economic Services		
Voted	7,48,97,700	6,13,00,100
Charged	300	..
XXIX—Agriculture		
Voted	12,97,10,700	9,86,63,000
Charged	54,900	2,20,200
XXX—Food and Nutrition		
Voted	89,48,700	5,97,54,400
Charged	..	10,00,000
XXXI—Animal Husbandry		
Voted	5,50,97,100	9,10,100
Charged	24,200	..
XXXII—Dairy		
Voted	2,30,50,200	20,12,000
Charged	..	600
XXXIII—Fisheries		
Voted	2,41,49,400	1,60,19,000
Charged	52,000	..
XXXIV—Forest		
Voted	6,52,94,500	1,05,12,300
Charged	50,000	1,000
XXXV—Community Development		
Voted	7,25,52,500	9,00,000
Charged	1,000	..
XXXVI—Industries		
Voted	3,45,61,800	7,75,91,900
Charged	42,93,900	2,83,300

## APPROPRIATION ACCOUNTS—Contd.

<i>Expenditure</i>		<i>Expenditure compared with total grant/appropriation</i>			
		<i>Less than granted/appropriated</i>		<i>More than granted/appropriated</i>	
<i>Revenue</i>	<i>Capital</i>	<i>Revenue</i>	<i>Capital</i>	<i>Revenue</i>	<i>Capital</i>
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
12,93,00,849	84,24,390	..	4,03,310	54,60,749	..
20,754	..	30,246	..	..	..
1,70,74,439	..	8,25,561	..	..	..
2,23,00,059	7,55,57,994	6,60,841	1,01,25,106	..	..
2,142	..	58	..	..	..
7,03,31,792	9,47,323	45,65,908	6,03,52,777	..	..
..	..	300	..	..	..
12,42,59,866	8,67,83,292	54,50,834	1,18,79,708	..	..
8,121	1,98,537	46,779	21,663	..	..
88,97,939	3,34,83,908	50,761	2,62,70,492	..	..
..	4,35,569	..	5,64,431	..	..
4,77,01,402	2,68,715	73,95,698	6,41,385	..	..
22,957	..	1,243	..	..	..
2,24,78,901	14,62,821	5,71,299	5,49,179	..	..
..	..	..	600	..	..
1,81,11,500	79,11,443	60,37,900	81,07,557	..	..
14,999	..	37,001	..	..	..
6,28,41,471	98,90,109	24,53,029	6,22,191	..	..
7,464	..	42,536	1,000	..	..
6,96,72,815	9,00,000	28,79,685	..	..	..
..	..	1,000	..	..	..
3,38,90,368	7,76,15,852	6,71,432	..	..	23,952
42,92,290	2,71,257	1,610	12,043	..	..

## SUMMARY OF

<i>Number and name of grant or appropriation</i>		<i>Amount of grant/appropriation</i>	
		<i>Revenue</i>	<i>Capital</i>
		<i>Rs.</i>	<i>Rs.</i>
XXXVII—Irrigation	Voted	8,06,97,200	16,60,99,100
	<i>Charged</i>	2,000	4,90,900
XXXVIII—Power	Voted	4,45,92,400	9,25,00,200
XXXIX—Ports	Voted	51,69,900	95,99,200
	<i>Charged</i>	25,000	..
XL—Transport	Voted	69,33,300	90,00,100
XLI—Tourism	Voted	56,18,300	13,00,000
XLII—Compensation and Assignments	Voted	90,00,000	..
Public Debt	Repayment		
	<i>Charged</i>	..	1,86,49,60,700
XLIV—Miscellaneous Loans and Advances	Voted	..	3,01,00,000
Total			
	{ Voted	3,31,56,35,900	92,61,11,100
	{ <i>Charged</i>	36,56,24,400	1,86,89,37,800
Grand total		3,68,12,60,300	2,79,50,48,900



## APPROPRIATION ACCOUNTS—Contd.

<i>Expenditure</i>		<i>Expenditure compared with total grant/appropriation</i>			
		<i>Less than granted/appropriated</i>		<i>More than granted/appropriated</i>	
<i>Revenue</i>	<i>Capital</i>	<i>Revenue</i>	<i>Capital</i>	<i>Revenue</i>	<i>Capital</i>
<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
8,47,29,360	17,17,16,769	..	..	40,32,160	56,17,669
776	5,06,602	1,224	..	..	15,702
4,45,92,317	9,25,00,000	83	200	..	..
50,82,551	81,74,322	87,349	14,24,878	..	..
841	80,549	24,159	..	..	80,549
66,59,662	48,63,032	2,73,638	41,37,068	..	..
55,68,908	12,46,024	49,392	53,976	..	..
47,70,776	..	42,29,224	..	..	..
..	1,86,98,51,541	..	..	..	48,90,841
..	2,98,27,328	..	2,72,672	..	..
3,30,57,48,219	79,93,81,139	6,19,47,501	13,60,07,895	5,20,59,820	92,77,934
36,40,56,003	1,87,23,65,047	36,65,509	15,59,845	20,97,112	49,87,092
3,66,98,04,222	2,67,17,46,186	6,56,13,010	13,75,67,740	5,41,56,932	1,42,65,026

SUMMARY OF APPROPRIATION ACCOUNTS—*Contd.*

The excess over the following grants requires regularisation:—

*Revenue portion:*

VI—Land Revenue.

VIII—Excise

X—Treasury and Accounts

XI—District Administration and Miscellaneous

XVII—Education, Art and Culture

XVIII—Medical

XIX—Family Planning

XXII—Urban Development

XXV—Social Welfare including Harijan Welfare

XXXVII—Irrigation

*Capital portion:*

XX—Public Health

XXI—Housing

XXXVI—Industries

XXXVII—Irrigation.

The excess over the following charged appropriations also requires regularisation:—

*Revenue portion:*

Debt Charges

*Capital portion:*

XXXVII—Irrigation

XXXIX—Ports

Public Debt Repayment.

The expenditure shown in the summary does not include Rs. 76,12,022 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 November 1976.

SUMMARY OF APPROPRIATION ACCOUNTS—*Concl'd.*

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 for 1975-76 and that shown in the Finance Accounts for that year is given below:—

	<i>Voted</i>		<i>Charged</i>	
	<i>Revenue</i> Rs.	<i>Capital</i> Rs.	<i>Revenue</i> Rs.	<i>Capital</i> Rs.
Total expenditure according to the Appropriation Accounts	3,30,57,48,219	79,93,81,139	36,40,56,003	1,87,23,65,047
<i>Deduct—</i>				
Total Recoveries	11,93,60,177	8,25,72,193	..	..
Net total expenditure as shown in statement no. 10 of the Finance Accounts	3,18,63,88,042	71,68,08,946	36,40,56,003	1,87,23,65,047

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

The Appropriation Accounts have been prepared and examined under my direction in accordance with the requirements of Articles 149 and 151 of the Constitution of India and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971. On the basis of the information and explanations that my officers required and have obtained, I certify that these accounts are correct, subject to the observations in my Report on the accounts of the Government of Kerala for the year 1975-76.



(A. BAKSI)

New Delhi,

The

Comptroller and Auditor General of India.

6 MAY 1977

## GRANT No. I—STATE LEGISLATURE

		<i>Total grant or appropriation</i> Rs.	<i>Actual expenditure</i> Rs.	<i>Saving—</i> Rs.
MAJOR HEAD—				
211. PARLIAMENT/STATE/UNION TERRITORY LEGISLATURES				
Revenue:				
Voted—				
Original	42,33,700	44,56,300	40,99,049	—3,57,251
Supplementary	2,22,600			
Amount surrendered during the year (31st March 1976)				34,000
Charged—				
Original	66,100	66,100	47,796	—18,304
Supplementary	..			
Amount surrendered during the year (31st March 1976)				16,000

## Notes and comments

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

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Saving—</i>
	(in lakhs of rupees)		

## B (a) Legislative Assembly

O.	18.15			
S.	0.56			
R.	—0.01	18.70	15.55	—3.15

Saving was due mainly to non-adjustment of rail travel coupons (Rs. 2.45 lakhs).

# GRANT No. II—HEADS OF STATES, MINISTERS AND HEAD- QUARTERS STAFF

	<i>Total grant or appropriation</i> Rs.	<i>Actual expenditure</i> Rs.	<i>Saving—</i> Rs.
MAJOR HEADS—			
212. PRESIDENT, VICE-PRESIDENT/ GOVERNOR/ADMINISTRATOR OF UNION TERRITORIES			
213. COUNCIL OF MINISTERS			
251. PUBLIC SERVICE COMMISSION			
252. SECRETARIAT—GENERAL SERVICES			
276. SECRETARIAT—SOCIAL AND COMMUNITY SERVICES			
296. SECRETARIAT—ECONOMIC SERVICES			
Revenue:			
Voted—			
Original	2,67,93,400	3,10,79,700	3,03,06,822
Supplementary	42,86,300		
			—7,72,878
Amount surrendered during the year (31st March 1976)			42,800
Charged—			
Original	54,05,800	63,61,700	63,44,387
Supplementary	9,55,900		
			—17,313
Amount surrendered during the year			Nil

## GRANT No. III—ADMINISTRATION OF JUSTICE

		<i>Total grant or appropriation</i> Rs.	<i>Actual expenditure</i> Rs.	<i>Saving—</i> Rs.
MAJOR HEAD—				
214. ADMINISTRATION OF JUSTICE				
Revenue:				
Voted—				
Original	2,99,56,300	3,46,85,400	3,46,22,878	—62,522
Supplementary	47,29,100			
Amount surrendered during the year (31st March 1976)				89,700
Charged—				
Original	33,23,100	39,78,300	39,10,440	—67,860
Supplementary	6,55,200			
Amount surrendered during the year (31st March 1976)				15,900

## GRANT No. IV—ELECTIONS (ALL VOTED)

		<i>Total grant</i>	<i>Actual expenditure</i>	<i>Saving—</i>
		Rs.	Rs.	Rs.
MAJOR HEAD—				
215. ELECTIONS				
Revenue:				
Original	78,37,800	78,37,800	44,39,481	—33,98,319
Supplementary	..			
Amount surrendered during the year (31st March 1976)				31,07,100

*Notes and comments*

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

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Saving—</i>
		(in lakhs of rupees)		
1	(d) Charges for conduct of election to State/Union Territory Legislature			
	Legislative Assembly			
	O.	36.33		
	R.	—32.29	4.04	3.98
				—0.06

Saving (89 per cent of the provision) was due to postponement of the general election to the State Legislative Assembly.

2	(c) Charges for conduct of election to Parliament			
	1. Lok Sabha			
	O.	28.81		
	R.	—27.86	0.95	0.89
				—0.06

Saving (97 per cent of the provision) was due to postponement of the general election to the Lok Sabha.

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

(ii) Saving mentioned above was partly offset by excess mainly under:—

Sl. no.	Head	Total grant	Actual expenditure	Excess + Saving —
		(in lakhs of rupees)		

1 (a) Preparation and printing  
of electoral rolls

1. Assembly and Parliament

O.	6.97			
R.	20.27	27.24	26.80	—0.44

The net excess of Rs. 19.83 lakhs was due mainly to (i) settlement of pending claims of enumerators engaged in the revision of electoral rolls in 1974-75 (Rs. 8.96 lakhs), (ii) special revision of electoral rolls during 1975-76 (Rs. 7.56 lakhs) and (iii) incurring of expenditure on salary of staff for four months as against three months estimated and enhancement of rates of dearness allowance of employees (Rs. 2.38 lakhs).

2 (b) Charges for conduct of  
election for Lok Sabha and  
State/Union Territory Legisla-  
tive Assemblies when held simul-  
taneously

O.	6.26			
R.	8.76	15.02	12.67	—2.35

Additional funds were provided by reappropriation since the expenditure on staff and materials purchased for the general elections was debited to this head, anticipating that the elections to the Lok Sabha and the State Legislature would be held simultaneously, as the terms of both the Houses stood extended.

Final saving of Rs. 2.35 lakhs was due to non-receipt of claims relating to certain materials purchased.



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

		<i>Total grant or appropriation</i> Rs.	<i>Actual expenditure</i> Rs.	<i>Saving—</i> Rs.
MAJOR HEADS—				
220.COLLECTION OF TAXES ON INCOME AND EXPENDITURE				
240. SALES TAX				
245. OTHER TAXES AND DUTIES ON COMMODITIES AND SERVICES				
Revenue:				
Voted—				
Original	2,05,88,700	} 2,64,35,700	2,41,02,342	—23,33,358
Supplementary	58,47,000			
Amount surrendered during the year (23rd January, 24th and 31st March 1976)				24,63,000
Charged—				
Original	35,000	} 35,000	8,625	—26,375
Supplementary	..			
Amount surrendered during the year (31st March 1976)				20,500

*Notes and comments*

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

<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure</i>	<i>Saving—</i>
		(in lakhs of rupees)		
245 (a) 2. Electrical Inspectorate				
O.	32.09			
R.	—19.52	12.57	12.55	—0.02

Saving (61 per cent of the provision) was due mainly to non-implementation of the scheme of inspection of low tension installations for want of sanction from Government and as study of the set up of the department was still being done by the Organisation and Methods Section.

## GRANT No. VI—LAND REVENUE

		<i>Total grant or appropriation</i>	<i>Actual expenditure</i>	<i>Excess + Saving—</i>
		Rs.	Rs.	Rs.
MAJOR HEAD—				
229. LAND REVENUE				
Revenue:				
Voted—				
Original	5,33,62,900	6,28,90,600	6,32,41,037	+3,50,437
Supplementary	95,27,700			
Amount surrendered during the year (31st March 1976)				23,300
Charged—				
Original	8,84,000	8,84,000	2,81,496	—6,02,504
Supplementary	..			
Amount surrendered during the year (30th and 31st March 1976)				5,93,100

*Notes and comments*

(i) The expenditure (voted) exceeded the grant by Rs. 3,50,437; the excess requires regularisation.

(ii) Excess occurred mainly under:—

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant  (in lakhs of rupees)</i>	<i>Actual expenditure</i>	<i>Excess + Saving—</i>
1	(c) 2. Taluk Survey Establishment			
	O.	29.16		
	R.	7.10	36.26	36.83
				+0.57

## GRANT No. VI—LAND REVENUE—Contd.

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> (in lakhs of rupees)	<i>Excess+ Saving—</i>
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- 2 (b) 5. Preparation of land records for the implementation of land reforms  
Resurvey of areas where the records are in bad condition  
(Cadastral survey)

O.	1,59.63			
S.	48.39			
R.	—0.38	2,07.64	2,10.49	+2.85

Excess in the two cases was due mainly to enhancement of the rates of dearness allowance of employees.

(iii) Excess mentioned above was partly offset by saving mainly under:—

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> (in lakhs of rupees)	<i>Saving—</i>
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- 1 (c) 4. Appointment of Special Village staff for recasting the village records into metric system

O.	6.23			
R.	—6.05	0.18	0.06	—0.12

Saving (99 per cent of the provision) was due to non-appointment of the special staff for recasting of the village records into metric system for want of sanction from Government.

- 2 (d) 12. Implementation of Jenmikaram Payment (Abolition) Act

O.	10.00			
R.	—4.23	5.77	5.68	—0.09

Saving was due mainly to non-disposal of cases to the extent anticipated as the formalities laid down in the Jenmikaram Payment (Abolition) Act and the Rules framed thereunder could not be finalised and some of the parties did not produce the required documents.

GRANT No. VI—LAND REVENUE—*Concl'd.*

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

<i>Sl. no.</i>	<i>Head</i>	<i>Total appropriation</i>	<i>Actual expenditure</i>	<i>Saving—</i>
		(in lakhs of rupees)		

- 1 (d) 18. Payment of lump sum compensation and interest

O. 3.00

R. —3.00

.. .. ..

The entire provision was surrendered on the 31st March 1976 as there was no requirement from the District Collectors.

- 2 (d) 16. Implementation of Tiruppuvaram Payment Act 1969  
Payment of compensation to Tiruppu holders

O. 2.00

R. —2.00

.. .. ..

Saving occurred as the provision was erroneously made under “charged” section instead of under “voted” section.

## GRANT No. VII—STAMPS AND REGISTRATION FEES

		<i>Total grant or appropriation</i> Rs.	<i>Actual expenditure</i> Rs.	<i>Saving—</i> Rs.
MAJOR HEAD—				
230. STAMPS AND REGISTRATION				
Revenue:				
Voted—				
Original	1,79,26,500	2,07,28,300	1,98,68,205	—8,60,095
Supplementary	28,01,800			
Amount surrendered during the year				Nil
Charged—				
Original	1,000	1,000	..	—1,000
Supplementary	..			
Amount surrendered during the year				Nil

## GRANT No. VIII—EXCISE

		<i>Total grant or appropriation</i>	<i>Actual expenditure</i>	<i>Excess + Saving—</i>
		Rs.	Rs.	Rs.
MAJOR HEAD—				
239. STATE EXCISE				
Revenue:				
Voted—				
Original	1,16,91,600	1,29,90,700	1,32,09,031	+2,18,331
Supplementary	12,99,100			
Amount surrendered during the year				Nil
Charged—				
Original	15,000	15,000		—15,000
Supplementary				
Amount surrendered during the year (30th March 1976)				14,000

*Notes and comments*

(i) The expenditure (voted) exceeded the grant by Rs. 2,18,331; the excess requires regularisation.

(ii) Excess occurred mainly under:—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess +</i>
		(in lakhs of rupees)	
(a) 1. Superintendence			
O.	56.77		
S.	9.42		
R.	0.07	66.26	67.77
			+1.51

Excess was due mainly to enhancement of the rates of dearness allowance.

## GRANT No. IX—TAXES ON VEHICLES

		<i>Total grant or appropriation</i> Rs.	<i>Actual expenditure</i> Rs.	<i>Saving—</i> Rs.
MAJOR HEAD—				
241. TAXES ON VEHICLES				
Revenue:				
Voted—				
Original	38,99,100	46,77,100	43,69,963	—3,07,137
Supplementary	7,78,000			
Amount surrendered during the year (31st March 1976)				3,31,000
Charged—				
Original	1,000	1,000	..	—1,000
Supplementary	..			
Amount surrendered during the year (31st March 1976)				1,000

*Notes and comments*

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

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess + Saving—</i>
	(in lakhs of rupees)		
(a) 1. Administration charges			
O.	27.99		
S.	6.37		
R.	—3.10	31.26	31.32
			+0.06

Anticipated saving was due reportedly to over-estimation of the additional requirements while obtaining supplementary grant and posts remaining vacant.

## DEBT CHARGES (ALL CHARGED)

	<i>Total appropriation Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Excess + Rs.</i>
MAJOR HEADS—			
248. APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT			
249. INTEREST PAYMENTS			
Revenue:			
<i>Original</i>	<i>33,66,52,100</i>	<i>34,03,52,100</i>	<i>34,24,49,212</i>
<i>Supplementary</i>	<i>37,00,000</i>		
<i>Amount surrendered during the year (31st March 1976)</i>			<i>+20,97,112</i>  <i>3,52,000</i>

*Notes and comments*

(i) The expenditure exceeded the charged appropriation by Rs.20,97,112; the excess requires regularisation.

(ii) In view of the final excess, the surrender of Rs. 3.52 lakhs on the 31st March 1976 was not judicious.

Excess occurred mainly under:—

<i>Sl. no.</i>	<i>Head</i>	<i>Total appropriation (in lakhs of rupees)</i>	<i>Actual expenditure</i>	<i>Excess +</i>
1	249-D(f) Interest on pre-1974 loans			
	O.	15,04.75		
	S.	35.00		
	R.	1,10.80	16,50.55	16,60.40
				+ 9.85

Excess was due to debiting the interest on all outstanding loans from the Government of India as on the 31st March 1974 to this newly-opened head.

2	249-C(a) Interest on Savings Deposits	75.00	1,03.66	+ 28.66
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Excess was due to large increase in the deposits which could not be anticipated more precisely for estimating the interest liability.



## DEBT CHARGES (ALL CHARGED)—Contd.

<i>Sl. no.</i>	<i>Head</i>	<i>Total appropriation</i>	<i>Actual expenditure</i>	<i>Excess +</i>
(in lakhs of rupees)				
3	249-C (b) 1. Interest on General Provident Fund—Interest on other Provident Funds			
	O. 2,48.68			
	R. 30.62	2,79.30	2,79.90	+0.60

Excess was due mainly to increase in the balances under Provident Fund accounts.

4	249-A (a) 1. Interest on loans bearing interest			
	O. 4,14.07			
	R. 1.22	4,15.29	4,35.48	+20.19

Excess occurred since the actual expenditure on payment of interest to private parties holding the securities of the open market loans was dependent on their preferring claims and could not be assessed accurately.

5	249-D(c) Interest on loans for Central Plan Schemes			
	O. 1.05			
	R. 7.24	8.29	8.49	+0.20

Excess was due mainly to the payment of interest on loans received from the Government of India after the preparation of budget estimates.

(iii) The excess mentioned above was partly offset by saving mainly under:—

<i>Sl. no.</i>	<i>Head</i>	<i>Total appropriation</i>	<i>Actual expenditure</i>	<i>Excess + Saving—</i>
(in lakhs of rupees)				
1	249-D(a) Interest on loans for Non-Plan Schemes			
	O. 2,70.38			
	R. —1,52.80	1,17.58	1,15.61	—1.97

Saving (57 per cent of the provision) was due to post-budget revision of the terms and conditions of the repayment of the loans received from the Government of India. Consequent on the introduction of a new minor head "Interest on pre-1974 loans", the interest on all outstanding loans from the Government of India as on the 31st March 1974 was debited to the new head.

## DEBT CHARGES (ALL CHARGED)—Contd.

Sl. no.	Head	Total appropriation (in lakhs of rupees)	Actual expenditure	Excess + Saving—
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2	249-A (c) 1. Interest on Ways and means advances by the Reserve Bank of India	40.00	19.98	—20.02
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Saving occurred as the debit advice for adjustment of Rs. 20 lakhs as interest on ways and means advances was not received from the Reserve Bank of India in time.

3	249-C(b) 1. Interest on General Provident Fund—Interest on Kerala Aided School Employees Provident Fund	1,03.22	90.11	—13.11
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Saving occurred as the adjustment was made on the basis of provisional figures advised by the department, the actual figures not being available till the closing of the accounts for the year.

