



GOVERNMENT OF KERALA

# APPROPRIATION ACCOUNTS

1985-86



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## INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Kerala for the year 1985-86 presents the accounts of sums expended in the year ended 31st March 1986, compared with the sums specified in the Schedules appended to the Appropriation Acts passed under Articles 204 and 205 of the Constitution of India.

In these Accounts—

'O' stands for original grant or appropriation

'S' stands for supplementary grant or appropriation

'R' stands for reappropriations, withdrawals or surrenders sanctioned by a competent authority.

Charged appropriations and expenditure are shown in *italics*.

## SUMMARY OF

<i>Number and name of grant or appropriation</i>		<i>Amount of grant/appropriation</i>	
		<i>Revenue</i> Rs.	<i>Capital</i> Rs.
I—State Legislature	Voted	1,38,88,000	..
	Charged	2,15,000	..
II—Heads of States, Ministers and Headquarters Staff	Voted	11,14,10,300	..
	Charged	2,65,22,400	..
III—Administration of Justice	Voted	10,63,19,200	..
	Charged	1,24,21,300	..
IV—Elections	Voted	1,09,19,100	..
V—Agricultural Income Tax and Sales Tax	Voted	7,81,18,700	..
	Charged	52,900	..
VI—Land Revenue	Voted	18,69,78,600	..
	Charged	2,21,300	..
VII—Stamps and Registration	Voted	5,48,49,600	..
VIII—Excise	Voted	6,11,82,200	..
	Charged	17,200	..
IX—Taxes on Vehicles	Voted	1,86,90,600	..
	Charged	1,000	..
Debt Charges	Charged	1,21,84,28,300	..
X—Treasury and Accounts	Voted	6,09,50,700	..
XI—District Administration and Miscellaneous	Voted	9,29,27,900	..
	Charged	46,86,200	..

## APPROPRIATION ACCOUNTS

<i>Expenditure</i>		<i>Expenditure compared with total grant/appropriation</i>			
		<i>Saving</i>		<i>Excess</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>
1,39,39,720	..	..	..	51,720	..
2,05,466	..	9,534	..	..	..
10,89,45,140	..	24,65,160	..	..	..
2,49,49,598	..	15,72,802	..	..	..
10,77,48,877	..	..	..	14,29,677	..
1,27,99,409	..	..	..	3,78,109	..
99,11,542	..	10,07,558	..	..	..
7,24,89,656	..	56,29,044	..	..	..
52,799	..	101	..	..	..
19,83,09,523	..	..	..	1,13,30,923	..
80,788	..	1,40,512	..	..	..
5,62,10,457	..	..	..	13,60,857	..
5,44,22,687	..	67,59,513	..	..	..
17,049	..	151	..	..	..
1,62,32,420	..	24,58,180	..	..	..
..	..	1,000	..	..	..
1,27,45,38,834	..	..	..	5,61,10,534	..
5,79,00,928	..	30,49,772	..	..	..
9,36,74,663	..	..	..	7,46,763	..
46,76,308	..	9,892	..	..	..

## SUMMARY OF

Number and name of grant or appropriation			Amount of grant/appropriation	
			Revenue Rs.	Capital Rs.
XII—Police				
	Voted	..	58,82,78,600	..
	Charged	..	1,60,000	..
XIII—Jails				
	Voted	..	3,08,37,500	..
	Charged	..	10,000	..
XIV—Stationery and Printing and Other Administrative Services		..		
	Voted	..	11,02,63,100	..
XV—Public Works		..		
	Voted	..	55,21,51,700	62,58,90,400
	Charged	..	11,00,000	9,00,000
XVI—Pensions and Miscellaneous				
	Voted	..	1,09,76,78,800	..
	Charged	..	45,13,400	..
XVII—Education, Art and Culture				
	Voted	..	3,82,01,81,700	10,39,75,400
	Charged	..	5,00,000	1,04,600
XVIII—Medical				
	Voted	..	88,63,00,500	4,51,75,000
	Charged	..	7,100	8,05,000
XIX—Family Welfare				
	Voted	..	21,42,18,100	10,56,82,100
XX—Public Health				
	Voted	..	11,75,99,500	..
	Charged	..	1,000	..
XXI—Public Health Engineering				
	Voted	..	9,08,20,000	41,27,00,000
XXII—Housing				
	Voted	..	5,30,70,300	4,68,08,200
	Charged	..	20,000	3,00,000
XXIII—Urban Development				
	Voted	..	3,79,54,800	1,66,90,000

## APPROPRIATION ACCOUNTS—Contd.

Expenditure compared with total grant/appropriation

Expenditure		Saving		Excess	
Revenue	Capital	Revenue	Capital	Revenue	Capital
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
59,22,50,011	..	..	..	39,71,411	..
53,347	..	1,06,653	..	..	..
3,04,02,191	..	4,35,309	..	..	..
..	..	10,000	..	..	..
13,92,04,038	..	..	..	2,89,40,938	..
44,87,39,654	42,58,24,269	10,34,12,046	20,00,66,131	..	..
9,78,837	8,27,260	1,21,163	72,740	..	..
1,19,73,26,428	..	..	..	9,96,47,628	..
31,67,702	..	13,45,698	..	..	..
4,16,31,49,609	9,54,10,791	..	85,64,609	34,29,67,909	..
..	1,15,112	5,00,000	..	..	10,512
86,49,58,468	4,96,53,013	2,13,42,032	..	..	44,78,013
..	..	7,100	8,05,000	..	..
15,54,98,002	9,55,25,621	5,87,20,098	1,01,56,479	..	..
..	..	..	..	..	..
11,35,13,790	..	40,85,710	..	..	..
..	..	1,000	..	..	..
..	..	..	..	..	..
7,10,99,000	27,46,00,157	1,97,21,000	13,80,99,843	..	..
..	..	..	..	..	..
4,67,28,144	4,57,83,278	63,42,156	10,24,922	..	..
..	1,66,845	20,000	1,33,155	..	..
..	..	..	..	..	..
3,42,56,701	1,26,73,150	36,98,099	40,16,850	..	..

## 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.
XXIV—Information and Publicity	Voted	1,98,51,900	..
XXV—Labour and Employment	Voted	19,18,63,900	15,01,100
	Charged	1,000	..
XXVI—Social Welfare including Harijan Welfare	Voted	72,25,83,000	3,51,40,900
	Charged	41,500	..
XXVII—Relief on Account of Natural Calamities	Voted	1,29,59,00,000	..
XXVIII—Co-operation	Voted	14,26,36,300	28,19,20,600
	Charged	10,000	..
XXIX—Miscellaneous Economic Services	Voted	8,78,98,500	93,05,400
	Charged	100	..
XXX—Agriculture	Voted	58,64,64,900	18,22,78,400
	Charged	1,79,900	4,67,800
XXXI—Food	Voted	4,17,36,300	4,08,30,200
	Charged	..	35,300
XXXII—Animal Husbandry	Voted	11,04,09,800	55,69,300
	Charged	1,000	..
XXXIII—Dairy	Voted	2,17,76,100	14,98,600
XXXIV—Fisheries	Voted	7,75,88,500	10,99,50,300
	Charged	14,100	..
XXXV—Forest	Voted	23,57,24,900	4,71,17,000
	Charged	2,00,000	12,02,500

## APPROPRIATION ACCOUNTS—Contd.

*Expenditure compared with total grant/appropriation*

<i>Expenditure</i>		<i>Saving</i>		<i>Excess</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>
2,08,90,207	..	..	..	10,38,307	..
21,15,89,029	14,00,000	..	1,01,100	1,97,25,129	..
..	..	1,000	..	..	..
73,60,78,872	3,21,30,128	..	30,10,772	1,34,95,872	..
..	..	41,500	..	..	..
1,29,37,13,415	..	21,86,585	..	..	..
13,99,56,396	12,48,90,012	26,79,904	15,70,30,588	..	..
..	..	10,000	..	..	..
8,44,51,027	82,46,066	34,47,473	10,59,334	..	..
..	..	100	..	..	..
53,30,15,350	14,04,00,525	5,34,49,550	4,18,77,875	..	..
1,09,576	2,35,944	70,324	2,31,856	..	..
3,62,71,287	3,46,51,631	54,65,013	61,78,569	..	..
..	34,582	..	718	..	..
11,30,71,692	52,93,088	..	2,76,212	26,61,892	..
..	..	1,000	..	..	..
2,32,46,867	15,02,942	..	..	14,70,767	4,342
6,91,50,453	6,78,64,221	84,38,047	4,20,86,079	..	..
..	..	14,100	..	..	..
21,83,79,151	3,66,82,038	1,73,45,749	1,04,34,962	..	..
31,167	12,02,466	1,68,833	34	..	..

