



GOVERNMENT OF KERALA

APPROPRIATION ACCOUNTS

1977-78



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INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Kerala for the year 1977-78 presents the accounts of sums expended in the year ended 31st March 1978, compared with the sums specified in the Schedules appended to the Appropriation Acts passed under Articles 204 and 205 of the Constitution of India and the Kerala Contingency Fund (Amendment) Act, 1978 passed under Article 267 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	48,79,300	..
Charged	1,14,000	..
II—Heads of States, Ministers and Headquarters Staff		
Voted	3,78,30,600	..
Charged	76,75,300	..
III—Administration of Justice		
Voted	3,94,19,700	..
Charged	45,29,400	..
IV—Elections		
Voted	31,70,700	..
Charged	10,000	..
V—Agricultural Income Tax and Sales Tax		
Voted	3,02,56,700	..
Charged	35,000	..
VI—Land Revenue		
Voted	7,14,70,600	..
Charged	2,64,000	..
VII—Stamps and Registration Fees		
Voted	2,68,19,700	..
VIII—Excise		
Voted	1,79,46,800	..
Charged	15,000	..
IX—Taxes on Vehicles		
Voted	57,90,400	..
Charged	1,000	..

APPROPRIATION ACCOUNTS

<i>Expenditure</i>		<i>Expenditure compared with total grant/appropriation</i>			
		<i>Less than granted/appropriated</i>		<i>More than granted/appropriated</i>	
<i>Revenue</i>	<i>Capital</i>	<i>Revenue</i>	<i>Capital</i>	<i>Revenue</i>	<i>Capital</i>
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
47,57,945	..	1,21,355	..	..	..
1,03,484	..	10,516	..	..	..
3,54,78,879	..	23,51,721	..	..	..
73,68,093	..	3,07,207	..	..	..
3,80,78,396	..	13,41,304	..	..	..
45,49,074	19,674	..
37,71,309	6,00,609	..
..	..	10,000	..	..	..
2,82,71,958	..	19,84,742	..	..	..
1,719	..	33,281	..	..	..
6,78,77,045	..	35,93,555	..	..	..
2,89,516	25,516	..
2,58,96,546	..	9,23,154	..	..	..
1,76,42,037	..	3,04,763	..	..	..
..	..	15,000	..	..	..
57,63,623	..	26,777	..	..	..
..	..	1,000	..	..	..

SUMMARY OF

<i>Number and name of grant or appropriation</i>	<i>Amount of grant/appropriation</i>	
	<i>Revenue</i>	<i>Capital</i>
	<i>Rs.</i>	<i>Rs.</i>
Debt Charges		
<i>Charged</i>	39,89,36,100	..
X—Treasury and Accounts		
Voted	2,21,66,600	..
XI—District Administration and Miscellaneous		
Voted	2,83,17,800	..
<i>Charged</i>	46,71,000	..
XII—Police		
Voted	20,36,46,100	..
<i>Charged</i>	20,000	..
XIII—Jails		
Voted	1,45,30,300	..
<i>Charged</i>	10,000	..
XIV—Stationery and Printing and Other Administrative Services		
Voted	3,33,51,300	..
XV—Public Works		
Voted	28,96,99,700	6,87,69,100
<i>Charged</i>	7,13,300	14,39,400
XVI—Pensions and Miscellaneous		
Voted	19,80,97,600	..
<i>Charged</i>	55,98,800	..
XVII—Education, Art and Culture		
Voted	1,54,00,36,100	4,84,98,000
<i>Charged</i>	12,00,000	3,93,100
XVIII—Medical		
Voted	32,98,43,100	70,94,600
<i>Charged</i>	22,600	57,800

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>
41,94,53,100	..	..	..	4,05,17,000	..
1,93,70,475	..	27,96,125	..	..	..
2,85,76,198	..	..	..	2,58,398	..
46,63,218	..	7,782	..	..	..
19,58,50,907	..	77,95,193	..	..	..
..	..	20,000	..	..	..
1,30,09,520	..	15,20,780	..	..	..
..	..	10,000	..	..	..
2,97,37,173	..	36,14,127	..	..	..
28,38,98,750	6,46,36,173	58,00,950	41,32,927	..	..
6,83,982	11,57,440	29,318	2,81,960	..	..
17,74,74,771	..	2,06,22,829	..	..	..
45,62,845	..	10,35,955	..	..	..
1,46,74,47,621	5,00,45,510	7,25,88,479	..	..	15,47,510
4,86,359	2,59,512	7,13,641	1,33,588	..	..
31,26,26,084	91,36,533	1,72,17,016	..	..	20,41,933
2,269	57,682	20,331	118	..	..

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>
XIX—Family Planning		
Voted	6,04,68,300	6,00,000
XX—Public Health		
Voted	4,33,98,600	..
XXI—Public Health Engineering		
Voted	7,89,32,900	8,98,94,100
Charged	6,900	7,18,500
XXII—Housing		
Voted	3,02,42,600	2,00,55,400
Charged	1,00,000	5,68,000
XXIII—Urban Development		
Voted	1,03,53,700	64,75,100
XXIV—Information and Publicity		
Voted	29,41,100	..
XXV—Labour and Employment		
Voted	2,91,45,400	8,51,000
Charged	1,000	..
XXVI—Social Welfare including Harijan Welfare		
Voted	15,42,51,500	64,70,800
Charged	61,000	..
XXVII—Famine		
Voted	4,60,00,000	..
XXVIII—Co-operation		
Voted	2,68,97,400	10,73,80,900
Charged	10,000	..

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.
4,30,16,702	1,92,355	1,74,51,598	4,07,645	..	..
3,81,87,029	..	52,11,571	..	..	..
4,34,24,254	8,82,08,298	3,55,08,646	16,85,802	..	..
6,854	5,47,341	46	1,71,159	..	..
2,14,99,517	1,93,65,576	87,43,083	6,89,824	..	..
3,927	2,91,076	96,073	2,76,924	..	..
1,03,11,491	64,75,100	42,209	..	..	..
22,26,377	..	7,14,723	..	..	..
2,75,09,848	18,11,517	16,35,552	..	..	9,60,517
..	..	1,000	..	..	..
14,54,75,504	54,87,384	87,75,996	9,83,416	..	..
39,650	..	21,350	..	..	..
4,51,44,963	..	8,55,037	..	..	..
2,61,21,825	9,14,59,443	7,75,575	1,59,21,457	..	..
..	..	10,000	..	..	..

SUMMARY OF

<i>Number and name of grant or appropriation</i>	<i>Amount of grant/appropriation</i>	
	<i>Revenue</i>	<i>Capital</i>
	<i>Rs.</i>	<i>Rs.</i>
XXIX—Miscellaneous Economic Services		
Voted	14,45,16,500	1,20,00,100
Charged	1,000	..
XXX—Agriculture		
Voted	20,37,46,000	9,28,96,200
Charged	1,00,000	7,76,000
XXXI—Food		
Voted	1,27,88,000	5,49,55,800
Charged	3,000	1,00,000
XXXII—Animal Husbandry		
Voted	5,23,67,600	55,31,100
Charged	10,000	1,800
XXXIII—Dairy		
Voted	61,36,800	66,00,000
XXXIV—Fisheries		
Voted	2,84,83,200	1,13,25,500
Charged	6,86,900	..
XXXV—Forest		
Voted	8,19,68,700	1,13,15,000
Charged	4,13,100	1,000
XXXVI—Community Development		
Voted	8,93,41,800	4,20,000
Charged	1,000	..
XXXVII—Industries		
Voted	5,80,61,500	13,32,74,100
Charged	56,600	2,00,100

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.
11,11,66,254	82,39,490	3,33,50,246	37,60,610	..	..
..	..	1,000	..	..	..
18,08,46,216	6,55,16,852	2,28,99,784	2,73,79,348	..	..
14,653	7,17,211	85,347	58,789	..	..
94,82,184	2,17,29,699	33,05,816	3,32,26,101	..	..
..	56,112	3,000	43,888	..	..
4,65,19,951	54,42,545	58,47,649	88,555	..	..
..	568	10,000	1,232	..	..
56,04,228	63,99,282	5,32,572	2,00,718	..	..
2,60,25,980	89,22,232	24,57,220	24,03,268	..	..
6,71,799	..	15,101	..	..	..
6,66,26,670	1,13,06,628	1,53,42,030	8,372	..	..
..	..	4,13,100	1,000	..	..
8,64,03,371	6,54,850	29,38,429	..	..	2,34,850
..	..	1,000	..	..	..
5,68,79,048	13,36,80,562	11,82,452	..	..	4,06,462
4,473	46,862	52,127	1,53,238	..	..

SUMMARY OF

<i>Number and name of grant or appropriation</i>		<i>Amount of grant/appropriation</i>	
		<i>Revenue</i>	<i>Capital</i>
		Rs.	Rs.
XXXVIII—Irrigation			
	Voted	10,99,92,300	37,28,33,100
	Charged	5,500	18,94,700
XXXIX—Power			
	Voted	5,00,00,100	2,35,49,100
XL—Ports			
	Voted	63,30,000	1,19,06,000
	Charged	3,100	41,100
XLI—Transport			
	Voted	80,56,600	1,24,00,000
XLII—Tourism			
	Voted	72,20,900	31,75,100
XLIII—Compensation and Assignments			
	Voted	55,00,000	..
Public Debt Repayment			
	Charged	..	2,35,97,02,500
XLIV—Contingency Fund			
	Voted	..	2,00,00,000
XLV—Miscellaneous Loans and Advances			
	Voted	..	4,61,80,800
Total	{ Voted	4,24,44,14,600	1,17,44,50,900
	{ Charged	42,52,74,600	2,36,58,94,000
Grand total		4,66,96,89,200	3,54,03,44,900

APPROPRIATION ACCOUNTS—*Contd.*

<i>Expenditure</i>		<i>Expenditure compared with total grant/appropriation</i>			
		<i>Less than granted/appropriated</i>		<i>More than granted/appropriated</i>	
<i>Revenue</i>	<i>Capital</i>	<i>Revenue</i>	<i>Capital</i>	<i>Revenue</i>	<i>Capital</i>
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
11,23,64,358	37,18,20,649	..	10,12,451	23,72,058	..
9,284	16,76,466	..	2,18,234	3,784	..
5,00,00,000	1,63,02,263	100	72,46,837	..	..
52,36,622	56,37,258	10,93,378	62,68,742	..	..
3,061	41,100	39	..	..	..
78,87,993	1,17,10,129	1,68,607	6,89,871	..	..
68,74,845	32,33,283	3,46,055	..	..	58,183
46,00,906	..	8,99,094	..	..	..
..	2,66,36,37,965	..	..	..	30,39,35,465
..	2,00,00,000	..	..	..	..
..	4,31,07,437	..	30,73,363	..	..
3,93,49,65,373	1,07,05,21,048	31,26,80,292	10,91,79,307	32,31,065	52,49,455
47,29,17,360	2,66,84,89,335	29,23,214	13,40,130	2,05,65,974	30,39,35,465
4,37,78,82,733	3,73,90,10,383	31,56,03,506	11,05,19,437	2,37,97,039	30,91,84,920

SUMMARY OF APPROPRIATION ACCOUNTS—*Contd.*

The excess over the following grants and charged appropriations requires regularisation:—

Grants—

Revenue portion:

IV—Elections

XI—District Administration and Miscellaneous

XXXVIII—Irrigation

Capital portion:

XVII—Education, Art and Culture

XVIII—Medical

XXV—Labour and Employment

XXXVI—Community Development

XXXVII—Industries

XLII—Tourism

*Charged appropriations—**Revenue portion:*

III—Administration of Justice

VI—Land Revenue

Debt Charges

XXXVIII—Irrigation

Capital portion:

Public Debt Repayment

SUMMARY OF APPROPRIATION ACCOUNTS—*Contd.*

The expenditure shown in the summary does not include Rs. 1,05,20,000 spent from out of advances from the Contingency Fund which were not reimbursed to the Fund before the close of the year; the details of expenditure are given below:—

<i>Sl. no.</i>	<i>Number and name of grant</i>	<i>Major head of account</i>	<i>Amount Rs.</i>	<i>Date of sanction</i>
1	XXII—Housing	683. Loans for Housing	4,00,000	30th March 1978
2	XXIII—Urban Development	684. Loans for Urban Development	30,00,000	28th March 1978
3	XXIX—Miscellaneous Economic Services	700. Loans to General Financial and Trading Institutions	10,00,000	14th March 1978
4	XXX—Agriculture	305. Agriculture	3,00,000	28th March 1978
5	XXXVII—Industries	321. Village and Small Industries	17,50,000	31st March 1978
		721. Loans for Village and Small Industries	10,70,000	31st March 1978
6	XXXIX—Power	734. Loans for Power Projects	30,00,000	31st March 1978
Total			<u>1,05,20,000</u>	

The amounts were recouped to the Fund in August 1978.

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.

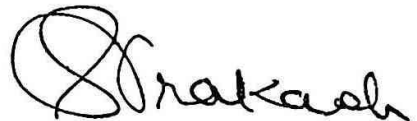
SUMMARY OF APPROPRIATION ACCOUNTS—*Concl'd.*

The reconciliation between the total expenditure according to the Appropriation Accounts for 1977-78 and that shown in the Finance Accounts for that year is given below:—

	<i>Voted</i>		<i>Charged</i>	
	<i>Revenue</i>	<i>Capital</i>	<i>Revenue</i>	<i>Capital</i>
	Rs.	Rs.	Rs.	Rs.
Total expenditure according to the Appropriation Accounts	3,93,49,65,373	1,07,05,21,048	44,29,17,360	2,66,84,89,335
<i>Deduct—</i>				
Total recoveries	21,89,68,734	6,47,69,524	..	..
Net total expenditure as shown in Statement No. 10 of the Finance Accounts	3,71,59,96,639	1,00,57,51,524	44,29,17,360	2,66,84,89,335

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 1977-78.



(GIAN PRAKASH)

New Delhi,
The

Comptroller and Auditor General of India

GRANT No. I—STATE LEGISLATURE

		<i>Total grant or appropriation</i>	<i>Actual expenditure</i>	<i>Saving—</i>
		Rs.	Rs.	Rs.
MAJOR HEAD—				
211. PARLIAMENT/STATE/UNION TERRITORY LEGISLATURES				
Revenue:				
Voted—				
Original	45,99,300	48,79,300	47,57,945	— 1,21,355
Supplementary	2,80,000			
Amount surrendered during the year (31st March 1978)				96,900
Charged—				
Original	84,000	1,14,000	1,03,484	—10,516
Supplementary	30,000			
Amount surrendered during the year (31st March 1978)				4,500

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

		<i>Total grant or appropriation</i>	<i>Actual expenditure</i>	<i>Saving—</i>
		Rs.	Rs.	Rs.
MAJOR HEADS—				
212.	PRESIDENT/VICE-PRESIDENT/ GOVERNOR/ADMINISTRATOR OF UNION TERRITORIES			
213.	COUNCIL OF MINISTERS			
251.	PUBLIC SERVICE COMMISSION			
252.	SECRETARIAT—GENERAL SERVICES			
276.	SECRETARIAT—SOCIAL AND COMMUNITY SERVICES			
296.	SECRETARIAT—ECONOMIC SERVICES			
Revenue:				
Voted—				
Original	3,64,67,900	3,78,30,600	3,54,78,879	—23,51,721
Supplementary	13,62,700			
Amount surrendered during the year (31st March 1978)				19,94,600
Charged—				
Original	76,75,300	76,75,300	73,68,093	—3,07,207
Supplementary	..			
Amount surrendered during the year (23rd and 31st March 1978)				4,87,300
Notes and comments				

(i) In view of the final saving of Rs. 23.52 lakhs in the voted portion of the grant, the supplementary grant of Rs. 7.63 lakhs obtained in March 1978 for augmenting budget provision for Council of Ministers, Administrative Secretariat and Pay Commission proved unnecessary.

GRANT No. II—*Concl'd.*

(ii) Saving over the original provision 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)				

1 252 (c) 5. Data
Processing

O. 15.00

R. —14.49 0.51 0.52 +0.01

Anticipated saving was due to non-implementation of the scheme in full as the machinery and equipment required for the scheme could not be acquired during the year.

2 296 (a) 1. State
Planning Board

O. 9.89

S. 5.00

R. —5.02 9.87 9.78 —0.09

Saving occurred as certain additional posts proposed for strengthening the Planning Board were not sanctioned.

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	3,92,07,600	3,94,19,700	3,80,78,396	—13,41,304
Supplementary	2,12,100			
Amount surrendered during the year (31st March 1978)				14,72,900
Charged—				
Original	44,58,000	45,29,400	45,49,074	+ 19,674
Supplementary	71,400			
Amount surrendered during the year				Nil

Notes and comments

(i) In view of the final saving of Rs. 13.41 lakhs in the voted portion of the grant, the supplementary grant of Rs. 2.12 lakhs obtained in March 1978 for expenditure on legal advisers and counsels proved unnecessary.

(ii) The expenditure exceeded the charged appropriation by Rs. 19,674; the excess requires regularisation.

GRANT No. IV—ELECTIONS

		<i>Total grant or appropriation</i> Rs.	<i>Actual expenditure</i> Rs.	<i>Excess+ Saving—</i> Rs.
MAJOR HEAD—				
215. ELECTIONS				
Revenue:				
Voted—				
Original	31,70,700	} 31,70,700	37,71,309	+6,00,609
Supplementary	..			
Amount surrendered during the year				Nil

Charged—

Original	10,000	} 10,000	..	—10,000
Supplementary	..			

<i>Amount surrendered during the year (31st March 1978)</i>	10,000
---	--------

Notes and comments

(i) The expenditure exceeded the grant by Rs. 6,00,609; the excess requires regularisation.

(ii) Excess occurred mainly under:—

<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure (in lakhs of rupces)</i>	<i>Excess+</i>
(b) 1.	Election to Lok Sabha and Legislative Assembly simul- taneously			
O.	30.15			
R.	0.47	30.62	35.55	+4.93

Excess was due to payment of printing charges of ballot papers and hire charges of vehicles engaged for the general election held in March 1977.