4	249-A(a) 2. Interest on loans in the course of discharge			
	O.	8.61		
	R.	—7.61	1.00	1.07
				+0.07

The anticipated saving of Rs. 7.61 lakhs (88 per cent of the provision) was due mainly to less requirement for payment of interest on 4½ per cent Kerala State Development Loan, 1974.

(iv) *Sinking Funds*

The expenditure in the appropriation includes Rs. 4,17.99 lakhs contributed to sinking funds as indicated below (the balances at the credit of the funds on the 31st March 1976 have also been indicated):—

Name of fund	Purpose	Amount of contribution during 1975-76	Balance at the credit of the fund on the 31st March 1976 (in lakhs of rupees)
General Sinking Fund	Amortisation of loans	3,16.86	16,85.92
Loan Depreciation Fund	Purchasing securities of loans for cancellation	1,01.13	5,40.49

DEBT CHARGES (ALL CHARGED)—*Concl'd.*

The funds are credited with the amount set apart each year against provision under this appropriation and with interest realised on investment of balances in the funds. On the maturity of the loan, the balance outstanding under the fund head is credited to the head "880. Miscellaneous Government Account—Ledger Balance Adjustment Account".

An account of the transactions of these funds is given in the Annexure to statement no. 19 of the Finance Accounts 1975-76.

## GRANT No. X—TREASURY AND ACCOUNTS (ALL VOTED)

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

## MAJOR HEAD—

## 254. TREASURY AND ACCOUNTS ADMINISTRATION

## Revenue:

Original	1,32,54,300	1,60,36,700	1,64,58,740	+4,22,040
Supplementary	27,82,400			

Amount surrendered during the year Nil

The expenditure shown above does not include Rs. 4,500 spent from out of an advance from the Contingency Fund obtained in February 1976, but not recouped to the Fund till the close of the year.

*Notes and comments*

(i) The expenditure exceeded the grant by Rs. 4,22,040; the excess requires regularisation.

(ii) Excess occurred mainly under:—

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess+</i>
		<i>(in lakhs of rupees)</i>		
1	(b) 3. Sub Treasury Establishment			
	O.	51.07		
	S.	10.00		
	R.	0.48	61.55	63.45
				+ 1.90
2	(a) 1. Directorate of Treasuries			
	O.	4.45		
	S.	0.11		
	R.	0.01	4.57	5.48
				+ 0.91

Excess in the two cases was due mainly to enhancement of the rates of dearness allowance (Rs.2.26 lakhs) and increased expenditure on office expenses (Rs. 1.02 lakhs) owing to opening of eight new sub treasuries and general increase in the volume of work.

# GRANT No. XI—DISTRICT ADMINISTRATION AND MISCELLANEOUS

		<i>Total grant or appropriation</i> Rs.	<i>Actual expenditure</i> Rs.	<i>Excess + Saving—</i> Rs.
MAJOR HEADS—				
247. OTHER FISCAL SERVICES				
253. DISTRICT ADMINISTRATION				
295. OTHER SOCIAL AND COMMUNITY SERVICES				
Revenue:				
Voted—				
Original	2,08,70,800	2,53,09,800	2,57,56,932	+ 4,47,132
Supplementary	44,39,000			
Amount surrendered during the year (31st March 1976)				70,000
Charged—				
Original	47,21,000	47,21,000	46,53,021	—67,979
Supplementary	..			
Amount surrendered during the year (31st March 1976)				40,000

## Notes and comments

(i) The expenditure (voted) exceeded the grant by Rs. 4,47,132; the excess requires regularisation.

(ii) Excess occurred mainly under:—

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess + Saving—</i>
		<i>(in lakhs of rupees)</i>		
1	253 (a) District Establishment Collectors and Magistrates			
	O.	1,01.21		
	S.	22.95		
	R.	—0.88	1,23.28	1,27.93 + 4.65

Excess was due mainly to increased expenditure on inevitable items and advertisement charges (Rs. 2.57 lakhs) and enhancement of the rates of dearness allowance and permanent travelling allowance (Rs. 2.02 lakhs).

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

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess + Saving—</i>
		(in lakhs of rupees)		
2	253 (b) 1. Taluk Offices			
	O.	78.21		
	S.	13.00		
	R.	0.87	92.08	93.28
				+1.20

Excess was due mainly to enhancement of the rates of dearness allowance.

(iii) The excess mentioned above was partly offset by saving under other heads.

## GRANT No. XII—POLICE

		<i>Total grant or appropriation</i> Rs.	<i>Actual expenditure</i> Rs.	<i>Saving—</i> Rs.
MAJOR HEADS—				
255. POLICE				
260. FIRE PROTECTION AND CONTROL				
Revenue:				
Voted—				
Original	14,62,02,000	17,04,28,000	16,93,22,130	—11,05,870
Supplementary	2,42,26,000			
Amount surrendered during the year				Nil
Charged— ..				
Original	5,100	5,100	1,289	—3,811
Supplementary	..			
Amount surrendered during the year (30th March 1976)				3,800

The charged expenditure shown above does not include Rs. 1,15,930 spent from out of an advance from the Contingency Fund obtained in February 1976 but not recouped to the Fund till the close of the year.

## GRANT No. XIII—JAILS

		<i>Total grant or appropriation</i> Rs.	<i>Actual expenditure.</i> Rs.	<i>Saving—</i> Rs.
MAJOR HEAD—				
256. JAILS				
Revenue:				
Voted—				
Original	82,55,900	1,20,00,600	1,19,22,156	—78,444
Supplementary	37,44,700			
Amount surrendered during the year				Nil
Charged—				
Original	1,000	1,000	..	—1,000
Supplementary	..			
Amount surrendered during the year (30th March 1976)				1,000



**GRANT No. XIV—STATIONERY AND PRINTING AND  
OTHER ADMINISTRATIVE SERVICES (ALL VOTED)**

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

**MAJOR HEADS—**

258. STATIONERY AND PRINTING

265. OTHER ADMINISTRATIVE SERVICES

**Revenue:**

Original	2,34,13,400	}	2,92,44,500	2,81,77,476	—10,67,024
Supplementary	58,31,100				

Amount surrendered during the year  
(31st March 1976)

2,34,200

## GRANT No. XV—PUBLIC WORKS

		<i>Total grant or appropriation</i> Rs.	<i>Actual expenditure</i> Rs.	<i>Saving—</i> Rs.
MAJOR HEADS—				
259.	PUBLIC WORKS			
337.	ROADS AND BRIDGES			
459.	CAPITAL OUTLAY ON PUBLIC WORKS			
537.	CAPITAL OUTLAY ON ROADS AND BRIDGES			
Revenue:				
Voted—				
Original	19,13,28,000	20,45,22,000	19,90,09,076	—55,12,924
Supplementary	1,31,94,000			
Amount surrendered during the year (31st March 1976)				10,56,400
Charged—				
Original	3,42,200	3,42,200	41,391	—3,00,809
Supplementary	..			
Amount surrendered during the year (31st March 1976)				2,59,800
Capital:				
Voted—				
Original	3,84,15,200	4,74,36,300	4,67,43,536	—6,92,764
Supplementary	90,21,100			
Amount surrendered during the year (31st March 1976)				54,600
Charged—				
Original	2,01,000	11,80,500	4,55,506	—7,24,994
Supplementary	9,79,500			
Amount surrendered during the year				Nil

## GRANT No. XV—PUBLIC WORKS—Contd.

*Notes and comments*

(i) Saving in the charged appropriation in the revenue portion occurred mainly under:—

<i>Head</i>	<i>Total appropriation</i>	<i>Actual expenditure</i>	<i>Saving—</i>
	<i>(in lakhs of rupees)</i>		
259 (c) 14. Public Works (Civil works)			
O.	3.00		
R.	—3.00		

This was a lump sum provision for satisfaction of court decrees. Rupees 0.40 lakh were reappropriated to other heads of account based on actual requirements and the balance (Rs. 2.60 lakhs) was surrendered on the 31st March 1976.

The entire provision of Rs. 3 lakhs remained unutilised during 1974-75 also.

(ii) Saving in the charged appropriation in the capital portion occurred mainly under:—

<i>Sl. no.</i>	<i>Head</i>	<i>Total appropriation</i>	<i>Actual expenditure</i>	<i>Saving—</i>
		<i>(in lakhs of rupees)</i>		
1	537 (f) 5. Other District Roads Development and Improvement			
S.		5.07		—5.07
2	537 (f) 6. Other District Roads Bridges and culverts			
S.		2.05		—2.05

Supplementary appropriations were obtained in the two cases mentioned above in March 1976 to provide funds for the satisfaction of court decrees. Reasons for the saving have not been intimated (March 1977).

GRANT No. XV—PUBLIC WORKS—*Contd.*(iii) *Suspense transactions*

(a) The expenditure under this grant includes Rs. 1,71.26 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) The operations under the minor head 'Suspense' are accounted for under the four sub-heads 'Purchases', 'Stock', 'Miscellaneous 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 works 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.

(3) *Miscellaneous 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 departmental workshops are debited to this head, pending recovery or adjustment.

## GRANT No. XV—PUBLIC WORKS—Contd.

(c) An analysis of the 'Suspense' transactions accounted for under this grant during 1975-76 with the opening and closing balances under the different sub-heads is given below:—

<i>Sub-head</i>	<i>Opening balance on the 1st April 1975(a)</i>	<i>Debits</i>	<i>Credits</i>	<i>Closing balance on the 31st March 1976</i>
		<i>(in lakhs of rupees)</i>		
Purchases	—13.59	..	..	—13.59 (b)
Stock	44.44	1,63.59	73.29	1,34.74
Miscellaneous Works Advances	87.81	7.67	..	95.48
Workshop Suspense	1.27	..	1.56	—0.29 (b)
Total	1,19.93	1,71.26	74.85	2,16.34

(iv) *Depreciation Fund of Government Engineering Workshop*

This fund has been created 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 contribution made by the Government against provision made under this grant. The contribution to the fund was started in 1953-54. 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.

During the year Rs. 0.56 lakh were credited to the fund. No expenditure on renewals and replacements was met from the fund. The balance at the credit of the fund on the 31st March 1976 was Rs. 36.37 lakhs.

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- (a) The opening balances have been revised adopting the balances as per the divisional accounts.
- (b) The minus balances represent credit balances. The credit balance under Workshop Suspense was due to overhead charges taken credit of under this head at the time of invoicing, which are pending adjustment to the Revenue head.

GRANT No. XV—PUBLIC WORKS—*Concl'd.*(v) *Subventions from the Central Road Fund*

The proceeds of excise and import duties on motor spirits earmarked for road development are 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 '848. Other Deposits—Subventions from Central Road Fund', 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.

The subventions of Rs. 20.20 lakhs were received during the year; Rs. 8.13 lakhs were spent during the year on the schemes financed out of subventions. The balance at the credit of the fund on the 31st March 1976 was Rs. 67.71 lakhs. An account of the transactions of the fund is given in statement no. 16 of the Finance Accounts 1975-76.

## GRANT No. XVI—PENSIONS AND MISCELLANEOUS

		<i>Total grant or appropriation</i>	<i>Actual expenditure</i>	<i>Saving—</i>
		Rs.	Rs.	Rs.
MAJOR HEADS—				
266.	PENSIONS AND OTHER RETIREMENT BENEFITS			
268.	MISCELLANEOUS GENERAL SERVICES			
Revenue:				
Voted—				
Original	12,17,88,400	} 16,00,10,200	15,82,68,033	—17,42,167
Supplementary	3,82,21,800			
Amount surrendered during the year (31st March 1976)				9,48,400
Charged—				
Original	23,90,200	} 25,65,200	16,04,126	—9,61,074
Supplementary	1,75,000			
Amount surrendered during the year (31st March 1976)				6,51,600

*Notes and comments*

Saving in the charged appropriation occurred mainly under:—

<i>Head</i>	<i>Total appropriation</i>	<i>Actual expenditure</i>	<i>Saving—</i>
	(in lakhs of rupees)		
268(e) 8. Acquisition charges for land and buildings for Union pur- poses—Other charges			
O.	15.00		
R.	—8.91	6.09	5.20
			—0.89

Saving (65 per cent of the provision) was due to shortfall in actual requirements based on court decrees.

Saving under this head during 1974-75 amounted to Rs. 8.02 lakhs (80 per cent of the provision).

## GRANT No. XVII—EDUCATION, ART AND CULTURE

	<i>Total grant or appropriation</i> Rs.	<i>Actual expenditure</i> Rs.	<i>Excess + Saving —</i> Rs.
<b>MAJOR HEADS—</b>			
277. EDUCATION			
278. ART AND CULTURE			
477. CAPITAL OUTLAY ON EDUCATION, ART AND CULTURE			
677. LOANS FOR EDUCATION, ART AND CULTURE			
<b>Revenue:</b>			
<b>Voted—</b>			
Original 1,18,50,35,600	} 1,27,66,58,300	1,30,03,06,170	+2,36,47,870
Supplementary 9,16,22,700			
Amount surrendered during the year (31st March 1976)			42,73,300
<b>Charged—</b>			
Original 12,21,000	} 12,21,000	1,23,418	—10,97,582
Supplementary ..			
Amount surrendered during the year (31st March 1976)			9,34,100
<b>Capital:</b>			
<b>Voted—</b>			
Original 2,75,84,000	} 2,92,55,300	2,20,77,036	—71,78,264
Supplementary 16,71,300			
Amount surrendered during the year (31st March 1976)			45,64,000
<b>Charged—</b>			
Original ..	} 1,05,900	70,757	—35,143
Supplementary 1,05,900			
Amount surrendered during the year			Nil



GRANT No. XVII—EDUCATION, ART AND CULTURE—*Contd.**Notes and comments*

(i) The expenditure in the revenue portion (voted) exceeded the grant by Rs. 2,36,47,870; the excess requires regularisation.

(ii) In view of the final excess, the surrender of funds of Rs. 42.73 lakhs on the 31st March 1976 was not judicious.

(iii) Excess occurred under the following heads due mainly to enhancement of rates of dearness allowance (Rs. 5,67.81 lakhs):—

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess +</i>
		<i>(in lakhs of rupees)</i>		
1	277-A(c) Assistance to non-Government primary schools			
	1. Teaching grant			
	O. 33,75.00			
	R. 4,58.15	38,33.15	40,53.17	+2,20.02
2	277-B(c) Government secondary schools			
	1. Secondary schools			
	O. 8,07.49			
	S. 4.00			
	R. 38.78	8,50.27	8,76.97	+ 26.70
3	277-B (d) Assistance to non-Government secondary schools			
	1. Teaching—Grant-in-aid			
	O. 14,31.00			
	S. 2,46.00			
	R. 0.57	16,77.57	17,08.91	+ 31.34
4	277-B(a) Direction and Administration			
	1. Administration			
	O. 1,11.52			
	S. 25.00			
	R. 16.76	1,53.28	1,64.28	+ 11.00

## GRANT No. XVII—EDUCATION, ART AND CULTURE—Contd.

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess +</i>
			(in lakhs of rupees)	
5	277-C(c) Sanskrit education			
	1. Sanskrit schools			
	O.	11.27		
	R.	1.10	12.37	23.10 + 10.73
6	277-A(a) Inspection			
	O.	80.90		
	R.	8.71	89.61	91.92 + 2.31
7	277-B(b) Inspection			
	O.	58.13		
	R.	7.24	65.37	66.09 + 0.72
8	277-F(h) Training			
	2. Faculty development			
	O.	3.50		
	R.	3.90	7.40	7.77 + 0.37

Part of the excess under these heads was also due to the fact that the various drawing officers did not adopt uniform classification for salaries of additional teachers appointed during the Fourth Five Year Plan period and Hindi and Sanskrit teachers. The excess on this account was partly offset by saving mainly under the following heads:—

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess + Saving—</i>
			(in lakhs of rupees)	
1	277-A(c) Assistance to non-Government primary schools			
	5. Appointment of additional teachers in lower primary schools			
	O.	1,55.50		
	S.	22.62		
	R.	—78.42	99.70	71.35 —28.35

GRANT No. XVII—EDUCATION, ART AND CULTURE—*Contd.*

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess+ Saving—</i>
		<i>(in lakhs of rupees)</i>		
2	277-A(c) Assistance to non-Government primary schools			
4.	Appointment of additional teachers in upper primary schools			
O.	2,08.31			
S.	46.00			
R.	—1,03.97	1,50.34	1,50.22	— 0.12
3	277-A(b) Government primary schools			
11.	Appointment of Hindi teachers in upper primary schools—Upper primary section of High schools (Centrally Sponsored)			
O.	55.00			
R.	—12.26	42.74	38.30	— 4.44
4	277-B(c) Government secondary schools			
2.	Appointment of additional teachers in secondary schools			
O.	71.46			
S.	13.00			
R.	—15.29	69.17	73.86	+4.69
5	277-C(d) Other language education			
3.	Appointment of Hindi teachers in private schools			
O.	17.85			
R.	—6.20	11.65	15.10	+3.45

GRANT No. XVII—EDUCATION, ART AND CULTURE—*Contd.*

(iv) Substantial excess occurred under the following heads also:—

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

## 1 277-F (g) Research

4. Sree Chitra Thirunal Medical Centre for advanced studies in specialities

O.	50.00			
S.	20.00			
R.	20.00	90.00	90.00	..

Excess was due to increased assistance to the Centre.

## 2 277-A (e) Other expenditure

2. Mid-day meals to primary school pupils

O.	63.03			
S.	15.00			
R.	11.56	89.59	88.45	—1.14

The net excess of Rs. 10.42 lakhs was due to supply and transportation of large quantities of food articles under the Co-operative for American Relief Everywhere (CARE) Programme.

## 3 277-A (b) Government primary schools

13. Land Acquisition Charges	..	9.17	+9.17
------------------------------	----	------	-------

A new sub-head was opened in October 1975 to book the expenditure on land acquired for Government primary schools. Excess occurred as no funds were provided under this head.

GRANT No. XVII—EDUCATION, ART AND CULTURE—*Contd.*

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

- 4 277-A (e) Other expenditure  
8. Scholarships to pupils of  
primary schools

R.	5.20	5.20	9.05	+3.85
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Rupees 5.20 lakhs were provided by reappropriation for booking expenditure on payment of scholarships to the pupils of primary schools under a distinct sub-head. The final excess was due to debiting of scholarships paid to pupils of High school section also to this head by some of the drawing officers.

- 5 277-E (b) Assistance to Universities for non-technical education

2. Calicut University—Grant-in-aid

O.	55.00			
R.	5.00	60.00	60.00	..

Excess was due to increased assistance to the Calicut University for the construction of administrative buildings.

- 6 277-H (e) Irrecoverable loans written off .. 4.18 +4.18

Excess was due to adjustment in the accounts in respect of the write off of irrecoverable loans under National loan scholarship scheme sanctioned by Government.

- 7 277-F (d) Engineering colleges and Institutes

3. Post-graduate course in the Engineering College, Trivandrum

O.	8.66			
R.	2.49	11.15	11.85	+0.70

Excess was due mainly to enhancement of scholarships to post-graduate students with retrospective effect from the 1st July 1974 and enhancement of rates of dearness allowance.

GRANT No. XVII—EDUCATION, ART AND CULTURE—*Contd.*

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

- 8 277-F (e) Assistance to non-Government technical colleges and institutes

2. Regional Engineering College, Kozhikode—Grant-in-aid

O. 16.00

R. 2.99 18.99 18.49 —0.50

Additional funds were provided by reappropriation for payment of the sixth instalment of the recurring grant to the college as the budget provision was found inadequate.

(v) There was substantial saving under the following heads, which partly offset the excess mentioned above:—

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

- 1 277-A (b) Government primary schools

2. Upper Primary Schools

O. 10,57.38

S. 10.00

R. —1,33.88 9,33.50 9,49.94 +16.44

The supplementary grant of Rs. 10 lakhs was obtained in March 1976 mainly on account of enhancement of rates of dearness allowance. The net saving of Rs. 1,17.44 lakhs was due to posts of teachers remaining vacant.

- 2 277-B (g) Text Books

1. Text Book Publications

O. 1,55.32

S. 1,58.00

R. —19.00 2,94.32 2,63.35 —30.97

GRANT No. XVII—EDUCATION, ART AND CULTURE—*Contd.*

The supplementary grant of Rs. 1,58 lakhs was obtained in March 1976 for purchase of more quantity of paper for note books and for meeting increase in printing charges. Saving occurred due to (i) non-receipt of full quantity of paper for which orders were placed, (ii) delay in manufacture and supply of exercise books and (iii) non-approval of the prices of books by Government.

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess+ Saving—</i>
		(in lakhs of rupees)		
3	277-F(g) Research			
	6. Starting of C. S. I. R. Laboratory			
	O.	16.00		
	R.	—16.00	..	..

Non-utilisation of the entire provision was due to non-finalisation of land acquisition proceedings.

4	277-B (d) Assistance to non-Government secondary schools			
	2. Maintenance			
	O.	21.75		
	R.	0.04	21.79	12.45
				—9.34

Final saving was due to non-payment of maintenance grant to managers of schools owing to non-production of annual statements of immovable properties.

5	277-A(c) Assistance to non-Government primary schools			
	3. Maintenance grant			
	O.	50.00		
	R.	2.83	52.83	42.11
				—10.72

Additional funds were provided by reappropriation for payment of arrears of maintenance grant.

Final saving was due to non-payment of maintenance grant to managers of schools owing to non-production of annual statements of immovable properties.

GRANT No. XVII—EDUCATION, ART AND CULTURE—*Contd.*

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess+ Saving—</i>
				(in lakhs of rupees)
6	277-E(b) Assistance to Universities for non-technical education			
	1. Kerala University			
	Grant-in-aid			
	O.	75.00		
	S.	38.00		
	R.	—7.50	1,05.50	1,05.50 ..

Saving was due to reduction of grant taking into account the unutilised grant paid in previous years.

7	277-F (d) Engineering Colleges and Institutes			
	5. Post-graduate course in the Engineering College, Trichur			
	O.	10.08		
	R.	—5.10	4.98	4.16 —0.82

Saving (59 per cent of the provision) was due to restriction of expenditure on developmental activities to the minimum required as assistance from the Government of India was not received.

8	277-B(a) Direction and Administration			
	2. Reorganisation of the Education Department			
	O.	6.00		
	R.	—5.70	0.30	0.35 +0.05

Saving (94 per cent of the provision) was due to non-implementation of the scheme of Reorganisation of Education Department for want of sanction from Government.