## Annex-27A SUMMARY OF

Number and name of grant or appropriation		Amount of grant/appropriation	
		Revenue Rs.	Capital Rs.
XXXVI—Panchayat	Voted	10,90,07,000	20,00,100
XXXVII—Community Development	Voted	75,77,99,700	1,00,000
	Charged	10,000	..
XXXVIII—Industries	Voted	19,13,59,400	33,72,45,800
	Charged	25,00,000	..
XXXIX—Irrigation	Voted	25,48,12,700	69,31,61,600
	Charged	4,03,700	66,85,000
XL—Power	Voted	29,00,000	5,47,48,000
XLI—Ports	Voted	1,47,05,400	2,04,67,000
	Charged	..	1,53,000
XLII—Transport	Voted	3,32,78,600	5,60,40,000
XLIII—Tourism	Voted	2,23,75,000	91,00,000
XLIV—Compensation and Assignments	Voted	3,25,33,000	..
Public Debt Repayment	Charged	..	9,40,74,32,800
XLVI—Miscellaneous Loans and Advances	Voted	..	10,40,12,000
..	Voted	13,34,87,94,400	3,34,89,07,400
..	Charged	1,27,22,38,400	9,41,80,86,000
..	Grand Total	14,62,10,32,800	12,76,69,93,400

## APPROPRIATION ACCOUNTS—Contd.

<i>Expenditure</i>		<i>Expenditure compared with total grant/appropriation</i>			
		<i>Saving</i>		<i>Excess</i>	
<i>Revenue</i> Rs.	<i>Capital</i> Rs.	<i>Revenue</i> Rs.	<i>Capital</i> Rs.	<i>Revenue</i> Rs.	<i>Capital</i> Rs.
9,07,34,692	20,00,000	1,82,72,308	100	..	..
71,68,30,429	..	4,09,69,271	1,00,000	..	..
..	..	10,000	..	..	..
18,60,71,756	33,50,03,519	52,87,644	22,42,281	..	..
..	..	25,00,000	..	..	..
27,41,88,116	72,09,96,519	..	..	1,93,75,416	2,78,34,919
2,54,728	26,80,101	1,48,972	40,04,899	..	..
29,00,000	5,47,48,000	..	..	..	..
1,45,65,681	2,15,81,595	1,39,719	..	..	11,14,595
..	11,000	..	1,42,000	..	..
3,41,12,784	5,60,19,688	..	20,312	8,34,184	..
2,21,47,273	88,09,524	2,27,727	2,90,476	..	..
3,24,50,060	..	82,940	..	..	..
..	9,42,89,09,761	..	..	..	2,14,76,961
..	10,39,70,694	..	41,306	..	..
13,50,07,26,186	2,75,56,60,469	39,71,17,607	62,66,78,800	54,90,49,393	3,34,31,869
1,32,19,15,608	9,43,41,83,071	68,11,435	53,90,402	5,64,88,643	2,14,87,473
14,82,26,41,794	12,18,98,43,540	40,39,29,042	63,20,69,202	60,55,38,036	5,49,19,342

SUMMARY OF APPROPRIATION ACCOUNTS—*Contd.*

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

## Grants—

*Revenue portion:*

- I State Legislature
- III Administration of Justice
- VI Land Revenue
- VII Stamps and Registration
- XI District Administration and Miscellaneous
- XII Police
- XIV Stationery and Printing and Other Administrative Services
- XVI Pensions and Miscellaneous
- XVII Education, Art and Culture
- XXIV Information and Publicity
- XXV Labour and Employment
- XXVI Social Welfare including Harijan Welfare
- XXXII Animal Husbandry
- XXXIII Dairy
- XXXIX Irrigation
- XLII Transport

*Capital portion:*

- XVIII Medical
- XXXIII Dairy
- XXXIX Irrigation
- XLI Ports

## Charged Appropriations—

*Revenue portion:*

- III Administration of Justice
- Debt Charges

*Capital portion:*

- XVII Education, Art and Culture
- Public Debt Repayment

## SUMMARY OF APPROPRIATION ACCOUNTS—Contd.

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 1985-86 and that shown in the Finance Accounts for that year is given below:—

	<i>Voted</i>		<i>Charged</i>	
	<i>Revenue</i> Rs.	<i>Capital</i> Rs.	<i>Revenue</i> Rs.	<i>Capital</i> Rs.
Total expenditure according to the Appropriation Accounts	13,50,07,26,186	2,75,56,60,469	1,32,19,15,608	9,43,41,83,071
<i>Deduct—</i>				
Total recoveries	36,92,82,702	9,63,58,853	..	..
Net total expenditure as shown in Statement No. 10 of the Finance Accounts	13,13,14,43,484	2,65,93,01,616	1,32,19,15,608	9,43,41,83,071

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

The Appropriation Accounts have been prepared and examined under my direction in accordance with the requirements of Articles 149 and 151 of the Constitution of India and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971. On the basis of the information

SUMMARY OF APPROPRIATION ACCOUNTS—*Concl'd.*

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 1985-86.

**T. N. Chaturvedi**

New Delhi,  
The

(T. N. CHATURVEDI)

*Comptroller and Auditor General of India*

## GRANT No. I—STATE LEGISLATURE

		<i>Total grant or appropriation Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Excess + Saving— Rs.</i>
<b>MAJOR HEAD—</b>				
<b>211. Parliament/State/Union Territory Legislatures</b>				
Revenue:				
Voted—				
Original	1,16,48,000	1,38,88,000	1,39,39,720	+51,720
Supplementary	22,40,000			
Amount surrendered during the year (31st March 1986)				6,300
<i>Charged—</i>				
Original	2,15,000	2,15,000	2,05,466	—9,534
Amount surrendered during the year (31st March 1986)				9,800
<i>Notes and comments</i>				

Voted—

(i) The expenditure exceeded the grant by Rs. 51,720; the excess requires regularisation.

(ii) Excess occurred under:—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess +</i>
	<i>(in lakhs of rupees)</i>		
211-B (b) Legislature Secretariat			
1. Legislature Secretariat			
O. 67.28			
S. 13.25			
R. —0.06	80.47	85.88	+5.41

Reasons for the excess have not been intimated (December 1986).

## GRANT No. F—Concl'd.

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

Head	Total grant	Actual expenditure	Saving—
(in lakhs of rupees)			
211-B (a) Legislative Assembly			
1. Legislative Assembly			
O. 49.20			
S. 9.15 58.35 53.52 —4.83			

Reasons for the saving have not been intimated (December 1986).

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

	<i>Total grant or appropriation</i>	<i>Actual expenditure</i>	<i>Saving—</i>
	Rs.	Rs.	Rs.
<b>MAJOR HEADS—</b>			
<b>212. President/Vice-President/ Governor/Administrator of Union Territories</b>			
<b>213. Council of Ministers</b>			
<b>251. Public Service Commission</b>			
<b>252. Secretariat—General Services</b>			
<b>276. Secretariat—Social and Community Services</b>			
<b>296. Secretariat—Economic Services</b>			
<b>Revenue:</b>			
<b>Voted—</b>			
Original	9,98,47,900	11,14,10,300	10,89,45,140 —24,65,160
Supplementary	1,15,62,400		
Amount surrendered during the year (31st March 1986)			18,53,000
<b>Charged—</b>			
Original	2,16,94,100	2,65,22,400	2,49,49,598 —15,72,802
Supplementary	48,28,300		
Amount surrendered during the year (31st March 1986)			12,24,000

## Notes and comments

### Voted—

(i) In the final saving of Rs. 24.65 lakhs, supplementary grant of Rs. 1,15.24 lakhs obtained in March 1986, proved excessive.

