



GOVERNMENT OF KERALA

APPROPRIATION ACCOUNTS

1983-84

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INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Kerala for the year 1983-84 presents the accounts of sums expended in the year ended 31st March 1984, 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, 1983 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	1,15,43,000	—
Charged	1,90,000	—
II—Heads of States, Ministers and Headquarters Staff		
Voted	8,09,63,500	—
Charged	1,75,99,200	—
III—Administration of Justice		
Voted	7,60,61,700	—
Charged	84,67,200	—
IV—Elections		
Voted	1,20,00,100	—
V—Agricultural Income Tax and Sales Tax		
Voted	5,79,50,800	—
Charged	35,000	—
VI—Land Revenue		
Voted	14,72,61,600	—
Charged	1,65,500	—
VII—Stamps and Registration		
Voted	4,99,90,800	—
VIII—Excise		
Voted	4,15,19,600	—
Charged	15,000	—
IX—Taxes on Vehicles		
Voted	1,22,21,100	—
Charged	1,000	—
Debt Charges		
Charged	91,10,15,800	—
X—Treasury and Accounts		
Voted	4,37,61,300	—

APPROPRIATION ACCOUNTS

Expenditure compared with total grant/appropriation

Less than granted/appropriated More than granted/appropriated

<i>Expenditure</i>		<i>Less than granted/appropriated</i>		<i>More than granted/appropriated</i>	
<i>Revenue</i>	<i>Capital</i>	<i>Revenue</i>	<i>Capital</i>	<i>Revenue</i>	<i>Capital</i>
<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
1,18,87,045	3,44,045	..
1,63,494	..	26,506	..	..	..
8,45,19,894	35,56,394	..
1,75,13,700	..	85,500	..	..	..
7,50,68,347	..	9,93,353	..	..	..
83,90,850	..	76,350	..	..	..
1,17,23,769	..	2,76,331	..	..	..
5,58,79,191	..	20,71,609	..	..	..
..	..	35,000	..	..	..
15,15,29,314	42,67,714	..
1,02,262	..	63,238	..	..	..
6,39,84,825	1,39,94,025	..
4,33,87,441	18,67,841	..
..	..	15,000	..	..	..
1,22,92,440	71,340	..
..	..	1,000	..	..	..
93,45,87,239	2,35,71,439	..
4,21,97,762	..	15,63,538	..	..	..

SUMMARY OF

<i>Number and name of grant or appropriation</i>	<i>Amount of grant/appropriation</i>	
	<i>Revenue Rs.</i>	<i>Capital Rs.</i>
XI—District Administration and Miscellaneous		
Voted	6,28,50,300	..
Charged	63,17,700	..
XII—Police		
Voted	45,37,67,000	..
Charged	3,19,000	..
XIII—Jails		
Voted	2,18,15,100	..
Charged	10,000	..
XIV—Stationery and Printing and Other Administrative Services		
Voted	6,94,78,200	..
XV—Public Works		
Voted	54,74,48,700	18,70,37,200
Charged	10,38,100	18,91,000
XVI—Pensions and Miscellaneous		
Voted	85,78,83,400	..
Charged	52,62,000	..
XVII—Education, Art and Culture		
Voted	3,06,15,31,500	6,11,91,200
Charged	5,71,800	50,000
XVIII—Medical		
Voted	65,75,73,600	3,28,55,000
Charged	12,100	1,00,000
XIX—Family Welfare		
Voted	9,82,53,100	1,34,00,000
XX—Public Health		
Voted	8,80,02,600	..
Charged	1,000	..
XXI—Public Health Engineering		
Voted	16,54,79,900	52,05,83,000
Charged	10,000	8,30,000

APPROPRIATION ACCOUNTS—Contd.

Expenditure compared with total grant/appropriation

<i>Expenditure</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>
6,58,65,381	..	..	..	30,15,081	..
62,50,000	..	67,700	..	..	..
44,06,16,121	..	1,31,50,879	..	..	..
1,25,837	..	1,93,163	..	..	..
2,11,17,938	..	6,97,162	..	..	..
..	..	10,000	..	..	..
5,52,81,292	..	1,41,96,908	..	..	..
57,40,46,451	21,96,51,281	..	..	2,65,97,751	3,26,14,081
6,44,825	13,69,290	3,93,275	5,21,710	..	..
82,46,86,984	..	3,31,96,416	..	..	..
21,23,827	..	31,38,173	..	..	..
3,09,73,03,644	6,23,46,831	..	..	3,57,72,144	11,55,631
2,05,186	..	3,66,614	50,000	..	..
67,25,68,562	3,23,03,576	..	5,51,424	1,49,94,962	..
..	93,142	12,100	6,858	..	..
10,61,72,976	1,15,47,141	..	18,52,859	79,19,876	..
8,30,39,277	..	49,63,323	..	..	..
..	..	1,000	..	..	..
17,60,59,160	73,02,29,281	..	..	1,05,79,260	20,96,46,281
..	67,244	10,000	7,62,756	..	..

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.
XXII—Housing	Voted	4,40,93,100	5,97,33,100
	Charged	1,00,000	3,00,000
XXIII—Urban Development	Voted	3,93,21,500	1,62,50,000
XXIV—Information and Publicity	Voted	1,73,56,400	..
XXV—Labour and Employment	Voted	14,64,06,000	1,00,000
	Charged	1,000	..
XXVI—Social Welfare including Harijan Welfare	Voted	61,12,26,800	3,77,51,000
	Charged	33,400	..
XXVII—Relief on account of Natural Calamities	Voted	2,39,75,000	..
XXVIII—Co-operation	Voted	17,54,36,900	24,46,04,200
	Charged	10,000	..
XXIX—Miscellaneous Economic Services	Voted	7,55,16,000	47,50,100
	Charged	86,100	..
XXX—Agriculture	Voted	53,23,89,300	11,59,33,200
	Charged	1,00,000	2,73,500
XXXI—Food	Voted	6,35,36,600	7,72,91,300
	Charged	..	50,000
XXXII—Animal Husbandry	Voted	10,05,38,000	37,75,000
	Charged	28,500	..

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>
3,49,50,932	6,46,93,914	91,42,168	..	..	49,60,814
..	66,909	1,00,000	2,33,091	..	..
3,75,20,524	1,21,69,375	18,00,976	40,80,625	..	..
1,43,38,114	..	30,18,286	..	..	..
14,38,33,671	38,418	25,72,329	61,582	..	..
..	..	1,000	..	..	..
56,72,65,712	3,56,50,119	4,39,61,088	21,00,881	..	..
31,349	..	2,051	..	..	..
2,17,34,293	..	22,40,707	..	..	..
14,39,54,341	20,07,15,431	3,14,82,559	4,38,88,769	..	..
..	..	10,000	..	..	..
6,98,46,456	18,11,336	56,69,544	29,38,764	..	..
86,000	..	100	..	..	..
54,43,14,807	10,67,47,045	..	91,86,155	1,19,25,507	..
..	2,27,333	1,00,000	46,167	..	..
5,94,10,894	7,47,19,455	41,25,706	25,71,845	..	..
..	560	..	49,440	..	..
10,17,85,785	35,92,505	..	1,82,495	12,47,785	..
..	..	28,500	..	..	..

102/9113/85/L.

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>
XXXIII—Dairy	Voted	2,08,03,700	52,66,000
XXXIV—Fisheries	Voted	4,37,12,500	3,30,00,500
	<i>Charged</i>	<i>10,500</i>	..
XXXV—Forest	Voted	16,02,75,200	2,31,25,000
	<i>Charged</i>	<i>10,60,500</i>	..
XXXVI—Panchayat	Voted	10,66,79,200	29,00,100
XXXVII—Community Development	Voted	54,16,71,900	1,00,000
	<i>Charged</i>	<i>10,000</i>	..
XXXVIII—Industries	Voted	16,80,90,600	22,29,91,900
	<i>Charged</i>	<i>16,38,000</i>	<i>1,00,000</i>
XXXIX—Irrigation	Voted	22,56,83,400	65,92,09,900
	<i>Charged</i>	<i>1,000</i>	<i>72,30,700</i>
XL—Power	Voted	27,00,000	1,12,00,000
XLI—Ports	Voted	1,17,66,000	2,28,05,200
	<i>Charged</i>	..	<i>31,000</i>
XLII—Transport	Voted	1,78,98,300	4,89,00,000
XLIII—Tourism	Voted	1,72,70,300	1,32,00,000
XLIV—Compensation and Assignments	Voted	92,33,000	..
Public Debt Repayment	<i>Charged</i>	..	<i>8,08,92,65,600</i>

APPROPRIATION ACCOUNTS—*Contd.*

<i>Expenditure</i>		<i>Expenditure compared with total grant/appropriation</i>			
		<i>Less than granted/appropriated</i>		<i>More than granted/appropriated</i>	
<i>Revenue</i>	<i>Capital</i>	<i>Revenue</i>	<i>Capital</i>	<i>Revenue</i>	<i>Capital</i>
<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
1,89,48,683	41,35,467	18,55,017	11,30,533	..	..
3,50,42,135	2,93,23,887	86,70,365	36,76,613	..	..
..	..	10,500	..	..	..
14,42,93,412	1,51,67,928	1,59,81,788	79,57,072	..	..
6,33,305	..	4,27,195	..	..	..
10,08,04,927	13,75,000	58,74,273	15,25,100	..	..
51,14,42,577	..	3,02,29,323	1,00,000	..	..
..	..	10,000	..	..	..
15,70,15,168	22,08,25,122	1,10,75,432	21,66,778	..	..
16,38,035	..	..	1,00,000	35	..
23,64,94,758	66,50,61,889	..	..	1,08,11,358	58,51,989
..	61,37,792	1,000	10,92,908	..	..
..	1,00,00,000	27,00,000	12,00,000	..	..
1,11,30,977	1,55,97,096	6,35,023	72,08,104	..	..
..	..	..	31,000	..	..
1,72,20,164	4,47,11,644	6,78,136	41,88,356	..	..
1,55,38,277	1,13,38,928	17,32,023	18,61,072	..	..
77,99,429	..	14,33,571	..	..	..
..	5,82,67,90,830	..	2,26,24,74,770	..	..

SUMMARY OF

<i>Number and name of grant or appropriation</i>		<i>Amount of grant/appropriation</i>	
		<i>Revenue</i> Rs.	<i>Capital</i> Rs.
XLV—Contingency Fund	Voted	..	7,00,00,000
XLVI—Miscellaneous Loans and Advances	Voted	..	7,03,65,400
Total	Voted	9,77,29,36,600	2,55,83,18,300
	Charged	95,41,09,400	8,10,01,21,800
Grand Total		10,72,70,46,000	10,65,84,40,100

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>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
..	7,00,00,000	..	..	..	..
..	6,97,87,121	..	5,78,279	..	..
9,66,39,13,850	2,71,35,39,790	25,59,87,833	9,90,07,306	14,69,65,083	25,42,28,796
97,24,95,909	5,83,47,53,100	51,84,965	2,26,53,68,700	2,35,71,474	..
10,63,64,09,759	8,54,82,92,890	26,11,72,798	2,36,43,76,006	17,05,36,557	25,42,28,796

SUMMARY OF APPROPRIATION ACCOUNTS—*Contd.*

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

Grants—

Revenue portion:

I	State Legislature
II	Heads of States, Ministers and Headquarters Staff
VI	Land Revenue
VII	Stamps and Registration
VIII	Excise
IX	Taxes on Vehicles
XI	District Administration and Miscellaneous
XV	Public Works
XVII	Education, Art and Culture
XVIII	Medical
XIX	Family Welfare
XXI	Public Health Engineering
XXX	Agriculture
XXXII	Animal Husbandry
XXXIX	Irrigation

Capital portion:

XV	Public Works
XVII	Education, Art and Culture
XXI	Public Health Engineering
XXII	Housing
XXXIX	Irrigation

Charged Appropriations—

Revenue portion:

	Debt Charges
XXXVIII	Industries

SUMMARY OF APPROPRIATION ACCOUNTS—*Contd.*

The expenditure shown in the summary of Appropriation Accounts does not include Rs. 1,75,44,970 met out of advances from the Contingency Fund, which were not recouped to the Fund till the close of the year. The details of the expenditure are given in Appendix I.

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

The reconciliation between the total expenditure according to the Appropriation Accounts for 1983-84 and that shown in the Finance Accounts for that year is given below:—

	<i>Voled</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	9,66,39,13,850	2,71,35,39,790	97,24,95,909	5,83,47,53,100
<i>Deduct—</i>				
Total recoveries	71,20,21,948	9,30,45,935	..	..
Net total expenditure as shown in Statement No. 10 of the Finance Accounts	8,95,18,91,902	2,62,04,93,855	97,24,95,909	5,83,47,53,100

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

SUMMARY OF APPROPRIATION ACCOUNTS—*Concl'd.*

The Appropriation Accounts have been prepared and examined under my direction in accordance with the requirements of Articles 149 and 151 of the Constitution of India and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971. On the basis of the information and explanations that my officers required and have obtained, I certify that these accounts are correct, subject to the observations in my Report on the Accounts of the Government of Kerala for the year 1983-84.

T. N. Chaturvedi

New Delhi,
The **15th JULY 1985**

(T. N. CHATURVEDI)
Comptroller and Auditor General of India

GRANT No. I—STATE LEGISLATURE

	<i>Total grant or appropriation</i> Rs.	<i>Actual expenditure</i> Rs.	<i>Excess + Saving—</i> Rs.
MAJOR/SUB-MAJOR HEAD—			
211-B. State/Union Territory Legislatures			
Revenue:			
Voted—			
Original	1,00,48,000	1,15,43,000	1,18,87,045 + 3,44,045
Supplementary	14,95,000		
Amount surrendered during the year			Nil
Charged—			
Original	1,90,000	1,90,000	1,63,494 — 26,506
Amount surrendered during the year			Nil

Notes and comments

(i) The expenditure exceeded the voted grant by Rs. 3,44,045; the excess requires regularisation.

(ii) Excess occurred under:—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess +</i>
(in lakhs of rupees)			
B(b) Legislature Secretariat			
1. Legislature Secretariat			
O.	55.53		
S.	0.95	56.48	60.36 + 3.88

Excess was due to payment of dearness allowance at enhanced rates.

102/9113/85/L.

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

	<i>Total grant or appropriation</i> Rs.	<i>Actual expenditure</i> Rs.	<i>Excess— Saving—</i> Rs.
MAJOR 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	7,46,56,400	8,09,63,500	8,45,19,894 + 35,56,394
Supplementary	63,07,100		
Amount surrendered during the year (30th March 1984)			10,93,600
Charged—			
Original	1,56,36,000	1,75,99,200	1,75,13,700 — 85,500
Supplementary	19,63,200		
Amount surrendered during the year (30th March 1984)			2,34,000

Notes and comments

(i) The expenditure exceeded the voted grant by Rs. 35,56,394; the excess requires regularisation.

(ii) In view of the final excess, the supplementary grant of Rs. 53.07 lakhs obtained in March 1984 proved inadequate and the surrender of Rs. 10.94 lakhs on 30th March 1984, injudicious.

GRANT No. II—*Contd.*

(iii) Excess occurred mainly under:—

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i> (in lakhs of rupees)		<i>Actual expenditure</i>	<i>Excess+</i>
1	252(a) Secretariat 1. Administrative Secretariat				
	O.	1,91.05			
	S.	19.45			
	R.	—0.45	2,10.05	2,28.76	+18.71
2	296(b) Secretariat 1. Secretariat				
	O.	90.05			
	S.	9.00			
	R.	0.25	99.30	1,10.07	+10.77
3	252(a) 3. Personal staff of other Ministers				
	O.	63.83			
	R.	—0.10	63.73	71.12	+7.39
Excess in the three cases mentioned above was due to payment of dearness allowance at enhanced rates and increased expenditure on salary in lieu of leave surrendered.					
4	252(a)4. Finance Department				
	O.	78.35			
	R.	—0.91	77.44	85.55	+8.11
Reasons for the excess have not been intimated (February 1985).					
5	276(a) Secretariat 1. Secretariat				
	O.	88.20			
	R.	0.05	88.25	93.47	+5.22

GRANT No. II—*Concl'd.*

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess+</i>
		(in lakhs of rupees)		
6	252(b) Board of Revenue			
	1. Board of Revenue			
	O.	45.70		
	S.	1.65	47.35	52.25
				+4.90

Excess in the two cases mentioned above was mainly due to payment of dearness allowance at enhanced rates.

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

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Saving—</i>
	(in lakhs of rupees)		
252(c) Other Offices			
5. Data processing unit			
O.	15.25		
R.	—5.35	9.90	4.89
			—5.01

Reduction in provision by reappropriation and resumption was due to enforcement of economy measures ordered by Government.

Reasons for the final saving have not been intimated (February 1985).

GRANT No. III—ADMINISTRATION OF JUSTICE

		<i>Total grant or appropriation</i> Rs.	<i>Actual expenditure</i> Rs.	<i>Saving—</i> Rs.
MAJOR HEAD—				
214. Administration of Justice				
Revenue:				
Voted—				
Original	7,53,85,900	7,60,61,700	7,50,68,347	—9,93,353
Supplementary	6,75,800			
Amount surrendered during the year (30th March 1984)				2,13,400
Charged—				
Original	83,93,900	84,67,200	83,90,850	—76,350
Supplementary	73,300			
Amount surrendered during the year				Nil
Notes and comments				

(i) Against the available saving of Rs. 9.93 lakhs in the voted grant Rs. 2.13 lakhs only were surrendered on 30th March 1984.

(ii) In view of the final saving of Rs. 9.93 lakhs in the voted grant, supplementary grant of Rs. 6.75 lakhs obtained in March 1984, proved unnecessary.

(iii) Saving occurred under:—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (in lakhs of rupees)</i>	<i>Saving—</i>
(b) Civil and Sessions Courts			
3. Upgradation of Standards of administration under Finance Commission Awards—Establishment of Additional Sessions Courts			
O.	7.11		—7.08
R.	—0.03	7.08	

Reasons for the non-utilisation of the entire provision have not been intimated (February 1985).

GRANT No. IV—ELECTIONS (ALL VOTED)

		<i>Total grant</i>	<i>Actual expenditure</i>	<i>Saving—</i>
		Rs.	Rs.	Rs.
MAJOR HEAD—				
215. Elections				
Revenue:				
Original	1,00,00,100	1,20,00,100	1,17,23,769	—2,76,331
Supplementary	20,00,000			
Amount surrendered during the year (30th March 1984)				6,59,500

Notes and comments

(i) Against the available saving of only Rs. 2.76 lakhs, Rs. 6.59 lakhs were surrendered on 30th March 1984.

(ii) Saving occurred mainly under:—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Saving—</i>
	(in lakhs of rupees)		
(b) Charges for conduct of election for Lok Sabha and State/Union Territory Legislative Assemblies when held simultaneously			
1. Election to Lok Sabha and Legislative Assembly simultaneously			
O. 64.50			
R. —46.71	17.79	14.04	—3.75

Anticipated saving was due to non-purchase of electronic voting machines, pending final decision in the matter (Rs. 43.70 lakhs) and enforcement of economy measures ordered by Government (Rs. 3.01 lakhs).

Final saving was due to settlement of less number of claims pertaining to the general election held in January 1980 than anticipated.

GRANT No. IV—*Concl'd.*

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

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

(a) Preparation and printing
of electoral rolls1. Assembly and
Parliament

O.	34.40		
S.	8.00		
R.	38.03	80.43	86.31 +5.88

Excess was reportedly due to a post-budget decision to revise the electoral rolls relating to the urban constituencies.

**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	5,79,50,800	5,79,50,800	5,58,79,191 —20,71,609
Amount surrendered during the year (30th March 1984)			34,25,800
Charged—			
Original	35,000	35,000	.. —35,000
Amount surrendered during the year (30th March 1984)			31,500

Notes and comments

(i) Against the available saving of only Rs. 20.72 lakhs, Rs. 34.26 lakhs were surrendered on 30th March 1984.

(ii) Saving occurred mainly under:—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Saving—</i>
	<i>(in lakhs of rupees)</i>		
245 (a) Collection charges—			
Electricity duty			
2. Electrical Inspectorate			
O.	59.12		
R.	—11.47	47.65	46.62 —1.03

GRANT No. V—*Concl'd.*

Anticipated saving was mainly due to non-filling up of vacancies of Assistant Electrical Inspectors due to non-availability of qualified candidates (Rs. 6.00 lakhs) and enforcement of economy measures ordered by Government (Rs. 2.98 lakhs).

Reasons for the final saving have not been intimated (February 1985).

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	14,72,61,600	14,72,61,600	15,15,29,314 +42,67,714
Amount surrendered during the year (30th March 1984)			40,700
Charged—			
Original	1,65,500	1,65,500	1,02,262 —63,238
Amount surrendered during the year			Nil

Notes and comments

(i) The expenditure exceeded the voted grant by Rs. 42,67,714; the excess requires regularisation.

(ii) Excess occurred mainly under:—

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess +</i>
		<i>(in lakhs of rupees)</i>		
1	229 (b) Survey and Settlement operations			
	6. Preparation of Land Records from Resurvey Records			
	O.	1,19.00		
	R.	4.00	1,23.00	1,42.81 +19.81

Reasons for the excess have not been intimated (February 1985).

GRANT No. VI—Contd.

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i> (in lakhs of rupees)	<i>Actual expenditure</i>	<i>Excess+</i>
2	229 (a) Collection charges — 2. Collection of Betterment Levy	4.86	18.09	+13.23
	Reasons for the excess have not been intimated (February 1985).			
3	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. 4,50.00			
	R. —4.00	4,46.00	4,61.37	+15.37
	Reasons for the anticipated saving and final excess have not been intimated (February 1985).			
4	229(a) 1. Village establishment	6,41.34	6,48.92	+7.58
	Reasons for the excess have not been intimated (February 1985).			
	229(a) 3. Special staff for collection of arrears of land revenue	26.62	30.75	+4.13
	Reasons for the excess have not been intimated (February 1985).			
6	229 (c) Land Records 1. District Survey Establishment	9.71	11.90	+2.19
	Reasons for the excess have not been intimated (February 1985).			
7	229(c) 2. Taluk Survey Establishment	66.77	68.53	+1.76
	Reasons for the excess have not been intimated (February 1985).			

GRANT No. VI—*Concl'd.*

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

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> (in lakhs of rupees)	<i>Saving—</i>
1	229(d) Other expenditure 16. Special staff for assessment and revision of plantation tax	25.59	17.00	—8.59

Reasons for the saving have not been intimated (February 1985).

229(b) 1. Survey Department (General)	39.50	33.51	—5.99
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Reasons for the saving have not been intimated (February 1985).

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

	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess+</i>
	Rs.	Rs.	Rs.
MAJOR HEAD—			
230. Stamps and Registration			
Revenue:			
Original	4,85,90,800	4,99,90,800	6,39,84,825 +1,39,94,025
Supplementary	14,00,000		
Amount surrendered during the year			Nil

Notes and comments

(i) The expenditure exceeded the grant by Rs. 1,39,94,025; the excess requires regularisation.

(ii) In view of the final excess of Rs. 1,39.94 lakhs, the supplementary grant of Rs. 14.00 lakhs obtained in March 1984, proved inadequate.

(iii) Excess occurred mainly under:—

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess+</i>
		<i>(in lakhs of rupees)</i>		
1	B. Stamps—Non-Judicial			
	(a) Cost of stamps			
	O.	10.00		
	S.	12.00	22.00	1,62.90 +1,40.90
	Reasons for the excess have not been intimated (February 1985).			
2	C. Registration			
	(a) Direction and Administration			
	5. Sub-Registry Offices	3,11.08	3,28.36	+17.28
	Reasons for the excess have not been intimated (February 1985).			

GRANT No. VII—*Concl'd.*

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

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> (in lakhs of rupees)	<i>Saving—</i>
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1	B(b) Expenses on sale of stamps	1,07.00	96.31	—10.69
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Reasons for the saving have not been intimated (February 1985).

2	C(a) 1. Administration	9.99	4.14	—5.85
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Reasons for the saving have not been intimated (February 1985).

3	A. Stamps—Judicial (b) Expenses on sale of stamps	6.00	0.23	—5.77
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Reasons for the saving have not been intimated (February 1985).

GRANT No. VIII—EXCISE

		<i>Total grant or appropriation</i> Rs.	<i>Actual expenditure</i> Rs.	<i>Excess + Saving—</i> Rs.
MAJOR HEAD—				
239. State Excise				
Revenue:				
Voted—				
Original	4,15,19,100	4,15,19,600	4,33,87,441	+18,67,841
Supplementary	500			
Amount surrendered during the year (30th March 1984)				7,99,000
Charged—				
Original	15,000	15,000	..	—15,000
Amount surrendered during the year (30th March 1984)				13,900

Notes and comments

(i) The expenditure exceeded the voted grant by Rs. 18,67,841; the excess requires regularisation.

(ii) In view of the final excess of Rs. 18.68 lakhs, token supplementary grants obtained in July 1983, December 1983 and March 1984 proved inadequate and the surrender of Rs. 7.99 lakhs on 30th March 1984, injudicious.

(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	(a) Direction and Adminis- tration			
2.	Range Offices			
	O.	1,60.58		
	S.	Token		
	R.	0.01	1,60.59	1,73.09
				+12.50

Reasons for the final excess have not been intimated (February 1985).

GRANT No. VIII—*Concl'd.*

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess +</i>
		(in lakhs of rupees)		
2	(a) 1. Superintendence			
	O.	2,54.41		
	S.	Token		
	R.	—7.80	2,46.61	2,60.71
				+14.10

Reasons for the anticipated saving and final excess have not been intimated (February 1985).

GRANT No. IX—TAXES ON VEHICLES

		<i>Total grant or appropriation Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Excess + Saving— Rs.</i>
MAJOR HEAD—				
241. Taxes on Vehicles				
Revenue :				
Voted—				
Original	1,13,25,100	1,22,21,100	1,22,92,440	+71,340
Supplementary	8,96,000			
Amount surrendered during the year (30th March 1984)				2,64,900
Charged—				
Original	1,000	1,000	..	—1,000
Amount surrendered during the year				Nil

Notes and comments

(i) The expenditure exceeded the voted grant by Rs. 71,340; the excess requires regularisation.

(ii) In view of the final excess of Rs. 0.71 lakh, the surrender of Rs. 2.65 lakhs on 30th March 1984, proved injudicious.

(iii) Excess occurred under:—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess +</i>
	<i>(in lakhs of rupees)</i>		
(a) Direction and Administration			
1. Administration Charges			
O.	84.22		
S.	4.06		
R.	—0.82	87.46	91.27
			+3.81

Final excess was attributed mainly to payment of dearness allowance and festival allowance at enhanced rates.

102/9113/85/L.

DEBT CHARGES (ALL CHARGED)

	<i>Total appropriation Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Excess + Rs.</i>
MAJOR HEADS—			
248. Appropriation for Reduction or Avoidance of Debt			
249. Interest Payments			
Revenue:			
Original 77,70,31,400	91,10,15,800	93,45,87,239	+2,35,71,439
Supplementary 13,39,84,400			
Amount surrendered during the year (30th March 1984)			7,60,800

Notes and comments

(i) The expenditure exceeded the charged appropriation by Rs. 2,35,71,439; the excess requires regularisation.

(ii) In view of the excess, the supplementary appropriation of Rs. 13,39.84 lakhs obtained in March 1984 proved inadequate and the surrender of Rs. 7.61 lakhs on 30th March 1984, injudicious.

(iii) Excess occurred mainly under:—

<i>Sl. no.</i>	<i>Head</i>	<i>Total appropriation</i>	<i>Actual expenditure</i>	<i>Excess +</i>
		<i>(in lakhs of rupees)</i>		
1	249-C. Interest on Small Savings, Provident Funds, etc.			
	(b) Interest on State Provident Funds			
	1. Interest on General Provident Fund			
	Interest on other Provident Funds	9,64.55	11,74.76	+2,10.21

Excess was due to increase in the Provident Fund accretions of State Government employees necessitating payment of more interest than anticipated.

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)		
2	249-D. Interest on Loans and Advances from Central Government (b) Interest on Loans for State/Union Territory Plan Schemes			
	1. Block loans for State Plan Schemes			
	3. Loans for Development of Western Ghats			
	4. Special assistance for anti-sea erosion			
	O.	12,13.05		
	S.	61.44		
	R.	62.60	13,37.09	13,37.98 +0.89
Excess was due to forfeiture of rebate on interest and payment of penal interest in respect of instalments of repayments defaulted in January, February and March 1983.				
3	249—C (a) Interest on Savings Deposits			
	1. State Savings Bank Deposits	4,00.00	4,50.43	+50.43
Excess was reportedly due to unexpected increase in the net accretion to the Savings Bank Deposits in Treasuries.				
4	249—C (a) 2. Fixed and Time Deposits	1,00.00	1,26.87	+26.87
Excess was due to enhancement in the rate of interest on deposits and introduction of Deposits for periods less than one year but above six months.				
5	249—A. Interest on Internal Debt			
	(a) Interest on Market loans			
	1. Interest on loans bearing interest	12,34.15	12,56.65	+22.50

Reasons for the excess have not been intimated (February 1985).

DEBT CHARGES (ALL CHARGED)—Contd.

Sl. no.	Head	Total appropriation	Actual expenditure	Excess +
(in lakhs of rupees)				
6	249-A (c) Interest on other Internal Debts			
	12. Interest on loans from the General Insurance Corpora- tion of India	35.00	51.04	+16.04
	Reasons for the excess have not been intimated (February 1985).			
7	249-A(c) 3. Interest on over- draft account with the Reserve Bank of India			
	O.	4,50.00		
	S.	15.00		
	R.	—8.47	4,56.53	4,79.55
				+23.02

Withdrawal of funds by surrender (Rs. 7.47 lakhs) was due to postponement of payments due in March 1984.