9	277-F(g) Research			
	10. Centre for Research in Water management			
	O.	5.00		
	R.	—5.00	..	.. ..

Non-utilisation of the entire provision was due to non-establishment of the Centre as the Government could not get the right level of expertise to man the top positions.



GRANT No. XVII—EDUCATION, ART AND CULTURE—*Contd.*

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (in lakhs of rupees)</i>	<i>Excess+ Saving—</i>
10	277-G(b) Youth Welfare Schemes			
	2. N.S.C./N.S.O. Scheme in Kerala University Grant-in-aid			
	O.	7.44		
	R.	—6.03	1.41	2.62
				+1.21

The net saving of Rs. 4.82 lakhs (65 per cent of the provision) was due to less assistance received from the Government of India.

11	277-E(c) Government Colleges			
	13. Opening of new Govern- ment Colleges			
	O.	10.00		
	R.	—4.05	5.95	5.67
				—0.28

Saving occurred as the new colleges started functioning from August 1975 only and a part of the initial expenditure such as, purchase of furniture, etc., was met by the college committees.

12	277-A (b) Government Primary Schools			
	14. Buildings—Works			
	O.	7.85		
	R.	—3.11	4.74	4.33
				—0.41

Saving was due mainly to non-utilisation of the lump sum provision for renovation and reconstruction of school buildings in full as the details of individual works were not finalised.

13	277-G (b) Youth Welfare Schemes			
	3. N.S.C./N.S.O. Scheme in Calicut University-Grant-in-aid			
	O.	4.80		
	R.	—3.31	1.49	1.49
				..

Saving (69 per cent of the provision) was due to less assistance received from the Government of India.

GRANT No. XVII—EDUCATION, ART AND CULTURE—*Contd.*

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess + Saving—</i>
		(in lakhs of rupees)		
14	277-A (d) Teachers' training			
	1. Teachers' Education (Primary)			
	O.	6.00		
	R.	—2.56	3.44	3.27 —0.17

Saving was due to shortfall in the number of teachers who attended the inservice courses.

15	277-E (c) Government colleges			
	5. Lump sum provision for starting of new courses in Government Colleges			
	O.	4.00		
	R.	—2.75	1.25	1.55 +0.30

Anticipated saving (69 per cent of the provision) was due to non-starting of certain new courses in Government colleges.

16	277-E (d) Assistance to non-Government Colleges			
	4. Compensation to private managements on account of the loss due to reduction of fees in Colleges			
	O.	7.50		
	R.	—2.10	5.40	5.15 —0.25

Saving was due to unification of the rules of fee concession, etc., in Government and private colleges.

17	277-E (d) Assistance to non-Government Colleges			
	5. Direct payment of salary to private college teachers			
	O.	3.00		
	R.	—2.63	0.37	0.91 +0.54

The net saving of Rs. 2.09 lakhs occurred as only a few courses of studies were started in private colleges during the year.

GRANT No. XVII—EDUCATION, ART AND CULTURE—*Contd.*

(vi) The saving in charged appropriation of the revenue portion occurred mainly under:—

<i>Head</i>	<i>Total appropriation</i>	<i>Actual expenditure</i>	<i>Saving—</i>
	<i>(in lakhs of rupees)</i>		
277-B (a) Direction and Administration			
1. Administration			
O.	11.60		
R.	—8.75	2.85	1.22 —1.63

Saving (89 per cent of the provision) was due to shortfall in the amounts decreed to be deposited in courts.

(vii) In view of the saving of Rs. 71.78 lakhs in the capital portion (voted), the supplementary grant of Rs. 10.94 lakhs obtained in March 1976 could have been limited to token amounts. Saving occurred mainly under:—

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Saving—</i>
		<i>(in lakhs of rupees)</i>		
1	477 (a) Primary Education (Minimum Needs Programme) Buildings—Works			
	O.	77.87		
	S.	0.02		
	R.	—42.77	35.12	22.80 —12.32

Saving (71 per cent of the provision) was due mainly to non-utilisation of the lump sum provision for construction of school buildings for want of details of individual works (Rs. 42.77 lakhs) and poor response to tender notices (Rs. 12.32 lakhs).

2	477 (d) Technical Education Buildings—Works			
	O.	14.03		
	R.	—7.37	6.66	5.89 —0.77

Saving (58 per cent of the provision) was due mainly to non-receipt of administrative sanction from the Education department and non-handing over of the site by the Revenue department for construction of buildings.

GRANT No. XVII—EDUCATION, ART AND CULTURE—*Contd.*

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Saving—</i>
		(in lakhs of rupees)		

3	477 (e) Other expenditure			
	1. Buildings—Works			
	O.	7.55		
	R.	—5.53	2.02	1.93
				—0.09

Saving (74 per cent of the provision) was due mainly to non-receipt of revised administrative sanction for the construction of buildings for the State Institute of Education and the Science Institute.

(viii) The savings mentioned in note (vii) above were partly offset by excess mainly under:—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess +</i>
	(in lakhs of rupees)		
477 (a) Primary Education			
Buildings—Establishment			
Share debit transferred from			
259. Public Works			
O.	6.85		
R.	1.54	8.39	9.33
			+0.94

Excess was due to revision of rates of share debits of establishment charges.

(ix) In the following case, provision of additional funds (Rs. 4.93 lakhs) by reappropriation on 30th and 31st March 1976 proved largely unnecessary, as there was a final saving to the extent of Rs. 4.42 lakhs.

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Saving—</i>
	(in lakhs of rupees)		
477 (c) University and other			
Higher Education			
Buildings—Works			
O.	16.82		
R.	4.93	21.75	17.33
			—4.42

Final saving was due mainly to non-adjustment of the land acquisition charges for the Government College, Trichur owing to non-receipt of vouchers from Revenue department (Rs. 3.13 lakhs).

GRANT No. XVII—EDUCATION, ART AND CULTURE—*Concl'd.*(x) *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 fund is credited with amounts transferred from the Consolidated Fund of the State by debit under this grant. The expenditure incurred is initially accounted for under this grant and subsequently transferred to the fund. A sum of Rs. 0.31 lakh was contributed to the fund during 1975-76. No expenditure has been met out of this fund so far. The balance at the credit of the fund on the 31st March 1976 was Rs. 8.88 lakhs, including interest of Rs. 0.38 lakh on the balance credited to the fund.

## GRANT No. XVIII—MEDICAL

		<i>Total grant or appropriation</i>	<i>Actual expenditure</i>	<i>Excess + Saving—</i>
		Rs.	Rs.	Rs..
MAJOR HEADS—				
280.	MEDICAL			
480.	CAPITAL OUTLAY ON MEDICAL			
680.	LOANS FOR MEDICAL			
Revenue:				
Voted—				
Original	21,79,43,100	25,61,12,100	26,92,70,701	+1,31,58,601
Supplementary	3,81,69,000			
Amount surrendered during the year (31st March 1976)				2,09,700
Charged—				
Original	1,06,000	1,17,200	15,051	—1,02,149
Supplementary	11,200			
Amount surrendered during the year (31st March 1976)				96,300
Capital:				
Voted—				
Original	77,75,000	1,11,33,700	1,01,65,351	—9,68,349
Supplementary	33,58,700			
Amount surrendered during the year				Nil
Charged—				
Original	5,05,600	5,05,600	3,28,698	—1,76,902
Supplementary	..			
Amount surrendered during the year				Nil

The voted expenditure in the revenue portion shown above does not include Rs. 1,000 spent from out of an advance from the Contingency Fund obtained in March 1976 but not recouped to the Fund till the close of the year.

GRANT No. XVIII—MEDICAL—*Contd.**Notes and comments*

(i) The expenditure in the revenue portion (voted) exceeded the grant by Rs. 1,31,58,601; the excess requires regularisation.

(ii) Excess occurred mainly under:—

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> (in lakhs of rupees)	<i>Excess+</i>
1	280-A (b) 7. Other Hospitals and Dispensaries			
	O.	8,08.06		
	S.	1,93.96		
	R.	15.82	10,17.84	11,37.41 +1,19.57

Excess was due mainly to increase in the number of beds and admission of patients in excess of the sanctioned strength (Rs. 1,16.22 lakhs).

2	280-A (b) 41. Rural Dispensaries (Minimum Needs Programme)			
	O.	30.00		
	R.	11.62	41.62	45.61 +3.99

Excess was due to continuance of the 103 rural dispensaries opened under "Half a Million Jobs Programme" and opening of two dispensaries in Cannanore and Trichur districts during the year.

3	280-B (a) 5. Other Hospitals and Dispensaries			
	O.	1,11.83		
	S.	10.30		
	R.	0.08	1,22.21	1,33.47 +11.26

Excess occurred due to enhancement of the rates of dearness allowance for which adequate provision was not obtained in the supplementary demands for grants.

GRANT No. XVIII—MEDICAL—*Contd.*

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess +</i>
		(in lakhs of rupees)		
4	280-A (b) 3. Collegiate Hospital, Kozhikode			
	O.	81.09		
	S.	8.95		
	R.	0.53	90.57	1,00.94 +10.37

The total excess of Rs. 10.90 lakhs was due mainly to increase in the rates of dearness allowance of staff and adjustment of liabilities on account of purchases made through rate contract.

5	280-A (f) 2. Dispensaries			
	O.	1,29.12		
	S.	75.02		
	R.	3.89	2,08.03	2,11.06 +3.03

The total excess of Rs. 6.92 lakhs was due mainly to (i) purchase of medicines on a larger scale to make up deficiency (Rs. 8.43 lakhs), (ii) increase in the cost of dietary articles consequent on the increase in the number of patients (Rs. 2.73 lakhs) and (iii) reimbursement of more claims of insured persons than anticipated (Rs. 1.01 lakhs), a part of the increase being offset by the saving under salaries (Rs. 4.97 lakhs).

6	280-A (c) 5. Medical College, Kozhikode			
	O.	57.10		
	R.	0.44	57.54	63.55 +6.01

The total excess of Rs. 6.45 lakhs was due to increase in the rates of dearness allowance of staff.

7	280-B (a) 26. Rural Dispensaries (Minimum Needs Programme)			
	O.	17.10		
	R.	4.99	22.09	23.22 +1.13

Excess was due to increased expenditure on maintenance of 104 dispensaries opened during 1973-74 and 1974-75 and the two hospitals at Nedumangad and Guruvayoor upgraded during 1974-75.



## GRANT No. XVIII—MEDICAL—Contd.

(iii) The excess mentioned above was partly offset by saving mainly under:—

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Saving—</i>
		(in lakhs of rupees)		
1	280-A (b) 44. Improvements to rural hospitals (Minimum Needs Programme)			
	O.	25.00		
	R.	—14.05	10.95	8.88 —2.07

Saving (64 per cent of the provision) occurred as the lump sum provision made in the budget was surplus to actual requirements and there was delay in appointment of additional staff.

2	280-B(a) 7. Opening of new Hospitals and Dispensaries			
	O.	6.50		
	R.	—6.20	0.30	0.23 —0.07

Saving (96 per cent of the provision) occurred as Government accorded sanction for the opening of one dispensary only against the proposal for two hospitals and thirteen dispensaries.

3	280-A (b) 45. Raising of bed strength of 22 taluk hospitals			
	O.	7.00		
	R.	—3.00	4.00	1.02 —2.98

Saving (85 per cent of the provision) occurred as the lump sum provision in the budget was surplus to actual requirements and there was delay in appointment of additional staff.

4	280-A(b) 47. Continuing specialities in major taluk hospitals			
	O.	5.00		
	R.	—3.00	2.00	0.62 —1.38

Saving (88 per cent of the provision) was due to non-sanctioning of new speciality units.

## GRANT No. XVIII—MEDICAL—Contd.

Sl. no.	Head	Total grant	Actual expenditure	Saving—
		(in lakhs of rupees)		
5	280-A(f) 4. Cost of construction of E. S. I. Hospitals Grant-in-aid			
	O.	7.08		
	R.	—4.05	3.03	3.03 ..

Saving (57 per cent of the provision) occurred as the hospital at Arpookara was transferred to the control of the Principal, Medical College, Kottayam (Rs. 2.48 lakhs) and as the actual cost of construction of the hospital at Olarikkara was less than that anticipated (Rs. 1.57 lakhs).

6	280-A (b) 48. Better equipment to major hospitals			
	O.	5.00		
	R.	—3.82	1.18	1.09 —0.09

Saving (78 per cent of the provision) was due to non-finalisation of tenders for the supply of physiotherapy equipments.

7	280-A (b) 29. Mental Hospital, Trivandrum			
	O.	21.57		
	S.	12.69	34.26	30.49 —3.77

The supplementary grant of Rs. 12.69 lakhs was obtained in March 1976 for meeting the additional expenditure due to enhancement of rates of dearness allowance of staff and on materials and supplies consequent on the increase in the cost of dietary articles and medicines and the number of patients.

Final saving of Rs. 3.77 lakhs was due reportedly to over-estimation of the additional requirements under salaries.

8	280-A (g) 5. Health based programme for children (Minimum Needs Programme)			
	O.	9.50		
	R.	—1.10	8.40	6.43 —1.97

Saving was due mainly to non-receipt of three motor vehicles proposed to be purchased for the scheme (Rs. 2.99 lakhs).

## GRANT No. XVIII—MEDICAL—Contd.

(iv) In the capital portion of the grant (voted) saving occurred mainly under:—

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Saving—</i>
		(in lakhs of rupees)		
1	480—A (a) Medical Relief			
	1. Buildings—Establishment			
	Share debit transferred from “259. Public Works”			
	O. 4.83			
	S. 17.52	22.35	6.52	—15.83

Saving was due to less amount of share debit of establishment charges adjusted based on actual works outlay. The supplementary grant of Rs. 17.52 lakhs which was obtained in March 1976 proved excessive.

2	480—A (a) Medical Relief			
	1. Buildings—Works			
	O. 33.68			
	S. Token			
	R. —4.53	29.15	26.65	—2.50

The anticipated saving of Rs. 4.53 lakhs was due mainly to non-completion of the land acquisition proceedings in respect of the construction of District Hospital, Malappuram.

Final saving was due to non-execution or delayed execution of certain works.

(v) The saving in note (iv) above was partly offset by excess mainly under:—

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess +</i>
		(in lakhs of rupees)		
1	480—A (b) Medical Education			
	1. Buildings—Works			
	O. 16.82			
	S. 8.24			
	R. 5.49	30.55	32.64	+2.09

GRANT No. XVIII—MEDICAL—*Concl'd.*

The anticipated excess of Rs. 5.49 lakhs was due to payment of liabilities for the completion of works attached to Women and Children's Hospital and Medical College, Calicut.

Final excess was due mainly to execution of certain new works and accelerated progress of certain other works.

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess+</i>
		(in lakhs of rupees)		
2	480-A (b) Medical Education			
	1. Buildings—Establishment			
	Share debit transferred from			
	“259. Public Works”	2.41	8.69	+6.28

Excess was due to increase in the share debit of establishment charges based on the revised rates and increased works outlay.

## GRANT No. XIX—FAMILY PLANNING (ALL VOTED)

		<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess + Saving—</i>
		Rs.	Rs.	Rs.
<b>MAJOR HEADS—</b>				
281. FAMILY PLANNING				
481. CAPITAL OUTLAY ON FAMILY PLANNING				
Revenue:				
Original	2,98,15,000	3,58,65,000	3,93,07,996	+34,42,996
Supplementary	60,50,000			
Amount surrendered during the year (31st March 1976)				53,000
Capital:				
Original	17,00,000	17,00,000	3,03,971	—13,96,029
Supplementary	..			
Amount surrendered during the year (31st March 1976)				12,75,200

*Notes and comments*

(i) The expenditure in the revenue portion exceeded the grant by Rs. 34,42,996; the excess requires regularisation.

(ii) In view of the large excess, the supplementary grant of Rs. 60.50 lakhs obtained in March 1976 proved inadequate.

(iii) Excess occurred mainly under:—

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess + Saving—</i>
		(in lakhs of rupees)		
1	281 (f) Compensation			
	O.	23.00		
	S.	19.13		
	R.	17.81	59.94	91.57
				+31.63

Excess occurred due to organisation of mass family welfare planning camps.

## GRANT No. XIX—FAMILY PLANNING (ALL VOTED)—Contd.

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess+ Saving—</i>
		(in lakhs of rupees)		
2	281 (b) Rural Family Planning Services—Rural Family Welfare Planning Centres			
	O.	1,66.51		
	S.	37.00		
	R.	—2.49	2,01.02	2,13.13 +12.11

The net excess of Rs. 9.62 lakhs was due to payment of increased dearness allowance to staff.

3	281 (a) 1. State Level Organisation			
	O.	3.61		
	S.	0.08		
	R.	2.97	6.66	6.82 +0.16

Excess was due to post-budget decision to debit expenditure on salary of staff in the offset printing press under this head instead of under "281 (h) Mass Education" and payment of increased dearness allowance to staff.

4	281 (g) 4. Post Partum Centre			
	O.	11.35		
	R.	0.31	11.66	13.49 +1.83

Excess was due to payment of increased dearness allowance to staff.

(iv) The excess mentioned above was partly offset by saving mainly under:—

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Saving—</i>
		(in lakhs of rupees)		
1	281 (g) 10. Buildings—Works			
	O.	17.00		
	R.	—9.18	7.82	3.67 —4.15

Saving (78 per cent of the provision) was due mainly to non-execution of new works for want of assistance from the Government of India (Rs. 11.68 lakhs) and non-receipt of administrative sanction for certain works (Rs. 1.48 lakhs).

GRANT No. XIX—FAMILY PLANNING (ALL VOTED)—*Concd.*

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> (in lakhs of rupees)	<i>Saving—</i>
2	281 (j) Other expenditure			
	O.	17.00		
	R.	—3.63	13.37	9.40 —3.97

Reasons for the total saving of Rs. 7.60 lakhs have not been intimated (March 1977).

3	281 (g) 9. Medicine			
	O.	5.00		
	R.	—5.00	..	.. ..

Saving of the entire provision was due to post-budget decision to book the expenditure on the cost of medicines under "281 (f) Compensation".

4	281 (h) Mass Education			
	O.	4.65		
	R.	—2.15	2.50	2.42 —0.08

Saving was due to post-budget decision to debit the salary of the staff in the offset printing press to "281 (a) 1. State Level Organisation".

(v) Saving in the capital portion occurred mainly under:—

	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> (in lakhs of rupees)	<i>Saving—</i>
	481 (a) Welfare Centres			
	1. Buildings—Works			
	O.	14.66		
	R.	—11.31	3.35	2.46 —0.89

Saving (83 per cent of the provision) was due mainly to works not taken up for execution pending revision of estimates/receipt of administrative sanction, etc. (Rs. 7.96 lakhs) and non-requirement of the full provision for completion of certain works (Rs. 1.67 lakhs).

## GRANT No. XX—PUBLIC HEALTH (ALL VOTED)

		<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess+ Saving—</i>
		Rs.	Rs.	Rs.
MAJOR HEADS—				
282.	PUBLIC HEALTH, SANITATION AND WATER SUPPLY			
482.	CAPITAL OUTLAY ON PUBLIC HEALTH, SANITATION AND WATER SUPPLY			
Revenue:				
Original	5,40,60,800	7,18,01,300	6,84,46,384	—33,54,916
Supplementary	1,77,40,500			
Amount surrendered during the year (31st March 1976)				27,69,900
Capital:				
Original	7,26,13,300	8,94,13,300	9,28,02,044	+33,88,744
Supplementary	1,68,00,000			
Amount surrendered during the year				Nil

The expenditure in the revenue portion shown above does not include Rs. 7,56,538 spent from out of an advance from the Contingency Fund obtained in March 1976 but not recouped to the Fund till the close of the year.

*Notes and comments*

(i) The expenditure in the capital portion exceeded the grant by Rs. 33,88,744; the excess requires regularisation.

(ii) Excess occurred mainly under:—

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess+</i>
		<i>(in lakhs of rupees)</i>		
1	482 (c) Urban Water Supply Schemes			
	O.	3,88.55		
	S.	1,68.00		
	R.	48.54	6,05.09	6,18.35
				+13.26



GRANT No. XX—PUBLIC HEALTH (ALL VOTED)—*Contd.*

Excess was due mainly to accelerated progress of work and payment of interest on loans received from the Life Insurance Corporation of India for urban water supply schemes by debit to this head as an interim arrangement pending finalisation of procedure for charging the expenditure on the local bodies concerned.

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess +</i>
		(in lakhs of rupees)		
2	482 (d) Rural Piped Water Supply Schemes			
	1. Rural Water Supply			
	Minor Works	1,89.91	2,05.45	+15.54

Excess was due to the cumulative increase in expenditure in the course of actual execution of about four hundred individual works.

3	482 (d) 1. Rural Water Supply-Establishment			
	Share debit from '482 (c)'			
	O.	21.39		
	R.	0.73	22.12	23.92
				+1.80

Excess was based on the increased works outlay.

(iii) The excess mentioned above was partly offset by saving mainly under:—

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Saving—</i>
		(in lakhs of rupees)		
1	482 (b) Sewerage Schemes			
	• Drainage Scheme—Major works			
	O.	45.90		
	R.	—32.30	13.60	13.43
				—0.17

Saving (71 per cent of the provision) was due mainly to cut in works outlay, as loan assistance from the Life Insurance Corporation of India was received for one scheme only, out of three schemes proposed.

2	482 (b) Sewerage Schemes			
	Drainage Scheme—Establishment			
	Share debit from '282. Public Health'			
	O.	12.60		
	R.	—8.84	3.76	3.72
				—0.04

Saving (70 per cent of the provision) was due to reduced works outlay.

GRANT No. XX—PUBLIC HEALTH (ALL VOTED)—*Concl'd.*

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> (in lakhs of rupees)	<i>Saving—</i>
3	482 (e) Other Rural Water Supply Schemes			
	1. Flood Control Schemes			
	O.	6.82		
	R.	—3.12	3.70	3.48 —0.22

Saving was due mainly to non-execution of work by the contractor on account of disputes referred to arbitration and less share debit of establishment charges transferred from revenue based on reduced works outlay.

(iv) *Suspense transactions*

The expenditure under the grant includes Rs. 88.21 lakhs under 'Suspense'. The nature and accounting of the transactions recorded under 'Suspense' is explained in note (iii) below the Appropriation Accounts of Grant No. XV—Public Works.

