



GOVERNMENT OF KERALA

# APPROPRIATION ACCOUNTS

1976-77



## TABLE OF CONTENTS

	<i>Pages</i>
Introductory ..	1
Summary of Appropriation Accounts ..	2—13
 <b>APPROPRIATION ACCOUNTS—</b>	
I State Legislature ..	14
II Heads of States, Ministers and Headquarters Staff ..	15
III Administration of Justice ..	16
IV Elections ..	17—18
V Agricultural Income Tax and Sales Tax ..	19—20
VI Land Revenue ..	21—22
VII Stamps and Registration Fees ..	23
VIII Excise ..	24
IX Taxes on Vehicles ..	25
Debt Charges (All Charged) ..	26—27
X Treasury and Accounts (All Voted) ..	28—29
XI District Administration and Miscellaneous ..	30
XII Police ..	31
XIII Jails ..	32
XIV Stationery and Printing and Other Administrative Services (All Voted) ..	33
XV Public Works ..	34—41
XVI Pensions and Miscellaneous ..	42—44
XVII Education, Art and Culture ..	45—50
XVIII Medical ..	51—56
XIX Family Planning (All Voted) ..	57—58
XX Public Health (All Voted) ..	59
XXI Public Health Engineering ..	60—64
XXII Housing ..	65—67
XXIII Urban Development (All Voted) ..	68
XXIV Information and Publicity (All Voted) ..	69
XXV Labour and Employment ..	70—71
XXVI Social Welfare including Harijan Welfare ..	72—74
XXVII Famine (All Voted) ..	75—76
XXVIII Co-operation ..	77—82
XXIX Miscellaneous Economic Services ..	83—86
XXX Agriculture ..	87—98
XXXI Food ..	99—102
XXXII Animal Husbandry ..	103—107

	<i>Pages</i>
XXXIII Dairy	.. 108—110
XXXIV Fisheries	.. 111—116
XXXV Forest	.. 117—119
XXXVI Community Development	.. 120—121
XXXVII Industries	.. 122—128
XXXVIII Irrigation	.. 129—139
XXXIX Power (All Voted)	.. 140—141
XL Ports	.. 142—144
XLI Transport (All Voted)	.. 145—146
XLII Tourism (All Voted)	.. 147
XLIII Compensation and Assignments (All Voted)	.. 148
Public Debt Repayment (All Charged)	.. 149—150
XLV Miscellaneous Loans and Advances (All Voted)	.. 151
Appendix Grant-wise details of estimates and actuals of recoveries adjusted in the accounts in reduction of expenditure	.. 152— 153



## INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Kerala for the year 1976-77 presents the accounts of sums expended in the year ended the 31st March 1977, 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	53,32,700	..
Charged	1,04,000	..
II—Heads of States, Ministers and Headquarters Staff		
Voted	3,42,29,600	..
Charged	73,33,200	..
III—Administration of Justice		
Voted	3,78,39,700	..
Charged	44,77,100	..
IV—Elections		
Voted	75,63,900	..
Charged	10,000	..
V—Agricultural Income Tax and Sales Tax		
Voted	3,26,86,800	..
Charged	35,000	..
VI—Land Revenue		
Voted	6,94,96,900	..
Charged	9,09,500	..
VII—Stamps and Registration Fees		
Voted	2,47,62,800	..
Charged	1,000	..
VIII—Excise		
Voted	1,61,21,700	..
Charged	15,000	..
IX—Taxes on Vehicles		
Voted	56,70,500	..
Charged	1,000	..
Debt Charges		
Charged	37,93,51,900	..

## APPROPRIATION ACCOUNTS

Expenditure		Expenditure compared with total grant/appropriation			
		Less than granted/appropriated		More than granted/appropriated	
Revenue	Capital	Revenue	Capital	Revenue	Capital
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
51,78,302	..	1,54,398	..	..	..
1,00,077	..	3,923	..	..	..
3,38,12,619	..	4,16,981	..	..	..
73,37,272	..	..	..	4,072	..
3,75,14,252	..	3,25,448	..	..	..
45,14,753	..	..	..	37,653	..
59,88,647	..	15,75,253	..	..	..
..	..	10,000	..	..	..
2,57,92,171	..	68,94,629	..	..	..
29,076	..	5,924	..	..	..
6,80,68,475	..	14,28,425	..	..	..
9,12,257	..	..	..	2,757	..
2,35,43,300	..	12,19,500	..	..	..
1,647	..	..	..	647	..
1,58,75,116	..	2,46,584	..	..	..
..	..	15,000	..	..	..
53,45,371	..	3,25,129	..	..	..
..	..	1,000	..	..	..
37,82,00,693	..	11,51,207	..	..	..

## 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>
X—Treasury and Accounts		
Voted	2,02,81,100	..
XI—District Administration and Miscellaneous		
Voted	2,75,76,700	..
Charged	47,03,200	..
XII—Police		
Voted	18,79,76,300	..
Charged	1,36,000	..
XIII—Jails		
Voted	1,39,57,400	..
Charged	10,000	..
XIV—Stationery and Printing and Other Administrative Services		
Voted	3,53,17,300	..
XV—Public Works		
Voted	24,00,67,100	8,68,64,800
Charged	5,65,800	9,80,900
XVI—Pensions and Miscellaneous		
Voted	17,94,49,000	..
Charged	36,28,200	..
XVII—Education, Art and Culture		
Voted	1,45,38,32,400	4,21,94,500
Charged	12,01,000	43,800
XVIII—Medical		
Voted	30,19,69,300	76,74,000
Charged	44,600	1,27,200
XIX—Family Planning		
Voted	5,59,24,000	7,03,900
XX—Public Health		
Voted	3,73,07,600	..

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>
1,87,76,809	..	15,04,291	..	..	..
2,72,73,272	..	3,03,428	..	..	..
46,50,593	..	52,607	..	..	..
18,67,32,550	..	12,43,750	..	..	..
1,16,336	..	19,664	..	..	..
1,39,74,918	..	..	..	17,518	..
630	..	9,370	..	..	..
2,94,26,917	..	58,90,383	..	..	..
23,94,97,002	7,77,04,083	5,70,098	91,60,717	..	..
5,56,168	9,74,557	9,632	6,343	..	..
16,72,12,756	..	1,22,36,244	..	..	..
28,39,798	..	7,88,402	..	..	..
1,42,32,19,207	4,44,34,994	3,06,13,193	..	..	22,40,494
5,93,352	..	6,07,648	43,800	..	..
29,63,08,283	79,20,633	56,61,017	..	..	2,46,633
38,672	84,821	5,928	42,379	..	..
6,27,16,956	6,76,954	..	26,946	67,92,956	..
3,70,97,980	..	2,09,620	..	..	..

## 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>
XXI—Public Health Engineering		
Voted	6,86,56,900	8,34,32,400
Charged	5,000	12,75,000
XXII—Housing		
Voted	3,71,44,300	1,83,77,700
Charged	4,00,000	75,800
XXIII—Urban Development		
Voted	81,99,200	1,25,00,100
XXIV—Information and Publicity		
Voted	26,29,600	..
XXV—Labour and Employment		
Voted	2,43,08,500	1,01,000
Charged	11,000	..
XXVI—Social Welfare including Harijan Welfare		
Voted	13,67,26,900	93,20,800
Charged	61,000	..
XXVII—Famine		
Voted	85,00,000	..
XXVIII—Co-operation		
Voted	2,42,12,500	9,29,31,100
Charged	10,000	..
XXIX—Miscellaneous Economic Services		
Voted	13,85,94,600	78,68,000
Charged	1,000	..
XXX—Agriculture		
Voted	15,47,01,800	9,37,79,400
Charged	17,700	2,32,000
XXXI—Food		
Voted	1,25,27,000	5,98,74,000
Charged	..	5,00,000

## 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>Revenue</i>	<i>Capital</i>
<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
4,92,50,866	8,54,22,113	1,94,06,034	..	..	19,89,713
6,171	10,90,684	..	1,84,316	1,171	..
2,85,74,057	1,83,17,212	85,70,243	60,488	..	..
1,516	34,523	3,98,484	41,277	..	..
81,68,949	1,25,00,100	30,251	..	..	..
20,73,285	..	5,56,315	..	..	..
2,47,69,070	..	..	1,01,000	4,60,570	..
9,253	..	1,747	..	..	..
12,70,46,548	89,08,089	96,80,352	4,12,711	..	..
98,975	..	..	..	37,975	..
76,82,710	..	8,17,290	..	..	..
2,38,61,336	8,78,92,391	3,51,164	50,38,709	..	..
135	..	9,865	..	..	..
11,86,29,412	76,92,695	1,99,65,188	1,75,305	..	..
..	..	1,000	..	..	..
13,65,76,311	7,23,99,468	1,81,25,489	2,13,79,932	..	..
12,193	2,31,756	5,507	244	..	..
85,46,972	2,67,93,734	39,80,028	3,30,80,266	..	..
..	59,173	..	4,40,827	..	..

## 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>
XXXII—Animal Husbandry		
Voted	6,16,98,200	8,15,300
Charged	10,000	11,200
XXXIII—Dairy		
Voted	2,68,16,400	73,54,000
Charged	..	17,200
XXXIV—Fisheries		
Voted	2,82,24,000	97,55,100
Charged	34,94,700	46,300
XXXV—Forest		
Voted	7,46,13,000	1,09,51,400
Charged	21,500	1,000
XXXVI—Community Development		
Voted	7,36,03,100	3,20,000
Charged	1,000	..
XXXVII—Industries		
Voted	4,26,96,400	8,36,60,800
Charged	1,16,300	3,89,000
XXXVIII—Irrigation		
Voted	10,77,73,600	25,00,66,900
Charged	2,000	12,16,500
XXXIX—Power		
Voted	3,26,00,100	4,32,00,100
XL—Ports		
Voted	62,89,700	1,32,65,000
Charged	25,000	..
XLI—Transport		
Voted	74,69,600	1,74,00,000



## 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>Revenue</i>	<i>Capital</i>
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
4,42,12,391	4,21,695	1,74,85,809	3,93,605	..	..
..	..	10,000	11 200	..	..
1,04,14,777	71,75,659	1,64,01,623	1,78,341	..	..
..	17,196	..	4	..	..
2,08,68,566	46,15,155	73,55,434	51,39,945	..	..
25,00,000	46,300	9,94,700	..	..	..
6,73,98,591	97,05,172	72,14,409	12,46,228	..	..
3,549	..	17,951	1,000	..	..
7,22,83,114	3,19,080	13,19,986	920	..	..
486	..	514	..	..	..
3,85,42,773	8,34,68,398	41,53,627	1,92,402	..	..
12,362	3,39,594	1,03,938	49,406	..	..
11,18,68,912	25,66,61,859	..	..	40,95,312	65,94,959
..	11,71,456	2,000	45,044	..	..
3,26,00,000	3,59,52,000	100	72,48,100	..	..
57,89,571	67,42,901	5,00,129	65,22,099	..	..
4,991	..	20,009	..	..	..
74,04,330	1,65,76,950	65,270	8,23,050	..	..

## SUMMARY OF

*Number and name of grant or  
appropriation*

*Amount of grant/appropriation*

*Revenue*

*Capital*

*Rs.*

*Rs.*

**XLII—Tourism**

**Voted**

62,28,300

12,85,000

**XLIII—Compensation and Assignments**

**Voted**

52,00,000

..

**Public Debt Repayment**

*Charged*

..

2,49,03,65,700

**XLV—Miscellaneous Loans and Advances**

**Voted**

..

3,41,09,800

**Total**

**{ Voted  
Charged**

3,87,67,76,500

98,78,05,100

40,67,02,700

2,49,52,81,600

**Grand total**

4,28,34,79,200

3,48,30,86,700

## 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.
60,89,557	11,99,022	1,38,743	85,978	..	..
46,37,085	..	5,62,915	..	..	..
..	2,54,24,28,863	..	..	..	5,20,63,163
..	3,03,40,447	..	37,69,353	..	..
3,68,06,44,086	90,38,40,804	20,74,98,770	9,50,36,095	1,13,66,356	1,10,71,799
40,25,40,955	2,54,64,78,923	42,46,020	8,65,840	84,275	5,20,63,163
4,08,31,85,041	3,45,03,19,727	21,17,44,790	9,59,01,935	1,14,50,631	6,31,34,962

SUMMARY OF APPROPRIATION ACCOUNTS—*Contd.*

The excess over the following grants requires regularisation:—

*Revenue portion:*

- XIII—Jails
- XIX—Family Planning
- XXV—Labour and Employment
- XXXVIII—Irrigation

*Capital portion:*

- XVII—Education, Art and Culture
- XVIII—Medical
- XXI—Public Health Engineering
- XXXVIII—Irrigation.

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

*Revenue portion:*

- II—Heads of States, Ministers and Headquarters Staff
- III—Administration of Justice
- VI—Land Revenue
- VII—Stamps and Registration Fees
- XXI—Public Health Engineering
- XXVI—Social Welfare including Harijan Welfare

*Capital portion:*

Public Debt Repayment.

The expenditure shown in the summary does not include Rs. 10,00,000 spent from out of an advance from the Contingency Fund which was not reimbursed to the Fund before the close of the year; the details of expenditure are given below:—

<i>Major head of account</i>	<i>Amount Rs.</i>	<i>Date of sanction</i>
288. Social Security and Welfare	10,00,000	28th March 1977

The amount was recouped to the Fund in August 1977.

SUMMARY OF APPROPRIATION ACCOUNTS—*Concl'd.*

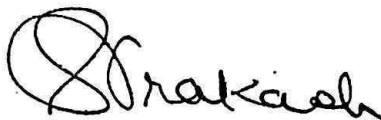
As the grants and appropriations are for gross amounts required for expenditure, the expenditure figures shown against them do not include recoveries adjusted in the accounts in reduction of expenditure. The net expenditure figures are shown in the Finance Accounts.

The reconciliation between the total expenditure according to the Appropriation Accounts for 1976-77 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	3,68,06,44,086	90,38,40,804	40,25,40,955	2,54,64,78,923
<i>Deduct—</i>				
Total Recoveries	18,83,89,499	9,53,89,417	..	..
Net total expenditure as shown in statement no. 10 of the Finance Accounts	3,49,22,54,587	80,84,51,387	40,25,40,955	2,54,64,78,923

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

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 1976-77.



(GIAN PRAKASH)

New Delhi,

The 3 JUNE 1978

Comptroller and Auditor General of India

## GRANT No. I—STATE LEGISLATURE

		<i>Total grant or appropriation Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Saving— Rs.</i>
MAJOR HEAD—				
211. PARLIAMENT/STATE/UNION				
TERRITORY LEGISLATURES				
Revenue:				
Voted—				
Original	50,57,700	53,32,700	51,78,302	—1,54,398
Supplementary	2,75,000			
Amount surrendered during the year (31st March 1977)				1,89,700
Charged—				
Original	69,000	1,04,000	1,00,077	—3,923
Supplementary	35,000			
Amount surrendered during the year (31st March 1977)				3,500

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

	<i>Total grant or appropriation Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Excess+ Saving— Rs.</i>	
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	3,24,38,400	3,42,29,600	3,38,12,619	—4,16,981
Supplementary	17,91,200			
Amount surrendered during the year (31st March 1977)				4,57,900
Charged—				
Original	67,98,300	73,33,200	73,37,272	+4,072
Supplementary	5,34,900			
Amount surrendered during the year				Nil
Notes and comments				

(i) The expenditure exceeded the charged appropriation by Rs. 4,072; the excess requires regularisation.

(ii) Excess occurred mainly under:—

(ii) Excess occurred mainly under—		Total	Actual	Excess +
Head		appropriation	expenditure	
(in lakhs of rupees)				
251(a)	1. Public Service Commission			
O.	56.49	61.19	61.34	+0.15
S.	4.70			

Excess was due to payment of leave salary in lieu of leave surrendered in a larger number of cases than anticipated.

## GRANT No. III—ADMINISTRATION OF JUSTICE

		<i>Total grant or appropriation</i>	<i>Actual expenditure</i>	<i>Excess + Saving—</i>
		Rs.	Rs.	Rs.
MAJOR HEAD—				
214. ADMINISTRATION OF JUSTICE				
Revenue:				
Voted—				
Original	3,74,06,400	3,78,39,700	3,75,14,252	—3,25,448
Supplementary	4,33,300			
Amount surrendered during the year (31st March 1977)				92,700
Charged—				
Original	42,06,000	44,77,100	45,14,753	+ 37,653
Supplementary	2,71,100			
Amount surrendered during the year				Nil

*Notes and comments*

(i) The expenditure exceeded the charged appropriation by Rs. 37,653; the excess requires regularisation.

(ii) Excess occurred under:—

<i>Head</i>	<i>Total appropriation (in lakhs of rupees)</i>	<i>Actual expenditure</i>	<i>Excess +</i>
<b>(a) 1. High Court</b>			
O.	42.06	44.77	+ 0.38
S.	2.71		

Excess was mainly due to drawal of arrear claims of house rent allowance and conveyance allowance sanctioned retrospectively from 1st October 1974.



## GRANT No. IV—ELECTIONS

	<i>Total grant or appropriation</i>	<i>Actual expenditure</i>	<i>Saving—</i>
	Rs.	Rs.	Rs.
MAJOR HEAD—			
215. ELECTIONS			
Revenue:			
Voted—			
Original	75,63,900	75,63,900	59,88,647 —15,75,253
Supplementary	..		
Amount surrendered during the year (31st March 1977)			15,37,600
Charged—			
Original	10,000	10,000	.. —10,000
Supplementary	..		
Amount surrendered during the year (31st March 1977)			10,000

*Notes and comments*

Saving in 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	(b) Charges for conduct of Elections for Lok Sabha and State/Union Territory Legislative Assemblies when held simultane- ously			
O.		71.13		
R.		—11.87	59.26	58.59
				—0.67

GRANT No. IV—ELECTIONS—*Concl'd.*

Saving was due to non-payment of hire charges of vehicles engaged for the general election held in March 1977 owing to non-receipt of bills from the parties (Rs. 7.74 lakhs), payment of travelling allowance at flat rates only for election duty and non-payment of travelling allowance claims of March 1977 during the year (Rs. 4.80 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	(a) Preparation and Printing of Electoral Rolls			
1.	Assembly and Parliament			
O.		4.10		
R.		—3.14	0.96	1.24 +0.28

Net saving of Rs. 2.86 lakhs (70 per cent of the provision) was due to non-revision of electoral rolls prior to the general elections.

## 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.
<b>MAJOR HEADS—</b>			
220. COLLECTION OF TAXES ON INCOME AND EXPENDITURE			
240. SALES TAX			
245. OTHER TAXES AND DUTIES ON COMMODITIES AND SERVICES			
Revenue:			
Voted—			
Original	3,25,96,700	3,26,86,800	2,57,92,171
Supplementary	90,100		
Amount surrendered during the year (20th December 1976 and 31st March 1977)			—68,94,629
Charged—			
Original	35,000	35,000	29,076
Supplementary	..		
Amount surrendered during the year (31st March 1977)			—5,924
			3,500

*Notes and comments*

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

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>  (in lakhs of rupees)	<i>Actual expenditure</i>	<i>Saving—</i>
1	220 (c) Transfers to/from Reserve Funds and Deposit Accounts— Contribution to Kerala State Poor Housing Fund			
	O.	45.00		
	R.	—45.00	..	..