Reasons for the final excess have not been intimated (February 1985).

8	249—D (f) Interest on Pre— 1979-80 loans			
	5. 30 Years Consolidated Loan, 1979			
	O.	15,64.27		
	S.	8,36.88	24,01.15	24,12.31
				+11.16

Excess was due to excess recovery of interest by Government of India, which is under correspondence with the Ministry of Finance (Department of Economic Affairs).

9	249-D (f) 1. Small Savings Collections			
	O.	2,15.54		
	S.	6.18	2,21.72	2,28.73
				+7.01

Excess was due to forfeiture of rebate on interest in respect of instalments of repayment defaulted in July 1983, October 1983 and March 1984 and subsequently recovered by Government of India in January and March 1984.

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)		
10	249—A(d) Management of Debt			
	1. Expenditure on Public debt raised by Travancore-Cochin and Kerala	0.50	5.60	+5.10

Reasons for the excess have not been intimated (February 1985).

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

<i>Sl. no.</i>	<i>Head</i>	<i>Total appropriation</i>	<i>Actual expenditure</i>	<i>Excess + Saving—</i>
		(in lakhs of rupees)		
1	249—D(a) Interest on loans for Non-Plan Schemes			
	1. Share of Small Savings Collections			
	O.	3,67.50		
	R.	—62.60	3,04.90	3,12.95
				+8.05

Funds provided in excess of actual requirements were withdrawn by reappropriation.

Final excess was due to forfeiture of rebate on interest in respect of instalments of repayments defaulted in July 1983, October 1983 and March 1984 and subsequently recovered by Government of India in January and March 1984.

2	249—A (c) 1. Interest on Ways and Means Advances by the Reserve Bank of India			
	O.	1,20.00		
	S.	2,50.00	3,70.00	3,24.33
				—45.67

Reasons for the saving have not been intimated (February 1985).

DEBT CHARGES (ALL CHARGED)—Contd.

Sl. no.	Head	Total appropriation (in lakhs of rupees)	Actual expenditure	Saving—
3	249—D (d) Interest on Loans for Centrally Sponsored Plan Schemes			
	O.	36.96		
	S.	35.44	72.40	46.10 —26.30

Saving was due to non-payment of interest in respect of loans for Centrally Sponsored Plan Schemes due in March 1984.

4	249-A(a)2. Interest on loans in course of discharge	25.78	6.73	—19.05
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Reasons for the saving have not been intimated (February 1985).

5	249—D(c) Interest on loans for Central Plan Schemes 6. Flood Control and Anti-sea erosion projects (i) Anti-sea Erosion Works			
	O.	52.40		
	S.	51.22	1,03.62	85.27 —18.35

Saving was due to non-payment of interest due in March 1984.

6	249-A(c) 6. Interest on loans from the National Co-operative Development Corporation	1,19.25	1,06.33	—12.92
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Reasons for the saving have not been intimated (February 1985).

(v) *Sinking Funds*

Government has constituted a depreciation fund for purchase of securities for gradual cancellation of loans during their currency and a general sinking fund for amortisation of loans in respect of market loans. On the basis of the advice given by the Reserve Bank of India, no depreciation fund or sinking fund is maintained for loans floated from 1975 onwards. The contributions

DEBT CHARGES (ALL CHARGED)—*Concl'd.*

to the funds in respect of outstanding loans floated prior to 1975 are debited to this appropriation. The rate of contribution to the sinking fund for depreciation of loans is 1.5 per cent and that to the general sinking fund is 4.7 per cent of the outstanding balances of the loans. During 1983-84, Rs. 1,97.01 lakhs were debited to this appropriation and credited to sinking funds. On maturity of the loan, the balance outstanding under the fund heads is credited to the head '880. Miscellaneous Government Account—Ledger Balance Adjustment Account'. During 1983-84, the balance of Rs. 6,35.95 lakhs in the sinking funds relating to 5½% Kerala State Development Loan, 1983, which matured during the year, was credited to this head. The balances at the credit of the funds as on 31st March 1984 are indicated below:—

	(in lakhs of rupees)
Sinking fund for depreciation of loans	3,42.43
Sinking fund for amortisation of loans	10,72.96
	<hr/>
Total	14,15.39
	<hr/>

An account of the loan-wise transactions under these funds is given in the Annexure to Statement No. 19 of the Finance Accounts, 1983-84.

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	3,73,37,600	}	4,37,61,300	4,21,97,762	—15,63,538
Supplementary	64,23,700				

Amount surrendered during the year
(30th and 31st March 1984)

66,300

Notes

(i) In view of the final saving of Rs. 15.63 lakhs, the supplementary grant of Rs. 64.23 lakhs, obtained in July 1983 and March 1984, proved excessive.

(ii) Against the available saving of Rs. 15.63 lakhs, Rs. 0.66 lakh only were surrendered.

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	6,22,30,200	6,28,50,300	6,58,65,381	+30,15,081
Supplementary	6,20,100			
Amount surrendered during the year (30th March 1984)				1,79,700
Charged—				
Original	21,000	63,17,700	62,50,000	—67,700
Supplementary	62,96,700			
Amount surrendered during the year				Nil
<i>Notes and comments</i>				

(i) The expenditure exceeded the voted grant by Rs. 30,15,081; the excess requires regularisation. In view of the final excess, the supplementary grants obtained in December 1983 and March 1984 proved inadequate and the surrender of Rs. 1.80 lakhs, injudicious.

(ii) Excess occurred mainly under:—

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess+</i>
			<i>(in lakhs of rupees)</i>	
1	253(b) Other Establishment			
	1. Taluk Offices			
	O.	2,27.20		
	S.	Token		
	R.	—0.20	2,27.00	2,46.44 +19.44
102/9113/85/L.				

GRANT No. XI—*Concl'd.*

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> (in lakhs of rupees)	<i>Excess +</i>
2	253 (a) District Establishment			
	1. Collectors and Magistrates			
	O.	2,56.69		
	S.	5.00	2,61.69	2,76.50 +14.81

Excess in the two cases mentioned above was mainly due to payment of dearness allowance at enhanced rates.

(iii) Excess mentioned above was partly offset by savings under other heads.

GRANT No. XII—POLICE

		<i>Total grant or appropriation</i> Rs.	<i>Actual expenditure</i> Rs.	<i>Saving—</i> Rs.
MAJOR HEADS—				
255. Police				
260. Fire Protection and Control				
Revenue:				
Voted—				
Original	45,16,80,400	45,37,67,000	44,06,16,121	—1,31,50,879
Supplementary	20,86,600			
Amount surrendered during the year (30th March 1984)				14,70,900
Charged—				
Original	19,000	3,19,000	1,25,837	—1,93,163
Supplementary	3,00,000			
Amount surrendered during the year (30th March 1984)				80,600

Notes and comments

(i) Against the available saving of Rs. 1,31.51 lakhs in the voted grant, Rs. 14.71 lakhs only were surrendered on 30th March 1984.

(ii) In view of the final saving, the supplementary grant of Rs. 20.36 lakhs obtained in March 1984 proved unnecessary.

(iii) 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	255 (d) Special Police			
	1. Armed Police			
	O.	5,27.26		
	S.	Token	5,27.26	3,51.35
				—1,75.91

GRANT No. XII—Contd.

Saving was mainly due to (i) non-filling up of vacancies in Armed Police Battalions (Rs. 1,31.45 lakhs) and (ii) reduced expenditure towards POL charges and repair charges of vehicles (Rs. 47.48 lakhs). This was partly offset by excess under other charges and office expenses.

Sl. no.	Head	Total grant	Actual expenditure	Saving—
				(in lakhs of rupees)
2	255 (j) Other expenditure			
	1. Payment of cost for the deployment of C.R.P.			
	O. 94.00			
	R. —42.26	51.74	15.27	—36.47

Anticipated saving was due to the fluctuating nature of expenditure.

Out of the final saving of Rs. 36.47 lakhs, saving of Rs. 29.71 lakhs was mainly due to enforcement of economy measures ordered by Government. Reasons for the balance saving of Rs. 6.76 lakhs have not been intimated (February 1985).

3	255 (h) Modernisation of Police Force			
	1. Modernisation of Police Force	94.16	72.00	—22.16

Out of the saving of Rs. 22.16 lakhs, saving of Rs. 12.00 lakhs was attributed to booking of expenditure on purchase of 15 jeeps under '255 (a) 1'.

Reasons for the balance saving of Rs. 10.16 lakhs have not been intimated (February 1985).

4	255 (i) Welfare of Police Personnel			
	4. Police Welfare Measures	35.00	20.89	—14.11

Saving was attributed mainly to restriction in expenditure on new welfare measures as a measure of economy.

GRANT No. XII—*Concl'd.*

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

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> (in lakhs of rupees)	<i>Excess + Saving—</i>
1	255 (a) Direction and Administration 1. Superintendence			
	O. 2,36.85			
	S. Token	2,36.85	3,58.71	+1,21.86

Excess was mainly due to (i) purchase of 3 jeeps, motor cycle, Ambassador Car, 80 numbers of Tata chassis and body building charges of 36 vehicles and 80 numbers of Tata chassis and booking of Rs. 12.00 lakhs being cost of 15 jeeps under this head instead of under '255 (h) 1. Modernisation of Police Force' (Rs. 84.57 lakhs), (ii) creation of additional post, reorganisation of certain offices and payment of dearness allowance at enhanced rates (Rs. 7.12 lakhs). Reasons for the balance excess of Rs. 30.17 lakhs have not been intimated (February 1985).

2	255 (j)2. Payment of cost for the deployment of Police Forces from other States			
	O. 32.00			
	R. 42.26	74.26	58.68	—15.58

Anticipated excess was mainly due to payment of cost of Madhya Pradesh Special Armed Force deployed during 1981-82 (Rs. 32 lakhs) and the deployment of additional Special Police Force from Karnataka and Tamil Nadu during the year.

Final saving of Rs. 15.58 lakhs was mainly due to postponement of payment of cost of deployment of Special Armed Force from Madhya Pradesh during second and third quarters of 1983-84 in view of the stringent measures ordered by Government to overcome financial difficulties.

GRANT No. XIII—JAILS

	<i>Total grant or appropriation Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Saving— Rs.</i>	
MAJOR HEAD—				
256. Jails				
Revenue:				
Voted—				
Original	1,93,15,100	} 2,18,15,100	2,11,17,938	—6,97,162
Supplementary	25,00,000			
Amount surrendered during the year (30th March 1984)				6,95,500
Charged—				
Original	10,000	10,000	..	—10,000
Amount surrendered during the year (28th March 1984)				10,000

Note and comment

In view of the final saving of Rs.6.97 lakhs in the voted grant, the supplementary grant of Rs. 25.00 lakhs obtained in March 1984, proved excessive.

**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	6,93,78,000	6,94,78,200	5,52,81,292
Supplementary	1,00,200		
Amount surrendered during the year (30th March 1984)			—1,41,96,908
			99,87,200

Notes and comments

(i) Against the available saving of Rs. 1,41.97 lakhs, Rs. 99.87 lakhs only were surrendered.

(ii) Saving occurred mainly under:—

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Saving—</i>
		<i>(in lakhs of rupees)</i>		
1	258 (b) Purchase and Supply of Stationery Stores			
	1. Purchase and Supply of Stationery Stores			
	O.	2,20.00		
	R.	—87.30	1,32.70	86.49
				—46.21

Anticipated saving was due to enforcement of economy measures ordered Government.

Final saving was reportedly due to non-supply of paper by the Director General of Supplies and Disposals and delay in receipt of sanction from Government for the purchase of typewriters.

GRANT No. XIV—*Concl'd.*

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i> (in lakhs of rupees)	<i>Actual expenditure</i>	<i>Saving—</i>
2	258 (c) Government Presses			
	3. Purchase of machinery for new presses			
	O.	30.00		
	R.	—27.43	2.57	0.91 —1.66

The budget provision was intended for the installation of machinery in the new Government Press at Mannanthala. Non-utilisation of almost the entire provision (97 per cent) was due to delay in finalising contract for supply of machinery, non-completion of construction of the building and restrictions on payments imposed by Government.

During 1978-79, 1980-81, 1981-82 and 1982-83, 100 per cent and 1979-80 56 per cent of the provision also remained unutilised due to the same reason.

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

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> (in lakhs of rupees)	<i>Excess +</i>
258(c) 1. Government Presses			
O.	3,02.57		
R.	8.29	3,10.86	3,20.35 +9.49

Excess was attributed mainly to payment of dearness allowance at enhanced rates and overtime allowance for printing of budget documents.

GRANT No. XV—PUBLIC WORKS

	<i>Total grant or appropriation</i> Rs.	<i>Actual expenditure</i> Rs.	<i>Excess + Saving—</i> Rs.
MAJOR HEADS—			
259. Public Works			
337. Roads and Bridges			
459. Capital Outlay on Public Works			
537. Capital Outlay on Roads and Bridges			
Revenue:			
Voted—			
Original	45,54,74,800	54,74,48,700	57,40,46,451 +2,65,97,751
Supplementary	9,19,73,900		
Amount surrendered during the year (30th and 31st March 1984)			5,88,700
Charged—			
Original	10,00,000	10,38,100	6,44,825 —3,93,275
Supplementary	38,100		
Amount surrendered during the year (30th March 1984)			2,99,300
Capital:			
Voted—			
Original	16,98,91,000	18,70,37,200	21,96,51,281 +3,26,14,081
Supplementary	1,71,46,200		
Amount surrendered during the year (30th March 1984)			44,96,800
Charged—			
Original	9,10,000	18,91,000	13,69,290 —5,21,710
Supplementary	9,81,000		
Amount surrendered during the year			Nil

GRANT No. XV—*Contd.*

The expenditure in the revenue portion of voted grant includes Rs. 89,51,180 spent out of an advance from the Contingency Fund obtained in March 1983, but recouped to the Fund during the year.

*Notes and comments***Revenue:**

(i) The expenditure exceeded the voted grant by Rs. 2,65,97,751; the excess requires regularisation.

(ii) In view of the final excess, the supplementary grant of Rs. 1,31.74 lakhs obtained in March 1984, proved inadequate and the surrender of Rs. 5.89 lakhs in March 1984, injudicious.

(iii) Expenditure both in the Revenue and Capital Sections exceeded the grant due to expenditure on new original works and payments made on uninevitable items contrary to Government orders (issued in July 1983 and March 1984) specifically prohibiting such expenditure. Similar excess occurred in the preceding two years also. A local verification in the offices of two Controlling Officers disclosed that budget estimates had been prepared without a realistic assessment. In one instance, substantial funds were provided for Hill Highway works for the last four years, but administrative sanction for the works was not issued resulting in saving of the entire provision in all these years. It was also noticed that reconciliation of departmental figures of expenditure with those booked in the Office of the Accountant General (A&E) was not done regularly.

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

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess+</i>
		<i>(in lakhs of rupees)</i>		
1	337(m) Other expenditure			
	1. Ordinary repairs and renewals of communications			
	O.	10,79.35		
	S.	70.00	11,49.35	14,72.18
				+3,22.83

Excess was reportedly due to certain urgent payments.

GRANT No. XV—Contd.

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

2 337(a) Direction and Administration

1. Administration	1,74.43	2,83.00	+1,08.57
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Excess was due to increase in the share of establishment charges transferred on pro rata basis, consequent on the increase in the works expenditure.

During 1979-80, 1980-81, 1981-82 and 1982-83 also, expenditure exceeded the provision by Rs. 47.26 lakhs, Rs. 45.09 lakhs, Rs. 14.35 lakhs and Rs. 25.21 lakhs respectively.

3 259(i) Suspense	5,70.00	6,51.74	+81.74
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Excess was due to certain adjustments under 'stock' made by Buildings and Roads Divisions at Trivandrum, Palghat and Manjeri in their accounts for March 1984 (Supplementary).

4 259(f) Lease Charges

O.	70.00			
R.	26.87	96.87	1,19.21	+22.34

Excess was due to payment of arrears of rent to the end of February 1984 consequent on the change in the procedure for payment with effect from March 1984.

5 337(m) 9. Drought Relief Works

S.	7,63.00	7,63.00	8,00.49	+37.49
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Excess was due to speedy completion of the works including the spill-over works of 1982-83 executed during the year.

6 337(h) Railway Safety Works

1. Major Works

O.	13.00			
S.	Token			
R.	34.00	47.00	48.19	+1.19

Excess was attributed to inevitable payments made to contractors for works completed.

GRANT No. XV—*Contd.*

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> (in lakhs of rupees)	<i>Excess +</i>
7	259 (d) Maintenance and Repairs			
	1. Maintenance and repairs of buildings			
	O.	1,88.26		
	R.	3.20	1,91.46	2,15.34 +23.88

Excess was due to certain urgent payments made in February and March 1984.

8	337 (c) National Highways			
	3. National Highways within Municipal reach—Maintenance	31.00	56.50	+25.50

Reasons for the excess have not been intimated (February 1985).

9	337 (k) Transfer to/from Reserve Funds and Deposit Accounts—Transfer to the Deposit Head 'Subvention from the Central Road Fund'	67.23	82.83	+15.60
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Excess was due to receipt of more assistance from Government of India than anticipated, for schemes on road development; provision for which could not be made due to belated release of the assistance.

10	337 (i) Machinery and equipment			
	Tools and Plant charges transferred on pro rata basis from '259. Public Works'	7.22	19.09	+11.87

Excess was due to increase in tools and plant charges transferred on pro rata basis with reference to increased works expenditure.

GRANT No. XV—Contd.

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

Sl. no.	Head	Total grant (in lakhs of rupees)	Actual expenditure	Saving—
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1	337 (m) 2. Special repairs to Communication	7,00.00	6,18.12	—81.88
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Saving was reportedly due to misclassification of expenditure on certain 'Special repairs' as 'Ordinary repairs'.

2	259(c) Construction 18. Other Works— Construction of anti-disaster shelters with assistance from E.E.C.	2,80.00	2,40.36	—39.64
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Saving was due to non-completion of certain buildings.

3	337 (d) Roads of Inter-State Importance 3. C.R.F. Roads and Bridges (Ordinary Reserve)			
	O.	54.00		
	R.	—5.75	48.25	16.98
				—31.27

Reduction in provision by reappropriation and resumption was mainly due to non-receipt of sanction from Government of India for revised estimate of two works and non-commencement of the work of Erumeli-Chalakayam Road pending finalisation of administrative formalities.

Reasons for the final saving have not been intimated (February 1985).

During 1980-81, 1981-82 and 1982-83 also, saving of Rs. 16.86 lakhs, Rs. 16.24 lakhs and Rs. 36.26 lakhs respectively occurred.

4	337 (d) 2. C.R.F. Bridges (Ordinary Allocation)			
	O.	33.00		
	R.	9.86	42.86	5.99
				—36.87

GRANT No. XV—*Contd.*

Augmentation of provision by reappropriation was attributed to good progress of work on Kottakkadavu and Nedumudy Bridges.

Reasons for the final saving have not been intimated (February 1985).

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Saving—</i>
		<i>(in lakhs of rupees)</i>		
5	337 (h) 2. Manning of unmanned level crossings (Centrally Sponsored Scheme having 100% Central assistance)			
	O.	20.00		
	R.	—17.70	2.30	2.27 —0.03
	Anticipated saving was due to non-receipt of sanction for works.			
6	259 (c) 14. Public Works (Civil Works)			
	O.	40.00		
	R.	3.35	43.35	22.84 —20.51
	Saving was due to restrictions on payments ordered by Government as a measure of financial stringency.			
7	337 (d) 1. C.R.F. Roads (Ordinary Allocation)			
	O.	35.00		
	R.	—9.78	25.22	23.05 —2.17
	Reduction in provision by reappropriation and resumption was due to non-receipt of sanction for detailed/revised estimates for certain works from Government of India and non-commencement of two works pending completion of preliminaries.			
	Reasons for the final saving have not been intimated (February 1985).			
8	259 (d) 2. Electrical Maintenance			
	O.	34.00		
	R.	—6.05	27.95	26.27 —1.68

GRANT No. XV—Contd.

Anticipated and final saving was due to restrictions on payments ordered by Government as a measure of financial stringency.

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i> (in lakhs of rupees)	<i>Actual expenditure</i>	<i>Excess + Saving—</i>
9	259 (c) 4. Land Revenue			
	O.	6.00		
	R.	—5.60	0.44	+0.04

Anticipated saving was due to postponement of new works on account of financial restrictions ordered by Government.

10	337 (m) 5. Erection and maintenance of traffic sign boards	7.00	1.53	—5.47
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Reasons for the saving have not been intimated (February 1985).

11	337 (g) District and Other Roads			
	9. Village Roads— Bridges and Culverts			
	O.	6.00		
	R.	—5.30	0.69	—0.01

Saving was mainly due to non-execution of a work pending finalisation of tender.

Capital:

(vi) The expenditure exceeded the voted grant by Rs. 3,26,14,081; the excess requires regularisation.

(vii) In view of the excess, the supplementary grant of Rs. 93.40 lakhs obtained in March 1984, proved inadequate and the surrender of Rs. 44.97 lakhs on 30th March 1984, injudicious.

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

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i> (in lakhs of rupees)	<i>Actual expenditure</i>	<i>Excess +</i>
1	537 (f) District and Other Roads			
	7. Village Roads— New Construction	1,06.75	3,80.34	+2,73.59

GRANT No. XV—Contd.

Excess was reportedly due to larger payments made with a view to keeping up the progress in respect of committed works.

During 1979-80, 1980-81, 1981-82 and 1982-83 also, expenditure exceeded the provision by Rs. 15.72 lakhs, Rs. 32.70 lakhs, Rs. 53.50 lakhs and Rs. 1,11.38 lakhs respectively.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess+
2	537 (f) 8. Village Roads— Developments and Improvements			
	O.	1,18.92		
	R.	70.00	1,88.92	2,15.70
				+26.78

Augmentation of provision by reappropriation was reportedly due to good progress of works.

Final excess was due to larger payments made with a view to keeping up the progress in respect of committed works.

During 1979-80, 1980-81, 1981-82 and 1982-83 also, expenditure exceeded the provision by Rs. 30.29 lakhs, Rs. 59.50 lakhs, Rs. 55.68 lakhs and Rs. 44.96 lakhs respectively.

3	537 (a) Direction and Administration 1. Administration Establishment charges transferred on percentage basis from '259. Public Works'			
	O.	2,28.81		
	S.	17.16	2,45.97	3,06.16
				+60.19
	Reasons for the excess have not been intimated (February 1985).			

4	537 (f) 4. Other District Roads— New Construction			
	O.	38.72		
	R.	51.00	89.72	92.76
				+3.04

GRANT No. XV—Contd.

Augmentation of provision by reappropriation was attributed to good progress of works.

Final excess was due to larger payments made with a view to maintaining adequate progress in respect of committed works.

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

5	537 (f) 2. Major District Roads— Development and Improvement			
	O.	30.48		
	R.	52.50	82.98	+0.57

Augmentation of provision by reappropriation was attributed mainly to good progress of works.

6	459 (c) Construction			
	1. State Legislature			
	O.	0.50		
	R.	14.45	14.95	+2.29

Augmentation of provision by reappropriation as well as final excess was due to speedy completion of the work of constructing flat type quarters for MLAs by direct execution by the Department on a time bound programme.

7	459 (c) 2. Administration of Justice			
	O.	3.20		
	R.	15.10	18.30	+0.02

Funds were augmented by reappropriation to make inevitable payments for works completed.

8	537 (i) Other expenditure			
	14. Roads in Tribal areas	24.71	39.12	+14.41

Excess was reportedly due to good progress of work.

9	537 (e) State Highways			
	3. Bridges and Culverts			
	O.	14.10		
	R.	18.01	32.11	—3.61

102/9113/85/L.

GRANT No. XV—Contd.

Augmentation of provision by reappropriation was due to good progress in the construction of a Bridge at Areacode on Kunnamangalam-Mukkom Road.

Final saving was due to postponement of certain payments as a measure of financial stringency.

Sl. no.	Head	Total grant	Actual expenditure	Excess + Saving—
		(in lakhs of rupees)		
10	459 (c) 15. Fire Protection and Control			
	O.	8.05		
	R.	12.30	20.35	21.64
				+1.29

Excess was reportedly due to inevitable payments for works completed.

11	537 (i) 1. Roads intended for development of fisheries			
	O.	20.59		
	R.	7.00	27.59	31.13
				+3.54

Augmentation of provision by reappropriation was due to good progress in the work of 'Tanur Kottayi T.S. Road'.

Final excess was due to certain payments made on the basis of special letter of credit sanctioned by Government in March 1984.

12	537 (i) 13. Roads in Harijan Settlements—Special Component Plan for Scheduled Castes			
	O.	1,11.20		
	S.	20.00	1,31.20	1,41.72
				+10.52

Excess was reportedly due to good progress of works.

13	537 (f) 9. Village roads—Bridges and Culverts			
	O.	40.36		
	S.	6.00		
	R.	6.04	52.40	52.38
				—0.02

GRANT No. XV—Contd.

Additional provision by reappropriation was made due to good progress in the construction of Chenniyamkadavu Bridge on Badagara Thiruvallur Road.

During 1980-81, 1981-82 and 1982-83 also, expenditure exceeded the provision by Rs. 29.39 lakhs, Rs. 32.40 lakhs and Rs. 24.66 lakhs respectively.

<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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14 459(c)11. Police

O. 27.30

R. 7.00 34.30 33.04 —1.26

Augmentation of provision by reappropriation was due to inevitable payments for works done.

Final saving was due to ban on payments ordered by Government.

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

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> (in lakhs of rupees)	<i>Excess +</i>
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1 537(f)10. Hill Roads

O. 2,38.88

R. — 1,30.36 1,08.52 1,16.77 +8.25

Reduction in provision by reappropriation was mainly due to (i) enforcement of economy measures ordered by Government (Rs. 84.41 lakhs), (ii) inclusion of provision for certain works completed during the previous year (Rs. 26.45 lakhs) and (iii) non-commencement of work due to delay in finalisation of technical formalities (Rs. 12.50 lakhs).

Final excess was due to payment of certain pending bills based on special letter of credit sanctioned by Government on 30th March 1984.

During 1980-81, 1981-82 and 1982-83 also, saving of Rs. 1,93.81 lakhs, Rs. 60.72 lakhs and Rs. 1,13.26 lakhs respectively occurred.

GRANT No. XV—Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving—
2	459(c)14. Public Works (Civil Works)			
	O.	1,47.87		
	S.	60.96		
	R.	— 11.21	1,97.62	1,68.23 —29.39

Saving was due to ban on payments ordered by Government.

3	537(c) Roads of Inter-State importance			
	1. State Roads of Economic or Inter-State importance (Centrally Sponsored Scheme having 100% Central assistance)			
	O.	41.19		
	R.	— 33.44	7.75	4.78 —2.97

Reduction in provision by resumption was mainly due to (i) delay in land acquisition for Trivandrum-Kovalam Road (Rs. 11.25 lakhs), (ii) delay in sanctioning the estimate for the work of Munnar Top Station Road (Rs. 13.00 lakhs) and (iii) termination of contract on account of contractor's failure to execute the work of constructing approach road to suspension bridge at Punalur (Rs. 7.00 lakhs).

Reasons for the final saving have not been intimated (February 1985).

4	537(c)2. Developments and improvements			
	O.	38.62		
	R.	— 22.14	16.48	17.67 +1.19

Reduction in provision by reappropriation was attributed to delays in completion of investigation, preparation and sanctioning of estimates for works.

Reasons for the final excess have not been intimated (February 1985).

GRANT No. XV—Contd.

During 1979-80, 1980-81, 1981-82 and 1982-83 saving of Rs. 13.78 lakhs, Rs. 25.04 lakhs, Rs. 17.25 lakhs and Rs. 43.30 lakhs respectively occurred in this head.

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

5 459(c)4. Land Revenue

O.	18.00			
R.	— 11.40	6.60	6.63	+0.03

Saving was due to ban on payments ordered by Government.

6 537(c)2. Roads of
Economic importance
(Centrally Sponsored
Scheme having 50%
Central assistance)

O.	11.53			
R.	— 11.53	..	0.84	+0.84

Non-utilisation of almost the entire provision was due to delay in completing the investigation of works.

7 537(f) 3. Major
District Roads—
Bridges and Culverts

O.	58.79			
R.	— 13.70	45.09	48.75	+3.66

Reduction in provision by reappropriation was mainly due to (i) delay in land acquisition (Rs. 3.50 lakhs), (ii) late commencement of a work (Rs. 3.00 lakhs), (iii) non-receipt of administrative sanction for two works (Rs. 3.00 lakhs), (iv) non-finalisation of estimate for a work (Rs. 2.00 lakhs) and (v) delay in finalisation of tender (Rs. 1.40 lakhs).

Final excess was reportedly due to payments made in excess of provision for the work 'Reconstruction of the bridge at 9/6 on Manjeri-Olipuzha Road'.

GRANT No. XV—Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess+
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8 537(e)4. Hill Highway

O.	9.89			
R.	—9.89

The entire provision was withdrawn by reappropriation as the scheme was not sanctioned.

During 1979-80, 1980-81, 1981-82 and 1982-83 also, entire provision of Rs. 12.37 lakhs, Rs. 15.48 lakhs, Rs. 16.47 lakhs and Rs. 10.00 lakhs respectively remained unutilised.