An analysis of the suspense transactions accounted for in this grant during 1975-76 with the opening and closing balances under the different sub-heads is given below:—

<i>Sub-head</i>	<i>Opening balance on the 1st April 1975 (a)</i>	<i>Debits</i>	<i>Credits</i>	<i>Closing balance on the 31st March 1976</i>
	(in lakhs of rupees)			
Purchases	—18.94	..	..	—18.94(b)
Stock	2,86.39	48.12	2.29	3,32.22
Miscellaneous Works				
Advances	39.25	40.09	..	79.34
Total	3,06.70	88.21	2.29	3,92.62

(a) The opening balances have been revised adopting the balances as per the divisional accounts.

(b) Minus balance represents credit balance.

## GRANT No. XXI—HOUSING

	<i>Total grant or appropriation</i> Rs.	<i>Actual expenditure</i> Rs.	<i>Excess + Saving—</i> Rs.
MAJOR HEADS—			
283. HOUSING			
483. CAPITAL OUTLAY ON HOUSING			
683. LOANS FOR HOUSING			
Revenue:			
Voted—			
Original            1,25,88,600	1,31,88,600	94,12,440	—37,76,160
Supplementary    6,00,000			
Amount surrendered during the year (31st March 1976)			52,48,200
Charged—			
Original            4,00,000	4,00,000	2,05,407	—1,94,593
Supplementary    ..			
Amount surrendered during the year (31st March 1976)			1,94,000
Capital:			
Voted—			
Original            1,35,00,100	1,43,00,200	1,45,47,769	+2,47,569
Supplementary    8,00,100			
Amount surrendered during the year			Nil
Charged—			
Original            ..	1,89,100	1,66,031	—23,069
Supplementary    1,89,100			
Amount surrendered during the year			Nil

GRANT No. XXI—HOUSING—*Contd.**Notes and comments*

(i) In view of the final saving of Rs. 37.76 lakhs in the revenue portion of the grant (voted), the supplementary grant of Rs. 6 lakhs obtained in March 1976 could have been limited to token provision.

The surrender of Rs. 52.48 lakhs made on the 31st March 1976 was also excessive.

(ii) Saving in the revenue portion of the grant occurred mainly under:—

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess+ Saving—</i>
		(in lakhs of rupees)		
1	283-B(c) Scheme for provision of House sites and Houses to the landless workers in rural areas—Free supply of timber			
	O.	50.00		
	R.	—44.14	5.86	25.62
				+19.76

Anticipated saving (88 per cent of the provision) was due to non-receipt of all the claims verified by the District Collectors for effecting the adjustment in respect of timber supplied by the Forest department for the Kerala One Lakh Houses Scheme.

Final excess was due mainly to adjustment of debit advices for 1974-75 under the final head in the accounts for 1975-76.

## 2 283-C(c) 2. Special repairs

O.	9.13			
R.	—5.55	3.58	2.21	—1.37

Saving (76 per cent of the provision) was due mainly to shortfall in actual requirements.

## 3 283-C(c) 1. Ordinary repairs

O.	20.18			
R.	—1.47	18.71	17.51	—1.20

Saving occurred as some of the works could not be arranged for want of response from contractors.

GRANT No. XXI—HOUSING—*Contd.*

(iii) The expenditure in the capital portion (voted) exceeded the grant by Rs. 2,47,569; the excess requires regularisation.

(iv) Excess occurred mainly under:—

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (in lakhs of rupees)</i>	<i>Excess +</i>
1	683 (b) 1. Low Income Group Housing Scheme			
	O. 20.00			
	R. 9.24	29.24	29.39	+0.15
2	683 (b) 2. Middle Income Group Housing Scheme			
	O. 15.00			
	R. 3.34	18.34	20.15	+1.81

Excess in the two cases occurred due to heavy demand for the loans under the schemes.

3	483-A (a) Direction and Administration-Establishment charges transferred on percentage basis from "259. Public Works"	9.94	14.14	+4.20
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Excess was due to increase in the share debit of establishment charges transferred from "259. Public Works".

(v) The excess mentioned above was partly offset by saving mainly under:—

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (in lakhs of rupees)</i>	<i>Excess + Saving—</i>
1	483-A(b) Construction Public Works			
	O. 8.79			
	R. —5.33	3.46	3.62	+0.16

The net saving of Rs. 5.17 lakhs (59 per cent of the provision) was due mainly to non-execution of works as a result of delay in finalisation of sites, issue of administrative sanction, land acquisition, etc.

GRANT No. XXI—HOUSING—*Concl'd.*

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

## 2 683 (c) Industrial Housing to Employees

O. 5.00

R. —5.00

..

..

..

Entire provision remained unutilised due to non-finalisation of the formalities for sanctioning the loan.

3 483-A(b) Construction  
Community Development

O. 3.00

R. —0.31

2.69

0.13

—2.56

Saving (96 per cent of the provision) was due mainly to belated receipt of sanction from Government ordering distribution of funds and consequent delay in taking up works and completing them before the close of the year.

## GRANT No. XXII—URBAN DEVELOPMENT (ALL VOTED)

		<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess + Saving —</i>
		Rs.	Rs.	Rs.
MAJOR HEADS—				
284.	URBAN DEVELOPMENT			
484.	CAPITAL OUTLAY ON URBAN DEVELOPMENT			
684.	LOANS FOR URBAN DEVELOPMENT			
Revenue:				
Original	65,33,300	84,00,500	92,80,004	+8,79,504
Supplementary	18,67,200			
Amount surrendered during the year				Nil
Capital:				
Original	5,00,100	10,00,100	1,66,985	—8,33,115
Supplementary	5,00,000			
Amount surrendered during the year (31st March 1976)				3,33,100

The expenditure in the capital portion shown above does not include Rs. 60,00,000 spent from out of an advance from the Contingency Fund obtained in March 1976 but not recouped to the Fund till the close of the year.

*Notes and comments*

(i) The expenditure in the revenue portion exceeded the grant by Rs. 8,79,504; the excess requires regularisation.

(ii) Excess occurred mainly under:—

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess +</i>
		(in lakhs of rupees)		
1	284-A (b) 9. Grant-in-aid to Cochin Corporation for environmental improvement in Calvatty Canal slum area			
S.		2.55	2.55	+6.42

GRANT No. XXII—URBAN DEVELOPMENT (ALL VOTED)—*Concd.*

Excess was due to payment of advance grant to the Cochin Corporation for the Central Sector Scheme of "Environmental improvement in Calvatty Canal slum area". Provision to the extent of Rs. 5 lakhs for the purpose was made in the capital portion (under 684. Loans for Urban Development) by supplementary grant obtained in March 1976.

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (in lakhs of rupees)</i>	<i>Excess+</i>
2	284-A(b) 2. Town Planning and Town Improvement by Municipal Councils Contributions	1.00	3.84	+2.84

Excess was due to payment of specific purpose grants to the Cochin and Calicut Corporations for which adequate provision of funds was not made.

(iii) The excess mentioned above was partly offset by saving under other heads.

(iv) Saving in the capital portion of the grant occurred mainly under:—

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (in lakhs of rupees)</i>	<i>Saving—</i>
1	684 (a) (2)5. Environmental improvement in Calvatty Canal slum area under Cochin Corporation (Central Sector Scheme)			
S.	5.00	5.00	..	—5.00

Saving of the entire provision occurred as the advance of Rs. 5 lakhs sanctioned to the Cochin Corporation for the scheme of "Environmental improvement in Calvatty Canal slum area" was treated as grant instead of loan.

2	684 (a) (2)4. Slum improvement Schemes in City Corporation areas (Minimum Needs Programme)			
O.	5.00			
R.	—3.33	1.67	1.67	..

Saving (67 per cent of the provision) was due to non-finalisation of certain schemes proposed by the Director of Municipalities.



GRANT No. XXIII—INFORMATION AND PUBLICITY  
(ALL VOTED)

		<i>Total grant</i>	<i>Actual expenditure</i>	<i>Saving—</i>
		Rs.	Rs.	Rs.
MAJOR HEAD—				
285. INFORMATION AND PUBLICITY				
Revenue:				
Original	23,67,000	} 23,67,000	23,31,328	—35,672
Supplementary	..			
Amount surrendered during the year (31st March 1976)				54,200

## GRANT No. XXIV—LABOUR AND EMPLOYMENT

		<i>Total grant or appropriation</i> Rs.	<i>Actual expenditure</i> Rs.	<i>Saving—</i> Rs.
MAJOR HEADS—				
287. LABOUR AND EMPLOYMENT				
495. CAPITAL OUTLAY ON OTHER SOCIAL AND COMMUNITY SERVICES				
695. LOANS FOR OTHER SOCIAL AND COMMUNITY SERVICES				
Revenue:				
Voted—				
Original	1,89,36,300	2,29,35,000	2,19,54,870	—9,80,130
Supplementary	39,98,700			
Amount surrendered during the year (31st March 1976)				24,300
Charged—				
Original	1,000	1,000	..	—1,000
Supplementary	..			
Amount surrendered during the year				Nil
Capital:				
Voted—				
Original	11,00,000	11,00,000	10,01,125	—98,875
Supplementary	..			
Amount surrendered during the year (31st March 1976)				98,800
Notes and comments				

*Kerala Mining Area Welfare Fund*

The fund is fed by grants from revenues. The 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. During the year no amount was credited to the fund from general revenues. Though expenditure of Rs. 35,693 was incurred during the year, no amount was transferred to the fund for want of sufficient balance in the fund.

# GRANT No. XXV—SOCIAL WELFARE INCLUDING HARIJAN WELFARE

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

## MAJOR HEADS—

288. SOCIAL SECURITY AND WELFARE

488. CAPITAL OUTLAY ON SOCIAL SECURITY AND WELFARE

688. LOANS FOR SOCIAL SECURITY AND WELFARE

## Revenue:

### Voted—

Original	10,53,35,900	}	12,38,40,100	12,93,00,849	+54,60,749
Supplementary	1,85,04,200				

Amount surrendered during the year (31st March 1976)	34,000
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### Charged—

Original	51,000	}	51,000	20,754	—30,246
Supplementary	..				

Amount surrendered during the year (31st March 1976)	45,200
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## Capital:

### • Voted—

Original	78,09,200	}	88,27,700	84,24,390	—4,03,310
Supplementary	10,18,500				

Amount surrendered during the year (31st March 1976)	2,50,900
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The voted expenditure in the revenue portion shown above does not include Rs. 5,000 spent from out of an advance from the Contingency Fund obtained in February 1976 but not recouped to the Fund till the close of the year.

**GRANT No. XXV—SOCIAL WELFARE INCLUDING  
HARIJAN WELFARE—Contd.**

*Notes and comments*

(i) The expenditure in the revenue portion (voted) exceeded the grant by Rs. 54,60,749; the excess requires regularisation.

(ii) Excess occurred mainly under:—

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess+ Saving—</i>
		<i>(in lakhs of rupees)</i>		
1	288-E(b) 1. Destitute Pension			
	O. 2,50.00			
	S. 1,00.00			
	R. 20.00	3,70.00	4,19.14	+49.14

Excess was due to enhancement of the rate of destitute pension from Rs. 25 to Rs. 35 per mensem sanctioned in March 1975 with retrospective effect from April 1974 and incorrect assessment of the additional requirements for the year.

2	288-D(f) 2. Orphanages Grant-in-aid			
	O. 35.00			
	S. Token			
	R. 29.67	64.67	76.13	+11.46

Excess was due mainly to extension of pay revision benefits to the staff of the welfare institutions (Rs. 26.40 lakhs) and release of more grant based on the assistance received from the Government of India under the scheme for care of destitute children (Rs. 14.27 lakhs).

3	288-C(b) 2. Pre-matriculation studies			
	O. 1,00.00			
	R. 16.00	1,16.00	1,16.04	+0.04

Additional funds were provided by reappropriation as adequate provision was not made in the budget.

4	288-C(c) 44. Integrated area development programme			
	O. Token			
	R. 12.00	12.00	15.52	+3.52

Excess was due to allocation of Rs. 15 lakhs by the Government of India for the implementation of the scheme.

GRANT No. XXV—SOCIAL WELFARE INCLUDING  
HARIJAN WELFARE—*Contd.*

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (in lakhs of rupees)</i>	<i>Excess+ Saving—</i>
5	288-C(c) 4. Pre-matriculation studies			
	O.	11.60		
	R.	9.00	20.60	20.06 —0.54

Additional funds were provided by reappropriation as adequate provision was not made in the budget.

6	288-C(b) 3. Post-matriculation studies (Centrally Sponsored Scheme)			
	O.	85.00		
	R.	5.30	90.30	90.26 —0.04

Additional funds were provided by reappropriation as the actual requirement was more than that anticipated and there was increased assistance from the Government of India.

7	288-C(b) 7. Harijan Welfare Hostels			
	O.	12.25		
	R.	4.80	17.05	16.66 —0.39

Additional funds were provided by reappropriation as adequate provision was not made in the budget.

8	288-C(c) 5. Post-matriculation studies—Scholarships			
	O.	5.00		
	R.	3.07	8.07	8.81 +0.74

Excess was due to increase in the number of students.

GRANT No. XXV—SOCIAL WELFARE INCLUDING  
HARIJAN WELFARE—*Contd.*

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess+ Saving—</i>
		(in lakhs of rupees)		
9	288-C(e) 4. Grant to the Kerala Agricultural University for payment of educational concessions under Kumara Pillai Commission Report			
	O.	0.01		
	R.	3.73	3.74	3.74 ..

Excess was due to payment of arrears of grant to the students of the Kerala Agricultural University.

10	288-C(e) 2. Monetary concessions and full freeship to students of other communities Scholarships			
	O.	8.00		
	R.	4.70	12.70	11.50 —1.20

Additional funds of Rs. 4.70 lakhs were provided by reappropriation as adequate provision was not made in the budget. Final saving of Rs. 1.20 lakhs was due to shortfall in the number of students eligible for the scholarship.

11	288-D(f) 6. Poor Homes, Beggar Homes, Abalamandir etc.—Grant-in-aid			
	O.	4.20		
	S.	Token		
	R.	0.85	5.05	6.54 +1.49

Excess was due to sanctioning of more grants to local bodies (Rs. 1.46 lakhs) and other institutions (Rs. 0.88 lakh).

12	288-C(c) 13. Government Residential Basic Schools			
	O.	10.99		
	R.	3.15	14.14	14.37 +0.23

Additional funds were provided by reappropriation to cover excess expenditure on food charges and miscellaneous expenditure for which adequate provision was not made in the budget.

GRANT No. XXV—SOCIAL WELFARE INCLUDING  
HARIJAN WELFARE—*Contd.*

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess + Saving—</i>
		(in lakhs of rupees)		
13	288-E(c) Pension to freedom fighters, their dependents etc.			
	O.	55.00		
	S.	3.00		
	R.	2.03	60.03	60.73
				+0.70

Additional funds were provided by reappropriation as adequate provision was not made in the budget.

(iii) The excess mentioned above was partly offset by saving mainly under:—

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess + Saving—</i>
		(in lakhs of rupees)		
1	288-C(b) 19. Construction of Houses			
	O.	13.00		
	S.	50.00		
	R.	—44.54	18.46	17.34
				—1.12

Saving (72 per cent of the provision) occurred due to non-utilisation of the provision in full, as assistance from the Government of India was not received.

2	288-C(d) 1. Post-matriculation studies			
	O.	1,75.00		
	R.	—40.15	1,34.85	1,32.98
				—1.87

Saving was due mainly to shortfall in the number of students eligible for the concession.

3	288-C(c) 19. Housing			
	O.	5.50		
	S.	25.00		
	R.	—21.97	8.53	6.93
				—1.60

GRANT No. XXV—SOCIAL WELFARE INCLUDING  
HARIJAN WELFARE—*Concl'd.*

Saving (77 per cent of the provision) occurred due to non-utilisation of the provision in full, as assistance from the Government of India was not received.

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant (in lakhs of rupees)</i>	<i>Actual expenditure</i>	<i>Excess + Saving—</i>
4	288-C(b) 18. Colonisation			
	O. 5.50			
	R. —4.00	1.50	1.49	—0.01

Saving (73 per cent of the provision) was due mainly to diversion of funds for implementation of the housing schemes under the Twenty Point Programme.

5	288-C(b) 36. Settlement of educated unemployed			
	O. 4.50			
	R. —3.30	1.20	1.21	+0.01

Saving (73 per cent of the provision) occurred due to delay in finalisation of details of the new colonisation scheme at Nilambur and certain schemes under Thonnakkal colonisation scheme.

6	288-C(b) 42. Setting up of a machinery for the enforcement of Untouchability Offences Act			
	O. 2.50			
	R. —2.50	..	..	..

Saving of the entire provision was due to non-implementation of the scheme.



## GRANT No. XXVI—FAMINE (ALL VOTED)

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

## MAJOR HEAD—

## 289. RELIEF ON ACCOUNT OF NATURAL CALAMITIES

## Revenue:

Original	60,00,000	}	1,79,00,000	1,70,74,439	—8,25,561
Supplementary	1,19,00,000				

Amount surrendered during the year  
(31st March 1976)

7,40,000

*Notes and Comments*  
*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 under this 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 the 31st March 1976 was Rs. 17.66 lakhs of which Rs. 16.39 lakhs were invested in the State Savings Bank Deposits.

An account of the transactions of the fund is given in statement no. 16 of the Finance Accounts 1975-76.

## GRANT No. XXVII—CO-OPERATION

			<i>Total grant or appropriation</i> Rs.	<i>Actual expenditure</i> Rs.	<i>Saving—</i> Rs.
MAJOR HEADS—					
298. CO-OPERATION					
498. CAPITAL OUTLAY ON CO-OPERATION					
698. LOANS TO CO-OPERATIVE SOCIETIES					
Revenue:					
Voted—					
Original	1,93,16,200	}	2,29,60,900	2,23,00,059	—6,60,841
Supplementary	36,44,700				
Amount surrendered during the year (31st March 1976)					9,10,000
Charged—					
Original	500	}	2,200	2,142	—58
Supplementary	1,700				
Amount surrendered during the year					Nil
Capital:					
Voted—					
Original	8,25,94,300	}	8,56,83,100	7,55,57,994	—1,01,25,106
Supplementary	30,88,800				
Amount surrendered during the year (31st March 1976)					94,24,200

*Notes and comments*

(i) In view of the final saving of Rs. 1,01.25 lakhs in the capital portion, the supplementary grant of Rs. 25.36 lakhs obtained in March 1976 could have been limited to token provisions.

GRANT No. XXVII—CO-OPERATION—*Contd.*

(ii) The saving in the capital portion occurred mainly under:—

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Saving—</i>
				(in lakhs of rupees)

- 1 698 (e) 1. Loans to Co-operative Central Banks for procurement of paddy

O.	4,00.00			
R.	—1,52.00	2,48.00	2,48.00	..

Saving was due to shortfall in the quantity of paddy procured through agency system mainly as a result of large scale levy concessions allowed to the cultivators in view of crop failures, fragmentation of holdings, etc.

- 2 498 (a) 4. Service Co-operative Societies

O.	75.50			
R.	—57.65	17.85	17.85	..

Saving (76 per cent of the provision) was due to reduced outlay approved by the Reserve Bank of India.

- 3 698 (h) 1. Loans for fishery development

O.	79.14			
R.	—50.39	28.75	28.75	..

Saving (64 per cent of the provision) was due to non-receipt of sanction from Government to issue fifty engines for the fishing boats on loan basis.

- 4 698 (k) 1. Loans to Co-operative Sugars Limited, Chittur

O.	28.00			
R.	—28.00	..	..	..

Provision was intended for grant of loan by the National Co-operative Development Corporation through the State Government on refinancing basis. Saving of the entire provision was due to non-finalisation of the scheme.

## GRANT No. XXVII—CO-OPERATION—Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving—
5	498 (a) 2. Purchase of Ordinary/Special debentures of Kerala Co-operative Central Land Mortgage Bank (Agricultural production) Investments			
	O.	35.00		
	R.	—11.11	23.89	23.89 ...

The scheme provides for the purchase by the Agricultural Refinance and Development Corporation and the State Government in agreed proportion of the debentures floated by the Kerala Co-operative Central Land Mortgage Bank Limited for giving loans to agriculturists under various schemes of agricultural production. Saving was due to shortfall in the debentures floated by the Bank as (i) sanction from the Agricultural Refinance and Development Corporation was not received in respect of ten schemes, (ii) the administrative sanction from Government for two schemes was received late and (iii) the primary land mortgage banks having large overdues were not allowed to issue loans.

6	498 (a) 3. Apex and Central Banks—Investments			
	O.	35.00		
	R.	—10.00	25.00	25.00 ..

Saving was due to reduced outlay approved by the Reserve Bank of India.

7	498 (g) 4. Starting of New Co-operative Spinning Mills			
	O.	10.00		
	R.	—3.00	7.00	.. —7.00

The provision was for starting two new co-operative spinning mills at Quilon and Malappuram. The entire provision remained unutilised as the mills were registered only towards the fag end of the year.

GRANT No. XXVII—CO-OPERATION—*Contd.*

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Saving—</i>
			(in lakhs of rupees)	

8 498 (a) 7. Kerala State Co-operative Bank—Investments

O. 5.00

R. —5.00

.. .. ..

Saving of the entire provision occurred as the proposal for assistance from the National Agricultural Credit (Long Term Operations) Fund was not approved by the Reserve Bank of India.

9 498 (a) 8. Kerala Co-operative Central Land Mortgage Bank Investments

O. 5.00

R. —5.00

.. .. ..

Saving of the entire provision occurred as the Kerala Co-operative Central Land Mortgage Bank Limited was not eligible for the additional share capital contributions in view of the higher percentage of overdues as on the 30th June 1975 according to the norms prescribed by the Reserve Bank of India.

10 498 (g) 2. Co-operative Sugars Limited, Chittur—Investments (State Co-operative Sector)

O. 5.00

R. —5.00

.. .. ..

Saving of the entire provision was due to the delay in the setting up of the Confectionery Project of the Co-operative Sugars Limited, Chittur.

11 698 (a) 5. Loans under Agricultural Credit Stabilisation Fund (Centrally Sponsored Scheme)

O. 5.00

R. —5.00

.. .. ..

Saving of the entire provision was due to non-receipt of contribution from the Government of India under the revised allocation of assistance during the Fifth Plan period.