GRANT No. V—AGRICULTURAL INCOME TAX AND SALES TAX

	<i>Total grant or appropriation</i> Rs.	<i>Actual expenditure</i> Rs.	<i>Saving—</i> Rs.
MAJOR HEADS—			
220. COLLECTION OF TAXES ON INCOME AND EXPENDITURE			
240. SALES TAX			
245. OTHER TAXES AND DUTIES ON COMMODITIES AND SERVICES			
Revenue:			
Voted—			
Original	2,97,48,400	3,02,56,700	2,82,71,958
Supplementary	5,08,300		
Amount surrendered during the year (31st March 1978)			—19,84,742
			17,91,700
Charged—			
Original	35,000	35,000	1,719
Supplementary	..		
Amount surrendered during the year (31st March 1978)			—33,281
			33,000

Notes and comments

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

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess +</i>
	(in lakhs of rupees)		
245 (a) 2. Electrical Inspectorate			
O.	34.55		
R.	—10.43	24.12	24.35
			+0.23

Anticipated saving was mainly due to non-employment of full complement of staff (Rs. 7.47 lakhs) and non-purchase of certain electrical equipment (Rs. 2.36 lakhs) pending finalisation of preliminaries.

GRANT No. VI—LAND REVENUE

	<i>Total grant or appropriation Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Excess+ Saving— Rs.</i>
MAJOR HEADS—			
229. LAND REVENUE			
235. COLLECTION OF OTHER TAXES ON PROPERTY AND CAPITAL TRANSACTIONS			
Revenue:			
Voted—			
Original	7,12,57,400	7,14,70,600	6,78,77,045 —35,93,555
Supplementary	2,13,200		
Amount surrendered during the year (31st March 1978)			57,01,200
Charged—			
Original	1,39,700	2,64,000	2,89,516 +25,516
Supplementary	1,24,300		
Amount surrendered during the year			Nil

Notes and comments

(i) Saving over the original plus supplementary provision in the grant (voted) occurred mainly under:—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (in lakhs of rupees)</i>	<i>Excess+ Saving—</i>
229 (b) 5. Preparation of land records for the implementation of land reforms— Resurvey of areas where the records are in bad condition (Cadastral Survey)			
O.	2,40.00		
S.	2.13		
R.	—32.52	2,09.61	2,17.80 +8.19

GRANT No. VI— *Concl'd.*

Anticipated saving was due to non-payment of pay and allowances to non-gazetted employees who were on strike during December 1977—January 1978 (Rs. 22 lakhs) and non-purchase of survey stones pending settlement of contract (Rs. 10.52 lakhs).

Final excess occurred as the amount of advance sanctioned by Government in lieu of salary for the period of strike could not be assessed correctly. In view of the final excess, the surrender of Rs. 22 lakhs under 'Salaries' on 31st March 1978 proved excessive.

(ii) The expenditure exceeded the charged appropriation by Rs. 25,516; the excess requires regularisation.

(iii) Excess occurred mainly under:—

<i>Head</i>	<i>Total appropriation</i>	<i>Actual expenditure</i>	<i>Excess+</i>
(in lakhs of rupees)			
229 (d) 6. Compensation for acquisition or extinguishment of Edavakai Rights under T.C. Edavakai Rights Acquisition Act, 1955	0.50	0.75	+0.25

Excess was reportedly due to drawal of arrear claims of pension payable under the T. C. Edavakai Rights Acquisition Act, 1955.

GRANT No. VII—STAMPS AND REGISTRATION FEES
(ALL VOTED)

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

MAJOR HEAD—

230. STAMPS AND REGISTRATION

Revenue:

Original	2,43,21,400	}	2,68,19,700	2,58,96,546	—9,23,154
Supplementary	24,98,300				
Amount surrendered during the year (31st March 1978)					15,07,400

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	1,65,72,400	1,79,46,300	1,76,42,037	—3,04,763
Supplementary	13,74,400			
Amount surrendered during the year (31st March 1978)				31,600
Charged—				
Original	15,000	15,000	..	—15,000
Supplementary	..			
Amount surrendered during the year (31st March 1978)				15,000
Note/Comment				

Against the available saving of Rs. 3.05 lakhs in the voted grant, Rs. 0.32 lakh only were surrendered in March 1978.

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	57,90,400		
Supplementary	..		
	} 57,90,400	57,63,623	— 26,777
Amount surrendered during the year (31st March 1978)			97,200
Charged—			
Original	1,000		
Supplementary	..		
	} 1,000	..	—1,000
Amount surrendered during the year			Nil

DEBT CHARGES (ALL CHARGED)

	<i>Total appropriation Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Excess+</i> <i>Rs.</i>
MAJOR HEADS—			
248. APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT			
249. INTEREST PAYMENTS			
Revenue:			
<i>Original</i> 38,92,34,500	} 39,89,36,100	41,94,53,100	+ 2,05,17,000
<i>Supplementary</i> 97,01,600			
<i>Amount surrendered during the year</i>			Nil
<i>Notes and comments</i>			

(i) The expenditure exceeded the charged appropriation by Rs. 2,05,17,000; the excess requires regularisation.

(ii) In view of the final excess, the supplementary appropriation of Rs. 97.02 lakhs obtained in March 1978 proved inadequate.

(iii) Excess occurred mainly under:—

<i>Sl. no.</i>	<i>Head</i>	<i>Total appropriation (in lakhs of rupees)</i>	<i>Actual expenditure</i>	<i>Excess+</i>
1	249-C(a) Interest on Savings Deposits	1,25.00	2,05.65	+ 80.65
Excess was due to the unanticipated increase in Savings Bank Deposits during the closing months of the year.				
2	249-C (b) 1. Interest on General Provident Fund— Interest on other Provident Funds	3,36.00	3,77.06	+ 41.06

DEBT CHARGES (ALL CHARGED)—*Contd.*

<i>Sl. no.</i>	<i>Head</i>	<i>Total appropriation (in lakhs of rupees)</i>	<i>Actual expenditure</i>	<i>Excess+</i>
3	249-C(b)1. Interest on General Provident Fund—Interest on Kerala Aided School Employees Provident Fund	1,40.50	1,50.00	+9.50
4	249-A(c)1. Interest on Ways and Means Advances by the Reserve Bank of India			
	O. 60.00			
	R. 39.19	99.19	1,24.97	+25.78
5	249-A(a)1. Interest on loans bearing interest	5,18.09	5,43.51	+25.42
6	249-D (c) Interest on Loans for Central Plan Schemes			
	O. 24.17			
	R. 14.26	38.43	38.43	..
7	249-D (d) Interest on Loans for Centrally Sponsored Plan Schemes			
	O. 47.71			
	R. 0.22	47.93	57.59	+9.66

Excess in the two cases mentioned above was mainly due to the increase in the rate of interest on Provident Fund deposits.

Excess was reportedly due to retention of ways and means advances drawn from the Reserve Bank of India for longer periods than anticipated.

Excess was due to the unpredictable nature of expenditure, being dependent on the claims preferred by private parties holding Government Securities in respect of open market loans.

Excess in the two cases mentioned above was due to increased interest liability on account of loans received from Government of India after the finalisation of budget proposals.

DEBT CHARGES (ALL CHARGED)—Contd.

<i>Sl. no.</i>	<i>Head</i>	<i>Total appropriation</i>	<i>Actual expenditure</i>	<i>Excess+</i>
		(in lakhs of rupees)		
8	249-D (f) Interest on Pre-1974 Loans	14,56.84	14,65.14	+8.30

Excess was due to payment of additional interest to Government of India on delayed repayments of loans made during 1976-77.

9	249-A(c) 5. Interest on loans from the Reserve Bank of India for contribution to the share capital of agricultural credit institutions from the Agricultural Credit (long term operations) Fund	15.00	16.84	+1.84
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Excess was due to payment of interest on loans sanctioned by the Reserve Bank of India after the finalisation of budget proposals.

10	249-A (c) 6. Interest on loans from the National Co-operative Development Corporation			
	O.	11.12		
	S.	2.74	13.86	15.46
				+1.60

Excess was reportedly due to lack of budget provision for payment of interest on loans sanctioned by National Co-operative Development Corporation for sugar factories, reasons for which have not been intimated (February 1979).

11	249-A (a) 2. Interest on loans in the course of discharge	0.51	1.84	+1.33
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Reasons for the excess have not been intimated (February 1979).

DEBT CHARGES (ALL CHARGED)—*Concl'd.*

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

<i>Head</i>	<i>Total appropriation</i>	<i>Actual expenditure</i>	<i>Saving—</i>
	<i>(in lakhs of rupees)</i>		
249-A (c) 3. Interest on overdraft account with the Reserve Bank of India			
O.	75.00		
S.	92.00		
R.	—39.19	1,27.81	1,27.81 ..

Saving was attributed to the fluctuations in the quantum of overdraft from Reserve Bank of India towards the end of the year resulting in reduction of interest liability.

(v) *Sinking Funds*

The expenditure in the appropriation includes Rs. 3,95.32 lakhs contributed to sinking funds as indicated below (the balances at the credit of the funds on 31st March 1978 have also been indicated):—

<i>Name of fund</i>	<i>Purpose</i>	<i>Amount of contribution during 1977-78</i>	<i>Balance at the credit of the fund on 31st March 1978</i>
		<i>(in lakhs of rupees)</i>	
General Sinking Fund	Amortisation of loans	2,99.68	18,43.82
Loan Depreciation Fund	Purchasing securities of loans for cancellation	95.64	5,81.87
	Total	3,95.32	24,25.69

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 maturity of loan, the balance outstanding under the fund head is credited to the head "880. Miscellaneous Government Account—Ledger Balance Adjustment Account". An amount of Rs. 3,11.56 lakhs was transferred to this head during 1977-78.

An account of the transactions of these funds is given in the Annexure to Statement No. 19 of the Finance Accounts 1977-78.

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

		<i>Total grant</i>	<i>Actual expenditure</i>	<i>Saving—</i>
		Rs.	Rs.	Rs.
MAJOR HEAD—				
254.	TREASURY AND ACCOUNTS ADMINISTRATION			
Revenue:				
Original	2,20,76,800	2,21,66,600	1,93,70,475	—27,96,125
Supplementary	89,800			
Amount surrendered during the year (30th and 31st March 1978)				29,87,900

Notes and comments

(i) Saving over the original 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. District Treasury Establishment			
O.	68.43		
R.	—13.65	54.78	55.55
			+0.77

Saving was mainly under 'Salaries' (Rs. 12.96 lakhs) due to the strike of non-gazetted employees of the State during December 1977-January 1978 and non-filling up of leave vacancies.

GRANT No. XI-DISTRICT ADMINISTRATION
AND MISCELLANEOUS

	<i>Total grant or appropriation Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Excess+ Saving— Rs.</i>
MAJOR HEADS—			
247. OTHER FISCAL SERVICES			
253. DISTRICT ADMINISTRATION			
295. OTHER SOCIAL AND COMMUNITY SERVICES			
Revenue:			
Voted—			
Original	2,83,17,600	2,83,17,800	2,85,76,198
Supplementary	200		
Amount surrendered during the year (31st March 1978)			1,36,700
Charged—			
Original	46,71,000	46,71,000	46,63,218
Supplementary	..		
Amount surrendered during the year			Nil

Notes and comments

(i) The expenditure (voted) exceeded the grant by Rs. 2,58,398; the excess requires regularisation.

(ii) Excess occurred mainly under:—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess+</i>
	<i>(in lakhs of rupees)</i>		
253 (a) 1. Collectors and Magistrates			
O.	1,32.25		
S.	Token		
R.	4.90	1,37.15	1,41.95
			+4.80

Anticipated excess was mainly due to purchase of new vehicles and increased expenditure on petrol charges and other inevitable items of office expenses.

Final excess was stated to be due to inadequate provision made for pay and allowances of staff, reasons for which have not been intimated (February 1979).

(iii) Excess was partly offset by saving under other heads.

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	19,93,56,400	20,36,46,100	19,58,50,907 —77,95,193
Supplementary	42,89,700		
Amount surrendered during the year (31st March 1978)			35,54,500
Charged—			
Original	20,000	20,000	—20,000
Supplementary	..		
Amount surrendered during the year (31st March 1978)			20,000
Notes and comments			

(i) In view of the final saving of Rs. 77.95 lakhs, the supplementary grant of Rs. 32.59 lakhs obtained in March 1978 for payment to Government of India towards deployment of Central Reserve Police could have been limited to a token provision.

GRANT No. XII—*Concl'd.*

(ii) Saving 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	255(d) 7. Kerala Armed Police II Battalion			
	O. 52.45			
	R. —34.62	17.83	18.21	+0.38

Saving (65 per cent of the original provision) was due to less expenditure on salaries, as the battalion was only in the formative stage.

2	255(h) 1. Modernisation of Police Force			
	O. 30.00			
	R. —10.00	20.00	12.05	—7.95

Anticipated saving reportedly occurred as the expenditure was limited to the funds released by Government of India.

Final saving was mainly due to non-supply of wireless equipment ordered for.

3	260 (a) 1. Direction			
	O. 19.15			
	S. 2.00			
	R. —0.95	20.20	12.58	—7.62

Saving was mainly due to non-supply of the fire-fighting equipment ordered for (Rs. 4.20 lakhs) and non-receipt of debit from the Director General, Supplies and Disposals for chassis supplied towards the end of the year (Rs. 3.40 lakhs).

GRANT No. XIII—JAILS

	<i>Total grant or appropriation</i>	<i>Actual expenditure</i>	<i>Saving—</i>
	Rs.	Rs.	Rs.
MAJOR HEAD—			
256. JAILS			
Revenue:			
Voted—			
Original	1,40,97,800	1,45,30,300	1,30,09,520 —15,20,780
Supplementary	4,32,500		
Amount surrendered during the year			Nil
Charged—			
Original	10,000	10,000	.. —10,000
Supplementary	..		
Amount surrendered during the year (14th March 1978)			10,000

Notes and comments

- (i) No part of the saving of Rs. 15.21 lakhs in the voted grant was surrendered.
- (ii) Saving occurred mainly under:—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (in lakhs of rupees)</i>	<i>Saving—</i>
256 (b) 1. Jails			
O.	1,19.46		
S.	4.32		
R.	—3.50	1,20.28	1,08.09 —12.19

Saving was due to decrease in the number of prisoners.

**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	3,30,06,100	3,33,51,300	2,97,37,173
Supplementary	3,45,200		
Amount surrendered during the year (31st March 1978)			19,23,600

Notes and comments

(i) In view of the final saving of Rs. 36.14 lakhs, the supplementary grant of Rs. 2.05 lakhs obtained in March 1978 for "Other Administrative Services" could have been limited to a token provision.

(ii) Saving over the original provision 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	258 (b) 1. Purchase and supply of stationery stores	1,10.00	95.17	—14.83
	Saving was reportedly due to non-receipt of the full quantity of stationery articles from the supplying firm.			
2	258 (c) 5. Purchase of machinery for new presses			
	O.	10.00		
	R.	—10.00	..	..

The entire provision was surrendered as the expenditure on financial assistance to the Kerala Books and Publications Society for purchase of machinery for the Text Books Press run by it was met from Grant No. XVII Education, Art and Culture.

GRANT No. XV—PUBLIC WORKS

		<i>Total grant or appropriation</i>	<i>Actual expenditure</i>	<i>Saving—</i>
		Rs.	Rs.	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	25,89,71,300	} 28,96,99,700	28,38,98,750	—58,00,950
Supplementary	3,07,28,400			
Amount surrendered during the year (31st March 1978)				1,83,500
Charged—				
Original	5,66,300	} 7,13,300	6,83,982	—29,318
Supplementary	1,47,000			
Amount surrendered during the year (31st March 1978)				7,800
Capital:				
Voted—				
Original	4,13,18,600	} 6,87,69,100	6,46,36,173	—41,32,927
Supplementary	2,74,50,500			
Amount surrendered during the year (31st March 1978)				4,25,400
Charged—				
Original	2,02,000	} 14,39,400	11,57,440	—2,81,960
Supplementary	12,37,400			
Amount surrendered during the year				Nil

GRANT No. XV—Contd.

Notes and comments

(i) Against the available saving of Rs. 58.01 lakhs in the revenue portion of the voted grant, Rs. 1.84 lakhs only were surrendered in March 1978.

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

1 259 (h) Machinery and Equipment

O. 75.00

R. —47.35

27.65

22.75

—4.90

Saving (70 per cent of the provision) was mainly due to abandonment of the scheme for supply of bitumen in bulk instead of in drums.

During 1976-77 also, 62 per cent of the provision remained unutilised mainly for the same reason.

2 259 (k) 3. Interest payment to the Financial Institutions giving loans to Housing Board

O. 10.50

R. —10.50

..

..

..

Saving of the entire provision was due to a post-budget decision of Government to debit the expenditure on account of interest payment to financial institutions giving loans to Housing Board under '483. Capital Outlay on Housing' (Grant No. XXII—Housing).

3 337(1) Tribal Area Sub Plan

O. 10.00

R. —10.00

..

..

..

Saving of the entire provision was due to non-approval by Government of the works to be taken up under the scheme.

GRANT No. XV—Contd.

Sl. no.	Head	Total grant (in lakhs of rupees)	Actual expenditure (in lakhs of rupees)	Saving—
4	337(d) 1. C. R. F. Roads (Ordinary Allocation)			
	O. 8.00			
	R. —6.67	1.33	0.84	—0.49

Saving (90 per cent of the provision) was mainly due to non-execution of the work of "Improvements to Kadapra-Veeyapuram road" pending administrative sanction by Government (Rs. 5 lakhs).

(iii) Saving mentioned above was partly counterbalanced by excess, mainly under:—

	Head	Total grant (in lakhs of rupees)	Actual expenditure (in lakhs of rupees)	Excess+
259 (k)	8. Loss on stock			
	O. 0.25			
	R. 43.27	43.52	48.29	+4.77

Excess was mainly due to the adjustment of accumulated losses on stock of earlier years, based on a post-budget sanction issued by Government (Rs. 47.76 lakhs).

(iv) In the case mentioned below, withdrawal of funds by reappropriation on 31st March 1978 was injudicious.

	Head	Total grant (in lakhs of rupees)	Actual expenditure (in lakhs of rupees)	Excess+ Saving—
259 (i)	3. Miscellaneous Works Advances			
	O. 14.19			
	R. —4.19	10.00	20.43	+10.43

Funds were withdrawn on the presumption that the full amount of provision would not be required during the year.

Reasons for the final excess have not been intimated (February 1979).

GRANT No. XV—*Contd.*

(v) In the following case additional funds provided by reappropriation on 18th March 1978 proved excessive.

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Saving—</i>
	(in lakhs of rupees)		
259 (f) Lease charges			
O.	20.91		
R.	5.94	26.85	23.90 —2.95

Anticipated excess was attributed to additional requirements for payment of rent of private buildings hired for housing Government Offices.

Final saving was mainly due to the non-settlement of certain claims in the Buildings and Roads Division, Trivandrum.