9 459(c)13. Stationery
and printing

O.	16.47			
R.	—9.40	7.07	7.79	+0.72

Saving was due to non-execution of certain works pending finalisation of Administrative /Technical formalities and non-completion of a work due to termination of contract.

10 537(f)5. Other
District Roads—
Development and Improvement

O.	41.68			
R.	—9.00	32.68	33.10	+0.42

Anticipated saving was mainly due to delay in sanctioning the estimates and arranging works (Rs. 5.50 lakhs) and enforcement of economy measures ordered by Government (Rs. 3.00 lakhs).

11 459(c)9. Secretariat
General Service

O.	10.00			
R.	—9.00	1.00	1.43	+0.43

GRANT No. XV—Contd.

Anticipated saving was due to (i) non-receipt of sanction for two works (Rs. 3.00 lakhs), (ii) ban on payments ordered by Government (Rs. 1.00 lakh) and (iii) inclusion of provision for two works completed during the previous year (Rs. 5.00 lakhs).

Sl. no.	Head	Total grant	Actual expenditure	Saving—
		(in lakhs of rupees)		
12	459 (a) Direction and Administration Establishment charges transferred on percentage basis from '259. Public Works'			
	O.	51.93		
	S.	12.70	64.63	57.50 —7.13

Saving was due to decrease in the share of establishment charges transferred on percentage basis, consequent on the decrease in the works expenditure.

13	537 (i) 12. Roads intended for Cashew Project areas			
	O.	8.24		
	S.	50.00	58.24	51.20 —7.04

Saving was reportedly due to slow progress of works.

14	537(i) 10. Construction of bridges to provide access to islands			
	O.	5.77		
	R.	—5.00	0.77	0.34 —0.43

Saving was mainly due to enforcement of economy measures ordered by Government.

15	459(c) 7. Sales Tax			
	O.	5.20		
	S.	2.55		
	R.	—2.52	5.23	2.51 —2.72

GRANT No. XV—*Contd.*

Reduction of provision by reappropriation was due to non-commencement of works pending completion of administrative and technical formalities. (Rs. 1.67 lakhs) and stoppage of work on account of public opposition (Rs. 0.85 lakh).

Final saving was due to ban on payments ordered by Government.

Charged—

(x) In view of the final saving of Rs. 5.22 lakhs in the charged appropriation, the supplementary appropriation of Rs. 5.31 lakhs obtained in March 1984 proved excessive.

(xi) Against the available saving of Rs. 5.22 lakhs in the charged appropriation, no amount was surrendered.

(xii) *Suspense transactions*

(a) The expenditure under this grant includes Rs. 6,51.74 lakhs under 'Suspense'. This head of account is not a final head of account, but is meant to accommodate certain interim transactions, in respect of which further payment or adjustment of value is necessary before the transactions could be complete and finally accounted for.

(b) The operations under the minor head 'Suspense' are accounted for under the four sub-heads 'Purchases', 'Stock', 'Miscellaneous Works Advances' and 'Workshop Suspense'. The nature of the transactions under each of these heads is explained below:—

1. *Purchases*:—This head is now not being operated except to adjust the outstanding items and will continue to be shown separately till the balance is entirely adjusted. The credit balance under this head represents the value of stores received, but not paid for.

2. *Stock*:—The value of materials procured for general purposes i.e., not for specific works identified *ab initio*, is debited to this head of account. It is credited with the value of materials issued to works or transferred to other divisions or sold. The advances paid in connection with the procurement of materials for stock are also debited to this head and adjustments are made on receipt of materials. This head normally shows a debit balance representing the value of materials in stock, unadjusted advances and unadjusted charges connected with manufacture. When materials are received and issued to works before making payment or adjusting the debits representing their cost, the head will show a credit balance.

GRANT No. XV—*Contd.*

3. *Miscellaneous Works Advances*:—The debit represents (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 debit adjustable to final heads.

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

(c) An analysis of 'Suspense' transactions accounted for under this grant during 1983-84, with the opening and closing balances under the different sub-heads, is given below:—

<i>Sub-head</i>	<i>Opening balance on 1st April 1983</i>	<i>Debits</i>	<i>Credits</i>	<i>Closing balance on 31st March 1984</i>
	(in lakhs of rupees)			
Purchases	—10.52	..	..	—10.52
Stock	—13,47.92	5,26.39	12,63.00	—20,84.53(a)
Miscellaneous Works Advances	3,81.26	1,25.35	..	5,06.61
Workshop Suspense	—0.29	..	..	—0.29(a)
Total	—9,77.47	6,51.74	12,63.00	—15,88.73

(a) The minus balances represent credit balances. Reasons for credit balances under 'Stock' have not been intimated (February 1985).

The minus balance under 'Workshop Suspense' was due to overhead charges taken credit of under this head at the time of invoicing, which are pending adjustment to the Revenue head.

(xiii) *Subventions from the Central Road Fund*

The additional revenue realised from the increase in excise and import duties on motor spirit is credited to a fund constituted by Government of India. From the fund, subventions are made to the States for expenditure on

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GRANT No. XV—*Concl'd.*

schemes of road development, approved by Government of India. The amount received as subvention is credited under '160. Grants-in-aid from Central Government' and an equivalent amount transferred to '848. Other Deposits—Subventions from Central Road Fund' by debit to '337. Roads and Bridges' under this grant.

The actual expenditure on the schemes is initially booked under this grant against the appropriate final heads. Subsequently so much of the expenditure as is to be met out of the Fund is transferred to the deposit account.

During 1983-84, Rs. 82.83 lakhs were credited to the fund by debit to this grant. Expenditure of Rs. 9.48 lakhs spent on the schemes financed out of subventions was debited to the fund. The balance at the credit of the fund on 31st March 1984 was Rs. 2,08.82 lakhs.

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	59,63,40,600	85,78,83,400	82,46,86,984 —3,31,96,416
Supplementary	26,15,42,800		
Amount surrendered during the year (30th March 1984)			8,37,59,000
Charged—			
Original	26,30,400	52,62,000	21,23,827 —31,38,173
Supplementary	26,31,600		
Amount surrendered during the year (30th March 1984)			9,01,500

*Notes and comments***Voted—**

(i) In view of the final saving of Rs. 3,31.96 lakhs in the voted grant, the supplementary grant of Rs. 6,15.43 lakhs, obtained in March 1984, proved excessive.

(ii) Against the available saving of Rs. 3,31.96 lakhs, Rs. 8,37.59 lakhs were surrendered on 30th, March 1984.

(iii) 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	268(c) Other expenditure			
	36. Land acquisition for establishment of Naval Academy at Ezhimala			
	O.	2,50.00		
	S.	20,00.00		
	R.	—9,13.00	13,37.00	13,36.28 —0.72

GRANT No. XVI—*Conld.*

Saving was due to retarded progress in land acquisition on account of opposition from local people and procedural delays in completing statutory formalities.

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i> (in lakhs of rupees)	<i>Actual expenditure</i>	<i>Saving—</i>
2	266(e) Gratuities			
	1. Gratuities			
	O.	8,00.00		
	S.	2,00.00	10,00.00	8,41.72 —1,58.28

Reasons for the saving have not been intimated (February 1985).

3	266(b) Commuted Value of Pensions			
	3. Government share of commuted value of pension in respect of Government servants absorbed in the Kerala State Electricity Board	35.00	..	—35.00

Saving of the entire provision was due to non-receipt of particulars from Government for effecting monetary adjustments against Kerala State Electricity Board.

(iv) Saving mentioned above was 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+</i>
1	266(b) 1. Payments in India	12,16.00	16,62.07	+4,46.07

Reasons for the excess have not been intimated (February 1985).

GRANT No. XVI—Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
2	266(a) Superannuation and retirement allowances			
	1. Pension to Kerala Government Pensioners			
	O.	24,89.00		
	S.	2,00.00	26,89.00	28,77.85 +1,88.85

Reasons for the excess have not been intimated (February 1985).

3	268(a) State Lotteries			
	1. Sale of lottery tickets			
	2. Commission for agents			
	O.	1,55.00		
	R.	80.00	2,35.00	2,44.50 +9.50

Excess was due to increased sale of lottery tickets on account of fortnightly draw, introduction of special incentives to agents and revision of rates for printing the tickets.

4	266(j) Pensions to employees of State aided Educational Institutions			
	1. Pensions to employees of State aided Educational Institutions			
	O.	1,90.00		
	S.	1,86.00	3,76.00	4,14.54 +38.54

Reasons for the excess have not been intimated (February 1985).

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 +</i>
5	266 (j) 2. Grant of retirement benefits to private college staff			
	O.	30.00		
	S.	14.00	44.00	58.09 +14.09
	Reasons for the excess have not been intimated (February 1985).			
6	266(k) Pension to Legislators— Members of State Legislatures	7.00	14.06	+7.06
	Reasons for the excess have not been intimated (February 1985).			
7	266 (i) Contributions to Provident Funds			
	1. Government Contribution to the Provident Fund of Non- Pensionable staff paid from State Funds	0.40	5.97	+5.57
	Reasons for the excess have not been intimated (February 1985).			

Charged—

(v) In view of the final saving of Rs. 31.38 lakhs in the charged appropriation, supplementary appropriation of Rs. 26.32 lakhs, obtained in March 1984, could have been limited to token amounts wherever necessary.

(vi) Against the available saving of Rs. 31.38 lakhs, Rs. 9.02 lakhs only were surrendered in March 1984.

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

<i>Sl. no.</i>	<i>Head</i>	<i>Total appropriation</i>	<i>Actual expenditure</i> (in lakhs of rupees)	<i>Saving—</i>
1	268 (e) 18. Payment of awards passed by Government Arbitra- tor on National Highway Works			
	O.	7.50		
	S.	20.32	27.82	11.24 —16.58

GRANT No. XVI—*Concl'd.*

Reasons for the saving have not been intimated (February 1985).

<i>Sl. no.</i>	<i>Head</i>	<i>Total appropriation</i>	<i>Actual expenditure</i> (in lakhs of rupees)	<i>Saving—</i>
2	268 (e) 8. Acquisition charges for land and buildings for Union purposes— Other charges			
	O.	15.00		
	R.	—9.06	5.94	3.75 —2.19

Anticipated saving was attributed to non-finalisation of court proceedings in certain cases.

Reasons for the final saving have not been intimated (February 1985).

3	266 (a) 4. Arrears paid due to Supreme Court Judgement to A.I.S. Pensioners			
	S.	6.00	6.00	.. —6.00

Reasons for the saving have not been intimated (February 1985).

GRANT No. XVII—EDUCATION, ART AND CULTURE

<i>Total grant or appropriation Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Excess+ Saving— Rs.</i>
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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	3,04,46,55,300	} 3,06,15,31,500	3,09,73,03,644	+3,57,72,144
Supplementary	1,68,76,200			

Amount surrendered during the year
(30th March 1984)

86,63,000

Charged—

Original	5,52,000	} 5,71,800	2,05,186	—3,66,614
Supplementary	19,800			

Amount surrendered during the year
(30th March 1984)

1,000

Capital:

Voted—

Original	5,04,41,000	} 6,11,91,200	6,23,46,831	+11,55,631
Supplementary	1,07,50,200			

Amount surrendered during the year
(30th March 1984)

9,71,400

Charged—

Original	50,000	50,000	..	—50,000
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Amount surrendered during the year

Nil

GRANT No. XVII—*Contd.**Notes and comments***Revenue:**

(i) The expenditure exceeded the voted grant by Rs. 3,57,72,144; the excess requires regularisation.

(ii) In view of the excess, the supplementary grant of Rs. 1,63.28 lakhs obtained in March 1984 proved inadequate and the surrender of Rs. 86.63 lakhs on 30th March 1984, injudicious.

(iii) A review of budgetary procedure and expenditure control was conducted in November 1984 by local verification of records, in the offices of three Chief Controlling Officers—Director of Public Instruction, Director of Collegiate Education and Director of Technical Education. It was generally noticed that, budget proposals were not sent to Government in time, registers prescribed in the Kerala Budget Manual for control of expenditure such as Register of Disbursements, Register of Liabilities and Consolidated Register of Expenditure and Liabilities were not maintained and that distribution of provision to the subordinate officers required to be done immediately after passing of the budget, had not been done in any of the offices. Due to delay in reconciliation of expenditure with that booked in the office of the Accountant General (Accounts and Entitlement), there were substantial variations between departmental expenditure figures and those in the Accounts resulting in several cases of uncovered excesses and unsurrendered savings. A proposal of the Director of Collegiate Education for surrender of Rs. 1,12.74 lakhs was rejected as it was received in the Finance Department on 2nd April 1984—after the close of the financial year—while the last date prescribed for sending such proposals was 25th February 1984. Two cases of injudicious reappropriations/surrenders noticed in the review are mentioned below:—

(a) The budget provision of Rs. 4,40.00 lakhs under the head '277-B(g)1. Text Book Publication—Materials and Supplies' was enhanced by reappropriation to the extent of Rs. 54.25 lakhs on 4th February 1984. Subsequently, on 30th March 1984, a sum of Rs. 1,84.96 lakhs was withdrawn by reappropriation from that head, reducing the final grant to Rs. 3,09.29 lakhs while the actual expenditure during the year amounted to Rs. 3,22.75 lakhs.

(b) The expenditure under the head '277-B(d)1. Teaching—Grant-in-aid' (Non-Plan) (Rs. 43,06.72 lakhs) exceeded the original

GRANT No. XVII—Contd.

provision for the year (Rs. 42,39.13 lakhs); but Rs. 79.42 lakhs were reappropriated/surrendered during the year, resulting in a final excess of Rs. 1,47.01 lakhs under this head.

(iv) Excess occurred mainly under:—

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess+ Saving—
1	277-A. Primary Education (c) Assistance to non- Government Primary Schools 1. Teaching Grant			
	O.	82,35.00		
	R.	—11.15	82,23.85	86,04.56 +3,80.71

Saving was anticipated due to reduction in staff strength, non-filling up of vacancies of teachers, non-approval of appointments and non-payment of arrears due to refixation of pay.

Reasons for the final excess have not been intimated (February 1985).

2	277-B. Secondary Education (d) Assistance to Non- Government Secondary Schools 1. Teaching—Grant-in-aid			
	O.	42,69.13		
	R.	—79.42	41,89.71	46,35.82 +4,46.11

Reasons for the anticipated saving and final excess have not been intimated (February 1985).

3	277-E. University and other Higher Education (d) Assistance to Non-Govern- ment Colleges 4. Direct pay- ment of salary to Private College staff for new course, additional batches/shift and for new colleges			
	O.	1,00.00		
	R.	2,91.94	3,91.94	3,82.43 —9.51

GRANT No. XVII—Contd.

Funds were augmented by reappropriation reportedly due to inadequacy of provision to meet the salary of teaching and non-teaching staff of 27 additional private colleges newly sanctioned during 1982-83.

Reasons for the final saving have not been intimated (February 1985).

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess+
4	277-A (e) Minimum Needs Programme			
	5. Appointment of additional teachers in Non-Governmental U. P. Schools—Teacher Cost	3,17.00	4,57.63	+1,40.63

Reasons for the excess have not been intimated (February 1985).

5	277-A (e) 4. Appointment of additional teachers in Non-Governmental L.P. Schools—Teacher Cost			
	O.	1,84.50		
	R.	—14.00	1,70.50	2,41.90
				+71.40

Reasons for the anticipated saving and final excess have not been intimated (February 1985).

6	277-A (e)2. Universalisation of Primary Education (12-14 age group) Additional enrolment—Teacher Cost	1,52.50	2,07.89	+55.39
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Reasons for the excess have not been intimated (February 1985).

7	277-E(d)1. Teaching			
	O.	21,80.00		
	R.	—52.65	21,27.35	22,29.50
				+1,02.15

Anticipated saving was due to belated submission of arrear bills and enforcement of economy measures ordered by Government.

GRANT No. XVII—*Contd.*

Final excess was due to payment of additional instalments of dearness allowance, increase in staff consequent on revision of staff pattern with reference to work load and grade promotion of second grade professors.

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess+ Saving—</i>
		(in lakhs of rupees)		
8	277-B(a) Direction and Administration			
	2. Chief District Educational Officers			
	O.	77.23		
	R.	—0.85	76.38	1,25.17 + 48.79

Reasons for the final excess have not been intimated (February 1985).

9	277-A(F) Other expenditure			
	2. Mid-day meals to Primary School Pupils			
	O.	1,26.81		
	R.	51.34	1,78.15	1,59.76 —18.39

Excess was anticipated mainly due to increased rates of preparation charges, cooks' allowance and transportation charges sanctioned from June 1983.

Reasons for the final saving have not been intimated (February 1985).

10	277-E(c) Government Colleges 1. Arts and Science Colleges			
	O.	3,87.54		
	R.	4.54	3,92.08	4,20.03 +27.95

Anticipated excess was due to creation of additional posts and payment of additional instalments of dearness allowance.

Reasons for the final excess have not been intimated (February 1985).

GRANT No. XVII—Contd.

Sl. no.	Head	Total grant	Actual expenditure	Excess+ Saving—
		(in lakhs of rupees)		
11	277-E(c)13. Starting of New Government Collèges			
	O. 8.00			
	R. 32.40	40.40	37.21	—3.19
Anticipated excess was due to sanction of additional posts and payment of additional instalments of dearness allowance.				
Reasons for the final saving have not been intimated (February 1985).				
12	277-B(a)3. Examination Wing			
	O. 2,34.68			
	R. 37.00	2,71.68	2,62.61	—9.07
Anticipated excess was mainly attributed to settlement of claims under travel expenses and payments for professional services pertaining to previous year.				
Reasons for the final saving have not been intimated (February 1985).				
13	277-F. Technical Education (g) Research 1. Lal Bahadur Sastry Engineering Experimental Station and Research Centre	5.00	32.25	+27.25
Reasons for the excess have not been intimated (February 1985).				
14	277-B (d)3. Appointment of Hindi Teachers in Private High Schools (C.S.S. 50% Central assistance)	31.18	56.53	+25.35
Reasons for the excess have not been intimated (February 1985).				
15	277-E(c)19. Introduction of Evening Courses— Shift System			
	O. 35.00			
	R. 10.00	45.00	52.65	+7.65

GRANT No. XVII—Contd.

Excess was reportedly due to sanction of additional posts, payment of additional instalments of dearness allowance and promotion of lecturers as professors.

Sl. no.	Head	Total grant	Actual expenditure	Excess+
		(in lakhs of rupees)		
16	277-B(c) Government Secondary Schools			
	6. Appointment of Hindi Teachers in departmental High Schools (C.S.S. 50% Central assistance)	42.61	58.87	+16.26
	Reasons for the excess have not been intimated (February 1985).			
17	277-E(g) Other expenditure			
	12. Commissionerate for Entrance Examination for Admission to Professional Colleges			
	S.	0.52	0.52	16.59
				+16.07
	Reasons for the excess have not been intimated (February 1985).			
18	277-B(a)1. Directorate of Public Instruction			
	O.	63.35		
	R.	0.40	63.75	78.37
				+14.62
	Reasons for the final excess have not been intimated (February 1985).			
19	277-F(c) Polytechnics			
	4. Starting of new Polytechnics			
	O.	8.00		
	R.	5.00	13.00	21.84
				+8.84
	Reasons for the excess have not been intimated (February 1985).			

GRANT No. XVII—Contd.

Sl. no.	Head	Total grant	Actual expenditure	Excess + Saving—
		(in lakhs of rupees)		
20	277-B(c)4. Appointment of unemployed cutting and tailoring teachers in High Schools	2.00	13.99	+11.99
	Reasons for the excess have not been intimated (February 1985).			
21	277-F(e) Assistance to Non-Government Technical Colleges and Institutes			
	2. Regional Engineering College, Kozhikode			
	Grant-in-aid			
	O.	42.47		
	R.	17.95	60.42	53.69
				—6.73
	Anticipated excess was due to payment of arrears of grant to the Regional Engineering College, Kozhikode.			
	Reasons for the final saving have not been intimated (February 1985).			
22	277-E (b) Assistance to Universities for Non-technical Education			
	4. Gandhiji University—			
	Grant-in-aid			
	S.	24.00	24.00	34.53
				+10.53
	Reasons for the excess have not been intimated (February 1985).			
23	277-F(c) 1. Private Engineering College—			
	Grant-in-aid	80.66	90.83	+10.17
	Reasons for the excess have not been intimated (February 1985).			

GRANT No. XVII—Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
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24 278(b) Promotion of Arts and Culture

1. Men of Arts and letters in indigent circumstances—

Grant-in-aid

(Government of India

Grant-in-aid Scheme)

O. 4.15

R. 1.89

6.04

14.22

+8.18

Reasons for the excess have not been intimated (February 1985).

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

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving—
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1 277-A (b) Government Primary Schools

1. Lower Primary Schools

O. 41,55.31

R. —13.73

41,41.58

34,40.66

—7,00.92

Anticipated saving was attributed mainly to variation between the salary of teachers retired and those recruited during the year, non-filling up of vacancies of teachers and enforcement of economy measures ordered by Government.

Reasons for the final saving have not been intimated (February 1985).

2 277-B(g) Text Books

1. Text Books Publication

O. 6,15.95

R. —1,37.54

4,78.41

4,61.64

—16.77

GRANT No. XVII—*Contd.*

Anticipated saving was due to enforcement of economy measures ordered by Government.

Reasons for the final saving have not been intimated (February 1985).

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> (in lakhs of rupees)	<i>Saving—</i>
3	277-A(e) 1. Universalisation of Primary Education (6-11 Age Group) Additional enrolment— Teacher Cost			
	O.	1,78.00		
	R.	—27.24	1,50.76	1,14.15 —36.61

Anticipated saving was attributed mainly to variation between the salary of teachers retired and those recruited during the year and non-filling up of vacancies of teachers.

Reasons for the final saving have not been intimated (February 1985).

4	277-A(e) 14. Improvement facilities in Primary Schools	62.00	22.94	—39.06
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Reasons for the saving have not been intimated (February 1985).

5	278(b) 7. Promotion of Film Industry— Grant-in-aid			
	O.	50.00		
	R.	—37.25	12.75	12.53 —0.22

Reduction of provision by reappropriation and resumption was reportedly due to enforcement of economy measures ordered by Government.

6	277-B(i) Other expenditure 10. Improvement of Library and Laboratory facilities in departmental High Schools	47.00	17.32	—29.68
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Reasons for the saving have not been intimated (February 1985).

GRANT No. XVII—Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving—
7	277-F(g) 7. Centre for Research in Water Management	75.00	48.75	—26.25
	Reasons for the saving have not been intimated (February 1985).			
8	277-A(c) 3. Maintenance Grant			
	O.	80.00		
	R.	—0.27	79.73	62.52
				—17.21
	Reasons for the saving have not been intimated (February 1985).			
9	277-A(f) 4. Scholarships to pupils of Primary Schools			
	O.	55.00		
	R.	—7.67	47.33	37.70
				—9.63
	Anticipated saving was due to non-receipt of applications for renewal of scholarships.			
	Reasons for the final saving have not been intimated (February 1985).			
10	277-A(e) 13. Purchase of furniture for Departmental Primary Schools	55.00	40.94	—14.06
	Reasons for the saving have not been intimated (February 1985).			
11	277-F(g) 3. Starting of C. S. I. R. Laboratory			
	O.	20.00		
	R.	—13.50	6.50	6.49
				—0.01
	Anticipated saving was attributed to enforcement of economy measures ordered by Government.			
12	277-F(e) 3. Private Polytechnics— Grant-in-aid			
	O.	69.90		
	R.	—3.33	66.57	57.98
				—8.59

GRANT No. XVII—Contd.

Anticipated saving was mainly due to non-release of grant-in-aid pending completion of formalities.

Reasons for the final saving have not been intimated (February 1985).

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupces)	Saving—
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13	277-B(d) 2. Maintenance			
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	O.	41.40		
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	R.	—4.42	36.98	29.82 —7.16
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Reasons for the saving have not been intimated (February 1985).

14	277-F(g) 25. Environmental Development Schemes			
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	O.	12.00		
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	R.	—11.50	0.50	0.50 ..
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Anticipated saving was reportedly due to stoppage of payments, reasons for which have not been intimated (February 1985).

15	277-G. Sports and Youth Welfare (c) Sports and Games 4. The Kerala Sports Council—Contribution			
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	O.	53.15		
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	S.	35.00		
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	R.	—4.48	83.67	76.84 —6.83
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16	278(e) Public Libraries 1. Libraries, Grandha-sala Sangham, etc.—Grant-in-aid			
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	O.	52.00		
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	R.	—0.95	51.05	41.33 —9.72
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Anticipated saving in Sl. nos. 15 and 16 was attributed to enforcement of economy measures ordered by Government.

Reasons for the final saving have not been intimated (February 1985).

GRANT No. XVII—*Contd.***Capital:**

(vi) The expenditure exceeded the grant by Rs. 11,55,631; the excess requires regularisation.

(vii) In view of the final excess of Rs. 11.56 lakhs, the supplementary grant of Rs. 7.50 lakhs obtained in March 1984, proved inadequate and the surrender of Rs. 9.71 lakhs on 30th March 1984, injudicious.

(viii) Excess occurred mainly under:—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> (in lakhs of rupees)	<i>Excess +</i>
477(b) Secondary Education			
1. Buildings			
O. 29.00			
S. Token			
R. 39.94	68.94	1,16.44	+47.50 -

Excess was reportedly due to accelerated progress of works.

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

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> (in lakhs of rupees)	<i>Saving—</i>
1	477(a) Primary Education (Minimum Needs Programme)			
	1. Buildings			
	O. 1,12.00			
	S. Token			
	R. —14.02	97.98	97.60	—0.38

Saving was reportedly due to postponement of the execution of certain new works.

GRANT No. XVII—Contd.

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

2 477(c) University and
other Higher Education
3. Implementation of
U.G.C. assisted schemes
in Government Colleges

O.	15.00			
R.	—12.58	2.42	2.54	+0.12

Anticipated saving was mainly due to non-execution of certain works (Rs. 6.56 lakhs) and shortfall in proportionate share of establishment and tools and plant charges based on reduced works outlay (Rs. 2.23 lakhs). Reasons for the balance saving of Rs. 3.79 lakhs have not been intimated (February 1985).

3 677(a) Primary Edu-
cation—Festival
Advance—Onam Advance

95.00	83.73	—11.27
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Reasons for the saving have not been intimated (February 1985).

4 677(e) Other Educational
Loans
2. National Loan
Scholarships

(iii) Loans advanced from
1979-80 onwards

O.	23.00			
R.	—9.71	13.29	13.31	+0.02

Saving was attributed to non-receipt of claims from the institutions concerned for the payment of scholarships sanctioned.

5 677(b) Secondary
Education—Festival
Advance

38.00	29.73	—8.27
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Reasons for the saving have not been intimated (February 1985).

GRANT No. XVII—Concl.

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

6	677(c)8. Loans to Film Development Corporation—Loans	50.00	42.22	—7.78
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Saving was mainly due to non-adjustment of the overdue instalments of repayments of old loans deducted from fresh loans sanctioned to the Film Development Corporation during the year.

7	477(e) Other expenditure			
	1. Buildings			
	O.	8.75		
	S.	7.50		
	R.	—6.89	9.36	8.69
				—0.67

Saving was mainly due to non-receipt of claim for a work entrusted to Kerala State Construction Corporation Limited and non-finalisation of proposals for two other works.

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

The fund was created in 1954-55 for providing reserves to meet the cost of renewal and replacement of assets, necessitated by normal wear and tear. The fund is credited with amounts transferred from the Consolidated Fund by debit to this grant. The expenditure is initially accounted for under this grant and subsequently transferred to the fund. A sum of Rs. 0.37 lakh was contributed to the fund during 1983-84 by debit to this grant. No expenditure has been met out of this fund so far. The balance at the credit of the fund on 31st March 1984 was Rs. 21.54 lakhs, including interest of Rs. 1.70 lakhs on the balance, credited to the fund during 1983-84.

GRANT No. XVIII—MEDICAL

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

280. Medical

480. Capital Outlay on Medical

Revenue:

Voted—

Original	59,31,48,600	} 65,75,73,600	67,25,68,562	+ 1,49,94,962
Supplementary	6,44,25,000			

Amount surrendered during the year (30th March 1984)		40,28,500
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Charged—

Original	12,100	12,100	..	—12,100
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Amount surrendered during the year (30th March 1984)		7,500
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Capital:

Voted—

Original	3,28,55,000	3,28,55,000	3,23,03,576	—5,51,424
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Amount surrendered during the year (30th March 1984)		43,79,400
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Charged—

Original	1,00,000	1,00,000	93,142	—6,858
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Amount surrendered during the year (30th March 1984)		30,000
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Notes and comments

Revenue:

(i) The expenditure exceeded the voted grant by Rs. 1,49,94,962; the excess requires regularisation.

GRANT No. XVIII—Contd.

(ii) In view of the final excess of Rs.1,49.95 lakhs, the supplementary grant of Rs.6,44.25 lakhs, obtained in March 1984, proved inadequate and the surrender of Rs.40.28 lakhs, on 30th March 1984, injudicious.

(iii) Excess occurred mainly under:—

Sl. no.	Head	Total grant	Actual expenditure	Excess+
		(in lakhs of rupees)		
1	280-A. Allopathy (b) Medical Relief 54. Strengthening of P.H.Centre and Sub- Centre and opening of new P.H.Centres (Minimum Needs Programme)			
	O.	16.00		
	R.	19.83	35.83	46.45 +10.62
	Reasons for the anticipated and final excess have not been intimated (February 1985).			
2	280-A(c) Education 1. Medical College, Trivandrum			
	O.	1,40.61		
	R.	7.14	1,47.75	1,61.73 +13.98
	Excess was due to payment of dearness allowance at enhanced rates.			
3	280-A(b)58. Hospitals and Dispensaries— Improvement of Health Gare and Delivery System			
	O.	10.00		
	S.	93.00	1,03.00	1,23.30 +20.30
	Excess was due to payment of dearness allowance at enhanced rates.			