# GRANT No. V—AGRICULTURAL INCOME TAX AND SALES TAX—*Concl'd.*

Saving of the entire provision was due to a post-budget decision to classify the expenditure under the functional major head '283. Housing' (Grant No. XXII—Housing).

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> (in lakhs of rupees)	<i>Saving—</i>
2	245 (a) 2. Electrical Inspectorate			
	O.	34.71		
	R.	—14.00	20.71	20.49 —0.22

Saving occurred mainly due to non-appointment of full complement of staff under the scheme for the inspection of low tension installations.

## 3 220 (b) Collection charges— Tax on Professions, Trades, Callings and Employment

### 1. Collection charges— Employment Tax

O.	5.00			
R.	—5.00	..	..	..

Saving of the entire provision was due to non-collection of the proposed new tax on employment as the Rules were not finalised.

## 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	6,70,58,400	} 6,94,96,900	6,80,68,475	—14,28,425
Supplementary	24,38,500			

Amount surrendered during the year  
(31st March 1977)

15,300

## Charged—

Original	2,39,700	} 9,09,500	9,12,257	+2,757
Supplementary	6,69,800			

Amount surrendered during the year  
(31st March 1977)

27,500

## Notes and comments

(i) The expenditure exceeded the charged appropriation by Rs. 2,757; the excess requires regularisation.

(ii) Excess occurred mainly under:—

<i>Head</i>	<i>Total appropriation</i>	<i>Actual expenditure</i>	<i>Excess +</i>
		(in lakhs of rupees)	
(d) 7. Compensation for acquisition or extinguishment of Edavakai Rights under the T.C. Edavakai Rights Acquisition Act, 1955			
O.	0.50		
S.	6.70		
R.	1.00	8.20	8.50
			+0.30

GRANT No. VI—LAND REVENUE —*Concl'd.*

*appropriation*  
 Supplementary ~~grant~~ of Rs. 6.70 lakhs was obtained in November 1976 and Rs. 1 lakh were reappropriated to this head for payment of compensation for acquisition/extinguishment of Edavakai Rights of Edappally Swaroopam which became payable on 1st January 1976.

Reasons for the final excess of Rs. 0.30 lakh have not been intimated (March 1978).

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

	<i>Head</i>	<i>Total appropriation</i>	<i>Actual expenditure</i>	<i>Saving—</i>
		(in lakhs of rupees)		
(d) 17. Payment of lump sum compensation and interest				
O.	1.00			
R.	—1.00	..	..	..

Saving against the original provision occurred as lump sum compensation under the Sreepadam Land Enfranchisement Act was already paid to the Sreepadam Palace in March 1974, rendering the budget provision unnecessary.

## GRANT No. VII—STAMPS AND REGISTRATION FEES

	<i>Total grant or appropriation</i>	<i>Actual expenditure</i>	<i>Excess+ Saving—</i>
	Rs.	Rs.	Rs.
MAJOR HEAD—			
230. STAMPS AND REGISTRATION			
Revenue:			
Voted—			
Original	2,22,22,000 }	2,47,62,800	2,35,43,300
Supplementary	25,40,800 }		
			—12,19,500
Amount surrendered during the year (31st March 1977)			8,49,000
Charged—			
Original	1,000 }	1,000	1,647
Supplementary	.. }		
Amount surrendered during the year			Nil
Notes and comments			

(i) The expenditure exceeded the charged appropriation by Rs. 647; the excess requires regularisation.

(ii) Excess occurred under "230-D (a) 5. Sub Registry Offices—Other charges" due to requirement of additional funds for payments in satisfaction of court decrees.

## GRANT No. VIII—EXCISE

		<i>Total grant or appropriation</i>	<i>Actual expenditure</i>	<i>Saving—</i>
		Rs.	Rs.	Rs.
MAJOR HEAD—				
239. STATE EXCISE				
Revenue:				
Voted—				
Original	1,50,84,500	1,61,21,700	1,58,75,116	—2,46,584
Supplementary	10,37,200			
Amount surrendered during the year				Nil
Charged—				
Original	15,000	15,000	..	—15,000
Supplementary	..			
Amount surrendered during the year (31st March 1977)				14,500



## GRANT No. IX—TAXES ON VEHICLES

		<i>Total grant or appropriation</i>	<i>Actual expenditure</i>	<i>Saving—</i>
		Rs.	Rs.	Rs.
MAJOR HEAD—				
241. TAXES ON VEHICLES				
Revenue:				
Voted—				
Original	54,40,500	56,70,500	53,45,371	—3,25,129
Supplementary	2,30,000			
Amount surrendered during the year (31st March 1977)				3,81,700
Charged—				
Original	1,000	1,000	..	—1,000
Supplementary	..			
Amount surrendered during the year				Nil
Notes and comments				

In view of the final saving of Rs. 3.25 lakhs in the voted portion of the grant, the supplementary grant of Rs. 2.30 lakhs obtained in March 1977 for additional expenditure on administrative charges and inspection of motor vehicles proved wholly unnecessary.

## DEBT CHARGES (ALL CHARGED)

	<i>Total appropriation Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Saving— Rs.</i>
<b>MAJOR HEADS—</b>			
<b>248. APPROPRIATION FOR REDUC- TION OR AVOIDANCE OF DEBT</b>			
<b>249. INTEREST PAYMENTS</b>			
<b>Revenue:</b>			
<i>Original</i>	36,97,97,900	37,93,51,900	37,82,00,693 —11,51,207
<i>Supplementary</i>	95,54,000		
<i>Amount surrendered during the year (31st March 1977)</i>			16,12,200

*Notes and comments*

(i) Substantial saving occurred under:—

<i>Sl. no.</i>	<i>Head</i>	<i>Total appropriation (in lakhs of rupees)</i>	<i>Actual expenditure</i>	<i>Saving—</i>
1	248(a) Sinking Funds			
	1. General Sinking Fund			
	O.	3,59.78		
	R.	—39.19	3,20.59	3,20.59 ..

Saving against the original provision was due to a post-budget decision to dispense with the creation of sinking funds for market loans floated by Government from 1975 onwards.

2	249-C(b) 1. Interest on General Provident Fund —Interest on Kerala Aided School Employees' Provident Fund	1,46.25	1,27.44	—18.81
---	---	---------	---------	--------

Saving occurred as adjustment was made on the basis of provisional figures advised by the department, the actual figures being not available till the closing of the accounts for the year.

DEBT CHARGES (ALL CHARGED)—*Concl'd.*

(ii) Substantial excess also occurred under:—

<i>Sl. no.</i>	<i>Head</i>	<i>Total appropriation</i>	<i>Actual expenditure (in lakhs of rupees)</i>	<i>Excess+ Saving—</i>
1	249-C(a) Interest on Savings Deposits			
	O.	85.00		
	R.	30.00	1,15.00	1,47.13 +32.13
	Excess was due to unanticipated increase in Savings Bank Deposits during the closing months of the year.			
2	249-A(c) 1. Interest on Ways and Means advances by the Reserve Bank of India			
	O.	45.00		
	R.	35.00	80.00	73.83 —6.17

The limit of ways and means advances from the Reserve Bank of India was enhanced from Rs. 7.35 crores to Rs. 12 crores with effect from 1st May 1976. Additional funds provided by reappropriation for meeting the increased interest liability proved excessive as the advances were not availed of to the full extent.

(iii) *Sinking Funds*

The expenditure in the appropriation includes Rs. 4,22.90 lakhs contributed to sinking funds as indicated below (the balances at the credit of the funds on 31st March 1977 have also been indicated):—

<i>Name of fund</i>	<i>Purpose</i>	<i>Amount of contribution during 1976-77</i>	<i>Balance at the credit of the fund on 31st March 1977</i>
(in lakhs of rupees)			
General Sinking Fund	Amortisation of loans	3,20.59	17,79.22
Loan Depreciation Fund	Purchasing securities of loans for cancellation	1,02.31	5,62.71

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 1976-77.

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

MAJOR HEAD—	<i>Total grant</i> Rs.	<i>Actual expenditure</i> Rs.	<i>Saving—</i> Rs.
254. TREASURY AND ACCOUNTS ADMINISTRATION			
Revenue:			
Original	2,00,92,600	1,87,76,809	—15,04,291
Supplementary	1,88,500		
Amount surrendered during the year (31st March 1977)	2,02,81,100		12,51,000

*Notes and comments*

(i) In view of the final saving of Rs. 15.04 lakhs, the supplementary grant of Rs. 1.38 lakhs obtained in March 1977 for meeting the cost of additional staff in the Local Fund Audit Department proved wholly unnecessary.

(ii) Saving 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	(b) 1. District Treasury Establishment			
	O.	72.92		
	R.	—13.79	59.13	—2.96

Saving occurred under 'Salaries' and was mainly due to (i) promotion of Section Heads as Junior Superintendents being kept in abeyance pending decision on a writ petition, (ii) abolition of certain posts on the basis of O&M report and (iii) non-filling up of vacant posts as a measure of economy.

2	(b) 4. Starting of new Sub-Treasuries			
	O.	4.25		
	R.	—4.25	..	0.40
				+0.40

GRANT No. X—TREASURY AND ACCOUNTS  
(ALL VOTED)—*Concl'd.*

Net saving of Rs. 3.85 lakhs (91 per cent of the provision) occurred as only six Sub-Treasuries were opened against thirteen Sub-Treasuries proposed and the expenditure on the new Sub-Treasuries was partly met from the provision under “(b) 3. Sub-Treasury Establishment”.

(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	(b) 5. Special staff for the work under Additional Emoluments (Compulsory Deposit) Scheme			
	O.	2.87		
	S.	0.40		
	R.	3.17	6.44	5.99 —0.45

Excess against the original and supplementary provision occurred as the special staff for which budget provision was made for six months only was subsequently allowed to continue till the end of September 1977.

2 (b) 3. Sub-Treasury Establishment

O.	71.25			
R.	2.52	73.77	73.52	—0.25

Additional funds were provided by reappropriation as part of the expenditure on the staff of the six newly opened Sub-Treasuries was met from the provision made under this head.

GRANT No. XI—DISTRICT ADMINISTRATION AND  
MISCELLANEOUS

		<i>Total grant or appropriation</i>	<i>Actual expenditure</i>	<i>Saving—</i>
		Rs.	Rs.	Rs.
MAJOR HEADS—				
247.	OTHER FISCAL SERVICES			
253.	DISTRICT ADMINISTRATION			
295.	OTHER SOCIAL AND COM- MUNITY SERVICES			
Revenue:				
Voted—				
Original	2,61,60,100	2,75,76,700	2,72,73,272	—3,03,428
Supplementary	14,16,600			
Amount surrendered during the year (31st March 1977)				69,300
Charged—				
Original	47,01,000	47,03,200	46,50,593	—52,607
Supplementary	2,200			
Amount surrendered during the year (31st March 1977)				40,200

## GRANT No. XII—POLICE

	<i>Total grant or appropriation</i>	<i>Actual expenditure</i>	<i>Saving—</i>
	Rs.	Rs.	Rs.
MAJOR HEADS—			
255. POLICE			
260. FIRE PROTECTION AND CONTROL			
Revenue:			
Voted—			
Original	18,40,58,700	18,79,76,300	18,67,32,550 —12,43,750
Supplementary	39,17,600		
Amount surrendered during the year (31st March 1977)			1,88,200
Charged—			
Original	20,000	1,36,000	1,16,336 —19,664
Supplementary	1,16,000		
Amount surrendered during the year (31st March 1977)			19,600

## GRANT No. XIII—JAILS

		<i>Total grant or appropriation</i> Rs.	<i>Actual expenditure</i> Rs.	<i>Excess + Saving—</i> Rs.
MAJOR HEAD—				
256. JAILS				
Revenue:				
Voted—				
Original	1,12,98,800	1,39,57,400	1,39,74,918	+17,518
Supplementary	26,58,600			
Amount surrendered during the year				Nil
Charged—				
Original	10,000	10,000	630	—9,370
Supplementary	..			
Amount surrendered during the year (31st March 1977)				10,000
Notes and comments				

(i) The expenditure (voted) exceeded the grant by Rs. 17,518; the excess requires regularisation.

(ii) Excess against the provision occurred mainly under:—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess+ Saving—</i>
	(in lakhs of rupees)		
(b) 1. Jails			
O.	96.71		
S.	22.84		
R.	0.52	1,20.07	1,19.88
			—0.19

Anticipated excess was due to more expenditure on payment of batta and wages to prisoners.

Final saving was reportedly due to non-payment of arrears of property tax of Central Prison, Trivandrum, on account of administrative delay.



**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	3,52,17,200	3,53,17,300	2,94,26,917	—58,90,383
Supplementary	1,00,100			
Amount surrendered during the year (31st March 1977)				54,09,400

*Notes and comments*

Saving against the original provision occurred mainly under:—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Saving—</i>
	(in lakhs of rupees)		
258(c)5. Purchase of machinery for new presses			
O.	55.68		
R.	—55.68	..	..

Saving was due to a post-budget decision to constitute the Kerala Books and Publication Society for establishing and running the Text Books Press, Thrikkakara.

## 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	22,38,81,000	24,00,67,100	23,94,97,002	—5,70,098
Supplementary	1,61,86,100			
Amount surrendered during the year				Nil
Charged—				
Original	3,54,900	5,65,800	5,56,168	—9,632
Supplementary	2,10,900			
Amount surrendered during the year				Nil
Capital:				
Voted—				
Original	6,22,15,500	8,68,64,800	7,77,04,083	—91,60,717
Supplementary	2,46,49,300			
Amount surrendered during the year				Nil
Charged—				
Original	2,01,000	9,80,900	9,74,557	—6,343
Supplementary	7,79,900			
Amount surrendered during the year				Nil

## GRANT No. XV—PUBLIC WORKS—Contd.

*Notes and comments*

(i) Two heads under which substantial saving occurred in the revenue portion of the grant (voted) are mentioned below:—

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving—
1	259 (h) Machinery and equipment			
	O. 75.00			
	R. —35.09	39.91	28.49	—11.42

Saving (62 per cent of the provision) was mainly due to the abandonment of a scheme for supply of bitumen in bulk instead of in drums.

2 259 (d) Maintenance and Repairs

1. Maintenance and repairs of buildings

O.	1,19.61			
R.	—34.41	85.20	84.57	—0.63

Lump sum provision was made anticipating additional requirements for expenditure on the maintenance and repairs of several buildings proposed to be brought under the maintenance of the Public Works Department. Saving occurred as the proposals were not finalised during the year in the case of a number of buildings.

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

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

1	537 (i) 6. Adjustment of Kerala State Electricity Board road taken over	1,93.84	1,07.86	—85.98
---	---	---------	---------	--------

Provision was made for adjusting the cost of roads constructed by the Kerala State Electricity Board in project areas and proposed to be transferred to the Public Works Department after the commissioning of the Projects. Saving occurred as the full length of roads proposed was not transferred to the department during the year.

## GRANT No. XV—PUBLIC WORKS—Contd.

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

537 (f) 1. Major District Roads—  
New construction

O.	5.00			
S.	58.65			
R.	—58.24	5.41	4.31	—1.10

Saving (93 per cent of the provision) was mainly due to withdrawal of funds from out of the lump sum supplementary grant obtained in November 1976 to works under other heads for which additional funds were required.

3 537 (f) 7. Village Roads—  
New construction

O.	44.85			
S.	57.00			
R.	—28.62	73.23	78.14	+4.91

Anticipated saving was mainly due to withdrawal of funds from out of the supplementary grant obtained in March 1977 to works under other heads.

Reasons for the final excess have not been intimated (March 1978).

4 537 (c) State Highways  
2. Developments and Improve-  
ments

O.	30.00			
R.	—14.98	15.02	15.62	+0.60

Anticipated saving was mainly due to non-utilisation of the provision (Rs. 15 lakhs) made for National Highway bye-passes and parallel service roads within municipal reaches.

5 537 (i) 1. Roads intended for  
development of fisheries

O.	23.81			
R.	—10.87	12.94	10.34	—2.60

Saving (57 per cent of the provision) was mainly due to (i) works not started because of non-availability of sites, non-finalisation of tenders, etc. (Rs. 6.62 lakhs), (ii) less expenditure than anticipated on certain works (Rs. 5.34 lakhs) and (iii) delay in commencement of a work (Rs. 1 lakh).

## GRANT No. XV—PUBLIC WORKS -Contd.

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (in lakhs of rupees)</i>	<i>Excess+ Saving—</i>
6	459 (c) 14. Public Works (Civil Works)			
	O. 8.00			
	S. 35.69			
	R. —6.60	37.09	39.12	+2.03

Anticipated saving was attributed mainly to less expenditure on construction of civil stations at Ernakulam and Palghat.

Final excess was due to increase in the actual expenditure on the civil stations at Thrikkakara, Malappuram and Palghat.

In view of the final excess, withdrawal of funds on 31st March 1977 proved to be excessive.

7	537 (c) 1. State Roads of Economic or Inter-State Importance			
	O. 12.02			
	R. —4.80	7.22	5.97	—1.25

Saving (50 per cent of the provision) was mainly due to shortfall in expenditure on two inter-State roads (Rs. 3.85 lakhs) and the suspension bridge at Punalur (Rs. 2 lakhs).

8	537 (e) State Highways			
	1. New construction			
	O. 10.00			
	R. —4.08	5.92	5.55	—0.37

Saving was mainly due to works not arranged for execution pending finalisation of estimates/investigation/tenders.

(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 (in lakhs of rupees)</i>	<i>Excess+ Saving—</i>
1	537 (f) 6. Other District Roads— Bridges and culverts			
	O. 40.00			
	R. 30.41	70.11	71.18	+1.07

## GRANT No. XV—PUBLIC WORKS—Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving—
2	537 (f) 3. Major District Roads— Bridges and culverts			
	O. 15.00			
	R. 29.17	44.17	39.59	—4.58
3	537 (e) State Highways 3. Bridges and culverts			
	O. 20.00			
	R. 26.47	46.47	46.93	+0.46
4	537 (f) 8. Village Roads— Developments and Improve- ments			
	O. 16.15			
	R. 20.66	36.81	35.71	—1.10
5	537 (f) 9. Village Roads— Bridges and culverts			
	O. 10.00			
	R. 13.86	23.86	22.12	—1.74
6	459 (c) 11. Police			
	O. 12.00			
	S. Token			
	R. 10.35	22.35	23.47	+1.12
7	537 (f) 5. Other District Roads— Developments and Improve- ments			
	O. 9.00			
	R. 3.85	12.85	14.51	+1.66

## GRANT No. XV—PUBLIC WORKS—Contd.

Sl. no.	Head	Total grant	Actual expenditure	Excess + Saving—
		(in lakhs of rupees)		
8	459 (c) 2. Administration of Justice			
	O.	1.00		
	R.	3.07	4.07	4.41 +0.34

Anticipated excess in the eight cases mentioned above was mainly due to accelerated progress in execution/inadequate provision of funds in a number of works.

Reasons for the final excess/saving under serial numbers 1, 2, 4, 5 and 7 have not been intimated (March 1978).

In view of the final saving under serial number 2, augmentation of funds through reappropriation on 31st March 1977 proved to be excessive.

(iv) *Suspense transactions*

(a) The expenditure under this grant includes Rs. 4,41.71 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.

GRANT No. XV—PUBLIC WORKS—*Contd.*

(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.