### Charged—

(ii) In view of the final saving of Rs. 15.73 lakhs, the supplementary demand of Rs. 47.28 lakhs, obtained in March 1986, proved excessive.

## GRANT No. III—ADMINISTRATION OF JUSTICE

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Rs.
MAJOR HEAD—				
<b>214. Administration of Justice</b>				
Revenue:				
Voted—				
Original	9,75,53,300	10,63,19,200	10,77,48,877	+14,29,677
Supplementary	87,65,900			
Amount surrendered during the year (31st March 1986)				3,13,100
Charged—				
Original	1,11,65,800	1,24,21,300	1,27,99,409	+3,78,109
Supplementary	12,55,500			
Amount surrendered during the year				Nil

## Notes and comments:

## Voted—

(i) The expenditure exceeded the grant by Rs. 14,29,677; the excess requires regularisation.

(ii) In view of the excess of Rs. 14.30 lakhs, the supplementary grant of Rs. 87.66 lakhs obtained in March 1986 proved inadequate and the surrender of Rs. 3.13 lakhs on 31st March 1986, injudicious.

(iii) Excess occurred mainly under:—

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
1	(b) Civil and Sessions Courts			
	1. Civil and Sessions Courts			
	O.	6,03.04		
	S.	41.41		
	R.	—0.49	6,43.96	6,51.93 +7.97

## GRANT No. III—Concl'd.

Sl. no.	Head	Total grant	Actual expenditure	Excess +
		(in lakhs of rupees)		
2	(d) Criminal Courts			
	1. Criminal Courts			
	O.	2,36.75		
	S.	27.07		
	R.	—0.35	2,63.47	2,69.44 +5.97

Excess in Sl. nos. 1 and 2 was attributed mainly to revision of pay scales of Government servants.

3	(g) Legal Advisers and Counsels			
	3. Assistant Public Prosecutors			
	O.	37.81		
	R.	—0.39	37.42	43.19 +5.77

Excess was attributed mainly to revision of pay scales of Government servants and payment of dearness allowance at enhanced rates.

*Charged—*

(iv) The expenditure exceeded the charged appropriation by Rs. 3,78,109; the excess requires regularisation.

(v) Excess occurred under:—

	Head	Total appropriation	Actual expenditure	Excess +
		(in lakhs of rupees)		
(a)	High Courts			
	1. High Court			
	O.	1,11.66		
	S.	12.55	1,24.21	1,27.99 +3.78

Excess was mainly due to revision of pay scales of Government servants.

## GRANT No. IV—ELECTIONS (ALL VOTED)

	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Saving—</i>
	Rs.	Rs.	Rs.
MAJOR HEAD—			
<b>215. Elections</b>			
Revenue:			
Original	1,09,19,100	1,09,19,100	99,11,542 —10,07,558
Amount surrendered during the year (31st March 1986)			8,59,100

*Notes and comments*

(i) 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.	66.49		
R.	—34.73	31.76	23.19 —8.57

Anticipated saving was reportedly due to non-purchase of additional ballot boxes, pending final decision of the Election Commission on the conduct of general elections in the State.

Final saving was reportedly due to claims towards printing charges of forms used in the General Election to the Parliament held in 1984 and bye-election to the State Assembly held in 1986 being less than that anticipated.

GRANT No. IV—*Concl'd.*

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

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess +</i>
	<i>(in lakhs of rupees)</i>		
(c) Charges for conduct of Election to Parliament			
1. Lok Sabha			
O.	29.52		
R.	29.09	58.61	64.00 +5.39

Anticipated excess (98 per cent of the provision) was attributed to a post-budget decision to continue the temporary staff sanctioned for the conduct of general election to the Lok Sabha in 1984, and settlement of the pending claims pertaining to that election.

Final excess was reportedly due to settlement of certain inevitable claims in respect of the Elections to Parliament held in December 1984, received towards the close of the financial year.

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

	Total grant or appropriation Rs.	Actual expenditure Rs.	Saving— 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	7,22,21,400	7,81,18,700	7,24,89,656 —56,29,044
Supplementary	58,97,300		
Amount surrendered during the year (31st March 1986)			15,57,000
Charged—			
Original	35,000	52,900	52,799 —101
Supplementary	17,900		
Amount surrendered during the year			Nil

## Notes and comments

(i) In view of the final saving of Rs.56.29 lakhs in the voted grant, the supplementary grant of Rs. 58.97 lakhs obtained in March 1986, proved excessive.

(ii) Against the available saving of Rs. 56.29 lakhs, a sum of Rs. 15.57 lakhs only was surrendered on 31st March 1986.

GRANT No. V—*Concl'd.*

(iii) Saving occurred mainly under:—

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess + Saving—</i>
		(in lakhs of rupees)		
1	240(a) Collection Charges			
	3. District Offices			
	O.	6,29.85		
	S.	56.16		
	R.	—3.23	6,82.78	6,37.63 —45.15

Reasons for the saving have not been intimated (December 1986).

2	245(a) Collection Charges—Electricity duty			
	2. Electrical Inspectorate			
	O.	66.53		
	R.	—9.69	56.84	59.08 +2.24

Anticipated saving was mainly due to non-filling up of vacant posts of Assistant Electrical Inspectors.

Final excess was mainly due to revision of pay scales of Government employees and payment of dearness allowance at enhanced rates.

## GRANT No. VI—LAND REVENUE

		<i>Total grant or appropriation</i> Rs.	<i>Actual expenditure</i> Rs.	<i>Excess+ Saving—</i> Rs.
MAJOR HEADS—				
229. Land Revenue				
235. Collection of Other Taxes on Property and Capital Transactions				
Revenue:				
Voted—				
Original	16,04,78,600	18,69,78,600	19,83,09,523	+1,13,30,923
Supplementary	2,65,00,000			
Amount surrendered during the year				Nil
Charged —				
Original	2,15,500	2,21,300	80,788	—1,40,512
Supplementary	5,800			
Amount surrendered during the year (31st March 1986)				50,000

*Notes and comments*

(i) The expenditure exceeded the voted grant by Rs. 1,13,30,923; the excess requires regularisation.

(ii) In view of the excess, the supplementary grant of Rs. 2,65.00 lakhs obtained in March 1986, proved inadequate.

(iii) 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	229 (a) Collection charges			
	1. Village establishment			
	O.	7,89.49		
	S.	84.00		
	R.	2.87	8,76.36	9,85.98 +1,09.62

## GRANT No. VI—Contd.

Excess was due to revision of pay scales of Government employees, payment of dearness allowance at enhanced rates and payment of arrears of rent.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
2	229 (b) Survey and Settlement Operations			
	5. Preparation of land records for the implementation of land reforms—Resurvey of areas where the records are in bad condition (Cadastral Survey)			
	O.	3,93.90		
	S.	1,31.17		
	R.	—1.40	5,23.67	5,61.77 +38.10

Net excess was mainly due to revision of pay scales of Government employees.

3	229 (b) 6. Preparation of land Records from Resurvey Records			
	O.	1,06.10		
	S.	43.62		
	R.	1.40	1,51.12	1,59.56 +8.44

Reasons for the excess have not been intimated (December 1986).

4	229 (d) Other expenditure			
	4. Implementation of Sreepandara-vaka lands (Vesting and Enfranchisement) Act, 1971,			
	O.	19.87		
	R.	0.09	19.96	23.26 +3.30

Excess was mainly due to revision of pay scales of Government employees and payment of dearness allowance at enhanced rates.