GRANT No. XVIII—Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
4	280-A(b)2. Collegiate Hospitals, Kozhikode			
	O.	2,33.89		
	S.	54.13	2,88.02	3,07.44 +19.42
Reasons for the excess have not been intimated (February 1985).				
5	280-A(b)21. Rural Dispensaries (Minimum Needs Programme)			
	O.	7.50		
	S.	55.00	62.50	81.13 +18.63
Excess was due to payment of dearness allowance at enhanced rates.				
6	280-A(b)1. Collegiate Hospitals, Trivandrum			
	O.	3,58.42		
	S.	30.00		
	R.	6.36	3,94.78	4,03.82 +9.04

Excess was attributed mainly to (i) payment of dearness allowance at enhanced rates, (ii) increase in the cost of medicines, dietary articles and other hospital accessories and (iii) additional minor works undertaken at the Collegiate Hospitals, Trivandrum.

7	280-A(b)3. Collegiate Hospitals, Kottayam			
	O.	1,77.40		
	S.	20.00	1,97.40	2,12.48 +15.08

Reasons for the excess have not been intimated (February 1985).

102/9113/L

GRANT No. XVIII—Contd.

Sl. no.	Head	Total grant	Actual expenditure	Excess+
		(in lakhs of rupees)		
8	280-B. Other Systems of Medicine (b) Homoeopathy 2. Medical Relief (iii) Rural Dispensaries	1.00	14.66	+13.66
	Reasons for the excess have not been intimated (February 1985).			
9	280-A(c)3. Medical College, Kozhikode O.	1,40.91		
	S.	15.00	1,55.91	1,66.96
				+11.05
	Reasons for the excess have not been intimated (February 1985).			
10	280-B(a) Ayurvedic 5. Other expenditure (ix) Direct payment of salaries to the teaching and non-teaching staff of the Ayurveda College, Kottakkal S.	Token	Token	10.50
				+10.50
	Reasons for the excess have not been intimated (February 1985).			
11	280-A(f) Employees' State Insurance Scheme 2. Dispensaries O.	5,19.30		
	S.	46.74	5,66.04	5,76.22
				+10.18
	Excess was due to payment of dearness allowance at enhanced rates.			
12	280-B(b)2(ix) Opening of Taluk Hospitals	3.00	12.44	+9.44
	Reasons for the excess have not been intimated (February 1985).			

GRANT No. XVIII—Contd.

Sl. no.	Head	Total grant	Actual expenditure	Excess + Saving—
		(in lakhs of rupees)		
13	280-A(b)32. Janatha Payward and Payward Scheme			
	R.	16.00	16.00	8.99 —7.01

Funds were provided by reappropriation to meet pay and allowances of the paramedical staff sanctioned for the paywards constructed by the K.H.R.W. Society.

The final saving was reportedly due to drawal of salary by some of the drawing officers borne on the scheme under '280-A(b)5. Hospitals and Dispensaries'.

14	280-B(b)2(xiii) District Hospitals and Dispensaries including opening of Homoeo Dispensaries at Quilon, Idukki and Malappuram	0.50	7.70	+7.20
	Reasons for the excess have not been intimated (February 1985).			

15	280-A(d) Training 2. Training of Non-medical Leprosy Assistants and Dental Nurses in District Hospitals			
	O.	22.31		
	R.	21.23	43.54	28.81 —14.73

Augmentation of provision by reappropriation was due to (i) payment of dearness allowance at enhanced rates (Rs.11.15 lakhs) and (ii) additional expenditure on scholarships and stipends to trainees (Rs.10.07 lakhs).

Reasons for the final saving have not been intimated (February 1985).

16	280-B(a)2(iii) Other Hospitals and Dispensaries	3,22.22	3,28.59	+6.37
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Reasons for the excess have not been intimated (February 1985).

GRANT No. XVIII—Contd.

Sl. no.	Head	Total grant	Actual expenditure	Excess+ Saving—
		(in lakhs of rupees)		
17	280-A(c) 4. Medical College, Kottayam			
	O.	95.51		
	S.	2.04		
	R.	7.55	1,05.10	1,03.50 —1.60

Augmentation of provision by reappropriation was due to payment of dearness allowance at enhanced rates sanctioned during the year.

Reasons for the final saving have not been intimated (February 1985).

18	280-A(b) 31. Government Dispensaries in Backward Areas			
	O.	1.00		
	R.	—1.00	..	6.47 +6.47

Excess was due to booking of expenditure under this head of account by the subordinate drawing officers instead of under '280-A(b) 21. Rural Dispensaries'.

19	280-A(b) 47. Poly Clinics in District and General Hospitals			
	O.	3.00		
	R.	3.00	6.00	8.41 +2.41

Reasons for the anticipated and final excess have not been intimated (February 1985).

20	280-A(a) Direction and Administration			
	1. Medical Directorate			
	O.	28.10		
	R.	3.39	31.49	33.38 +1.89

Excess was mainly due to payment of dearness allowance at enhanced rates.

GRANT No. XVIII—Contd.

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

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

1	280-A (b) 16. Mental Hospital, Kozhikode	33.98	18.33	—15.65
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Reasons for the saving have not been intimated (February 1985).

2	280-A (c) 6. Dental College, Trivandrum			
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O.	26.17			
R.	—1.08	25.09	14.67	—10.42

Saving was due to enforcement of economy measures ordered by Government.

3	280 A-(b) 9. T.B. Isolation Beds	17.88	9.73	—8.15
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Saving was reportedly due to drawal of pay and allowances by some of the drawing officers under '280-A (b) 5. Other Hospitals and Dispensaries'.

4	280-A (c) 2. Post-Graduate Education in the Medical College, Trivandrum			
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O.	17.57			
R.	—1.86	15.71	7.58	—8.13

Saving was mainly due to belated admission to Post-Graduate Course and delay in filling up of vacant posts.

Capital:

(v) Against the available saving of Rs. 5.51 lakhs in the voted grant, Rs. 43.79 lakhs were surrendered on 30th March 1984.

GRANT No. XVIII—Contd.

(vi) Saving occurred mainly under:—

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving—
1	480-B. Other Systems of Medicines (a) Ayurvedic 1. Buildings			
	O.	39.05		
	R.	—14.71	24.34	23.75 —0.59

Reasons for the saving have not been intimated (February 1985).

2	480-A. Allopathy (b) Medical Education 2. Medical College, Trichur			
	O.	55.00		
	R.	—13.58	41.42	39.90 —1.52

Saving was due to enforcement of economy measures ordered by Government.

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

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess+
1	480-A(b) 1. Buildings			
	O.	82.00		
	R.	—15.50	66.50	92.27 +25.77

Anticipated saving was due to (i) non-commencement of the construction of buildings for specialities (Rs. 6.00 lakhs), (ii) enforcement of economy measures ordered by Government (Rs. 5.00 lakhs) and (iii) non-settlement of claims in respect of water supply and sanitary works done by Public Health Engineering Department for want of letter of credit (Rs. 4.50 lakhs).

GRANT No. XVIII—*Concl'd.*

Final excess was reportedly due to inevitable payments made for works completed in respect of buildings for Dental Wing and Out-patient Block.

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> (in lakhs of rupees)	<i>Excess+</i>
2	480-A(a) Medical Relief			
	1. Buildings	82.50	99.62	+17.12

Reasons for the excess have not been intimated (February 1985).

GRANT No. XIX—FAMILY WELFARE
(ALL VOTED)

	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess+ Saving—</i>
	Rs.	Rs.	Rs.
MAJOR HEADS—			
281. Family Welfare			
481. Capital Outlay on Family Welfare			
Revenue:			
Original	8,82,53,100	9,82,53,100	10,61,72,976 + 79,19,876
Supplementary	1,00,00,000		
Amount surrendered during the year (30th March 1984)			77,86,200
Capital:			
Original	1,30,00,000	1,34,00,000	1,15,47,141 — 18,52,859
Supplementary	4,00,000		
Amount surrendered during the year (30th March 1984)			15,00,000

Notes and comments

Revenue:

(i) The expenditure exceeded the voted grant by Rs. 79,19,876; the excess requires regularisation.

(ii) In view of the final excess, the supplementary grant of Rs. 1,00.00 lakhs obtained in March 1984 proved inadequate and the surrender of Rs.77.86 lakhs on 30th March 1984, was injudicious.

GRANT No. XIX—Contd.

(iii) Excess occurred mainly under:—

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess+
1	281(f) Compensation			
	1. I.U.C.D.			
	2. Tubectomy			
	3. Vasectomy			
	4. Ex gratia assistance in case of fatality/complication			
	5. Medicine			
	O.	1,88.00		
	S.	1,00.00	2,88.00	3,65.72 +77.72
	Excess was attributed to better achievements in the family welfare programme.			
2	281(g) Other Services and Supplies			
	3. Conventional Contraceptives	8.00	16.80	+8.80
	Excess was due to adjustment of the cost of contraceptives supplied by Government of India, which could not be assessed in advance.			
3	281(g)7. Medicines	..	7.73	+7.73
	Excess was due to adjustment of the cost of medicines supplied by Government of India for which funds were provided under '281(f) Compensation'.			
4	281(a) Direction and Administration			
	1. State Level Organisation			
	O.	12.00		
	R.	0.57	12.57	19.18 +6.61
	Reasons for the excess have not been intimated (February 1985).			
5	281 (d) Maternity and Child Health			
	2. Triple Immunisation	6.00	12.38	+6.38
	102/9113/L			

GRANT No. XIX—*Contd.*

Excess was due to adjustment of cost of medicines for the Immunisation Programme supplied by the Government of India, the quantum of which could not be assessed in advance.

<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>		

6	281(g) 10. Post-partum Centre Sub/Divisional and Taluk Level Hospitals			
	R.	6.76	6.76	5.81 —0.95

Reasons for the anticipated excess have not been intimated (February 1985).

7	281(a)2. City and District Family Welfare Bureau (Including Mobile IUCD Units)	32.30	36.81	+4.51
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Excess was due to payment of dearness allowance at enhanced rates.

8	281(d)3. Immunisation of Children and Mothers against Tetanus, etc.	5.00	9.12	+4.12
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Excess was due to adjustment of the cost of vaccines and medicines supplied by Government of India, the actual quantity of which could not be assessed in advance.

9	281(e) Transport 1. Maintenance and Supply of Vehicles to P. H. Centres	13.00	17.03	+4.03
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Excess was attributed to inclusion under this head, of a part of the expenditure debitable to '281(e)2. Maintenance and supply of vehicles to District Family Welfare Bureau', the reasons for which have not been intimated (February 1985).

GRANT No. XIX—Contd.

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

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

1 281(g) 6. Construction of
Sterilisation Theatres

O.	16.00			
R.	—16.00	..	0.14	+0.14

Anticipated saving was due to belated receipt of plan and estimates from the Public Works Department.

Reasons for the final excess have not been intimated (February 1985).

2 281 (h) Mass Education

1. Mass Education

O.	25.00			
R.	—10.00	15.00	14.15	—0.85

Saving was due to reappropriation of funds to the head '281(h) 2. India Population Project III World Bank Assistance' on the basis of schematic allocation for Plan schemes.

3 281(j) Other expenditure

2. Grant-in-aid

O.	15.40			
R.	—1.00	14.40	7.79	—6.61

Saving was reportedly due to non-receipt of Government of India's approval for payment of grants-in-aid to certain organisations in the private sector engaged in the Family Welfare Programme.

4 281(g) Other Services
and Supplies

4. Post-partum Centres—
Medical College Hospitals,
District Hospitals and other
major hospitals

O.	37.90			
R.	—14.36	23.54	31.14	+7.60

GRANT No. XIX—Contd.

Anticipated saving was reportedly due to the drawal of pay and allowances by doctors of Post-partum units attached to Medical Colleges from the budget provision for Medical College Hospitals instead of this head.

Final excess was reportedly due to conversion of certain Family Welfare Centres into Post-partum Centres and appointment of additional staff.

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

5 281(f)6. Extension of Sterilisation facilities in Rural and semi-Rural Areas

O. 12.00

R. —5.00

7.00

6.88

—0.12

Saving was due to non-construction of sterilisation wards.

Capital:

(v) In view of the final saving of Rs.18.53 lakhs the supplementary grant of Rs. 4.00 lakhs obtained in March 1984 could have been limited to token provision, wherever necessary.

(vi) Saving occurred mainly under:—

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

481(b) Other expenditure

1. Buildings

O. 30.00

R. —15.00

15.00

..

—15.00

Anticipated saving was due to non-utilisation of provision by Kerala Health Research Welfare Society for want of sanctioned works.

Reasons for the final saving have not been intimated (February 1985).

GRANT No. XIX—*Concl'd.*

(vii) A significant case of excess is given below:—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess+</i>
	(in lakhs of rupees)		
481(a) Welfare Centres			
1. Buildings	1,00.00	1,11.47	+11.47

Reasons for the excess have not been intimated (February 1985).

GRANT No. XX—PUBLIC HEALTH

	<i>Total grant or appropriation</i> Rs.	<i>Actual expenditure</i> Rs.	<i>Saving—</i> Rs.
MAJOR/SUB-MAJOR HEAD—			
282-A. Public Health and Sanitation			
Revenue:			
Voted—			
Original	8,77,02,600	8,30,39,277	—49,63,323
Supplementary	3,00,000		
Amount surrendered during the year (30th March 1984)			27,50,700
Charged—			
Original	1,000	1,000	—1,000
Amount surrendered during the year (30th March 1984)			1,000

Notes and comments

(i) Against the available saving of Rs.49.63 lakhs in the voted grant, Rs.27.51 lakhs only were surrendered on 30th March 1984.

(ii) Saving occurred mainly under:—

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> (in lakhs of rupees)	<i>Saving—</i>
1	(a) Prevention and Control of Diseases			
	18. Health Card for School children			
	O.	99.00		
	R.	—23.00	76.00	—9.89

Saving was due to (i) non-purchase of first aid kits (Rs. 12.00 lakhs), (ii) non-appointment of additional Medical Examiners for schools (Rs. 13.48 lakhs) and (iii) non-payment of printing charge towards health cards, forms etc. (Rs. 7.41 lakhs).

GRANT No. XX—Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess+ Saving—
2	(a)3. Filariasis Control (Centrally sponsored) 50% Central assistance			
	O.	86.07		
	R.	—19.99	66.08	62.12 —3.96

Saving was mainly due to (i) non-receipt of sanction for starting new Filariasis Control Units and purchasing vehicles proposed for the year and (ii) overestimation of amount required for the surrender leave salary of staff.

3	(a)7. Smallpox Eradication (Centrally sponsored— 50% Central assistance)			
	O.	62.85		
	R.	—26.26	36.59	39.79 +3.20

Anticipated saving was due to non-receipt of sanction for the continuance of staff for the scheme beyond September 1983.

Final excess was due to drawal of arrears of pay and allowances of staff by some drawing officers even after non-continuance of the scheme.

4	(e) Training			
	15. Training of multi-purpose workers (Centrally sponsored) 50 % Central assistance— Special Component Plan	20.00	0.05	—19.95

Saving was reportedly due to non-implementation of the training course for scheduled castes and scheduled tribes during the year.

5	(a) 21. N.M.E.P. (Centrally Sponsored—50% Central assistance)			
	O.	15.00		
	R.	—12.90	2.10	1.29 —0.81

GRANT No.XX—Contd.

Saving (91 per cent of the provision) was due to non-receipt of sanction for purchase of vehicles for the scheme and non-filling up of vacant posts of Zonal Malaria Officer and Entomologists.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving—
6	(1) Other expenditure			
	2. Public Health Grant-in-aid			
	O.	32.00		
	R.	—4.72	27.28	18.56 —8.72

Anticipated saving was due to postponement of certain payments under orders of Government.

Reasons for the final saving have not been intimated (February 1985).

7	(h) Public Health Laboratories			
	1. Public Health Labora- tories—Regional Laboratories and Improvement of Public Health Laboratory, Trivandrum			
	O.	48.91		
	R.	—9.28	39.63	38.34 —1.29

Saving was mainly due to non-appointment of additional staff and non-procurement of equipment for Public Health Laboratory, Trivandrum and less requirement of leave salary for leave surrendered by staff.

8	(a) 20. Community Health Workers (Centrally Sponsored) 50% Central assistance			
	O.	26.00		
	R.	—1.48	24.52	19.37 —5.15

Saving was reportedly due to non-filling up of vacancies of Laboratory Technicians for want of qualified hands.

GRANT No. XX—Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving—
9	(a) 12. Control of Sexually Transmitted Diseases (Centrally Sponsored) 50% Central assistance			
	O.	6.00		
	R.	—6.00	..	..

Non-utilisation of the entire provision was attributed to non-sanctioning of the scheme.

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

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess+
1	(e) 14. Training of multi-purpose workers (Centrally sponsored—50% Central assistance)			
	O.	15.00		
	R.	13.00	28.00	62.57 +34.57

Excess was attributed to the implementation of the scheme throughout the State from October 1983, payment of dearness allowance at enhanced rates and increased expenditure on surrendered leave salary.

2	(a) 8. Leprosy Control Schemes S.E.T. Centres			
	O.	49.03		
	R.	—0.13	48.90	66.63 +17.73

Excess was due to payment of dearness allowance at enhanced rates and increased expenditure on salary in lieu of leave surrendered.

GRANT No. XX—*Concl'd.*

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i> (in lakhs of rupees)	<i>Actual expenditure</i>	<i>Excess + Saving—</i>
3	(a) 6. Cholera/Gastro-enteritis (Centrally sponsored)			
	O.	12.00		
	R.	15.00	27.00	24.14
				—2.86

Augmentation of provision by reappropriation was due to post-budget allocation of Plan funds for drought relief measures under 'Medical and Health Care'.

4	(h) 2. Government Analyst's Laboratory, Trivandrum			
	O.	14.12		
	R.	19.12	33.24	22.66
				—10.58

Reasons for the anticipated excess have not been intimated (February 1985).

Final saving was attributed to enforcement of economy measures ordered by Government and overestimation of the requirements towards surrendered leave salary.

5	(c) Prevention of Air and Water Pollution			
	2. Share of Cess to the Kerala State Pollution Control Board			
	O.	2.00		
	R.	8.00	10.00	10.02
				+0.02

Reasons for the anticipated excess have not been intimated (February 1985).

6	(a) 9. T.B. Excluding opera- tional Cost (Centrally spon- sored) 50% Central assist- ance			
	O.	10.00		
	R.	5.50	15.50	16.69
				+1.19

Anticipated excess was due to adjustment of the cost of materials and equipment supplied by Government of India.

GRANT No. XXI—PUBLIC HEALTH ENGINEERING

		<i>Total grant or appropriation</i> Rs.	<i>Actual expenditure</i> Rs.	<i>Excess + Saving—</i> Rs.
MAJOR/SUB-MAJOR HEADS—				
282-B. Sewerage and Water Supply				
482. Capital Outlay on Public Health, Sanitation and Water Supply				
Revenue:				
Voted—				
Original	16,17,77,900	16,54,79,900	17,60,59,160	+1,05,79,260
Supplementary	37,02,000			
Amount surrendered during the year				Nil
Charged—				
Original	10,000	10,000	...	—10,000
Amount surrendered during the year				Nil
Capital:				
Voted—				
Original	22,05,20,500	52,05,83,000	73,02,29,281	+20,96,46,281
Supplementary	30,00,62,500			
Amount surrendered during the year				Nil
Charged—				
Original	8,30,000	8,30,000	67,244	—7,62,756
Amount surrendered during the year				Nil

The expenditure in the capital portion (voted) shown above includes Rs. 54,00,000 spent out of an advance from the Contingency Fund obtained in March 1983, and recouped to the Fund during 1983-84.

*Notes and comments***Revenue:**

(i) The expenditure exceeded the voted grant by Rs. 1,05,79,260; the excess requires regularisation.

GRANT No. XXI—Contd.:

(ii) In view of the excess, the supplementary grant of Rs. 24.12 lakhs, obtained in March 1984, proved inadequate.

(iii) Excess occurred mainly under:—

Sl. no.	Head	Total grant	Actual expenditure	Excess +—
		(in lakhs of rupees)		
1	282-B (f) Urban Water Supply Programme	4,55.06	5,67.02	+1,11.96
	Reasons for the excess have not been intimated (February 1985).			
2	282-B(h) Rural Water Supply Programme	1,00.00	1,64.09	+64.09
	Reasons for the excess have not been intimated (February 1985).			
3	282-B (a) Direction and Administration			
	3. Execution			
	O.	3,64.43		
	S.	24.10	3,88.53	3,99.40
				+10.87
	Reasons for the excess have not been intimated (February 1985).			
4	282-B (g) Sewerage Schemes	20.00	27.02	+7.02
	Reasons for the excess have not been intimated (February 1985).			
5	282-B (d) Machinery and equipment	9.00	14.46	+5.46
	Reasons for the excess have not been intimated (February 1985).			

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

Sl. no.	Head	Total grant	Actual expenditure	Saving—
		(in lakhs of rupees)		
1	282-B (e) Suspense	5,20.00	4,35.02	—84.98
	Reasons for the saving have not been intimated (February 1985).			

GRANT No. XXI—Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving—
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- 2 282-B(b) Survey and Investigation
1. Central Investigation,
Planning and Design Organisation

O.	61.39			
S.	8.60	69.99	58.86	—11.13

Reasons for the saving have not been intimated (February 1985).

Capital:

(v) The expenditure exceeded the voted grant by Rs. 20,96,46,281; the excess requires regularisation.

(vi) In view of the excess, the supplementary grant of Rs. 17,39.14 lakhs obtained in March 1984, proved inadequate.

(vii) Excess occurred mainly under:—

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
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- 1 482(d) Rural Water Supply
Programme

3. Minimum Needs Programme—
Other Schemes

O.	2,22.90			
S.	18,55.84	20,78.74	33,00.12	+12,21.38

Reasons for the excess have not been intimated (February 1985).

- 2 482(c) Urban Water
Supply Programme

1. Urban Water Supply	6,87.76	9,51.66	+2,63.90
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Reasons for the excess have not been intimated (February 1985).

GRANT No. XXI—Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess+
3	482(d)2. Accelerated Rural Water Supply (Centrally Sponsored)			
	O.	6,99.00		
	S.	8,21.30	15,20.30	17,38.96 +2,18.66
	Reasons for the excess have not been intimated (February 1985).			
4	482(d)1. Rural Water Supply (L.I.C. Aided)	1,89.00	3,46.21	+1,57.21
	Reasons for the excess have not been intimated (February 1985).			
5	482(e) Other programmes 2. Rural Water Supply Schemes Benefiting Harijans (Minimum Needs Programme)	1,40.00	2,51.35	+1,11.35
	Reasons for the excess have not been intimated (February 1985).			
6	482(b) Sewerage Schemes	1,96.70	2,89.12	+92.42
	Reasons for the excess have not been intimated (February 1985).			
7	482(c)2. Water Supply Scheme for the Industrial Units in Greater Cochin Development Authority			
	S.	3,23.48	3,23.48	3,60.42 +36.94
	Reasons for the excess have not been intimated (February 1985).			

(viii) *Suspense transactions*

The expenditure under the grant includes Rs. 4,35.02 lakhs relating to 'Suspense'. The nature and mode of accounting of the transactions recorded

GRANT No. XXI—*Concl'd.*

under 'Suspense' are explained in Note (xii) below the Appropriation Accounts of Grant No. XV—Public Works. An analysis of the suspense transactions is given below:—

<i>Sub-head</i>	<i>Opening balance on 1st April 1983</i>	<i>Debits</i>	<i>Credits</i>	<i>Closing balance on 31st March 1984</i>
(in lakhs of rupees)				
Purchases	—18.94	..	..	—18.94
Stock	—7,18.35	2,89.84	28,16.97	—32,45.48 (a)
Miscellaneous Works Advances	7,31.86	1,45.18	..	8,77.04
Total	—5.43	4,35.02	28,16.97	—23,87.38

(a) Minus balance represents credit balance. Reasons for the credit balance have not been intimated (February 1985).

GRANT No. XXII—HOUSING

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs..
MAJOR HEADS—				
283. Housing				
483. Capital Outlay on Housing				
683. Loans for Housing				
Revenue:				
Voted—				
Original	4,17,40,500	4,40,93,100	3,49,50,932	—91,42,168
Supplementary	23,52,600			
Amount surrendered during the year (30th March 1984)				14,89,600
Charged—				
Original	1,00,000	1,00,000	..	—1,00,000
Amount surrendered during the year (30th March 1984)				1,00,000
Capital :				
Voted—				
Original	5,67,33,000	5,97,33,100	6,46,93,914	+49,60,814
Supplementary	30,00,100			
Amount surrendered during the year (30th March 1984)				28,38,100
Charged—				
Original	3,00,000	3,00,000	66,909	—2,33,091
Amount surrendered during the year (30th March 1984)				1,85,000

GRANT No. XXII—Contd.

*Notes and comments***Revenue:**

(i) In view of the final saving of Rs. 91.42 lakhs in the voted grant, the supplementary grant of Rs. 23.53 lakhs, obtained in March 1984, could have been limited to token grants, wherever necessary.

(ii) Against the available saving of Rs. 91.42 lakhs in the voted grant, Rs. 14.90 lakhs only were surrendered on 30th March 1984.

(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	283-B. Housing Schemes (j) Other expenditure 3. Special Component Plan for Scheduled Castes for various Housing Schemes including slum clearance and rehousing—Grant-in-aid			
	O.	63.00		
	S.	13.00	76.00	41.04 —34.96

Reasons for the saving have not been intimated (February 1985).

2	283-A. General (c) Assistance to Housing Boards, Corporations, etc. 4. Assistance to Kerala School Teaching and Non- Teaching Staff Welfare Society	25.00	..	—25.00
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Reasons for non-utilisation of the entire provision have not been intimated (February 1985).

3	283-B(j)4. Various Housing schemes under Tribal Sub Plan	22.50	0.14	—22.36
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Reasons for the saving have not been intimated (February 1985).

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GRANT No. XXII—Contd.

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> (in lakhs of rupees)	<i>Saving—</i>
4	283-B(c) Other Housing Schemes 3. Construction of houses for disabled ex-servicemen— Grant-in-aid			
	O.	25.00		
	R.	—4.77	20.23	16.45 —3.78

Reasons for the saving have not been intimated (February 1985).

Capital:

(iv) The expenditure exceeded the voted grant by Rs. 49,60,814; the excess requires regularisation.

(v) In view of the final excess, the supplementary grant of Rs. 30.00 lakhs obtained in March 1984 proved inadequate and the surrender of Rs. 28.38 lakhs on 30th March 1984 was injudicious.

(vi) Excess occurred mainly under:—

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> (in lakhs of rupees)	<i>Excess+</i>
1	483-A. Government Residential Buildings (b) Construction 5. Upgradation of standards of administration under Finance Commission Award			
	O.	2,79.58		
	S.	20.00		
	R.	8.41	3,07.99	3,66.15 +58.16

Anticipated excess was due to more expenditure than anticipated on the construction of quarters for police personnel.

Reasons for the final excess have not been intimated (February 1985).

GRANT No. XXII—Contd.

Sl. no.	Head	Total grant	Actual expenditure	Excess+ Saving—
		(in lakhs of rupees)		
2	483-A(b) 2. Police Housing Scheme			
	O.	24.71		
	R.	3.52	28.23	48.40 +20.17

Anticipated excess was attributed to good progress in the construction of additional quarters for the staff at Nadakkavu Police Station.

Reasons for the final excess have not been intimated (February 1985).

3	483-A(b)3. Quarters to Government Servants			
	O.	17.59		
	R.	7.00	24.59	24.08 —0.51

Anticipated excess was attributed to good progress in the construction of Hostel for men and women at Kalpetta.

4	683 (b) Housing Schemes financed from Life Insurance Corporation Funds 3. Middle Income Group Housing Scheme			
	O.	24.50		
	R.	7.84	32.34	28.35 —3.99

Augmentation of provision by reappropriation was due to inadequacy of budget provision, the reasons for which have not been intimated (February 1985).

Reasons for the final saving have not been intimated (February 1985).

5	483-A (a) Direction and Administration—Establishment charges transferred on percent- age basis from '259. Public Works'			
	O.	17.46		
	R.	—3.25	14.21	19.51 +5.30

GRANT No. XXII—*Concl'd.*

Funds were withdrawn by reappropriation as establishment charges were not adjustable in respect of works executed by Kerala State Housing Board. Reasons for the final excess have not been intimated (February 1985).

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

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> (in lakhs of rupces)	<i>Excess+</i>
1	683 (r) Other items 1. Special Component Plan for Scheduled Castes for various housing schemes including slum clearance and rehousing			
	O.	19.00		
	R.	—19.00	..	..

Reasons for non-utilisation of the entire provision have not been intimated (February 1985).

2	683 (a) Loans to Housing Boards, Corporations etc.			
	1. Loans to Kerala State Housing Board			
	O.	50.00		
	S.	10.00		
	R.	—12.50	47.50	47.77
				+0.27

Reduction in provision by resumption was reportedly due to ban on payments.

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	3,23,76,500	3,93,21,500	3,75,20,524 —18,00,976
Supplementary	69,45,000		
Amount surrendered during the year (30th March 1984)			21,46,800
Capital:			
Original	1,62,50,000	1,62,50,000	1,21,69,375 —40,80,625
Amount surrendered during the year (30th March 1984)			19,39,300

Notes and comments

Revenue:

(i) In view of the final saving of Rs. 18.01 lakhs in the voted grant, supplementary grant of Rs. 69.45 lakhs obtained in March 1984 proved excessive.