GRANT No. XXVII—CO-OPERATION—*Contd.*

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Saving—</i>
		(in lakhs of rupees)		

## 12 498 (j) 1. Wholesale Co-operative Stores—Investments

O.	4.00			
R.	—3.44	0.56	0.56	..

Saving (86 per cent of the provision) was due to non-receipt of sanction from Government raising the maximum limit of share capital contribution to the wholesale stores.

## 13 498 (a) 9. Non-agricultural Credit Societies—Investments

O.	2.50			
R.	—2.00	0.50	0.50	..

Saving (80 per cent of the provision) was due to reduced outlay approved by the Reserve Bank of India.

(iii) The saving mentioned above was partly offset by excess mainly under:—

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

## 1 698 (i) 3. Loan for Coir Development

O.	25.00			
R.	61.97	86.97	86.97	..

Excess was due to more expenditure on loan assistance to coir primary societies.

## 2 698 (i) 27. Loans to Kerala State Engineering Technicians Co-operative Society (ENCOS)

S.	Token			
R.	37.00	37.00	37.00	..

GRANT No. XXVII—CO-OPERATION—*Contd.*

Apart from the excess of Rs. 20 lakhs for recoupment of the advance obtained from the Contingency Fund for which token supplementary grant had been obtained, the remaining excess (Rs. 17 lakhs) was due to payment of additional loan assistance to the Kerala State Engineering Technicians (Workshop) Industrial Co-operative Society Limited (ENCOS) for ensuring the implementation of schemes under the Employment Promotion Programme.

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

- 3 698 (m) 2. Loans to Kerala State Handloom Weavers' Co-operative Society Limited for credit sales of Handloom cloth to Government Servants

O.	15.00			
R.	33.48	48.48	48.48	..

Excess was due to enhanced assistance required for implementation of the scheme of credit sales of handloom cloth to Government servants.

- 4 498 (j) 7. Share capital contribution to Consumer Co-operative Stores  
(Centrally Sponsored Scheme)

S.	Token			
R.	28.46	28.46	28.46	..

Excess occurred due to post-budget decision to implement the Government of India scheme of payment of share capital contribution to selected consumer co-operative stores.

- 5 698 (b) 3. Building Societies

S.	Token			
R.	7.91	7.91	7.91	..

GRANT No. XXVII—CO-OPERATION—*Contd.*

Excess occurred due to adjustment of the expenditure on land acquired for the Calicut Bhavana Nirmana Sahakarana Sangham Limited as loan to the society.

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i> (in lakhs of rupees)	<i>Actual expenditure</i>	<i>Excess + Saving—</i>
6	698 (i) 25. Working capital loan to Lapidary Co-operative Societies			
	S.	3.00		
	R.	7.00	10.00	10.00 ..

Excess was due to payment of additional working capital loan sanctioned to the Trichur District Imitation Diamond Manufacturers Industrial Co-operative Society Limited.

7	498 (i) 7. Industrial units to be taken up by Industrial Co-operative Societies (Special Employment Programme)—Investments			
	S.	Token		
	R.	6.00	6.00	..

Excess was due to payment towards share capital contribution by the Government at three times the paid up capital of the various industrial co-operatives of unemployed engineers in the State.

8	498 (a) 1. Purchase of Ordinary/Special debentures of Kerala Co-operative Central Land Mortgage Bank (Minor Irrigation)—Investments			
	O.	20.00		
	R.	5.49	25.49	25.49 ..

Excess was due to payment of additional contribution consequent on revision of target for issue of ordinary debentures.

9	698 (e) 12. Loans for construction of godowns under scheme of co-operative storage (N. C. D. C. Scheme)			
	S.	Token		
	R.	4.64	4.64	4.66 +0.02



GRANT No. XXVII—CO-OPERATION—*Contd.*

Excess was due to implementation of the scheme of assistance for construction of godowns which was sponsored by the National Co-operative Development Corporation.

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess+ Saving—</i>
		(in lakhs of rupees)		
10	698 (j) 8. Loans to Consumer Co-operative Stores (Centrally Sponsored Schemes)			
	S. Token			
	R. 4.00	4.00	4.00	..

Excess was due to payment of working capital loan to selected consumer co-operative stores under the Government of India scheme for which token supplementary grant was obtained.

11	698 (i) 6. Loans for organisation of Industrial Co-operatives (Handloom)			
	O. 5.00			
	R. 3.07	8.07	7.95	—0.12

The net excess of Rs. 2.95 lakhs was due to meeting spill-over commitments and starting seven new weavers' industrial co-operative societies.

12	698 (i) 10. Loans for the conversion of Handlooms to Powerlooms			
	O. 3.50			
	R. 2.35	5.85	5.85	..

Excess was due to payment of more loans to powerloom industrial co-operative societies.

13	498 (j) 2. Primary Co-operative Stores—Investments			
	O. 1.40			
	R. 2.24	3.64	3.64	..

Excess was due mainly to increased financial assistance to service co-operatives having consumer wings and primary stores for undertaking distribution of consumer articles in rural areas.

## GRANT No. XXVII—CO-OPERATION—Concl'd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess+ Saving—
14	698 (i) 13... Loans for establishment of Collective Weaving Centres (Handloom)			
	O.	2.40		
	R.	2.00	4.40	4.53
				+0.13

Excess was due mainly to incurring of additional expenditure for the establishment of four collective weaving centres at Neyyattinkara, Kottayam, Calicut and Cannanore.

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

The fund is intended to give grants to co-operative credit institutions for writing off bad debts, recoupment of losses sustained on loans granted in economically backward areas, etc. The fund is credited with amounts transferred from the Consolidated Fund of the State, by debit under this grant.

During the year no contributions were made to the fund by the Government. No expenditure has been met out of the fund so far. The balance at the credit of the Fund on the 31st March 1976 was Rs. 12.79 lakhs out of which a sum of Rs. 6.39 lakhs has been invested in the State Savings Bank Deposits in 1975-76.

# GRANT No. XXVIII—MISCELLANEOUS ECONOMIC SERVICES

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

## MAJOR HEADS—

304. OTHER GENERAL ECONOMIC SERVICES

500. INVESTMENTS IN GENERAL FINANCIAL AND TRADING INSTITUTIONS

504. CAPITAL OUTLAY ON OTHER GENERAL ECONOMIC SERVICES

700. LOANS TO GENERAL FINANCIAL AND TRADING INSTITUTIONS

## Revenue:

### Voted—

Original	7,33,42,000	}	7,48,97,700	7,03,31,792	—45,65,908
Supplementary	15,55,700				

Amount surrendered during the year  
(31st March 1976)

38,84,600

### Charged—

Original	100	}	300	..	—300
Supplementary	200				

Amount surrendered during the year  
(31st March 1976)

100

## Capital:

### Voted—

Original	6,13,00,000	}	6,13,00,100	9,47,323	—6,03,52,777
Supplementary	100				

Amount surrendered during the year  
(31st March 1976)

5,96,02,200

# GRANT No. XXVIII—MISCELLANEOUS ECONOMIC SERVICES—*Contd.*

## *Notes and comments*

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

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i> (in lakhs of rupees)	<i>Actual expenditure</i>	<i>Excess + Saving—</i>
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- 1 304 (a) Land Ceilings  
6. Annuity to religious, charitable and educational institutions of a public nature under the Kerala Land Reforms Act, 1963 Contributions

O.	1,50.00			
R.	—68.00	82.00	71.63	—10.37

Saving (52 per cent of the provision) was due mainly to shortfall in the number of applications and delay in settling claims.

During 1974-75, the saving under this head was Rs. 1,73.21 lakhs (77 per cent of the provision).

- 2 304 (a) 12. Write-back from Capital Account on account of issue of Compensation Bonds

O.	37.50			
R.	—37.50	..	..	..

Provision was made to accommodate write-back of the capital expenditure initially booked under "504. Capital Outlay on other General Economic Services" on the issue of compensation bonds to landholders. Saving of the entire provision occurred as no expenditure was booked under the capital head due to non-issue of compensation bonds.

During 1973-74 and 1974-75 also, the entire provision (Rs. 2,25 lakhs and Rs. 2,15 lakhs respectively) remained unutilised.

- 3 304 (a) 2. Administration of Land Reforms measures

O.	30.42			
R.	—15.19	15.23	14.87	—0.36

The total saving of Rs. 15.55 lakhs (51 per cent of the provision) was due, mainly to reduction of staff consequent on the reorganisation of Land Tribunals.

GRANT No. XXVIII—MISCELLANEOUS ECONOMIC  
SERVICES—*Contd.*

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (in lakhs of rupees)</i>	<i>Excess + Saving—</i>
4	304 (a) 8. Payment of compensation for the lands in excess of the ceiling under the Kerala Land Reforms Act, 1963 Other charges			
	O.	5.00		
	R.	—5.00	..	0.03 +0.03

Anticipated saving was due to non-requirement of the provision for payment of cash portion of compensation, as the issue of compensation bonds by the Reserve Bank of India had not been commenced.

(ii) The saving mentioned above was partly offset by excess mainly under:—

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (in lakhs of rupees)</i>	<i>Excess +</i>
1	304 (a) 1. Land Board and Land Tribunals under the Kerala Land Reforms Act, 1963			
	O.	2,01.36		
	S.	15.00		
	R.	79.89	2,96.25	2,97.65 + 1.40

Excess was due mainly to (i) enhancement of rates of dearness allowance (Rs. 52.99 lakhs), (ii) measures adopted for speedy implementation of the Kerala Land Reforms Act under the Twenty Point Programme (Rs. 22.04 lakhs), (iii) enhancement of permanent travelling allowance to village staff, payment of sitting fee to members of Taluk Land Boards, transfer of different categories of officers, etc., (Rs. 3.20 lakhs) and (iv) increase in actual expenditure on rent, rates and taxes (Rs. 1.13 lakhs).

GRANT No. XXVIII—MISCELLANEOUS ECONOMIC  
SERVICES—*Contd.*

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> (in lakhs of rupees)	<i>Excess+</i>
2	304 (c) Economic Advice and Statistics			
	1. Bureau of Economics and Statistics			
	O.	44.97		
	R.	8.65	53.62	54.96 + 1.34

The total excess of Rs. 9.99 lakhs was due mainly to enhancement of rates of dearness allowance.

3	304 (a) 11. Payment from Kudikidappukars' Benefit Fund Other Charges			
	O.	15.00		
	R.	2.11	17.11	17.72 + 0.61

The anticipated excess of Rs. 2.11 lakhs was due to more claims paid from the Kudikidappukars' Benefit Fund than anticipated.

(iii) Saving in the capital portion of the grant (98 per cent of the provision) occurred mainly under:—

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> (in lakhs of rupees)	<i>Saving—</i>
1	504 (a) Land Ceilings			
	2. 4½% Land Reforms (Compensation for the value of surplus lands) Bonds—16 years			
	O.	3,00.00		
	R.	—3,00.00		

Non-utilisation of the entire provision was due to non-issue of compensation bonds because of procedural delay and stay orders issued on petitions filed by landholders against taking possession of surplus land.

During 1973-74 and 1974-75 also, the entire provision (Rs. 50 lakhs and Rs. 1,00 lakhs respectively) remained unutilised.

GRANT No. XXVIII—MISCELLANEOUS ECONOMIC  
SERVICES—Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving—
2	504 (a) 3. 4½% Land Reforms (Compensation to landholders for relinquishing interests in tenanted lands) Bonds—16 years.			
	O.	3,00.00		
	R.	—3,00.00	..	..

Entire provision remained unutilised due to non-issue of bonds as the Government of India did not agree to the proposal.

During 1973-74 and 1974-75 also, the entire provision (Rs. 10,00 lakhs and Rs. 5,00 lakhs respectively) remained unutilised.

3	500 (a) Investments in General Financial Institutions			
	1. The Kerala State Financial Enterprises Limited—Investments	5.00	..	—5.00

The entire provision remained unutilised as no sanction was issued by Government.

(iv) *Kudikidappukars' Benefit Fund*

Section 109 of the Kerala Land Reforms Act, 1963 provides for the constitution of a fund of not less than rupees one hundred lakhs 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 kudi-kidappukars, 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 '304. Other General Economic Services'. The expenditure out of the fund is initially debited against the provision under this grant and an equal amount is transferred to the fund before the close of the accounts of the year. During 1975-76, Rs. 5.02 lakhs were credited to the fund including the Government contribution of Rs. 5 lakhs. The expenditure out of the fund was Rs. 17.71 lakhs and the balance at the credit of the fund on the 31st March 1976 was Rs. 71.15 lakhs.

GRANT No. XXVIII—MISCELLANEOUS ECONOMIC  
SERVICES—*Concl'd.*

(v) *Agriculturist Rehabilitation Fund*

Section 109 of the Kerala Land Reforms Act, 1963 provides for constitution of a fund of not less than rupees two hundred lakhs called the Agriculturist Rehabilitation Fund. The fund is intended for payment of solatium to small holders of land and loan or grant to persons eligible for assistance under the Act. 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 "304. Other General Economic Services". The expenditure out of the fund is initially debited against the provision under this grant and an equal amount is transferred to the fund before the close of the accounts of the year. During 1975-76, Rs. 5 lakhs were contributed to the fund by the Government. The expenditure out of the fund was Rs. 0.31 lakh and the balance at the credit of the fund on the 31st March 1976 was Rs. 2,19.61 lakhs.



## GRANT No. XXIX—AGRICULTURE

		<i>Total grant or appropriation</i>	<i>Actual expenditure</i>	<i>Saving—</i>
		Rs.	Rs.	Rs.
MAJOR HEADS—				
305.	AGRICULTURE			
306.	MINOR IRRIGATION			
307.	SOIL AND WATER CONSERVATION			
308.	AREA DEVELOPMENT			
505.	CAPITAL OUTLAY ON AGRICULTURE			
506.	CAPITAL OUTLAY ON MINOR IRRIGATION, SOIL CONSERVATION AND AREA DEVELOPMENT			
705.	LOANS FOR AGRICULTURE			
706.	LOANS FOR MINOR IRRIGATION, SOIL CONSERVATION AND AREA DEVELOPMENT			
Revenue:				
Voted—				
Original	10,18,05,200	12,97,10,700	12,42,59,866	—54,50,834
Supplementary	2,79,05,500			
Amount surrendered during the year (31st March 1976)				50,69,700
Charged—				
Original	1,000	54,900	8,121	—46,779
Supplementary	53,900			
Amount surrendered during the year				Nil
Capital:				
Voted—				
Original	7,58,71,400	9,86,63,000	8,67,83,292	—1,18,79,708
Supplementary	2,27,91,600			
Amount surrendered during the year (31st March 1976)				68,95,800
Charged—				
Original	50,000	2,20,200	1,98,537	—21,663
Supplementary	1,70,200			
Amount surrendered during the year				Nil

GRANT No. XXIX—AGRICULTURE—*Contd.**Notes and comments.*

(i) In the revenue portion of the grant (voted), supplementary grants obtained remained largely unutilised in the following cases:—

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>  (in lakhs of rupees)	<i>Actual expenditure</i>	<i>Excess + Saving—</i>
1	305 (e) 1. Multiplication and distribution of high yielding strains of paddy			
	O. 8.65			
	S. 15.00			
	R. —22.41	1.24	0.90	—0.34

Supplementary grant of Rs. 15 lakhs was obtained in August 1975 for organising a seed multiplication and distribution programme.

Saving (96 per cent of the provision) was due to non-availability of special assistance from the Government of India and poor response for the scheme from the cultivators in view of the insufficient incentives.

- 2 306 (d) 5. Repairs to damages caused to minor irrigation structures

S.	20.00			
R.	—20.00	..	..	..

Supplementary grant of Rs. 20 lakhs was obtained in August 1975 for repairing the minor irrigation structures damaged by sudden floods.

Saving of the entire provision was due to non-availability of assistance from the Government of India.

- 3 306 (a) 2. Ground Water Development (Emergency Programme)

S.	15.00			
R.	—15.00	..	0.02	+0.02

Supplementary grant of Rs. 15 lakhs was obtained in August 1975 to launch a ground water development programme on emergency basis.

Saving occurred as sanction of the Government of India was not received.

## GRANT No. XXIX—AGRICULTURE—Contd.

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess + Saving—</i>
		(in lakhs of rupees)		
4	306 (d) 1. Minor Irrigation Works in Yela Programme			
	O.	35.00		
	S.	14.00		
	R.	—10.20	38.80	37.22 —1.58

Supplementary grant of Rs. 14 lakhs was obtained in August 1975 for undertaking minor irrigation works in one hundred new units.

Saving was due to non-implementation of the scheme as assistance from the Government of India was not received.

- 5 305 (g) 10. Cultivation of pulses in additional areas—Emergency food production programme

S.	10.00			
R.	—10.00	..	..	..

Supplementary grant of Rs. 10 lakhs was obtained in August 1975 with a view to bringing more areas under pulses in the rice fallows during the summer season.

Entire provision remained unutilised as sanction was not accorded by Government for implementing the scheme during the year, since special assistance from the Government of India was not available.

- 6 306 (c) 2. Maintenance of breaches of bunds in Kayal lands—Subsidies

O.	1.00			
S.	7.50			
R.	—4.47	4.03	5.37	+1.34

Supplementary grant of Rs. 7.50 lakhs was obtained in March 1976 for giving relief to Kuttanad cultivators affected by floods.

Saving occurred as the work could not be carried out in full during the year.

GRANT No. XXIX—AGRICULTURE—*Contd.*

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> (in lakhs of rupees)	<i>Excess + Saving—</i>
7	305 (c) 2. Intensive Rice Cultivation			
	O.	16.14		
	S.	3.50		
	R.	—1.00	18.64	16.03 —2.61

Supplementary grant of Rs. 3.50 lakhs was obtained in March 1976 mainly for meeting additional expenditure due to enhancement of the rates of dearness allowance. Saving was due to posts of agricultural demonstrators and junior agricultural officers remaining vacant.

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

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> (in lakhs of rupees)	<i>Excess + Saving—</i>
1	705 (b) 2. Loans to cultivators for short term credit			
	O.	2,00.00		
	S.	1,75.00		
	R.	—1,11.40	2,63.60	2,71.76 +8.16

The supplementary grant of Rs. 1,75 lakhs obtained in March 1976 was for giving short term loans to cultivators in the form of fertilisers, pesticides, seeds and lime. The net saving of Rs. 1,03.24 lakhs was due to less demand from cultivators for the loan.

2	506 (a) 2. Lift Irrigation Minor works			
	O.	50.05		
	S.	30.00		
	R.	1.50	81.55	42.72 —38.83

The supplementary grant of Rs. 30 lakhs obtained in August 1975 to bring more areas under irrigation for raising traditional crops through the establishment of lift irrigation units remained unutilised due to non-availability of assistance from the Government of India.

The remaining saving was due mainly to (i) poor response from contractors for taking up works, (ii) slow progress of works owing to continuous rains, (iii) abandonment of works by contractors due to increase in cost of labour and materials and (iv) delay in acquisition of land.

## GRANT No. XXIX—AGRICULTURE—Contd.

Sl. no.	Head	Total grant	Actual expenditure	Excess + Saving—
		(in lakhs of rupees)		
3	506 (a) 1. Minor Irrigation Works Minor works			
	O.	50.37		
	R.	—17.63	32.74	23.80
				—8.94

Saving (53 per cent of the provision) was due mainly to (i) poor response from contractors for taking up works, (ii) slow progress of works owing to continuous rains, (iii) abandonment of works by contractors and delay in re-arrangement, (iv) delay in land acquisition, (v) estimates pending sanction and (vi) ban on taking up minor irrigation works in certain areas.

4 505 (b) 3. The Plantation  
Corporation of Kerala Ltd.  
(Oil Palm)

## Investments

O.	10.00			
R.	—10.00	..	..	..

Saving of the entire provision was due to post-budget decision to issue loan to the Company instead of share capital contribution.

5 505(d) 1. Purchase and  
sale of plant protection  
chemicals

O.	40.00			
R.	—4.47	35.53	35.25	—0.28

Saving was due mainly to less demand from cultivators for plant protection chemicals.

6 506(a) 1. Minor Irrigation  
Works—Establishment charges  
Share debit from '333-B.  
Irrigation Projects  
(Non-Commercial)

O.	13.55			
R.	—2.54	11.01	9.84	—1.17

Saving was due mainly to reduced works outlay.

## GRANT No. XXIX—AGRICULTURE—Contd.

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

7 506(b) 4. High range colonisation (Anchanad area) Survey, Settlement and Colonisation

O. 2.25

R. —2.09

0.16

0.16

..

Saving (93 per cent of the provision) was due to reduction of staff and non-receipt of invoice for the value of timber from the Forest department.

(iii) The saving mentioned above was partly offset by excess mainly under:—

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

1 505(c) 1. Manure Supply Scheme

O. 3,02.95

R. 50.49

3,53.44

3,48.32

—5.12

The net excess of Rs. 45.37 lakhs was due to adjustment of the cost of pool fertilisers received in earlier years.

2 505 (j) 2. Scheme for the purchase and distribution of pulses under "Grow More Food" Programme

O. Token

R. 12.29

12.29

12.30

+0.01

Funds were provided by reappropriation to meet the initial cost of seeds purchased and sold to ryots based on the subsidy sanctioned by the Government of India.

GRANT No. XXIX—AGRICULTURE—*Concl'd.*

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

- 3 705(f) 17. Loans to Kerala  
Plantation Corporation Ltd.

S.	Token			
R.	10.00	10.00	10.00	..

Excess was due to post-budget decision to grant loan instead of share capital contribution.

- 4 505 (b) 7. Kerala State Coconut  
Development Corporation Limited

O.	0.01			
R.	3.01	3.02	3.04	+0.02

Funds were provided by reappropriation for formation of the Company and to meet the expenditure on staff, furniture, etc.