GRANT No. VI—*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>	<i>Saving—</i>
		(in lakhs of rupees)		

1 229 (c) Land Records

2. Taluk Survey Establishment

O. 84.12

R. —0.20 83.92 64.64 —19.28

Reasons for the saving have not been intimated (December 1986).

2 229 (d) 16. Special staff for assessment and revision of plantation tax

O. 30.80 30.80 15.95 —14.85

Reasons for the saving have not been intimated (December 1986).

3 229 (a) 3. Special staff for Collection of arrears of land revenue

O. 31.56

S. 3.19

R. —0.20 34.55 26.80 —7.75

Reasons for the saving have not been intimated (December 1986).

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

	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess +</i>
	Rs.	Rs.	Rs.
MAJOR HEAD—			
<b>230. Stamps and Registration</b>			
Revenue:			
Original	5,48,49,600	5,48,49,600	5,62,10,457 +13,60,857
Amount surrendered during the year			Nil

*Notes and comments*

(i) The expenditure exceeded the grant by Rs. 13,60,857; the excess requires regularisation.

(ii) Excess occurred mainly under:—

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess +</i>
			(in lakhs of rupees)	
1	C. Registration			
	(a) Direction and Administration			
	5. Sub-Registry Offices			
	O.	3,46.11	3,46.11	3,74.72 +28.61
Excess was due to revision of pay scales of Government employees.				
2	A. Stamps—Judicial			
	(a) Cost of Stamps			
	O.	5.00		
	R.	2.81	7.81	7.81 ..

Excess was attributed to increased supply of Judicial Stamps by Government of India Security Press, Nasik.

GRANT No. VII—*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 (in lakhs of rupees)</i>	<i>Saving—</i>
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## 1 B. Stamps—Non-Judicial

## (b) Expenses on sale of stamps

O.	1,08.00	1,08.00	98.34	—9.66
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Saving was reportedly due to less payment of discount to stamp vendors consequent on reduced sale of non-judicial stamps at treasuries.

## 2 B (a) Cost of Stamps

O. 22.00

R. —2.81 19.19 13.90 —5.29

Saving was attributed to reduced supply of non-judicial stamps by Government of India Security Press, Nasik.

## GRANT No. VIII—EXCISE

		<i>Total grant or appropriation</i> Rs.	<i>Actual expenditure</i> Rs.	<i>Saving—</i> Rs.
MAJOR HEAD—				
<b>239. State Excise</b>				
Revenue:				
Voted—				
Original	5,11,40,200	6,11,82,200	5,44,22,687	—67,59,513
Supplementary	1,00,42,000			
Amount surrendered during the year (31st March 1986)				71,000
Charged—				
Original	15,000	17,200	17,049	—151
Supplementary	2,200			
Amount surrendered during the year				Nil

*Notes and comments*

(i) In view of the final saving of Rs. 67.60 lakhs in the voted grant, the supplementary grant of Rs. 93.27 lakhs, obtained in March 1986, proved excessive.

(ii) Against the available saving of Rs. 67.60 lakhs, a sum of Rs. 0.71 lakh only was surrendered on 31st March 1986.

(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	(a) Direction and Administration			
	1. Superintendence			
	O.	3,06.66		
	S.	49.15		
	R.	—0.58	3,55.23	3,19.37
				—35.86

Reasons for the saving have not been intimated (December 1986).

GRANT No. VIII—*Concl'd.*

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> (in lakhs of rupees)	<i>Saving—</i>
2	(a) 2. Range Offices			
	O.	2,04.54		
	S.	51.12	2,55.66	—31.02

Reasons for the saving have not been intimated (December 1986).

## GRANT No. IX—TAXES ON VEHICLES

		<i>Total grant or appropriation</i> Rs.	<i>Actual expenditure</i> Rs.	<i>Saving—</i> Rs.
MAJOR HEAD—				
<b>241. Taxes on Vehicles</b>				
Revenue:				
Voted—				
Original	1,54,08,500	1,86,90,600	1,62,32,420	—24,58,180
Supplementary	32,82,100			
Amount surrendered during the year (27th November 1985 and 31st March 1986)				1,32,100
Charged—				
Original	1,000	1,000	..	—1,000
Amount surrendered during the year				Nil

*Notes and comments*

(i) In view of the final saving of Rs. 24.58 lakhs in the voted grant, the supplementary grant of Rs. 32.82 lakhs, obtained in March 1986, proved excessive.

(ii) Against the available saving of Rs. 24.58 lakhs, Rs. 0.70 lakh and Rs. 0.62 lakh only were surrendered on 27th November 1985 and 31st March 1986 respectively.

(iii) Saving occurred mainly under:—

<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure</i> (in lakhs of rupees)	<i>Saving—</i>
(b) Inspection of Motor Vehicles				
O.	37.76			
S.	11.96			
R.	—0.16	49.56	37.10	—12.46

Saving was attributed mainly to unfilled vacancies of Assistant Motor Vehicle Inspectors and non-encashment of certain bills due to administrative reasons.

## DEBT CHARGES (ALL CHARGED)

	<i>Total appropriation Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Excess + Rs.</i>
MAJOR HEADS—			
<b>248. Appropriation for Reduction or Avoidance of Debt</b>			
<b>249. Interest Payments</b>			
Revenue:			
Original 1,14,34,74,200	1,21,84,28,300	1,27,45,38,834	+ 5,61,10,534
Supplementary 7,49,54,100			
Amount surrendered during the year (31st March 1986)			44,95,300

*Notes and comments*

(i) The expenditure exceeded the charged appropriation by Rs. 5,61,10,534; the excess requires regularisation.

(ii) In view of the excess, the supplementary appropriation of Rs. 7,49.54 lakhs, obtained in March 1986, proved inadequate and the surrender of Rs. 44.95 lakhs, on 31st March 1986, injudicious.

(iii) Excess occurred mainly under:—

<i>Sl. no.</i>	<i>Head</i>	<i>Total appropriation (in lakhs of rupees)</i>	<i>Actual expenditure</i>	<i>Excess +</i>
1	249-C. Interest on Small Savings, Provident Funds, etc.			
	(b) Interest on State Provident Funds			
	1. Interest on General Provident Funds			
	Interest on State Provident Funds			
	(C).	14,80.86		
	R.	4,29.62	19,10.48	19,10.48

DEBT CHARGES (ALL CHARGED)—*Contd.*

Excess was due to increase in net accretions under General Provident Fund during the year and enhancement in the rate of interest on General Provident Fund balances.

<i>Sl. no.</i>	<i>Head</i>	<i>Total appropriation</i>	<i>Actual expenditure</i>	<i>Excess +</i>
		<i>(in lakhs of rupees)</i>		
2	249-A. Interest on Internal Debt (c) Interest on Other Internal Debts 3. Interest on overdraft account with the Reserve Bank of India			
	O.	5,00.00		
	S.	6,43.52		
	R.	79.38	12,22.90	14,87.84 +2,64.94

Anticipated excess was attributed to the fluctuating nature of overdraft position, it having increased during the first half of the financial year.

Final excess was due to an expenditure of Rs. 2,64.96 lakhs, relating to the financial year 1984-85 adjusted to this head on receipt of details from the Reserve Bank of India.

3	249-C(b)1. Interest on Kerala Aided School Employees' Provident Funds			
	O.	4,75.00	4,75.00	7,97.27 +3,22.27

Reasons for the excess have not been intimated (December 1986).

4	249-C(a) Interest on Savings Deposits 1. State Savings Bank Deposits			
	O.	4,75.00		
	R.	1,85.00	6,60.00	7,05.08 +45.08

## DEBT CHARGES (ALL CHARGED) —Contd.

Excess was reportedly due to interest on increased Savings Bank accretions during the year.

<i>Sl. no.</i>	<i>Head</i>	<i>Total appropriation</i>	<i>Actual expenditure</i>	<i>Excess +</i>
		(in lakhs of rupees)		
5	249-A (a) Interest on Market Loans			
	1. Interest on loans bearing interest			
	O.	18,69.62		
	S.	15.61		
	R.	14.77	19,00.00	19,50.61 +50.61

Reasons for the excess have not been intimated (December 1986).