(vi) Against the available saving of Rs. 41.33 lakhs in the capital portion of the voted grant, Rs. 4.25 lakhs only were surrendered in March 1978.

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

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess+ Saving—</i>
		(in lakhs of rupees)		
1	537 (e) State Highways			
	1. New Construction			
	O.	8.00		
	S.	35.00		
	R.	—32.31	10.69	6.46 —4.23

Anticipated saving was mainly due to transfer of funds (Rs. 31.77 lakhs) out of the lump sum supplementary grant obtained in August 1977 for works under other sub-heads based on a reassessment of requirements.

Reasons for the final saving have not been intimated (February 1979).

2	537 (e) 2. Developments and Improvements			
	O.	25.00		
	S.	25.00		
	R.	—25.72	24.28	28.38 +4.10

Anticipated saving was mainly due to non-sanctioning of the estimates for works and diversion of funds for works under other sub-heads based on reassessment of requirements.

Reasons for the final excess have not been intimated (February 1979).

GRANT No. XV—*Contd.*

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Saving—</i>
		(in lakhs of rupees)		
3	537 (i) 7. Roads benefiting Scheduled Castes and Scheduled Tribes			
	S.	24.71		
	R.	—13.97	10.74	6.12 —4.62

Anticipated saving was due to transfer of funds for works under other sub-heads based on actual requirements.

Reasons for the final saving have not been intimated (February 1979).

4	537 (a) 1. Administration			
	O.	65.52		
	S.	36.63		
	R.	—12.72	89.43	84.14 —5.29

Anticipated saving was due to decrease in the share of establishment charges transferred from "259. Public works" consequent on the reduction of percentage rates for adjustment of share debit.

Reasons for the final saving have not been intimated (February 1979).

5	459 (c) 9. Secretariat General Service			
	O.	1.50		
	S.	7.83		
	R.	—7.29	2.04	0.63 —1.41

Saving (93 per cent of the provision) mainly occurred as the construction of buildings for the State Institute of Public Administration could not be taken up for execution pending completion of formalities.

6	459 (c) 14. Public Works (Civil Works)			
	O.	12.00		
	S.	31.57		
	R.	—2.78	40.79	35.50 —5.29

GRANT No. XV— *Contd.*

Anticipated saving was mainly due to transfer of funds (Rs. 1.71 lakhs) for works under other sub-heads based on reassessment of requirements after obtaining supplementary grant in August 1977 and surrender of funds (Rs. 1 lakh) provided for construction of building for the Kerala Highway Research Institute.

Final saving was mainly due to retarded progress in the construction of buildings for the Government Secretariat (North Block) and Kerala House at New Delhi.

(viii) Saving mentioned in note (vii) above was partly counter-balanced by excess over the provision 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	537 (f) 7. Village Roads— New Construction			
	O.	39.47		
	S.	5.00		
	R.	23.96	62.51	—5.92
2	537 (f) 8. Village Roads— Developments and Improvements			
	O.	18.32		
	S.	3.00		
	R.	16.12	37.17	—0.27
3	537 (f) 3. Major District Roads— Bridges and Culverts			
	O.	26.05		
	S.	5.00		
	R.	16.76	41.71	— 6.10
4	537 (f) 9. Village Roads— Bridges and Culverts			
	O.	10.01		
	S.	6.00		
	R.	9.12	24.94	—0.19

GRANT No. XV—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	459(c) 11. Police			
	O.	12.72		
	S.	7.82		
	R.	3.89	24.44	28.03 +3.59

Excess over the original and supplementary provision in the cases mentioned at serial numbers 1,2,3,4 and 5 was mainly attributed to accelerated progress of works.

Reasons for the final saving in serial numbers 1 and 3 have not been intimated (February 1979).

6	537 (f) 1. Major District Roads— New Construction			
	O.	3.57		
	R.	6.49	10.06	9.98 —0.08

Augmentation of funds by reappropriation was mainly due to good progress in the construction of Kottayam-Kumarakom-Vetchoor road (Rs. 6.23 lakhs).

7	459 (c) 2. Administration of Justice			
	O.	1.50		
	R.	5.04	6.54	6.97 +0.43

Excess was mainly due to good progress in the construction of two Court buildings at Nedumangad and Tellicherry.

8	537(f) 5. Other District Roads— Developments and Improvements			
	O.	13.42		
	R.	6.47	19.89	18.88 —1.01

Excess over the original provision was reportedly due to better progress of works.

GRANT No. XV—*Contd.*

(ix) Saving in the charged appropriation in the capital portion of the grant occurred mainly under:—

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

537 (f) 3. Major District Roads—

Bridges and Culverts

S. *8.19*

R. *0.35* *8.54* *3.22* —*5.32*

Supplementary appropriation was obtained in March 1978 to meet court decrees.

Reasons for the final saving have not been intimated (February 1979).

(x) Saving mentioned in note (ix) above was partly counterbalanced by excess mainly under:—

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

537(f)2. Major District Roads—
Development and Improvements

R. *0.47* *0.47* *3.89* +*3.42*

Reasons for the excess have not been intimated (February 1979).

(xi) *Suspense transactions*

(a) The expenditure under this grant includes Rs. 5,37.56 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.

GRANT No. XV— *Contd.*

(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 the outstanding items and will continue to be shown separately till the balance is entirely adjusted.

(2) *Stock*:—This head is debited with the value of materials procured for stock purposes. It is credited with the value of materials issued to works or transferred to other divisions or sold. This head normally shows a debit balance representing the value of materials in stock. When materials are received and issued to works before making payment or adjusting the debits for their cost, the head will show credit balance.

(3) *Miscellaneous Works Advances*:—The debits represent (i) value of stores sold on credit, (ii) expenditure incurred on deposit works in excess of deposits received, (iii) loss of cash or stores and (iv) sums recoverable from Government servants, etc. The debit balance represents amounts recoverable or debits adjustable to final heads.

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

GRANT No. XV—Contd.

(c) An analysis of the 'Suspense' transactions accounted for under this grant during 1977-78 with the opening and closing balances under the different sub-heads is given below:—

<i>Sub-head</i>	<i>Opening balance on 1st April 1977</i>	<i>Debits</i>	<i>Credits</i>	<i>Closing balance on 31st March 1978</i>
		(in lakhs of rupees)		
Purchases	—13.59	..	..	—13.59 (a)
Stock	—39.11	5,17.13	6,15.05	—1,37.03 (a)
Miscellaneous Works Advances	1,20.28	20.43	53.84	86.87
Workshop Suspense	—0.29	..	..	—0.29 (a)
Total	67.29	5,37.56	6,68.89	—64.04 (a)

(xii) *Depreciation Fund of Government Engineering Workshop*

This fund has been created to provide sufficient reserves for meeting the cost of renewals and replacements of assets necessitated by ordinary wear and tear and expenditure on extraordinary or unforeseen replacements due to any abnormal causes. The fund is fed by contribution made by the Government against provision made under this grant. The contribution to the fund was started in 1953-54. The expenditure on renewals and replacements chargeable to the fund is initially accounted for against the provision under this grant. Subsequently an equivalent amount is debited to the fund before the close of the accounts of the year.

During the year no amount was credited to the fund. No expenditure on renewals and replacements was met from the fund. The balance at credit of the fund on 31st March 1978 was Rs. 36.37 lakhs.

(a) 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 in the Revenue head.

GRANT No. XV—*Concl'd.*(xiii) *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 Government of India. From this fund, subventions are made to the States for expenditure on schemes of road development approved by Government of India. The amount received as subvention is credited as grants received from 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. 43 lakhs were received during the year; Rs. 46.11 lakhs were spent during the year on the schemes financed out of subventions. The balance at the credit of the fund on 31st March 1978 was Rs. 48.88 lakhs. An account of the transactions of the fund is given in Statement No. 16 of the Finance Accounts 1977-78.

GRANT No. XVI—PENSIONS AND MISCELLANEOUS

		<i>Total grant or appropriation</i> Rs.	<i>Actual expenditure</i> Rs.	<i>Saving—</i> Rs.
MAJOR HEADS—				
266. PENSIONS AND OTHER RETIREMENT BENEFITS				
268. MISCELLANEOUS GENERAL SERVICES				
Revenue:				
Voted—				
Original	18,96,73,700	19,80,97,600	17,74,74,771	—2,06,22,829
Supplementary	84,23,900			
Amount surrendered during the year (31st March 1978)				1,82,58,700
Charged—				
Original	44,53,600	55,98,800	45,62,845	—10,35,955
Supplementary	11,45,200			
Amount surrendered during the year (31st March 1978)				8,38,800

Notes and comments

(i) In view of the final saving of Rs. 2,06.23 lakhs in the voted portion of the grant, supplementary grant obtained in March 1978 for Pensions and other retirement benefits (Rs. 19.35 lakhs) and State Lotteries (Rs. 35 lakhs) proved unnecessary.

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

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> (in lakhs of rupees)	<i>Saving—</i>
1	266 (e) 1. Gratuities			
	O,	3,95.00		
	R.	—75.00	3,20.00	2,98.74
				—21.26

Saving was reportedly due to decrease in expenditure towards the last months of the year, reasons for which have not been intimated (February 1979).

GRANT No. XVI—Contd.

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> (in lakhs of rupees)	<i>Excess + Saving—</i>
2	266 (b) Commuted value of Pensions			
	1. Payments in India			
	O. 4,12.00			
	R. —62.00	3,50.00	3,37.75	—12.25

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 proposed to be commuted, etc., rendering it difficult to estimate the expenditure with proper accuracy.

3	266 (i) 2. Grant of retirement benefits to private college staff			
	O. 10.00			
	R. —4.36	5.64	0.10	—5.54

Saving occurred as the retirement claims of staff of Private Colleges did not come up to the anticipated level.

4	266 (1) 1. Cost of remittance of pension by money order			
	O. 20.00			
	R. —10.00	10.00	10.32	+0.32

Anticipated saving was due to less cases of remittances of pensions by money order than anticipated.

5	268 (c) 8. Acquisition charges for land and buildings for Union purposes			
	O. 10.00			
	R. —6.23	3.77	2.19	—1.58

Saving was reportedly due to the expenditure on acquisition of land for the Railways being debited to the head "Adjusting Account with Railways".

(iii) In view of the final saving of Rs. 10.36 lakhs in the charged appropriation, the supplementary appropriation of Rs. 11.45 lakhs obtained in March 1978 proved excessive.

GRANT No. XVI—*Concl'd.*

(iv) Saving over the original appropriation occurred mainly under:—

<i>Sl. no.</i>	<i>Head</i>	<i>Total appropriation</i>	<i>Actual expenditure</i>	<i>Saving—</i>
		(in lakhs of rupees)		
1	268 (e) 27. Land Acquisition charges for State purposes			
	O.	10.00		
	R.	—10.00	..	..

Saving of the entire provision occurred as no case of expenditure in satisfaction of court decrees arose during the year.

2	268 (e) 20. Payment of awards passed by Government Arbitrator on National Highways			
	O.	6.00		
	R.	—5.69	0.31	—0.31

Saving was due to a post-budget decision to debit the payments in satisfaction of arbitration awards to the works concerned.

(v) Saving mentioned in note (iv) above was partly counterbalanced by excess mainly under:—

	<i>Head</i>	<i>Total appropriation</i>	<i>Actual expenditure</i>	<i>Saving—</i>
		(in lakhs of rupees)		
	268 (e) 8. Acquisition charges for land and building for Union purposes			
	O.	25.00		
	S.	10.00		
	R.	7.30	42.30	40.70
				—1.60

Excess over the original and supplementary provisions was due to additional payments in satisfaction of court decrees connected with acquisition of land for National Highways, Railways and Posts and Telegraphs departments.

GRANT No. XVII—EDUCATION, ART AND CULTURE

		<i>Total grant or appropriation</i> Rs.	<i>Actual expenditure</i> Rs.	<i>Excess+ Saving—</i> Rs.
MAJOR HEADS—				
277.	EDUCATION			
278.	ART AND CULTURE			
477.	CAPITAL OUTLAY ON EDUCATION, ART AND CULTURE			
677.	LOANS FOR EDUCATION, ART AND CULTURE			
Revenue:				
Voted—				
Original	1,53,22,22,300	} 1,54,00,36,100	1,46,74,47,621	—7,25,88,479
Supplementary	78,13,800			
Amount surrendered during the year (31st March 1978)				6,02,42,300
Charged—				
Original	12,00,000	} 12,00,000	4,86,359	—7,13,641
Supplementary	..			
Amount surrendered during the year (31st March 1978)				5,00,000
Capital:				
Voted—				
Original	3,41,96,000	} 4,84,98,000	5,00,45,510	+15,47,510
Supplementary	1,43,02,000			
Amount surrendered during the year (31st March 1978)				1,00,000
Charged—				
Original	50,000	} 3,93,100	2,59,512	—1,33,588
Supplementary	3,43,100			
Amount surrendered during the year				Nil

GRANT No. XVII—Contd.

Notes and comments

(i) Saving in the revenue portion of the grant (voted) over the original and supplementary provision, where obtained, 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	277-A(b) 1. Lower Primary Schools			
	O.	21,36.35		
	R.	—2,15.82	19,20.53	18,88.98 —31.55
2	277-A(b) 2. Upper Primary Schools			
	O.	11,93.48		
	R.	—1,29.83	10,63.65	10,54.07 —9.58
3	277-H(b) 1. Basic Training Schools and Institutions			
	O.	31.26		
	R.	—7.61	23.65	23.95 +0.30

Saving in the three cases mentioned above was mainly due to non-filling up of vacant posts and the strike of non-gazetted employees during December 1977—January 1978.

4	277-B (g) 1. Text Book Publications			
	O.	2,79.01		
	R.	—78.69	2,00.32	1,91.95 —8.37

Saving was mainly attributed to the delay in purchase of paper for printing text books.

5	277-E(c) 1. Arts Colleges			
	O.	2,38.96		
	R.	—33.99	2,04.97	2,07.25 +2.28

Saving over the original provision was mainly due to non-filling up of vacant posts in some colleges.

GRANT No. XVII—Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess— Saving—
6	277-F(d) 1. Engineering Colleges			
	O.	68.61		
	R.	—31.08	37.53	37.48 —0.05

Saving was mainly due to transfer of the Engineering College, Trichur to the Cochin University.

7	277-G(b) 1. National Cadet Corps			
	O.	1,24.82		
	R.	—20.15	1,04.67	1,00.46 —4.21

Reasons for the saving have not been intimated (February 1979).

8	277-F(g) 6. Starting of C.S.I.R. Laboratory			
	O.	15.00		
	R.	—15.00	..	..

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

During 1975-76 and 1976-77 also, the entire provision of Rs. 16 lakhs and Rs. 20 lakhs respectively made for this purpose remained unutilised due to the same reason.

9	277-A (f) 2. Mid-day meals to primary school pupils			
	O.	76.30		
	R.	—4.82	71.48	62.49 —8.99

Saving occurred mainly under 'Contributions' due to economy enforced in CARE administrative charges.

GRANT No. XVII—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	277-E(b) 6. Special grant to Kerala University towards computer costs			
	O.	12.00		
	R.	—12.00	..	..

Saving of the entire provision was due to non-payment of grant to the University of Kerala pending finalisation of terms and conditions for the utilisation of computer for Government purposes.

11	277-F(g) 10. Centre for research in water management			
	O.	15.00		
	R.	—10.61	4.39	4.79 +0.40

Saving over the original provision was due to late registration of the Centre as a society under the Kerala Societies Registration Act.

12	277-F(g) 16. Institute for the promotion of Development Administration and Adaptive Technology			
	S.	10.00		
	R.	—10.00	..	..

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

13	277-F(g) 11. State Committee on Science and Technology			
	O.	3.00		
	S.	7.00		
	R.	—9.69	0.31	0.31 ..

Saving was due to non-implementation of expansion programmes proposed by the State Committee on Science and Technology.

GRANT No. XVII—*Contd.*

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> (in lakhs of rupees)	<i>Excess+ Saving—</i>
14	277-C(d) 8. Direct grant to non-Government special Schools—General Teaching			
	O.	57.81		
	R.	—2.75	55.06	48.87 —6.19

Saving was reportedly due to non-filling up of vacant posts by the grantee institutions.

15	277-F(d) 5. Post-graduate Course in the Engineering College, Trichur (Centrally Sponsored)			
	O.	8.00		
	R.	—8.00	..	.. ..

Saving of the entire provision was due to transfer of the Engineering College, Trichur to the Cochin University.

16	277-A(b) 13. Land Acquisition charges			
	O.	12.43		
	R.	—3.99	8.44	5.36 —3.08

Saving was reportedly due to non-finalisation of land acquisition proceedings in certain cases.

17	277-E(b) 7. University centres—Quilon and Changancherry			
	O.	5.00		
	R.	—5.00	..	.. ..

Saving of the entire provision occurred as the scheme for opening new centres was not approved by the University Grants Commission.

GRANT No. XVII—*Contd.*

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (in lakhs of rupees)</i>	<i>Saving—</i>
18	277-G(b) 10 Constitution of a Youth Welfare Board			
	S. 5.00			
	R. —5.00	..	..

Saving of the entire provision was due to non-constitution of Youth Welfare Board, pending completion of preliminaries.

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

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant (in lakhs of rupees)</i>	<i>Actual expenditure of rupees)</i>	<i>Excess+</i>
1	277-A(e) Minimum Needs Programme			
	O. 2,54.50			
	R. 2,70.89	5,25.39	5,46.66	+21.27
2	277-B(c) 2. Appointment of additional teachers in second- ary schools			
	O. 55.00			
	R. 75.00	1,30.00	1,49.07	+19.07
3	277-A(c) 6. Appointment of Hindi Teachers—Grant-in-aid (Centrally Sponsored)			
	O. 15.00			
	R. 8.00	23.00	25.06	+2.06
4	277-A(b) 11. Appointment of Hindi teachers in upper primary schools/upper primary section of High Schools (Centrally Sponsored)			
	O. 15.00			
	R. 4.57	19.57	21.12	+1.55

GRANT No. XVII—*Contd.*

Excess in the four cases mentioned above was reportedly due to appointment of additional teachers in newly upgraded and newly opened schools.

<i>Sl. no.</i>		<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess+</i>
			(in lakhs of rupees)		
5	277-F(g) 7. Electronic Research Development Centre				
	O.	50.00			
	R.	32.96	82.96	82.96	..

Excess was mainly due to payment of an additional grant to the Centre for purchase of equipment.

6	277-E(b) 4. Cochin Uni- versity—Grant-in-aid				
	O.	50.00			
	R.	30.86	80.86	80.86	..