## GRANT No. XXX—FOOD AND NUTRITION

		<i>Total grant or appropriation Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Saving— Rs.</i>
<b>MAJOR HEADS—</b>				
309. Food				
509. CAPITAL OUTLAY ON FOOD				
Revenue:				
Voted—				
Original	89,15,000 }	89,48,700	88,97,939	—50,761
Supplementary	33,700 }			
Amount surrendered during the year				Nil
Capital:				
Voted—				
Original	5,97,54,300 }	5,97,54,400	3,34,83,908	—2,62,70,492
Supplementary	100 }			
Amount surrendered during the year (31st March 1976)				2,46,30,400
Charged—				
Original	10,00,000 }	10,00,000	4,35,569	—5,64,431
Supplementary	.. }			
Amount surrendered during the year (31st March 1976)				7,00,000

*Notes and comments*

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

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess+ Saving—</i>
		<i>(in lakhs of rupees)</i>		
1	509(a) 1. Grain Supply Scheme			
	O.	5,87.52		
	S.	Token		
	R.	—2,42.65	3,44.87	3,28.40 —16.47



GRANT No. XXX—FOOD AND NUTRITION—*Concl'd.*

Saving was due mainly to (i) shortfall in procurement of paddy (Rs.2,46.10 lakhs) as a result of switching over to agency procurement in Ottappalam and Mannarghat Taluks from Virippu, 1975 and large scale levy concession allowed consequent on attack by brown-hopper pest in Kuttanad in Mundakan 1976, (ii) non-payment of the amount to the Food Corporation of India on account of additional margin and *atticash* (Rs. 9 lakhs) and (iii) slow progress in the maintenance work of godowns (Rs. 2.68 lakhs).

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess+ Saving—</i>
		(in lakhs of rupees)		
2	509(a) 2. Scheme for distribution of tapioca			
	O.	10.00		
	R.	—3.63	6.37	6.44 +0.07

The net saving of Rs. 3.56 lakhs was due to shortfall in the quantity of tapioca distributed for want of adequate demand from the cardholders.

(ii) Saving in the charged appropriation of the capital portion occurred under:—

<i>Head</i>	<i>Total appropriation</i>	<i>Actual expenditure</i>	<i>Excess+ Saving—</i>
	(in lakhs of rupees)		
509(a) 1. Grain Supply Scheme			
O.	10.00		
R.	—7.00	3.00	4.36 +1.36

The appropriation was for the repayment of administrative surcharge collected on tapioca, in satisfaction of court decrees. The saving of Rs. 7 lakhs was anticipated as the sanctions for refund were issued by Government in a few cases only. The final excess of Rs. 1.36 lakhs occurred due to the payment made in March 1976 of enhanced compensation ordered by court for the land acquired for construction of godown at Alwaye.

## GRANT No. XXXI—ANIMAL HUSBANDRY

		<i>Total grant or appropriation</i> Rs.	<i>Actual expenditure</i> Rs.	<i>Saving—</i> Rs.
MAJOR HEADS—				
310. ANIMAL HUSBANDRY				
510. CAPITAL OUTLAY ON ANIMAL HUSBANDRY				
Revenue:				
Voted—				
Original	4,94,43,700	5,50,97,100	4,77,01,402	—73,95,698
Supplementary	56,53,400			
Amount surrendered during the year (30th March 1976)				4,69,700
Charged—				
Original	1,000	24,200	22,957	—1,243
Supplementary	23,200			
Amount surrendered during the year				Nil
Capital:				
Voted—				
Original	9,10,000	9,10,100	2,68,715	—6,41,385
Supplementary	100			
Amount surrendered during the year (30th and 31st March 1976)				5,14,300

The voted expenditure in the revenue portion shown above does not include Rs. 6,00,000 spent from out of an advance from the Contingency Fund obtained in March 1976 but not recouped to the Fund till the close of the year.

*Notes and comments*

(i) In view of the final saving of Rs.73.96 lakhs, the supplementary grant of Rs. 53.03 lakhs obtained in March 1976 could have been limited to token amounts.

GRANT No. XXXI—ANIMAL HUSBANDRY—*Contd.*

Saving in the revenue portion of the grant (voted) occurred mainly under:—

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess + Saving—</i>
		(in lakhs of rupees)		
1	310 (j) 2. Manufacture of 'Ready to feed' balanced feeds			
	O.	1,10.43		
	R.	0.17	1,10.60	73.12 —37.48

Saving was due to non-starting of the second shift for production of feed for want of sufficient quantity of feed ingredients.

2	310(i) 1. Piggery Development scheme			
	O.	24.10		
	S.	0.30		
	R.	0.97	25.37	4.83 —20.54

Saving (80 per cent of the provision) was due to transfer of the Bacon Factory, Koothattukulam to the Meat Products of India Limited, Ernakulam (a subsidiary of the Kerala Agro-Industries Corporation Limited) incorporated in March 1973.

3	310(g) 3. Egg Marketing			
	O.	30.54		
	S.	0.01		
	R.	—1.47	29.08	25.46 —3.62

Saving was due mainly to shortfall in the transactions from the revolving fund as the receipts due from other departmental institutions could not be realised and utilised for the scheme in full (Rs. 3.78 lakhs) and posts of depot assistants remaining vacant (Rs. 1.28 lakhs).

4	310(d) 4. Expansion of disease investigation laboratories			
	O.	3.00		
	R.	—1.60	1.40	0.16 —1.24

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

GRANT No. XXXI—ANIMAL HUSBANDRY—*Contd.*

(ii) The saving mentioned above was partly offset by excess mainly under:—

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess+ Saving—</i>
		(in lakhs of rupees)		
1	310(g) 1. Poultry Farms			
	O.	18.26		
	S.	2.80		
	R.	5.39	26.45	26.75 +0.30

Excess was due mainly to purchase of more quantity of poultry feeds and revision of rates of dearness allowance of employees.

2	310(f) 19. Live Stock Farms			
	O.	19.77		
	S.	0.65		
	R.	4.01	24.43	23.40 —1.03

The net excess of Rs. 2.98 lakhs was due mainly to increase in the number of animals fed in the live stock farms and payment of arrears of cost of hay, etc.

3	310(g) 7. Expansion of existing Poultry Farms including Central Hatchery (Lump Provision)			
	O.	4.00		
	R.	1.50	5.50	6.14 +0.64

Excess was due to purchase of chicks of better variety from Bangalore to form the foundation stock of the poultry farms and distributing the same among poultry farmers and execution of certain construction works.

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

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Saving—</i>
	(in lakhs of rupees)		
510(d) Other expenditure			
Buildings—Works			
O.	2.16		
S.	Token		
R.	—2.16	..	.. ..

The entire provision remained unutilised as the estimated cost of the work to be taken up utilising the provision exceeded Rs. 1 lakh and specific approval of the Legislature could be obtained only in March 1976.

GRANT No. XXXI—ANIMAL HUSBANDRY—*Concl'd.*(iv) *World Food Programme—Maize Fund*

The fund has been constituted with the main objects of purchase or production of maize to create a buffer stock to ensure the continued supply for manufacture of poultry feed even after the termination of the World Food Programme assistance and expansion of poultry farms. The value of maize received as gift under the World Food Programme Projects from 1966 onwards (Rs. 15.44 lakhs) was credited under "110. Animal Husbandry" by debit to "310. Animal Husbandry (j) Fodder and feed development—Manufacture of balanced poultry feed" against the provision made in this grant for 1975-76. An equivalent amount was credited to "World Food Programme—Maize Fund" opened under "829. Development and Welfare Funds—Development Fund for Animal Husbandry purposes" by debit to "310. Animal Husbandry (k) Transfers to/from Reserve Funds and Deposit Accounts". The expenditure already incurred in previous years on the expansion of the poultry farms, limited to 65 per cent of the Fund created, was debited to the fund account by credit to the Consolidated Fund of the State. The balance 35 per cent of the fund amount is to be utilised on revolving basis for the bulk purchase of local substitutes in order to continue the project even after the termination of the World Food Programme assistance. The balance in the Reserve Fund on the 31st March 1976 was Rs. 5.40 lakhs.

## GRANT No. XXXII—DAIRY

	<i>Total grant or appropriation</i>	<i>Actual expenditure</i>	<i>Saving—</i>
	Rs.	Rs.	Rs.
<b>MAJOR HEADS—</b>			
311. DAIRY DEVELOPMENT			
511. CAPITAL OUTLAY ON DAIRY DEVELOPMENT			
Revenue:			
Voted—			
Original	1,83,42,700	2,30,50,200	2,24,78,901
Supplementary	47,07,500		
Amount surrendered during the year (31st March 1976)			5,40,000
Capital:			
Voted—			
Original	20,12,000	20,12,000	14,62,821
Supplementary	..		
Amount surrendered during the year (31st March 1976)			3,70,600
Charged—			
Original	..	600	..
Supplementary	600		
Amount surrendered during the year			Nil
<i>Notes and comments</i>			

Saving in the capital portion (voted) occurred mainly under:—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Saving—</i>
		(in lakhs of rupees)	
511 (c) Quilon Milk Supply Scheme			
Buildings—Works			
O.	2.59		
R.	—2.56	0.03	0.03

Saving (99 per cent of the provision) was due mainly to stoppage of a work consequent on the death of the contractor to whom the work was entrusted.

Saving under the head during 1974-75 was Rs. 4.88 lakhs (95 per cent of the provision).

## GRANT No. XXXIII—FISHERIES

		<i>Total grant or appropriation</i> Rs.	<i>Actual expenditure</i> Rs.	<i>Saving—</i> Rs.
MAJOR HEADS—				
312.	FISHERIES			
512.	CAPITAL OUTLAY ON FISHERIES			
712.	LOANS FOR FISHERIES			
Revenue:				
Voted—				
Original	2,16,49,400	2,41,49,400	1,81,11,500	—60,37,900
Supplementary	25,00,000			
Amount surrendered during the year (31st March 1976)				37,38,600
Charged—				
Original	15,000	52,000	14,999	—37,001
Supplementary	37,000			
Amount surrendered during the year				Nil
Capital:				
Voted—				
Original	1,22,09,000	1,60,19,000	79,11,443	—81,07,557
Supplementary	38,10,000			
Amount surrendered during the year (31st March 1976)				76,86,200

## Notes and comments

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

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i> (in lakhs of rupees)	<i>Actual expenditure</i>	<i>Excess+ Saving—</i>
1	312 (i) 2. Marine fisheries			
	Mechanised fishing			
	O.	85.21		
	R.	—33.93	51.28	51.89
				+0.61

Anticipated saving was due mainly to non-utilisation of the provision in full with a view to providing funds for payment of additional loans to the Kerala Fisheries Corporation Limited.

GRANT No. XXXIII—FISHERIES—*Contd.*

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess+ Saving—</i>
		(in lakhs of rupees)		
2	312(k) 12. Fishermen Housing			
	S.	25.00	25.00	..
				—25.00

The supplementary grant of Rs. 25 lakhs was obtained in August 1975 to implement the fishermen's housing scheme under the Twenty Point Programme.

Entire provision remained unutilised for want of information regarding the availability of assistance from the Government of India.

3	312 (i) 4. Boat building yards			
	O.	25.71		
	R.	—5.90	19.81	14.07
				—5.74

Saving was due mainly to meeting the expenditure on construction of boats from out of the Plan provision available under "312 (i) 2. Marine Fisheries—Mechanised Fishing" also and non-supply of materials and non-receipt of claims for work done by contractors before the close of the year.

4	312(c) 1. Fisheries Schools and Training Centres			
	O.	14.58		
	R.	—4.43	10.15	9.84
				—0.31

Saving was due mainly to non-construction of training boats pending receipt of sanction from Government (Rs. 3.20 lakhs) and less expenditure on scholarships and stipends as there was an interval of six months between two batches of trainees.

5	312(i) 3. Development of Fisheries in selected areas (Agricultural Refinance Corporation Scheme)			
	O.	15.25		
	R.	—3.57	11.68	11.68
				..

Saving was due to non-receipt of approval for the Parappanangadi scheme from the Agricultural Refinance and Development Corporation.



## GRANT No. XXXIII—FISHERIES—Contd.

(ii) The saving mentioned above was partly offset by excess mainly under:—

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
1	312(h) 3. Ice plants and cold storages			
	O.	3.00		
	R.	5.12	8.12	10.66
				+2.54

Additional funds provided by reappropriation were due mainly to transfer of some staff from the Kerala Fisheries Corporation Limited to the Fisheries Department.

Final excess was due to omission to provide adequate funds for the cost of invoices relating to 1974-75 adjusted during 1975-76.

2	312(k) 4. Housing, Colonisation and other welfare measures			
	O.	16.90		
	R.	6.00	22.90	24.26
				+1.36

Excess was due to implementation of the housing scheme for fishermen under the Twenty Point Programme.

3	312(a) 1. Direction			
	O.	30.08		
	R.	4.95	35.03	35.89
				+0.86

Anticipated excess was due mainly to enhancement of the rates of dearness allowance.

(iii) Saving in the capital portion of the grant occurred mainly under:—

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving—
1	512(c) Fishing harbour and landing facilities (Centrally Sponsored Scheme)			
	O.	82.09		
	R.	—72.63	9.46	7.39
				—2.07

Saving (91 per cent of the provision) occurred mainly under “Vizhinjam Fishing Harbour Project” (Rs. 48.39 lakhs) due to non-settlement of

GRANT No. XXXIII—FISHERIES—*Concl'd.*

certain disputes with the contractor and non-payment of invoices pending further clarifications and under Indo-Norwegian Project, Cannanore (Rs. 14.09 lakhs) for want of sanction to the revised estimate from the Government of India:

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Saving—</i>
		<i>(in lakhs of rupees)</i>		
2	712. Loans for fisheries			
	(a) 1. Loans for mechanisation of existing sailing vessels and for construction of new sailing vessels			
	O.	3.00		
	R.	—3.00	..	..

Entire provision remained unutilised due to non-receipt of applications for loan for the construction/mechanisation of sailing vessels.

*(iv) Fishermen's Relief Fund*

The 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 bread-winners. The fund is credited with the amounts transferred from the Consolidated Fund of the State. The contribution sanctioned by the Government is debited to the head "312. Fisheries" against provision made in the budget. An amount of Rs. 1.10 lakhs was transferred to the fund during 1975-76. An expenditure of Rs. 2.74 lakhs was debited to the fund. The closing balance of the fund on the 31st March 1976 was Rs. 1.33 lakhs.

## GRANT No. XXXIV—FOREST

		<i>Total grant or appropriation</i> Rs.	<i>Actual expenditure</i> Rs.	<i>Saving—</i> Rs.
<b>MAJOR HEADS—</b>				
313. FOREST				
513. CAPITAL OUTLAY ON FORESTS				
713. LOANS FOR FOREST				
Revenue:				
Voted—				
Original	6,51,90,900	6,52,94,500	6,28,41,471	—24,53,029
Supplementary	1,03,600			
Amount surrendered during the year (31st March 1976)				8,59,800
Charged—				
Original	50,000	50,000	7,464	—42,536
Supplementary	..			
Amount surrendered during the year				Nil
Capital:				
Voted—				
Original	1,05,12,300	1,05,12,300	98,90,109	—6,22,191
Supplementary	..			
Amount surrendered during the year (31st March 1976)				3,95,700
Charged—				
Original	1,000	1,000	..	—1,000
Supplementary	..			
Amount surrendered during the year				Nil

The voted expenditure in the revenue portion shown above does not include Rs. 3,161 spent from out of an advance from the Contingency Fund obtained in February 1976 but not recouped to the Fund till the close of the year.

GRANT No. XXXIV—FOREST—*Contd.**Notes and comments*

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

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Saving—</i>
			(in lakhs of rupees)	

1 713(a) 1. Loans to Kerala Forest Corporation

O.	20.00			
R.	—10.00	10.00	..	—10.00

Saving of the entire provision was due to post-budget decision to make share capital contribution instead of giving loan to the Kerala State Forest Development Corporation Limited.

2 513(c) 1. Roads

O.	13.75			
R.	—11.05	2.70	2.57	—0.13

Saving (81 per cent of the provision) was due mainly to non-receipt of favourable tenders for execution of works.

3 513(c) 2. Buildings

O.	6.00			
R.	—3.78	2.22	1.89	—0.33

Saving (69 per cent of the provision) was due to non-receipt of favourable tenders for execution of works.

(ii) The saving mentioned above was partly offset by excess mainly under:—

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

1 513 (b) 11. Kerala Forest Corporation Investments

O.	5.00			
R.	10.00	15.00	25.00	+10.00

Excess was due to post-budget decision to make share capital contribution instead of giving loan to the Kerala State Forest Development Corporation Limited.

GRANT No. XXXIV—FOREST—*Concl'd.*

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (in lakhs of rupees)</i>	<i>Excess+ Saving—</i>
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## 2 513 (b) 7. Plantations of fast growing species

O.	21.80			
R.	5.93	27.73	27.63	—0.10

Anticipated excess was due mainly to additional funds required for plantation works in various circles.

## 3 513 (b) 1. Teakwood

O.	22.46			
R.	4.73	27.19	25.95	—1.24

Anticipated excess was due mainly to increase in the rates of dearness allowance and the minimum wages of employees/forest labourers.

## 4 513 (b) 6. Fuel Plantations

O.	4.50			
R.	2.68	7.18	7.25	+0.07

Excess was due to general increase in the cost of planting operations.

## GRANT No. XXXV—COMMUNITY DEVELOPMENT

		<i>Total grant or appropriation</i> Rs.	<i>Actual expenditure</i> Rs.	<i>Saving—</i> Rs.
<b>MAJOR HEADS—</b>				
314. COMMUNITY DEVELOPMENT				
714. LOANS FOR COMMUNITY DEVELOPMENT				
Revenue:				
Voted—				
Original	6,75,52,500	7,25,52,500	6,96,72,815	—28,79,685
Supplementary	50,00,000			
Amount surrendered during the year (31st March 1976)				23,92,800
Charged—				
Original	1,000	1,000	..	—1,000
Supplementary	..			
Amount surrendered during the year (31st March 1976)				1,000
Capital:				
Voted—				
Original	9,00,000	9,00,000	9,00,000	..
Supplementary	..			
Amount surrendered during the year				Nil

*Notes and comments*

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

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> (in lakhs of rupees)	<i>Saving—</i>
1	314-C (c) 4. Spill-over works under crash scheme for rural employment—Roads			
	O.	50.00		
	S.	50.00		
	R.	—49.86	50.14	46.26
				—3.88

GRANT No. XXXV—COMMUNITY DEVELOPMENT—*Contd.*

The supplementary grant of Rs. 50 lakhs was obtained in August 1975 to implement the scheme under the Twenty Point Programme subject to the availability of special assistance from the Government of India.

Saving (54 per cent of the provision) was due to non-receipt of assistance from the Government of India (Rs. 50 lakhs) and delay in completion of works due to scarcity of cement, skilled labour, etc. (Rs. 3.74 lakhs).

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Saving—</i>
				<i>(in lakhs of rupees)</i>

2 314-A (c) 1. Panchayat Elections

O. 10.00

R. —8.67

1.33

1.33

..

Saving (87 per cent of the provision) was due to postponement of Panchayat General Elections.

3 314-C (d) 3. Scheme for massive employment through Labour-cum-Development Bank in rural areas

O. 5.00

R. —5.00

..

..

..

Saving was due to non-implementation of the scheme.

4 314-B (g) 2. Applied Nutrition Special Programme (Centrally Sponsored Scheme)

O. 12.00

R. —4.04

7.96

7.72

—0.24

Saving was due to shortfall in the assistance received from the Government of India.

5 314-B (g) 13. Production of Kerala Indigenous Food

O. 4.00

R. —3.35

0.65

0.58

—0.07

GRANT No. XXXV—COMMUNITY DEVELOPMENT—*Concl'd.*

Saving (86 per cent of the provision) was due to delay in finalising the tenders as the concurrence of the Government of India for the scheme was received late.

(ii) The saving mentioned above was partly offset by excess mainly under:—

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess +</i>
		<i>(in lakhs of rupees)</i>		
1	314-C (d) 4. Pilot Intensive Rural Employment Project (Central Programme)			
	O.	20.00		
	R.	19.89	39.89	39.91
				+0.02

Excess was due to utilisation in full of the carried over unspent balance of assistance received from the Government of India as the programme came to a close on the 31st March 1976.

2 314-C (a) 4. Rural Water Supply  
Open draw wells, etc.

O.	10.00			
R.	3.96	13.96	13.96	..

Excess was due to completion of more works than anticipated.



## GRANT No. XXXVI—INDUSTRIES

	<i>Total grant or appropriation</i>	<i>Actual expenditure</i>	<i>Excess+ Saving—</i>
	Rs.	Rs.	Rs.
MAJOR HEADS—			
320. INDUSTRIES			
321. VILLAGE AND SMALL INDUSTRIES			
328. MINES AND MINERALS			
520. CAPITAL OUTLAY ON INDUSTRIAL RESEARCH AND DEVELOPMENT			
521. CAPITAL OUTLAY ON VILLAGE AND SMALL INDUSTRIES			
522. CAPITAL OUTLAY ON MACHINERY AND ENGINEERING INDUSTRIES			
523. CAPITAL OUTLAY ON PETROLEUM, CHEMICALS AND FERTILIZERS INDUSTRIES			
525. CAPITAL OUTLAY ON TELECOMMUNICATION AND ELECTRONICS INDUSTRIES			
526. CAPITAL OUTLAY ON CONSUMER INDUSTRIES			
527. CAPITAL OUTLAY ON ATOMIC ENERGY DEVELOPMENT			
528. CAPITAL OUTLAY ON MINING AND METALLURGICAL INDUSTRIES			
530. INVESTMENTS IN INDUSTRIAL FINANCIAL INSTITUTIONS			
720. LOANS FOR INDUSTRIAL RESEARCH AND DEVELOPMENT			
721. LOANS FOR VILLAGE AND SMALL INDUSTRIES			
722. LOANS FOR MACHINERY AND ENGINEERING INDUSTRIES			
726. LOANS FOR CONSUMER INDUSTRIES			
730. LOANS TO INDUSTRIAL FINANCIAL INSTITUTIONS			

## Revenue:

## Voted—

Original	2,05,92,000	3,45,61,800	3,38,90,368	—6,71,432
Supplementary	1,39,69,800			

Amount surrendered during the year  
(31st March 1976)

11,54,800

## Charged—

Original	1,000	42,93,900	42,92,290	—1,610
Supplementary	42,92,900			

Amount surrendered during the year

Nil

## GRANT No. XXXVI—INDUSTRIES—Contd.

		<i>Total grant or appropriation Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Excess+ Saving— Rs.</i>
Capital:				
Voted—				
Original	5,22,95,100	7,75,91,900	7,76,15,852	+23,952
Supplementary	2,52,96,800			
Amount surrendered during the year (31st March 1976)				9,17,200
Charged—				
Original	50,100	2,83,300	2,71,257	—12,043
Supplementary	2,33,200			
Amount surrendered during the year (31st March 1976)				100

The voted expenditure in the capital portion shown above does not include Rs. 72,000 spent from out of advances from the Contingency Fund obtained in February and March 1976 but not recouped to the Fund till the close of the year.