(c) An analysis of the 'Suspense' transactions accounted for under this grant during 1976-77 with the opening and closing balances under the different sub-heads is given below:—

<i>Sub-head</i>	<i>Opening balance on 1st April 1976</i>	<i>Debits</i>	<i>Credits</i>	<i>Closing balance on 31st March 1977</i>
		(in lakhs of rupees)		
Purchases	—13.59	..	..	—13.59(b)
Stock	1,34.73(a)	3,94.39	5,68.23	—39.11(b)
Miscellaneous Works Advances	95.45(a)	47.32	22.49	1,20.28
Workshop Suspense	—0.29	..	..	—0.29(b)
<b>Total</b>	<b>2,16.30(a)</b>	<b>4,41.71</b>	<b>5,90.72</b>	<b>67.29</b>

(v) *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

- The opening balances have been altered *pro forma* on the basis of reconciliation with divisional accounts.
- The minus balances represent credit balances. The credit balance under 'Stock' was mainly attributed to non-adjustment of debits due to non-receipt of advices and difference between purchase price and issue rate of materials. The minus balance under 'Workshop Suspense' was due to over-head 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.*

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 no amount was credited to the fund. No expenditure on renewals and replacements was met from the fund. The balance at the credit of the fund on 31st March 1977 was Rs. 36.37 lakhs.

(vi) *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. 25.70 lakhs were received during the year; Rs. 41.42 lakhs were spent during the year on the schemes financed out of subventions. The balance at the credit of the fund on 31st March 1977 was Rs. 51.99 lakhs. An account of the transactions of the fund is given in statement no. 16 of the Finance Accounts 1976-77.

## GRANT No. XVI—PENSIONS AND MISCELLANEOUS

		<i>Total grant or appropriation Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Saving— Rs.</i>
<b>MAJOR HEADS—</b>				
266. PENSIONS AND OTHER RETIREMENT BENEFITS				
268. MISCELLANEOUS GENERAL SERVICES				
<b>Revenue:</b>				
<b>Voted—</b>				
Original	14,95,52,500	17,94,49,000	16,72,12,756	—1,22,36,244
Supplementary	2,98,96,500			
Amount surrendered during the year (31st March 1977)				51,52,100
<b>Charged—</b>				
Original	33,28,200	36,28,200	28,39,798	—7,88,402
Supplementary	3,00,000			
Amount surrendered during the year (31st March 1977)				29,000

*Notes and comments*

(i) In view of the final saving in the grant (voted), the supplementary grant of Rs. 2,98.96 lakhs obtained in March 1977 proved excessive.

(ii) Of the saving of Rs. 1,22.36 lakhs, Rs. 51.52 lakhs were surrendered on 31st March 1977; even so Rs. 70.84 lakhs (58 per cent of the saving) remained unsurrendered.

(iii) Saving in 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>
		<i>(in lakhs of rupees)</i>		
1	266(e) 1. Gratuities			
	O.	3,70.00		
	R.	—55.00	3,15.00	—25.97

Saving was attributed to the fluctuating nature of the expenditure, it having decreased during the last months of the year.

## GRANT No. XVI—PENSIONS AND MISCELLANEOUS—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	266(b) Commuted value of Pensions			
	1. Payments in India			
	O.	2,00.00		
	S.	2,20.00		
	R.	—11.17	4,08.83	3,71.51
				—37.32

Saving was attributed to the unpredictable nature of expenditure, which was dependent on factors such as the number of pensioners likely to commute pension, the amount of pension proposed to be commuted by them, results of medical examination, etc.

3	268(e) 8. Acquisition charges for land and buildings for Union purposes			
	O.	30.00		
	R.	—25.56	4.44	4.58
				+0.14

Anticipated saving was due to a post-budget decision to pass on the expenditure on acquisition of land for the Southern Railway to the Railway concerned for adjustment.

(iv) 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	266(a) 1. Pension to Kerala Government Pensioners			
	O.	6,00.00		
	S.	31.00		
	R.	35.00	6,66.00	6,64.54
				—1.46
2	266(f) 1. Family Pension			
	O.	72.00		
	S.	7.00		
	R.	10.00	89.00	88.71
				—0.29

Additional funds were provided by reappropriation in the above two cases based on the trend of actual expenditure as the budget provision was found to be inadequate.

(v) In view of the final saving in the charged appropriation, the supplementary appropriation of Rs. 3 lakhs provided in March 1977 proved wholly unnecessary.

GRANT No. XVI—PENSIONS AND MISCELLANEOUS—*Concl'd.*

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

<i>Head</i>	<i>Total appropriation (in lakhs of rupees)</i>	<i>Actual expenditure</i>	<i>Saving—</i>
268(c) 27. Land Acquisition charges for State purposes			
O.	10.00		
R.	—10.00	..	..

Saving occurred as there were no proposals for payment of land acquisition charges based on court decrees.

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

<i>Head</i>	<i>Total appropriation (in lakhs of rupees)</i>	<i>Actual expenditure</i>	<i>Excess+ Saving—</i>
268(c) 8. Acquisition charges for land and buildings for Union purposes			
O.	15.00		
S.	1.00		
R.	10.03	26.03	22.05 —3.98

Additional funds were provided by reappropriation as the budget provision was found to be inadequate for the satisfaction of court decrees in cases relating to lands acquired for National Highways, Railways, Posts and Telegraphs, etc.

Final saving was mainly due to classification of an amount of Rs. 3.32 lakhs under "Public Works Remittances", instead of under this head.

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

	<i>Total grant or appropriation</i>	<i>Actual expenditure</i>	<i>Excess + Saving—</i>
	Rs.	Rs.	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 1,45,31,83,800	1,45,38,32,400	1,42,32,19,207	—3,06,13,193
Supplementary 6,48,600			
Amount surrendered during the year (31st March 1977)			3,40,59,900
<b>Charged—</b>			
Original 12,01,000	12,01,000	5,93,352	—6,07,648
Supplementary ..			
Amount surrendered during the year (31st March 1977)			5,02,000
<b>Capital:</b>			
<b>Voted—</b>			
Original 2,78,38,000	4,21,94,500	4,44,34,994	+22,40,494
Supplementary 1,43,56,500			
Amount surrendered during the year			Nil
<b>Charged—</b>			
Original ..	43,800	..	—43,800
Supplementary 43,800			
Amount surrendered during the year			Nil

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

(i) In the revenue portion of the grant (voted), substantial savings occurred under the following heads reportedly 'due to vacancies remaining unfilled for different periods.

<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) 1. Lower Primary Schools			
	O. 21,69.03			
	R. —2,97.31	18,71.72	18,78.53	+6.81
2	277-A(b) 2. Upper Primary Schools			
	O. 12,25.26			
	R. —1,87.65	10,37.61	10,30.78	—6.83
3	277-B (d) 1. Teaching—Grant-in-aid			
	O. 20,00.58			
	R. —1,33.00	18,67.58	18,93.40	+25.82

(ii) Part of the saving mentioned above was reappropriated to cover the excess mainly under:—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess + Saving—</i>
(in lakhs of rupees)			
277-A (e) Minimum Needs Programme			
O. 1,27.00			
R. 2,91.54	4,18.54	4,17.07	—1.47

Excess against the original provision was stated to be due to the starting of schools and appointment of additional teachers under the Minimum Needs Programme.

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

(iii) In the following case, provision for a Plan scheme remained wholly unutilised:—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess + Saving—</i>
(in lakhs of rupees)			
277-F(g) Research			
6. Starting of C.S.I.R. Laboratory			
O.	20.00		
R.	—20.00	0.02	+0.02

Saving against the original provision was due to non-finalisation of land acquisition proceedings.

During 1975-76 also, the entire provision of Rs. 16 lakhs remained unutilised for the same reason.

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

<i>Head</i>	<i>Total appropriation</i>	<i>Actual expenditure</i>	<i>Saving—</i>
(in lakhs of rupees)			
277-B (a) Direction and Administration			
1. Administration			
O.	11.75		
R.	—5.20	6.55	—1.05

Saving (53 per cent of the provision) occurred due to shortfall in the amounts decreed to be deposited in courts.

(v) The expenditure in the capital portion (voted) exceeded the grant by Rs. 22,40,494; the excess requires regularisation.

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

(vi) 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	477 (c) University and other Higher Education Buildings—Works			
	O.	15.79		
	S.	2.37		
	R.	2.29	20.45	28.38 +7.93

Anticipated excess was mainly due to accelerated progress in the execution of works relating to construction of second floor to the Government Arts and Science College, Calicut.

Final excess was attributed to inadequate provision of funds for various works in progress.

2	677 (b) Secondary Education— Festival advance Onam advance		27.20	36.85 +9.65
3	677(a) Primary Education— Festival Advance Onam Advance		76.10	80.65 +4.55

Excess in the two cases mentioned above occurred due to drawal of Onam advance by a larger number of employees than anticipated.

4	477 (b) Secondary Education Buildings—Works			
	O.	15.00		
	S.	4.37		
	R.	7.22	26.59	25.92 -0.67

Anticipated excess was mainly due to accelerated progress in the construction of an additional building for the examination wing of the office of the Director of Public Instruction, Trivandrum.



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

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

## 5 477(e) 3. Film Development Corporation

O.	7.00			
S.	14.13			
R.	3.00	24.13	24.13	..

Excess was due to a post-budget decision of Government to contribute to the share capital of the company instead of granting a loan.

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

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

## 1 477(a) Primary Education (Minimum Needs Programme).

## 1. Buildings—Works

O.	61.96			
S.	0.01			
R.	—10.26	51.71	51.67	—0.04

Saving was due to non-utilisation of a part of the provision owing to non-receipt from the Director of Public Instruction of list of approved works to be executed by the Public Works Department during the financial year.

During 1975-76 also, there was a saving of Rs. 55.09 lakhs under this head, of which a saving of Rs. 42.77 lakhs was attributed to the same reason.

## 2 677(f) Loans to Kerala Film Development Corporation

O.	3.00			
R.	—3.00	..	..	..

Saving was due to a post-budget decision of Government to contribute to the share capital of the company instead of granting a loan.

GRANT No. XVII—EDUCATION, ART AND CULTURE—*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	477(a) Primary Education (Minimum Needs Programme)			
	1. Buildings—Establishment Share debit transferred from 259. Public Works			
	O.	14.98		
	R.	—2.48	12.50	12.48 —0.02

Saving was due to less amount of share debit of establishment charges adjusted based on reduced works outlay.

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

The fund was created in 1954-55 for providing reserves to meet the cost of renewals and replacement 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. 0.49 lakh was contributed to the fund during 1976-77. No expenditure has been met out of this fund so far. The balance at the credit of the fund on 31st March 1977 was Rs. 9.96 lakhs including interest of Rs. 0.59 lakh on the balance credited to the fund.

## GRANT No. XVIII—MEDICAL

		<i>Total grant or appropriation Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Excess + Saving— Rs.</i>
MAJOR HEADS—				
280.	MEDICAL			
480.	CAPITAL OUTLAY ON MEDICAL			
680.	LOANS FOR MEDICAL			
Revenue:				
Voted—				
Original	29,15,22,100	30,19,69,300	29,63,08,283	—56,61,017
Supplementary	1,04,47,200			
Amount surrendered during the year (31st March 1977)				11,04,900
Charged—				
Original	18,000	44,600	38,672	—5,928
Supplementary	26,600			
Amount surrendered during the year (31st March 1977)				200
Capital:				
Voted—				
Original	69,21,500	76,74,000	79,20,633	+2,46,633
Supplementary	7,52,500			
Amount surrendered during the year				Nil
Charged—				
Original	3,000	1,27,200	84,821	—42,379
Supplementary	1,24,200			
Amount surrendered during the year				Nil

## GRANT No. XVIII—MEDICAL—Contd.

*Notes and comments*

(i) In view of the final saving of Rs. 56.61 lakhs in the revenue portion (voted), the supplementary grant of Rs. 48.72 lakhs obtained in March 1977 proved excessive.

(ii) Saving in the revenue portion (voted) 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	280-A(b) 28. Primary Health Units and Health Centres			
	O.	2,13.48		
	S.	2.00		
	R.	—18.71	1,96.77	1,93.50 —3.27

Saving was mainly due to (i) non-filling up of vacant posts and posting of staff with lesser pay than estimated (Rs. 12.92 lakhs), (ii) non-arrangement of diet in certain primary health centres (Rs. 5.76 lakhs) and (iii) non-utilisation in full of the provision under 'Travel expenses' due to administrative delay (Rs. 2.54 lakhs).

2	280-A(b) 36. Rural Dispensaries (Minimum Needs Programme)	49.50	37.59	—11.91
	Reasons for the saving have not been intimated (March 1978).			

3	280-A(c) 6. Medical College, Kottayam			
	O.	51.60		
	R.	—6.50	45.10	42.49 —2.61

Saving was mainly due to vacant posts of professors and tutors (Rs. 5.05 lakhs) and non-purchase of chemicals and equipment due to technical reasons (Rs. 2.06 lakhs).

4	280-A(b) 43. Better Equip- ment to Major Hospitals			
	O.	5.00		
	R.	—4.50	0.50	0.67 +0.17

Anticipated saving was stated to be due to non-receipt of operation tables ordered for.

## GRANT No. XVIII—MEDICAL—Contd.

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess + Saving—</i>
		(in lakhs of rupees)		
5	280-A (j) 4. Financial Assistance to T. B. patients in indigent circumstances			
	O.	15.00		
	S.	5.00		
	R.	—1.58	18.42	16.13 —2.29

Supplementary grant of Rs. 5 lakhs obtained in March 1977 on the ground that the budget provision was inadequate proved partly unnecessary in view of the total saving of Rs. 3.87 lakhs.

6	280-A(c) 3. Post-graduate Education in the Medical College, Trivandrum			
	O.	12.05		
	R.	0.01	12.06	8.21 —3.85

Saving was mainly due to (i) non-filling up of vacant posts (Rs. 2.29 lakhs), (ii) non-receipt of machinery and equipment ordered (Rs. 0.75 lakh) and (iii) non-payment of stipend to teachers who were allowed deputation benefits (Rs. 0.68 lakh).

7	280-A(b) 19. T. B. Isolation beds			
	O.	9.60		
	R.	—2.94	6.66	6.74 +0.08

Anticipated saving was mainly due to posting of staff with lesser rates of pay than estimated.

8	280-A(b) 40. Raising of Bed strength of 22 Taluk Hospitals			
	O.	7.00		
	R.	—1.87	5.13	4.47 —0.66

Reasons for the saving have not been intimated (March 1978).

## GRANT No. XVIII—MEDICAL—Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess+ Saving—
9	280-A(d) 1. Training Schemes			
	O.	9.47		
	R.	—1.07	8.40	6.99 —1.41

Saving was due to fewer number of trainees than anticipated and non-drawal of training allowance by certain officers deputed for training towards the end of the year.

10	280-A(b) 42. Continuing specialities in Major Taluk Hospitals			
	O.	5.50		
	R.	—2.00	3.50	3.09 —0.41

Part of the saving was due to non-receipt of equipment ordered for (Rs. 1 lakh).

Reasons for the balance saving (Rs. 1.41 lakhs) have not been intimated (March 1978).

11	280-A(b) 51. Starting of Power Laundries and establishment of generators in Taluk Hospitals			
	O.	2.70		
	R.	—2.60	0.10	0.11 +0.01

Anticipated saving was due to non-finalisation of tenders before the close of the year, reasons for which have not been intimated (March 1978).

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

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess+ Saving—
1	280-A(b) 54. Regional Limb Fitting Centre, Medical College, Trivandrum			
	R.	4.88	4.88	4.53 —0.35

Funds were provided by reappropriation for payment of Government's share of matching grants to the Centre.

## GRANT No. XVIII—MEDICAL—Contd.

Sl. no.	Head	Total grant (in lakhs of rupees)	Actual expenditure (in lakhs of rupees)	Excess + Saving—
2	280-B(a) 2. (vi) Rural Dis- pensaries (Minimum Needs Programme)			
	O.	23.00		
	R.	1.35	24.35	26.27 +1.92

Excess was reportedly due to inadequate provision made for pay and allowances of staff (Rs. 1.92 lakhs) and incurring of more expenditure on purchase of medicines (Rs. 1.35 lakhs).

3	280-A(b) 55. Peripheral Limb Fitting Centre, Medical College, Calicut	..	2.00	+2.00
---	---	----	------	-------

Excess reportedly occurred due to omission to provide funds by reappropriation to cover the expenditure on payment of Government's share of matching grant.

(iv) In the capital portion (voted) the expenditure exceeded the grant by Rs. 2,46,633; the excess requires regularisation.

(v) Excess occurred mainly under:—

Sl. no.	Head	Total grant (in lakhs of rupees)	Actual expenditure (in lakhs of rupees)	Excess +
1	480-A(b) Medical Education 1. Buildings—Works			
	O.	9.55		
	S.	5.00		
	R.	6.75	21.30	23.57 +2.27

Excess was due to reappropriation of funds for meeting additional expenditure on works. The supplementary grant of Rs. 5 lakhs obtained in March 1977 proved inadequate.

2	480-A(b) Medical Education 1. Buildings—Establishment— Share debit transferred from “259. Public Works”			
	O.	2.31		
	S.	1.21	3.52	5.70 +2.18

GRANT No. XVIII—MEDICAL—*Concl.*

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

(vi) The excess mentioned above was partly offset by saving 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	480-A(a) 1. Buildings—Works			
	O. 24.46			
	S. 1.03			
	R. —5.92	19.57	19.59	+0.02

Anticipated saving was mainly due to non-utilisation of undistributed balance from lump sum provision for works.

## 2 480-A(c) 1. Buildings—Works

O.	2.37			
R.	—2.32	0.05	0.05	..

Saving against the original provision was mainly due to stoppage of construction of buildings for District Medical Store, Alleppey by the contractor to whom the work was entrusted.



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

		<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess + Saving—</i>
		Rs.	Rs.	Rs.
MAJOR HEADS—				
281. FAMILY PLANNING				
481. CAPITAL OUTLAY ON FAMILY PLANNING				
Revenue:				
Original	2,72,74,000	5,59,24,000	6,27,16,956	+67,92,956
Supplementary	2,86,50,000			
Amount surrendered during the year (31st March 1977)				1,61,100
Capital:				
Original	5,43,000	7,03,900	6,76,954	—26,946
Supplementary	1,60,900			
Amount surrendered during the year				Nil

*Notes and comments*

(i) The expenditure in the revenue portion exceeded the grant by Rs. 67,92,956; the excess requires regularisation.

(ii) In view of the final excess, the supplementary grant of Rs. 86.50 lakhs obtained in March 1977 proved inadequate.

(iii) 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.	281 (f) Compensation			
	O.	25.78		
	S.	2,24.00		
	R.	2.44	2,52.22	3,09.17
				+56.95

GRANT No. XIX—FAMILY PLANNING (ALL VOTED)—*Concl'd.*

Excess was due to increase in the number of sterilisation cases.

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

2.	281 (g) 9. Medicines	..	8.92	+8.92
----	----------------------	----	------	-------

Excess occurred as provision was included under “(f) Compensation” as Government of India were not making separate allotment towards cost of medicines; expenditure, however, was booked under this head.

3.	281 (g) 3. Conventional contra- ceptives	2.00	5.47	+3.47
----	---	------	------	-------

Excess was reportedly due to inadequate provision for book adjustment of the cost of contraceptives against grant from the Government of India.

4. 281 (a) 1. State Level  
Organisation

O.	5.16			
S.	0.50			
R.	2.10	7.76	7.83	+0.07

Excess was stated to be mainly due to inadequacy of budget provision under ‘Salaries’ and more expenditure than anticipated under ‘Office expenses’ and ‘Other charges’.