Excess was due to payment of additional grant to the Cochin University consequent on transfer of the Engineering College, Trichur to that University.

7	277-F(g) 4. Sree Chitra Thirunal Medical Centre for advanced studies in speciali- ties.				
	O.	1,13.50			
	R.	15.00	1,28.50	1,28.50	..

Excess was due to payment of additional grant to the Sree Chitra Thirunal Medical Centre for its Hospital Unit and the Research and Development Unit (New Project).

GRANT No. XVII—Contd.

(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>
		(in lakhs of rupees)		
277 B(a)1. Administration				
O.	11.75			
R.	—5.25	6.50	4.37	—2.13

Saving occurred as the expenditure on decretal charges did not come up to the anticipated level.

(iv) The expenditure in the capital portion (voted) exceeded the grant by Rs. 15,47,510; the excess requires regularisation.

(v) 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	677 (e) 3. Loans to Kerala Books and Publications Society			
	O.	10.00		
	R.	10.00	20.00	45.00 + 25.00
2	477 (b) Secondary Education 1. Buildings—Works			
	O.	14.99		
	S.	37.08		
	R.	7.49	59.56	63.64 + 4.08

Excess was due to payment of an additional loan of Rs. 35 lakhs to the Kerala Books and Publications Society for making inevitable payments.

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

GRANT No. XVII—Contd.

Sl. no.	Head	Total grant	Actual expenditure	Excess+ Saving—
		(in lakhs of rupees)		
3	477(a) Primary Education (Minimum Needs Programme)			
	1. Buildings—Works			
	O.	43.41		
	S.	24.72		
	R.	11.92	80.05	77.42 —2.63

Anticipated excess was due to accelerated progress in the construction of school buildings.

4	477 (e) Other Expenditure			
	1. Buildings—Works	5.37	11.11	+5.74

Excess was mainly due to accelerated progress in the construction of buildings for the Science Institute, State Institute of Education and Hostel for S.S.T. College, Trivandrum.

5	477(d) Technical Education			
	1. Buildings—Works			
	O.	9.86		
	S.	4.74		
	R.	0.08	14.68	17.20 +2.52

Excess was reportedly due to good progress in the construction of buildings for the Industrial Training Institutes at Attingal and Dhanuvachapuram.

6	477 (b) Secondary Education			
	1. Buildings—Establishment— Share debit transferred from '259. Public Works'			
	O.	3.63		
	S.	7.41		
	R.	1.03	12.07	12.78 +0.71

Excess was due to increase in the share debit of establishment charges transferred from '259. Public Works' in proportion to works expenditure.

GRANT No. XVII—Contd.

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

Sl. no.	Head	Total grant (in lakhs	Actual expenditure of rupees)	Excess+ Saving—
1	677 (c) 2. National Loans Scholarships			
	O.	29.00		
	R.	—11.00	18.00	18.00 ..

Saving over the original provision was reportedly due to non-finalisation of the award of National Loan Scholarship in certain cases.

2	477 (c) 4. Kerala Books and Publications Society	10.00	..	—10.00
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Reasons for the saving of the entire provision have not been intimated (February 1979).

3	477 (a) Primary Education (Minimum Needs Programme) 2. Construction of building through Community Development Blocks under Rural Manpower programme—Works			
	S.	12.36		
	R.	—6.93	5.43	5.30 —0.13

Reasons for the saving have not been intimated (February 1979).

4	477 (b) Secondary Education 2. Construction of buildings through Community Development Blocks under Rural Manpower Programme—Works			
	S.	8.24		
	R.	—7.60	0.64	2.93 +2.29

Supplementary grant obtained in March 1978 could not reportedly be utilised fully as the works were taken up late.

GRANT No. XVII—*Concl'd.*

(vii) In view of the final saving of Rs. 1.34 lakhs in the charged appropriation of the capital portion, the supplementary appropriation of Rs. 3.43 lakhs obtained in March 1978 proved excessive.

(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 amount 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. 0.56 lakh was credited to the fund during 1977-78. No expenditure has been met out of this fund so far. The balance at the credit of the fund on 31st March 1978 was Rs. 11.15 lakhs including interest of Rs. 0.63 lakh on the balance credited to the fund.

GRANT No. XVIII—MEDICAL

		<i>Total grant or appropriation</i> Rs.	<i>Actual expenditure</i> Rs.	<i>Excess + Saving—</i> Rs.
MAJOR HEADS—				
280. MEDICAL				
480. CAPITAL OUTLAY ON MEDICAL				
680. LOANS FOR MEDICAL				
Revenue:				
Voted—				
Original	32,20,29,700	32,98,43,100	31,26,26,084	—1,72,17,016
Supplementary	78,13,400			
Amount surrendered during the year (31st March 1978)				57,18,700
Charged—				
Original	22,100	22,600	2,269	—20,331
Supplementary	500			
Amount surrendered during the year (31st March 1978)				20,200
Capital:				
Voted—				
Original	60,06,500	70,94,600	91,36,533	+20,41,933
Supplementary	10,88,100			
Amount surrendered during the year				Nil
Charged—				
Original	..	57,800	57,682	—118
Supplementary	57,800			
Amount surrendered during the year				Nil

GRANT No. XVIII—Contd.

Notes and comments

(i) Against the available saving of Rs. 1,72.17 lakhs in the revenue portion of the voted grant, Rs. 57.19 lakhs only were surrendered in March 1978.

(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>	<i>Excess + Saving—</i>
		(in lakhs of rupees)		
1	280-A(b) 5. Other Hospitals and Dispensaries			
	O.	12,73.50		
	S.	33.01		
	R.	3.48	13,09.99	11,74.62 —1,35.37

Reasons for the saving have not been intimated (February 1979).

2	280-A(b) 18. Primary Health Units and Health Centres			
	O.	2,24.93		
	R.	—21.06	2,03.87	2,02.13 —1.74

Saving was mainly under "Salaries" due to posting of staff drawing less rates of pay and the strike by a section of the non-gazetted employees of the department during December 1977—January 1978.

3	280-A(c) 1. Medical College, Trivandrum			
	O.	71.76		
	S.	2.00		
	R.	—2.82	70.94	63.94 —7.00

Saving was reported to be mainly due to (i) non-payment of stipend to doctors deputed for post-graduate study, (ii) curtailment of expenditure under office expenses and other charges and (iii) non-filling up of leave vacancies.

GRANT No. XVIII—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	280-A(c) 5. Medical College, Kottayam			
	O.	53.10		
	R.	—9.45	43.65	43.37 —0.28

Saving was mainly due to non-filling up of vacant posts and non-receipt of certain articles ordered for.

5	280-A(c) 6. T.D. Medical College, Alleppey			
	O.	43.09		
	S.	Token		
	R.	—7.87	35.22	36.41 +1.19

Saving over the original provision was mainly under Salaries (Rs. 5 lakhs), Motor Vehicles (Rs. 1.37 lakhs) and Office Expenses (Rs. 1.24 lakhs), reasons for which have not been intimated (February 1979).

(iii) Saving mentioned above was partly counterbalanced by excess mainly under:—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess +</i>
		(in lakhs of rupees)	
280-A (b) 3. Collegiate Hospital, Kottayam			
O.	92.38		
R.	9.45	1,01.83	1,04.81 +2.98

Excess was reportedly due to additional requirement of funds under "Machinery and Equipment" and "Materials and Supplies" for making inevitable payments.

(iv) The expenditure in the capital portion (voted) exceeded the grant by Rs. 20,41,933; the excess requires regularisation.

GRANT No. XVII—*Concl'd.*

(v) Excess occurred mainly under:—

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> (in lakhs of rupees)	<i>Excess + Saving—</i>
1	480-A(b) 1. Buildings— Works			
	O.	11.39		
	R.	4.29	15.68	+15.19
2	480-B (b) Works			
	O.	0.79		
	R.	—0.08	0.71	+2.66
3	480-B (a) 1. Buildings— Works			
		2.88	4.14	+1.26

Excess in the three cases mentioned above was reportedly due to good progress of works.

4 480-A (b) 1. Establishment—
Share debit transferred from
259. Public Works

O.	2.75			
R.	0.38	3.13	6.22	+3.09

Excess was due to the adjustment of establishment charges in proportion to increased works expenditure.

(vi) Excess mentioned in note (v) above was partly offset by saving under other heads.

GRANT No. XIX—FAMILY PLANNING
(ALL VOTED)

		<i>Total grant</i>	<i>Actual expenditure</i>	<i>Saving—</i>
		Rs.	Rs.	Rs.
MAJOR HEADS—				
281. FAMILY WELFARE				
481. CAPITAL OUTLAY ON FAMILY WELFARE				
Revenue:				
Original	6,04,68,300	6,04,68,300	4,30,16,702	—1,74,51,598
Supplementary	..			
Amount surrendered during the year (31st March 1978)				1,92,32,600
Capital:				
Original	6,00,000	6,00,000	1,92,355	—4,07,645
Supplementary	..			
Amount surrendered during the year (31st March 1978)				3,65,200

Notes and comments

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

<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess+</i>
		(in lakhs of rupees)		
281 (f) Compensation				
1. I.U.C.D.	}			
2. Tubectomy				
3. Vasectomy				
4. Ex-gratia Assistance in case of fatality/compli-				
cation				
5. Medicine				
O.	2,80.84			
R.	—1,92.59	88.25	1,02.11	+13.86

GRANT No. XIX—*Concl'd.*

Saving over the original provision was reportedly due to reduction in the rates of compensation as well as targets for the family planning programme.

Final excess was stated to be due to better achievement in the family welfare programme than anticipated as a result of intensive campaign.

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 AND SANITATION

Revenue:

Original	4,23,98,600	} 4,33,98,600	3,81,87,029	—52,11,571
Supplementary	10,00,000			

Amount surrendered during the year (31st March 1978)	52,13,600
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Notes and comments

Saving 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	282-A (a) 2. National Malaria Eradication Programme			
	O.	1,09.74		
	R.	—21.09	88.65	98.38
				+9.73

Saving over the original provision was due to late commencement of the programme.

Reasons for the final excess have not been intimated (February 1979).

2	282-A (e) 14. Training of Multipurpose Workers (Centrally Sponsored)			
	O.	12.00		
	R.	—9.56	2.44	2.31
				—0.13

Saving was mainly due to non-appointment of the required staff for training of multi-purpose workers.

GRANT No. XXI—PUBLIC HEALTH ENGINEERING

		<i>Total grant or appropriation</i> Rs.	<i>Actual expenditure</i> Rs.	<i>Saving—</i> Rs.
MAJOR HEADS—				
282-B. SEWERAGE AND WATER SUPPLY				
482. CAPITAL OUTLAY ON SEWERAGE AND WATER SUPPLY				
Revenue:				
Voted—				
Original	7,79,32,800	7,89,32,900	4,34,24,254	—3,55,08,646
Supplementary	10,00,100			
Amount surrendered during the year (29th and 31st March 1978)				1,93,20,600
Charged—				
Original	5,000	6,900	6,854	—46
Supplementary	1,900			
Amount surrendered during the year				Nil
Capital:				
Voted—				
Original	7,58,94,100	8,98,94,100	8,82,08,298	—16,85,802
Supplementary	1,40,00,000			
Amount surrendered during the year				Nil
Charged—				
Original	5,00,000	7,18,500	5,47,341	—1,71,159
Supplementary	2,18,500			
Amount surrendered during the year (31st March 1978)				81,000

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

(i) Against the available saving of Rs. 3,55.09 lakhs in the revenue portion of the voted grant, Rs. 1,93.21 lakhs only were surrendered in March 1978.

(ii) Saving in the revenue portion (voted) 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	282-B (c) Suspense			
	O.	3,75.00		
	R.	—2,50.00	1,25.00	—25.85 —1,50.85

Saving was reportedly due to less purchase of fresh stock and more issue of materials for works within the revenue portion of the grant.

2	282-B(h) 3. Special repairs and maintenance to rectify flood/cyclone damages			
	S.	10.00		
	R.	—9.00	1.00	0.72 —0.28

Supplementary grant was obtained in March 1978 to repair the damages to water supply installations in the coastal belt caused by flood/cyclone.

Saving was reportedly due to less requirements of funds during the current year for the purpose.

(iii) Saving mentioned above was partly counterbalanced by excess 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	282-B (f) Urban Water Supply Scheme			
	O.	2,47.00		
	R.	45.45	2,92.45	2,77.40 —15.05

GRANT No. XXI—*Contd.*

Excess over the original provision was reportedly due to inadequate budget provision for meeting the increased cost of maintenance of urban water supply schemes.

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

2 282-B (g) Rural Piped Water
Supply Schemes—Grant-in-aid

O.	30.00			
R.	12.00	42.00	43.70	+1.70

Excess was due to increase in the cost of maintenance of rural water supply schemes and additional requirements for new schemes which reached maintenance stage during the year.

3 282-B (b) 1. Central Investi-
gation, Planning and Design
Organisation

O.	4.64			
R.	13.84	18.48	18.15	—0.33

Excess over the original provision mainly occurred under salaries (Rs. 11.84 lakhs) reportedly due to inadequacy of budget provision compared to actual requirements.

(iv) No amount was surrendered by the department against the available saving of Rs. 16.86 lakhs in the capital portion of the voted grant.

(v) *Suspense transactions*

The expenditure under the grant includes Rs. (—) 25.85 lakhs under “Suspense”. The nature and accounting of the transactions recorded under suspense is explained in note (xi) below the Appropriation Accounts of Grant No. XV—Public Works.

GRANT No. XXI—*Concl'd.*

An analysis of the suspense transactions accounted for in this grant during 1977-78 with the opening and closing balances under the different sub-heads is given below:—

<i>Sub-head</i>	<i>Opening balance on 1st April 1977</i>	<i>Debits</i>	<i>Credits</i>	<i>Closing balance on 31st March 1978</i>
		<i>(in lakhs of rupees)</i>		
Purchases	—18.94(a)	..	..	—18.94(a)
Stock	4,23.62	—1,12.65(b)	1,11.07	1,99.90
Miscellaneous Works Advances	1,17.66	86.80	..	2,04.46
Total	5,22.34	—25.85	1,11.07	3,85.42

(a) Minus balance represents credit balance.

(b) Minus debit is due to issues for works within the revenue portion of the grant being greater than the debits during the year.

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	1,83,20,600	3,02,42,600	2,14,99,517	—87,43,083
Supplementary	1,19,22,000			
Amount surrendered during the year (31st March 1978)				72,18,200
Charged—				
Original	1,00,000	1,00,000	3,927	—96,073
Supplementary	..			
Amount surrendered during the year (31st March 1978)				96,000
Capital:				
Voted—				
Original	1,78,00,100	2,00,55,400	1,93,65,576	—6,89,824
Supplementary	22,55,300			
Amount surrendered during the year				Nil
Charged—				
Original	1,00,000	5,68,000	2,91,076	—2,76,924
Supplementary	4,68,000			
Amount surrendered during the year (31st March 1978)				4,800

GRANT No. XXII—Contd.

The expenditure in the capital portion (voted) shown above does not include Rs. 4,00,000 spent from out of an advance from the Contingency Fund obtained in March 1978 but not recouped to the Fund till the close of the year.

Notes and comments

(i) Saving in the revenue portion of the grant (voted) over the original/supplementary provision 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	283-B(h) 1. Contribution to Kerala State Poor Housing Fund			
	O.	50.00		
	R.	—50.00	..	..
2	283-B (b) 3. Special repairs to rectify flood/cyclone damages			
	S.	56.72		
	R.	—14.82	41.90	41.91 +0.01

Supplementary grant of Rs. 56.72 lakhs was obtained in March 1978 for special repairs to rectify damages caused to houses by floods/cyclone. Out of this, Rs. 9.65 lakhs were spent on works during the year; Rs. 32.25 lakhs were transferred to deposit accounts on 30th and 31st March 1978 in the name of District Collectors, Quilon and Kozhikode and the balance of Rs. 14.82 lakhs was surrendered as no specific proposals were approved for utilising the funds during the year.

The irregularity in transferring a part of the voted grant to a deposit account towards the end of the year with the intention of avoiding lapse of funds was brought to the notice of Government (September 1978). Government stated (December 1978) that if the amount had not been spent during 1977-78 itself, it might not have qualified for Central assistance for the year and that Government of India might not have agreed to spill over the expenditure.

GRANT No. XXII—*Concl'd.*

(ii) Saving was partly counterbalanced by excess under other heads, mainly:—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Saving—</i>
	(in lakhs of rupces)		
283-B (b) 1. Housing Scheme for Plantation Workers (Centrally Sponsored Scheme)			
O.	8.00		
R.	5.78	13.78	13.56 —0.22

Excess over the original provision was stated to be due to allocation of more funds by Government of India.

(iii) No amount was surrendered by the department against the available saving of Rs. 6.90 lakhs in the capital portion of the voted grant. In the charged appropriation Rs. 2.72 lakhs out of the saving of Rs. 2.77 lakhs remained unsurrendered.

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	91,06,600	1,03,53,700	1,03,11,491
Supplementary	12,47,100		
Amount surrendered during the year (31st March 1978)			—42,209
			1,03,000
Capital:			
Original	7,00,100	64,75,100	64,75,100
Supplementary	57,75,000		
Amount surrendered during the year			..
			Nil

The expenditure in the capital portion shown above does not include Rs. 30,00,000 spent from out of an advance from Contingency Fund obtained in March 1978 but not recouped to the Fund till the close of the year.

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	29,41,100	29,41,100	22,26,377	—7,14,723
Supplementary	..			
Amount surrendered during the year (31st March 1978)				4,32,900

GRANT No. XXV—LABOUR AND EMPLOYMENT

		<i>Total grant or appropriation Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Excess + Saving— Rs.</i>
MAJOR HEADS—				
287.	LABOUR AND EMPLOYMENT			
495.	CAPITAL OUTLAY FOR OTHER SOCIAL AND COMMUNITY SERVICES			
695.	LOANS FOR OTHER SOCIAL AND COMMUNITY SERVICES			
Revenue:				
Voted—				
Original	2,71,32,600	} 2,91,45,400	2,75,09,848	—16,35,552
Supplementary	20,12,800			
Amount surrendered during the year (31st March 1978)				7,59,000
Charged—				
Original	1,000	} 1,000	..	—1,000
Supplementary	..			
Amount surrendered during the year (31st March 1978)				1,000
Capital:				
Voted—				
Original	1,01,000	} 8,51,000	18,11,517	+9,60,517
Supplementary	7,50,000			
Amount surrendered during the year				Nil
<i>Notes and comments</i>				
(i) Against the available saving of Rs. 16.36 lakhs in the revenue portion of the voted grant, Rs 7.59 lakhs only were surrendered in March 1978.				
(ii) The expenditure in the capital portion exceeded the grant by Rs. 9,60,517; the excess requires regularisation.				