6	249-A (c) 12. Interest on loans from the General Insurance Corporation of India			
	O.	72.11		
	S.	8.83		
	R.	23.16	1,04.10	1,04.10 ..

Excess was attributed to interest paid on additional loan received from the General Insurance Corporation of India during the last quarter of 1984-85.

(iv) Saving occurred mainly under:—

<i>Sl. no.</i>	<i>Head</i>	<i>Total appropriation</i>	<i>Actual expenditure</i>	<i>Saving—</i>
		(in lakhs of rupees)		
1	249-D. Interest on Loans and Advances from Central Government			
	(b) Interest on loans for State/Union Territory Plan Schemes			
	O.	19,67.48		
	R.	—14,43.27	5,24.21	4,97.08 —27.13

## DEBT CHARGES (ALL CHARGED)—Contd.

Saving was partly due to consolidation of Pre-1984-85 loans on the recommendations of the VIII Finance Commission, non-payment of a part of the interest for pre-consolidation period pending receipt of clarification from Finance Ministry and shortfall in the quantum of Block loans received during 1984-85.

Sl. no.	Head	Total appropriation	Actual expenditure	Saving—
		(in lakhs of rupees)		
2	249-A (c) 1. Interest on Ways and Means Advances by the Reserve Bank of India			
	O.	3,50.00		
	R.	—79.00	2,71.00	2,70.99 —0.01

Saving was due to complete repayment of ways and means advances and non-availing of further advances after October 1985.

3	249-A (a) 2. Interest on loans in the course of discharge			
	O.	58.28		
	S.	1.72		
	R.	—50.00	10.00	8.95 —1.05

Withdrawal of provision by reappropriation and resumption was attributed to lesser claims from security holders.

(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 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 1985-86, Rs. 30.83 lakhs were debited to this appropriation and credited to sinking funds. On maturity of the loan, the balance outstanding under the fund

DEBT CHARGES (ALL CHARGED)—*Concl'd.*

heads is credited to the head '880. Miscellaneous Government Account-Ledger Balance Adjustment Account'. During 1985-86 the entire balance of Rs. 3,69.23 lakhs in the sinking fund relating to 5½% Kerala State Development Loan, 1985 which matured during the year, was credited to this head and the sinking fund stands closed on the maturity of all loans floated prior to 1975.

An account of the transactions under sinking fund is given in the Annexure to Statement No. 19 of the Finance Accounts, 1985-86.

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

		<i>Total grant</i>	<i>Actual expenditure</i>	<i>Saving—</i>
		Rs.	Rs.	Rs.
MAJOR HEAD—				
<b>254. Treasury and Accounts Administration</b>				
Revenue:				
Original	5,08,38,800	6,09,50,700	5,79,00,928	—30,49,772
Supplementary	1,01,11,900			
Amount surrendered during the year (31st March 1986)				21,36,600

*Note*

In view of the final saving of Rs. 30.50 lakhs, the supplementary grant of Rs. 1,00.03 lakhs obtained in March 1986, proved excessive.

# 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	8,07,89,200	9,29,27,900	9,36,74,663	+7,46,763
Supplementary	1,21,38,700			
Amount surrendered during the year (31st March 1986)				7,500
Charged—				
Original	46,71,000	46,86,200	46,76,308	—9,892
Supplementary	15,200			
Amount surrendered during the year (31st March 1986)				8,800

## Notes and comments

(i) The expenditure exceeded the voted grant by Rs. 7,46,763; the excess requires regularisation.

(ii) Excess occurred mainly under:—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess +</i>
	<i>(in lakhs of rupees)</i>		
253 (a) District Establishment			
1. Collectors and Magistrates			
O.	3,18.17		
S.	38.51		
R.	9.17	3,65.85	3,76.86
			+11.01

GRANT No. XI—*Concl'd.*

Excess was attributed mainly to (i) revision of pay scales and introduction of grade promotion to staff and payment of dearness allowance at enhanced rates (Rs. 13.27 lakhs) and (ii) purchase of furniture (Rs. 4.15 lakhs). Reasons for the balance excess have not been intimated (December 1986).

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

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess+</i>
	(in lakhs of rupees)		
253 (b) Other Establishment			
18. Special staff for land acquisition for Naval Academy at Ezhimala			
O. . . . .	17.13		
R. . . . .	—7.79	9.34	9.60
			+0.26

Saving was attributed to reduction of staff consequent on the abolition of certain offices.

## GRANT No. XII—POLICE

	<i>Total grant or appropriation</i> Rs.	<i>Actual expenditure</i> Rs.	<i>Excess + Saving—</i> Rs.
<b>MAJOR HEADS—</b>			
<b>255. Police</b>			
<b>260. Fire Protection and Control</b>			
<b>Revenue:</b>			
<b>Voted—</b>			
Original	55,50,97,100	58,82,78,600	59,22,50,011. +39,71,411
Supplementary	3,31,81,500		
Amount surrendered during the year (31st March 1986)			2,82,000
<b>Charged—</b>			
Original	1,60,000	1,60,000	53,347 —1,06,653
Amount surrendered during the year (29th and 31st March 1986)			6,500

*Notes and comments*

(i) The expenditure exceeded the voted grant by Rs. 39,71,411; the excess requires regularisation.

(ii) In view of the excess, the supplementary grant of Rs. 3,31.81 lakhs, obtained in March 1986, proved inadequate and the surrender of Rs. 2.82 lakhs, on 31st March 1986, injudicious.

(iii) 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	255(d) Special Police			
	1. Armed Police			
	O.	5,88.86		
	S.	1,20.00		
	R.	18.58	7,27.44	7,66.99 +39.55

Anticipated excess was mainly due to deployment of one battalion of Armed Police to Ahmedabad (Rs.17.00 lakhs) the cost for which is recoverable from Government of Gujarat.

## GRANT No. XII—Contd.

Out of final excess, Rs. 32.53 lakhs was due to introduction of revised pay scales to staff and other benefits ordered by Government in September 1985.

Reasons for the balance amount of excess have not been intimated (December 1986).

Sl. no.	Head	Total grant	Actual expenditure	Excess + Saving—
		(in lakhs of rupees)		
2	255(c) Criminal Investigation and Vigilance			
	1. Criminal Investigation Branch			
	O.	4,59.09		
	R.	55.15	5,14.24	5,10.83 —3.41

Anticipated excess was mainly due to (i) payment of dearness allowance at enhanced rates and introduction of the revised pay scales and other benefits ordered by Government in September 1985 (Rs. 47.59 lakhs) and (ii) increase in the running expenses of motor vehicles for the investigation of certain special cases entrusted to the Crime Branch (Rs. 5.00 lakhs).

Reasons for the final saving have not been intimated (December 1986).

3	255(f) Railway Police			
	1. Railway Police			
	O.	61.47		
	R.	17.42	78.89	76.10 —2.79

Anticipated excess was mainly due to (i) introduction of revised pay scales to staff and payment of dearness allowance at enhanced rates (Rs. 9.20 lakhs) and (ii) introduction of Mobile Outposts in important night trains (Rs. 8.00 lakhs).

Reasons for the final saving have not been intimated (December 1986).

4	255(c)2. Vigilance Organisation			
	O.	1,00.92		
	R.	—0.80	1,00.12	1,10.52 +10.40

## GRANT No. XII—Contd.

Excess was mainly attributed to introduction of revised pay scales to staff and payment of dearness allowance at enhanced rates.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
5	255(h) Modernisation of Police Force			
	1. Modernisation of Police Force			
	O.	98.61	98.61	1,04.81 +6.20

Excess was mainly attributed to the increase in rate contract prices of vehicles purchased during the year.

6	260(a) Direction and Administration			
	1. Direction			
	O.	1,12.77		
	S.	27.81		
	R.	—0.35	1,40.23	1,46.53 +6.30

Excess was due to adjustment of cost of vehicles, tyres and tubes, purchased through D.G.S.D., the debit advice for which was received after the end of the financial year.