*Notes and comments*

(i) The expenditure in the capital portion (voted) exceeded the grant by Rs. 23,952; the excess requires regularisation.

(ii) Excess occurred mainly under:—

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess+ Saving—</i>
		<i>(in lakhs of rupees)</i>		
1	521 (b) 8. Kerala State Small Industries Development and Employment Corporation Limited Investments			
S.	Token			
R.	66.09	66.09	65.79	—0.30

## GRANT No. XXXVI—INDUSTRIES—Contd.

The formation of the Kerala State Small Industries Development and Employment Corporation Limited was a post-budget development. Additional funds were provided by reappropriation on the 30th March 1976 for share participation in the Company for implementation of mini industrial estates programme and for establishment of women industrial enterprises in all the districts.

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

2 530 (b) 2. Kerala State Industrial Enterprises Limited Investments

O.	75.00			
R.	23.65	98.65	99.65	+1.00

The excess of Rs. 24.65 lakhs was due mainly to sanctioning of additional share capital contribution to the Company for implementation of new projects viz., Glycerene Project, Brushless Alternates and Detergent Project, etc. by the Company's subsidiaries and for the management of Super Clay of Cannanore, which was taken over by this holding Company.

3 527 (a) 1. Kerala Minerals and Metals Investments

O.	25.00			
R.	21.75	46.75	46.75	..

Excess was due to sanctioning of additional share capital contribution to the Company for manufacture of titanium dioxide via the chloride route and expansion of mining capacity to achieve two lakh tonnes of ilmenite per annum.

4 526 (b) 2. Kerala State Textile Corporation inclusive of Sitaram Textiles Limited Investments

O.	12.00			
R.	13.00	25.00	31.00	+6.00

The excess of Rs. 19 lakhs was due to payment of additional share capital contribution to the Sitaram Textiles Limited for speedy implementation of its new project.

## GRANT No. XXXVI—INDUSTRIES—Contd.

Sl. no.	Head	Total grant	Actual expenditure	Excess+ Saving—
		(in lakhs of rupees)		
5	521 (b) 3. Kerala Small Scale Industries Corporation Investments			
	O.	4.00		
	R.	15.42	19.42	..

Excess was due to sanctioning of additional share capital contribution to the Company for completing the construction and provision of infra-structural facilities in the mini industrial estates on priority basis.

6	530 (b) 3. Kerala Financial Corporation Investments			
	O.	12.50		
	R.	12.50	25.00	25.00 ..

Excess was due to post-budget decision to give assistance in the form of share capital contribution instead of loan so as to enable the Corporation to get a matching contribution of share capital from the Industrial Development Bank of India.

7	721 (e) 2. Loans towards the cost of machinery handed over to private parties on hire purchase system	1.00	10.30	+9.30
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The loan portion of the cost of machinery handed over to private parties was transfer debited to this head of account by credit to '521 (g) Other Village Industries'. Excess occurred as adequate provision was not made for the full amount required for transfer debit.

During 1973-74 and 1974-75 also, expenditure exceeded the provision by Rs. 5.42 lakhs and Rs. 13.23 lakhs respectively.

8	521 (g) Other Village Industries Rural Industries Projects (Centrally Sponsored Scheme)—Investments			
	O.	1.00		
	S.	3.50		
	R.	6.77	11.27	11.27 ..

Excess was due to allotment of additional funds for the scheme by the Government of India.

## GRANT No. XXXVI—INDUSTRIES—Contd.

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess + Saving—</i>
				(in lakhs of rupees)
9	521 (f) 1. Kerala State Handicrafts Corporation—Investments			
	O.	1.00		
	R.	5.00	6.50	+0.50

Anticipated excess of Rs. 5 lakhs was due to payment of additional share capital contribution to enable the Company to execute large export orders from the United States of America.

(iii) The excess mentioned above was partly offset by saving mainly under:—

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess + Saving—</i>
				(in lakhs of rupees)
1	520 (b) 3. Share capital contribution to institutions under Employment Promotion Programmes			
	S.	1,22.13		
	R.	—60.79	61.34	..

Supplementary grant was obtained in August 1975 for implementation of the Employment Promotion Programme with assistance from the Government of India. Saving was due to non-release of assistance for the scheme in full by the Government of India.

2	721 (b) 3. Loans to small scale industries towards payment of sales tax			
	O.	20.00		
	R.	—17.39	2.61	+0.59

The net saving of Rs. 16.80 lakhs (84 per cent of the provision) was due to discontinuance of the scheme.

GRANT No. XXXVI—INDUSTRIES—*Contd.*

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess+ Saving—</i>
		<i>(in lakhs of rupees)</i>		
3	730 (a) 2. Loans to Kerala Financial Corporation			
	O.	12.50		
	R.	—12.50	..	..

Saving of the entire provision was due to post-budget decision to give assistance in the form of share capital contribution instead of loan so as to enable the Corporation to get a matching contribution of share capital from the Industrial Development Bank of India.

4	523 (a) 1. Travancore Titanium Products Ltd. Investments			
	O.	10.00		
	R.	—10.00	..	..

Entire provision remained unutilised as the expansion/diversification project of the Company did not materialise.

5	526 (a) 2. New Sugar Factories Investments			
	O.	10.00		
	R.	—10.00	..	..

Entire provision remained unutilised as new sugar factories were not established due to non-receipt of licences from the Government of India.

6	730 (b) 1. Loans to Kerala State Financial Enterprises Ltd.			
	S.	7.00		
	R.	—7.00	..	..

Saving of the entire supplementary provision obtained in August 1975 occurred as loans to the Kerala State Financial Enterprises Limited were correctly to be classified under "700. Loans to General Financial and Trading Institutions" (Grant No. XXVIII—Miscellaneous Economic Services).

## GRANT No. XXXVI—INDUSTRIES—Contd.

Sl. no.	Head	Total grant	Actual expenditure	Excess + Saving—
		(in lakhs of rupees)		

7 521 (b) 5. New Development  
Plots—Investments

O.	8.00			
R.	—4.77	3.23	1.49	—1.74

Provision was made for acquisition of 26 acres of land at Kulathoor in Trivandrum taluk for establishing a development plot. Saving (81 per cent of the provision) occurred as acquisition of the whole area could not be completed and cost of land acquired was less than the amount anticipated.

8 522 (b) 3. Transformers and  
Electricals (Kerala) Ltd.  
Investments

O.	5.00			
R.	—5.00	..	..	..

Saving of the entire provision was due to non-sanctioning of share capital contribution to the Company as it had gone for deposits from the public and was also planning to raise share capital contribution from the public.

9 521 (a) 1. Additional facilities  
in Industrial Estates  
Investments

O.	4.50			
R.	—4.38	0.12	0.19	+0.07

The net saving of Rs. 4.31 lakhs (96 per cent of the provision) was due to transfer of the industrial estates to the Kerala State Small Industries Corporation Limited.

10 520 (a) 3. Management Deve-  
lopment—Investments

O.	4.00			
R.	—4.00	..	..	..

Saving of the entire provision was due to non-establishment of the Centre for Management Development pending finalisation of the proposal by the Government.

## GRANT No. XXXVI—INDUSTRIES—Contd.

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> (in lakhs of rupees)	<i>Excess + Saving—</i>
11	526 (c) 2. Chalakudy Potteries Limited—Investments			
	O.	4.00		
	R.	—4.00	..	..

Saving of the entire provision was due to non-implementation of an expansion scheme by the Company owing to delay in completing detailed market survey and getting approval of Government.

12	530 (b) 4. Other Industrial Undertakings—Investments			
	O.	4.00		
	R.	—4.00	..	..

Saving of the entire provision was due to incurring the expenditure on new industrial undertakings from other heads.

13	726 (b) 2. Loans to Chalakudy Potteries			
	O.	4.00		
	R.	—4.00	..	..

Saving of the entire provision was due to non-implementation of an expansion scheme by the Company owing to delay in completing detailed market survey and getting approval of Government.

14	520 (b) 2. Development Areas Investments			
	O.	8.00		
	R.	—2.27	5.73	4.31
				—1.42

Saving was due mainly to less payment of land value as, out of the additional land of 18 acres sanctioned for acquisition in 1974, only 61 cents were acquired (Rs. 2.30 lakhs) and non-completion of works relating to deepening of internal canal and protection walls in the Development Area, Aroor (Rs. 1.02 lakhs).



## GRANT No. XXXVI—INDUSTRIES—Contd.

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess + Saving—</i>
		(in lakhs of rupees)		
15	526 (f) 1. Cashew Development Corporation—Investments			
	O.	3.00		
	R.	—3.00	..	..

Saving of the entire provision was due to non-sanctioning of share capital contribution to the Company as it had no plans for large scale capital investment.

16	521 (d) Model Coir Factory, Bypore			
	3. Renewals and replacements			
	O.	2.00		
	R.	—2.00	..	..

Saving of the entire provision was due to transfer of the Model Coir Factory to the Kerala State Coir Corporation Limited.

(iv) In the following cases the withdrawal of funds by reappropriation/ surrender on the 31st March 1976 proved excessive:—

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess + Saving—</i>
		(in lakhs of rupees)		
1	521 (c) Coir —Kerala State Coir Corporation Limited Investments			
	O.	10.00		
	R.	—10.00	..	4.00

Anticipated saving was due to diversion of funds to regularise the additional amount sanctioned as loan to the Kerala State Coir Corporation Limited. The final excess occurred as the diversion of funds was ordered without [taking into account the share capital contribution already sanctioned.

GRANT No. XXXVI—INDUSTRIES—*Concl'd.*

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i> (in lakhs of rupees)	<i>Actual expenditure</i>	<i>Excess + Saving—</i>
2	720 (b) 1. Loans towards the cost of Development Areas transferred to Private Sector			
	O.	4.00		
	R.	—4.00	1.86	+1.86

Out of the budget provision of Rs. 4 lakhs, Rs. 2 lakhs were withdrawn by reappropriation, since, due to delay in getting remittances of 20 per cent of the cost of land allotted on hire purchase basis to entrepreneurs, the balance 80 per cent of the cost could not be adjusted as loan. The remaining provision of Rs. 2 lakhs was surrendered erroneously without taking into account the withdrawal of funds by reappropriation, which resulted in the final excess.

(v) In the following case, additional funds provided by reappropriation on the 31st March 1976 proved wholly unnecessary, as the additional loan sanctioned to the Company was regularised by supplementary grant obtained in March 1976.

<i>Head</i>	<i>Total grant</i> (in lakhs of rupees)	<i>Actual expenditure</i>	<i>Excess + Saving—</i>
721 (c) 5. Loans to Kerala State Coir Corporation			
O.	12.00		
S.	13.00		
R.	10.00	25.00	—10.00

## GRANT No. XXXVII—IRRIGATION

		<i>Total grant or appropriation Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Excess + Saving— Rs.</i>
MAJOR HEADS—				
333.	IRRIGATION, NAVIGATION, DRAINAGE AND FLOOD CONTROL PROJECTS			
533.	CAPITAL OUTLAY ON IRRIGATION, NAVIGATION, DRAINAGE AND FLOOD CONTROL PROJECTS			
Revenue:				
Voted—				
Original	7,28,25,600	8,06,97,200	8,47,29,360	+40,32,160
Supplementary	78,71,600			
Amount surrendered during the year				Nil
Charged—				
Original	2,000	2,000	776	—1,224
Supplementary	..			
Amount surrendered during the year				Nil
Capital:				
Voted—				
Original	13,60,99,100	16,60,99,100	17,17,16,769	+56,17,669
Supplementary	3,00,00,000			
Amount surrendered during the year (31st March 1976)				9,38,200
Charged—				
Original	2,01,000	4,90,900	5,06,602	+15,702
Supplementary	2,89,900			
Amount surrendered during the year				Nil

The charged expenditure in the capital portion shown above does not include Rs. 53,893 spent from out of an advance from the Contingency Fund obtained in March 1976 but not recouped to the Fund till the close of the year,

GRANT No. XXXVII—IRRIGATION—*Contd.**Notes and comments*

(i) The expenditure in the revenue portion (voted) exceeded the grant by Rs. 40,32,160; the excess requires regularisation.

(ii) Excess occurred mainly under:—

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (in lakhs of rupees)</i>	<i>Excess + Saving—</i>
1	333-B (c) Suspense			
	O.	26.00		
	S.	12.00	38.00	67.84
				+29.84

Excess was due mainly to defective accounting of the issues of stock materials for works budgeted within this grant by the divisions.

2	333-B (a) 3. Execution			
	O.	3,36.66		
	S.	16.07		
	R.	6.64	3,59.37	3,66.46
				+7.09

Excess was due mainly to creation of additional divisions, enhancement of the rates of dearness allowance, change of personnel and increase in travel expenses.

3	333-B (b) Machinery and Equipment Repairs and carriages			
	O.	15.00		
	R.	5.85	20.85	19.49
				-1.36

The net excess of Rs. 4.49 lakhs was due to increase in recurring charges on petrol, wages and maintenance of dredgers and vehicles.

4	333-G (d) 3. Maintenance Repairs due to flood damages			
	O.	13.00		
	S.	12.00	25.00	29.23
				+4.23

Excess was due to payments made for inevitable items in a number of works.

## GRANT No. XXXVII—IRRIGATION—Contd.

(iii) The excess mentioned above was partly offset by saving mainly under:—

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> (in lakhs of rupees)	<i>Saving—</i>
1	333-B (b) Machinery and Equipment—New Supplies			
	O. 6.85			
	R. —5.85	1.00	0.61	—0.39

The total saving of Rs. 6.24 lakhs (91 per cent of the provision) was due mainly to curtailment of expenditure on new supplies of machinery and equipment to provide funds for the increased requirements on repairs and carriages.

2	333-B(d) 1. Rural Engineering Survey Scheme			
	O. 4.84			
	R. —4.59	0.25	0.22	—0.03

The total saving of Rs. 4.62 lakhs (95 per cent of the provision) was due mainly to abolition of the scheme in April 1975.

3	333-A(e) Peechi Reservoir Scheme—Works			
	O. 5.00			
	R. —2.05	2.95	2.81	—0.14

The total saving of Rs. 2.19 lakhs was due mainly to limiting expenditure to urgent works.

(iv) The expenditure in the capital portion (voted) exceeded the grant by Rs. 56,17,669; the excess requires regularisation.

(v) Excess occurred mainly under:—

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> (in lakhs of rupees)	<i>Excess + Saving—</i>
1	533-B (1) Pamba Irrigation Project No. I—Works			
	O. 77.49			
	S. 17.00			
	R. 49.27	1,43.76	1,43.95	+0.19

GRANT No. XXXVII—IRRIGATION—*Contd.*

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (in lakhs of rupees)</i>	<i>Excess + Saving—</i>
2	533-B (m) Pamba Irrigation Project No. II—Works			
	O. 77.49			
	S. 20.00			
	R. 37.00	1,34.49	1,35.88	+1.39
3	533-B (s) Kuttiadi Irrigation Project No. I—Works			
	O. 92.99			
	R. 28.75	1,21.74	1,23.29	+1.55
4	533-B (t) Kuttiadi Irrigation Project No. II—Works			
	O. 92.99			
	R. 45.25	1,38.24	1,40.02	+1.78
5	533-A (i) Periyar Valley Scheme (Bhoothathankettu Scheme) Works			
	O. 1,06.27			
	R. 45.13	1,51.40	1,49.89	—1.51

During the year, additional funds were sanctioned by the Government of India for Pamba, Kuttiadi and Periyar Valley Irrigation Projects. Excess in the five cases mentioned above was due mainly to acceleration of works to utilise the additional funds.

6	533-B (y) Moolathara R. B. Canal (An extension of Chit- turpuzha Project) (Special Employment Programme)			
	O. 6.20			
	R. 6.50	12.70	14.29	+1.59

Excess was due mainly to accelerated progress in the execution of works.

GRANT No. XXXVII—IRRIGATION—*Contd.*

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> (in lakhs of rupees)	<i>Excess + Saving—</i>
7	533-B (zzz) Thottappally Spillway Erection of new shutters Works			
	O. 9.30			
	R. 8.00	17.30	16.96	—0.34

The net excess of Rs. 7.66 lakhs was due to speedy execution of the work to help food production in the Kuttanad area.

8	533-B (i) Thanneermukkom Project—Construction of salt water barrier			
	O. 13.95			
	R. 5.10	19.05	19.44	+0.39

The total excess of Rs. 5.49 lakhs was due mainly to adjustment of the expenditure incurred by the District Collector, Alleppey through the emergency bund committee during 1974-75.

9	533-B (h) Neyyar Irrigation Project—Stage II—Works			
	O. 0.78			
	R. 5.15	5.93	5.94	+0.01

Additional provision was made by reappropriation in March 1976 to regularise expenditure already incurred on completed works.

(vi) Excess mentioned above was partly offset by saving mainly under:—

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> (in lakhs of rupees)	<i>Excess + Saving—</i>
1	533-B (x) Idamalayar Project Works			
	O. 3.87			
	S. 35.00			
	R. —38.87	..	..	..

Saving of the entire provision was due to non-implementation of the scheme.

## GRANT No. XXXVII—IRRIGATION—Contd.

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> (in lakhs of rupees)	<i>Excess + Saving—</i>
2	533-B (p) Chitturpuzha Scheme Works			
	O.	77.49		
	R.	—33.10	44.39	45.83
				+1.44

Saving occurred as the provision made for the year proved to be too high for a single division to spend and certain works costing about Rs. 15.25 lakhs could not be arranged for execution owing to poor response to tender notification.

3	533-B (u) Pazhassi Project Works			
	O.	92.98		
	S.	15.00		
	R.	—30.00	77.98	77.91
				—0.07

Supplementary grant was obtained in August 1975 to speed up completion of the project anticipating special assistance for the scheme from the Government of India. Saving was due mainly to non-availability of special assistance from the Government of India (Rs. 15 lakhs) and curtailment of expenditure to divert funds for other Plan schemes (Rs. 15 lakhs).

4	533-D (e) 1. Inland Navigation (Centrally Sponsored)—Works			
	O.	58.13		
	R.	—23.45	34.68	33.59
				—1.09

Saving was due mainly to (i) estimates/revised estimates pending sanction (Rs. 13.29 lakhs), (ii) non-disbursement of amount earmarked for payment to the Cochin Oil Refineries Limited in connection with the work 'Providing better inland water transport facilities in the industrial region of Ambalamugal' owing to non-finalisation of formalities (Rs. 7.25 lakhs) and (iii) non-finalisation of details of works/non-settlement of contract (Rs. 1.70 lakhs).

5	533-B (r) Kanhirampuzha Scheme Works			
	O.	77.49		
	S.	20.00		
	R.	—20.00	77.49	77.51
				+0.02



GRANT No. XXXVII—IRRIGATION—*Contd.*

Supplementary grant was obtained in August 1975 to speed up completion of the project anticipating special assistance for the scheme from the Government of India. Saving was due to non-utilisation of the supplementary grant owing to non-availability of assistance from the Government of India.

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (in lakhs of rupees)</i>	<i>Excess + Saving—</i>
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6 533-B (z) Kuttanad Development Scheme (Infra structure works)—Works

O.	19.37			
R.	—19.37	..	..	..

Saving of the entire provision occurred as no works under the scheme were taken up for execution.

7 533-B (zz) Moovattupuzha Project—Works

O.	7.75			
S.	20.00			
R.	—16.75	11.00	11.04	+0.04

Supplementary grant was obtained in August 1975 to speed up completion of the project anticipating special assistance for the scheme from the Government of India. Saving (60 per cent of the provision) was due to poor response to tender calls and frequent labour troubles affecting the progress of work.

8 533-B (yy) Chemoni-Mupli Scheme—Works

O.	3.10			
S.	15.00			
R.	—15.00	3.10	2.76	—0.34

Supplementary grant was obtained in August 1975 to speed up the completion of the project anticipating special assistance for the scheme from the Government of India. Saving was due mainly to non-utilisation of the supplementary grant owing to non-availability of assistance from the Government of India.

GRANT No. XXXVII—IRRIGATION—*Contd.*

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> (in lakhs of rupees)	<i>Excess + Saving—</i>
9	533-B (j) Kallada Irrigation Project—Stage I—Works			
	O. 50.37			
	S. 80.00			
	R. —19.38	1,10.99	1,17.67	+6.68

Supplementary grant was obtained in August 1975 to speed up completion of the project anticipating special assistance from the Government of India. Anticipated saving was due to non-utilisation of the additional provision in full pending receipt of information on the availability of assistance from the Government of India.

Final excess was due to adjustment of value of stock materials issued to the work during the closing months of the year.

10	533-B (k) Kallada Irrigation Project—Stage II—Works			
	O. 50.37			
	S. 10.00			
	R. —10.00	50.37	51.97	+1.60

Supplementary grant was obtained in August 1975 to speed up completion of the project anticipating special assistance for the scheme from the Government of India. Anticipated saving was due to non-utilisation of the supplementary grant pending receipt of information on the availability of assistance from the Government of India.

(vii) In the following cases there was excess/saving under the heads relating to establishment charges due to revision of rates of share debits and variations in works outlay:—

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> (in lakhs of rupees)	<i>Excess + Saving—</i>
I	533-B (t) Kuttiadi Irrigation Project—No. II—Establishment Share debit from '333-B. Irrigation Projects (Non-Commercial)'			
	O. 25.01			
	R. 11.85	36.86	43.98	+7.12

GRANT No. XXXVII—IRRIGATION—*Contd.*

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i> <i>(in lakhs of rupees)</i>	<i>Actual expenditure</i>	<i>Excess + Saving—</i>
2	533-B (l) Pamba Irrigation Project—No. I—Establishment Share debit from '333-B. Irrigation Projects (Non-Commercial)'			
	O. 20.84			
	S. 4.63			
	R. -2.64	22.83	42.51	+19.68
3	533-B (m) Pamba Irrigation Project—No. II—Establishment Share debit from '333-B. Irrigation Projects (Non-Commercial)'			
	O. 20.83			
	S. 5.42			
	R. -4.46	21.79	42.87	+21.08
4	533-B (s) Kuttiadi Irrigation Project—No. I—Establishment Share debit from '333-B. Irrigation Projects (Non-Commercial)'			
	O. 25.01			
	R. 7.53	32.54	38.06	+5.52
5	533-B (x) Idamalayar Project Establishment — Share debit from '333-B. Irrigation Projects (Non-Commercial)'			
	O. 1.04			
	S. 9.45			
	R. -10.49	..	..	..
6	533-B (p) Chitturpuzha Scheme Establishment — Share debit from '333-B. Irrigation Projects (Non-Commercial)'			
	O. 20.84			
	R. -9.19	11.65	14.02	+2.37

## GRANT No. XXXVII—IRRIGATION—Contd.

Sl. no.	Head	Total grant	Actual expenditure	Excess + Saving—
		(in lakhs of rupees)		

7 533-B (z) Kuttanad Development Scheme (Infra structure works)—Establishment—Share debit from '333-B. Irrigation Projects (Non-Commercial)'

O. 5.21

R. —5.21

(viii) In the following case, reappropriation of funds on the 31st March 1976 proved largely excessive:—

Head	Total grant	Actual expenditure	Excess + Saving—
	(in lakhs of rupees)		

533-G (e) Anti-sea Erosion Projects—Works

O. 71.68

R. 13.82 85.50 74.41 —11.09

The anticipated excess of Rs. 13.82 lakhs was attributed mainly to accelerated progress of anti-sea erosion works.