GRANT No. XXV—*Concd.*

(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	695 (c) 3. Interest-free advance to Fishermen affected by Natural Calamities			
	R.	2.86	2.86	10.45 +7.59

Excess was due to a post-budget decision to sanction interest-free loans to fishermen affected by natural calamities.

- 2 495 (a) 2 Overseas Development and Employment Promotion Consultants Limited—Investments

S.	5.00	5.00	7.00	+2.00
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Excess was due to a post-budget decision of Government to transfer the expenses incurred by Government for setting up 'The Overseas Development and Employment Promotion Consultants Limited' to this head, treating it as investment of Government in the Company.

(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 for in the fund thereafter.

An expenditure of Rs. 30,281 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> Rs.	<i>Actual expenditure</i> Rs.	<i>Saving—</i> 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	14,67,91,000	15,42,51,500	14,54,75,504
Supplementary	74,60,500		
Amount surrendered during the year (31st March 1978)			66,98,000
Charged—			
Original	61,000	61,000	39,650
Supplementary	..		
Amount surrendered during the year (31st March 1978)			17,000
Capital:			
Voted—			
Original	38,41,100	64,70,800	54,87,384
Supplementary	26,29,700		
Amount surrendered during the year (31st March 1978)			9,25,800

The voted expenditure in the revenue portion shown above includes Rs. 10,00,000 spent out of an advance from the Contingency Fund obtained in March 1977 and recouped to the fund during 1977-78.

GRANT No. XXVI—*Concl'd.**Notes and comments*

(i) In view of the final saving of Rs. 87.76 lakhs in the revenue portion (voted), the supplementary grant of Rs. 63.43 lakhs obtained in March 1978 could have been limited to token provision.

(ii) Saving in the revenue 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	288-C(d) 2. Pre-matriculation Studies			
	O.	69.56		
	R.	—15.00	54.56	53.83 —0.73

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

2	288-C (g) 1. Monetary concessions and full freeship to Students of other Communities—Scholarships			
	O.	33.50		
	R.	—12.40	21.10	20.67 —0.43

Saving was mainly due to the receipt of belated and defective applications for scholarships, which could not be processed during the year.

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

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Saving—</i>
	(in lakhs of rupees)		
688 (a) 5. Loans to Harijan Development Corporation			
O.	10.00		
R.	—10.00	..	.. ..

Saving was due to a post-budget decision to contribute more amount to the share capital of the corporation instead of paying it a loan.

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	4,60,00,000	4,51,44,963	—8,55,037
Supplementary	4,00,00,000			
Amount surrendered during the year				Nil

Notes and comments

(i) No amount was surrendered by the department against the available saving of Rs. 8.55 lakhs.

(ii) Saving in the grant over the original and supplementary provision, where obtained, 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	D. General			
	(a) Transfers to/from Reserve Fund and Deposit Accounts—Transfer to Famine Relief Fund—Inter-Account Transfers			
	O.	30.00		
	R.	—30.00	..	..

As expenditure on famine relief exceeded the budget provision, no amount was transferred to the Famine Relief Fund.

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

2 C. , Relief Works

O.	9.00			
S.	90.00			
R.	—13.75	85.25	87.01	+1.76

GRANT No. XXVII—*Concl'd.*

Saving occurred as the expenditure on famine relief works sanctioned by Government in December 1977 did not reach the expected level in the Districts of Ernakulam, Palghat and Malappuram.

(iii) Saving mentioned above was partly counterbalanced by excess under:—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess+ Saving—</i>
	(in lakhs of rupces)		
B. Gratuitous Relief			
O.	20.00		
S.	3,10.00		
R.	44.75	3,74.75	3,64.44
			—10.31

Anticipated excess was mainly due of free distribution of one week's ration of foodgrains as relief to poor families below the monthly income limit of Rs. 250 in specified coastal villages and to other deserving families in flood affected areas during May 1977 and free supply of additional foodgrains for one week to all card-holders in the specified coastal villages during November 1977 for which the supplementary grants obtained in August 1977 and March 1978 were found inadequate.

Final saving was mainly due to transfer of expenditure of Rs. 9.65 lakhs to the Plan provision under '283-B (b) 3. Special repairs to rectify flood/cyclone damages' (Grant No. XXII—Housing) in order to avail the advance Plan assistance sanctioned to the State by the Government of India.

(iv) *Famine Relief Fund*

This fund is built up by amounts transferred from the Consolidated Fund of the State for affording relief to people affected by floods and other natural calamities. Interest realised from the investment of the 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 1978 was Rs. 21.08 lakhs of which Rs. 21.03 lakhs were 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 1977-78.

GRANT No. XXVIII—CO-OPERATION

		<i>Total grant or appropriation</i>	<i>Actual expenditure</i>	<i>Saving—</i>
		Rs.	Rs.	Rs.
MAJOR HEADS—				
298. CO-OPERATION				
498. CAPITAL OUTLAY ON CO-OPERATION				
698. LOANS FOR CO-OPERATION				
Revenue:				
Voted—				
Original	2,51,30,500	2,68,97,400	2,61,21,825	—7,75,575
Supplementary	17,66,900			
Amount surrendered during the year (31st March 1978)				10,94,600
Charged—				
Original	10,000	10,000	..	—10,000
Supplementary	..			
Amount surrendered during the year (31st March 1978)				10,000
Capital:				
Voted—				
Original	7,79,19,700	10,73,80,900	9,14,59,443	—1,59,21,457
Supplementary	2,94,61,200			
Amount surrendered during the year (31st March 1978)				1,02,80,000
Notes and comments				

(i) In view of the final saving of Rs. 1,59.21 lakhs in the capital portion of the grant (voted), the supplementary grant of Rs. 1,80.68 lakhs obtained in March 1978 mainly for loans to Coir and Handloom Co-operatives and Co-operative Sugar Mills proved excessive.

GRANT No. XXVIII—*Contd.*

(ii) Saving over the original and supplementary 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	698 (e) 1. Loans to Co-operative Central Banks for procurement of paddy			
	O.	3,00.00		
	R.	—1,67.00	1,33.00	1,33.00 ..

Saving (56 per cent of the provision) was due to the raising of exemption limits for levy of paddy from cultivators and reduction in the quantum of levy in all slabs from the virippu crop, 1977 onwards.

2	698 (h) 1. Loans for fishery development	81.18	27.87	—53.31
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Saving was stated to be mainly due to non-implementation of a scheme for distribution of fishing boats on account of stay order of the High Court.

3	498 (a) 11. Seed capital investment for projects taken up with institutional finance (State's Share)			
	S.	50.00		
	R.	—50.00	..	.. ..

Supplementary grant obtained (August 1977) for providing seed capital to Co-operatives for availing of institutional finance was withdrawn by re-appropriation (March 1978) as no specific scheme was formulated till the end of the year.

4	498 (a) 2. Purchase of Ordinary/Special debentures of Kerala Co-operative Central Land Mortgage Bank (Agricultural production)—Investments			
	O.	50.00		
	R.	—25.31	24.69	23.90 —0.79

Saving (52 per cent of the provision) was due to floatation of less debentures than anticipated.

GRANT No. XXVIII—*Contd.*

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Saving—</i>
		(in lakhs of rupees)		
5	498 (a) 3. Apex and Central Banks—Investments			
	O.	35.00		
	R.	—18.00	17.00	17.00 ..

Saving was due to less amount cleared by the Reserve Bank of India for share capital contribution in district co-operative banks.

6	498 (i) 16. Share participation in Industrial Co-operatives under new Industries programme—Investments			
	O.	20.00		
	R.	—11.10	8.90	8.90 ..

Saving (56 per cent of the provision) was due to less requirement of Government's share contribution in district mini-industrial societies in proportion to the share capital raised by their members.

7	498 (i) 19. Matching contribution of State Government for schemes under Twenty Point Programme (Co-operative Sector)			
	O.	7.00		
	R.	—7.00	..	0.24 +0.24

Saving against the original provision was due to non-implementation of the 'Twenty Point Programme' during the year.

GRANT No. XXVIII—Contd.

(iii) Saving mentioned above was partly counterbalanced by excess over the original provision mainly under:—

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (in lakhs of rupees)</i>	<i>Excess +</i>
1	498 (h) Co-operative Spinning Mills			
	O.	4.00		
	R.	49.00	53.00	53.00 ..

Excess was due to payment of additional share capital contribution to the Malappuram Co-operative Spinning Mills in proportion to the share capital raised by its members.

2	498 (a) 1. Purchase of Ordinary/Special debentures of Kerala Co-operative Central Land Mortgage Bank (Minor Irrigation)—Investments			
	O.	30.00		
	R.	31.84	61.84	61.84 ..

Excess was reportedly due to inadequacy of budget provision for Government's subscription to the 42nd and 43rd series of ordinary debentures floated by the bank.

3	698 (i) 32. Loans to Engineering Industrial Co-operatives			
	O.	1.00		
	R.	20.50	21.50	21.50 ..

Excess was due to sanction of more loans than anticipated for the rehabilitation of engineering industrial co-operative societies.

4	498 (a) 4. Service Co-operative Societies			
	O.	40.00		
	R.	15.13	55.13	55.13 ..

Excess was due to increased outlay approved by the Reserve Bank of India for share capital contribution in service co-operative societies.

GRANT No. XXVIII—*Contd.*

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> (in lakhs of rupees)	<i>Excess +</i>
5	498 (b) 1. Apex Housing Societies—Investments			
	O.	3.00		
	R.	15.00	18.00	18.00 ..

Excess was due to payment of additional share capital contribution in apex housing societies.

6	498 (i) 5. Handloom Primary and Industrial Weavers' Co-operative Societies			
	O.	5.00		
	S.	20.00		
	R.	11.50	36.50	36.51 +0.01

Excess was due to additional share participation by Government for strengthening the share capital of primary handloom weavers' and factory type industrial co-operative societies.

7	498 (j) 1. Wholesale Co-operative Stores—Investments			
	O.	3.00		
	R.	10.00	13.00	13.00 ..

Excess was due to payment of additional financial assistance to wholesale co-operative stores for revitalising their working.

8	498 (j) 6. Kerala State Co-operative Consumer's Federation—Investments			
	O.	1.00		
	R.	10.00	11.00	11.00 ..

Excess was due to payment of additional financial assistance to the Federation for diversification of its activities.

GRANT No. XXVIII—*Concl'd.*

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> (in lakhs of rupees)	<i>Excess+</i>
9	698 (k) 2. Loans for revitalisation of Mannam Sugar Mills Co-operative Society Limited			
	S.	26.93		
	R.	10.00	36.93	36.93 ..

Excess was due to payment of a loan assistance of Rs. 10 lakhs to the society for starting an arrack blending unit.

10	498 (a) 8. Kerala Co-operative Central Land Mortgage Bank—Investments			
	O.	30.00		
	R.	4.90	34.90	35.00 +0.10

Excess was due to increased outlay approved by the Reserve Bank of India for investment in the bank during the year.

(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 to this grant.

During the year, no contribution was made to the fund by the Government. (A wrong credit of Rs. 13,400 which appeared in the accounts for March 1978 under this fund has been withdrawn in the accounts for 1978-79). No expenditure has been met out of the fund so far. The balance at the credit of the fund on 31st March 1978 was Rs. 12.92 lakhs, of which Rs. 6.39 lakhs stood invested in State Savings Bank Deposits.

GRANT No. XXIX—MISCELLANEOUS ECONOMIC SERVICES

		<i>Total grant or appropriation</i> Rs.	<i>Actual expenditure</i> Rs.	<i>Saving—</i> Rs.
MAJOR HEADS—				
304.	OTHER GENERAL ECONOMIC SERVICES			
504.	CAPITAL OUTLAY ON OTHER GENERAL ECONOMIC SERVICES			
700.	LOANS TO GENERAL FINANCIAL AND TRADING INSTITUTIONS			
704.	LOANS FOR OTHER GENERAL ECONOMIC SERVICES			
Revenue:				
Voted—				
Original	12,43,16,400	} 14,45,16,500	11,11,66,254	—3,33,50,246
Supplementary	2,02,00,100			
Amount surrendered during the year (31st March 1978)				3,35,11,000
Charged—				
Original	1,000	} 1,000	..	—1,000
Supplementary	..			
Amount surrendered during the year (31st March 1978)				1,000
Capital :				
Voted—				
Original	1,03,00,000	} 1,20,00,100	82,39,490	—37,60,610
Supplementary	17,00,100			
Amount surrendered during the year (31st March 1978)				34,31,500

The expenditure in the capital portion shown above does not include Rs. 10,00,000 spent from out of an advance from the Contingency Fund obtained in March 1978 but not recouped to the Fund till the close of the year.

GRANT No. XXIX—*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	304 (a) 12. Payment from Kudikidappukars' Benefit Fund—Other charges			
	O. 1,00.00			
	S. 1,00.00			
	R. —1,85.75	14.25	17.00	+2.75

Saving against the original and supplementary provision was due to non-implementation of a scheme of financial assistance to homeless Kudikidappukars for construction of houses pending settlement of the terms for financial assistance from banking institutions.

2	304 (a) 11. Payment from the Agriculturists Rehabilitation Fund—Other charges			
	O. 1,00.00			
	R. —98.08	1.92	1.67	—0.25

Saving (98 per cent of the provision) was mainly due to non-implementation of a housing scheme for the poor sections of the society pending settlement of terms for financial assistance from banking institutions and less claims for solatium under section 109 A of Kerala Land Reforms Act, 1963.

3	304 (a) 6. Annuity to religious, charitable and educational institutions of a public nature under the Kerala Land Reforms Act, 1963—Contributions			
	O. 1,00.00			
	R. —39.63	60.37	57.68	—2.69

Saving was reportedly due to procedural delay in settling claims of final annuity.

GRANT No. XXIX—Contd.

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> (in lakhs of rupees)	<i>Excess+ Saving—</i>
4	304 (d) 1. Bureau of Economics and Statistics			
	O. 62.89			
	R. —9.03	53.86	54.75	+0.89

Saving against the original provision was reportedly due to vacancies remaining unfilled for different periods during the year.

(ii) Two cases under which substantial excess occurred in the revenue portion (voted) are mentioned below:—

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> (in lakhs of rupees)	<i>Excess+ Saving—</i>
1	304 (d) 15. Timely reporting survey of Agricultural statistics in Kerala (Centrally Sponsored Scheme)			
	O. 10.00			
	R. 27.50	37.50	35.90	—1.60

Excess over the original provision was due to a post-budget decision to expand the scheme of 'Timely Reporting Survey'.

2	304 (d) 20. Economic Census and Surveys (Centrally Sponsored Scheme)			
	R. 6.88	6.88	6.31	—0.57

Scheme was sanctioned after finalisation of Budget proposals and supplementary grant was obtained in March 1977 for expenditure during 1976-77. Funds required for the continuance of the scheme during 1977-78 were provided by reappropriation.

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

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> (in lakhs of rupees)	<i>Saving—</i>
504 (a) 2. 4½% Kerala Land Reforms (Payment of compensation for excess lands) Bonds—16 years			
O. 1,00.00			
R. —37.54	62.46	59.93	—2.53

Saving occurred as bonds could not be issued to the extent anticipated due to stay orders from courts.

GRANT No. XXIX—*Concl'd.*

(iv) In view of the final saving of Rs. 37.61 lakhs in the capital portion, the supplementary grant of Rs. 17 lakhs obtained in March 1978 for payment of loans to the Kerala State Financial Enterprises Limited, could have been restricted to a token provision.

(v) *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 1977-78, an amount of Rs. 2,00 lakhs was credited to the fund as contribution by the State Government. The expenditure out of the fund was Rs. 17 lakhs and the balance at the credit of the fund as on 31st March 1978 was Rs. 2,40.48 lakhs.

(v) *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 1977-78, an amount of Rs. 5 lakhs was credited to the fund as contribution by State Government. The expenditure out of the fund was Rs. 1.67 lakhs and the balance at the credit of the fund as on 31st March 1978 was Rs. 2,22.64 lakhs.

GRANT No. XXX—AGRICULTURE

	<i>Total grant or appropriation</i> Rs.	<i>Actual expenditure</i> Rs.	<i>Saving—</i> Rs.
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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	18,17,70,100	} 20,37,46,000	18,08,46,216	—2,28,99,784
Supplementary	2,19,75,900			
Amount surrendered during the year (31st March 1978)				79,92,200

Charged—

Original	1,00,000	}	1,00,000	14,653	—85,347
Supplementary	..				
Amount surrendered during the year (31st March 1978)					48,400

Capital :

Voted—

Original	6,32,95,800	} 9,28,96,200	6,55,16,852	—2,73,79,348
Supplementary	2,96,00,400			
Amount surrendered during the year (31st March 1978)				2,40,07,200

GRANT No. XXX—Contd.

		Total grant or appropriation Rs.	Actual expenditure Rs.	Saving— Rs.
Charged—				
Original	2,00,200	7,76,000	7,17,211	—58,789
Supplementary	5,75,800			
Amount surrendered during the year (31st March 1978)				52,900

The voted expenditure in the revenue portion shown above does not include Rs. 3,00,000 spent from out of an advance from the Contingency Fund obtained in March 1978 but not recouped to the Fund till the close of the year.

Notes and comments

(i) In view of the final saving of Rs. 2.29 lakhs in the revenue portion of the grant (voted) the supplementary grant of Rs. 2,19.76 lakhs obtained in August 1977 (Rs. 70.01 lakhs) and in March 1978 (Rs. 1,49.75 lakhs) could have been limited to token provisions.

(ii) Out of the saving of Rs. 2.29 lakhs an amount of Rs. 79.92 lakhs was surrendered on 31st March 1978; Rs. 1,49.08 lakhs (65 per cent of the saving) remained unsurrendered.

(iii) 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	306 (d) 1. Minor Irrigation Works in Yela programme			
	O.	70.00		
	S.	50.00		
	R.	—50.73	69.27	60.89
				—8.38

Anticipated saving was due to late commencement of works and their slow progress on account of scarcity of cement and prolonged monsoon season.

Reasons for the final saving have not been intimated (February 1979).

GRANT No. XXX—Contd.

Sl. no.	Head	Total grant	Actual expenditure	Excess+ Saving—
		(in lakhs of rupees)		
2	305 (a) 6. Strengthening of Administration Machinery at the Headquarters, District and Sub District level			
	O.	53.15		
	R.	—52.89	0.26	0.22 —0.04

Saving (over 99 per cent of the provision) was due to non-finalisation of proposals for strengthening administrative machinery during the year.