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

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving—
1	255(j) Other expenditure			
	2. Payment of cost for the deployment of Police Forces from Other States			
	O.	35.00		
	R.	—27.64	7.36	7.36 ..

.. + Saving was reportedly due to non-payment of the cost of Border Security Force deployed during January 1983.

## GRANT No. XII—Concl'd.

Sl. no.	Head	Total grant	Actual expenditure	Excess + Saving—
		(in lakhs of rupees)		
2	255(a) Direction and Administration			
	1. Superintendence			
	O.	3,10.35		
	S.	Token		
	R.	—25.35	2,85.00	2,82.84 —2.16

Saving was mainly due to non-receipt of sanction for purchase of vehicles.

3	255(i) Welfare of Police Personnel			
	4. Police Welfare Measures			
	O.	20.00		
	R.	—15.65	4.35	3.56 —0.79

Saving (82 per cent) was attributed to non-receipt of Government sanction for the welfare measures proposed by the Department during the year.

4	255(j)1. Payment of cost for the deployment of C.R.P.			
	O.	53.00		
	R.	—12.04	40.96	42.30 +1.34

Anticipated saving was due to non-payment of a part of the amount due to the Government of India on account of Central Reserve Police Force deployed in the State.

Reasons for the final excess have not been intimated (December 1986).

5	255(e) District Police			
	2. Upgradation of standards of administration recommended by the VIII Finance Commission			
	O.	5.50		
	R.	—5.50	..	.. ..

Non-utilisation of the entire provision was due to meeting the expenditure on new police stations from the head '255(e)1. District Force'.

## GRANT No. XIII—JAILS

		<i>Total grant or appropriation</i> Rs.	<i>Actual expenditure</i> Rs.	<i>Saving—</i> Rs.
MAJOR HEAD—				
256. Jails				
Revenue:				
Voted—				
Original	2,41,85,500	3,08,37,500	3,04,02,191	—4,35,309
Supplementary	66,52,000			
Amount surrendered during the year (31st March 1986)				1,31,000
Charged—				
Original	10,000	10,000	..	—10,000
Amount surrendered during the year (31st March 1986)				10,000

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

	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess+</i>
	Rs.	Rs.	Rs.
<b>MAJOR HEADS—</b>			
<b>258. Stationery and Printing</b>			
<b>265. Other Administrative Services</b>			
Revenue:			
Original	10,15,32,500	11,02,63,100	13,92,04,038 +2,89,40,938
Supplementary	87,30,600		
Amount surrendered during the year			Nil

*Notes and comments*

(i) The expenditure exceeded the grant by Rs. 2,89,40,938; the excess requires regularisation.

(ii) In view of the excess, the supplementary grant of Rs. 87.31 lakhs obtained in March 1986, 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	258 (b) Purchase and supply of stationery stores			
	1. Purchase and Supply of Stationery Stores			
	O.	4,15.00	4,15.00	6,82.94 +2,67.94

Excess was attributed mainly to (i) purchase of more stationery articles during 1985-86 to replenish depleted stock, consequent on restrictions on expenditure imposed during 1984-85 as a measure of economy (Rs. 2,18.00 lakhs) and (ii) purchase of ledger paper and calico for printing of ration cards (Rs. 41.16 lakhs).

GRANT No. XIV—*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	258 (c) Government Presses			
	1. Government Presses			
	O.	3,67.91		
	S.	46.10		
	R.	0.66	4,14.67	4,36.74 +22.07
3	265 (h) Other expenditure			
	3. District Lottery Offices			
	O.	21.64		
	R.	1.65	23.29	25.44 +2.15

Excess in the two cases mentioned above (Sl. nos. 2 and 3) was attributed mainly to introduction of revised pay scales.

## GRANT No. XV—PUBLIC WORKS

		<i>Total grant or appropriation</i>	<i>Actual expenditure</i>	<i>Saving—</i>
		Rs.	Rs.	Rs.
MAJOR HEADS—				
259. Public Works				
337. Roads and Bridges				
459. Capital Outlay on Public Works				
537. Capital outlay on Roads and Bridges				
Revenue:				
Voted—				
Original	50,63,37,800	55,21,51,700	44,87,39,654	—10,34,12,046
Supplementary	4,58,13,900			
Amount surrendered during the year (31st March 1986)				20,400
Charged—				
Original	11,00,000	11,00,000	9,78,837	—1,21,163
Amount surrendered during the year				Nil
Capital:				
Voted—				
Original	62,31,56,200	62,58,90,400	42,58,24,269	—20,00,66,131
Supplementary	27,34,200			
Amount surrendered during the year (26th September 1985 and 31st March 1986)				18,22,90,000
Charged—				
Original	9,00,000	9,00,000	8,27,260	—72,740
Amount surrendered during the year				Nil

*Notes and comments*

(i) Against the available saving of Rs. 10,34.12 lakhs in the voted grant, only a sum of Rs. 0.20 lakh was surrendered on 31st March 1986.

## GRANT No. XV—Contd.

(ii) In view of the final saving, the supplementary grant of Rs. 4,58.14 lakhs, obtained in March 1986, proved unnecessary.

(iii) Saving occurred mainly under:—

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving—
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1 259 (i) Suspense

O. 10,00.00

S. 1,00.00 11,00.00 42.55 —10,57.45

Budget provision is on net basis, after deducting estimated expenditure transferable to other major heads in the same grant. Saving is due to more deduction than anticipated, on account of issue of large quantity of bitumen for maintenance works and also other pending adjustments carried out.

2 337 (a) Direction and Administration

Establishment charges transferred from '259 Public Works'

O. 3,21.51 3,21.51 35.24 —2,86.27

Saving was due to reduction in the share of establishment charges transferred on *pro rata* basis, consequent on the increase in the share allocated to Capital Heads with reference to increased capital expenditure.

3 337 (m) Other expenditure

1. Ordinary repairs and Renewals of Communications

O. 11,40.35

R. —2,00.00 9,40.35 10,12.71 +72.36

Reasons for the anticipated saving and final excess have not been intimated (December 1986).

4 337 (h) Railway Safety Works

1. Major Works

O. 80.00 80.00 45.44 —34.56

Reasons for the saving have not been intimated (December 1986).

## GRANT No. XV—Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving—
5	337 (d) Roads of Inter-State Importance			
	1. C. R. F. Roads (Ordinary allocation)			
	O.	39.00		
	R.	—10.03	28.97	20.55 —8.42

Anticipated saving was reportedly due to slow progress of works and non-commencement of certain works.

Reasons for the final saving have not been intimated (December 1986).

6	259 (d) Maintenance and Repairs			
	6. Maintenance and repairs of buildings constructed under family welfare programme			
	O.	30.00		
	R.	—1.00	29.00	14.02 —14.98

Reasons for the saving have not been intimated (December 1986).

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

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving—
1	337 (m) Other expenditure			
	2. Special Repairs to communications			
	O.	6,10.00		
	R.	2,08.75	8,18.75	8,03.47 —15.28

Reasons for the anticipated excess and final saving have not been intimated (December 1986).

2	337 (c) National Highways			
	2. Supervision and Execution			
	O.	2,01.17	2,01.17	2,39.29 +38.12

Excess was mainly due to the revision of pay scales of employees and payment of dearness allowance at enhanced rates.

## GRANT No. XV—Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess—
3	337 (h) 2. Manning of unmanned level crossings (Centrally Sponsored Scheme having 100% Central assistance)			
	O.	20.00	20.00	56.12
				+36.12
	Reasons for the excess have not been intimated (December 1986).			
4	259 (d) Maintenance and Repairs			
	1. Maintenance and repairs of buildings			
	O.	2,20.00		
	R.	2.00	2,22.00	2,55.79
				+33.79
	Excess was due to settlement of claims for maintenance works.			