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

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

		<i>Total grant</i>	<i>Actual expenditure</i>	<i>Saving—</i>
		Rs.	Rs.	Rs.
MAJOR HEAD—				
282. A-PUBLIC HEALTH				
Revenue:				
Original	3,70,78,600	3,73,07,600	3,70,97,980	—2,09,620
Supplementary	2,29,000			
Amount surrendered during the year (31st March 1977)				9,43,200

## GRANT No. XXI—PUBLIC HEALTH ENGINEERING

		<i>Total grant or appropriation</i>	<i>Actual expenditure</i>	<i>Excess + Saving—</i>
		Rs.	Rs.	Rs.
<b>MAJOR HEADS—</b>				
282. B. SEWERAGE AND WATER SUPPLY				
482. CAPITAL OUTLAY ON PUBLIC HEALTH, SANITATION AND WATER SUPPLY				
<b>Revenue:</b>				
<b>Voted—</b>				
Original	2,63,06,900	} 6,86,56,900	4,92,50,866	—1,94,06,034
Supplementary	4,23,50,000			
Amount surrendered during the year (31st March 1977)				50,000
<b>Charged—</b>				
Original	5,000	} 5,000	6,171	+1,171
Supplementary	..			
Amount surrendered during the year				Nil
<b>Capital:</b>				
<b>Voted—</b>				
Original	6,92,32,400	} 8,34,32,400	8,54,22,113	+19,89,713
Supplementary	1,42,00,000			
Amount surrendered during the year				Nil
<b>Charged—</b>				
Original	10,000	} 12,75,000	10,90,684	—1,84,316
Supplementary	12,65,000			
Amount surrendered during the year				Nil

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

(i) In view of the final saving in the revenue portion (voted), the supplementary grant of Rs. 4,06.14 lakhs obtained in March 1977 proved excessive.

(ii) 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.	282-B (c) Suspense			
	S. 3,37.00	3,37.00	1,37.50	—1,99.50

Supplementary grant of Rs. 3,37 lakhs was obtained in March 1977 owing to introduction of the revised accounting system of "Gross Vote on Suspense" with effect from 1st April 1976, according to which the value of stores purchased for issue to works falling under capital major head of the same grant forms part of the gross expenditure for which vote of the Legislature is required.

Saving was due to less purchase of materials for stores and more issue of materials for works falling under the revenue portion of the grant.

## 2. 282-B (a) 3. Execution

O.	1,05.83			
R.	—5.81	1,00.02	91.27	—8.75

Saving was due to vacancies remaining unfilled and abolition of certain posts.

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

	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess +</i>
		<i>(in lakhs of rupees)</i>		
	282-B (f) Urban Water Supply Schemes—Maintenance			
	O. 1,00.00			
	S. 40.00			
	R. 6.35	1,46.35	1,58.52	+12.17

Excess was reportedly due to inadequate provision for meeting increased cost of maintenance of water supply schemes.

GRANT No. XXI—PUBLIC HEALTH ENGINEERING—*Contd.*

(iv) The expenditure in the revenue portion exceeded the charged appropriation by Rs. 1,171; the excess requires regularisation. Excess was due to an inevitable payment in satisfaction of court decree.

(v) The expenditure in the capital portion (voted) exceeded the grant by Rs. 19,89,713; the excess requires regularisation.

(vi) 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.	482 (c) Urban Water Supply Schemes—Urban Water Supply			
	O.	3,72.94		
	S.	1,40.00		
	R.	41.68	5,54.62	5,60.04 +5.42
	Excess was due to accelerated progress of work in thirty major water supply schemes carried out during the year.			
2	482 (d) 1. Rural Water Supply—Minor Works			
	O.	70.34		
	R.	28.57	98.91	1,07.75 +8.84
	Excess was attributed to cumulative increase in expenditure in the course of execution of about four hundred individual works.			
3	482 (d) 1. Rural Water Supply—Establishment—Share debit from '282'			
	O.	19.47		
	R.	7.90	27.37	31.15 +3.78
4	482 (d) 1. Rural Water Supply—Establishment—Share debit from '482 (c)'			
	O.	8.19		
	R.	3.24	11.43	12.55 +1.12

Excess under serial numbers 3 and 4 was due to adjustment of more share debits based on increased works outlay.

## GRANT No. XXI—PUBLIC HEALTH ENGINEERING—Contd.

Sl. no.	Head	Total grant (in lakhs of rupees)	Actual expenditure	Excess+ Saving—
5	482 (c) Minimum Needs Programme—Machinery and equipment/Tools and Plant			
	O. 1.11			
	R. —0.50	0.61	1.93	+1.32

Excess reportedly occurred as the expenditure incurred by the divisions was more than anticipated; reasons therefor have not been intimated (March 1978).

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

Sl. no.	Head	Total grant (in lakhs of rupees)	Actual expenditure	Saving—
1	482 (b) Sewerage Schemes— Drainage Scheme— Major Works			
	O. 54.32			
	R. —32.57	21.75	21.14	—0.61

Saving (61 per cent of the provision) was due to cut in works outlay as loan assistance from Life Insurance Corporation of India was received for one scheme only out of four schemes proposed.

2	482 (e) Minimum Needs Programme— Minor Works			
	O. 1,01.84			
	R. —27.26	74.58	73.46	—1.12

Saving was due to non-utilisation of provision in full owing to curtailment of works outlay having regard to overall resources.

3	482 (b) Sewerage Schemes— Establishment—Share debit from '282. Public Health'			
	O. 15.03			
	R. —9.01	6.02	5.85	—0.17

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

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant (in lakhs of rupees)</i>	<i>Actual expenditure</i>	<i>Excess+ Saving—</i>
4	482 (c) Minimum Needs Programme— Establishment— Share debit from '282'			
	O. 28.19			
	R. —7.54	20.65	22.73	+2.08
5	482 (c) Minimum Needs Programme— Establishment— Share debit from '482 (c)'			
	O. 11.87			
	R. —3.24	8.63	8.56	—0.07

Saving under serial numbers 3, 4 and 5 was due to adjustment of less share debits based on reduced works outlay.

(viii) *Suspense transactions*

The expenditure under the grant includes Rs. 1,37.50 lakhs under 'Suspense'. The nature and accounting of the transactions recorded under 'Suspense' is explained in note (iv) below the Appropriation Accounts of Grant No. XV—Public Works.

An analysis of the suspense transactions accounted for in this grant during 1976-77 with the opening and closing balances under the different sub-heads is given below:—

<i>Sub-head</i>	<i>Opening balance on 1st April 1976</i>	<i>Debits</i>	<i>Credits</i>	<i>Closing balance on 31st March 1977</i>
		<i>(in lakhs of rupees)</i>		
Purchases	—18.94	..	..	—18.94 (b)
Stock	3,32.22	99.35	7.95	4,23.62
Miscellaneous Works Advances	79.51(a)	38.15	..	1,17.66
Total	3,92.79	1,37.50	7.95	5,22.34

(a) The opening balance has been revised taking into account revised balances adopted by two divisions.

(b) Minus balance represents credit balance.



## GRANT No. XXII—HOUSING

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

## MAJOR HEADS—

283. HOUSING

483. CAPITAL OUTLAY ON HOUSING

683. LOANS FOR HOUSING

## Revenue:

## Voted—

Original	1,70,43,100	}	3,71,44,300	2,85,74,057	—85,70,243
Supplementary	2,01,01,200				

Amount surrendered during the year  
(31st March 1977)

35,60,000

## Charged—

Original	4,00,000	}	4,00,000	1,516	—3,98,484
Supplementary	..				

Amount surrendered during the year  
(31st March 1977)

3,90,100

## Capital:

## Voted—

Original	1,75,77,500	}	1,83,77,700	1,83,17,212	—60,488
Supplementary	8,00,200				

Amount surrendered during the year  
(31st March 1977)

2,24,200

## Charged—

Original	50,000	}	75,800	34,523	—41,277
Supplementary	25,800				

Amount surrendered during the year

Nil

## GRANT No. XXII—HOUSING—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>	<i>Actual expenditure</i>	<i>Excess+ Saving—</i>
		(in lakhs of rupees)		
1	283-B(f)1. Scheme for the provision of House sites and houses in rural areas (Minimum Needs Programme)			
	O.	95.00		
	R.	—22.75	72.25	26.93
				—45.32

The provision was intended for the purchase of house sites through pan-chayats under the scheme for provision of house sites to landless rural workers. Out of this, Rs. 45 lakhs were expected to be met from the proceeds of Employment Tax, a new taxation measure introduced during the year. This part of the provision remained wholly unutilised as the levy of Employment Tax was not implemented during the year.

The balance of saving occurred as some of the District Collectors could not fully utilise the provision, the concerned staff being engaged on works connected with elections.

2	283—C(c) 2. Special Repairs			
	O.	11.00		
	R.	—2.00	9.00	3.50
				—5.50

Saving occurred as some of the works could not be arranged in the absence of response from contractors.

3	283-C(c)1. Ordinary Repairs			
	O.	22.84		
	R.	—7.94	14.90	17.40
				+2.50

Rupees 7.94 lakhs were withdrawn by reappropriation/surrender in March 1977 on account of less demands from Superintending Engineers. This, however, proved excessive as there was a final excess of Rs. 2.50 lakhs due to good progress in the maintenance of some of the residential buildings.

GRANT No. XXII—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>		
4	283-B(f)3. Construction of houses for Rural workers			
	O.	2.50		
	R.	—2.50	..	..

Construction of houses under 'One Lakh Housing Scheme' was done by panchayats with the assistance from the Chief Minister's Housing Fund.

Saving was due to non-transfer of the provision to the Chief Minister's Housing Fund, as no decision could be taken on this before the close of the year.

(ii) The saving was partly offset by excess under other heads.

(iii) Saving in the 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>		
	283-C(c)4. Repairs			
	O.	3.00		
	R.	—3.00	..	..

Saving occurred as expenditure on repairs to Raj Bhavan was ordered to be met from the provision under "259. Public Works."

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

		<i>Total grant</i>	<i>Actual expenditure</i>	<i>Saving—</i>
		Rs.	Rs.	Rs.
MAJOR HEADS—				
284.	URBAN DEVELOPMENT			
484.	CAPITAL OUTLAY ON URBAN DEVELOPMENT			
684.	LOANS FOR URBAN DEVELOPMENT			
Revenue:				
Original	81,99,200	81,99,200	81,68,949	—30,251
Supplementary	..			
Amount surrendered during the year (31st March 1977)				20,700
Capital:				
Original	5,00,100	1,25,00,100	1,25,00,100	..
Supplementary	1,20,00,000			
Amount surrendered during the year				Nil

## GRANT No. XXIV—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	26,29,600	26,29,600	20,73,285
Supplementary	..		
Amount surrendered during the year (31st March 1977)			5,66,100

## GRANT No. XXV—LABOUR AND EMPLOYMENT

		<i>Total grant or appropriation</i>	<i>Actual expenditure</i>	<i>Excess + Saving—</i>
		Rs.	Rs.	Rs.
MAJOR HEADS—				
287.	LABOUR AND EMPLOYMENT			
695.	LOANS FOR OTHER SOCIAL AND COMMUNITY SERVICES			
Revenue:				
Voted—				
Original	2,30,81,400	} 2,43,08,500	2,47,69,070	+ 4,60,570
Supplementary	12,27,100			
Amount surrendered during the year (31st March 1977)				2,25,400
Charged—				
Original	1,000	} 11,000	9,253	—1,747
Supplementary	10,000			
Amount surrendered during the year (31st March 1977)				1,000
Capital:				
Voted—				
Original	1,01,000	} 1,01,000	..	—1,01,000
Supplementary	..			
Amount surrendered during the year (31st March 1977)				1,01,000

*Notes and comments*

(i) The expenditure in the revenue portion (voted) exceeded the grant by Rs. 4,60,570; the excess requires regularisation.

(ii) In view of the final excess, the surrender of Rs. 2.25 lakhs on 31st March 1977 was not judicious.

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

(iii) Excess partly offset by saving under other heads occurred mainly under:—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess+</i>
(in lakhs of rupees)			
287-B (c) 1. Industrial Training Institutes			
O.	1,06.75		
S.	5.50		
R.	0.70	1,12.95	1,19.17 +6.22

Excess was mainly due to inevitable payments made in March 1977, as supplies of certain materials, machinery and equipment ordered between January and March and expected to be received within five to six months, were received during March 1977 itself.

(iv) *Kerala Mining Area Welfare Fund*

The fund is intended for the welfare of workers engaged in mining especially in the coastal areas. According to the rules of the fund, the mineral concerns in the area were to make contributions to the fund. No contributions were, however, received and the fund was being fed by grants from revenues. The expenditure on welfare measures was being initially debited against the provision made in this grant and, before the close of the accounts of the year, an amount equal to the expenditure booked was being transferred to the fund. This procedure continued till 1964-65 and practically no transactions are being accounted in the fund thereafter.

An expenditure of Rs. 34,019 was incurred during the year on mining area welfare measures by debit to this grant, but no amount was transferred to the fund. The balance in the fund at the end of the year was Rs. 78.

GRANT No. XXVI—  
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	12,80,60,000	13,67,26,900	12,70,46,548	—96,80,352
Supplementary	86,66,900			
Amount surrendered during the year (31st March 1977)				62,03,500
Charged—				
Original	61,000	61,000	98,975	+37,975
Supplementary	..			
Amount surrendered during the year				Nil
Capital:				
Voted—				
Original	39,88,000	93,20,800	89,08,089	—4,12,711
Supplementary	53,32,800			
Amount surrendered during the year (31st March 1977)				1,08,000

The voted expenditure in the revenue portion shown above does not include Rs. 10,00,000 spent from out of an advance from the Contingency Fund obtained in March 1977 but not recouped to the Fund till the close of the year.



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

*Notes and comments*

(i) In view of the final saving of Rs. 96.80 lakhs in the revenue portion (voted), the supplementary grant of Rs. 84.27 lakhs obtained in March 1977 could have been limited to token provision.

(ii) Saving occurred mainly under:—

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

1 288-C(b) 2. Pre-matriculation studies

O.	1,45.00			
R.	—25.88	1,19.12	1,18.15	—0.97

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

2 288-C(c) Tribal area sub plan

O.	49.90			
R.	—25.80	24.10	24.61	+0.51

Anticipated saving occurred as the expenditure was limited to the Government of India allocations.

3 288-C(d) 2. Pre-matriculation studies

O.	69.60			
R.	—14.00	55.60	51.82	—3.78

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

4 288-C(b) 18. Colonisation

O.	5.00			
R.	—4.00	1.00	0.91	—0.09

Saving (80 per cent of the provision) was mainly due to diversion of funds for housing schemes as all the schemes proposed could not be implemented.

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

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> (in lakhs of rupees)	<i>Excess+ Saving—</i>
5	288-C(b)9. Girls Hostels (Centrally Sponsored Scheme)			
	O.	3.00		
	R.	—2.69	0.31	0.22 —0.09

Saving was due to slow progress in the construction of hostel buildings at Trichur and Kozhikode.

6	288-C(c) 25. Welfare of Tribals living in pockets			
	O.	6.00		
	R.	—2.50	3.50	3.44 —0.06

Saving was mainly due to non-implementation of the schemes sanctioned in the Ponguchuvadu tribal pocket, owing to shifting of the site on the advice of the Forest Department.

7	288-C (b) 42. Setting up of a machinery for the enforcement of Untouchability Offences Act (Centrally Sponsored)			
	O.	2.50		
	R.	—2.50	..	.. ..

Saving occurred as implementation of the Scheme was not sanctioned.

(iii) The expenditure in the revenue portion exceeded the charged appropriation by Rs. 37,975; the excess requires regularisation.

(iv) Excess occurred mainly under:—

	<i>Head</i>	<i>Total appropriation</i>	<i>Actual expenditure</i> (in lakhs of rupees)	<i>Excess+</i>
	288-C (b) 20. Acquisition of house sites			
	O.	0.40		
	R.	0.08	0.48	0.89 + 0.41

Excess was due to incurrence of more expenditure in satisfaction of court decrees for which adequate provision was not made.

## GRANT No. XXVII—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	85,00,000	76,82,710	—8,17,290
Supplementary	25,00,000			
Amount surrendered during the year (31st March 1977)				8,79,000

*Notes and comments*

(i) Saving in the grant occurred 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	D. General			
	(a) Transfers to/from Reserve Fund and Deposits Accounts—			
	Transfer to Famine Relief Fund—			
	Inter -Account Transfers			
	O.	30.00		
	R.	—30.00	..	..

No amount was transferred to the Famine Relief Fund since the actual expenditure on famine relief exceeded the budget provision.

During the previous seven years also, no funds were transferred to the fund for the same reason.

2	C. Relief Works			
	O.	14.50		
	R.	—11.44	3.06	4.99
				+1.93

Anticipated saving (79 per cent of the provision) occurred as no new relief works were taken up for execution during the year.

Final excess was reported to be mainly due to expenditure (Rs. 1.55 lakhs) debitable to Public Works Deposits against the amount received from Chief Minister's Relief Fund being wrongly debited to this head in the accounts of a Public Works Division.

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

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

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess+ Saving—</i>
(in lakhs of rupees)			
B. Gratuitous Relief			
O. 14.50			
S. 25.00			
R. 30.50	70.00	68.95	—1.05

Net excess of Rs. 29.45 lakhs was due to distribution of one week's ration of food grains free of cost during September 1976 by way of relief to the poor families below the income limit of Rs. 250 per month in specified coastal villages of the State.

(iii) *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 of this fund is also credited to the fund.

During the year, no amount was transferred to the fund from the Consolidated Fund. The balance at the credit of the fund as on 31st March 1977 was Rs. 19.84 lakhs which is invested in a Treasury Savings Bank Deposit.

An account of the transactions of the fund is given in statement no. 16 of the Finance Accounts 1976-77.

## GRANT No. XXVIII—CO-OPERATION

		<i>Total grant or appropriation</i> Rs.	<i>Actual expenditure</i> Rs.	<i>Saving—</i> Rs.
<b>MAJOR HEADS—</b>				
298. CO-OPERATION				
498. CAPITAL OUTLAY ON CO-OPERATION				
698. LOANS FOR CO-OPERATION				
<b>Revenue:</b>				
<b>Voted—</b>				
Original	2,19,14,800	} 2,42,12,500	2,38,61,336	—3,51,164
Supplementary	22,97,700			
Amount surrendered during the year (31st March 1977)				4,98,900
<b>Charged—</b>				
Original	10,000	} 10,000	135	—9,865
Supplementary	..			
Amount surrendered during the year (31st March 1977)				9,800
<b>Capital :</b>				
<b>Voted—</b>				
Original	6,78,87,500	} 9,29,31,100	8,78,92,391	—50,38,709
Supplementary	2,50,43,600			
Amount surrendered during the year (31st March 1977)				29,40,500

*Notes and comments*

(i) Amount surrendered (Rs. 29.40 lakhs) in the capital portion (voted) fell short of the available saving (Rs. 50.39 lakhs) by Rs. 20.99 lakhs (42 per cent).

(ii) Saving occurred mainly under:—

GRANT No. XXVIII—CO-OPERATION—*Contd.*

<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 (c) 1. Loans to Co-operative Central Banks for procurement of paddy			
	O.	2,75.00		
	R.	—96.50	1,78.50	1,78.50 ..