3	306 (g) 7. Special repairs and maintenance to rectify flood/ cyclone damages			
	S.	75.00		
	R.	—17.50	57.50	37.14 —20.36

Anticipated saving occurred as the floods receded late and the rectification works could be arranged only towards the end of the year.

Reasons for the final saving have not been intimated (February 1979).

4	306 (d) Other Minor Irrigation works— 3. Other programmes			
	O.	69.00		
	R.	—34.68	34.32	38.28 +3.96

Saving over the original provision was due to a post-budget decision to execute new minor irrigation works (class II) with people's participation by debit to a separate head '306 (d) 7'.

Reasons for the final excess have not been intimated (February 1979).

5	305 (g) 42. Kerala Agricultural Development Project— Extension Service			
	O.	30.00		
	R.	—15.13	14.87	12.47 —2.40

GRANT No. XXX—Contd.

Anticipated saving was mainly due to (i) late appointment of staff for the scheme, (ii) non-finalisation of the activities of the Special Agricultural Development Unit pending receipt of approval from Agricultural Refinance and Development Corporation and (iii) non-delivery of vehicles ordered through the Director General, Supplies and Disposals.

Reasons for the final saving of Rs. 2.40 lakhs have not been intimated (February 1979).

Sl. no.	Head	Total grant	Actual expenditure	Saving—
		(in lakhs of rupees)		
6	307 (d) 3. Soil Conservation in the Catchments of River Valley Projects (Centrally Sponsored Scheme)	20.00	2.82	—17.18

Reasons for the saving (86 per cent of the provision) have not been intimated (February 1979).

7	308 (a) 3. Development Schemes in Western Ghats Region (Centrally Sponsored)			
	O.	1,50.00		
	R.	—14.72	1,35.28	1,35.14 —0.14

Saving was mainly due to non-assignment of land in Mankulam area which was occupied by encroachers and late commencement/retarded progress of works on Water Supply and Sanitary Schemes and on improvements to Tourist Bungalow at Ponmudi Hill Station.

8	305 (g) 16. Package Programme for Pepper (Centrally Sponsored Scheme)			
	O.	33.00		
	R.	—10.61	22.39	20.36 —2.03

Saving was reportedly due to slow progress in the implementation of the programme, which, in turn, was attributed to the non-availability of suitable plots for demonstration purposes.

GRANT No. XXX—Contd.

Sl. no.	Head	Total grant	Actual expenditure	Excess+ Saving—
		(in lakhs of rupees)		
9	305 (g) 41. Kerala Agricultural Development Project—Seed Garden			
	O.	10.00		
	R.	—5.86	4.14	.. —4.14

The entire provision remained unutilised due to non-implementation of the scheme pending transfer of the required lands to the department of Agriculture.

10 305 (f) 4. Plant Protection Service

O.	25.00			
R.	—8.13	16.87	15.75	—1.12

Anticipated saving was mainly due to less demand from cultivators for sprayers at subsidised rates (Rs. 7.01 lakhs) and non-finalisation of proposals for purchase of equipment (0.93 lakh).

Reasons for the final saving have not been intimated (February 1979).

11 305 (a) 4. Package Programme for Agricultural Demonstration and Propaganda

O.	45.58			
R.	—8.44	37.14	37.50	+0.36

Saving over the original provision was due to non-filling up of certain posts of Agricultural Demonstrators and Junior Agricultural Officers.

During 1976-77 also a saving of Rs. 4.91 lakhs occurred mainly for the same reason.

GRANT No. XXX—Contd.

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (in lakhs of rupees)</i>	<i>Saving—</i>
12	305 (1) 14. Pilot Project for soil and water management—Starting new Projects (Centrally Sponsored Scheme)			
	O.	10.64		
	R.	—7.64	3.00	2.72 —0.28

Saving was reportedly due to non-acceptance by Government of India of the proposals to establish two new projects at Malampuzha and Peechi.

13	306 (b) Construction and deepening of Wells and Tanks 1. Minor Works			
	O.	7.00		
	R.	—7.00	..	—0.12 —0.12

Saving of the entire provision was due to poor response from contractors for taking up the works.

14	305 (b) 5. Seed Organisation for procurement and distribution			
	O.	7.00		
	R.	—4.72	2.28	0.23 —2.05

Anticipated saving was attributed to less claim of handling charges by the agencies entrusted with the procurement and distribution of seeds.

Reasons for the final saving have not been intimated (February 1979).

15	305 (r) Tribal Areas Sub-plan			
	O.	5.00		
	R.	—5.00	..	.. ..

Saving of the entire provision occurred as no specific programme for implementation under the Plan was sanctioned.

GRANT No. XXX—Contd.

(iv) Saving mentioned in note (iii) above was partly counterbalanced by excess mainly under:—

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess+ Saving—
1	305 (c) 14. The Kerala Land Development Corporation Limited—Subsidy			
	O.	1.00		
	R.	42.00	43.00	43.00 ..

Excess over the original provision was due to payment of subsidy during the year based on the accumulated revenue deficit of the Corporation.

2	305 (g) 3. Production and distribution of quality coconut seedlings and centralised seed collection			
	O.	50.00		
	R.	32.94	82.94	74.09 —8.85

Excess over the original provision was mainly due to a post-budget revision of the target of production, necessitating additional expenditure on cost of seednuts and working charges.

Reasons for the final saving have not been intimated (February 1979).

3	305(h) 2. Establishment of hundred Additional Intensive Paddy Development Units			
	O.	12.00		
	R.	20.44	32.44	26.76 —5.68

Excess over the original provision was due to the sanctioning of hundred additional I.P.D. units during this year.

Reasons for the final saving have not been intimated (February 1979).

4	306 (d) 5. Repairs to damages caused to minor irrigation structures			
	O.	5.00		
	R.	16.70	21.70	19.25 —2.45

GRANT No. XXX—Contd.

Anticipated excess was due to accelerated progress of works through beneficiary committees.

Reasons for the final saving have not been intimated (February 1979).

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess+ Saving—
5	305 (i) 29. National Agricultural Fair 1977			
	S. Token			
	R. 9.10	9.10	9.33	+0.23

Token supplementary grant obtained in March 1978 for recouping an advance drawn from the Contingency Fund for expenditure on the participation by the State Agriculture department in the National Agricultural Fair, 1977 at New Delhi was augmented by reappropriation in March 1978.

6	305 (g) 38. Scheme for bringing additional area under Cashew in Private garden (Centrally Sponsored Scheme)			
	O. 16.50			
	R. 9.12	25.62	24.80	—0.82

Excess over the original provision was due to a post-budget decision to continue the subsidised plantation scheme for cashew in non-departmental areas during the year.

7	305 (f) 5. Pilot Project for pests and Disease Surveillance			
	O. 1.65			
	R. 6.74	8.39	8.09	—0.30

Excess over the original provision was reportedly due to inadequacy of budget provision, the reasons for which have not been intimated (February 1979).

8	306 (d) 7. Implementation of Minor Irrigation Class II works with people's participation			
	S. 20.00			
	R. 23.52	43.52	26.04	—17.48

GRANT No. XXX—*Contd.*

Excess over the supplementary provision was due to execution of more minor irrigation works with people's participation than anticipated.

Reasons for the final saving have not been intimated (February 1979).

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (in lakhs of rupees)</i>	<i>Saving—</i>
9	305 (g) 13. Plantation of Cashew in 8,000 acres in private sector			
	O	10.44		
	R.	7.06	17.50	16.07 —1.43

Excess over the original provision was mainly due to the payment of second and third year's subsidy to the cashew cultivators in an area planted during 1975-76 and 1976-77.

(v) In the following cases, additional funds provided by reappropriation in March 1978 proved wholly unnecessary:—

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (in lakhs of rupees)</i>	<i>Saving—</i>
1	308 (b) 2. Development of other Areas			
	O.	20.00		
	R.	10.00	30.00	17.57 —12.43

Reasons for augmentation of funds and final saving have not been intimated (February 1979).

2 306 (e) 1. Free Supply of Pumpsets to Panchayats

O.	11.00			
R.	3.49	14.49	6.75	—7.74

Anticipated excess was reportedly due to more requirement for meeting the cost of pumpsets sanctioned to various panchayats.

Reasons for the final saving have not been intimated (February 1979).

(vi) In view of the final saving of Rs. 2,73.79 lakhs in the capital portion of the grant (voted), the supplementary grant of Rs. 2,76 lakhs obtained in March 1978 proved excessive.

GRANT No. XXX—Contd.

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

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (in lakhs of rupees)</i>	<i>Saving—</i>
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1 505 (c) 1. Manure Supply Scheme

O. 1,02.40

R. —76.56 25.84 24.82 —1.02

Saving (76 per cent of the provision) was mainly due to a post-budget decision to route the purchase of fertilizers through Malabar Marketing Federation, Calicut.

2 505 (d) 1. Purchase and sale of Plant protection Chemicals

O. 50.00

R. —34.36 15.64 12.52 —3.12

Saving was due to non-acquisition of fresh stock of plant protection chemicals during the year as sufficient quantity of chemicals purchased during earlier years was available for distribution.

3 505 (b) 2. The Kerala Land Development Corporation Limited—Investments

39.00 20.00 —19.00

Saving was stated to be due to less investment in the equity capital of Kerala Land Development Corporation Limited in view of the larger subsidy released by Government against the revenue deficit of the Company.

4 505 (a) 5. Special Agricultural Development Unit—Kerala Agricultural Development Project—Works

O. 6.31

R. —6.31

Reasons for the saving of the entire provision have not been intimated (February 1979).

GRANT No. XXX—*Concl'd.*

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> (in lakhs of rupees)	<i>Saving—</i>
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- 5 505 (j) 2. Scheme for the purchase and distribution of pulses under G.M.F. programme

O. 10.00

R. —4.81 5.19 3.68 —1.51

Saving was mainly due to short supply of seeds of pulses by the National Seeds Corporation.

- 6 705 (f) 22. Loans to persons affected by the K.L.R. Act 1963 (Centrally Sponsored Scheme)

O. 5.00

R. —4.62 0.38 .. —0.38

Saving of the entire provision was reportedly due to non-implementation of the scheme for payment of loans to persons affected by the Kerala Land Reforms Act, 1963 during the year.

GRANT No. XXXI—FOOD

	<i>Total grant or appropriation</i>	<i>Actual expenditure</i>	<i>Saving—</i>
	Rs.	Rs.	Rs.
MAJOR HEADS—			
309. FOOD			
509. CAPITAL OUTLAY ON FOOD			
Revenue:			
Voted—			
Original	1,27,88,000	} 1,27,88,000	94,82,184 —33,05,816
Supplementary	..		
Amount surrendered during the year (31st March 1978)			32,34,500
Charged—			
Original	..	} 3,000	.. —3,000
Supplementary	3,000		
Amount surrendered during the year (31st March 1978)			3,000
Capital:			
Voted—			
Original	5,49,55,800	} 5,49,55,800	2,17,29,699 —3,32,26,101
Supplementary	..		
Amount surrendered during the year (31st March 1978)			3,31,04,100
Charged—			
Original	1,00,000	} 1,00,000	56,112 —43,888
Supplementary	..		
Amount surrendered during the year (31st March 1978)			47,500

GRANT No. XXXI—Contd.

Notes and comments

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

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> (in lakhs of rupees)	<i>Saving—</i>
1	309 (b) 2. Development— Special Nutrition Programme for children of age group 0-3			
	O.	83.15		
	R.	—20.00	63.15	62.91 —0.24

Saving was reported to be mainly due to shortfall in the supply of bread by Modern Bakeries (India) Limited.

2 309 (a) 2. Scheme for distribution of rice

O.	10.00			
R.	—7.74	2.26	2.26	..

Saving (77 per cent of the provision) was due to less expenditure on payment of subsidy to the Civil Supplies Corporation as the distribution of rice at subsidised rates did not reach the anticipated level.

(ii) Saving in the capital portion of the grant (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.	5,49.54		
	R.	—3,41.02	2,08.52	2,07.30 —1.22

Saving (62 per cent of the provision) was mainly due to (i) grant of levy exemption upto 2 acres of land and reduction in the rates of levy for all classes of cultivators (Rs. 3,24 lakhs), (ii) less expenditure on payment of differential cost to Government of India and on payments to Food Corporation of India

GRANT No. XXXI—*Concl'd.*

on account of price revision of boiled rice (Rs. 9.24 lakhs), (iii) economy in office expenses (Rs. 5.50 lakhs) and (iv) non-execution of maintenance works of godowns pending revision of estimates (Rs. 2.89 lakhs).

(iii) Saving mentioned above was partly counterbalanced by excess under:—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (in lakhs of rupees)</i>	<i>Excess+</i>
509 (a) 4. Civil Supplies Corporation			
O.	0.01		
R.	9.99	10.00	10.00 ..

Excess over the original provision was due to share capital contribution to the Civil Supplies Corporation for which only token provision was made in the Budget.

GRANT No. XXXII—ANIMAL HUSBANDRY

		<i>Total grant or appropriation</i>	<i>Actual expenditure</i>	<i>Saving—</i>
		Rs.	Rs.	Rs.
MAJOR HEADS—				
310. ANIMAL HUSBANDRY				
510. CAPITAL OUTLAY ON ANIMAL HUSBANDRY				
710. LOANS FOR ANIMAL HUSBANDRY				
Revenue:				
Voted—				
Original	5,23,67,600	5,23,67,600	4,65,19,951	—58,47,649
Supplementary	..			
Amount surrendered during the year (31st March 1978)				47,87,500
Charged—				
Original	10,000	10,000	..	—10,000
Supplementary	..			
Amount surrendered during the year (31st March 1978)				10,000
Capital:				
Voted—				
Original	35,31,100	55,31,100	54,42,545	—88,555
Supplementary	20,00,000			
Amount surrendered during the year (31st March 1978)				56,400
Charged—				
Original	..	1,800	568	—1,232
Supplementary	1,800			
Amount surrendered during the year				Nil

GRANT No. XXXII—Contd.

Notes and comments

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

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

- 1 310(m) 4. S. F. D. A. programme for food subsidy to calves and Assistance to Small Farmers for Poultry and Sheep (Central Sector Scheme)

O. 77.50

R. —26.50 51.00 50.34 —0.66

Saving was reportedly due to slow progress of the poultry programme as sanction for payment of subsidy to the second batch of birds had not been received from the Government of India.

- 2 310 (d) 4. Scheme for the production of biological products (Centrally Sponsored)

O. 22.00

R. —21.05 0.95 1.20 +0.25

Saving was due to a post-budget decision to debit the expenditure on construction works to capital account.

- 3 310 (j) 2. Manufacture of ready-to-feed balanced feeds

O. 27.60

R. —13.43 14.17 15.55 +1.38

Saving was reportedly due to shortfall in expenditure met from the revolving fund for the scheme to manufacture ready-to-feed balanced feed as the full anticipated receipts from the scheme could not be collected.

GRANT No. XXXII—Contd.

<i>Sr. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> (in lakhs of rupees)	<i>Saving—</i>
4	310 (g) 3. Egg Marketing			
	O.	31.42		
	R.	—7.41	24.01	23.81 —0.20

Saving was mainly due to shortfall in the expenditure met from the revolving fund for the Egg Marketing Scheme as the full anticipated receipts from the scheme were not collected and due to non-filling up of certain posts.

5	310 (j) 4. Manufacture of balanced poultry feed— Value of maize supplied			
	O.	1.00		
	R.	4.40	5.40	.. —5.40

Reasons for the anticipated excess and final saving have not been intimated (February 1979).

6	310 (c) 5. Key Farm Centres			
	O.	29.20		
	R.	—3.56	25.64	24.14 —1.50

Saving was reportedly due to non-payment of the cost of frozen semen supplied to the department (Rs. 3.30 lakhs) and less expenditure on salaries (Rs. 1.15 lakhs) due to strike of Government employees during December 1977—January 1978.

7	310 (l) Transfers to/from Reserve Fund and Deposit Account— Inter Account Transfers			
	O.	5.00		
	R.	—5.00	..	.. ..

Reasons for the saving of the entire provision have not been intimated (February 1979).

GRANT No. XXXII—*Contd.*

(ii) Saving mentioned above was partly counterbalanced 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 (c) 4. Scheme for sample survey for estimation of milk and eggs in Kerala

O.	1.00			
R.	12.71	13.71	13.92	+0.21

Excess was reportedly due to inadequacy of the budget provision for meeting expenditure in connection with the 12th Livestock Census.

- 2 310 (g) 2. Intensive poultry development blocks, Moovattupuzha and Trivandrum

O.	21.59			
R.	9.95	31.54	32.51	+0.97

Excess was reportedly due to increase in expenditure met from the revolving fund for the Intensive Poultry Development Scheme.

- 3 310 (c) 8. Opening of veterinary dispensaries

O.	10.00			
R.	7.35	17.35	17.64	+0.29

Excess was mainly due to purchase of additional medicines and other materials for veterinary institutions opened in Trivandrum, Trichur and Calicut Districts.

(iii) *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 termination of the World Food

GRANT No. XXXII—*Concl'd.*

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 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 1977-78. The balance in the Reserve Fund on 31st March 1978 was Rs. 5.40 lakhs.

GRANT No. XXXIII—DAIRY (ALL VOTED)

		<i>Total grant</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:				
Original	61,36,800	61,36,800	56,04,228	—5,32,572
Supplementary	..			
Amount surrendered during the year (29th March 1978)				4,52,400
Capital:				
Original	52,00,000	66,00,000	63,99,282	—2,00,718
Supplementary	14,00,000			
Amount surrendered during the year (31st March 1978)				1,20,100

GRANT No. XXXIV—FISHERIES

		<i>Total grant or appropriation Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Saving— Rs.</i>
MAJOR HEADS—				
312.	FISHERIES			
512.	CAPITAL OUTLAY ON FISHERIES			
712.	LOANS FOR FISHERIES			
Revenue:				
Voted—				
Original	2,49,83,000	2,84,83,200	2,60,25,980	—24,57,220
Supplementary	35,00,200			
Amount surrendered during the year (31st March 1978)				18,50,600
Charged—				
Original	15,100	6,86,900	6,71,799	—15,101
Supplementary	6,71,800			
Amount surrendered during the year (31st March 1978)				6,800
Capital:				
Voted—				
Original	83,24,800	1,13,25,500	89,22,232	—24,03,268
Supplementary	30,00,700			
Amount surrendered during the year (30th and 31st March 1978)				14,43,500

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>Saving—</i>
		<i>(in lakhs of rupees)</i>		
1	312 (h) 4. Boat Building Yards			
	O.	33.79		
	R.	—5.64	28.15	25.94
				—2.21

GRANT No. XXXIV—Contd.