**Capital:****Voted—**

(v) In view of the final saving, the supplementary grant of Rs. 27.32 lakhs obtained in March 1986 could have been limited to a token provision.

(vi) Saving occurred mainly under:—

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving—
1	537 (c) Roads of Inter-State importance			
	1. State Roads of economic or Inter-State importance (Centrally Sponsored scheme having 100% Central assistance)			
	O.	20,00.00		
	R.	—19,60.00	40.00	4.33
				—35.67

## GRANT No. XV—Contd.

Saving was reportedly due to a mistake in budget provision and non-completion of detailed survey for the work of Calicut-Vythiri-Gudallur Road.

Sl. no.	Head	Total grant	Actual expenditure	Saving—
		(in lakhs of rupees)		
2	537 (e) State Highways			
	2. Developments and Improvements			
	O.	2,96.54		
	R.	—2,44.81	51.73	34.04 —17.69

Anticipated saving was attributed mainly to (i) a post-budget decision not to sanction new works in order to limit the total commitments on roads and bridges within the Plan allocation (Rs. 1,58.27 lakhs), (ii) non-commencement of certain works pending finalisation of preliminaries (Rs. 50.00 lakhs) and (iii) non-payment of final bill for a work due to non-settlement of contractors' liabilities (Rs. 2.84 lakhs).

Reasons for the anticipated saving of Rs. 33.00 lakhs and the final saving have not been intimated (December 1986).

3	537 (f) District and Other Roads			
	2. Development and Improvements			
	O.	3,20.00		
	R.	—2,08.08	1,11.92	86.28 —25.64

Reasons for the saving of 73 per cent of the budget provision have not been intimated (December 1986).

4	537 (e) 3. Bridges and Culverts			
	O.	1,15.32		
	R.	—98.00	17.32	9.99 —7.33

Anticipated saving of Rs. 83.80 lakhs was attributed to a post-budget decision not to sanction new work in order to limit the total commitments on roads and bridges to Plan allocation.

## GRANT No. XV—Contd.

Reasons for the saving of the balance amount have not been intimated (December 1986).

Sl. no.	Head	Total grant	Actual expenditure	Saving—
			(in lakhs of rupees)	
5	537 (i) Other expenditure			
	16. Approach road to Cochin Export Processing Zone			
	O.	82.37		
	R.	—81.37	1.00	0.46 —0.54

Reasons for the saving of almost the entire provision have not been intimated (December 1986).

6	537 (f) 3. Major District Roads—Bridges and Culverts			
	O.	1,80.00		
	R.	—35.73	1,44.27	1,06.19 —38.08

Reasons for the saving have not been intimated (December 1986).

7	459 (c) Construction—			
	Administrative offices and general purpose building			
	20. Upgradation of standards of Administration under 8th Finance Commission Award—Police			
	O.	53.54		
	R.	—53.42	0.12	—0.12

Reasons for the non-utilisation of the entire budget provision have not been intimated (December 1986).

## GRANT No. XV—Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving—
8	537 (c) 2. Roads of Economic Importance (Centrally Sponsored Scheme having 50% Central assistance)			
	O.	65.90	65.90	27.88 —38.02

Reasons for the saving have not been intimated (December 1986).

9	459 (c) 18. State Planning Board			
	O.	28.83		
	R.	—1.00	27.83	—27.83

Reasons for the non-utilisation of the entire provision have not been intimated (December 1986).

10	459 (c) Construction Administrative Offices and general purpose building			
	7. Sales Tax			
	O.	20.40		
	R.	—18.00	2.40	1.64 —0.76

Saving was attributed mainly to non-receipt of sanction for constructing office building at Palghat (Rs. 9.28 lakhs), and non-finalisation of design for constructing a check post at Perumbavoor (Rs. 4.75 lakhs).

11	537 (i) 17. Roads for Polar Satellite Launch Vehicle Project			
	O.	16.48		
	R.	—16.48		

The entire budget provision remained unutilised as the work was taken up only at the fag end of the financial year due to delay in completing the formalities.

## GRANT. No. XV—Contd.

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

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving—
1	537 (i) 13. Roads in Harijan settlements— Special Component Plan for Scheduled Castes			
	O.	1,72.98		
	R.	1,80.00	3,52.98	3,29.03
				—23.95

Anticipated excess was attributed to (i) additional expenditure on minor works (Rs. 1,29.50 lakhs) and (ii) inevitable payments for completed works (Rs. 25.50 lakhs) and other committed works in progress (Rs. 25.00 lakhs).

Final saving was attributed to slow progress and non-completion of works.

2	537 (e) State Highways			
	1. New construction			
	R.	98.58	98.58	1,03.34
				+4.76

Provision of funds by reappropriation was attributed to omission to make budget provision for works which were in good progress during the year.

Reasons for the final excess have not been intimated (December 1986).

3	537 (f) 8. Village Roads— Developments and Improvements			
	O.	2,05.93		
	S.	0.03		
	R.	1,06.00	3,11.96	3,05.30
				—6.66

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

Reasons for the final saving have not been intimated (December 1986).

## GRANT No. XV—Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving—
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4 537 (f) Other District  
Roads—  
Bridges and Culverts

O.	1,23.56			
R.	1,02.00	2,25.56	2,01.61	—23.95

Anticipated excess was mainly due to inevitable payments for works already completed and good progress of works.

Reasons for the final saving have not been intimated (December 1986).

5 459 (a) Direction  
and Administration

O.	60.15			
S.	3.00			
R.	76.05	1,39.20	1,28.83	—10.37

Anticipated excess was due to increase in the share of establishment charges consequent on the increase in the works expenditure.

Reasons for the final saving have not been intimated (December 1986).

6 537 (i) 14. Roads in  
Tribal Areas

O.	65.90			
R.	29.81	95.71	1,16.85	+21.14

Anticipated excess was attributed mainly to inevitable payments for completed works.

Reasons for the final excess have not been intimated (December 1986).

7 537 (f) 9. Village Roads—  
Bridges and Culverts

O.	1,23.56			
R.	54.00	1,77.56	1,73.72	—3.84

## GRANT No. XV—Contd.

Anticipated excess was attributed to good progress of work and the payment of land acquisition charges and pending claims under Cash Settlement Suspense Account.

Final saving was attributed to non-receipt of final bill for a work and non-commencement of another work for want of sanction.

Sl. no.	Head	Total grant	Actual expenditure	Excess + Saving—
				(in lakhs of rupees)
8	537 (f) 4. Other District Roads—New construction			
	O.	1,32.00		
	R.	50.00	1,82.00	1,66.08 —15.92

Excess was reportedly due to inevitable payments for works completed and accelerated progress of works in execution.

Reasons for the final saving have not been intimated (December 1986).

9	537 (i) 1. Roads intended for development of fisheries			
	O.	20.59		
	R.	30.00	50.59	54.47 +3.88

Anticipated excess was attributed to payment of pending claims for materials purchased (Rs. 24.00 lakhs) and good progress of work (Rs. 6.00 lakhs).

Final excess was attributed to good progress of work in the construction of Poovar Bridge.

10	537 (g) Machinery and Equipment—Tools and plant charges transferred on percentage basis from '259. Public Works'			
	O.	19.39		
	S.	0.11		
	R.	21.20	40.70	39.78 —0.92

## GRANT No. XV—Contd.

Excess was due to increase in the share of tools and plant charges consequent on the increase in works expenditure.

(viii) *Suspense transactions*

(a) The expenditure under this grant includes Rs. 42.55 lakhs under 'Suspense'. This 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 completed 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 transactions under each of these heads is explained below:—

1. *Purchases*:—This head of account is now not being operated except to adjust outstanding items and will continue to be shown separately till the balance is finally cleared. The credit balance under this head represents the value of stores received, but not paid for. There was no transaction under this sub-head during the year. The credit balance is awaiting clearance since 1979-80.

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 work 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 the cost, the head will show a credit balance.

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 debits adjustable to final heads.