Saving against the original provision was due to the large scale levy concessions allowed during the drought affected 1976 Viruppu season, revision of slab rates and reduction in the rate of levy allowed for the Mundakan-Punja crop 1977.

2	498 (i) 14. Additional share capital to Kerala State Engineering Technicians Industrial Co-operative Society (ENCOS)	40.00	..	—40.00
---	--	-------	----	--------

Reasons for the saving of the entire provision have not been intimated (March 1978).

3	698 (h) 1. Loans for fishery development			
	O.	45.00		
	R.	—31.67	13.33	14.14 +0.81

Net saving (68 per cent of the provision) was due to less requirement of funds for adjusting the cost of replacement of engines for boats, as 30 boats fitted with engines were not ready for issue to fishermen's co-operatives before the close of the year.

4	698 (k) 1. Loans to Co-operative Sugars Limited, Chittur			
	O.	29.00		
	R.	—29.00	..	.. ..

Saving of the entire provision was due to the non-implementation of a proposal to establish a confectionery unit by the Co-operative Sugars Limited, Chittur.

GRANT No. XXVIII—CO-OPERATION—*Contd.*

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i> (in lakhs of rupees)	<i>Actual expenditure</i>	<i>Excess+ Saving—</i>
5	498 (a) 4. Service Co-operative Societies			
	O. 53.00			
	R. —19.22	33.78	33.78	..
Saving was due to reduced outlay approved by the Reserve Bank of India for investment in service co-operative societies.				
6	498 (a) 2. Purchase of Ordinary/Special debentures of Kerala Co-operative Central Land Mortgage Bank (Agricultural production) Investments			
	O. 40.00			
	R. —19.52	20.48	23.23	+2.75
Anticipated saving was due to non-clearance by the Agricultural Refinance and Development Corporation of 17 schemes out of the 20 development schemes proposed by the Bank.				
Final excess occurred as funds were withdrawn by reappropriation reportedly without taking into account the value of debentures held by the Travancore Devaswom Board in the Kerala Co-operative Central Land Mortgage Bank transferred to Government by book adjustment in settlement of an instalment of loan and interest due to Government from the Board.				
7	698 (i) 29 Matching contribution for Twenty Point Programme			
	O. 7.00			
	R. —7.00	..	..	..
Saving of the entire provision was due to a post-budget decision not to make available loan assistance to the Kerala Handloom Finance and Trading Corporation for implementation of two schemes under the Twenty Point Programme.				
8	498 (a) 1. Purchase of Ordinary/Special debentures of Kerala Co-operative Central Land Mortgage Bank (Minor Irrigation) Investments			
	O. 20.00			
	R. —5.17	14.83	14.83	..

GRANT No. XXVIII—CO-OPERATION—*Contd.*

Saving was due to floatation of lesser debentures than anticipated.

(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) 27. Loans to Kerala State Engineering Technicians Industrial Co-operative Society (ENCOS)			
	O.	10.00		
	S.	Token		
	R.	65.24	75.24	+3.26

Excess was due to settlement of financial liability of the society (ENCOS) and its three affiliated units (under liquidation) with banks and financial institutions.

2	498 (i) 13. Share participation in Industrial Service Co-operative Societies			
	O.	0.01		
	R.	10.33	10.34	+12.36

Anticipated excess was due to payment to the Metropolitan Engineering Industrial Co-operative Society Limited (Rs. 6.07 lakhs) and to the Electrical Engineering and Equipments Society (Rs. 4.26 lakhs) for implementation of the scheme of 'Circuit Breakers'.

Final excess was due to investment made in "Power capacitors and Allied Products Industrial Co-operative Society Limited, Shoranur".

3	498 (i) 8. Coir Co-operative Societies—Investments			
	O.	2.00		
	S.	11.17		
	R.	20.99	34.16	34.16 ..

Excess was due to a post-budget decision of Government to contribute to the share capital of the four central coir marketing co-operative societies based on loan assistance received from the National Co-operative Development Corporation.



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

Sl. no.	Head	Total grant	Actual expenditure	Excess+ Saving—
		(in lakhs of rupees)		
4	498 (i) 3. Handloom Apex Society (lump provision)— Investments			
	O.	2.00		
	R.	18.00	20.00	20.00 ..
Excess was due to additional share participation by Government (sanctioned in March 1977) in the Handloom Apex Society.				
5	698 (i) 6. Loans for organi- sation of Industrial Co-opera- tives (Handlooms)			
	O.	Token		
	R.	11.17	11.17	10.77 —0.40
Additional funds were provided by reappropriation for the continued implementation of the schemes for organisation and expansion of handloom weavers' industrial co-operative societies.				
6	498 (a) 8. Kerala Co-opera- tive Central Land Mortgage Bank—Investments			
	O.	10.00		
	R.	10.00	20.00	20.00 ..
Excess was due to sanctioning of a loan of Rs. 20 lakhs by the Reserve Bank of India for share capital contribution in the Kerala Co-operative Central Land Mortgage Bank Limited.				
7	698 (c) 13. Loans for constru- ction of godowns under scheme of Co-operative storage (N. C. D. C. Scheme)			
	S.	Token		
	R.	9.25	9.25	9.25 ..

Additional funds were provided by reappropriation for payment of the second instalment of loan assistance to 156 Societies and the first instalment to 50 Societies during 1976-77 under the National Co-operative Development Corporation Scheme for Co-operative storage.

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

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> (in lakhs of rupees)	<i>Excess + Saving—</i>
8	498 (i) 15. Share participation in the Industrial Co-operatives under the New Industries Programme— Investments			
	S.	25.00		
	R.	7.93	32.93	32.93 ..

Excess was due to incurring of additional expenditure by way of participation of Government in the share capital of ten district mini industrial estates co-operative societies.

9	498 (f) 1. Fisheries Co-operative Societies under ARC Scheme— Investments			
	O.	3.00		
	R.	7.76	10.76	10.76 ..

Excess was due to payment of additional share capital contribution to the Parappanangadi Regional Fish Marketing Co-operative Society.

10	498 (i) 5. Handloom Primary and Industrial Weavers' Co-operative Societies— Investments			
	O.	Token		
	R.	9.91	9.91	10.00 +0.09

Excess was due to a post-budget decision (March 1977) for share participation by Government in primary weavers' co-operative societies.

(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 31st March 1977 was Rs. 12.79 lakhs, of which a sum of Rs. 6.39 lakhs stood invested in State Savings Bank Deposits.

# GRANT No. XXIX—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	13,84,47,500	} 13,85,94,600	11,86,29,412	—1,99,65,188
Supplementary	1,47,100			
Amount surrendered during the year (31st March 1977)				2,01,99,300
Charged—				
Original	1,000	} 1,000	...	—1,000
Supplementary	..			
Amount surrendered during the year (31st March 1977)				1,000
Capital:				
Voted—				
Original	5,00,000	} 78,68,000	76,92,695	—1,75,305
Supplementary	73,68,000			
Amount surrendered during the year (31st March 1977)				2,35,300

GRANT No. XXIX—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 (in lakhs of rupees)</i>	<i>Actual expenditure</i>	<i>Excess+ Saving—</i>
1	304 (a) 7. The Kerala Land Reforms (Payment of compensation of lands) Bonds			
	O. 1,25.00			
	R. —1,24.25	0.75	0.28	—0.47

Saving (99 per cent of the provision) was due to a post-budget decision to capitalise the value of bonds issued by the Reserve Bank of India initially under '504. Capital Outlay on Other General Economic Services' and subsequently to write back the expenditure to Revenue Account.

2	304 (a) 5. Annuity to religious, charitable and educational institutions of a public nature under the Kerala Land Reforms Act, 1963—Contributions			
	O. 1,00.00			
	R. —49.48	50.52	52.07	+1.55

Saving against the original provision was mainly due to shortfall in the number of applications for interim annuity and procedural delay in settling claims.

3	304 (a) 6. Payment of compensation for the lands in excess of the ceiling under the Kerala Land Reforms Act, 1963—Other charges			
	O. 25.00			
	R. —22.88	2.12	2.48	+0.36

Anticipated saving (92 per cent of the provision) was attributed to the actual requirement for payment of the cash portion of compensation for the lands in excess of the ceiling being less than the amount estimated.

GRANT No. XXIX—MISCELLANEOUS ECONOMIC  
SERVICES—*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	304 (a) 9. Payment to small holders from the Agriculturists Rehabilitation Fund— Other charges			
	O.	15.00		
	R.	—14.79	0.21	0.31
				+0.10

Saving (99 per cent of the provision) against the original provision was due to shortfall in the amount of solatium paid to the land holders due to non-receipt of sufficient number of applications.

5	304 (a) 10. Payment from Kudikidappukars' Benefit Fund— Other charges			
	O.	30.00		
	R.	—10.56	19.44	19.42
				—0.02

Saving occurred as the actual requirements reported by the District Collectors were less than the amount anticipated.

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

(iii) *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 compensation payable for acquisition of land for shifting Kudikidappukars, or of the purchase price payable by them and for providing better facilities to them. The fund is credited with grants and loans from the State Government and Government of India, donations from public and interest accrued on investments 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 1976-77,

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

an amount of Rs. 5.76 lakhs was credited to the fund including Government contribution of Rs. 100. The expenditure out of the fund was Rs. 19.43 lakhs and the balance at the credit of the fund as on 31st March 1977 was Rs. 57.48 lakhs.

(iv) *Agriculturists Rehabilitation Fund*

Section 109 of the Kerala Land Reforms Act, 1963 provides for the constitution of a fund of not less than rupees two hundred lakhs called the Agriculturists 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 Government of India, donations from public and interest accrued on investments made out of the fund.

The grant from the State Government is debited to '304. Other General Economic Services'. The expenditure out of the fund is initially debited against the provisions under this grant and an equal amount is transferred to the fund at the close of the accounts of the year. During 1976-77, an amount of Rs. 100 was credited to the fund as contribution by State Government. The expenditure out of the fund was Rs. 0.30 lakh and the balance at the credit of the fund as on 31st March 1977 was Rs. 2,19.31 lakhs.

## GRANT No. XXX—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	13,94,48,500	15,47,01,800	13,65,76,311	—1,81,25,489
Supplementary	1,52,53,300			
Amount surrendered during the year (31st March 1977)				1,23,90,400
Charged—				
Original	1,000	17,700	12,193	—5,507
Supplementary	16,700			
Amount surrendered during the year				Nil
Capital :				
Voted—				
Original	9,36,39,400	9,37,79,400	7,23,99,468	—2,13,79,932
Supplementary	1,40,000			
Amount surrendered during the year (31st March 1977)				1,91,17,500

## GRANT No. XXX—AGRICULTURE—Contd.

		<i>Total grant or appropriation Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Saving— Rs.</i>
<i>Charged—</i>				
<i>Original</i>	2,00,000	2,32,000	2,31,756	—244
<i>Supplementary</i>	32,000			
<i>Amount surrendered during the year</i>				Nil
<i>Notes and comments</i>				

(i) In view of the final saving of Rs. 1,81.25 lakhs in the revenue portion (voted), the supplementary grant of Rs. 1,52.33 lakhs obtained in March 1977 could have been limited to token amounts.

(ii) 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 (in lakhs of rupees)</i>	<i>Excess+ Saving—</i>
1	305 (h) Schemes for small and marginal farmers and agricultural labourers			
	9. Marginal Farmers and Agricultural Labourers Development Agency (Central Sector Scheme)			
	10. Small Farmers Development Agency, Trivandrum (Central Sector Scheme)			
	11. Small Farmers Development Agency, Trichur (Central Sector Scheme)			
	12. Small Farmers Development Agency, Cannanore (Central Sector Scheme)			
	O.	1,25.00		
	R.	—1,25.00	0.02	+0.02



GRANT No. XXX—AGRICULTURE—*Contd.*

Anticipated saving was due to discontinuance of the procedure of releasing grants to small farmers development agencies through the State Government and introduction of a new procedure of releasing grants direct by the Government of India from 1976-77 onwards.

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess + Saving—</i>
(in lakhs of rupees)				
2	306 (d) 5. Repairs to damages caused to minor irrigation structures			
	O.	20.00		
	R.	—7.60	12.40	8.19 —4.21

Reasons for the saving have not been intimated (March 1978).

3	306 (a) 1. Ground water Investigation and Development			
	O.	25.00		
	R.	—11.53	13.47	14.65 +1.18

Anticipated saving was due to (i) non-sanctioning the purchase of drilling rig (Rs. 10 lakhs) and (ii) belated issue of sanction in February 1977 for creation of additional posts (Rs. 1.53 lakhs).

Reasons for the final excess have not been intimated (March 1978).

4	305 (s) 4. Development of problem areas including reclamation of high lands, saline areas and kole lands			
	O.	12.40		
	R.	—8.24	4.16	3.60 —0.56

Reasons for the anticipated saving have not been intimated (March 1978).

Final saving was due to late starting of the scheme.

GRANT No. XXX—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)		
5	305 (g) 33. Scheme for the supply of soil ameliorants at subsidised rates to cultivators (Centrally Sponsored Scheme)			
	O.	14.00		
	R.	—4.69	9.31	5.81
				—3.50

Anticipated saving was due to less demand from cultivators for the subsidy for purchase of calcium carbonate.

Reasons for the final saving have not been intimated (March 1978).

6	305 (f) 4. Plant protection service			
	O.	25.96		
	R.	—7.51	18.45	19.38
				+0.93

Reasons for the anticipated saving have not been intimated (March 1978).

7	305 (b) 5. Seed organisation for procurement and distribution			
	O.	6.20		
	R.	—6.20	..	..

Saving of the entire provision occurred as the scheme was sanctioned by Government only in January 1977 for implementation from 1977-78 onwards.

8	305 (a) 4. Package programme for agricultural demonstration and propaganda			
	O.	41.51		
	R.	—2.00	39.51	36.60
				—2.91

Anticipated saving was due to non-filling up of certain posts of Junior Agricultural Officers and Agricultural Demonstrators in the package districts of Alleppey and Palghat.

Reasons for the final saving have not been intimated (March 1978)

GRANT No. XXX—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)		
9	305 (g) 16. Package programme for pepper (Centrally Sponsored Scheme)			
	O.	10.00		
	R.	—3.99	6.01	5.44 —0.57

Reasons for the saving have not been intimated (March 1978).

10	305 (h) 8. Small Farmers Development Agency			
	O.	5.00		
	R.	—4.28	0.72	0.74 +0.02

The provision was made for the payment of pay and allowances of staff appointed for the preparation of project reports of small farmers development agencies, Trivandrum and Trichur. Saving occurred due to early finalisation of project reports.

11	305 (i) 1. Administration			
	O.	11.38		
	R.	—3.96	7.42	7.18 —0.24

Saving was due to unfilled vacancies of Agricultural Demonstrators.

12	305 (e) 1. Multiplication and distribution of high yielding strains of paddy			
	O.	6.00		
	R.	—4.62	1.38	0.89 —0.49

Saving was mainly due to less requirements from District Offices than anticipated (Rs. 3.62 lakhs) and (ii) non-sanctioning of the scheme of inspection and certification of seeds.

GRANT No. XXX—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)				

## 13 306 (c) 1. Free supply of pump sets to Panchayats

O. 17.00

R. —2.66 14.34 12.94 —1.40

Saving was due to less demand for the pump sets from various Panchayats.

## 14 307 (a) 2. Land Use Board

O. 7.00

R. —3.41 3.59 3.14 —0.45

Saving was mainly due to (i) non-implementation of the scheme of reconnaissance soil conservation survey for Quilon District, (ii) non-purchase of xerographic machine as anticipated and (iii) non-adjustment of the cost of jeep purchased under the rate contract of the Director General of Supplies and Disposals.

## 15 305 (p) 8. Package Programme for Tapioca

O. 5.00

R. —3.50 1.50 1.36 —0.14

Saving was attributed to non-requirement of the provision in full during 1976-77, being the first year of implementation of the scheme.

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

GRANT No. XXX—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)		
1	305 (j) 2. Kerala Agricultural University Grants-in-aid			
	O.	1,98.89		
	R.	17.38	2,16.27	2,21.22 +4.95

Excess was due to payment of more grants to the University for implementing its development schemes.

2	305 (g) 3. Production and distribution of quality coconut seedlings and centralised seed collection			
	O.	29.00		
	R.	20.71	49.71	46.27 —3.44

Anticipated excess was mainly due to requirement of additional funds for (i) working expenses and maintenance of nurseries, procurement charges of coconut seeds and pollination charges under T x D scheme (Rs. 15.66 lakhs) and (ii) payment of wages of labourers engaged in 18 coconut nurseries (Rs. 2 lakhs).

Final saving was partly due to delay in transportation of seednuts procured and consequent delay in payment of their cost.

3	305 (g) 38. Scheme for bringing additional area under cashew in private garden (Centrally Sponsored Scheme)			
	O.	Token		
	R.	9.76	9.76	11.29 +1.53

Reasons for the excess have not been intimated (March 1978).

4	306 (d) 3. Other programmes—Minor works			
	O.	46.49		
	R.	2.80	49.29	56.59 +7.30

GRANT No. XXX—AGRICULTURE—*Contd.*

Additional funds were provided by reappropriation for making inevitable payments and increased expenditure on works. This, however, proved inadequate.

Reasons for the final excess have not been intimated (March 1978).

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess+ Saving—</i>
		(in lakhs of rupees)		
5	305 (h) 2. Establishment of hundred additional intensive paddy development units			
	O.	15.00		
	R.	12.93	27.93	24.69 —3.24

Reasons for the anticipated excess have not been intimated (March 1978).

Final saving was mainly due to delay in receipt of equipment, furniture, etc., ordered, non-payment of rent owing to non-receipt of rent certificate in time and non-filling up of vacant posts of demonstrators.

6	305 (g) 4. Package programme for coconut (Centrally Sponsored Scheme)			
	O.	14.50		
	R.	8.84	23.34	23.57 +0.23

Excess was attributed mainly to inadequate provision for pay and allowances and increased expenditure on demonstration charges of coconut demonstration plots.

7	307 (d) 7. Soil conservation in lands belonging to Tribals, Harijans, etc. (Special Employment Programme)			
	O.	12.00		
	R.	5.00	17.00	17.02 +0.02
8	307 (d) 1. Soil and water conservation in arable lands			
	O.	48.57		
	R.	4.12	52.69	52.97 +0.28

Excess in the above two cases occurred as a result of undertaking more minor works for drought relief.

GRANT No. XXX—AGRICULTURE—*Contd.*

(iv) In the following cases, additional funds provided by supplementary grant in March 1977 for execution of drought relief works proved wholly/partly unnecessary.

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> (in lakhs of rupees)	<i>Saving—</i>
1	306 (d) 7. Minor Irrigation class II works with people's participation—Drought relief scheme			
	S. 16.25			
	R. —5.40	10.85	..	—10.85

Reasons for the saving have not been intimated (March 1978).

2	306 (d) 9. New class II Minor irrigation works—Drought relief scheme			
	S. 17.00			
	R. —6.90	10.10	1.69	—8.41

Anticipated saving occurred as there was not sufficient time for arranging new works after obtaining supplementary grant in March 1977.

Reasons for the final saving have not been intimated (March 1978).

(v) In the following case, additional funds provided by reappropriation in March 1977 proved wholly unnecessary.