(ii) Against the available saving of Rs. 18.01 lakhs in the grant, Rs. 21.47 lakhs were surrendered on 30th March 1984.

Capital:

(iii) Against the available saving of Rs. 40.81 lakhs in the grant, Rs. 19.39 lakhs only were surrendered on 30th March 1984.

GRANT No. XXIII—*Concl'd.*

(iv) 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	484 (a) Other expenditure			
	2. Construction of indoor stadium at Trivandrum— Works	25.00	..	—25.00

Reasons for non-utilisation of the entire provision have not been intimated (February 1985).

2	684 (c) Minimum Needs Programme			
	1. Slum improvement schemes in City Corporation areas—Special Component Plan for Scheduled Castes	37.50	13.94	—23.56

Reasons for the saving have not been intimated (February 1985).

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

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> (in lakhs of rupees)	<i>Excess+</i>
684 (a) 3. Loans to District and other Local Fund Committees for Urban Development	42.50	52.46	+9.96

Reasons for the excess have not been intimated (February 1985).

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	1,43,81,400	1,73,56,400	1,43,38,114	—30,18,286
Supplementary	29,75,000			
Amount surrendered during the year (30th March 1984)				14,17,600

Notes and comments

(i) Against the available saving of Rs. 30.18 lakhs, Rs. 14.18 lakhs only were surrendered on 30th March 1984.

(ii) In view of the final saving of Rs. 30.18 lakhs, the supplementary grant of Rs. 28.75 lakhs obtained in March 1984 proved wholly unnecessary.

(iii) Saving occurred mainly under:—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Saving—</i>
			(in lakhs of rupees)
285 (j) Other expenditure			
8. Advertisement charges			
O. 66.00	78.00	66.95	—11.05
S. 12.00			

Reasons for the saving have not been intimated (February 1985).

GRANT No. XXV—LABOUR AND EMPLOYMENT

	<i>Total grant or appropriation</i> Rs.	<i>Actual expenditure</i> Rs.	<i>Saving—</i> Rs.
MAJOR HEADS—			
287. Labour and Employment			
695. Loans for Other Social and Community Services			
Revenue:			
Voted—			
Original	14,64,00,000	14,64,06,000	14,38,33,671 —25,72,329
Supplementary	6,000		
Amount surrendered during the year (30th March 1984)			12,71,800
Charged—			
Original	1,000	1,000	.. —1,000
Amount surrendered during the year			Nil
Capital:			
Voted—			
Original	1,00,000	1,00,000	38,418 —61,582
Amount surrendered during the year			Nil

*Notes and comments***Revenue:**

(i) Against the available saving of Rs. 25.72 lakhs in the voted grant, Rs. 12.72 lakhs only were surrendered on 30th March 1984.

(ii) A review of budgetary procedure and expenditure control was conducted in November 1984 by local verification of records in the offices of three Chief Controlling Officers—Labour Commissioner, Director of Employment and Director of Training. The review revealed a general tendency to inflate budget estimates without a realistic assessment of actual requirements. Budget provision under the head of account '287 - A (c) 5. Implementation of Agricultural Workers' Minimum Wages Act' was Rs. 3.00 lakhs against

GRANT No. XXV—Contd.

which the actual expenditure was Rs. 0.60 lakh only. Similarly, a sum of Rs. 8.00 lakhs was provided under the head '287-B (d) 2. Advanced Vocational Training' (Plan) against which actual expenditure incurred was Rs. 2.39 lakhs only. Yet another provision of Rs. 8.00 lakhs made in the budget under the head of account '287-B (c) 11. Regional Vocational Training Institute for Women', remained wholly unutilised as even the estimate for constructing the building for the institute was not finalised. It was also noticed that procedures prescribed in the Kerala Budget Manual for control of expenditure were not being followed by the controlling officers. The Labour Commissioner did not regularly receive monthly statements of expenditure from his subordinate offices. Nor was the prescribed registers maintained in his office. Reconciliation of departmental figures with those booked in the office of the Accountant General (A&E) was not done by the Labour Commissioner during the year. Although reappropriation/surrender proposals were required to reach Government by 15th February 1984, proposals from all the three offices were forwarded only towards the close of the financial year, resulting in the rejection of some of the proposals.

(iii) Saving occurred mainly under:—

Sl. no.	Head	Total grant	Actual expenditure	Saving—
		(in lakhs of rupees)		
1	287-B. Employment and Training (b) Employment Exchange 6. Unemployment Assistance Scheme			
	O.	8,77.90		
	R.	—42.66	8,35.24	7,88.93 —46.31
Saving was reportedly due to delay in processing the application for assistance at the Village Offices and Employment Offices.				
2	287-B (c) Training of Craftsmen and Supervisors 11. Regional Vocational Training Institute for Women			
	O.	8.00		
	R.	—1.37	6.63	.. —6.63

GRANT No. XXV—Contd.

The entire provision remained unutilised as the building for the Institute was not constructed, *vide* note (ii).

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

3 287-B (d) Other expenditure
2. Advanced Vocational
Training

O.	11.20			
R.	—5.60	5.60	5.91	+0.31

Saving was attributed to procedural delay in purchase of certain equipment.

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

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

1 287-A. Labour (d) General
Labour Welfare
5. Welfare Fund for Cashew
Workers—Contribution

O.	2.50			
R.	25.08	27.58	24.65	—2.93

Funds were provided by reappropriation for the disbursement of financial assistance at the rate of Rs. 75 to cashew workers in distress under the Cashew Workers Welfare Scheme.

Reasons for the final saving have not been intimated (February 1985).

2 287-B (c) 1. Industrial Training
Institute

O.	2,30.41			
R.	11.75	2,42.16	2,52.36	+10.20

Augmentation of provision by reappropriation was mainly due to payment of dearness allowance at enhanced rates.

The final excess was due to adjustment of the cost of machinery and equipment supplied under rate contract at the lag end of the year.

GRANT No. XXV—*Concl'd.*

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> (in lakhs of rupees)	<i>Excess +</i>
3	287-A (d) 7. Welfare Fund for Labourers engaged in climbing coconut trees—Contribution (Special Component Plan for Scheduled Castes)	3.00	10.83	+7.83
	Reasons for the excess have not been intimated (February 1985).			
4	287-A (b) Industrial Relations 1. Minimum Wages Committee	15.90	23.10	+7.20
	Reasons for the excess have not been intimated (February 1985).			
5	287-A (d) 1. Welfare Works— General			
	O.	30.83		
	R.	0.17	31.00	37.04
				+6.04

Reasons for the excess have not been intimated (February 1985).

(v) *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 are to make contribution to the fund. No contributions were, however, received during the year, nor was any grant made from revenues. The expenditure on welfare measures is to be initially met from this grant, and before the close of the accounts of the year, an amount equal to the expenditure booked is transferred to the fund. An expenditure of Rs. 38,306 was incurred during the year on mining area welfare measures, by debit to this grant, but no amount was transferred to the fund, as only a balance of Rs. 78 was available in the fund. As there has been practically no transactions in the fund since 1st April 1965, the abolition of the fund is under consideration of Government.

GRANT No. XXVI—SOCIAL WELFARE INCLUDING
HARIJAN WELFARE

		<i>Total grant or appropriation</i>	<i>Actual expenditure</i>	<i>Saving—</i>
		Rs.	Rs.	Rs.
MAJOR HEADS—				
288.	Social Security and Welfare			
488.	Capital Outlay on Social Security and Welfare			
688.	Loans for Social Security and Welfare			
Revenue:				
Voted—				
Original	51,69,91,500	61,12,26,800	56,72,65,712	—4,39,61,088
Supplementary	9,42,35,300			
Amount surrendered during the year (31st March 1984)				26,44,500
Charged—				
Original	7,000	33,400	31,349	—2,051
Supplementary	26,400			
Amount surrendered during the year (31st March 1984)				2,000
Capital:				
Voted—				
Original	1,36,23,200	3,77,51,000	3,56,50,119	—21,00,881
Supplementary	2,41,27,800			
Amount surrendered during the year (30th and 31st March 1984)				17,91,300

Expenditure shown above includes Rs. 1,10,17,900 (Rs. 4,49,900 in the Revenue portion and Rs. 1,05,68,000 in the capital portion) spent out of advances from the Contingency Fund obtained in March 1983, but recouped to the Fund during 1983-84.

Notes and comments

Revenue:

(i) In view of the final saving of Rs. 4,39.61 lakhs in the revenue portion of the voted grant, the supplementary grant of Rs. 5,00.10 lakhs obtained in March 1984, proved excessive.

GRANT No. XXVI—*Contd.*

(ii) Against the available saving of Rs. 4,39.61 lakhs in the voted grant, Rs. 26.45 lakhs only were surrendered on 31st March 1984.

(iii) A review of budgetary procedure and expenditure control was conducted in November 1984, in the offices of five Chief Controlling Officers—Director of Harijan Welfare, Director of Tribal Welfare, Director of Social Welfare, Labour Commissioner and Secretary, Board of Revenue. The review revealed that in some cases, budget estimates were prepared without realistic assessment of requirements. A sum of Rs. 1.00 lakh provided under the head of account '288-C (b)44' remains wholly unutilised as the project report of the scheme had not been finalised. In another case, a supplementary grant of Rs. 3,33.75 lakhs obtained in December 1983 under the head of account '288-D (b) 20' against the original provision of Rs. 1.00 lakh proved highly excessive, *vide* note (iv)1 below as the actual expenditure under the head during the year was Rs. 18.76 lakhs only. Registers prescribed in the Kerala Budget Manual were either not maintained or not regularly posted in the offices of the Controlling officers, resulting in inadequate control of expenditure. Reconciliation of departmental figures of expenditure with those booked in the office of the Accountant General (A & E) was not done on a regular basis and consequently uncovered excesses, unsurrendered savings and unrectified misclassifications exist under several heads of account. Proposals for reappropriation/surrender of funds required to reach Finance Department by 25th February 1984 were forwarded either in the last few days of the financial year or after the close of the year.

(iv) Saving occurred mainly under:—

Sl. no.	Head	Total grant	Actual expenditure	Saving—
		(in lakhs of rupees)		
1	288-D. Social Welfare (b) Education and Welfare of Handicapped			
	20. Special pension scheme for the physically handicapped and disabled and mentally retarded persons			
	O.	1.00		
	S.	3,33.75		
	R.	—1,14.22	2,20.53	18.76
				—2,01.77

GRANT No. XXVI—Contd.

Anticipated saving was attributed to less requirement of funds than anticipated, partly due to delay in sanctioning the pension.

Reasons for the final saving have not been intimated (February 1985).

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> (in lakhs of rupees)	<i>Saving—</i>
2	288-E. Other Social Security and Welfare Programmes (b) Pensions under Social Security Schemes 1. Destitute pension			
	O.	12,65.00		
	R.	—97.22	11,67.78	10,14.46 —1,53.32

Reasons for the saving have not been intimated (February 1985).

3	288-C. Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes (d) Welfare of other Backward classes 2. Pre-matriculation studies			
	O.	1,14.50		
	R.	—28.75	85.75	74.81 —10.94

Anticipated saving was reportedly due to decrease in the number of students eligible for assistance.

Reasons for the final saving have not been intimated (February 1985).

4	288-E (e) Other Programmes 10. Financial help to widows towards marriage expenses of daughters			
	O.	1,50.00		
	R.	—19.22	1,30.78	1,19.12 —11.66

Reasons for the saving have not been intimated (February 1985).

GRANT No. XXVI—Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving—
5	288-C(c) Welfare of Scheduled Tribes 32. Research Training and Special project (Centrally Sponsored—50% Central assistance)			
	O.	22.91		
	S.	Token		
	R.	—0.75	22.16	2.25 —19.91

Reasons for the saving have not been intimated (February 1985).

6	288-(C)(b) Welfare of Scheduled Castes 8. Girls' Hostels (Centrally Sponsored Scheme—50% Central assistance)			
	O.	10.00		
	R.	—10.00	..	.. ..

Non-utilisation of the entire provision was attributed to administrative delay in the construction of building.

7	288-C(c) 97. Financial assistance for setting up of fibre dyeing plant in Attappady	10.00	..	— 10.00
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Non-utilisation of the entire provision was attributed to a post-budget decision of Government to implement the scheme through Industries Department instead of Tribal Welfare Department.

8	288-C(f) Tribal Area Sub Plan (Centrally sponsored—100% Central assistance)			
	O.	75.00		
	R.	—12.49	62.51	67.24

Reasons for the anticipated saving and final excess have not been intimated (February 1985). 4.73

GRANT No. XXVI—Contd.

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> (in lakhs of rupees)	<i>Saving—</i>
9	288-C(b) 6. Welfare hostels			
	O.	50.55		
	R.	—4.96	45.59	42.76 —2.83

Saving was mainly attributed to vacant posts (Rs. 2.59 lakhs) and enforcement of economy measures ordered by Government (Rs. 3.27 lakhs).

10	288-C(c) 66. Hamlet Development			
	O.	15.00		
	R.	—5.24	9.76	8.63 —1.13

Saving was reportedly due to stoppage of work by contractors/nominees entrusted with construction of houses for Tribals in the selected hamlets, on account of inadequacy of the rates allowed.

11	288-C (b)) 11. Industrial Training Centres			
	O.	24.62		
	R.	—0.75	23.87	17.94 —5.93

Reasons for the saving have not been intimated (February 1985).

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

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> (in lakhs of rupees)	<i>Excess +</i>
1	288-C (b) 2. Post-Matriculation studies—(Centrally Sponsored Scheme—100% Central assistance)			
	O.	3,42.00		
	R.	72.73	4,14.73	4,21.32 +6.59

Excess was mainly attributed to increase in the number of students eligible for assistance and payment of arrears relating to previous year.

GRANT No. XXVI—Contd.

Sl. no.	Head	Total grant	Actual expenditure	Excess + Saving—
		(in lakhs of rupees)		
2	288-C (g) 1. Monetary Con- cession and full freeship to students of other communities— Scholarships			
	O.	1,05.00		
	R.	67.02	1,72.02	1,55.00 —17.02

Anticipated excess was due to increase in the number of eligible students. Reasons for the final saving have not been intimated (February 1985).

3	288-D (e) Family and child welfare			
	4. Integrated Child Deve- lopment Service (Centrally Sponsored Scheme—100% Central assistance)	80.00	1,26.35	+46.35

Excess was attributed to certain inevitable payments made during the year.

4	288-C (d) 1. Post-matri- culation studies			
	O.	2,50.00		
	R.	45.50	2,95.50	2,83.10 —12.40

Anticipated excess was attributed to increase in the number of eligible students.

Reasons for the final saving have not been intimated (February 1985).

5	288-E(c) Swatantrata Sainik Samman Pension Scheme			
	O.	1,85.00		
	R.	33.74	2,18.74	2,17.07 —1.67

Excess was reportedly due to payment of Freedom Fighters' Pension for February and March 1983, held over on account of restrictions on payments imposed by Government towards the end of the previous financial year.

GRANT No. XXVI—Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving—
6	288-C(c) 5. Pre-Matriculation studies			
	O.	50.00		
	R.	20.00	70.00	+1.86
	Excess was reportedly due to settlement of certain claims of previous year.			
7	288-E (e) Other programmes			
	9. Family Benefit Fund Scheme—Contribution			
	O.	45.00		
	R.	20.00	65.00	..
	Reasons for the excess have not been intimated (February 1985).			
8	288-D(e) 14. Integrated Child Development Service	18.00	33.11	+15.11
	Reasons for the excess have not been intimated (February 1985).			
9	288-D(b) 7. Scholarships for the handicapped			
	O.	16.00		
	R.	11.40	27.40	—1.31
	Reasons for the excess have not been intimated (February 1985).			
10	288-C(a) Direction and Administration			
	1. Direction			
	O.	21.05		
	R.	8.88	29.93	—0.56

Anticipated excess was mainly due to increased expenditure on salaries and travel expenses consequent on the reorganisation of the Harijan Welfare Department, payment of dearness allowance at enhanced rates and purchase of vehicles sanctioned in March 1984.

GRANT No. XXVI—Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess+ Saving—
11	288-A. Civil Supplies			
	(a) Direction and Administration			
	1. Civil Supplies Department			
	O.	53.30		
	S.	Token		
	R.	9.08	62.38	60.66 —1.72

Anticipated excess was due to payment of dearness allowance at enhanced rates and purchase of vehicles sanctioned during the year.

12	288-C(b) 1. Pre-Matriculation Studies—Scholarships and stipends			
	O.	3,15.00		
	R.	—5.28	3,09.72	3,22.30 +12.58

Anticipated saving was attributed to decrease in the number of eligible students.

Reasons for the final excess have not been intimated (February 1985).

13	288-B. Relief and Rehabilitation of Displaced Persons and Repatriates			
	(c) Other Rehabilitation Schemes			
	7. Rehabilitation of Bonded Labour including establishment of collective farm (50% Centrally Sponsored Scheme)			
	O.	3.50		
	R.	5.67	9.17	8.81 —0.36

Excess was reportedly due to more number of families rehabilitated than anticipated.

GRANT No. XXVI—*Concl'd.***Capital:**

(vi) In view of the final saving of Rs. 21.01 lakhs in the voted grant, supplementary grant of Rs. 75.60 lakhs obtained in March 1984 proved excessive.

(vii) Saving occurred mainly under:—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Saving—</i>
	(in lakhs of rupees)		
488-E. Other Social Security and Welfare Programmes			
(a) Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes			
8. Buildings—Centrally Sponsored Scheme (50% C.S.S.)			
O.	13.00		
R.	—5.70	7.30	2.53
			—4.77

Reasons for the saving have not been intimated (February 1985).

GRANT No. XXVII—RELIEF ON ACCOUNT OF NATURAL
CALAMITIES (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	1,59,00,000	2,39,75,000	2,17,34,293	—22,40,707
Supplementary	80,75,000			
Amount surrendered during the year				Nil

Notes and comments

(i) Against the available saving of Rs. 22.41 lakhs, no amount was surrendered.

(ii) Saving occurred mainly under:—

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Saving—</i>
		(in lakhs of rupees)		
1	A. Drought			
	(b) Drinking Water Supply			
	1. Water Supply			
	S.	80.75		
	R.	29.25	1,10.00	66.31
				—43.69

Augmentation of provision by reappropriation was attributed to increased expenditure on drought relief measures undertaken during the year.

Reasons for the final saving have not been intimated (February 1985).

In view of the final saving, augmentation of provision by reappropriation on 30th March 1984 proved injudicious.

GRANT No. XXVII—*Concl'd.*

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (in lakhs of rupees)</i>	<i>Excess+</i>
2	B. Floods, Cyclones, etc. (a) Gratuitous Relief			
	O.	1,00.00		
	R.	—17.75	82.25	89.70
				+7.45

Reasons for the anticipated saving and final excess have not been intimated (February 1985).

(iii) *Famine Relief Fund*

This fund is created by amounts transferred from the Consolidated Fund for affording relief to people affected by floods and other natural calamities. Interest realised from the investment made out 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 in the fund as on 31st March 1984 was Rs. 84.37 lakhs, including interest of Rs. 1.69 lakhs credited during the year, of which Rs. 29.83 lakhs have been invested in Treasury Savings Bank Deposits.

GRANT No. XXVIII—CO-OPERATION

	<i>Total grant or appropriation</i> Rs.	<i>Actual expenditure</i> Rs.	<i>Saving—</i> Rs.
MAJOR HEADS—			
298. Co-operation			
498. Capital Outlay on Co-operation			
698. Loans for Co-operation			
Revenue:			
Voted—			
Original	8,12,47,100	17,54,36,900	14,39,54,341 —3,14,82,559
Supplementary	9,41,89,800		
Amount surrendered during the year			Nil
Charged—			
Original	10,000	10,000	.. —10,000
Amount surrendered during the year			Nil
Capital:			
Voted—			
Original	13,69,99,400	24,46,04,200	20,07,15,431 —4,38,88,769
Supplementary	10,76,04,800		
Amount surrendered during the year (30th and 31st March 1984)			24,95,600

The expenditure in the revenue portion (voted) shown above does not include Rs. 75,00,000 spent out of an advance from the Contingency Fund obtained in March 1984, but not recouped to the Fund till the close of the year.

*Notes and comments***Revenue:**

(i) In view of the final saving of Rs. 3,14.83 lakhs in the voted grant, the supplementary grant of Rs. 35.76 lakhs obtained in March 1984, could have been limited to token amounts, wherever necessary.

GRANT No. XXVIII—Contd.

(ii) Against the available saving of Rs. 3,14.83 lakhs, no amount was surrendered.

(iii) Saving occurred mainly under:—

Sl. no.	Head	Total grant	Actual expenditure	Saving—
		(in lakhs of rupees)		
1	298 (d) Credit Co-operatives			
	8. Interest subsidy on short and long term loans			
	O.	50.00		
	S.	7,59.64	8,09.64	6,43.57 —1,66.07
	Reasons for the saving have not been intimated (February 1985).			
2	298 (g) Industrial Co-operatives			
	53. Subsidy for the purchase/modernisation/renovation of ratts, looms, equipment etc.			
	S.	33.00	33.00	.. —33.00
	The entire provision remained unutilised as the expenditure incurred in March 1984 was not accounted for under this head due to non-receipt of voucher from the treasury in time. The amount held under 'Suspense' was adjusted in the accounts for 1984-85 on receipt of voucher.			
3	298 (g) 29. Subsidy for controlled handloom cloth	25.00	12.92	—12.08
	Reasons for the saving have not been intimated (February 1985).			
4	298(g)49. Revitalisation and monitoring of viable and potentially viable Co-operative Societies	10.00	..	—10.00
	Reasons for the saving of the entire provision have not been intimated (February 1985).			
5	298(n) Other Co-operatives			
	31. Assistance to Tribal Co-operatives (N.C.D.C. Scheme—100%)	10.00	..	—10.00
	Reasons for the saving of the entire provision have not been intimated (February 1985).			

GRANT No. XXVIII—Contd.

Sl. no.	Head	Total grant	Actual expenditure	Saving—
		(in lakhs of rupees)		
6	298(g)20. Managerial expenses to Primary Handloom Co-operative Societies—C.S.S. (50% Central assistance)			
	O.	12.00		
	R.	—4.00	8.00	2.53 —5.47

Reduction in provision by reappropriation was attributed to decrease in the number of societies eligible for assistance.

Reasons for the final saving have not been intimated (February 1985).

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

Sl. no.	Head	Total grant	Actual expenditure	Excess+ Saving—
		(in lakhs of rupees)		
1	298(b) Audit of Co-operatives			
	2. Strengthening of Audit and Inspection Wings of the Co-operative Department			
	O.	55.00		
	R.	1.46	56.46	70.45 +13.99

Augmentation of provision by reappropriation was for the purchase of a jeep and to meet increased expenditure under 'Travel expenses'.

Reasons for the final excess have not been intimated (February 1985).

2	298(g)15. Recoupment of the loss of interest by the Co-operative Banks on account of the Reserve Bank of India credit to Handloom Weavers' Co-operative Societies—Subsidies			
	O.	10.00		
	R.	9.99	19.99	19.49 —0.50

Augmentation of provision by reappropriation was mainly due to settlement of pending claims relating to previous years.

GRANT No. XXVIII—Contd.

Capital:

(v) In view of the final saving of Rs. 4,38.89 lakhs, the supplementary grant of Rs. 27.55 lakhs obtained in March 1984, could have been limited to a token amount.

(vi) Against the available saving of Rs. 4,38.89 lakhs, Rs. 24.96 lakhs only were surrendered in March 1984.

(vii) Saving occurred mainly under:—

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving—
1	498(a) Credit Co-operatives 1. Purchase of Ordinary/ Special Debentures of Kerala Co-operative Central Land Mortgage Bank (Minor Irrigation)—Investments	60.00	..	—60.00
2	498(a)2. Purchase of Ordinary/Special Debentures of Kerala Co-operative Central Land Mortgage Bank (Agricultural Production)— Investments			
	O.	90.00		
	R.	—16.82	73.18	.. —73.18

Anticipated saving in item 2 above was attributed to shortfall in the amount of debentures floated by the Kerala Co-operative Central Land Mortgage Bank Limited during the year.

Out of the final saving of Rs. 1,33.18 lakhs in the above 2 items, saving of Rs. 97.09 lakhs was due to post-budget decision to reclassify the expenditure under loans. Reasons for the balance saving of Rs. 36.09 lakhs have not been intimated (February 1985).

1,331.18

GRANT No. XXVIII—Contd.

During 1977-78, 1978-79, 1979-80, 1980-81, 1981-82 and 1982-83 also, savings of 52 per cent, 61 per cent, 80 per cent, 48 per cent, 58 per cent and 46 per cent of the respective provisions occurred.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving—
3	498(i) Industrial Co-operatives 5. Coir Co-operative Societies— Investments (50% C.S.S. from 1983-84)			
	O.	1,66.00		
	S.	Token		
	R.	—86.00	80.00	80.00 ..

Saving occurred as the number of new societies which satisfied the norms of eligibility for share participation by Government fell short of the anticipated level.

- 4 698(c) Warehousing and Marketing Co-operatives
15. Loans to Kerala State Co-operative Marketing Federation for Development of Business (N.C.D.C. Sponsored Scheme—100%)

O.	50.00	25.00	..	—25.00
R.	—25.00			

Anticipated saving was attributed to non-receipt of assistance from the National Co-operative Development Corporation.

Reasons for the final saving have not been intimated (February 1985).

GRANT No. XXVIII—Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving—
5	698(m) Other Co-operatives 26. Margin Money Assistance to Federation of Harijan/ Girijan Co-operative Societies (N.C.D.C.—100%)	50.00	..	—50.00

Reasons for the saving of the entire provision have not been intimated (February 1985).

6	498(c) Warehousing and Marketing Co-operatives 2. Margin Money Assistance to the Central Arecanut .. Marketing and Processing Co-operatives, Mangalore (N.C.D.C. Scheme—100%)	50.00	10.00	—40.00
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Reasons for the saving (80 per cent) have not been intimated (February 1985).

7	698(e)17. Margin Money Assistance to Kerala State Co-operative Rubber Marketing Federation Limited (N.C.D.C.—100%)	40.00	..	—40.00
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Reasons for the saving of the entire provision have not been intimated (February 1985).

8	698(f) Processing Co-operatives 5. Loans under Central Sector Scheme for financing small and medium sized Co-operative Pro- cessing Units(N.C.D.C.—100%)	30.00	0.53	—29.47
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Reasons for the saving (98 per cent) have not been intimated (February 1985).

GRANT No. XXVIII—*Conld.*

During 1980-81, 1981-82 and 1982-83, savings of 60 per cent, 77 per cent and 64 per cent of the respective provisions occurred.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving—
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9	698(h) Fishermen's Co-operatives 2. Loans for the issue of mechanised boats	25.00	3.14	—21.86
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Reasons for the saving (87 per cent) have not been intimated (February 1985).

10	498(c)8. Kerala State Co-operative Coir Marketing Federation— Investments (N.C.D.C.—100%)
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O.	20.00
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R.	—20.00
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The entire provision remained unutilised as no assistance was received from the National Co-operative Development Corporation.

11	698 (m) 22. Assistance to Tribal Co-operatives (N.C.D.C.—100%)	20.00	—20.00
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Reasons for the saving of the entire provision have not been intimated (February 1985).

12	498 (j) Consumer Co-operatives 4. Share Capital Contribution to Consumer Co-operative Stores (Centrally Sponsored Scheme— 100%)
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25.00	5.80	—19.20
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Reasons for the saving (77 per cent) have not been intimated (February 1985).

GRANT No. XXVIII—Contd.

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> (in lakhs of rupees)	<i>Saving—</i>
13	698 (j) Consumer Co-operatives 8. Loans to Consumer Co-operative Stores (Centrally Sponsored Scheme—100%)	30.00	11.52	—18.48

Reasons for the saving have not been intimated (February 1985).

14	498 (h) Co-operative Spinning Mills 3. Co-operative Spinning Mills Limited, Cannanore—Investments			
	O.	25.00		
	R.	—11.00	14.00	7.16
				—6.84

Saving was anticipated (January 1984) as the Project Report of the Co-operative Spinning Mills Limited, Cannanore had not been approved by Government.

Reasons for the final saving have not been intimated (February 1985);

15	698 (l) Co-operative Spinning Mills 1. Loans to Cannanore Co-operative Spinning Mills	15.00	..	—15.00
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Reasons for the saving of the entire provision have not been intimated (February 1985).

16	498 (h) 2. Starting of new Co-operative Spinning Mills—Malappuram—Investments			
	O.	50.00		
	R.	—10.00	40.00	39.31
				—0.69

Reasons for the saving have not been intimated (February 1985).

GRANT No. XXVIII—Contd.

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> (in lakhs of rupees)	<i>Saving—</i>
17	498 (c) 5. Margin Money Assistance to RAIDCO (N.C.D.C.—100%)	10.00	..	—10.00

Reasons for the saving of the entire provision have not been intimated (February 1985).

18	498 (c) 7. Revitalisation of selected Marketing Co-operative Societies (N.C.D.C.—100%)	10.00	..	—10.00
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Reasons for the saving of the entire provision have not been intimated (February 1985).