Final saving was due to works not taken up for execution pending finalisation of estimate, etc. and non-completion of certain works.

(ix) In view of the overall excess of Rs. 56.18 lakhs in the capital portion of the grant, the surrender of Rs. 9.38 lakhs on the 31st March 1976 proved injudicious.

(x) The expenditure in the capital portion exceeded the charged appropriation by Rs. 15,702; the excess requires regularisation.

(xi) Excess occurred mainly under:—

Head	Total appropriation	Actual expenditure	Excess +
	(in lakhs of rupees)		

533-G (e) Anti-sea Erosion Projects—Works

.. 0.19 +0.19

Excess was due to expenditure incurred in satisfaction of a court decree for which funds were omitted to be obtained in the supplementary demands for grants.

GRANT No. XXXVII—IRRIGATION—*Concl'd.*(xii) *Suspense transactions*

The expenditure in this grant includes Rs. 67.84 lakhs under 'Suspense'. The nature and accounting of the transactions under 'Suspense' is explained in note (iii) below the Appropriation Accounts of Grant No. XV—Public Works.

An analysis of the suspense transactions accounted for in this grant during 1975-76 with the opening and closing balances under the different heads is given below:—

<i>Sub-head</i>	<i>Opening balance on the 1st April 1975 (a)</i>	<i>Debits</i>	<i>Credits</i>	<i>Closing balance on the 31st March 1976</i>
	(in lakhs of rupees)			
Purchases	—0.56	..	..	—0.56 (b)
Stock	26.26	56.31	39.73	42.84
Miscellaneous Works Advances	18.07	2.20	7.05	13.22
Workshop Suspense	9.07	9.33	10.42	7.98
Total	52.84	67.84	57.20	63.48

(a) The opening balances have been revised adopting the balances as per the divisional accounts.

(b) Minus balance represents credit balance.

## GRANT No. XXXVIII—POWER (ALL VOTED)

		<i>Total grant</i>	<i>Actual expenditure</i>	<i>Saving—</i>
		Rs.	Rs.	Rs.
MAJOR HEADS—				
334. POWER PROJECTS				
734. LOANS FOR POWER PROJECTS				
Revenue:				
Original	4,40,00,100	4,45,92,400	4,45,92,317	—83
Supplementary	5,92,300			
Amount surrendered during the year				Nil
Capital:				
Original	1,71,60,100	9,25,00,200	9,25,00,000	—200
Supplementary	7,53,40,100			
Amount surrendered during the year				Nil

## GRANT No. XXXIX—PORTS

		<i>Total grant or appropriation Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Excess + Saving— Rs.</i>
MAJOR HEADS—				
335. PORTS, LIGHT HOUSES AND SHIPPING				
535. CAPITAL OUTLAY ON PORTS, LIGHT HOUSES AND SHIPPING				
Revenue:				
Voted—				
Original	51,69,900	51,69,900	50,82,551	—87,349
Supplementary	..			
Amount surrendered during the year (31st March 1976)				48,400
Charged—				
Original	25,000	25,000	841	—24,159
Supplementary	..			
Amount surrendered during the year				Nil
Capital:				
Voted—				
Original	95,99,200	95,99,200	81,74,322	—14,24,878
Supplementary	..			
Amount surrendered during the year (31st March 1976)				51,09,300
Charged—				
Original	..	..	80,549	+80,549
Supplementary	..			
Amount surrendered during the year				Nil

GRANT No. XXXIX—PORTS—*Contd.**Notes and comments*

- (i) Saving in the capital portion of the grant (voted) occurred mainly under:—

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Saving—</i>
				(in lakhs of rupees)
1	535-A (a) Development of Minor Ports			
	6. Development of Beypore Port (Centrally Sponsored Scheme)			
	O. 79.00			
	R. —57.00	22.00	21.24	—0.76

Saving (73 per cent of the provision) was due to (i) postponement of payment of balance amount of hire charges of dredger to the Shipping Corporation of India pending settlement of claims (Rs. 28 lakhs), (ii) less assistance released by the Government of India for the scheme (Rs.19 lakhs) and (iii) non-purchase of tugs, pilot launch, mooring buoys, etc., pending finalisation of design (Rs. 10.76 lakhs).

## 2 535-A (a) 1. Works

O.	14.99			
R.	—3.00	11.99	9.90	—2.09

The anticipated saving of Rs. 3 lakhs occurred as expenditure on the purchase of two trawlers from the Kerala Fisheries Corporation Limited was proposed to be met from the Contingency Fund as it involved "New Service".

Final saving occurred mainly because final payment to a Calcutta firm for the purchase of lighters was not made pending settlement of disputes between the firm and the department (Rs. 1.60 lakhs).

- (ii) Saving mentioned above was partly offset by excess mainly under:—

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess+</i>
				(in lakhs of rupees)

## 1 535-C. Shipping

## (a) Other expenditure

1. Kerala Shipping Corporation	..	40.00	+40.00
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GRANT No. XXXIX—PORTS—*Concl'd.*

Excess was due to post-budget decision to debit the investment under this grant, whereas the budget provision was available under Grant No. XL—Transport.

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> (in lakhs of rupees)	<i>Excess+</i>
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2 535-A (a) 3. Purchase of a sea-going dredger

O. 1.00

R. 8.34 9.34 9.34 ..

Excess was due to part payment made for the sea-going dredger purchased from Messrs. Mazagon Docks Limited.

(iii) In the capital portion, the charged expenditure of Rs. 80,549 incurred without any appropriation requires regularisation. The expenditure was incurred under:—

<i>Head</i>	<i>Total appropriation</i>	<i>Actual expenditure</i> (in lakhs of rupees)	<i>Excess +</i>
-------------	--------------------------------	---	-----------------

535-A (a) 4. Marine Division,  
Quilon

.. 0.81 +0.81

The expenditure represented the amount deposited in the court in March 1974 in connection with disputes which arose in a contract for the construction of breakwaters at Neendakara. The amount was initially debited to "Items adjustable by Civil" in the accounts of the Division and was adjusted under the final head during 1975-76.

## GRANT No. XL—TRANSPORT (ALL VOTED)

		<i>Total grant</i>	<i>Actual expenditure</i>	<i>Saving—</i>
		Rs.	Rs.	Rs.
MAJOR HEADS—				
338. ROAD AND WATER TRANSPORT SERVICES				
538. CAPITAL OUTLAY ON ROAD AND WATER TRANSPORT SERVICES				
Revenue:				
Original	59,63,600	69,33,300	66,59,662	—2,73,638
Supplementary	9,69,700			
Amount surrendered during the year (31st March 1976)				2,20,100
Capital:				
Original	88,00,100	90,00,100	48,63,032	—41,37,068
Supplementary	2,00,000			
Amount surrendered during the year (31st March 1976)				89,900

*Notes and comments*

(i) Saving in the capital portion of the grant occurred mainly under:—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Saving—</i>
		<i>(in lakhs of rupees)</i>	
538-B (c) Other expenditure			
2. Shipping Corporation Investments	40.00	..	—40.00

Saving of the entire provision was due to post-budget decision to classify the expenditure on account of share capital investment in the Kerala Shipping Corporation Limited under "535. Capital Outlay on Ports, Light Houses and Shipping" in Grant No. XXXIX—Ports.

## GRANT No. XLI—TOURISM (ALL VOTED)

		<i>Total grant</i>	<i>Actual expenditure</i>	<i>Saving—</i>
		Rs.	Rs.	Rs.
MAJOR HEADS—				
339. TOURISM				
544. CAPITAL OUTLAY ON OTHER TRANSPORT AND COMMUNICATION SERVICES				
Revenue:				
Original	42,75,700	56,18,300	55,68,908	—49,392
Supplementary	13,42,600			
Amount surrendered during the year (31st March 1976)				35,700
Capital:				
Original	13,00,000	13,00,000	12,46,024	—53,976
Supplementary	..			
Amount surrendered during the year (31st March 1976)				37,600

**GRANT No. XLII—COMPENSATION AND ASSIGNMENTS  
(ALL VOTED)**

		<i>Total grant</i>	<i>Actual expenditure</i>	<i>Saving—</i>
		Rs.	Rs.	Rs.
MAJOR HEAD—				
363. COMPENSATION AND ASSIGNMENTS TO LOCAL BODIES AND PANCHAYATI RAJ INSTITUTIONS				
Revenue:				
Original	90,00,000	90,00,000	47,70,776	—42,29,224
Supplementary	..			
Amount surrendered during the year (31st March 1976)				42,20,000

*Notes and comments*

Saving occurred under:—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Saving—</i>
		<i>(in lakhs of rupees)</i>	
(a) Taxes on vehicles			
Compensation to local bodies			
O.	90.00		
R.	—42.20	47.80	47.71
			—0.09

Saving was due to non-sanctioning of the full amount of compensation to the local bodies, since the Committee appointed for fixing the amount of compensation payable in advance for the five years from 1973-74 under the Kerala Motor Vehicles Taxation Act had not submitted its recommendations for want of details of correct road lengths maintained by the local bodies.

During 1974-75 the saving under this head amounted to Rs. 40.51 lakhs which was attributed to the same reason.

**PUBLIC DEBT REPAYMENT**  
(ALL CHARGED)

	<i>Total appropriation Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Excess + Rs.</i>
<b>MAJOR HEADS—</b>			
603. INTERNAL DEBT OF THE STATE GOVERNMENT			
604. LOANS AND ADVANCES FROM THE CENTRAL GOVERNMENT			
Capital:			
Original 1,75,49,60,700	1,86,49,60,700	1,86,98,51,541	+48,90,841
Supplementary 11,00,00,000			

*Amount surrendered during the year  
(31st March 1976)*

**4,15,21,900**

*Notes and comments*

(i) The expenditure exceeded the charged appropriation by Rs. 48,90,841; the excess requires regularisation.

(ii) Excess occurred mainly under:—

<i>Sl. no.</i>	<i>Head</i>	<i>Total appropriation (in lakhs of rupees)</i>	<i>Actual expenditure</i>	<i>Excess + Saving—</i>
1	604-F. Prp-1974 Loans			
	R. 22,21.58	22,21.58	22,25.76	+4.18
<p>Repayment of balances of all outstanding loans as on the 31st March 1974, the provision for which was originally included under the sub-major heads 604-A and 604-B, was booked under this new head consequent upon a post-budget decision to account for the expenditure at one place.</p>				
2	603 (f) Ways and Means Advances from the Reserve Bank of India			
	O. 1,34,00.00			
	S. 11,00.00	1,45,00.00	1,49,60.46	+4,60.46

Excess occurred since the disbursements during the lag end of the year were large and the fluctuations in the daily cash balance with the Reserve Bank of India could not be anticipated correctly.

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

Sl. no.	Head	Total appropriation (in lakhs of rupees)	Actual expenditure	Excess+ Saving—
3	603 (g) Compensation and and other Bonds			
	O.	10.58		
	R.	43.81	54.39	48.98 —5.41

The net excess of Rs. 38.40 lakhs was due to amount additionally required to cover expenditure on redemption of the  $4\frac{1}{2}\%$  and  $4\frac{1}{2}\%$  Kerala House sites and Houses for families of landless workers (compensation for the value of lands) Bonds during the year.

4	603 (b) Market loans not bearing interest	3.00	15.09	+12.09
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Excess occurred since the actual expenditure for payment of the value of securities of matured market loans held by private parties could not be assessed accurately.

5	603 (e) Loans from other institutions			
	O.	13.61		
	R.	6.03	19.64	19.64 ..

Excess was due to additional expenditure authorised during the year for repayment of loans from the National Co-operative Development Corporation.

6	603 (c) Loans from the Life Insurance Corporation of India			
	O.	39.52		
	R.	5.09	44.61	44.61 ..

Excess was due to more expenditure on the repayment of loans obtained from the Life Insurance Corporation for the Kerala One Lakh Houses Scheme, the schedule of repayment for which was not received at the budget stage.

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

(iii) Excess mentioned above was partly offset by saving mainly under:—

<i>Sl. no.</i>	<i>Head</i>	<i>Total appropriation</i>	<i>Actual expenditure</i>	<i>Saving—</i>
		<i>(in lakhs of rupees)</i>		
1	604-B. Loans for State/Union Territory Plan Schemes			
	O. 16,78.60			
	R. —15,11.91	1,66.69	1,66.69	..
2	604-A. Non-Plan Loans			
	O. 23,28.44			
	R. —11,77.91	11,50.53	11,50.53	..
Saving under these heads was due to post-budget revision of the terms and conditions of repayment of the loans received from the Government of India. Consequent on the introduction of a new sub-major head "F. Pre-1974 Loans" under the major head "604. Loans and Advances from the Central Government", the repayment of the balances of all outstanding loans as on the 31st March 1974 was booked under this new head.				
3.	604-D. Loans for Centrally Sponsored Plan Schemes			
	O. 19.25			
	R. —1.32	17.93	14.40	—3.53
4.	604-C. Loans for Central Plan Schemes			
	O. 9.51			
	R. —0.59	8.92	6.25	—2.67

Saving under these heads was due to non-receipt of loans for certain schemes and less receipt of loans than anticipated for certain other schemes.

GRANT No. XLIV—MISCELLANEOUS LOANS AND ADVANCES  
(ALL VOTED)

		<i>Total grant</i>	<i>Actual expenditure</i>	<i>Saving—</i>
		Rs.	Rs.	Rs.
MAJOR HEADS—				
766. LOANS TO GOVERNMENT SERVANTS, ETC.				
767. MISCELLANEOUS LOANS				
Capital:				
Original	2,74,34,000	3,01,00,000	2,98,27,328	—2,72,672
Supplementary	26,66,000			
Amount surrendered during the year (31st March 1976)				2,10,500



## APPENDIX I

**Expenditure met out of advances from the Contingency Fund  
during 1975-76 which was not reimbursed to the Fund  
till the close of the year**

(These advances were recouped to the Fund in November 1976)

	<i>Major head of account</i>	<i>Amount Rs.</i>	<i>Date of sanction</i>
254.	Treasury and Accounts Administration—Voted	4,500	16th February 1976
260.	Fire Protection and Control— <i>Charged</i>	1,15,930	18th February 1976
280.	Medical—Voted	1,000	17th March 1976
282.	Public Health, Sanitation and Water Supply—Voted	7,56,538	17th March 1976
288.	Social Security and Welfare— Voted	5,000	14th February 1976
310.	Animal Husbandry—Voted	6,00,000	31st March 1976
313.	Forest—Voted	3,161	21st February 1976
520.	Capital Outlay on Industrial Research and Development— Voted	12,000	27th March 1976
521.	Capital Outlay on Village and Small Industries—Voted	30,000	16th February 1976
523.	Capital Outlay on Petroleum, Chemicals and Fertilizers Industries—Voted	30,000	27th March 1976
533.	Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects— <i>Charged</i>	53,893	17th March 1976
684.	Loans for Urban Development— Voted	60,00,000	30th March 1976
Total			
	{ Voted	74,42,199	
	{ <i>Charged</i>	1,69,823	
	Grand total	76,12,022	

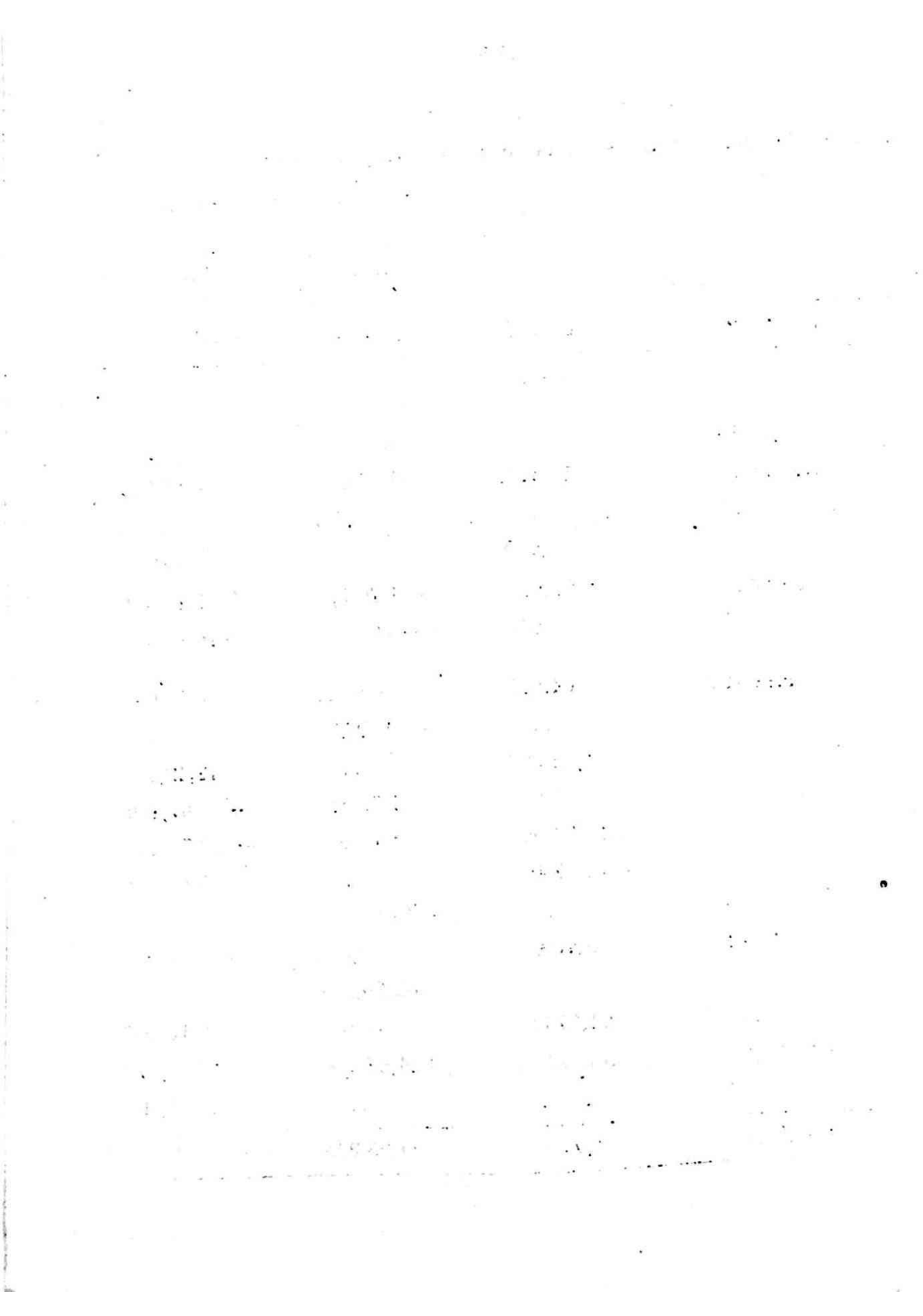
## APPENDIX II

**Grant-wise details of estimates and actuals of recoveries**

<i>Number and name of grant</i>	<i>Budget estimates</i>	
	<i>Revenue</i>	<i>Capital</i>
	<i>Rs.</i>	<i>Rs.</i>
XI—District Administration and Miscellaneous	5,31,400	..
XV—Public Works	5,17,00,100	..
XVII—Education, Art and Culture	..	..
XVIII—Medical	..	..
XX—Public Health	80,36,800	1,00,000
XXI—Housing	3,00,000	..
XXV—Social Welfare including Harijan Welfare	3,40,700	..
XXVI—Famine	30,00,000	..
XXVII—Co-operation	..	3,00,000
XXVIII—Miscellaneous Economic Services	20,00,000	39,50,000
XXIX—Agriculture	10,60,800	5,90,50,200
XXX—Food and Nutrition	..	6,07,53,300
XXXI—Animal Husbandry	1,73,00,000	..
XXXIII—Fisheries	50,000	..
XXXIV—Forest	2,30,000	..
XXXVI—Industries	100	2,21,000
XXXVII—Irrigation	3,59,35,500	22,05,000
XL—Transport	..	1,000
Total (All Voted)	12,04,85,400	12,65,80,500

## adjusted in the accounts in reduction of expenditure

<i>Actuals</i>		<i>Actuals compared with Budget estimates</i>	
		<i>More+ Less—</i>	<i>More+ Less—</i>
<i>Revenue</i>	<i>Capital</i>	<i>Revenue</i>	<i>Capital</i>
Rs.	Rs.	Rs.	Rs.
5,89,824	..	+58,424	..
4,83,63,657	56,528	—33,36,443	+56,528
5,017	..	+5,017	..
..	4,600	..	+4,600
68,57,075	2,29,694	—11,79,725	+1,29,694
..	16,16,054	—3,00,000	+16,16,054
3,99,100	64,687	+58,400	+64,687
..	..	—30,00,000	..
..	15,42,623	..	+12,42,623
18,01,681	52,900	—1,98,319	—38,97,100
8,85,352	1,12,74,929	—1,75,448	—4,77,75,271
..	6,15,07,426	..	+7,54,126
1,10,96,773	..	—62,03,227	..
2,38,650	2,26,968	+1,88,650	+2,26,968
..	..	—2,30,000	..
..	21,37,807	—100	+19,16,807
4,91,23,048	38,57,977	+1,31,87,548	+16,52,977
..	..	..	—1,000
11,93,60,177	8,25,72,193	—11,25,223	—4,40,08,307



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