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> (in lakhs of rupees)	<i>Saving—</i>
303 (b) 2. Development of other Areas			
O. 15.00			
R. 5.00	20.00	11.52	—8.48

Anticipated excess was due to additional expenditure authorised by Government for execution of schemes for the development of Wynad.

Reasons for the final saving have not been intimated (March 1978).

## GRANT No. XXX—AGRICULTURE—Contd.

(vi) Saving in the capital 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	505 (c) 1. Manure Supply Scheme			
	O.	4,27.13		
	R.	—4,08.50	18.63	12.52 —6.11

Saving occurred mainly under 'purchase price' and was due to non-acceptance of pool fertilizers allotted by the Government of India as there was a perceptible decline in fertilizer consumption due to the high prices of fertilizers which resulted in the accumulation of stock supplied earlier during the previous year.

2	505 (d) 1. Purchase and sale of plant protection chemicals			
	O.	50.00		
	R.	—24.09	25.91	26.04 +0.13

Saving was due to less requirement from the District level officers.

3	506 (a) 1. Minor Irrigation Works— Minor Works			
	O.	50.81		
	R.	—9.67	41.14	37.39 —3.75

Saving was mainly due to (i) non-sanctioning of estimates of certain works and (ii) non-completion of detailed investigation in respect of certain other works.

4	506 (a) 2. Lift Irrigation— Minor Works			
	O.	57.12		
	R.	—3.73	53.39	47.08 —6.31

Reasons for the saving have not been intimated (March 1978).



## GRANT No. XXX—AGRICULTURE—Contd.

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

- 5 505 (b)1.  
The Plantation Cor-  
poration of Kerala  
Limited (Oil Palm)  
Investments

O. 5.00

R. —5.00

.. .. ..

Saving was due to a post-budget decision to grant a loan to the Company instead of share capital contribution.

- 6 505(g)1. Agricultural  
University-Land  
Acquisition charges

O. 5.00

R. —4.97

0.03

0.06

+0.03

Anticipated saving was due to less expenditure on special staff for land acquisition.

- 7 505(b)8. Establishment  
of coconut nursery—Land  
Acquisition charges

O. 4.50

R. —4.50

.. .. ..

Saving of the entire provision was due to non-finalisation of the selection of site for a coconut nursery.

- 8 506 (a)3.  
Irrigation facilities  
to Drought prone  
Areas

3.00

..

—3.00

Reasons for the saving of the entire provision have not been intimated (March 1978).

GRANT No. XXX—AGRICULTURE—*Concl'd.*

(vii) 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	705 (b)2. Loans to cultivators for short term credit			
	O.	2,00.00		
	R.	2.38.20	4,38.20	4,33.27 —4.93

Additional funds were provided by reappropriation for payment of short term loans to cultivators based on the requirements intimated by the District level officers.

2	505(b)5. Coconut Marketing Corporation			
	O.	8.00		
	R.	27.00	35.00	35.03 +0.03

Excess was due to a post-budget decision to make an investment of Rs. 35 lakhs in the Company during the pre-production year, as envisaged in the project report for integrated coconut processing complexes.

3	705 (f) 17. Loans to Kerala Plantation Corporation			
	R.	5.00	5.00	5.00 ..

Funds were provided by reappropriation following a post-budget decision of Government to grant a loan to the Company instead of share capital contribution.

4	505(j)2. Scheme for the purchase and distribution of pulses under GMF Programme			
	R.	6.59	6.59	3.45 —3.14

Funds were provided by reappropriation for the implementation of the scheme for increasing production of green manure seeds in IPD Units.

Final saving was mainly due to short-supply of seeds by the National Seeds Corporation.

In view of the final saving, provision made by reappropriation in March 1977 proved excessive.

## GRANT No. XXXI—FOOD

		<i>Total grant or appropriation</i>	<i>Actual expenditure</i>	<i>Saving—</i>
		<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
MAJOR HEADS—				
309. FOOD				
509. CAPITAL OUTLAY ON FOOD				
Revenue:				
Voted—				
Original	1,24,27,000	1,25,27,000	85,46,972	—39,80,028
Supplementary	1,00,000			
Amount surrendered during the year (29th and 31st March 1977)				39,58,600
Capital:				
Voted—				
Original	5,98,74,000	5,98,74,000	2,67,93,734	—3,30,80,266
Supplementary	..			
Amount surrendered during the year (16th November 1976, 12th and 31st March 1977)				3,11,49,600
Charged—				
Original	5,00,000	5,00,000	59,173	—4,40,827
Supplementary	..			
Amount surrendered during the year (12th and 31st March 1977)				4,34,800

## GRANT No. XXXI—FOOD—Contd.

*Notes and comments*

(i) 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>Saving—</i>
		(in lakhs of rupees)		
1	309 (c) 3. Special Nutrition Programme			
	O. 27.00			
	R. —24.90	2.10	2.09	—0.01

Saving (92 per cent of the provision) was mainly due to (i) a post-budget decision of Government to reduce the target to 50 per cent and delay in starting new centres for want of Government sanction and (ii) the use of World Food Programme commodities as nutrition component in Intensive Child Development Scheme, Vengara.

2	309(b) 2. Development— Special Nutrition Programme for children of age group 0-3			
	O. 85.00			
	R. —13.83	71.17	70.93	—0.24

Saving was mainly due to (i) substantial reduction in the cost of bread during 1976-77 (Rs. 11.72 lakhs) and (ii) non-appointment of additional staff under the scheme (Rs. 2.11 lakhs).

3	309(a) 1. Scheme for distribution of tapioca			
	O. 8.00			
	R. —7.97	0.03	0.03	..

Saving (99 per cent of the provision) was due to non-implementation of the scheme for distribution of tapioca in the coastal areas during the lean months of 1976-77.

GRANT No. XXXI—FOOD—*Contd.*

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

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> (in lakhs of rupees)	<i>Excess +</i>
309(a)2. Scheme for distribution of rice			
S.	1.00		
R.	7.07	8.07	..

Additional amounts were provided by reappropriation for distribution of rice at subsidised rate through the Kerala State Civil Supplies Corporation in the coastal areas during the lean months of 1976-77.

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

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> (in lakhs of rupees)	<i>Saving—</i>
509(a)1. Grain Supply Scheme			
O.	5,97.72		
R.	—3,11.48	2,86.24	2,66.94 —19.30

Saving (55 per cent of the provision) was mainly due to (i) grant of large scale levy concessions following the drought which affected the 1976 Virippu crop and reduction in the rates of levy (Rs. 2,97.33 lakhs), (ii) less expenditure on payment of differential cost to the Government of India and on payment to the Food Corporation of India on account of additional margin and *atticash* (Rs. 17.31 lakhs), (iii) less procurement of paddy than anticipated during the Punja-Mundakan crop (Rs. 8.89 lakhs), (iv) economy in expenditure (Rs. 4 lakhs) and (v) slow progress in the maintenance work of godowns (Rs. 2.78 lakhs).

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

<i>Head</i>	<i>Total appropriation</i>	<i>Actual expenditure</i> (in lakhs of rupees)	<i>Saving—</i>
509(a)1. Grain Supply Scheme			
O.	5.00		
R.	—4.35	0.65	0.59 —0.06

GRANT No. XXXI—FOOD—*Concl'd.*

The appropriation was intended for the repayment of administrative surcharge collected on tapioca, in satisfaction of court decrees. Saving (88 per cent of the provision) occurred as there were only a few cases in which refund was ordered.

During 1975-76 also, there was a net saving of Rs. 5.64 lakhs which was attributed to the same reason.

## GRANT No. XXXII—ANIMAL HUSBANDRY

		<i>Total grant or appropriation Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Saving— Rs.</i>
MAJOR HEADS -				
310. ANIMAL HUSBANDRY				
510. CAPITAL OUTLAY ON ANIMAL HUSBANDRY				
710. LOANS FOR ANIMAL HUSBANDRY				
Revenue:—				
Voted—				
Original	6,06,98,100	6,16,98,200	4,42,12,391	—1,74,85,809
Supplementary	10,00,100			
Amount surrendered during the year (31st March 1977)				1,51,78,500
Charged—				
Original	10,000	10,000	..	—10,000
Supplementary	..			
Amount surrendered during the year				Nil
Capital:				
Voted—				
Original	7,15,000	8,15,300	4,21,695	—3,93,605
Supplementary	1,00,300			
Amount surrendered during the year (31st March 1977)				3,73,700
Charged—				
Original	..	11,200	..	—11,200
Supplementary	11,200			
Amount surrendered during the year				Nil

## GRANT No. XXXII—ANIMAL HUSBANDRY—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>
1	310(j)2. Manufacture of ready-to-feed balanced feeds			
	O.	1,10.55		
	R.	—63.28	47.27	22.37 —24.90

Anticipated saving was due to transfer of the L & P Feed Compounding Factory, Malampuzha to the Kerala Livestock Development and Milk Marketing Board Limited with effect from 1st May 1976.

Final saving was due to shortfall in expenditure met from the revolving fund on the scheme for manufacture of ready-to-feed balanced feeds at Chengannur, as the transactions under the fund were less than anticipated.

2	310(i)1.Piggery development scheme			
	O.	25.85		
	R.	—21.07	4.78	5.00 +0.22
3	310(i)2.Pig Breeding Farm-cum-Bacon Factory			
	O.	5.00		
	R.	—4.95	0.05	.. —0.05

Saving against the original provision under serial numbers 2 and 3 was due to transfer of the Bacon Factory, Koothattukulam to Meat Products of India Limited in March 1976.

4	310(f)5.Indo-Swiss Project for cattle breeding and Dairy Development			
	O.	27.49		
	R.	—23.58	3.91	3.91 ..



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

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i> (in lakhs of rupees)	<i>Actual expenditure</i>	<i>Excess + Saving—</i>
5	310(f)6.Extension scheme - Peermade (Indo-Swiss)			
	O.	13.10		
	R.	—11.41	1.69	1.64 —0.05
6	310(f)9.Bull Station, Kulathupuzha (Indo-Swiss)			
	O.	7.31		
	R.	—6.50	0.81	0.77 —0.04

Saving under serial numbers 4 to 6 was due to transfer of the Indo-Swiss Project to the Kerala Livestock Development and Milk Marketing Board Limited with effect from 1st May 1976.

7	310(g)3.Egg Marketing			
	O.	31.68		
	R.	—1.86	29.82	23.31 —6.51

Anticipated saving was due to unfilled vacancies of Depot Assistants.

Final saving was due to shortfall in expenditure met from revolving fund as the transactions under the fund were less than anticipated.

8	310 (m) 6. World Food Programme—Contribution to World Food Programme counterpart Fund			
		5.00	..	—5.00

Reasons for the saving of the entire provision have not been intimated (March 1978).

9	310 (g) 4. Central Hatchery			
	O.	10.00		
	R.	—4.00	6.00	5.35 —0.65

Saving was due to less purchase of feed ingredients.

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

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess+ Saving—</i>
		(in lakhs of rupees)		
10	310 (f) 2. Intensive cattle development blocks			
	O.	26.20		
	R.	—5.01	21.19	23.11 +1.92
	Anticipated saving was mainly due to vacancies of livestock assistants remaining unfilled.			

Final excess was mainly due to payment of leave salary in lieu of leave surrendered towards the close of the year to more number of persons than anticipated.

(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>
		(in lakhs of rupees)		
1	310 (g) 2. Intensive poultry development blocks, Moovattu-puzha and Trivandrum			
	O.	21.08		
	R.	0.10	21.18	30.34 +9.16

Excess was due to increase in expenditure met from revolving fund as the transactions under the fund were more than anticipated.

2	310 (f) 13. Establishment of Jersey Farm			
	O.	2.49		
	R.	2.21	4.70	4.72 +0.02

Excess was due to requirement of additional funds for payment of labour charges and purchase of weighing machines, animal feeds, refrigerators, etc. for the establishment of a Jersey Farm at Viithura.

3	310(c) 8. Opening of veterinary dispensaries			
	O.	8.50		
	R.	1.50	10.00	10.52 +0.52

Excess was due to purchase of more medicines (Rs. 1.50 lakhs) and increased expenditure under 'Salaries' (Rs. 0.52 lakh).

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

(iii) In the following case, additional funds provided by reappropriation in March 1977 proved excessive:—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Saving—</i>
	<i>(in lakhs of rupees)</i>		
310 (a) 2. District Administration			
O. 11.46			
S. Token			
R. 5.57	17.03	12.18	—4.85

Additional funds were provided mainly to meet the cost of 11 vehicles sanctioned to be purchased for the department. The provision remained unutilised due to non-adjustment of the cost during the year.

(iv) *World Food Programme—Maize Fund*

The fund has been constituted with the main object of purchasing or producing 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 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 a 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. There was no transaction in the fund during 1976-77. The balance in the Reserve Fund on 31st March 1977 was Rs. 5.40 lakhs.

## GRANT No. XXXIII—DAIRY

		<i>Total grant or appropriation</i>	<i>Actual expenditure</i>	<i>Saving—</i>
		Rs.	Rs.	Rs.
MAJOR HEADS—				
311. DAIRY DEVELOPMENT				
511. CAPITAL OUTLAY ON DAIRY DEVELOPMENT				
711. LOANS FOR DAIRY DEVELOPMENT				
Revenue:				
Voted—				
Original	2,68,16,400	} 2,68,16,400	1,04,14,777	—1,64,01,623
Supplementary	..			
Amount surrendered during the year (31st March 1977)				1,64,25,700
Capital:				
Voted—				
Original	20,10,000	} 73,54,000	71,75,659	—1,78,341
Supplementary	53,44,000			
Amount surrendered during the year (31st March 1977)				1,13,200
Charged—				
Original	..	} 17,200	17,196	—4
Supplementary	17,200			
Amount surrendered during the year				Nil

*Notes and comments*

(i) Saving in the revenue portion of the grant (voted) (61 per cent of the provision) occurred under the following heads due to a post-budget decision to transfer the units to the Kerala Live-stock Development and Milk Marketing Board Limited with effect from 1st May 1976.

## GRANT No. XXXIII—DAIRY—Contd.

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (in lakhs of rupees)</i>	<i>Excess+ Saving—</i>
1	311 (f) Milk Supply Scheme, Ernakulam (Departmental Operation)			
	O.	85.13		
	R.	—71.98	13.15	13.13 —0.02
2	311 (c) Milk Supply Scheme, Trivandrum (Departmental Operation)			
	O.	87.08		
	R.	—68.10	18.98	18.95 —0.03
3	311 (c) Milk Supply Scheme, Alleppey			
	O.	30.27		
	R.	—23.14	7.13	7.11 —0.02
4	311(b) 5. Scheme for improv- ing milk production potential of cows and augmenting milk production (S.E.P.)			
	O.	16.70		
	R.	—5.07	11.63	11.59 —0.04
5	311 (b) 6. Scheme for improv- ing milk production potential of cows and augmenting milk production—Indo-Swiss Pro- ject			
	O.	3.69		
	R.	—3.41	0.28	0.31 +0.03

GRANT No. XXXIII—DAIRY—*Concd.*

(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	311 (i) Milk Supply Scheme, Cannanore 2. Processing			
	O.	3.95		
	R.	8.77	12.72	12.56 —0.16

Additional funds were provided by reappropriation as adequate provision was reportedly not made in the budget for purchase of machinery and equipment for the Cannanore Dairy.

2	311(b) 3. Rural Dairy extension service			
	O.	1.16		
	R.	2.07	3.23	3.28 +0.05

Excess was due to a post-budget decision of Government to debit the expenditure on subsidy under this head instead of under the major head "498. Capital Outlay on Co-operation (Grant No. XXVIII)" where provision was originally made.

## GRANT No. XXXIV—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	2,78,23,900	2,82,24,000	2,08,68,566	—73,55,434
Supplementary	4,00,100			
Amount surrendered during the year (31st March 1977)				71,50,000
Charged—				
Original	15,000	34,94,700	25,00,000	—9,94,700
Supplementary	34,79,700			
Amount surrendered during the year (31st March 1977)				9,93,100
Capital:				
Voted—				
Original	91,55,100	97,55,100	46,15,155	—51,39,945
Supplementary	6,00,000			
Amount surrendered during the year (31st March 1977)				48,05,100
Charged—				
Original	..	46,300	46,300	..
Supplementary	46,300			
Amount surrendered during the year				Nil

GRANT No. XXXIV—FISHERIES—*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>	<i>Actual expenditure</i>	<i>Excess+ Saving—</i>
(in lakhs of rupees)				

1 312 (h) 3. Development of Fisheries in selected areas (Agricultural Refinance Corporation Scheme)

O.	30.00			
R.	—16.95	13.05	12.97	—0.08

Saving (57 per cent of the provision) was due to late receipt of sanction for the Parappanangadi scheme from the Agricultural Refinance and Development Corporation and rescheduling of the Anjengo Project for completion only by June 1977.

2 312 (h) 4. Boat Building yards

O.	36.75			
R.	—13.29	23.46	21.86	—1.60

Anticipated saving was mainly due to (i) receipt of sanction from Government for the construction of 30 boats only out of 50 boats proposed, (ii) slow progress in finalising the tenders for purchase of copper sheets and (iii) debiting payment of cost of timber purchased for the construction of boats to the sub-head "Marine Fisheries—Mechanised Fishing".

Final saving was due to the non-execution of orders for the supply of copper sheets and wire ropes, before the end of the financial year.

3 312 (j) 4. Housing, Colonisation and other welfare measures (community amenities, dispensaries and guide lights)

O.	24.90			
R.	—12.55	12.35	12.39	+0.04



## GRANT No. XXXIV—FISHERIES—Contd.

Saving was mainly due to non-utilisation of the funds placed at the disposal of the Public Works Department for the construction of (i) 60 duplex houses at Vizhinjam due to belated sanction of revised estimates (Rs. 6.66 lakhs) and (ii) dispensaries at Edava and Madappally as provision was made wrongly under the revenue expenditure head instead of capital head (Rs. 2 lakhs) and non-utilisation by zonal officers of housing grants in full due to delay in getting utilisation certificates from beneficiaries (Rs. 3.89 lakhs).

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess+ Saving—</i>
(in lakhs of rupees)				
4	312 (c) 1. Fishery Schools and Training Centres			
	O.	16.67		
	S.	Token		
	R.	—6.16	10.51	10.43 —0.08

Saving was mainly due to (i) less payment of scholarships and stipends as only 146 trainees (out of 2,000) were selected (Rs. 3.62 lakhs) and (ii) debiting the expenditure on machinery and equipment under the minor head "(h) Mechanisation and Improvement of Fishing Crafts" (Rs. 1.50 lakhs).

5	312 (j) 9. Guide Lights			
	O.	3.00		
	R.	—2.97	0.03	0.09 +0.06

Saving (97 per cent of the original provision) was due to non-arrangement of work as the quotations received by the Public Works Department were too high.

6	312 (d) 3. Development and exploitation of major reservoirs			
	O.	7.32		
	R.	—1.97	5.35	5.15 —0.20

Saving was mainly due to non-sanctioning by Government of additional staff (Rs. 0.89 lakh) and the fish seed farm near Kuttiadi Reservoir (Rs. 0.97 lakh).

## GRANT No. XXXIV—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)				
7	312 (b) 7. Pilot Project for Mussel Culture, Vizhinjam			
	O.	2.98		
	R.	—1.89	1.09	0.95 —0.14

Saving (68 per cent of the provision) was mainly due to (i) late starting of the scheme (July 1976), (ii) non-sanctioning of additional posts and (iii) non-utilisation in full of the provision for purchase of equipment and for remodelling of the open shed.