(viii) 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> (in lakhs of rupees)	<i>Excess+</i>
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- | | | | | |
|---|--|--|--|--|
| 1 | 698 (i) Industrial Co-operatives
64. Loans for purchase/modernisation/renovation of ratts, looms, equipments etc. | | | |
|---|--|--|--|--|

R.	86.00	86.00	95.26	+9.26
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Funds were provided by reappropriation for giving loan assistance to Coir Co-operative Societies for purchase/modernisation/renovation of ratts, looms, equipments etc. under a scheme sanctioned by Government in February 1984. A supplementary grant of Rs. 33.00 lakhs was obtained in March 1984 under '298 (g) 53' for meeting the subsidy portion of the assistance.

Final excess was due to misclassification by the Treasury, which could be rectified only in the accounts for 1984-85 owing to belated reconciliation of expenditure.

GRANT No. XXVIII—Contd.

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

2	498 (h) 4. Co-operative Spinning Mills Limited, Trichur—Investments			
	R.	25.00	25.00	25.00

Funds were provided by reappropriation to meet urgent share capital requirements of the Co-operative Spinning Mills Limited, Trichur with reference to Project Report approved in July 1983.

3	698 (a) Credit Co-operatives			
	5. Loans under Agricultural Credit Stabilisation Fund (Centrally Sponsored Scheme—100%)			
	O.	1.50		
	S.	48.50		
	R.	25.00	75.00	75.00

Excess was due to release of additional loan to the Kerala State Co-operative Bank for strengthening its Agricultural Credit Stabilisation Fund, based on the assistance sanctioned by the Government of India in January 1984.

4	498 (a) 3. Apex and Central Banks—Investments			
	O.	31.03		
	R.	16.82	47.85	47.85

Excess was on account of additional share capital contribution paid to five District Co-operative Banks on the basis of sanction received from the National Bank for Agriculture and Rural Development.

5	498 (h) 1. Starting of new Co-operative Spinning Mills, Quilon—Investments			
	O.	25.00		
	R.	11.00	36.00	36.00

Excess was due to a post-budget decision of Government to increase the share participation in the new Co-operative Spinning Mills, Quilon, based on the Project Report approved in April 1983.

GRANT No. XXVIII—*Concl'd.*

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (in lakhs of rupees)</i>	<i>Excess +</i>
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6	698 (i) 8. Loans to Weavers' Co-operative Housing Society	..	10.00	+10.00
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Reasons for incurring expenditure without provision of funds have not been intimated (February 1985).

(ix) *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 contributions made by Government by debit to this grant and contributions from Co-operative institutions.

During the year, no amount was credited to the fund. No expenditure has been met out of the fund since its inception in 1962-63.

The balance in the fund on 31st March 1984 was Rs. 12.79 lakhs of which a sum of Rs. 6.39 lakhs stood invested in the 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			
500. Investments in General Financial and Trading Institutions			
504. Capital Outlay on Other General Economic Services			
Revenue:			
Voted—			
Original	5,72,04,000	7,55,16,000	6,98,46,456 —56,69,544
Supplementary	1,83,12,000		
Amount surrendered during the year (30th March 1984)			19,95,600
Charged—			
Original	100	86,100	86,000 —100
Supplementary	86,000		
Amount surrendered during the year			Nil
Capital:			
Voted—			
Original	45,00,100	47,50,100	18,11,336 —29,38,764
Supplementary	2,50,000		
Amount surrendered during the year (30th March 1984)			24,87,200

Notes and comments

Revenue:

(i) In view of the final saving of Rs. 56.70 lakhs in the voted grant, the supplementary grant of Rs. 43.12 lakhs obtained in March 1984, proved wholly unnecessary.

GRANT No. XXIX—Contd.

(ii) Against the available saving of Rs. 56.70 lakhs, Rs. 19.96 lakhs only were surrendered on 30th March 1984.

(iii) Saving occurred mainly under:—

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving—
1	304 (a) Land Ceilings			
	6. Payment of Compensation for vesting of interests of land- lords in tenants under the Kerala Land Reforms Act, 1963— Other Charges			
	S.	90.00		
	R.	—25.85	64.15	58.27 —5.88

Anticipated saving was attributed to delay in payment of compensation due to stay orders from the High Court and return of money orders undelivered in a large number of cases.

Final saving was due to enforcement of economy measures ordered by Government.

2	304 (a) 4. Annuity to Religious, Charitable and Educational In- stitutions of a public nature under the Kerala Land Reforms Act, 1963—Contributions	75.00	55.29	—19.71
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Saving was attributed to lesser number of sanctions for payment of annuity issued during the year.

3	304 (a) 8. Payment from Kudikidappukars' Benefit Fund— Other Charges			
	S.	47.12		
	R.	—0.19	46.93	27.92 —19.01

Saving was attributed to non-encashment of a bill endorsed to the Kerala State Housing Board in March 1984, reasons for which have not been intimated.

GRANT No. XXIX—Contd.

(Rs. 17.12 lakhs) and enforcement of economy measures ordered by Government (Rs. 2.08 lakhs).

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> (in lakhs of rupees)	<i>Saving—</i>
4	304 (d) Economic Advice and Statistics			
	23. Survey and Studies			
	O. 11.00			
	R. —3.25	7.75	4.83	—2.92

Anticipated saving was attributed to winding up of certain existing schemes and non-receipt of administrative sanction for new schemes.

Reasons for the final saving have not been intimated (February 1985).

(iv) 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+</i>
304(d)1. Bureau of Economics and Statistics	95.17	1,25.76	+30.59

Reasons for the excess have not been intimated (February 1985).

Capital:

(v) In view of the final saving of Rs. 29.39 lakhs, the supplementary grant of Rs. 2.50 lakhs obtained in March 1984, could have been limited to a token amount.

(vi) Saving occurred mainly under:—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> (in lakhs of rupees)	<i>Saving—</i>
504 (a) Land Ceilings			
2. 4½% Kerala Land Reforms (Payment of Compensation for excess lands) Bonds—16 years			
O. 30.00			
R. —21.00	9.00	4.38	—4.62

GRANT No. XXIX—*Contd.*

Saving (85 per cent of the provision) was attributed to shortfall in the number of bonds issued pending disposal of appeal petitions filed in the High Court against take over of excess lands.

During 1977-78, 1978-79, 1979-80, 1980-81, 1981-82 and 1982-83 also, 40 per cent, 68 per cent, 66 per cent, 68 per cent, 66 per cent and 63 per cent respectively of the provision remained unutilised.

(vii) *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 one-half of the purchase price payable by them and for providing them better facilities. The fund is credited with grants and loans from the State Government and Government of India, donations from the public and the interest accruing on investments made out of the fund.

The contributions by the State Government are booked under this grant. Expenditure to be met out of the fund is also 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 1983-84, no contribution was made from revenue. Expenditure met out of the fund during the year was Rs. 33.04 lakhs. The balance in the account of the fund on 31st March 1984 was Rs. 1,92.62 lakhs, against which Rs. 2,17.00 lakhs have been invested in State Savings Bank Deposits. The excess investment is under correspondence with the Department.

(viii) *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 the public and the interest accruing on investments made out of the fund.

The contributions by the State Government are booked under this grant. Expenditure to be met out of the fund is initially debited against the provision

GRANT No. XXIX—*Concl'd.*

under this grant and an equal amount is transferred to the fund before the close of the accounts of the year. During 1983-84, no amount was contributed to the fund by the Government. Expenditure met out of the fund during the year was Rs. 13.44 lakhs. The balance in the account of the fund on 31st March 1984 was Rs. 2,24.42 lakhs, against which Rs. 2,52.76 lakhs have been invested in State Savings Bank Deposits. The excess investment is under correspondence with the Department.

GRANT No. XXX—AGRICULTURE

		<i>Total grant or appropriation Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Excess + Saving— Rs.</i>
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	45,14,76,200	53,23,89,300	54,43,14,807	+1,19,25,507
Supplementary	8,09,13,100			
Amount surrendered during the year (17th July 1983, 30th and 31st March 1984)				3,01,19,900
Charged—				
Original	1,00,000	1,00,000	..	—1,00,000
Amount surrendered during the year				Nil
Capital:				
Voted—				
Original	10,51,83,100	11,59,33,200	10,67,47,045	— 91,86,155
Supplementary	1,07,50,100			
Amount surrendered during the year (30th and 31st March 1984)				80,99,800
Charged—				
Original	2,10,000	2,73,500	2,27,333	—46,167
Supplementary	63,500			
Amount surrendered during the year (30th March 1984)				10,000

GRANT No. XXX—Contd.

The expenditure in the revenue portion (voted) shown above includes Rs. 51,74,691 spent out of an advance from the Contingency Fund obtained in March 1983, and recouped to the Fund during 1983-84.

*Notes and comments***Revenue :**

(i) The expenditure in the revenue portion exceeded the voted grant by Rs. 1,19,25,507; the excess requires regularisation.

(ii) In view of the excess, the supplementary grant of Rs. 4,36.48 lakhs obtained in March 1984 proved inadequate, and the surrender of Rs. 2,81.20 lakhs on 30th and 31st March 1984, injudicious.

(iii) Excess occurred mainly under:—

Sl. no.	Head	Total grant	Actual expenditure	Excess+
		(in lakhs of rupees)		
1	306 (b) Construction and deepening of wells and tanks— Minor Works			
	S.	1,00.00	1,00.00	5,46.28 +4,46.28
Excess of Rs. 4,31.01 lakhs was attributed to increased expenditure on drought relief works. Reasons for the balance excess of Rs. 15.27 lakhs have not been intimated (February 1985).				
2	305(a) Direction and Administration			
	4. Strengthening of Agricultural Administration and introduction of Training and Visiting System of Extension	2,01.40	3,88.15	+1,86.75

Excess was mainly due to increased expenditure on salary, consequent on the deployment of staff on Training and Visiting System of Extension Programme.

GRANT No. XXX—Contd.

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> (in lakhs of rupees)	<i>Excess +</i>
3	306(g) Other expenditure			
	2. Repairs due to flood damages	82.00	1,43.57	+61.57

Excess was due to spill-over commitments.

4	306(g) 1. Minor Irrigation Projects—Maintenance	1,90.00	2,51.20	+61.20
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Excess was attributed to increase in wages of NMR and CLR workers, electricity charges, cost of maintenance of motor and pumpsets and to meet the expenditure on spill-over commitments.

5	305(g) Commercial Crops			
	43. Scheme for the Supply of coconut seedlings at subsidised rates to the cultivators of the drought affected areas			

S.	Token			
R.	36.50	36.50	36.50	..

Supplementary provision made in July 1983 for implementing the scheme for subsidised sale of coconut seedlings to drought affected coconut farmers was augmented by reappropriation from savings under other heads.

GRANT No. XXX—Contd.

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (in lakhs of rupees)</i>	<i>Excess+</i>
6	306(d) Other Minor Irrigation Works 3. Repair of Class II Minor Irrigation Works which got damaged due to natural calamities—Other Programmes	59.00	92.45	+33.45
Excess was reportedly due to increased expenditure on urgent works intended to increase the irrigation potential.				
7	306(d) 4. Repair of Class II Minor Irrigation Works which got damaged due to natural cal- amities—Other Programmes— Special Component Plan for Scheduled Castes	5.00	32.05	+27.05
Excess was due to heavy spill-over commitments of the previous year.				
8	308(b) 3(v) Organisation of a Co-operative Farm in South Wynad			
	R.	25.00	25.00	25.00
Funds were provided by reappropriation, consequent on the increased allocation of funds by the Planning Commission for Western Ghats Development Programme.				
9	306(a) Investigation and Development of Ground Water Resources 1. Ground Water Investiga- tion and Development			
	O.	41.00		
	S.	1,53.25		
	R.	3.20	1,97.45	2,14.69
				+17.24

Reasons for the excess have not been intimated (February 1985).

GRANT No. XXX—Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
10	305 (f) Plant Protection			
	10. Plant protection measures for cashew in private gardens			
	S. Token			
	R. 17.00	17.00	20.30	+3.30

Funds were provided by reappropriation for recouping the Contingency Fund, expenditure met out of an advance from that Fund sanctioned in April 1983 for implementing the Centrally Sponsored Scheme for adoption of plant protection measures on cashew in private gardens.

Reasons for the final excess have not been intimated (February 1985).

11	308 (d) Other expenditure			
	6. Social inputs in Area Development Programme (UNICEF Programme)			
	O. 21.50			
	S. 69.62	91.12	1,06.41	+15.29

Reasons for the excess have not been intimated (February 1985).

12	306 (c) Lift Irrigation Scheme			
	4. Punja Dewatering by pumps—Subsidy			
	O. 1,31.50			
	R. 11.50	1,43.00	1,44.42	+1.42

Augmentation of provision by reappropriation was for settling pending claims.

Reasons for the final excess have not been intimated (February 1985).

13	305 (c) Agricultural Farms			
	2. District Agricultural Farms	10.39	21.53	+11.14

Excess was attributed to increase in wages of labourers and on purchase of fertilizers, plant protection chemicals, implements etc.

GRANT No. XXX—Contd.

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

Sl. no.	Head	Total grant	Actual expenditure	Excess+ Saving—
		(in lakhs of rupees)		
1	308 (b) Development of Hill Areas			
	3. Development Schemes in Western Ghats Region (Eligible for Special Assistance outside State Plan)			
	(xix) New Schemes 1983-84			
	O.	1,86.50		
	S.	43.99		
	R.	—2,30.49	22.81	+22.81

Withdrawal of the entire provision by reappropriation was attributed to revised allocation of funds by the Planning Commission.

Reasons for the final excess have not been intimated (February 1985).

2	308 (a) Ayacut Development			
	1. Command Area Development Authority (C.S.S. 50%)			
	O.	1,39.50		
	R.	—99.38	40.12	40.58 +0.46

Saving (71 per cent of the provision) was attributed mainly to non-construction of field channels.

3	305 (g) 35. Comprehensive Coconut Development Scheme (Centrally Sponsored Scheme 50%)			
	O.	1,10.00		
	R.	—53.50	56.50	43.27 —13.23

Reduction of provision by reappropriation was made to restrict the expenditure due to the difficult financial position of the State.

Reasons for the final saving have not been intimated (February 1985).

GRANT No. XXX—Contd.

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i> (in lakhs of rupees)	<i>Actual expenditure</i>	<i>Saving—</i>
4	305 (h) Scheme for Small and Marginal Farmers and Agriculture Labour 2. Establishment of additional intensive Paddy Development Units			
	O.	1,00.30		
	R.	—0.16	1,00.14	38.15 —61.99
Saving was mainly due to deployment of staff to Training and Visiting System of Extension Programme.				
5	305 (1) Agricultural Research 12. National Project on biogas development (100% Centrally Sponsored Scheme)			
	O.	65.00		
	R.	—53.07	11.93	9.50 —2.43
Reasons for the saving have not been intimated (February 1985).				
6	305 (h) 12. Scheme for Revolving Fund for the relief of agricultural losses during natural calamities	50.00	..	—50.00
Saving of the entire provision was due to non-implementation of the scheme consequent on the delay in getting Government approval for the draft rules.				
7	308 (b) 3. (iv) Afforestative and land improvement for General Development in Idukki			
	O.	40.00		
	R.	—15.00	25.00	.. —25.00

GRANT No. XXX—Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving—
8	308 (b) 3 (xi) Multi-purpose farm at Vattulukki			
	O.	20.00		
	R.	—5.00	15.00	.. —15.00
9	308 (b) 3 (xxiii) Spill-over Schemes to be completed in 1983-84			
	O.	20.00		
	R.	—20.00	..	.. ..

Withdrawal of funds by reappropriation, partly in Sl. nos. 7 and 8 and wholly in Sl. no. 9 was attributed to revised allocation of funds by the Planning Commission.

Reasons for the non-utilisation of reduced provisions in Sl. nos. 7 and 8 have not been intimated (February 1985).

10 305 (h) 1. Intensive Paddy Development Units

O.	85.88			
R.	—6.25	79.63	50.52	—29.11

Withdrawal of provision by reappropriation was due to reduction of staff consequent on the introduction of Training and Visiting System of administration throughout the State.

Final saving was due to deployment of staff to the Training and Visiting System of Extension Programme.

11 305 (g) 29. Kerala Agricultural Development Project—
Seed garden

O.	54.00			
R.	—35.47	18.53	19.22	+0.69

Reduction of provision by reappropriation and resumption was attributed to the provision being far in excess of actual requirements.

GRANT No. XXX—Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess+ Saving—
12	308 (d) 2. Development of other areas	70.00	43.20	—26.80
	Reasons for the saving have not been intimated (February 1985).			
13	306 (d) 7. Establishment	2,07.78	1,81.10	—26.68
	Saving was mainly due to non-filling up of vacancies.			
14	308 (a) 2. Command Area Development Authority— Special Component Plan for Scheduled Castes			
	O.	26.00		
	R.	—26.00	..	..
	Saving of the entire provision was attributed to non-construction of field channels for want of statutory backing.			
15	306 (d) 9. M.I. Class II Works with people's partici- pation			
	O.	30.00		
	R.	—20.00	10.00	6.66 —3.34
	Reasons for the saving have not been intimated (February 1985).			
16	305 (e) High Yielding Varieties Programme 2. Intensive Rice Cultivation			
	O.	41.10		
	R.	0.66	41.76	21.88 —19.88
	Net saving was due to booking of expenditure on salaries under '305 (a) 4'.			
17	306 (d) 6. Repairs to damages caused to Minor Irrigation structures			
	O.	40.00		
	R.	—20.00	20.00	21.47 +1.47

GRANT No. XXX—Contd.

Reasons for the anticipated saving and final excess have not been intimated (February 1985).

Sl. no.	Head	Total grant (in lakhs of rupees)	Actual expenditure	Saving—
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18 307 (d) Soil Conservation Schemes

1. Soil and Water Conservation in Arable lands

O.	1,28.35			
R.	—0.10	1,28.25	1,10.53	—17.72

Reasons for the saving have not been intimated (February 1985).

19 305 (f) Plant Protection

1. Pesticides Testing Laboratory

	26.95	10.77	—16.18
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Saving was mainly due to deployment of staff to Training and Visiting System of Extension Programme [*vide* Note (iii) 2].

20 305 (f) 2. Spraying for control of coconut diseases

O.	31.98			
R.	—3.50	28.48	16.43	—12.05

Saving was mainly due to deployment of staff to Training and Visiting System of Extension Programme (Rs. 7.44 lakhs). Reasons for the saving of balance, Rs. 8.11 lakhs, have not been intimated (February 1985).

21 305 (a) 2. Superintendence Regional and District Control

O.	62.83			
R.	—14.60	48.23	47.64	—0.59

Saving was due to reduced expenditure on staff consequent on the introduction of 'Training and Visiting System of administration' throughout the State.

GRANT No. XXX—Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving—
22	305 (g) 40. Special Agricultural Development Unit—Scheme for Coconut Development (50% C.S.S.)			
	O.	32.00		
	R.	—14.62	17.38	16.98 —0.40

Reduction in provision was due to enforcement of economy measures ordered by Government (Rs. 4.62 lakhs) and restricting the expenditure to the final allocation of funds by Planning Commission (Rs. 10.00 lakhs).

23	305 (f) 5. Pilot Project for pests and diseases surveillance	17.93	3.58	—14.35
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Saving was mainly due to deployment of staff to Training and Visiting System of Extension Programme [*vide* Note (iii) 4].

24	305 (i) Extension and Farmers' Training			
	1. Administration	17.57	7.24	—10.33

Reasons for the saving have not been intimated (February 1985).

25	305 (l) 11. Kerala Agricultural Development Project—Research grant to Kerala Agricultural University			
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	O.	10.00		
	R.	—10.00

Withdrawal of the entire provision by resumption was due to non-payment of grant to Kerala Agricultural University, the reasons for which have not been intimated (February 1985).

GRANT No. XXX—Contd.

(v) In the following cases, supplementary grant, obtained in March 1984, proved excessive/unnecessary:—

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving—
1	305 (g) 3. Production and distribution of quality coconut seedlings and centralised seed collection (Centrally Sponsored Scheme—50% Central assistance)			
	O.	84.23		
	S.	90.50	1,74.73	1,33.15 —41.58
2	305(d) 10. Fertilizer subsidy to punja cultivation			
	S.	22.00	22.00	0.35 —21.65
3	305 (g) 15. Rapid multiplication of hybrid pepper in the Central Nursery and its distribution			
	O.	8.00		
	S.	13.50	21.50	8.85 —12.65
4	305 (g) 14. Package Programme for Pepper			
	O.	25.00		
	S.	43.00	68.00	57.10 —10.90

Reasons for the final saving, in the four cases mentioned above, have not been intimated (February 1985).

(vi) In the following cases, reappropriation of funds in January/ March 1984, proved excessive/unnecessary:—

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving —
1	308(b)3 (xviii) Rubber Plantation Scheme of the State Farming Corporation of Kerala			
	O.	1,00.00		
	R.	1,16.50	2,16.50	1,66.63 —49.87

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>
2	308 (b) 3 (xiii) Development of Neyyar Wild Life Sanctuary Complex and Idukki Wild Life Sanctuary			
	R. 15.00	15.00	2.52	—12.48
3	308 (b) 3 (xxv) Rehabilitation of Itinerant Tribals in Malakkippara			
	S. Token			
	R. 12.75	12.75	..	—12.75
4	308 (b) 3 (xxviii) Integrated Development of Poonkunnumala in Pattazhi Panchayat			
	S. Token			
	R. 16.00	16.00	..	—16.00
5	308 (b) 3 (xxix) Improvement of Communications in inaccessible areas of Western Ghats			
	S. Token			
	R. 24.64	24.64	1.00	—23.64
6	308 (b) 3 (xxxii) Pilot Project for Water management in Karuvanchal in Taliparamba			
	S. Token			
	R. 12.00	12.00	..	—12.00

In the six cases mentioned above, funds were reportedly provided by reappropriation, consequent on approval of increased allocation of funds by the Planning Commission for Western Ghats Development Programme.

Reasons for the final saving have not been intimated (February 1985).

GRANT No. XXX—Contd.

Capital:

(vii) In view of the final saving of Rs. 91.86 lakhs, the supplementary grant of Rs. 88.50 lakhs obtained in March 1984, could have been limited to token amounts wherever necessary.

(viii) Saving in the original provision occurred mainly under:—

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> (in lakhs of rupees)	<i>Saving—</i>
1	505(h) Agricultural Research 1. Buildings O. 25.00 R. —25.00	..	..	..
Saving of the entire provision occurred as there was no sanctioned work to be executed, the reasons for which have not been intimated (February 1985).				
2	706 (b) Soil Conservation Schemes 1. Loans for Soil Conservation Schemes	58.75	36.02	—22.73
Reasons for the saving have not been intimated (February 1985).				
3	505(d) Plant Protection 3. Plantation Corporation	20.00	..	—20.00
Reasons for the saving have not been intimated (February 1985).				
4	505(b) Agricultural Farms 11. Oil Palm India— Investment O. 11.96 R. —11.96	..	..	..

The entire provision remained unutilised due to a post-budget decision to provide assistance to the company in the form of loan, instead of share capital contribution.

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>
5	505 (j) Other expenditure 8. Purchase and distribution of groundnut seeds at subsidised rates			
	O.	10.00		
	R.	—9.94	0.06	.. —0.06

Saving was mainly due to enforcement of economy measures ordered by Government.

(ix) Two cases of excess are mentioned below:—

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> (in lakhs of rupees)	<i>Excess+</i>
1	505 (b) Agricultural Farms 9. Trichur Kole Land Develop- ment Project—Infrastructure			
	S.	75.00		
	R.	5.00	80.00	1,02.91 +22.91

Funds were provided by reappropriation to meet expenditure on advertisement charges in respect of land acquisition for Trichur Kole Project.

Reasons for the final excess have not been intimated (February 1985).

2	705 (f) Other Agricultural loans 27. Loans to Oil Palm India Limited			
	S.	10.00		
	R.	11.96	21.96	21.96 ..

Funds were provided by reappropriation for payment of loan to the company to meet its immediate requirements.

GRANT No. XXXI—FOOD

	<i>Total grant or appropriation Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Saving— Rs.</i>
MAJOR HEADS—			
309. Food			
509. Capital Outlay on Food			
709. Loans for Food			
Revenue:			
Voted—			
Original	5,21,26,000	6,35,36,600	5,94,10,894
Supplementary	1,14,10,600		
Amount surrendered during the year (30th March 1984)			—41,25,706
Capital:			
Voted—			
Original	2,72,91,300	7,72,91,300	7,47,19,455
Supplementary	5,00,00,000		
Amount surrendered during the year (30th March 1984)			—25,71,845
Amount surrendered during the year (30th March 1984)			24,42,800
Charged—			
Original	50,000	50,000	560
Amount surrendered during the year (30th March 1984)			—49,440
Amount surrendered during the year (30th March 1984)			41,100

*Notes and comments***Revenue:**

(i) Against the available saving of Rs. 41.26 lakhs in the voted grant, Rs. 19.05 lakhs only were surrendered on 30th March 1984.

(ii) In view of the final saving of Rs. 41.26 lakhs, the supplementary grant of Rs. 1,09.03 lakhs obtained in March 1984 proved excessive.

GRANT No. XXXI—Contd.

(iii) Saving occurred mainly under:—

Sl. no.	Head	Total grant	Actual expenditure	Saving —
		(in lakhs of rupees)		
1	309 (b) 4. Special Feeding programme—One-meal-a-day scheme			
	O.	80.00		
	R.	—12.90	67.10	63.13 —3.97

Anticipated saving was attributed to shortfall in the number of beneficiaries in the feeding centres.

Reasons for the final saving have not been intimated (February 1985).

2	309 (c) Minimum Needs Programme			
	6. I.C.D.S. Programme—Special Component Plan	25.00	15.75	—9.25

Reasons for the saving have not been intimated (February 1985).

(iv) A case of excess is given below:—

Head	Total grant	Actual expenditure	Excess +
	(in lakhs of rupees)		
309 (c) 4. Special Nutrition Programme—Special Component Plan	12.00	19.38	+7.38

Reasons for the excess have not been intimated (February 1985).

Capital:

(v) Saving occurred mainly under:—

Sl. no.	Head	Total grant	Actual expenditure	Saving—
		(in lakhs of rupees)		
1	509 (a) Procurement and Supply			
	5. Price Support Scheme for Paddy			
	O.	64.00		
	R.	—64.00	..	..

GRANT No. XXXI—*Concl'd.*

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (in lakhs of rupees)</i>	<i>Saving—</i>
2	509 (a) 6. Price Support Scheme for tapioca			
	O.	10.00		
	R.	—10.00	..	..

The entire provision under the two heads mentioned above remained unutilised due to non-implementation of the respective schemes, as the price of paddy and tapioca in the open market was more attractive than the price offered by Government.

(vi), Excess occurred 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.	Token		
R.	60.00	60.00	60.00 ..

Token provision for payment of share capital contribution to the Kerala State Civil Supplies Corporation to improve its liquidity position, was augmented by reappropriation when the payment was sanctioned in March 1984.

GRANT No. XXXII—ANIMAL HUSBANDRY

		<i>Total grant or appropriation Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Excess+ Saving— Rs.</i>
MAJOR HEADS—				
310. Animal Husbandry				
510. Capital Outlay on Animal Husbandry				
Revenue:				
Voted—				
Original	9,78,38,000	10,05,38,000	10,17,85,785	+12,47,785
Supplementary	27,00,000			
Amount surrendered during the year (30th March 1984)				25,51,000
Charged—				
Original	1,000	28,500	..	—28,500
Supplementary	27,500			
Amount surrendered during the year (30th March 1984)				1,800
Capital:				
Voted—				
Original	37,75,000	37,75,000	35,92,505	— 1,82,495
Amount surrendered during the year				Nil

*Notes and comments***Revenue:**

(i) The expenditure in the revenue portion exceeded the voted grant by Rs. 12,47,785; the excess requires regularisation.

(ii) In view of the excess, the supplementary grant of Rs. 27.00 lakhs obtained in March 1984 proved inadequate and the surrender of Rs. 25.51 lakhs on 30th March 1984, injudicious.

(iii) In March 1984, Government ordered that all payments except certain inevitable items should be stopped till the close of the financial

GRANT No. XXXII—Contd.

year, to tide over financial difficulties. The actual expenditure in the revenue portion, however, exceeded the grant, indicating inadequate financial control. A local verification in the Office of the Director of Animal Husbandry (Chief Controlling Officer) in November 1984, revealed that monthly statements of expenditure were not being received from subordinate Controlling Officers regularly and that the consolidated monthly statement of expenditure had not been forwarded to Government in respect of any month during 1983-84. The Register of disbursements and Register of liabilities prescribed in Kerala Budget Manual for controlling expenditure were not maintained by the Chief Controlling Officer, reportedly due to heavy work load in his office.

(iv) Excess in the revenue portion of the grant occurred mainly under:—

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess+
1	310 (f) Cattle Development 7. Establishment of Intensive Cattle Development Projects			
	O.	14.50		
	S.	2.50	17.00	35.04
				+18.04
	Reasons for the excess have not been intimated (February 1985).			
2	310(c) Veterinary Service and Animal Health 8. Strengthening and Reorgan- isation of Veterinary hospitals			
	O.	55.61		
	R.	3.19	58.80	72.23
				+13.43
	Reasons for the excess have not been intimated (February 1985).			
3	310(m) Other expenditure 5. Calf feed subsidy programme— Subsidies			
	O.	37.00		
	R.	7.13	44.13	45.69
				+1.56

GRANT No. XXXII—Contd.

Augmentation of provision by reappropriation was due to inclusion of Quilon, Alleppey, Kottayam, Kozhikode and Cannanore Districts in the Programme.

Reasons for the final excess have not been intimated (February 1985).