Saving was mainly due to non-finalisation of the matter regarding revision of wages of the employees and payment of gratuity to retired employees, delay in finalising tenders for purchase of materials and relief in excise duty on new boats under revised tariff.

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> (in lakhs of rupees)	<i>Saving—</i>
2	312 (j) 12. Infrastructural facilities in two fishing villages			
	O.	6.00		
	R.	—5.72	0.28	0.22 —0.06

Saving occurred due to late commencement of the project, full complement of staff sanctioned for the project not joining duty and purchase of jeep not being sanctioned.

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

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> (in lakhs of rupees)	<i>Saving—</i>
1	512 (c) 1. Buildings—Works			
	O.	7.89		
	S.	15.78		
	R.	—11.58	12.09	11.04 —1.05

Supplementary grant was obtained in August 1977 for the second stage of the Vizhinjam Fishing Harbour.

Reasons for the saving have not been intimated (February 1979).

2	512 (b) 1. The Kerala Fisheries Corporation Limited— Investments			
	O.	9.32		
	R.	—9.32	..	.. ..

The entire provision remained unutilised as investments were not made in the Kerala Fisheries Corporation during the year pending decision on the restructuring of the assets transferred from Government to the Corporation.

GRANT No. XXXIV—Contd.

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess+ Saving—</i>
		(in lakhs of rupees)		
3	512(d) 2. Buildings—Works			
	O.	9.47		
	R.	—8.95	0.52	0.65 +0.13

Anticipated saving was reportedly due to the non-finalisation of proposals for execution of certain works.

4	512(c) 1. Buildings—Establishment—Share debit transferred from '259. Public Works'			
	O.	1.91		
	R.	3.82	5.73	0.02 —5.71

Reasons for the saving have not been intimated (February 1979).

(iii) Saving mentioned above was partly counterbalanced 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	712(b) 1. Loans to Kerala Fisheries Corporation			
	O.	5.32		
	R.	15.68	21.00	21.00 ..

Excess over the original provision was due to a post-budget decision to pay additional loans to the Kerala Fisheries Corporation.

2	712 (b) 4. Loans to Kerala Fisheries Corporation for the purchase of trawlers			
	O.	24.00		
	R.	15.00	39.00	39.00 ..

Excess over the original provision was due to additional requirement of funds for the purchase of trawlers by the Kerala Fisheries Corporation.

GRANT No. XXXIV—*Concl'd.*(iv) *Fishermen's Relief Fund*

The fund is intended to give financial assistance to fishermen disabled or incapacitated due to accidents while fishing and to the families of fishermen who die when there are no other bread-winners. The fund is credited with the amounts transferred from the Consolidated Fund of the State out of the provision made under this grant. An amount of Rs. 25.55 lakhs was transferred to the fund during 1977-78. An expenditure of Rs. 10.18 lakhs was debited to the fund. The closing balance of the fund on 31st March 1978 was Rs. 16.55 lakhs.

GRANT No. XXXV—FOREST

	<i>Total grant or appropriation Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Saving— Rs.</i>
MAJOR HEADS—			
313 FOREST			
513. CAPITAL OUTLAY ON FORESTS			
713. LOANS FOR FOREST			
Revenue:			
Voted—			
Original	8,10,68,600	8,19,68,700	6,66,26,670 —1,53,42,030
Supplementary	9,00,100		
Amount surrendered during the year (31st March 1978)			1,24,35,200
Charged—			
Original	7,000	4,13,100	.. —4,13,100
Supplementary	4,06,100		
Amount surrendered during the year			Nil
Capital:			
Voted—			
Original	97,15,000	1,13,15,000	1,13,06,628 —8,372
Supplementary	16,00,000		
Amount surrendered during the year (31st March 1978)			66,800
Charged—			
Original	1,000	1,000	.. —1,000
Supplementary	..		
Amount surrendered during the year (31st March 1978)			1,000

GRANT No. XXXV—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 (in lakhs of rupees)</i>	<i>Excess+ Saving—</i>
1	313 (f) 1. Timber and other produce removed by Government agency			
	O.	3,25.00		
	R.	—71.73	2,53.27	2,47.82 —5.45

Saving was mainly due to poor response from tenderers for working down timber from supply coupes to Government Depots.

2	313(a)5. District Offices			
	O.	1,57.62		
	R.	—16.74	1,40.88	1,39.51 —1.37

Saving occurred mainly under 'Salaries' due to the strike of a section of non-gazetted employees during December 1977—January 1978.

3	313(i)1. Survey of forest boundaries			
	O.	18.30		
	R.	—15.16	3.14	3.33 +0.19

Saving over the original provision was reportedly due to slow progress of work, reasons for which have not been intimated (February 1979).

4	313(h)1. Wild life preservation division			
	O.	23.16		
	R.	—6.03	17.13	13.18 —3.95

Saving occurred mainly under 'Minor Works' due to the non-execution of certain works in the interior forest areas for want of favourable tenders.

GRANT No. XXXV—*Concd.*

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

<i>Head</i>	<i>Total appropriation</i>	<i>Actual expenditure</i> (in lakhs of rupees)	<i>Saving—</i>
313(a)3. Working Plan and Research Circle			
O.	0.07		
S.	4.06	4.13	—4.13

Supplementary appropriation of Rs. 4.06 lakhs was obtained in March 1978 for settling claims finally decreed by the Courts.

Saving was due to non-adjustment by the department to this head, of decretal amounts deposited in courts by debit to the suspense head “858 (g) 10—Deposits for decretal amounts in courts for staying execution of decree”.

GRANT No. XXXVI—COMMUNITY DEVELOPMENT

		<i>Total grant or appropriation</i>	<i>Actual expenditure</i>	<i>Excess + Saving—</i>
		Rs.	Rs.	Rs.
MAJOR HEADS—				
314. COMMUNITY DEVELOPMENT				
714. LOANS FOR COMMUNITY DEVELOPMENT				
Revenue:				
Voted—				
Original	7,72,26,600	8,93,41,800	8,64,03,371	—29,38,429
Supplementary	1,21,15,200			
Amount surrendered during the year (31st March 1978)				23,52,100
Charged—				
Original	1,000	1,000	..	—1,000
Supplementary	..			
Amount surrendered during the year				Nil
Capital:				
Voted—				
Original	4,20,000	4,20,000	6,54,850	+2,34,850
Supplementary	..			
Amount surrendered during the year				Nil

GRANT No. XXXVI—Contd.

Notes and comments

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

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess+ Saving—
1	314-C(c)4. Construction/Completion of rural link roads (Central Sector Scheme).			
	S.	45.00		
	R.	—9.80	35.20	25.07 —10.13

Saving was reportedly due to late release of funds by Government of India, non-payment for works completed towards the fag end of the financial year and non-completion of preliminary works by beneficiaries.

2	314-A(a)3. District Administration			
	O.	60.76		
	S.	2.62		
	R.	—7.89	55.49	55.59 +0.10

Saving was mainly due to the reduced number of posts sanctioned by Government.

3	314-C (e) 3. Scheme for massive employment through Labour-cum-Development Bank in Rural areas			
	O.	5.00		
	R.	—5.00	..	.. ..

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

(ii) Saving mentioned above was partly counterbalanced by excess under other heads.

(iii) The expenditure in the capital portion (voted) exceeded the grant by Rs. 2,34,850; the excess requires regularisation.

GRANT No. XXXVI—*Concl'd.*

(iv) Excess occurred mainly under :—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess+</i>
		(in lakhs of rupees)	
714(a) 3. Loans to Panchayats for creation of remunerative community assets			

O. 3.00

R. 0.63

3.63

5.98

+2.35

Excess was reportedly due to increase in the number of deserving applications for loan.

GRANT No. XXXVII—INDUSTRIES

MAJOR HEADS—

- 320. INDUSTRIES
- 321. VILLAGE AND SMALL INDUSTRIES
- 328. MINES AND MINERALS
- 520. CAPITAL OUTLAY ON INDUSTRIAL
RESEARCH AND DEVELOPMENT
- 521. CAPITAL OUTLAY ON VILLAGE
AND SMALL INDUSTRIES
- 522. CAPITAL OUTLAY ON MACHINERY
AND ENGINEERING INDUSTRIES
- 523. CAPITAL OUTLAY ON PETROLEUM,
CHEMICALS AND FERTILIZERS
INDUSTRIES
- 525. CAPITAL OUTLAY ON TELE-
COMMUNICATION 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—Contd.

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Revenue:				
Voted—				
Original	3,33,77,200	5,80,61,500	5,68,79,048	—11,82,452
Supplementary	2,46,84,300			
Amount surrendered during the year (31st March 1978)				6,99,400
Charged—				
Original	53,100	56,600	4,473	—52,127
Supplementary	3,500			
Amount surrendered during the year (31st March 1978)				50,100
Capital:				
Voted—				
Original	10,80,15,300	13,32,74,100	13,36,80,562	+4,06,462
Supplementary	2,52,58,800			
Amount surrendered during the year				Nil
Charged—				
Original	2,00,100	2,00,100	46,862	—1,53,238
Supplementary	..			
Amount surrendered during the year (31st March 1978)				1,50,300

The voted expenditure in the revenue and capital portions shown above does not include Rs. 17,50,000 and Rs. 10,70,000 respectively spent from out of an advance from the Contingency Fund obtained in March 1978 but not recouped to the Fund till the close of the year.

GRANT No. XXXVII—Contd.

Notes and comments

(i) The expenditure in the capital portion (voted) exceeded the grant by Rs. 4,06,462; the excess requires regularisation.

(ii) Excess over the original and supplementary provision, where obtained, occurred mainly under:—

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (in lakhs of rupees)</i>	<i>Excess+</i>
1	723(a)4. Loans to Kerala Minerals and Metals			
	O.	1,00.00		
	R.	3,00.00	4,00.00	4,00.00 ..
Excess was due to a post-budget decision of Government to sanction more assistance to Kerala Minerals and Metals Limited in the form of loan instead of as share capital contribution.				
2	530(b)1. Kerala State Indus- trial Enterprises Limited Investments			
	O.	75.00		
	R.	81.41	1,56.41	1,56.46 +0.05

Excess was due to additional share capital contribution to Kerala State Industrial Enterprises Limited for revitalising its sick industrial units and strengthening equity base for obtaining additional institutional finance.

3	721 (b) 22. Loans to Small Industries Development and Employment Corpo- ration			
	R.	21.80	21.80	21.80 ..

Provision of funds through reappropriation was due to a post-budget decision of Government to route the seed capital assistance to entrepreneurs participating in the Mini Industrial Estates Programme (Rs. 20 lakhs) and assistance for the revitalisation of Women's Industries Programme (Rs. 1.80 lakhs) through the Kerala State Small Industries Development and Employment Corporation Limited by granting the necessary amounts as loans to the Corporation.

GRANT No. XXXVII—Contd.

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

- 4 721(c) 1. Loans to Handloom Finance Corporation

R.	15.41	15.41	15.41	..
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- 5 721(c) 2. Export Production Project, Cannanore (Centrally Sponsored Scheme)

R.	6.39	6.39	6.39	..
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Provision of funds by reappropriation under the two heads mentioned above was due to allocation of more funds by Government of India in the loan portion of the assistance for Intensive Development Project and Export Production Project implemented by the Kerala Handloom Finance and Trading Corporation Limited.

- 6 525(a) 1. Kerala State Electronics Development Corporation—Investments

O.	30.00			
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R.	20.00	50.00	50.00	..
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Excess was due to additional share capital contribution to the Company.

- 7 521(g) 1. Rural Industries Projects—Investments (Centrally Sponsored Scheme)

O.	10.00			
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R.	14.26	24.26	28.16	+3.90
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Anticipated excess was mainly due to allotment of additional funds by Government of India and increase in the number of entrepreneurs availing assistance under the scheme.

Reasons for the final excess have not been intimated (February 1979).

GRANT No. XXXVII—Contd.

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess +</i>
			(in lakhs of rupees)	
8	522(b) 2. United Electrical Industries—Investments			
	O. Token			
	R. 15.00	15.00	15.00	..

Augmentation of funds was due to additional share capital contribution to the Company for expansion of its Plastic Film Capacitor Project.

9	521 (d) 1. Kerala State Handicrafts Corporation Investments			
	O. 0.75			
	R. 14.25	15.00	15.00	..

Augmentation of provision by reappropriation was due to additional share capital contribution to the Company.

10	526 (b) 1. Sitaram Spinning and Weaving Mills—Investments			
	O. 80.00			
	R. 14.00	94.00	94.00	..

Anticipated excess was due to additional share capital contribution for modernisation of the Sitaram Spinning and Weaving Mills.

11	526 (b) 3. Kunnathara Textiles—Investments			
	O. 1.00			
	R. 11.00	12.00	12.00	..

Excess over the original provision was due to additional share capital contribution to the Company for speedy implementation of the project.

GRANT No. XXXVII—Contd.

Sl. no.	Head	Total grant	Actual expenditure	Excess +
		(in lakhs of rupees)		
12	522 (a) 4. Scooter Project			
	O.	40.00		
	R.	10.00	50.00	50.00 ..

Excess over the original provision was due to a post-budget decision of Government to contribute more amount to the share capital of the Company instead of paying it a loan.

13	726 (a) 1. Loans to Trivandrum Spinning Mills Limited			
	S.	16.00		
	R.	10.00	26.00	26.00 ..

More funds were provided through reappropriation due to payment of an additional loan to the Company for augmenting its working capital.

14	726 (c) 3. Loans to Plantation Corporation of Kerala Limited			
	O.	3.00		
	R.	2.43	5.43	8.00 +2.57

Excess was mainly due to payment of an additional loan to the Company for taking over certain cashew plantations.

15	721 (d) 2. Loans to Kerala State Bamboo Corporation Limited			
	O.	0.05		
	R.	4.95	5.00	5.00 ..

Funds were augmented by reappropriation to meet actual requirements of loan to the Company.

GRANT No. XXXVII—*Contd.*

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess+</i>
(in lakhs of rupees)				
16	521 (d) 2. Kerala State Bamboo Industries Corpora- tion—Investments			
	O.	0.10		
	R.	3.90	4.00	4.00 ..

More funds were needed for transferring shares of the Company held by Handicrafts Development Corporation of Kerala Limited to Government.

17	522 (c) 3. Agro-Industries Corporation—Investments			
	O.	12.00		
	R.	3.00	15.00	15.00 ..
18	530 (b) 2. Kerala Financial Corporation—Investments			
	O.	12.00		
	R.	3.00	15.00	15.00 ..

Provision was increased through reappropriation in the two cases mentioned above due to a post-budget decision to sanction additional share capital contribution instead of loan.

19	526 (g) 1. Pallathra Bricks and Tiles Limited—Investments			
	S.	Token		
	R.	1.50	1.50	1.50 ..

Funds were provided by reappropriation to meet the payment of share capital contribution for which a token supplementary grant was obtained in August 1977.

GRANT No. XXXVII—*Contd.*

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

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (in lakhs of rupees)</i>	<i>Saving—</i>
1	528 (a) 1. Kerala Minerals and Metals—Investments			
	O.	3,00.00		
	R.	—3,00.00	..	..

Saving of the entire provision was due to a post-budget decision to sanction the assistance to the Company as loan instead of as share capital contribution.

2	522 (a) 1. Steel Industries Kerala Limited—Investments			
	O.	70.00		
	R.	—50.00	20.00	20.00 ..

Saving (71 per cent of the original provision) was due to limiting the share capital contribution to the Company during the year to Rs. 20 lakhs as expenditure on the project was envisaged only in 1978-79.

3	530 (a) 1. Kerala State Industrial Development Corporation—Investments			
	O.	30.00		
	R.	—30.00	..	.. ..

Saving of the entire provision was due to non-investment in the Company during the year as the internal resources of the Company were found sufficient to meet the requirements.

4	722 (b) 3. Loans to Steel Industries			
	O.	30.00		
	R.	—30.00	..	.. ..

Saving of the entire provision was due to non-payment of loan to the Company as expenditure on the project was envisaged only in 1978-79.

GRANT No. XXXVII—*Contd.*

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> (in lakhs of rupees)	<i>Saving—</i>
5	722(b)5. Scooter Project			
	O.	25.00		
	R.	—25.00	..	..

Saving of the entire provision was due to non-sanctioning of loan to the Company which was in the formative stage as Government decided to contribute more amount to its share capital instead of paying it a loan (*vide* serial number 12 of note (ii) above).

6	730(a)3. Loans to Kerala State Industrial Enterprises Limited			
	O.	25.00		
	R.	—25.00	..	..

Saving of the entire provision was due to a post-budget decision to sanction the additional assistance to the Company as share capital contribution instead of as loan.

7	521 (b) 7. Seed capital to entrepreneurs to start industries—Investments			
	O.	20.00		
	R.	—20.00	..	..

Saving of the entire provision was due to a post-budget decision to implement the scheme through the Kerala State Small Industries Development and Employment Corporation Limited (SIDEKO) by providing necessary assistance to the Corporation in the form of loan (*vide* serial number 3 of note (ii) above).

8	726(a)3. Loans for modernisation of Sitaram Spinning and Weaving Mills (Token provision)			
	O.	14.00		
	R.	—14.00	..	..

GRANT No. XXXVII—Contd.

Saving of the entire provision was due to a post-budget decision to sanction additional assistance to the Company as share capital contribution instead of as loan in order to make it eligible for increased assistance from financial institutions.

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (in lakhs of rupees)</i>	<i>Saving—</i>
9	521 (g) 3. Construction of building			
	O.	10.00		
	R.	—10.00	..	..

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

10	722 (b) 6. Three Wheeler Project			
	O.	10.00		
	R.	—10.00	..	..

Saving of the entire provision was due to non-payment of loan assistance to the Company during the year owing to its belated registration.

11	521 (c) 4. Export Production Centre, Cannanore (Centrally Sponsored Scheme)			
	O.	6.39		
	R.	—6.39	..	..
12	521 (c) 3. 20 Point Programme—Intensive Development Project (Centrally Sponsored Scheme)			
	O.	16.66		
	R.	—5.41	11.25	11.25 ..

Saving in the above two cases over the original provision was due to revision of the pattern of assistance, providing a part of the assistance as loan.

GRANT No. XXXVII—*Concl'd.*

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

13 522(a)5. Three Wheeler
Project

O. 20.00

R. —5.00 15.00 15.00 ..

Saving occurred as the Company, due to its belated registration, did not require the full amount of assistance during the year.