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

<i>Head</i>	<i>Total appropriation</i>	<i>Actual expenditure</i>	<i>Saving—</i>
(in lakhs of rupees)			
312 (j) 13. Repayment to the State Bank of Travancore under the clean cash credit account of the Kerala Fisheries Corporation			
S.	34.80		
R.	—9.80	25.00	25.00 ..

A supplementary appropriation of Rs. 34.80 lakhs was obtained in November 1976 for discharging the liability in respect of the guarantee given to the State Bank of Travancore for the payment of loan advanced by the bank to the Kerala Fisheries Corporation consequent on the transfer of the boat building yards from the Corporation to Government. Saving occurred as Government orders regarding interest payable to the bank were not issued during 1976-77.

(iii) In view of the final saving of Rs. 51.40 lakhs in the capital portion (voted), the supplementary grant of Rs. 6 lakhs obtained in March 1977 proved wholly unnecessary.

GRANT No. XXXIV—FISHERIES—*Contd.*

(iv) 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>Saving—</i>
		(in lakhs of rupees)		

1 512 (b) 1. The Kerala Fisheries Corporation Limited—  
Investments

O. 23.75

R. —23.75

.. .. ..

Saving of the entire provision was due to the non-sanction of the investment by Government.

2 712 (b) 2. Loans to Kerala Fisheries Corporation for purchase of Trawlers

O. 23.00

R. —15.00

8.00 8.00 ..

Saving against the original provision occurred as the payment for purchase of trawlers had not become necessary to the extent anticipated.

3 712 (b) 1. Loans to Kerala Fisheries Corporation

O. 25.75

S. 6.00

R. —4.75

27.00 27.00 ..

Saving against the original plus supplementary provision was due to non-sanction by Government of full amount for adjustment as loan to the Company.

4 512 (a) 1. Buildings—Works

O. 4.95

R. —1.78

3.17 2.76 —0.41

Saving was mainly due to non-finalisation of the schemes for establishment of fish seed farms in certain districts.

GRANT No. XXXIV—FISHERIES—*Concl'd.*

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Saving—</i>
		(in lakhs of rupees)		
5	712 (a) 1. Loans for mechanisation of existing sailing vessels and for construction of new sailing vessels			
	O.	2.00		
	R.	—2.00		

Saving of the entire provision was due to non-receipt of proper application for loans.

(v) Saving mentioned above was partly offset by excess under other heads.

(vi) *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. 0.55 lakh was transferred to the fund during 1976-77. An expenditure of Rs. 0.70 lakh was debited to the fund. The closing balance of the fund on 31st March 1977 was Rs. 1.18 lakhs.

## GRANT No. XXXV—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			
<b>Revenue:</b>			
<b>Voted—</b>			
Original	7,46,01,000	7,46,13,000	6,73,98,591 —72,14,409
Supplementary	12,000		
Amount surrendered during the year (31st March 1977)			47,02,400
<b>Charged—</b>			
Original	21,500	21,500	3,549 —17,951
Supplementary	..		
Amount surrendered during the year (31st March 1977)			14,800
<b>Capital:</b>			
<b>Voted—</b>			
Original	1,09,51,300	1,09,51,400	97,05,172 —12,46,228
Supplementary	100		
Amount surrendered during the year (31st March 1977)			9,03,100
<b>Charged—</b>			
Original	1,000	1,000	.. —1,000
Supplementary	..		
Amount surrendered during the year (31st March 1977)			1,000

## GRANT No. XXXV—FOREST—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>
1	313 (d) 1. Forest consolidation and acquisition of private forests			
	O.	97.73		
	S.	0.12		
	R.	—4.48	93.37	88.88 —4.49

Saving was mainly due to (i) receipt of lesser claims of leave salary in lieu of leave surrendered by staff than anticipated (Rs. 5.36 lakhs) and (ii) non-utilisation by the Public Works Department of the amount placed at its disposal for the work of a road leading to the Walayar limestone deposit (Rs. 2.98 lakhs), the reasons for which have not been intimated (March 1978).

2	313(i)2. Buildings			
	O.	11.58		
	R.	—6.19	5.39	4.13 —1.26

Saving (64 per cent of the provision) was mainly due to (i) a post-budget decision to reclassify the expenditure on collection of seeds, land charges, etc., under the minor head “(a) Direction and Administration” (Rs. 4.50 lakhs), (ii) less expenditure on maintenance of buildings (Rs. 1.79 lakhs) and (iii) non-execution of minor works relating to special repairs and electrification in two divisions (Rs. 0.86 lakh).

3	313(a)4. Vigilance and Evaluation Wing			
	O.	27.36		
	R.	—4.92	22.44	22.22 —0.22

Saving occurred as the administrative control of checking stations was transferred back to the respective Territorial/Special Divisions with effect from 1st September 1976.

4	313(i)5. Labour colonies and tribal amenities			
	O.	5.00		
	R.	—3.63	1.37	1.00 —0.37

Saving was due to the stoppage of a construction work in Kozhikode Circle owing to the shortage of cement.

GRANT No. XXXV—FOREST—*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)		
5	313(h) 1. Wild Life Preservation Division			
	O.	19.62		
	R.	—3.65	15.97	16.27 +0.30

Saving was mainly due to (i) non-sanctioning of additional posts (Rs. 1.23 lakhs), (ii) less requirement of funds for special repairs to the existing motor vehicles and for purchase of spare parts (Rs. 0.52 lakh) and (iii) non-execution of work relating to improvement of wild life sanctuaries (Rs. 0.50 lakh).

6	313(i) 1. Survey of Forest boundaries			
	O.	11.03		
	R.	—2.63	8.40	8.08 —0.32

Saving was mainly due to non-execution of survey work in Kozhikode and Ranni divisions to the extent anticipated.

(ii) 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>Saving—</i>
		(in lakhs of rupees)		
1	513(c) 1. Roads			
	O.	10.00		
	R.	—6.06	3.94	3.35 —0.59

Saving (66 per cent of the provision) was mainly due to the stoppage of construction work in Palghat Division owing to non-availability of cement and non-completion of metal collection for a road work in Parambikulam Division due to shortage of labour.

2	513(b) 8. Plantations of fast growing species			
	O.	26.15		
	R.	—4.41	21.74	21.57 —0.17

Saving was mainly under 'Salaries' the provision for which was found excessive in actual implementation of the scheme and under 'Other charges' due to non-execution of planting operations in some divisions on account of shortage of seeds and short supply of polythene bags for bagging seedlings.

## GRANT No. XXXVI—COMMUNITY DEVELOPMENT

		<i>Total grant or appropriation</i>	<i>Actual expenditure</i>	<i>Saving—</i>
		Rs.	Rs.	Rs.
MAJOR HEADS—				
314. COMMUNITY DEVELOPMENT				
714. LOANS FOR COMMUNITY DEVELOPMENT				
Revenue:				
Voted—				
Original	7,04,03,100	7,36,03,100	7,22,83,114	—13,19,986
Supplementary	32,00,000			
Amount surrendered during the year (31st March 1977)				15,44,300
Charged—				
Original	1,000	1,000	486	—514
Supplementary	..			
Amount surrendered during the year				Nil
Capital:				
Voted—				
Original	3,20,000	3,20,000	3,19,080	—920
Supplementary	..			
Amount surrendered during the year				Nil



GRANT No. XXXVI—COMMUNITY DEVELOPMENT—*Concl'd.**Notes and comments*

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>Saving—</i>
(in lakhs of rupees)				

## 1 314-A(c)1. Panchayat Elections

O.	10.00			
R.	—9.37	0.63	0.37	—0.26

Saving (96 per cent of the provision) was mainly due to postponement of the Panchayat Elections.

2 314-B(1)4. Production of K.I.F.  
(Kerala Indigenous Food)

O.	4.00			
R.	—2.22	1.78	0.66	—1.12

Saving was attributed to curtailment of production, due to non-availability of par-boiled tapioca chips and groundnut cakes.

## 3 314-B(d) Minor Irrigation

O.	5.90			
R.	—3.15	2.75	2.72	—0.03

Saving was due to shortfall in expenditure, incurred on the basis of local conditions and requirements, during actual implementation of the schemes.

## GRANT No. XXXVII—INDUSTRIES

## MAJOR HEADS—

- 267. AID MATERIALS AND EQUIPMENTS
- 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
- 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
- 723. LOANS FOR PETROLEUM CHEMICAL AND  
FERTILIZER INDUSTRIES
- 725. LOANS FOR TELECOMMUNICATION AND  
ELECTRONICS INDUSTRIES
- 726. LOANS FOR CONSUMER INDUSTRIES
- 730. LOANS TO INDUSTRIAL FINANCIAL  
INSTITUTIONS

## GRANT No. XXXVII—INDUSTRIES—Contd.

		<i>Total grant or appropriation Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Saving— Rs.</i>
Revenue:				
Voted—				
Original	3,33,11,500	4,26,96,400	3,85,42,773	—41,53,627
Supplementary	93,84,900			
Amount surrendered during the year (31st March 1977)				18,68,500
Charged—				
Original	53,000	1,16,300	12,362	—1,03,938
Supplementary	63,300			
Amount surrendered during the year (31st March 1977)				53,000
Capital:				
Voted—				
Original	6,82,93,000	8,36,60,800	8,34,68,398	—1,92,402
Supplementary	1,53,67,800			
Amount surrendered during the year (31st March 1977)				50,000
Charged—				
Original	100	3,89,000	3,39,594	—49,406
Supplementary	3,88,900			
Amount surrendered during the year				Nil

GRANT No. XXXVII—INDUSTRIES—*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 (in lakhs of rupees)</i>	<i>Actual expenditure</i>	<i>Excess+ Saving—</i>
1	267(a)1. Development and economic evaluation of partially developed mineral wealth with U. N. D. P. (U. N. Special Fund) Assistance	21.30	..	—21.30

Provision was made for adjusting the special assistance to be rendered by the United Nations Development Programme (Special Fund) towards salary of experts, sub-contracts for specialised services, fellowships for counterpart personnel and cost of equipment to be supplied by them for development and economic evaluation of partially developed mineral wealth. The entire provision, however, remained unutilised since no assistance was received during the year pending approval of the scheme by the Government of India and United Nations Development Programme.

2	328-B(b)5. U. N. D. P. Mineral Development in Kerala State			
	O.	9.20		
	R.	—9.20	..	..

Saving of the entire provision was due to non-implementation of the scheme because of the procedural delay in obtaining the approval of the Government of India/U. N. D. P. authorities.

3	321(j)2. Scheme for Central subsidy to Industrial Units in backward Districts			
	O.	50.00		
	R.	—8.38	41.62	41.63 +0.01

Anticipated saving was mainly due to the introduction of a revised scheme for disbursement of subsidy by the Government of India from 1st January 1977, after which date, no subsidy was payable by the State Government and non-disbursement of subsidy to certain industrial units which did not complete the required preliminaries or were found ineligible for subsidy under the previous scheme.

GRANT No. XXXVII—INDUSTRIES—*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	321(i)8. Subsidy towards interest to Industrial Units—Grant-in-aid			
	O.	5.00		
	R.	—5.00	..	..

Saving of the entire provision was reportedly due to non-implementation of the scheme as it was not approved by the Government of India.

5	321(a)6. Development of Coir Industry—Supervision			
	O.	21.57		
	R.	—4.36	17.21	16.96 —0.25

Saving was mainly due to transfer of 50 per cent of the expenditure on additional staff appointed for implementation of the scheme of restructuring of coir co-operatives to the Plan provision under '321 (h)1. Development of Coir Industry and Husk Control' as the Government of India released assistance for the scheme under 'Plan' instead of under 'Non-Plan' as originally provided.

6	321(c) Handloom Industries 12. Contributory Thrift Fund			
	O.	3.00		
	R.	—3.00	..	..

Saving of the entire provision was due to non-implementation of the scheme pending approval of the rules by the Government.

7	321(h) Coir Industries 3. Opening of Sales Depots			
	O.	2.15		
	R.	—2.15	..	..

Saving of the entire provision was due to non-establishment of new sales depots by the central coir marketing societies and manufacturing societies and non-payment of grant for the existing depots owing to non-receipt of applications from the societies.

GRANT No. XXXVII—INDUSTRIES—*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> (in lakhs of rupees)	<i>Excess+</i>
1	321(d) 30. Mini-Industrial Estates			
	S.	28.00		
	R.	5.00	33.00	33.00 ..

Excess against the supplementary provision was due to payment of subsidy to the Kerala State Small Industries Development and Employment Corporation Limited for obtaining project reports for the rural electrification programme.

2	321(c) Handloom Industries 17-A. Twenty Point Programme- Intensive Development Project (Centrally Sponsored Scheme)			
	O.	4.50		
	R.	4.87	9.37	9.43 +0.06

Excess against the original provision was due to revision of the scheme based on the pattern of assistance finally approved by the Government of India.

3	321(d) 13. Small Scale Production Centres in National Extension Service Blocks			
	O.	0.05		
	S.	2.00		
	R.	3.64	5.69	5.69 ..

Excess against the original and supplementary provision was due to continuation of the scheme and inevitable payments made on spill-over items.

4	320-A(d)6. Setting up of Testing and Development Centre for Kerala State Electronics Development Corporation			
	O.	5.00		
	R.	3.59	8.59	8.59 ..

Excess against the original provision was reportedly due to release of more grant by the Government of India.

GRANT No. XXXVII—INDUSTRIES—*Contd.*

(iii) In the capital portion of the grant (voted), funds provided for Plan schemes remained wholly or substantially unutilised in a number of cases, the more important of which are mentioned below. The savings were reappropriated to other heads.

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> (in lakhs of rupees)	<i>Excess+ Saving—</i>
1	522(a)1. Steel Industries Kerala Limited—Investments			
	O. 60.00			
	R. —50.00	10.00	10.67	+0.67
2	722(b)3. Loans to Steel Industries			
	O. 20.00			
	R. —20.00	..	..	..

Saving against the original provision in the two cases mentioned above was due to delay in finalising the project 'Steel Industrials Kerala Limited' because of the decision to shift its location from Trichur to Alleppey necessitating soil testing and other preliminary activities.

3	521(b)7. Seed capital to entrepreneurs to start Industries—Investments			
	O. 40.00			
	R. —40.00	..	..	..

Saving against the original provision was due to a post-budget decision to implement the scheme through the Kerala State Small Industries Development and Employment Corporation Limited with loan assistance from Government.

4	721(f)5. Loans to Kerala State Coir Corporation			
	O. 12.00			
	R. —12.00	..	..	..
5	723(a)1. Loans to Travancore-Cochin Chemicals Limited			
	O. 15.00			
	R. —15.00	..	..	...

GRANT No. XXXVII—INDUSTRIES—*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)				
6	723(a)3. Loans to Kerala Minerals and Metals			
	O.	20.00		
	R.	—20.00	..	..

Saving against the original provision in the three cases mentioned above was due to a post-budget decision of Government to sanction the assistance as share capital contribution instead of loan so as to increase the borrowing power of the companies.

7	522(b)1. Traco Cables Limited—Investments			
	O.	15.00		
	R.	—10.00	5.00	5.00
8	722(a) 4. Loans to Traco Cables Limited			
	O.	5.00		
	R.	—5.00	..	..

Saving against the original provision in the two cases mentioned above was due to non-implementation of the second Telephone Cable Project pending receipt of sanction from the Government of India for conversion of the letter of intent into an industrial licence.



## GRANT No. XXXVIII—IRRIGATION

		<i>Total grant or appropriation</i>	<i>Actual expenditure</i>	<i>Excess+ Saving—</i>
		Rs.	Rs.	Rs.
<b>MAJOR HEADS—</b>				
333. IRRIGATION, NAVIGATION, DRAINAGE AND FLOOD CONTROL PROJECTS				
533. CAPITAL OUTLAY ON IRRIGATION, NAVIGATION, DRAINAGE AND FLOOD CONTROL PROJECTS				
Revenue:				
Voted—				
Original	7,52,73,100	10,77,73,600	11,18,68,912	+40,95,312
Supplementary	3,25,00,500			
Amount surrendered during the year				Nil
Charged—				
Original	2,000	2,000	..	—2,000
Supplementary	..			
Amount surrendered during the year (31st March 1977)				2,000
Capital:				
Voted—				
Original	20,29,28,000	25,00,66,900	25,66,61,859	+65,94,959
Supplementary	4,71,38,900			
Amount surrendered during the year				Nil
Charged—				
Original	2,02,000	12,16,500	11,71,456	—45,044
Supplementary	10,14,500			
Amount surrendered during the year				Nil

## GRANT No. XXXVIII—IRRIGATION—Contd.

*Notes and comments*

(i) The expenditure in the revenue portion (voted) exceeded the grant by Rs. 40,95,312; 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>
		(in lakhs of rupees)		
1	333-B(c) Suspense			
	O.	40.00		
	S.	2,91.00		
	R.	25.00	3,56.00	4,13.59 +57.59

Anticipated excess was due to increase in suspense debit as a result of adoption of the revised accounting procedure under the system of 'Gross Vote on Suspense' introduced from April 1976.

Final excess occurred mainly under 'Stock' and 'Miscellaneous Works Advances'. Excess under 'Stock' was mainly attributed to adjustment of a larger number of debit advices than anticipated (Rs. 22 lakhs) and adjustment of net profit on stock (Rs. 1.60 lakhs) by credit to Revenue in Kuttiadi Project Division, Perambra. Excess under 'Miscellaneous Works Advances' (Rs. 28.10 lakhs) was mainly due to expenditure incurred in excess of deposits made by the Government of Tamil Nadu for the Siruvani Project Work.

2	333-G (d) 3. Repairs due to flood damages			
	O.	25.00		
	S.	15.00		
	R.	6.27	46.27	42.24 —4.03

Additional funds were provided by reappropriation for meeting the anticipated expenditure on works in progress. In view of the final saving, the augmentation of funds proved largely excessive.

Reasons for the final saving have not been intimated (March 1978).

3 333-A(b) Machinery and Equipment  
Repairs and Carriages

	O.	20.00		
	R.	2.00	22.00	22.09 +0.09

Excess was mainly due to increase in actual expenditure on repairs and carriages.

## GRANT No. XXXVIII—IRRIGATION—Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving—
4	333-A(a) 1. Direction, Chief Engineer, Irrigation			
	O.	25.26		
	R.	1.90	27.16	27.24 +0.08

Excess was mainly due to payment of pay and allowances to additional staff and increase in office expenses.

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

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving—
1	333-A(a)3. Execution			
	O.	2,88.52		
	R.	—33.58	2,54.94	2,50.52 —4.42

Saving occurred mainly under 'Salaries', due to change of personnel resulting in lesser expenditure, which could not be anticipated with greater accuracy.

2	333-A(b) Machinery and Equipment New Supplies			
	O.	6.85		
	R.	—1.30	5.55	2.71 —2.84

Anticipated saving was due to shortfall in the actual requirements.

Reasons for the final saving have not been intimated (March 1978).

(iv) The expenditure in the capital portion (voted) exceeded the grant by Rs. 65,94,959; the excess requires regularisation.

(v) Excess occurred mainly under:—

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving—
1	533-B(i) Kallada Irrigation Project			
3	Major Works			
	O.	1,52.82		
	R.	1,13.30	2,66.12	2,65.56 —0.56

## GRANT No. XXXVIII—IRRIGATION—Contd.

Net excess of Rs. 1,12.74 lakhs was due to good progress in the execution of works and a post-budget decision of Government to debit tools and plant charges direct to the project estimates in respect of major irrigation projects.