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
4	310 (g) Poultry Development			
	1. Poultry Farms			
	O.	51.20		
	R.	8.18	59.38	59.61 +0.23
	Excess was attributed to increase in cost of labour and feeding charges.			
5	310(a) Direction and Administration			
	3 Administration and Co-ordination	11.36	16.71	+5.35
	Reasons for the excess have not been intimated (February 1985).			
6	310 (f) 2. Intensive Cattle Development Blocks	36.19	40.71	+4.52
	Reasons for the excess have not been intimated (February 1985).			
7	310(c)1. Control of T.B. and Brucelloosis	0.50	4.89	+4.39
	Reasons for the excess have not been intimated (February 1985).			
8	310(a)1. Direction	11.98	15.19	+3.21
	Reasons for the excess have not been intimated (February 1985).			
9	310(f)4. Establishment of Jersey Farm			
	O.	10.00		
	S.	5.00		
	R.	—0.40	14.60	17.86 +3.26
	Reasons for the net excess have not been intimated (February 1985).			

GRANT No. XXXII—Contd.

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> (in lakhs of rupees)	<i>Excess+</i>
10	310(c)5. Key Farm Centres			
	O. 29.10			
	R. —0.22	28.88	31.92	+3.04
	Reasons for the excess have not been intimated (February 1985).			
11	310(c)7. Opening of Veterinary Dispensaries			
	O. 20.78			
	R. 0.26	21.04	23.14	+2.10
	Reasons for the excess have not been intimated (February 1985).			
12	310(k) Tribal Area Sub Plan			
	1. Tribal Area Sub Plan	6.98	8.77	+1.79
	Reasons for the excess have not been intimated (February 1985).			
13	310(c)2. Rinderpest Eradication (Centrally Sponsored)—50% Central assistance	1.00	2.37	+1.37
	Reasons for the excess have not been intimated (February 1985).			
14	310(g) 5. Pilot project for Poultry Development	0.43	1.51	+1.08
	Reasons for the excess have not been intimated (February 1985).			

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

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> (in lakhs of rupees)	<i>Saving—</i>
1	310(g)3. Egg marketing			
	O. 40.36			
	R. —3.24	37.12	19.03	—18.09

Saving was attributed to winding up of the Egg Marketing Scheme from September 1983.

GRANT No. XXXII—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	310 (g) 2. Intensive Poultry Development Blocks, Moovatupuzha and Trivandrum			
	O.	40.05		
	R.	—0.17	39.88	27.21 —12.67
	Reasons for the saving have not been intimated (February 1985).			
3	310(c) 28. Control of livestock Disease of National importance (50% Centrally Sponsored Scheme)			
	O.	58.00		
	R.	—4.21	53.79	50.62 —3.17
	Anticipated saving was attributed to non-filling up of vacancies.			
	Reasons for the final saving have not been intimated (February 1985).			
4	310(e) Investigation and statistics			
	1. Livestock Census Cell			
	O.	5.00		
	S.	19.00		
	R.	—15.00	9.00	18.48 +9.48
	Surrender of provision was attributed to ban on payments imposed by Government.			
	Reasons for the final excess have not been intimated (February 1985).			
5	310 (j) Fodder and feed development			
	2. Manufacture of Ready to feed balanced feeds			
	O.	28.24		
	R.	—0.02	28.22	22.69 —5.53
	Reasons for the saving have not been intimated (February 1985).			

GRANT No. XXXII—*Concl'd.***Capital:**

(vi) Against the available saving of Rs. 1.82 lakhs, no amount was surrendered during the year.

(vii) *World Food Programme—Maize Fund*

The fund has been constituted with the object of expanding poultry farms and creating a buffer stock of maize, either through purchase or by production so as to ensure uninterrupted supply for the manufacture of poultry feed, even after termination of assistance under the World Food Programme. The value of maize received as gift under the World Food Programme 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 in 1975-76. An equivalent amount was credited to 'World Food Programme—Maize Fund', opened under '829. Development and Welfare Funds—Development Funds for Animal Husbandry Purposes', by debit to '310. Animal Husbandry (1) 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 created is to be utilised on a revolving basis, for the bulk purchase of local substitutes, so that the project could be continued even after termination of assistance under the World Food Programme. There was no transaction in the fund from 1976-77 onwards. The balance in the Reserve Fund on 31st March 1984 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	1,93,03,700	2,08,03,700	1,89,48,683 —18,55,017
Supplementary	15,00,000		
Amount surrendered during the year (26th July 1983)			10,00,000
Capital :			
Original	52,66,000	52,66,000	41,35,467 —11,30,533
Amount surrendered during the year			Nil

*Notes and comments***Revenue:**

(i) In view of the final saving of Rs. 18.55 lakhs, supplementary grant of Rs. 15.00 lakhs obtained in December 1983 could have been limited to token provision, wherever necessary.

(ii) Against the available saving of Rs. 18.55 lakhs in the grant, Rs. 10.00 lakhs only were surrendered on 26th July 1983.

(iii) Saving occurred mainly under:—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Saving—</i>
			(in lakhs of rupees)
311 (b) Dairy Development			
12. Continuation of breeding programme under K.L.D. and M.M. Board—Grant-in-aid			
O.	60.00		
R.	—10.00	50.00	50.00 ..

GRANT No. XXXIII—*Concl'd.*

Reduction in provision by resumption was reportedly due to wrong provision for assistance to K.L.D. & M.M. Board under "Dairy Development" instead of "Animal Husbandry".

Capital:

(iv) Against the available saving of Rs. 11.31 lakhs, no amount was surrendered.

(v) Saving occurred mainly under:—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (in lakhs of rupees)</i>	<i>Saving—</i>
511 (a) Dairy Development			
5. Operation flood II (State Share)	8.00	0.10	—7.90

Saving was reportedly due to non-payment of the cost of acquisition of land for the Kerala Co-operative Milk Marketing Federation Limited.

GRANT No. XXXIV—FISHERIES

		<i>Total grant or appropriation</i> Rs.	<i>Actual expenditure</i> Rs.	<i>Saving—</i> Rs.
MAJOR HEADS—				
312. Fisheries				
512. Capital Outlay on Fisheries				
712. Loans for Fisheries				
Revenue:				
Voted—				
Original	4,37,12,400	}	4,37,12,300	3,50,42,135
Supplementary	100			
				—86,70,365
Amount surrendered during the year				Nil
Charged—				
Original	4,000	}	10,500	..
Supplementary	6,500			
				—10,500
Amount surrendered during the year				Nil
Capital:				
Voted—				
Original	3,30,00,100	}	3,30,00,500	2,93,23,887
Supplementary	400			
				—36,76,613
Amount surrendered during the year (30th March 1984)				21,68,400

*Notes and comments***Revenue:**

(i) Against the available saving of Rs. 86.70 lakhs in the voted grant, no amount was surrendered during the year.

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GRANT No. XXXIV—Contd.

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

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving—
1	312 (d) Inland Fisheries 20. Setting up of Central Seed Farms under National Seed Programme (50% Centrally Sponsored Scheme)			
	O.	30.00		
	R.	—8.00	22.00	1.57 —20.43
Anticipated saving was reportedly due to non-finalisation of the scheme.				
Reasons for the final saving have not been intimated (February 1985).				
2	312 (g) Processing, Preservation and Marketing 6. Establishment of Landing and Processing facilities in Fishing Village under Process- ing, Preservation and Marketing (50% Centrally Sponsored Scheme)	17.80	0.02	—17.78
Reasons for the saving have not been intimated (February 1985).				
3	312 (j) Other expenditure 14. Fishermen Welfare Societies			
	O.	40.00		
	R.	—9.09	30.91	26.06 —4.85
Anticipated saving was attributed to non-organisation of the societies in the Inland Sector due to delay in finalising preliminary work.				
Reasons for the final saving have not been intimated (February 1985).				
4	312 (h) Mechanisation and improvement of fishing crafts 4. Boat building yards			
	O.	35.41		
	R.	—1.75	33.66	24.01 —9.65

GRANT No. XXXIV—*Contd.*

Reasons for the saving have not been intimated (February 1985).

<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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5 312 (d) 8. Brackish Water fish farming

O. 10.00

R. —2.00 8.00 0.01 —7.99

Reduction of provision by reappropriation was due to non-finalisation of the scheme.

Reasons for the final saving have not been intimated (February 1985).

6 312 (h) 2. Marine Fisheries—
Mechanised fishing

O. 26.42

R. —6.50 19.92 17.51 —2.41

Anticipated saving was due to non-purchase of diesel engines.

Reasons for the final saving have not been intimated (February 1985).

7 312 (h) 5. Organisation of
Shark fisheries with financial
assistance from Marine Pro-
ducts Development Authority—
Subsidy

O. 8.50

R. —4.50 4.00 .. —4.00

Reasons for the non-utilisation of the entire provision have not been intimated (February 1985).

8 312 (j) 19. Fisheries Terminal
Organisation

O. 6.50

R. —6.50

Non-utilisation of the entire provision was attributed to non-sanctioning of the scheme for establishment of terminal organisation.

GRANT No. XXXIV—Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving—
9	312 (b) Research			
	10. Establishment of Dry Dock at Vizhinjam (100% Centrally Sponsored Scheme)	5.00	..	—5.00

Reasons for the non-utilisation of the entire provision have not been intimated (February 1985).

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

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess+ Saving—
1	312 (j) 11. Assistance to Kerala Fisheries Welfare Corporation towards subsidis- ing housing schemes for tradi- tional fishermen	45.00	60.12	+15.12

Reasons for the excess have not been intimated (February 1985).

2	312 (d) 13. Fish Farmers' Development Agencies (Central Sector Scheme)			
	O.	4.00		
	R.	6.00	10.00	—0.99

Funds were provided by reappropriation to meet urgent expenses on purchase of a jeep for the Fish Farmers' Development Authority, cost of seed farms at Pothundy and Polachira and subsidy and input loan to Fish Farmers of the additional 400 hectares brought under the scheme during the year.

3	312 (j) 17. Insurance Schemes to sea going fishermen	3.50	8.50	+5.00
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Reasons for the excess have not been intimated (February 1985).

GRANT No. XXXIV—Contd.

Capital:

(iv) Against the available saving of Rs. 36.77 lakhs in the voted grant, Rs. 21.68 lakhs only were surrendered on 30th March 1984.

(v) Saving occurred mainly under:—

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

1 512(c) Fishing harbour and
landing facilities

4. Development of Vizhinjam
Fishing Harbour (Centrally
Sponsored Scheme—
50% Central assistance)

O. 64.00

R. —10.00

54.00 15.63 —38.37

Anticipated saving was due to delay in eviction of persons to be rehabilitated and delay in land acquisition.

Reasons for the final saving have not been intimated (February 1985).

2 512(a) Inland Fisheries

2. Brackish Water fish farming

O. 20.00

R. —3.25

16.75 1.37 —15.38

Anticipated saving was attributed to non-sanctioning of the proposed scheme by Government of India during the year.

Reasons for the final saving have not been intimated (February 1985).

3 512(c) Other expenditure

3. Community amenities and
dispensaries

O. 15.00

S. Token

R. —8.50

6.50 2.04 —4.46

GRANT No. XXXIV—Contd.

Anticipated saving was attributed to delay in sanctioning the dispensaries at Chellanam and Puthuvaipu and slow progress in the construction of dispensary buildings at Andathode, Koolimuttom and Nayarambalam.

Reasons for the final saving have not been intimated (February 1985).

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> (in lakhs of rupees)	<i>Excess+</i>
4	512(e) 1. Buildings (Fishery Schools and Training Centres)			
	2. do. Special Component Plan			
	O.	13.00		
	S.	Token		
	R.	—12.69	0.31	2.33
				+2.02

Anticipated saving was attributed to non-commencement of work for Fishery School, Chowghat and ban on payments ordered by Government in March 1984 to tide over the difficult financial position.

Reasons for the final excess have not been intimated (February 1985).

5	512(c) Fishing harbour and landing facilities			
	5. Development of Neendakara Fishing Harbour (Centrally Sponsored Scheme—50% Central assistance)			
	O.	1,06.00		
	R.	—50.00	56.00	87.58
				+31.58

Reasons for the anticipated saving and final excess have not been intimated (February 1985).

GRANT No. XXXIV—Contd.

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

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
1	712(b) Other loans			
	13. Subsidised housing scheme for traditional fishermen			
	O.	20.60		
	S.	Token		
	R.	55.61	76.21	76.81 +0.60

Funds were augmented by reappropriation for payment of loan to the Kerala Fishermen's Welfare Corporation for the implementation of the subsidised Housing Scheme for traditional fishermen which was initially met out of an advance from the Contingency Fund during May 1983.

2	512 (c) 2. Rehabilitation of fishermen from the land acquired for the Fishing Harbour Project, Vizhinjam			
	O.	45.00		
	R.	10.85	55.85	58.97 +3.12

Anticipated excess was due to a post-budget decision to construct 200 houses more in the Fisheries Township, Vizhinjam.

Reasons for the final excess have not been intimated (February 1985).

3	512 (c) 3. Construction of Fish Landing Centres (Centrally Sponsored Scheme—50% Central assistance)			
	O.	18.00		
	R.	—5.61	12.39	24.43 +12.04

Reasons for the anticipated saving and final excess have not been intimated (February 1985).

GRANT No. XXXIV—*Concl'd.*

(vii) 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 leaving no other bread-winners in the family. The contributions to the fund from the Consolidated Fund are debited to this grant. During the year, no amount was credited to the fund, nor any expenditure met therefrom. The balance in the fund as on 31st March 1984 was Rs. 17.26 lakhs.

GRANT No. XXXV—FOREST

	<i>Total grant or appropriation</i> Rs.	<i>Actual expenditure</i> Rs.	<i>Saving—</i> Rs.
MAJOR HEADS—			
313. Forest			
513. Capital Outlay on Forests			
713. Loans for Forest			
Revenue:			
Voted—			
Original	14,27,65,200	} 16,02,75,200	14,42,93,412 —1,59,81,788
Supplementary	1,75,10,000		
Amount surrendered during the year (30th March 1984)			1,67,71,600
Charged—			
Original	2,00,000	} 10,60,500	6,33,305 —4,27,195
Supplementary	8,60,500		
Amount surrendered during the year			Nil
Capital:			
Voted—			
Original	2,31,25,000	2,31,25,000	1,51,67,928 —79,57,072
Amount surrendered during the year (30th March 1984)			61,01,000

The expenditure in the revenue portion (voted) shown above includes Rs. 10,49,000 spent out of an advance from the Contingency Fund obtained in March 1983, and recouped to the Fund during 1983-84.

*Notes and comments***Revenue:**

(i) Against the available saving of Rs. 1,59.82 lakhs in the voted grant, Rs. 1,67.72 lakhs were surrendered on 30th March 1984.

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GRANT No. XXXV—Contd.

(ii) In view of the final saving of Rs. 1,59.82 lakhs in the voted grant, the supplementary grant of Rs. 10.10 lakhs obtained in March 1984, proved wholly unnecessary.

(iii) Saving occurred mainly under:—

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving—
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1 313 (f) Forest produce
1. Timber and other
produce removed by
Government agency

O.	5,25.00			
R.	—1,50.50	3,74.50	3,38.72	—35.78

Anticipated saving was due to the decision of Government to dispense with the extraction of timber from forest coupes.

Reasons for the final saving have not been intimated (February 1985).

2 313(f)2. Firewood and
charcoal removed by
Government agency

O.	50.00			
R.	—10.00	40.00	25.63	—14.37

Anticipated saving was due to the decision of Government to dispense with the extraction of firewood from forest coupes.

Reasons for the final saving have not been intimated (February 1985).

3 313(d) Forest conservation
and development

11. Eco Development	10.00	2.30	—7.70
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Reasons for the saving have not been intimated (February 1985).

4 313 (g) Communications
and Buildings

1. Roads and Bridges

O.	9.30			
R.	0.50	9.80	2.22	—7.58

Reasons for the saving have not been intimated (February 1985).

GRANT No. XXXV—Contd.

<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	313 (g) 2. Buildings	10.50	4.57	—5.93
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Reasons for the saving have not been intimated (February 1985).

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

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> (in lakhs of rupees)	<i>Excess+</i>
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1	313 (f) 7. Miscellaneous Advance—Suspense	17.00	40.93	+23.93
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Reasons for the excess have not been intimated (February 1985).

2	313 (d) 10. Formation of an extension forestry organisation	6.00	19.42	+13.42
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Reasons for the excess have not been intimated (February 1985).

3	313(h) Preservation of wild life			
	8. Development of National Parks (Centrally Sponsored Scheme—50% Central assistance)	3.00	14.90	+11.90

Reasons for the excess have not been intimated (February 1985).

4	313 (f) 6 Live stock	8.50	16.96	+8.46
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Reasons for the excess have not been intimated (February 1985).

5	313(i) Other expenditure			
	15. Forest protection	28.51	34.84	+6.33

Reasons for the excess have not been intimated (February 1985).

GRANT No. XXXV—Concl'd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess—
6	313(d) Forest Conservation and Development 6. Cultural operations of young plantations	30.00	35.71	+5.7
Reasons for the excess have not been intimated (February 1985).				

(v) Against the available saving of Rs. 4.27 lakhs in the charged appropriation, no amount was surrendered. In view of the final saving the supplementary appropriation of Rs. 8.61 lakhs obtained in December 1983, proved excessive.

Capital:

(vi) Against the available saving of Rs. 79.57 lakhs in the capital portion of the voted grant, Rs. 61.01 lakhs only were surrendered on 30th March 1984.

(vii) Saving occurred mainly under:—

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving—
1	513(b) Plantation 15. Kerala Forest Development Corporation— Investments			
	O.	58.00		
	R.	—58.00		

Saving of the entire provision was due to non-release of funds to the Forest Development Corporation, reasons for which have not been intimated (February 1985).

2	513(b) 6. Fuel Plantations (Centrally Sponsored Scheme—50% Central assistance)	80.00	59.58	—20.4
Reasons for the saving have not been intimated (February 1985).				

GRANT No. XXXVI—PANCHAYAT (ALL VOTED)

	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Saving—</i>
	Rs.	Rs.	Rs.
MAJOR HEADS—			
314. Community Development			
514. Capital Outlay on Community Development			
714. Loans for Community Development			
Revenue:			
Original	10,39,74,100	10,66,79,200	10,08,04,927 —58,74,273
Supplementary	27,05,100		
Amount surrendered during the year (30th March 1984)			7,43,300
Capital:			
Original	29,00,100	29,00,100	13,75,000 —15,25,100
Amount surrendered during the year (30th March 1984)			15,15,000

*Notes and comments***Revenue:**

(i) In view of the final saving of Rs. 58.74 lakhs, the supplementary grant of Rs. 27.05 lakhs obtained in March 1984 could have been limited to token provision wherever necessary.

(ii) Against the available saving of Rs. 58.74 lakhs, Rs. 7.43 lakhs only were surrendered on 30th March 1984.

GRANT No. XXXVI—*Concl'd.*

(iii) 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	314-A. General (c) Other expenditure 7. Grants to Panchayats for the co-ordination of development activities	1,00.00	71.62	—28.38
	Reasons for the saving have not been intimated (February 1985).			
2	314-A(a) Direction and Administration 3. District Administration			
	O. 88.57			
	S. 1.50			
	R. 0.70	90.77	79.82	—10.95
	Reasons for the final saving have not been intimated (February 1985).			
3	314-C. Rural Works Programme (b) Minor Irrigation 1. Maintenance of Minor Irrigation Works in Panchayats—Grant-in-aid			
	O. 20.00			
	R. —0.23	19.77	12.02	—7.75
	Reasons for the final saving have not been intimated (February 1985).			

Capital:

(iv) Saving occurred mainly under:—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> (in lakhs of rupees)	<i>Saving—</i>
714(a) Community Development 3. Loans to Panchayats for creation of remunerative community assets			
O. 25.00			
R. —11.15	13.85	13.75	—0.10

Surrender of budget provision was due to non-payment of loans to some Panchayats in view of economy measures ordered by Government.

GRANT No. XXXVII—COMMUNITY DEVELOPMENT

		<i>Total grant or appropriation</i> Rs.	<i>Actual expenditure</i> Rs. . .	<i>Saving—</i> Rs. . .
MAJOR HEADS—				
314. Community Development				
514. Capital Outlay on Community Development				
Revenue:				
Voted—				
Original	31,70,59,600	} 54,16,71,900	51,14,42,577	—3,02,29,323
Supplementary	22,46,12,300			
Amount surrendered during the year (30th March 1984)				1,51,21,100
Charged—				
Original	10,000	10,000	..	—10,000
Amount surrendered during the year				Nil
Capital:				
Voted—				
Original	1,00,000	1,00,000	..	—1,00,000
Amount surrendered during the year				Nil

The expenditure in the revenue portion (voted) shown above does not include Rs. 44,970 met out of an advance from the Contingency Fund obtained in March 1984, but not recouped to the Fund till the close of the year.

*Notes and comments***Revenue:**

(i) Against the available saving of Rs. 3,02.29 lakhs in the voted grant, Rs. 1,51.21 lakhs only were surrendered on 30th March 1984.

GRANT No. XXXVII—Contd.

(ii) Saving occurred mainly under:—

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving—
1	314-C. Rural Works Programme (f) Water Supply and Sanitation 1. Rural Water Supply— Open draw wells etc. O. 4.00 S. 5,08.70 R. —57.33	4,55.37	3,64.65	—90.72
Surrender of budget provision was due to less expenditure on drought relief works for which supplementary grant was obtained in July 1983. Reasons for the final saving have not been intimated (February 1985).				
2	314-B. Community Development Programmes (g) Nutrition 7. Training Programmes (UNICEF Programme) 100% Assistance O. 12.00 R. —12.00	..	..	..
3	314-B(g)6. Assistance to Mahilasamajams and Youth Clubs for production programmes (UNICEF Programme) 100% Assistance O. 9.00 R. —9.00	..	..	..

In the two cases mentioned above, withdrawal of the entire provision by reappropriation and resumption was attributed to non-implementation of the scheme for want of assistance from the UNICEF due to expiry of the period of agreement between UNICEF and Government of India.

GRANT No. XXXVII—Concl'd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving—
4	314-B(a) Direction and Administration 3. Strengthening of Block Administration			
	O.	25.12		
	R.	—5.51	19.61	19.30 —0.31

Anticipated saving was mainly due to enforcement of economy measures ordered by Government.

5	314-B(1) Minimum Needs Programme 5. Construction of Kitchen-cum-Balawadi			
	O.	9.50		
	R.	—5.74	3.76	3.76 ..

Saving was attributed to lesser number of Balawadis for which matching assistance from CARE was sanctioned.

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

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess+
314-B(g)14. Develop- ment of women and children in rural area (Wynad and Palghat) UNICEF Programme			
O.	Token		
R.	6.05	6.05	6.07 +0.02

Funds were provided by reappropriation to meet the expenditure on creation of nine posts of Lady Village Extension Officers for the implementation of the scheme.

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GRANT No. XXXVIII—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 Fertilisers Industries
- 525. Capital Outlay on Telecommunication and Electronics Industries
- 526. Capital Outlay on Consumer Industries
- 528. Capital Outlay on Mining and Metallurgical Industries
- 530. Investments in Industrial Financial Institutions
- 720. Loans for Industrial Research and Development
- 721. Loans for Village and Small Industries
- 722. Loans for Machinery and Engineering Industries
- 723. Loans for Petroleum, Chemical and Fertiliser Industries
- 725. Loans for Telecommunication and Electronics Industries
- 726. Loans for Consumer Industries
- 728. Loans for Mining and Metallurgical Industries
- 730. Loans to Industrial Financial Institutions

GRANT No. XXXVIII—Contd.

		<i>Total grant or appropriation Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Excess+ Saving— Rs.</i>
Revenue:				
Voted—				
Original	11,17,36,500	16,80,90,600	15,70,15,168	—1,10,75,432
Supplementary	5,63,54,100			
Amount surrendered during the year (30th March 1984)				35,86,800
<i>Charged—</i>				
<i>Supplementary</i>	<i>16,38,000</i>	<i>16,38,000</i>	<i>16,38,035</i>	<i>+35</i>
<i>Amount surrendered during the year</i>				<i>Nil</i>
Capital:				
Voted—				
Original	20,98,23,000	22,29,91,900	22,08,25,122	—21,66,778
Supplementary	1,31,68,900			
Amount surrendered during the year (30th March 1984)				1,60,500
<i>Charged—</i>				
<i>Original</i>	<i>1,00,000</i>	<i>1,00,000</i>	<i>..</i>	<i>—1,00,000</i>
<i>Amount surrendered during the year (30th March 1984)</i>				<i>55,500</i>

Notes and comments

Revenue:

Voted—

(i) The expenditure shown above includes Rs.4,19,705 debited to the head '320-B(d)4. Cashew Support Price Operation' incurred on the implementation of the new scheme introduced for cashew vigilance operations

GRANT No. XXXVIII—*Contd.*

consequent on the change in Government's earlier policy of Cashew Monopoly Procurement. No provision had been made in the Budget Estimates for this purpose. According to the criteria laid down by the Public Accounts Committee, the expenditure was on a new service and, as such, it should not have been incurred without the vote of the Legislature or an advance from the Contingency Fund.

(ii) In view of the final saving of Rs.1,10.75 lakhs, the supplementary grant of Rs.3,63.54 lakhs obtained in March 1984 proved excessive.

(iii) Against the available saving of Rs.1,10.75 lakhs, Rs.35.87 lakhs only were surrendered on 30th March 1984.

(iv) 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	320-B. Large and Medium Industries (d) Consumer Industries 3. Recoupment of the loss of the State Co-operative Marketing Federation under the Cashew Procurement Programme	50.00	0.10	—49.90
	Reasons for the saving have not been intimated (February 1985).			
2	320-B(d)2. Subsidy on account of interest loss on account of loans for cashew procurement			
	O.	35.00		
	R.	—0.46	34.54	0.18
				—34.36

Reasons for the final saving have not been intimated (February 1985).

GRANT No. XXXVIII—Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving—
3	321(g) Coir Industries 3. Opening of Sales Depots (50% C.S.S.)			
	O.	20.00		
	R.	—10.76	9.24	1.44
				—7.80

Anticipated saving was mainly due to non-receipt of claims for subsidy from Kerala State Co-operative Coir Marketing Federation in respect of new sales depots.

Reasons for the final saving have not been intimated (February 1985).

4	321(g)1. Development of Coir industry and husk control			
	O.	30.00		
	R.	—6.81	23.19	22.15
				—1.04

Saving was mainly due to postponement of the proposal for strengthening the administrative set up and enforcement of economy measures ordered by Government.

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

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess+
1	321(c) Small Scale Industries 40. Strengthening of Industries Directorate and Taluk set up			
		18.00	28.09	+10.09

Reasons for the excess have not been intimated (February 1985).

GRANT No. XXXVIII—Contd.

Sl. no.	Head	Total grant (in lakhs of rupees)	Actual expenditure	Excess+
2	320-B(d)1. Cashew Monopoly Procurement Programme			
	O. Token			
	R. 0.46	0.46	6.38	+5.92

Reasons for the excess have not been intimated (February 1985).

3	321(a) Direction and Administration 8. Small Scale Industries Organisation— Supervision	10.00	15.53	+5.53
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Reasons for the excess have not been intimated (February 1985).

(vi) In the following case, the resumption of funds on 30th March 1984 proved injudicious:—

Head	Total grant	Actual expenditure	Excess+
	(in lakhs of rupees)		
321(g)5. Price Fluctuation Fund			
O. 15.00			
R. —15.00	..	15.00	+15.00

Withdrawal of provision by resumption (30th March 1984) was due to non-sanctioning of the claim for price fluctuation fund received from Kerala State Co-operative Marketing Federation.

Final excess was due to sanctioning and payment of the claim by the Industries Department on 31st March 1984.

Charged—

(vii) The expenditure exceeded the charged appropriation by Rs.35; the excess requires regularisation. Excess occurred under '321(c) Small Scale Industries 48. Subvention to Kerala Financial Corporation'.

GRANT No. XXXVIII—*Contd.***Capital:****Voted—**

(viii) Against the available saving of Rs. 21.67 lakhs, Rs.1.61 lakhs only were surrendered on 30th March 1984.

(ix) Cases of substantial saving are mentioned below:—

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> (in lakhs of rupees)	<i>Saving—</i>
1	526(b) Textiles			
	2. Kerala State Textile Corporation Limited— Investments			
	O.	1,50.00		
	R.	—23.82	1,26.18	1,05.00 —21.18

Reduction in provision by reappropriation was due to less requirement of funds for the implementation of new spinning mills during the year.

Reasons for the final saving have not been intimated (February 1985).

2	522(a) Heavy Engineering Industries			
	3. Three Wheeler Project—Investments			
	O.	35.00		
	R.	—35.00	..	.. ..

The entire budget provision was withdrawn by reappropriation as fresh investments were not required for the project, the reasons for which have not been intimated (February 1985).

3	726(a) Textiles			
	5. Loans to Kerala State Textile Corporation			
	O.	50.00		
	R.	—30.00	20.00	20.00 ..

Reduction in provision by reappropriation was due to less requirement of funds for the implementation of the new spinning mills during the year.

GRANT No. XXXVIII—Contd.

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i> (in lakhs of rupees)	<i>Actual expenditure</i>	<i>Saving—</i>
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- 4 522(a) Heavy Engineering Industries 1. Steel Industrials Kerala Limited—Investments

O.	1,75.00			
R.	—23.00	1,52.00	1,50.00	—2.00

Reduction in provision by reappropriation was due to non-receipt of specific proposals from the Company.

Reasons for the final saving have not been intimated (February 1985).