GRANT No. XXXVIII—IRRIGATION

		<i>Total grant or appropriation</i>	<i>Actual expenditure</i>	<i>Excess + Saving—</i>
		Rs.	Rs.	Rs.
MAJOR HEADS—				
333.	IRRIGATION, NAVIGATION, DRAINAGE AND FLOOD CONTROL PROJECTS			
533.	CAPITAL OUTLAY ON IRRIGATION, NAVIGATION, DRAINAGE AND FLOOD CONTROL PROJECTS			
Revenue:				
Voted—				
Original	9,45,21,100	} 10,99,92,300	11,23,64,358	+ 23,72,058
Supplementary	1,54,71,200			
Amount surrendered during the year				Nil
Charged—				
Original	2,000	} 5,500	9,284	+ 3,784
Supplementary	3,500			
Amount surrendered during the year				Nil
Capital:				
Voted—				
Original	31,17,67,300	} 37,28,33,100	37,18,20,649	—10,12,451
Supplementary	6,10,65,800			
Amount surrendered during the year (31st March 1978)				29,06,800
Charged—				
Original	2,06,000	} 18,94,700	16,76,466	—2,18,234
Supplementary	16,88,700			
Amount surrendered during the year				Nil

GRANT No. XXXVIII—Contd.

Notes and comments

(i) The expenditure in the revenue portion (voted) exceeded the grant by Rs. 23,72,058; the excess requires regularisation.

During 1975-76 and 1976-77 also, the expenditure exceeded the grant by Rs. 40,32,160 and Rs. 40,95,312 respectively.

(ii) Excess occurred mainly under:—

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> (in lakhs of rupees)	<i>Excess + Saving--</i>
1	333-B(c) Suspense			
	O.	3,52.00		
	S.	1,00.00	4,52.00	4,72.99 +20.99

Excess was mainly under 'Stock' and was reportedly due to good progress of works, necessitating the purchase of additional materials.

2 333-A(g) Periyar Valley Project

3. Other expenditure—

Interest	38.36	98.09	+9.73
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Excess was due to adjustment of more interest charges in proportion to works expenditure.

3 333-G(d) 3. Repairs due to flood damages

O.	30.00		
R.	4.13	34.13	34.60 +0.47

Excess was mainly due to execution of larger number of works than anticipated.

4 333-G (e) (ii) Special repairs and maintenance to rectify flood/cyclone damages

S.	33.00		
R.	5.17	38.17	37.09 -1.08

Excess was due to undertaking additional maintenance and repair works for rectifying damages caused by the cyclone of November 1977.

GRANT No. XXXVIII—Contd.

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

5 333-A(i) Malampuzha Project

5. Maintenance

O. 10.00

R. 0.85 10.85 13.02 +2.17

Excess was mainly due to undertaking urgent maintenance works of canals and special silt clearance in left bank canal of the Project.

6 333-A (a) 1. Direction,
Chief Engineer, Irrigation

O. 26.93

S. 0.64

R. 1.74 29.31 29.78 +0.47

Excess was mainly due to creation of additional posts, increased travel expenses in connection with finalisation of Plan proposals and expenditure on the Annual Research Session of the Central Board of Irrigation and Power held at Trivandrum in November 1977.

7 333-B (c) Neyyar Irrigation Project

2. Maintenance

O. 5.00

R. 1.55 6.55 6.92 +0.37

Excess was mainly due to increased cost of maintenance of canals and garden.

8 333-D (d) Other expenditure
Works

13.00 14.57 +1.57

Excess was reported to be due to accelerated progress of works.

GRANT NO. XXXVIII—Contd.

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i> (in lakhs of rupees)	<i>Actual expenditure</i>	<i>Excess + Saving—</i>
9	333-B (d) 8 (ii) Investigation and Research			
	1. Minor Works			
	O.	4.71		
	R.	1.75	6.46	6.08 —0.38

Excess was due to additional expenditure incurred for gauging operations, research studies, investigation of navigation schemes, etc.

10	333-G(d)2. Maintenance			
	O.	25.00		
	S.	15.00	40.00	41.31 +1.31

Excess was reportedly due to additional maintenance works taken up on the basis of actual requirements.

(iii) Excess mentioned above was partly offset by saving 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	333-B (d) 8 (i) Investigation Circles and Divisions			
	O.	23.54		
	R.	—4.18	19.36	15.24 —4.12

Saving was mainly due to conversion of the investigation division for Attappady Valley Project into an execution division (Rs. 5.69 lakhs).

2	333-A (b) Machinery and equipment			
	2. Repairs and Carriages			
	O.	20.00		
	R.	—5.53	14.47	14.83 +0.36

Saving over the original provision was mainly due to a post-budget decision to meet the requirements of Minor Irrigation Divisions from the provision under '306. Minor Irrigation (e)3. Machinery and equipment'.

GRANT No. XXXVIII—*Concl'd.*

(iv) The expenditure in the revenue portion exceeded the charged appropriation by Rs. 3,784; the excess requires regularisation.

(v) Excess occurred mainly under:—

<i>Head</i>	<i>Total appropriation</i> (in lakhs of rupees)	<i>Actual expenditure</i>	<i>Excess+</i>
333-A(k) Walayar Project			
4. Works	0.02	0.07	+0.05

Excess was reported to be due to payment of enhanced compensation awarded by Court in respect of land acquired for Walayar Project.

(vi) *Suspense transactions*

The expenditure in this grant includes Rs. 4,72.99 lakhs under 'Suspense'. The nature and accounting of the transactions under 'Suspense' is explained in note (xi) below the Appropriation Accounts of Grant No. XV—Public Works.

An analysis of the suspense transactions accounted for in this grant during 1977-78 with the opening and closing balances under the different heads is given below:—

<i>Sub-head</i>	<i>Opening balance on</i> 1st April 1977	<i>Debits</i>	<i>Credits</i>	<i>Closing balance on</i> 31st March 1978
		(in lakhs of rupees)		
Purchases	—0.56	..	..	— 0.56(a)
Stock	—1.89	5,01.29	5,37.30	—37.90(a)
Miscellaneous Works				
Advances	47.45(b)	—28.52	..	18.93
Workshop				
Suspense	11.61	0.22	..	11.83
Total	56.61	4,72.99	5,37.30	—7.70

(a) Minus balance represents credit balance. The credit balance under Stock was mainly attributable to non-adjustment of debits due to non-receipt of advices and difference between purchase price and issue rate of materials.

(b) Difference of Rs. 0.37 lakh was due to *pro forma* correction on reconciliation of the opening balance.

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	5,00,00,100	} 5,00,00,100	5,00,00,000	—100
Supplementary	..			
Amount surrendered during the year				Nil
Capital:				
Original	1,40,49,000	} 2,35,49,100	1,63,02,263	—72,46,837
Supplementary	95,00,100			
Amount surrendered during the year (31st March 1978)				75,44,000

The expenditure in the capital portion shown above does not include Rs. 30,00,000 spent from out of an advance from the Contingency Fund obtained in March 1978 but not recouped to the Fund till the close of the year.

Notes and comments

Saving over the provision in the capital portion of the grant occurred mainly under:—

	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess+ Saving—</i>
			(in lakhs of rupees)	
734 (a) 1.	Loans to Kerala State Electricity Board (Power)			
S.	95.00			
R	—65.00	30.00	32.97	+2.97

GRANT No. XXXIX—*Concl'd.*

Anticipated saving was due to less requirement of the loan by the Board since the Edamon-Kalamassery 110 KV line for which the loan was required was only at the preliminary stages of construction.

Final excess was due to adjustment of certain outstanding dues against a private electric undertaking taken over by the Kerala State Electricity Board as loan to the Board for which only a token supplementary grant of Rs. 100 was obtained in March 1978.

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				
Revenue:				
Voted—				
Original	63,29,900	63,30,000	52,36,622	—10,93,378
Supplementary	100			
Amount surrendered during the year (31st March 1978)				8,91,800
Charged—				
Original	..	3,100	3,061	—39
Supplementary	3,100			
Amount surrendered during the year				Nil
Capital:				
Voted—				
Original	1,19,06,000	1,19,06,000	56,37,258	—62,68,742
Supplementary	..			
Amount surrendered during the year (31st March 1978)				57,92,000
Charged—				
Original	..	41,100	41,100	..
Supplementary	41,100			
Amount surrendered during the year				Nil

GRANT No. XL—*Concl'd.**Notes and comments*

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

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> (in lakhs of rupees)	<i>Saving—</i>
1	535—A (a) 4. Development of Beypore Port (Centrally Sponsored Scheme)			
	O.	57.50		
	R.	—43.35	14.15	10.32 —3.83

Saving (82 per cent of the provision) was mainly due to late commencement of the dredging work and non-settlement of claims due to the Shipping Corporation of India as decision on disputes was pending with Government.

2	535—A(a) 1. Works			
	O.	43.00		
	R.	—30.26	12.74	11.97 —0.77

Saving (72 per cent of the provision) was mainly due to non-finalisation of designs for the additional equipment for ports and dredger units, non-construction of transit shed at Neendakara and non-execution of dredging and other capital works.

3	535—A(a) 6. Provision of steel Cargo Barges at Neendakara Port			
	O.	5.00		
	R.	—5.00	..	.. ..

Saving of the entire provision was due to non-execution of agreement for the construction and supply of steel cargo barges at Neendakara by the firm on which orders had been placed.

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

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> (in lakhs of rupees)	<i>Excess + Saving—</i>
535—A(a) 9. Purchase of Trawlers			
O.	3.00		
R.	24.25	27.25	27.21 —0.04

Excess was due to purchase of four additional trawlers sanctioned towards the end of the year.

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 TRANS- PORT SERVICES			
538.	CAPITAL OUTLAY ON ROAD AND WATER TRANSPORT SERVICES			
Revenue:				
Original	80,56,600	80,56,600	78,87,993	—1,68,607
Supplementary	..			
Amount surrendered during the year (31st March 1978)				1,71,900
Capital:				
Original	74,00,000	1,24,00,000	1,17,10,129	—6,89,871
Supplementary	50,00,000			
Amount surrendered during the year (31st March 1978)				6,83,800

GRANT No. XLII—TOURISM (ALL VOTED)

		<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess + Saving—</i>
		Rs.	Rs.	Rs.
MAJOR HEADS—				
339.	TOURISM			
544.	CAPITAL OUTLAY ON OTHER TRANSPORT AND COMMUNI- CATION SERVICES			
744.	LOANS FOR OTHER TRANSPORT AND COMMUNICATION SERVICES			
Revenue:				
Original	64,90,400	72,20,900	68,74,845	—3,46,055
Supplementary	7,30,500			
Amount surrendered during the year (31st March 1978)				1,02,500
Capital:				
Original	11,75,100	31,75,100	32,33,283	+58,183
Supplementary	20,00,000			
Amount surrendered during the year				Nil

Notes and comments

(i) In view of the final saving in the revenue portion, supplementary grant of Rs. 7.30 lakhs obtained in March 1978 proved excessive.

(ii) The expenditure in the capital portion exceeded the grant by Rs. 58,183; the excess requires regularisation.

GRANT No. XLII—*Concl'd.*

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

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess+</i>
	<i>(in lakhs of rupees)</i>		
544(a) Tourism			
2. Buildings—Works			
O.	1.38		
R.	0.07	1.45	2.33
			+0.88

Excess was stated to be mainly due to good progress of works.

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	55,00,000	55,00,000	46,00,906
Supplementary	..		
			—8,99,094
Amount surrendered during the year (31st March 1978)			8,81,000

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.	55.00		
R.	—8.81	46.19	46.01
			—0.18

Saving was reportedly due to non-payment of the full amount of compensation to the local bodies as the committee appointed for fixing the compensation had not submitted its recommendation during the year.

During 1974-75, 1975-76 and 1976-77 also, there was saving of Rs. 40.51 lakhs, Rs. 42.29 lakhs and Rs. 5.63 lakhs respectively which was attributed to the same reason.

PUBLIC DEBT REPAYMENT (ALL CHARGED)

	<i>Total appropriation</i>	<i>Actual expenditure</i>	<i>Excess +</i>
	Rs.	Rs.	Rs.
MAJOR HEADS—			
603. INTERNAL DEBT OF THE STATE GOVERNMENT			
604. LOANS AND ADVANCES FROM THE CENTRAL GOVERNMENT			
Capital:			
Original	2,35,96,60,200	2,35,97,02,500	2,66,36,37,965 + 30,39,35,465
Supplementary	42,300		
Amount surrendered during the year			Nil

Notes and comments

(i) The expenditure exceeded the charged appropriation by Rs. 30,39,35,465; the excess requires regularisation.

(ii) In view of the final excess, the supplementary appropriation of Rs. 0.42 lakh obtained in March 1978 proved inadequate.

(iii) Excess occurred mainly under:—

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

1	603 (f) Ways and Means Advances from the Reserve Bank of India	2,04,00.00	2,30,83.76	+ 26,83.76
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Excess was reportedly due to unanticipated fluctuations in the quantum of overdraft.

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PUBLIC DEBT REPAYMENT (ALL CHARGED)—Contd.

<i>Sl. no.</i>	<i>Head</i>	<i>Total appropriation</i>	<i>Actual expenditure</i>	<i>Excess +</i>
(in lakhs of rupees)				
2	604—A. Non-Plan Loans			
	O.	2,17.00		
	R.	30.63	2,47.63	5,53.88 +3,06.25

Excess was reportedly due to inadequate provision of funds made for the repayment of non-Plan loans sanctioned by Central Government.

3	604—C. Loans for Central Plan Schemes	16.58	87.34	+70.76
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Excess was mainly due to conversion of a loan of Rs. 63 lakhs from the Central Government for the resettlement of repatriates from Sri Lanka into share capital contribution to the Rehabilitation Plantations Limited, Punalur.

4	603(b) Market loans not bearing interest	3.00	17.32	+14.32
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Excess occurred as the quantum of repayment of market loans which matured in earlier years could not be anticipated correctly.

5	604—D. Loans for Centrally Sponsored Plan Schemes			
	O.	54.64		
	R.	—9.15	45.49	58.63 +13.14

Anticipated saving was due to shortfall in the amount of loans received for the development of Inter-State transmission lines and Inland water transport.

Final excess was due to increased repayment liability in respect of loans received after the finalisation of budget proposals.

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

<i>Sl. no.</i>	<i>Head</i>	<i>Total appropriation</i>	<i>Actual expenditure</i>	<i>Excess +</i>
		(in lakhs of rupees)		
6	603(e) Loans from other institutions			
	O.	22.26		
	S.	0.02		
	R.	1.00	23.28	25.16 +1.88

Excess was reportedly due to lack of budget provision for repayment of loans sanctioned by the National Co-operative Development Corporation for sugar factories, reasons for which have not been intimated (February 1979).

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

	<i>Head</i>	<i>Total appropriation</i>	<i>Actual expenditure</i>	<i>Saving—</i>
		(in lakhs of rupees)		
603	(a) Market loans bearing interest	4,26.00	3,75.84	—50.16

Saving was stated to be due to less claims for repayment of loan than that anticipated.

GRANT No. XLIV—CONTINGENCY FUND
(ALL VOTED)

	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess+ Saving—</i>
	Rs.	Rs.	Rs.
MAJOR HEAD—			
769. APPROPRIATION TO THE CONTINGENCY FUND			
Amount transferred to the Con- tingency Fund under the Kerala Contingency Fund (Amendment) Act, 1978	2,00,00,000	2,00,00,000	..

Notes and comments

Rupees 2,00 lakhs were transferred to the Contingency Fund of the State in January 1978 under Section 2 of the Kerala Contingency Fund (Amendment) Act, 1978, raising the corpus of the Fund to Rs. 5,00 lakhs.

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	4,21,50,900	}	4,61,80,800	4,31,07,437	—30,73,363
Supplementary	40,29,900	}			

Amount surrendered during the year (31st March 1978)	3,09,900
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Note/Comment

Against the available saving of Rs. 30.73 lakhs Rs. 3.10 lakhs only were surrendered in March 1978.

APPENDIX

Grant-wise details of estimates and actuals of recoveries

<i>Number and name of grant or appropriation</i>			<i>Budget estimates</i>	
			<i>Revenue</i>	<i>Capital</i>
			Rs.	Rs.
XI—	District Administration and Miscellaneous	Voted	7,21,500	..
XV—	Public Works	Voted	9,46,17,200	..
XXI—	Public Health Engineering	Voted	3,80,69,500	19,00,000
XXII—	Housing	Voted	50,00,000	..
XXVI—	Social Welfare including Harijan Welfare	Voted	5,38,500	..
XXVII—	Famine	Voted	30,00,000	..
XXVIII—	Co-operation	Voted	..	8,00,000
XXIX—	Miscellaneous Economic Services	Voted	2,00,00,000	..
XXX—	Agriculture	Voted	15,00,000	1,72,01,100
XXXI—	Food	Voted	..	5,50,54,800
XXXII—	Animal Husbandry	Voted	71,00,000	..
XXXIV—	Fisheries	Voted	50,000	..
XXXV—	Forest	Voted	1,92,000	..
XXXVII—	Industries	Voted	..	..
XXXVIII—	Irrigation	Voted	6,40,36,400	49,16,400
XLI—	Transport	Voted	..	1,000
	Total	Voted	23,48,25,100	7,98,73,300

adjusted in the accounts in reduction of expenditure

<i>Actuals</i>		<i>Actuals compared with Budget estimates</i>	
<i>Revenue</i>	<i>Capital</i>	<i>More+ Less— Revenue</i>	<i>More+ Less— Capital</i>
Rs.	Rs.	Rs.	Rs.
7,01,841	..	—19,659	..
11,00,85,067	7,392	+1,54,67,867	+7,392
2,06,71,628	2,54,218	—1,73,97,872	—16,45,782
..	5,88,982	—50,00,000	+5,88,982
4,84,608	..	—53,892	..
..	..	—30,00,000	..
..	22,33,904	..	+14,33,904
18,67,472	..	—1,81,32,528	..
60,50,983	76,14,831	+45,50,983	—95,86,269
..	4,44,81,818	..	—1,05,72,982
62,93,365	..	—8,06,635	..
10,18,175	2,91,648	+9,68,175	+2,91,648
1,43,699	..	—48,301	..
..	11,80,037	..	+11,80,037
7,16,51,896	80,93,452	+76,15,496	+31,77,052
..	23,242	..	+22,242
21,89,68,734	6,47,69,524	—1,58,56,366	—1,51,03,776

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