<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(q) Pazhassi Irrigation Project			
3.	Works			
	O.	94.06		
	S.	90.00		
	R.	1,03.99	2,88.05	2,90.64 +2.59

Excess was due to good progress in the execution of works and a post-budget decision of Government to debit tools and plant charges direct to the project estimates in respect of major irrigation projects.

3	533-B(o) Kanhirampuzha Project			
3.	Works			
	O.	74.26		
	R.	49.25	1,23.51	1,25.57 +2.06
4	533-B(m) Chitturpuzha Irrigation Project			
3.	Works			
	O.	58.67		
	S.	1.93		
	R.	25.90	86.50	89.40 +2.90

In the cases mentioned against serial numbers 3 and 4, the excess was mainly due to good progress in the execution of works.

5	533-B(n) Attappady Scheme			
3.	Works			
	R.	17.00	17.00	17.21 +0.21

## GRANT No. XXXVIII—IRRIGATION—Contd.

Sl. no.	Head	Total grant (in lakhs of rupees)	Actual expenditure	Excess+ Saving—
6	533-B(s) Kabini Scheme (Karpuzha)			
	3. Works			
	S. Token			
	R. 7.00	7.00	4.23	—2.77

In the cases mentioned against serial numbers 5 and 6, funds were provided by reappropriation to implement the projects expeditiously as these projects in the Cauvery basin were of significant importance to the State.

The augmentation of funds through reappropriation under serial number 6 proved to be excessive in view of the final saving of Rs. 2.77 lakhs which was attributed to non-availability of land, delay in commencing work and slow progress in the execution of works.

7	533-D(d)I. Inland Navigation (Centrally Sponsored)			
	3. Works	33.65	44.06	+10.41

Excess was mainly due to inevitable payments made for the work of providing better inland water transport facilities in the industrial region of Ambalamugal.

8	533-B(x) Moovattupuzha Project			
	1. Direction and Administration			
	O. 8.82			
	S. Token			
	R. —2.35	6.47	17.49	+11.02

9	533-B(q) Pazhassi Irrigation Project			
	1. Direction and Administration			
	O. 19.24			
	S. Token			
	R. 6.24	25.48	25.43	—0.05

## GRANT No. XXXVIII—IRRIGATION—Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess+ Saving—
10	533-B(n) Attappady Scheme			
	1. Direction and Administration			
	S.	0.18		
	R.	5.43	5.61	+0.03
11	533-B(i) Kallada Irrigation Project			
	1. Direction and Administration			
	O.	44.43		
	R.	3.62	48.05	+0.15
12	533-D(d)I. Inland Navigation (Centrally Sponsored)			
	1. Direction and Administration	10.75	14.08	+3.33
13	533-B(j) Pamba Irrigation Project			
	1. Direction and Administration			
	O.	40.12		
	R.	2.85	42.97	—0.78
Excess mentioned against serial numbers 8 to 13 above was due to increase in the share debit of establishment charges transferred from '333-A Irrigation Projects (Commercial)' in proportion to works expenditure.				
14	533-B(g) Neyyar Irrigation Project			
	3. Works			
	O.	2.99		
	R.	4.89	7.88	+0.50
Excess was mainly due to adjustment of the cost of land acquisition staff and increase in the actual requirements on works in progress.				
15	533-A(i) Periyar Valley Project			
	1. Direction and Administration			
	O.	23.34		
	R.	4.27	27.61	+1.10

GRANT No. XXXVIII—IRRIGATION—*Contd.*

Anticipated excess was due to conversion of the Irrigation Investigation Division, Alwaye into the Periyar Valley Irrigation Division No. II for execution of the project works.

Final excess was due to the increase in the share debit of establishment charges transferred from '333-A. Irrigation Projects (Commercial)' in proportion to works expenditure.

<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>		

16 533-B(u) Moolathara R. B.  
Canal (An extension of Chittur-  
puzha Project) (Special Emp-  
loyment Programme)  
3. Works

S.	11.37			
R.	2.63	14.00	15.00	+1.00

Supplementary grant was obtained in March 1977 to take up drought relief works utilising the assistance from the Government of India. Additional funds were provided by reappropriation as the supplementary grant was found to be insufficient to meet the actual requirements.

Final excess was due to good progress in the execution of works.

17 533-B(p) Kuttiadi Irrigation  
Project

1. Direction and Administration

O.	29.43			
S.	Token			
R.	2.16	31.59	32.62	+1.03

Excess was due to formation of a new Division for execution of the project works and increase in the share debit of establishment charges transferred from '333-A. Irrigation Projects (Commercial)' in proportion to works expenditure.

18 533-A(k) Malampuzha Project  
4. Works

O.	0.75			
S.	1.35			
R.	2.25	4.35	4.35	..

Excess was due to authorisation of additional expenditure on a canal work for which supplementary grant was obtained in November 1976.

## GRANT No. XXXVIII—IRRIGATION—Contd.

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

Sl. no.	Head	Total grant	Actual expenditure	Excess + Saving—
		(in lakhs of rupees)		
1	533-A(i) Periyar Valley Project			
	4. Works			
	O.	3,43.12		
	R.	—1,01.68	2,41.44	2,63.86 +22.42

Anticipated saving was due to diversion of funds for meeting additional requirements mainly under Pazhassi, Kallada, Kanhirampuzha and Chitturpuzha Projects (Rs. 1,00 lakhs). The withdrawal of funds, however, proved excessive in view of the final excess of Rs. 22.42 lakhs on account of committed expenditure on works in progress.

2	533-B (v) Chemoni-Mupli Scheme			
3.	Works			
	O.	74.77		
	R.	—58.77	16.00	16.39 +0.39

Anticipated saving (79 per cent of the provision) was due to delay in starting the Project Division with full complement of staff and arranging the execution of works.

3	533-B (x) Moovattupuzha Project			
	3. Works			
	O.	79.57		
	R.	—40.00	39.57	39.70 +0.13

Anticipated saving (50 per cent of the provision) was due to the retarded progress of works caused by longer monsoon season and belated receipt of machinery required for execution of works.

4	533-B (t) Idamalayar Project			
	1. Direction and Administration			
	O.	11.94		
	R.	—11.82	0.12	0.10 —0.02
	3. Works			
	O.	37.38		
	R.	—37.00	0.38	0.31 —0.07



GRANT No. XXXVIII—IRRIGATION—*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>		
8	533-A (i) Periyar Valley Project			
	2. Machinery and Equipment			
	O. 6.21			
	R. —6.21	..	..	..
9	533-B (j) Pamba Irrigation Project			
	2. Machinery and equipment			
	O. 5.48			
	R. —5.47	0.01	..	—0.01
10	533-B (p) Kuttiadi Irrigation Project			
	2. Machinery and equipment			
	O. 5.14			
	R. —5.14	..	..	..
11	533-B (i) Kallada Irrigation Project			
	2. Machinery and equipment			
	O. 2.75			
	R. —2.75	..	..	..

Saving mentioned against serial numbers 8 to 11 was due to a post-budget decision to the effect that no pro-rata adjustment of tools and plant charges was necessary in respect of major irrigation projects where such charges were debited directly to the project estimates.

(vii) *Suspense transactions*

The expenditure in this grant includes Rs. 4,13.59 lakhs under 'Suspense'. The nature and accounting of the transactions under 'Suspense' is explained in note (iv) below the Appropriation Accounts of Grant No. XV—Public Works.

GRANT No. XXXVIII—IRRIGATION—*Concl'd.*

An analysis of the suspense transactions accounted for in this grant during 1976-77 with the opening and closing balances under the different heads is given below:—

<i>Sub-head</i>	<i>Opening balance on 1st April 1976</i>	<i>Debits</i>	<i>Credits</i>	<i>Closing balance on 31st March 1977</i>
(in lakhs of rupees)				
Purchases	—0.56	..	..	—0.56(a)
Stock	42.84	3,76.10	4,20.83	—1.89(b)
Miscellaneous Works Advances	13.22	33.86	..	47.08
Workshop Suspense	7.98	3.63	..	11.61
<b>Total</b>	<b>63.48</b>	<b>4,13.59</b>	<b>4,20.83</b>	<b>56.24</b>

(a) Minus balance represents credit balance.

(b) Minus balance was mainly attributed to non-adjustment of debit due to non-receipt of advices and difference between purchase price and issue rate of materials.

## GRANT No. XXXIX—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	3,26,00,100	3,26,00,100	3,26,00,000	—100
Supplementary	..			
Amount surrendered during the year				Nil
Capital:				
Original	4,32,00,100	4,32,00,100	3,59,52,000	—72,48,100
Supplementary	..			
Amount surrendered during the year				
(31st March 1977)				72,48,000

*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>
		(in lakhs of rupees)	
734 (a) 8. Ways and Means Advance to Kerala State Electricity Board			
O.	2,00.00		
R.	—1,00.00	1,00.00	1,00.00 ..

Saving (50 per cent of the provision) was due to limiting the ways and means advance during the year to Rs. 1,00 lakhs.

GRANT No. XXXIX—POWER (ALL VOTED)—*Concl'd.*

(ii) The saving mentioned above was partly offset by excess against the original provision under:—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess+</i>
	(in lakhs of rupees)		

734 (a) 5. Inter-State Links  
(Centrally Sponsored Scheme)

O.	2,32.00			
R.	27.52	2,59.52	2,59.52	..

Excess was reported to be due to allotment of additional funds by the Government of India for works on Inter-State Links.

## GRANT No. XL—PORTS

		<i>Total grant or appropriation Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Saving— Rs.</i>
MAJOR HEADS—				
335. PORTS, LIGHT HOUSES AND SHIPPING				
535. CAPITAL OUTLAY ON PORTS, LIGHT HOUSES AND SHIPPING				
735. LOANS FOR PORTS, LIGHT HOUSES AND SHIPPING				
Revenue:				
Voted—				
Original	62,74,600	62,89,700	57,89,571	—5,00,129
Supplementary	15,100			
Amount surrendered during the year (31st March 1977)				2,89,000
Charged—				
Original	25,000	25,000	4,991	—20,009
Supplementary	..			
Amount surrendered during the year				Nil
Capital:				
Voted—				
Original	92,75,000	1,32,65,000	67,42,901	—65,22,099
Supplementary	39,90,000			
Amount surrendered during the year (31st March 1977)				60,06,500

GRANT No. XL—PORTS—*Contd.**Notes and comments*

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

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

335-A (b) Construction and repairs

O.	5.00		
R.	—2.00	3.00	2.14 —0.86

Saving was due to non-completion, to the extent anticipated, of maintenance works and annual repairs to port buildings and structures.

(ii) In view of the final saving of Rs. 65.22 lakhs in the capital portion, the supplementary grant of Rs. 39.90 lakhs obtained in November 1976 and March 1977 could have been limited to token amounts.

(iii) 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)	

1 535-A (a) 6. Development of Beypore Port (Centrally Sponsored Scheme)

O.	39.75		
R.	—34.49	5.26	3.01 —2.25

Saving (92 per cent of the provision) was mainly due to (i) postponement of payment of hire charges of dredgers to the Shipping Corporation of India pending settlement of disputes referred to Government (Rs. 15 lakhs); (ii) postponement of dredging work at Beypore Port as the departmental dredger was engaged in the dredging work at Azhikode Port (Rs. 18.25 lakhs) and (iii) non-availability of approved design for mooring boat (Rs. 3 lakhs).

## GRANT No. XL—PORTS—Concl'd.

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

2 535—A (a) 9. Provision of Steel  
Cargo Barges at Neendakara  
Port

O.	15.00			
R.	—14.95	0.05	0.05	..

Saving (99 per cent of the original provision) was due to belated acceptance of tenders (February 1977) for the construction and supply of barges

3 535—A(a) 1. Works

O.	21.49			
R.	—10.65	10.84	9.07	—1.77

Saving (58 per cent of the provision) was mainly due to non-receipt of administrative sanction for construction of transit shed and inspection bungalow at Neendakara and for dredging at Azhikkal and Ponnani Ports.

## GRANT No. XLI—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	73,99,600	74,69,600	74,04,330	—65,270
Supplementary	70,000			
Amount surrendered during the year (31st March 1977)				99,100
Capital:				
Original	1,74,00,000	1,74,00,000	1,65,76,950	—8,23,050
Supplementary	..			
Amount surrendered during the year (31st March 1977)				8,50,000

*Notes and comments*

(i) Saving against the original provision in the capital portion of 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	538—B (b) 2. Cost of new boats (Centrally Sponsored Scheme)			
O.	5.00			
R.	—5.00	..	..	..

Saving was due to the non-adjustment of the cost of 20 passenger boats supplied by the Kerala Fisheries Corporation, as the invoices were received late.



GRANT No. XLI—TRANSPORT (ALL VOTED) *Concl'd.*

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Saving—</i>
		(in lakhs of rupees)		
2	538—B (b) 3. Augmentation of ferry services			
	O.	2.00		
	R.	—2.00	..	..

Saving of the entire provision was due to non-implementation of the scheme (sanctioned in November 1976) as the Water Transport Department could not construct new boats before the end of the financial year.

## GRANT No. XLII—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			
744.	LOANS FOR OTHER TRANSPORT AND COMMUNICATION SERVICES			
Revenue:				
Original	54,23,500	62,28,300	60,89,557	—1,38,743
Supplementary	8,04,800			
Amount surrendered during the year (31st March 1977)				38,000
Capital:				
Original	12,85,000	12,85,000	11,99,022	—85,978
Supplementary	..			
Amount surrendered during the year (31st March 1977)				1,60,500

**GRANT No. XLIII—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	52,00,000	52,00,000	46,37,085	—5,62,915
Supplementary	..			
Amount surrendered during the year (31st March 1977)				5,87,700

*Notes and comments*

Saving occurred under:—

	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Saving—</i>
		(in lakhs of rupees)		
(a)	Taxes on Vehicles			
	Compensation to local bodies			
O.	52.00			
R.	—5.88	46.12	46.37	+0.25

Saving against the original provision was due to non-payment of full amount of compensation to the local bodies as the committee appointed for fixing the amount of compensation payable in advance for five years from 1st April 1973 had not submitted its recommendations for want of details of correct road lengths maintained by the local bodies.

During 1974-75 and 1975-76, there was saving of Rs. 40.51 lakhs and Rs. 42.29 lakhs respectively 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>
--	--	---------------------------------------	-------------------------

## MAJOR HEADS—

603. INTERNAL DEBT OF THE STATE GOVERNMENT

604. LOANS AND ADVANCES FROM THE CENTRAL GOVERNMENT

Capital:

<i>Original</i>	<i>1,79,24,25,700</i>	} <i>2,49,03,65,700</i>	<i>2,54,24,28,863</i>	<i>+ 5,20,63,163</i>
<i>Supplementary</i>	<i>69,79,40,000</i>			

*Amount surrendered during the year*

Nil

*Notes and comments*

(i) The expenditure exceeded the charged appropriation by Rs. 5,20,63,163; the excess requires regularisation.

(ii) In view of the final excess, the supplementary appropriation of Rs. 69,79.40 lakhs obtained in March 1977 proved inadequate.

(iii) Excess occurred mainly under:—

<i>Head</i>	<i>Total appropriation</i>	<i>Actual expenditure</i>	<i>Excess +</i>
	<i>(in lakhs of rupees)</i>		
603 (f) Ways and Means Advances from the Reserve Bank of India			
O.	<i>1,48,60.00</i>		
S.	<i>46,80.00</i>		
R.	<i>34.23</i>	<i>1,95,74.23</i>	<i>2,01,27.55 + 5,53.32</i>

Excess occurred since the disbursements during the fag end of the year were large and the fluctuations in the daily cash balance with Reserve Bank of India could not be anticipated correctly.

During 1975-76 also, there was an excess of Rs. 4,60.46 lakhs which was attributed to the same reason.

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

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

<i>Head</i>	<i>Total appropriation</i>	<i>Actual expenditure</i>	<i>Saving—</i>
	(in lakhs of rupees)		
604—D. Loans for Centrally Sponsored Plan Schemes			
O.	41.37		
S.	8.33		
R.	—17.88	31.82	31.82 ..

Saving was due to non-receipt/less receipt of loans than anticipated for certain schemes.

GRANT No. XLV—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	3,20,34,000	3,41,09,800	3,03,40,447	—37,69,353
Supplementary	20,75,800			
Amount surrendered during the year (31st March 1977)				1,24,400

*Notes and comments*

(i) Out of the saving of Rs. 37.69 lakhs in the grant, only Rs. 1.24 lakhs were surrendered.

(ii) 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	766 (d) 2. Onam advance to other officers	2,67.00	2,32.16	—34.84

Saving was due to receipt of lesser number of applications for Onam advance.

2 766 (a) House Building advances  
1. Officers of the All India Services

O.	3.00	0.30	0.15	—0.15
R.	—2.70			

Saving was due to receipt of lesser number of applications than anticipated.

## Grant-wise details of estimates and actuals of recoveries

Number and name of grant or appropriation		Budget estimates	
		Revenue	Capital
		Rs.	Rs.
XI—District Administration and Miscellaneous—			
	Voted—	6,78,000	..
XV—Public Works—	Voted	7,63,54,700	..
XXI—Public Health Engineering—			
	Voted	67,99,400	1,00,000
XXII—Housing—	Voted	49,00,000	..
XXVI—Social Welfare including Harijan Welfare—	Voted	4,18,000	..
XXVII—Famine—	Voted	30,00,000	..
XXVIII—Co-operation—	Voted	..	6,50,000
XXIX—Miscellaneous Economic Services—			
	Voted	45,00,000	..
XXX—Agriculture—	Voted	15,00,000	4,75,05,000
XXXI—Food—	Voted	..	5,97,73,000
	Charged	..	5,00,000
XXXII—Animal Husbandry—	Voted	1,74,00,000	..
XXXIV—Fisheries—	Voted	50,000	..
XXXV—Forest—	Voted	2,58,000	..
XXXVII—Industries—	Voted	..	..
XXXVIII—Irrigation—	Voted	2,42,77,000	23,21,000
NL—Ports—	Voted	..	..
NLI—Transport—	Voted	..	1,000
Total	Voted	14,01,35,100	11,03,50,000
	Charged	..	5,00,000

## 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.
6,61,223	..	—16,777	..
10,32,14,313	9,602	+2,68,59,613	+9,602
78,85,494	1,25,802	+10,86,094	+25,802
..	2,02,54,613	—49,00,000	+2,02,54,613
4,56,901	..	+38,901	..
..	..	—30,00,000	..
..	14,72,036	..	+8,22,036
19,72,944	..	—25,27,056	..
17,27,970	1,03,13,734	+2,27,970	—3,71,91,266
..	5,60,86,395	..	—36,86,605
..	..	..	—5,00,000
70,75,353	..	—1,03,24,647	..
70,655	3,29,805	+20,655	+3,29,805
1,58,076	..	—99,924	..
..	11,05,894	..	+11,05,894
6,51,66,570	56,83,487	+4,08,89,570	+33,62,487
..	3,502	..	+3,502
..	4,547	..	+3,547
18,83,89,499	9,53,89,417	+4,82,54,399	—1,49,60,583
..	..	..	—5,00,000







COMPTROLLER AND AUDITOR GENERAL OF INDIA  
1978

PRINTED BY THE S.G.P. AT THE GOVERNMENT PRESS,  
TRIVANDRUM, 1978.