- 5 522(b) Electrical Engineering Industries 1. Traco Cables Limited—Investments

O.	75.00			
R.	—25.00	50.00	50.00	..

Reduction in provision by reappropriation was due to delay in implementation of the project.

- 6 722(a) Heavy Engineering Industries 1. Loans to Steel Industrials

O.	50.00			
R.	—23.00	27.00	25.00	—2.00

Anticipated saving to the extent of Rs. 2.00 lakhs was due to non-receipt of specific proposals and enforcement of economy measures ordered by Government. Reasons for anticipated saving of Rs.21.00 lakhs and final saving of Rs. 2.00 lakhs have not been intimated (February 1985).

GRANT No. XXXVIII—*Concl'd.*

(x) Two major cases of excess are mentioned below:—

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i> (in lakhs of rupees)	<i>Actual expenditure</i>	<i>Excess+</i>
1	528(b) Other mining and metallurgical industries 1. Kerala Minerals and Metals— Investments			
	O.	1,80.00		
	R.	1,00.00	2,80.00	2,80.00 ..

Augmentation of provision by reappropriation was for providing additional share capital to Kerala Minerals and Metals for availing financial assistance from Industrial Development Bank of India.

2	720(b) Other loans 3. Loans for revitalisation of sick industries— Trivandrum Rubber Works Limited			
	O.	1.00		
	R.	61.86	62.86	85.00 +22.14

Additional funds were provided by reappropriation for revitalising 'Trivandrum Rubber Works Limited' which was facing serious financial crisis.

Reasons for the final excess have not been intimated (February 1985).

GRANT No. XXXIX—IRRIGATION

	<i>Total grant or appropriation</i> Rs.	<i>Actual expenditure</i> Rs.	<i>Excess + Saving—</i> Rs.
MAJOR HEADS—			
333. Irrigation, Navigation, Drainage and Flood Control Projects			
533. Capital Outlay on Irrigation, Naviga- tion, Drainage and Flood Control Projects			
Revenue:			
Voted—			
Original	22,46,44,000	22,56,83,400	23,64,94,758 + 1,08,11,358
Supplementary	10,39,400		
Amount surrendered during the year (30th March 1984)			18,05,000
Charged—			
Original	1,000	1,000	.. —1,000
Amount surrendered during the year (30th March 1984)			1,000
Capital:			
Voted—			
Original	65,87,86,800	65,92,09,900	66,50,61,839 + 58,51,989
Supplementary	4,23,100		
Amount surrendered during the year (30th March 1984)			3,53,46,300
Charged—			
Original	68,03,200	72,30,700	61,37,792 —10,92,908
Supplementary	4,27,500		
Amount surrendered during the year			Nil

GRANT No. XXXIX—Contd.

*Notes and comments***Revenue:**

(i) The expenditure exceeded the voted grant by Rs.1,08,11,358; the excess requires regularisation.

(ii) In view of the excess, the supplementary grant of Rs.10.39 lakhs obtained in March 1984, proved inadequate and the surrender of Rs.18.05 lakhs, on 30th March 1984, injudicious.

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

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> (in lakhs of rupees)	<i>Excess+</i>
1	333-G. Flood Control and Anti-sea Erosion Projects (d) Other expenditure 3. Repairs due to flood damages	80.00	1,37.00	+57.00
2	333-A. Irrigation Projects (Commercial) (g) - Periyar Valley Project 3. Other expenditure O. 3,01.15 R. —3.64	2,97.51	3,49.41	+51.90

Excess was attributed to increased expenditure on rectification of flood damages, which could not be postponed and payment of pending bills of previous years.

Net excess of Rs.48.26 lakhs was due to adjustment of interest charges on capital invested in commercial projects at a higher rate of 9.25 per cent during the year, as against 8 per cent in the previous year.

GRANT No. XXXIX—Contd.

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (in lakhs of rupees)</i>	<i>Excess +</i>
3	333-G(d)1. Maintenance of anti-sea erosion works	38.00	77.96	+39.96
	Excess was due to inevitable payments for maintenance of sea walls at areas vulnerable to severe erosion.			
4	333-D. Navigation Projects (Non-Commercial) (d) Other expenditure Works	32.00	46.75	+14.75
	Excess was due to certain inevitable payments and payment of pending bills of previous year.			
5	333-A(b) Machinery and Equipment 2. Repairs and Carriages	25.00	34.29	+9.29
	Excess was reportedly due to expenditure on urgent special repairs to dredgers, which could not be postponed.			
6	333-G(d)2. Maintenance of Flood Control Works	10.16	19.25	+9.09
	Excess was reportedly due to execution of unavoidable works for the protection of crop cultivation and spill-over commitments.			
7	333-A(i). Malampuzha Project 3. Other expenditure			
	O.	47.59		
	S.	5.20	52.79	61.44
				+8.65
	Reasons for the excess have not been intimated (February 1985).			
8	333-G(e) Anti-sea erosion works (i) Scheme for studies on coastal erosion			
	1. Direction and Administration	10.79	16.63	+5.84
	Reasons for the excess have not been intimated (February 1985).			

GRANT No. XXXIX—Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess+
9	333-A(e) Peechi Reservoir Scheme			
	3. Other expenditure			
	O.	17.26		
	R.	1.87	22.74	+3.61

Augmentation of provision by reappropriation was due to inadequacy of budget provision for carrying out the interest adjustments at the close of the financial year.

Final excess was due to adjustment of interest charges on capital invested in commercial projects at a higher rate of 9.25 per cent during the year, as against 8 per cent in the previous year.

10	333-A(1) Meenkara Project			
	4. Works	3.00	8.26	+5.26

Reasons for the excess have not been intimated (February 1985).

(iv) Apart from the saving of Rs.70.80 lakhs (less than 10 per cent of the provision) under '333-B. Irrigation Projects (Non-Commercial) (c) Suspense' (Provision: Rs.10,31.00 lakhs; Expenditure: Rs.9,60.20 lakhs), two cases of significant saving are mentioned below:—

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving—
1	333-B(d) Other expenditure			
	4 (ii) Investigation and Research			
	O.	28.65		
	R.	—16.15	10.35	—2.15

Surrender of budget provision was mainly due to slow progress in the investigation of major schemes caused by non-completion of the aerial survey by the Geological Survey of India and lack of field staff in the Investigation Divisions.

Final saving was due to postponement of expenditure consequent on the economy measures ordered by Government.

2	333-G(c) (i)3. Other charges	7.00	1.83	—5.17
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Reasons for the saving have not been intimated (February 1985).

GRANT No. XXXIX—Contd.

Capital:

(v) The expenditure exceeded the voted grant by Rs.58,51,989; the excess requires regularisation.

(vi) In view of the final excess, the supplementary grant of Rs.4.23 lakhs obtained in March 1984, proved inadequate and the surrender of Rs. 3,53.46 lakhs on 30th March 1984, injudicious.

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

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> (in lakhs of rupees)	<i>Excess+</i>
1	533-A. Irrigation Projects (Commercial)			
	(i) Periyar Valley Project			
	3. Works	2,21.16	3,71.27	+1,50.11

Excess was due to acceleration in the progress of works with a view to completing them during the VI Plan period.

During 1978-79, 1979-80, 1980-81, 1981-82 and 1982-83 also, the expenditure exceeded the provision by Rs. 1,11.92 lakhs, Rs. 1,00.34 lakhs, Rs. 1,96.84 lakhs, Rs. 1,25.72 lakhs and Rs. 75.02 lakhs respectively.

2	533-B. Irrigation Projects (Non-Commercial)			
	(x) Moovattupuzha Project			
	2. Works	2,15.24	3,15.50	+1,00.26

Reasons for the excess have not been intimated (February 1985).

3	533-B (q) Pazhassi Irrigation Project			
	2. Works	3,39.27	4,27.08	+87.81

Reasons for the excess have not been intimated (February 1985).

During 1978-79, 1979-80, 1980-81, 1981-82 and 1982-83 also, the expenditure had exceeded the provision by Rs. 81.31 lakhs Rs. 56.25 lakhs, Rs. 1,94.64 lakhs, Rs. 67.82 lakhs and Rs. 1,03.53 lakhs respectively.

GRANT No. XXXIX—Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess+
4	533-B (o) Kanhirampuzha Project			
	2. Works			
	O.	2,90.83		
	R.	1.09	2,91.92	3,45.75 +53.83
	Reasons for the excess have not been intimated (February 1985).			
	During 1980-81, 1981-82 and 1982-83 also, the expenditure exceeded the provision by Rs. 61.43 lakhs, Rs. 6.68 lakhs and Rs. 56.98 lakhs respectively.			
5	533-B (s) Kabini Scheme			
	2. Works			
	O.	37.59		
	R.	1.62	39.21	72.81 +33.60
	Reasons for the excess have not been intimated (February 1985).			
	During 1980-81, 1981-82 and 1982-83 also, the expenditure exceeded the provision by Rs. 35.47 lakhs, Rs. 18.75 lakhs and Rs. 10.66 lakhs respectively.			
6	533-B (t) Idamalayar Project 2. Works	4,76.98	4,96.33	+19.35
	Excess was due to part payment for work already completed and urgent payments for canal works.			
7	533-B(j) Pamba Irrigation Project			
	2. Major Works	3,36.59	3,50.81	+14.22
	Excess was due to acceleration in the progress of works with a view to completing them during the VI Plan period.			
8	533-D. Navigation Projects (Non-Commercial) (d) Other expenditure (II) Inland Navigation (State)			
	2. Machinery and Equipments	0.82	11.07	+10.25
	Reasons for the excess have not been intimated (February 1985).			

GRANT No. XXXIX—Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess+
9	533-B (cc) Kuriyarkutty Karappara Project 2. Works O. 3.06 R. 0.32	3.38	13.03	+9.65
	Reasons for the excess have not been intimated (February 1985).			
10	533-B (v) Chimony Mupli Scheme 2. Works	1,26.51	1,36.05	+9.54
	Reasons for the excess have not been intimated (February 1985).			
11	533-A (i) Periyar Valley Project 1. Direction and Administration O. 39.88 R. 2.00	41.88	46.52	+4.64
	Augmentation of provision by reappropriation was for payment of dearness allowance at enhanced rates.			

Final excess was due to increase in share of establishment charges adjusted in proportion to works expenditure.

12	533-A (k) Malampuzha Project 3. Works O. 4.03 R. —0.48	3.55	9.66	+6.11
	Reasons for the net excess have not been intimated (February 1985).			

(viii) Major cases of saving in the voted grant are mentioned below:—

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess+
1	533-B. (i) Kallada Irrigation Project 2. Major Works O. 27,03.28 R. —3,50.00	23,53.28	23,59.15	+5.87

GRANT No. XXXIX—Contd..

Reduction in provision by resumption was due to slow progress of work caused by (i) labour unrest and legal impediments, (ii) delay in receipt of approval to some contracts from the World Bank and (iii) drought conditions in the project area.

Reasons for the final excess have not been intimated (February 1985).

During 1980-81, 1981-82 and 1982-83 also, the expenditure fell short of provision by Rs. 3,82.63 lakhs, Rs. 2,91.92 lakhs and Rs. 7,75.97 lakhs respectively.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving—
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2	533-G Flood Control and Anti-sea erosion Projects (d) Anti-sea Erosion Works 3. Works	4,10.16	3,69.29	—40.87
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Saving was due to enforcement of economy measures ordered by Government.

3	533-D (d)I. Inland Navigation (Centrally Sponsored) 3. Works	38.82	16.94	—21.88
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Saving was due to slow progress of works and non-receipt of claims for materials purchased.

During 1980-81, 1981-82 and 1982-83 also, the expenditure fell short of provision by Rs. 28.03 lakhs, Rs. 28.04 lakhs and Rs. 26.56 lakhs respectively.

4	533-D (d) II. Inland. Navigation (State) 3. Works	30.65	23.52	—7.13
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Reasons for the saving have not been intimated (February 1985).

5	533-B(h) Thanneermukkom Project 2. Construction of Salt Water Barrier	11.22	4.26	—6.96
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Saving was due to delay in the completion of painting the shutters.
102/9113/85/L

GRANT No. XXXIX—Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving—
6	533-B (p) Kuttiadi Irrigation Project 1. Direction and Administration			
	O.	50.54		
	R.	—3.06	47.48	43.69 —3.79

Saving was mainly due to non-filling up of vacancies and enforcement of economy measures ordered by Government.

(ix) In view of the final saving of Rs. 10.93 lakhs in the charged appropriation, the supplementary appropriation of Rs. 4.23 lakhs obtained in March 1984, could have been limited to token amounts wherever necessary.

(x) Against the available saving of Rs. 10.93 lakhs in the charged appropriation, no amount was surrendered.

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

Head	Total appropriation	Actual expenditure (in lakhs of rupees)	Saving—
533-B(i) Kallada Irrigation Project 2. Major Works			
O.	30.00		
R.	—11.25	18.75	9.90 —8.85

Reduction in provision by reappropriation was mainly due to non-payment of certain arbitration awards against which departmental appeals were pending.

Reasons for the final saving have not been intimated (February 1985).

During 1980-81, 1981-82 and 1982-83 also, the expenditure fell short of provision by Rs. 12.40 lakhs, Rs. 25.39 lakhs and Rs. 8.75 lakhs respectively.

GRANT No. XXXIX—*Concl'd.*

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

<i>Head</i>	<i>Total appropriation</i>	<i>Actual expenditure</i>	<i>Saving—</i>
	<i>(in lakhs of rupees)</i>		
533-B (q) Pazhassi Irrigation Project			
2. Works			
O.	6.00		
S.	4.23		
R.	10.50	20.73	20.50 —0.23

Augmentation of provision by reappropriation was to meet inevitable payments in satisfaction of arbitration awards.

(xiii) *Suspense transactions*

The expenditure in this grant includes Rs. 9,60.20 lakhs under 'Suspense'. The nature and mode of accounting of the transactions under 'Suspense' are explained in Note (xii) below Appropriation Accounts of Grant No. XV—Public Works.

An analysis of suspense transactions accounted for in this grant during 1983-84, with opening and closing balances under different sub-heads, is given below:—

<i>Sub-head</i>	<i>Opening balance on 1st April 1983</i>	<i>Debits</i>	<i>Credits</i>	<i>Closing balance on 31st March 1984</i>
	<i>(in lakhs of rupees)</i>			
Purchases	—0.56	..	..	—0.56
Stock	3,07.57	9,53.62	12,05.03	56.16
Miscellaneous Works Advances	28.66	5.21	..	33.87
Workshop Suspense	10.35	1.37	..	11.72
Total	3,46.02	9,60.20	12,05.03	1,01.19

GRANT No. XL—POWER (ALL VOTED)

		<i>Total grant</i>	<i>Actual expenditure</i>	<i>Saving—</i>
		Rs.	Rs.	Rs.
MAJOR/SUB-MAJOR HEADS—				
334-F. General				
734. Loans for Power Projects				
Revenue:				
Original	27,00,000	27,00,000	..	—27,00,000
Amount surrendered during the year				Nil
Capital:				
Original	12,00,000	1,12,00,000	1,00,00,000	—12,00,000
Supplementary	1,00,00,000			
Amount surrendered during the year				Nil

The expenditure in the capital portion shown above does not include Rs. 1,00,00,000 spent out of an advance from the Contingency Fund obtained in March 1984, but not recouped to the Fund till the close of the year.

*Notes and comments***Revenue:**

(i) Against the saving of entire provision of Rs. 27.00 lakhs, no amount was surrendered.

(ii) Saving occurred under:—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> (in lakhs of rupees)	<i>Saving—</i>
334-F(a) Assistance to Electricity Boards			
1. Subsidy to K.S.E. Board towards power tariff concessions	27.00	..	—27.00

Reasons for the non-utilisation of entire provision have not been intimated (February 1985).

GRANT No. XL—*Concl'd.***Capital:**

(iii) Against the available saving of Rs. 12.00 lakhs, no amount was surrendered.

(iv) Saving occurred under:—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (in lakhs of rupees)</i>	<i>Saving—</i>
734(a) Transmission and Distribution Schemes			
1. Inter-State links			
(Centrally Sponsored Scheme— 100% assistance)	12.00	..	—12.00

Reasons for the non-utilisation of entire provision have not been intimated (February 1985).

GRANT No. XLI—PORTS

	<i>Total grant or appropriation Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Saving— Rs.</i>
MAJOR/SUB-MAJOR HEADS—			
335-A. Ports and Pilotage			
535-A. Ports			
735. Loans for Ports, Light Houses and Shipping			
Revenue:			
Voted—			
Original	1,14,50,000	1,17,66,000	1,11,30,977 —6,35,023
Supplementary	3,16,000		
Amount surrendered during the year (30th March 1984)			97,000
Capital:			
Voted—			
Original	1,39,19,000	2,28,05,200	1,55,97,096 —72,08,104
Supplementary	88,86,200		
Amount surrendered during the year (30th March 1984)			53,86,000
Charged—			
Original	31,000	31,000	—31,000
Amount surrendered during the year			Nil

*Notes and comments***Revenue:**

(i) In view of the saving of Rs. 6.35 lakhs, the supplementary grant of Rs. 3.16 lakhs obtained in March 1984 was wholly unnecessary.

(ii) Against the available saving of Rs. 6.35 lakhs in the revenue portion of the grant, Rs. 0.97 lakh only were surrendered in March 1984.

Capital:

(iii) In view of the saving of Rs. 72.08 lakhs in the voted grant, the supplementary grant of Rs. 63.86 lakhs obtained in March 1984, proved wholly unnecessary.

GRANT No. XLI—*Concl'd.*

(iv) Against the available saving of Rs. 72.08 lakhs in the capital portion of the grant (voted), Rs. 53.86 lakhs only were surrendered in March 1984.

(v) 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	535-A(a) Development of Minor Ports 16. Purchase of new supplementary equipment for ports and dredging unit			
	O. 22.00			
	S. 23.70			
	R. —27.15	18.55	18.55	..
2	535-A(a)19. Capital repairs and Major additions for equipment and floating crafts			
	O. 7.00			
	S. 30.00			
	R. —17.23	19.77	19.19	—0.58
Saving in the two cases mentioned above was due to ban on payments ordered by Government in order to tide over financial difficulty.				
3	535-A(a)2. Development of Beypore Port			
	O. 39.00			
	S. 23.70			
	R. 0.16	62.86	53.36	—9.50
Reasons for the saving have not been intimated (February 1985).				
4	535-A (a) 1. Development of Minor Ports			
	O. 20.00			
	R. —3.39	16.61	10.79	—5.82
Reasons for the saving have not been intimated (February 1985).				

GRANT No. XLII—TRANSPORT (ALL VOTED)

	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Saving—</i>
	Rs.	Rs.	Rs.
MAJOR HEADS—			
338. Road and Water Transport Services			
538. Capital Outlay on Road and Water Transport Services			
738. Loans for Road and Water Transport Services			
Revenue:			
Original	1,72,90,800	1,78,98,300	1,72,20,164 —6,78,136
Supplementary	6,07,500		
Amount surrendered during the year (30th March 1984)			2,31,000
Capital:			
Original	3,89,00,000	4,89,00,000	4,47,11,644 —41,88,356
Supplementary	1,00,00,000		
Amount surrendered during the year (30th March 1984)			42,07,100

Note and comment

Revenue:

In view of the final saving of Rs. 6.78 lakhs, the supplementary grant of Rs. 6.07 lakhs obtained in March 1984, proved unnecessary.

GRANT No. XLIII—TOURISM (ALL VOTED)

	Total grant	Actual expenditure	Saving—
	Rs.	Rs.	Rs.
MAJOR/SUB-MAJOR HEADS—			
339. Tourism			
544-B. Other Transport and Communication Services			
744. Loans for Other Transport and Communication Services			
Revenue:			
Original	1,72,70,200		
Supplementary	100	1,72,70,300	1,55,38,277 —17,32,023
Amount surrendered during the year (30th March 1984)			9,50,700
Capital:			
Original	1,32,00,000	1,32,00,000	1,13,38,928 —18,61,072
Amount surrendered during the year (30th March 1984)			14,79,000

*Notes and comments***Revenue:**

(i) The expenditure includes Rs. 4.00 lakhs debited to the head '339 (f) 8. Improvement to Golf Course' paid to the Golf Club, Trivandrum as special grant for making improvements to the Golf Course in connection with its centenary celebrations. No specific provision had been made in the Budget Estimates for this purpose; funds required for meeting the expenditure was provided by reappropriation. According to the criteria laid down by the Public Accounts Committee, the expenditure was on a 'New Service' and, as such, the reappropriation was irregular and the expenditure should not have been incurred without obtaining the vote of the Legislature or an advance from the Contingency Fund.

GRANT No. XLIII—Concl'd.

(ii) Against the available saving of Rs. 17.32 lakhs in the voted grant, Rs. 9.51 lakhs only were surrendered in March 1984.

(iii) Saving occurred mainly under:—

<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure</i>	<i>Saving—</i>
		(in lakhs of rupees)		
339	(b) Tourist Information and Publicity			
1.	Tourist Publicity			
O.	38.49			
R.	—20.35	18.14	14.68	—3.46

Saving was due to post-budget decision of Government not to conduct Tourism week celebrations during 1983.

Capital:

(iv) Against the available saving of Rs. 18.61 lakhs, Rs. 14.79 lakhs only were surrendered in March 1984.

(v) Saving occurred mainly under:—

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Saving—</i>
		(in lakhs of rupees)		
1	544-B. Other Transport and Communication Services (a) Tourism			
	3. Works entrusted to the Kerala State Construction Corporation			
	O. 42.00			
	R. —14.57	27.43	27.43	..
2	544-B(a) 2. Buildings	15.00	10.76	—4.24

Saving in the two cases mentioned above was attributed to enforcement of economy measures ordered by Government.

GRANT No. XLIV—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	92,33,000	92,33,000	77,99,429 —14,33,571
Amount surrendered during the year			Nil

Notes and comments

(i) Out of the saving of Rs. 14.34 lakhs, no amount was surrendered.

(ii) 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	92.33	77.99	—14.34

Reasons for the saving have not been intimated (February 1985).

PUBLIC DEBT REPAYMENT (ALL CHARGED)

	<i>Total appropriation Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Saving— Rs.</i>
MAJOR HEADS—			
603. Internal Debt of the State Government			
604. Loans and Advances from the Central Government			
768. Inter-State Settlement			
Capital:			
<i>Original</i> 2,67,13,04,900	8,08,92,65,600	5,82,67,90,830	—2,26,24,74,770
<i>Supplementary</i> 5,41,79,60,700			
<i>Amount surrendered during the year (30th March 1984)</i>			2,40,72,00,000

Notes and comments

(i) Against the available saving of Rs. 2,26,24.75 lakhs in the charged appropriation, Rs. 2,40,72.00 lakhs were surrendered on 30th March 1984.

(ii) In view of the final saving of Rs. 2,26,24.75 lakhs, the supplementary appropriation of Rs. 5,41,78.86 lakhs, obtained in March 1984, proved excessive.

(iii) Saving occurred mainly under :—

<i>Sl. no.</i>	<i>Head</i>	<i>Total appropriation</i>	<i>Actual expenditure</i>	<i>Excess+</i>
		<i>(in lakhs of rupees)</i>		
1	603 (f) Ways and Means Advances from the Reserve Bank of India			
	O.	2,23,00.00		
	S.	5,33,28.00		
	R.	—2,40,72.00	5,15,56.00	5,16,11.78 +55.78

Anticipated saving was attributed to reduced overdraft from Reserve Bank of India consequent on enforcement of economy measures and

PUBLIC DEBT REPAYMENT (ALL CHARGED)—Contd.

non-clearance of overdraft at the end of the year due to non-receipt of adequate Central assistance.

Reasons for the final excess have not been intimated (February 1985).

Sl. no.	Head	Total appropriation	Actual expenditure	Saving—
		(in lakhs of rupees)		
2	604-A. Non-Plan Loans			
	O.	3,03.60		
	S.	1,76.74		
	R.	2.00	4,82.34	3,54.60 —1,27.74

Final saving was due to defaulted instalments of repayment due in March 1984 in respect of loans for purchase of Fertilizers and Modernisation of Police Forces.

3	603 (d) Loans from National Bank for Agriculture and Rural Development	81.76	19.10	—62.66
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Reasons for the saving have not been intimated (February 1985).

4	603 (e) Loans from other Institutions			
	1. Loans from the National Co-operative Development Corporation	1,11.53	92.13	—19.40

Reasons for the saving have not been intimated (February 1985).

5	604-D. Loans for Centrally Sponsored Plan Schemes			
	O.	29.54		
	S.	27.53	57.07	37.71 —19.36

Saving was due to default in the repayment of instalments due in March 1984 in respect of loans for Centrally Sponsored Plan Schemes.

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

<i>Sl. no.</i>	<i>Head</i>	<i>Total appropriation</i>	<i>Actual expenditure</i>	<i>Saving—</i>
<i>(in lakhs of rupees)</i>				
6	604-C. Loans for Central Plan Schemes			
	O.	44.71		
	S.	37.97	82.68	67.64 —15.04

Saving was mainly due to default in payment of instalments due in March 1984 in respect of loans for Anti-sea erosion works (Rs. 13.82 lakhs) and Command Area Development Programme (Rs. 1.20 lakhs).

7	603 (e) 4. Loans from General Insurance Corporation of India	36.73	28.70	—8.03
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Reasons for the saving have not been intimated (February 1985).

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

<i>Sl. no.</i>	<i>Head</i>	<i>Total appropriation</i>	<i>Actual expenditure</i>	<i>Excess+</i>
<i>(in lakhs of rupees)</i>				
1	604-E. Ways and Means Advances	..	15,45.16	+15,45.16

Excess was due to adjustment of other Ways and Means Advances by deduction from the State's share of Central Taxes and Duties and loans sanctioned to the State during the year (Rs. 15,20.00 lakhs) and adjustment of Ways and Means Advance for upgradation of standards of administration (Rs. 25.16 lakhs) by converting it into a grant.

2	603 (b) Market loans not bearing interest	10.00	69.82	+59.82
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Reasons for the excess have not been intimated (February 1985).

3	603 (c) Loans from the Life Insurance Corporation of India	90.50	1,47.23	+56.73
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Reasons for the excess have not been intimated (February 1985).

GRANT No. XLV—CONTINGENCY FUND (ALL VOTED)

	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess+ Saving—</i>
	Rs.	Rs.	Rs.
MAJOR HEAD—			
769. Appropriation to Contingency Fund			
Amount transferred to the Contingency Fund under the Kerala Contingency Fund (Amendment) Act, 1983	7,00,00,000	7,00,00,000	..

Notes and comments

By an Ordinance, issued by the Governor in May 1983, the corpus of the Contingency Fund was temporarily increased from Rs. 8 crores to Rs. 50 crores. As the Ordinance was not replaced by an Act of the State Legislature within the prescribed time limit, it lapsed on 31st July 1983. Consequently the corpus of the Fund was reduced to Rs. 8 crores from that date. By Section 2 of the Kerala Contingency Fund (Amendment) Act, 1983, the corpus of the Contingency Fund was increased to Rs. 15 crores in August 1983. A sum of Rs. 7 crores was accordingly transferred to the Contingency Fund by debit to this grant.

**GRANT No. XLVI—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	6,16,15,000	7,03,65,400	6,97,87,121 —5,78,279
Supplementary	87,50,400		
Amount surrendered during the year (30th March 1984)			9,39,400

Note and comment

Against the available saving of Rs. 5.78 lakhs, Rs. 9.39 lakhs were surrendered on 30th March 1984.

APPENDIX—I

Expenditure met out of advances from the Contingency Fund during 1983-84 which were not recouped to the Fund till the close of the year

<i>Major head of account</i>	<i>Amount of expenditure</i> (Voted) Rs.	<i>Date of sanction of advance</i>	<i>Date of recoupment of advance</i>
298. Co-operation	75,00,000	30th March 1984	13th September 1984
314. Community Development	44,970	14th March 1984	13th September 1984
734. Loans for Power Projects	1,00,00,000	22nd March 1984	13th September 1984
Total	<u>1,75,44,970</u>		

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.
Voted—		
XI—District Administration and Miscellaneous	11,25,600	..
XV—Public Works	10,89,55,700	..
XXI—Public Health Engineering	7,29,57,100	2,20,05,000
XXII—Housing	..	..
XXVI—Social Welfare including Harijan Welfare	14,11,800	..
XXVIII—Co-operation	..	26,30,000
XXIX—Miscellaneous Economic Services	..	13,08,500
XXX—Agriculture	1,48,57,000	68,25,000
XXXI—Food	..	2,73,41,300
XXXII—Animal Husbandry	6,00,000	..
XXXV—Forest	17,00,000	..
XXXVIII—Industries	..	..
XXXIX—Irrigation	11,37,01,400	1,05,52,200
Total	31,53,08,600	7,06,62,000

II

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—</i>	
		<i>Revenue</i>	<i>Capital</i>
Rs.	Rs.	Rs.	Rs.
3,74,296	..	—7,51,304	..
17,98,03,383	..	+7,08,47,683	..
37,06,59,702	93,357	+29,77,02,602	—2,19,11,643
..	86,378	..	+86,378
14,81,099	..	+69,299	..
..	55,14,986	..	+28,84,986
46,47,946	12,64,394	+46,47,946	—44,106
1,28,98,352	22,11,010	—19,58,648	—46,13,990
..	6,38,54,769	..	+3,65,13,469
6,00,000	..	..	..
14,04,234	..	—2,95,766	..
..	5,40,291	..	+5,40,291
14,01,52,936	1,94,80,750	+2,64,51,536	+89,28,550
71,20,21,948	9,30,45,935	+39,67,13,348	+2,23,83,935

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