## GRANT No. XV—Contd.

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

(c) An analysis of 'Suspense' transactions accounted for under this grant during 1985-86, with the opening and closing balances under the different sub-heads, is given below:—

<i>Sub-head</i>	<i>Opening balance on 1st April 1985</i>	<i>Debits</i>	<i>Credits</i>	<i>Closing balance on 31st March 1986</i>
	<i>(in lakhs of rupees)</i>			
Purchases	—10.52	..	..	—10.52
Stock	—27,04.85(a)	—24.41	10,06.76	—37,36.02(a)
Miscellaneous Works Advances	5,36.21	66.96	..	6,03.17
Workshop Suspense	—0.29(a)	..	..	—0.29(a)
Total	—21,79.45	42.55	10,06.76	—31,43.66

(a) The minus balances represent credit balances. Reasons for the credit balances under 'Stock' which has been on the increase since 1976-77 have not been intimated (December 1986). The matter is under correspondence with the department.

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, since 1975-76.

(ix) *Subventions from the Central Road Fund*

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

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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 this scheme 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 1985-86, a sum of Rs. 80.00 lakhs was received as grant from the Central Road Fund and an equal amount was credited to the Fund by debit to this grant. Expenditure of Rs. 15.71 lakhs on the scheme financed out of subventions from Central Road Fund was debited to the Fund. The balance at the credit of the fund on 31st March 1986 was Rs. 3,74.47 lakhs.

## GRANT No. XVI—PENSIONS AND MISCELLANEOUS

	<i>Total grant or appropriation</i>	<i>Actual expenditure</i>	<i>Excess + Saving—</i>
	Rs.	Rs.	Rs.
MAJOR HEADS—			
266. Pensions and Other Retirement Benefits			
268. Miscellaneous General Services			
Revenue:			
Voted—			
Original	1,03,00,13,800	1,09,76,78,800	1,19,73,26,428 +9,96,47,628
Supplementary	6,76,65,000		
Amount surrendered during the year (31st March 1986)			28,53,900
Charged—			
Original	26,63,400	45,13,400	31,67,702 —13,45,698
Supplementary	18,50,000		
Amount surrendered during the year (11th September 1985 and 31st March 1986)			5,60,000

*Notes and comments***Voted—**

(i) The expenditure exceeded the voted grant by Rs. 9,96,47,628; the excess requires regularisation.

(ii) In view of the excess, the supplementary grant of Rs. 6,73.70 lakhs obtained in March 1986, proved inadequate, and the surrender of Rs. 28.54 lakhs on 31st March 1986, injudicious.

## GRANT No. XVI—Contd.

(iii) Excess occurred mainly under:—

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving—
1	266-A. Civil			
	(b) Commuted Value of Pensions			
	1. Payments in India			
	O.	16,50.00		
	R.	10,00.00	26,50.00	22,63.14
				—3,86.86

Anticipated excess was due to commutation cases being larger in number than anticipated.

Reasons for the final saving have not been intimated (December 1986).

2	266-A(j) Pensions to employees of State Aided Educational Institutions			
	1. Pensions to employees of State Aided Educational Institutions			
	O.	4,75.94		
	R.	2,00.00	6,75.94	9,16.88
				+2,40.94

Anticipated excess was due to pension cases being larger in number than anticipated.

Reasons for the final excess have not been intimated (December 1986).

3	266-A (f) Family Pensions			
	1. Family Pension			
	O.	4,95.55		
	R.	1,00.00	5,95.55	7,29.42
				+1,33.87

Excess was attributed mainly to family pension cases being larger in number than anticipated and increase in dearness allowance to pensioners sanctioned from time to time.

## GRANT No. XVI—Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
4	266-A(e) Gratuities			
	1. Gratuities			
	O.	9,47.00		
	R.	1,00.00	10,47.00	+1,03.17

Excess was due to increase in the number of gratuity cases over that anticipated.

5	268(e) Other expenditure			
	30. Payment of grant/compensation to the Kerala Toddy Workers' Welfare Fund Board towards loss of interest on account of deposit made in Government account			
	S.	1,00.00		
	R.	2,00.00	3,00.00	+0.10

Funds required for payment of grant to the Kerala Toddy Workers' Welfare Fund Board towards loss of interest on their moneys deposited in P. D. accounts with Government was provided partly through Supplementary Demands (March 1986) and balance by reappropriation from savings available in the Grant.

6	268 (a) State Lotteries			
	1. Sale of Lottery Tickets			
	2. Commission for agents			
	O.	2,82.00		
	S.	37.24	3,19.24	+87.52

Excess was due to unadjusted balance of Agents' commission deducted from the sale proceeds of tickets sold during 1984-85 but adjusted in the accounts for 1985-86 (Rs. 60.24 lakhs) and increase in the sale of lottery tickets (Rs. 27.28 lakhs).

## GRANT No. XVI—Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
7	268(a)3. Distribution of prizes			
	O.	3,75.00		
	R.	25.00	4,00.00	+6.00

Anticipated excess was attributed to the increased number of prizes of lower denominations under the revised prize structure introduced in January 1986.

Final excess was due to payment of prizes relating to draws conducted during the previous year.

8	266-A(m) Other expenditure			
	1. Cost of remittance of pension by Money Order			
	O.	43.00		
	R.	12.00	55.00	+17.21

Anticipated excess was due to availing of the facility of receiving pension by Money Order by more pensioners than anticipated and increase in the amount of money order commission consequent on increased pension payments.

Reasons for the final excess have not been intimated (December 1986).

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

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
1	266-A(a) Superannuation and retirement allowances			
	1. Pension to Kerala Government pensioners			
	O.	57,95.00		
	R.	—16,50.53	41,44.47	+9,20.81

Anticipated saving was reportedly due to postponement of payment of arrears of revised pension to the next financial year.

## GRANT No. XVI—Contd.

Reasons for the final excess have not been intimated (December 1986).

Sl. no.	Head	Total grant	Actual expenditure	Saving—
			(in lakhs of rupees)	
2	266-A(j)2. Grant of retirement benefits to Private College Staff			
	O.	60.00	60.00	3.70 —56.30

Reasons for the saving have not been intimated (December 1986).

3	266-A(b)5. Government Share of Commuted Value of Pension in respect of Government servants transferred to the Kerala Agricultural University			
	O.	15.00	15.00	2.22 —12.78

Reasons for the saving have not been intimated (December 1986).

*Charged—*

(v) In view of the final saving of Rs. 13.46 lakhs in the charged appropriation, supplementary appropriation of Rs. 18.50 lakhs, obtained in March 1986, proved excessive.

(vi) Against the available saving of Rs. 13.46 lakhs, Rs. 0.86 lakh and Rs. 4.74 lakhs only were surrendered on 11th September 1985 and 31st March 1986 respectively.

(vii) Saving occurred mainly under:—

Sl. no.	Head	Total appropriation	Actual expenditure	Saving—
			(in lakhs of rupees)	
1	268(e) 18. Payment of awards passed by Government Arbitrator on National Highway Works			
	O.	7.50		
	S.	18.50	26.00	20.11 —5.89

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Reasons for the final saving have not been intimated (December 1986).

<i>Sl. no.</i>	<i>Head</i>	<i>Total appropriation</i>	<i>Actual expenditure</i>	<i>Saving—</i>
		<i>(in lakhs of rupees)</i>		
2	268(c) 8. Acquisition charges for land and buildings for Union purposes—Other charges			
	O.	12.00		
	R.	—4.74	7.26	6.90 —0.36

Saving was attributed to non-finalisation of Court proceedings in certain cases.

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

	<i>Total grant or appropriation</i> Rs.	<i>Actual expenditure</i> Rs.	<i>Excess + Saving—</i> Rs.
<b>MAJOR HEADS—</b>			
<b>277. Education</b>			
<b>278. Art and Culture</b>			
<b>477. Capital Outlay on Education, Art and Culture</b>			
<b>677. Loans for Education, Art and Culture</b>			
<b>Revenue:</b>			
<b>Voted—</b>			
Original 3,74,75,93,100	3,82,01,81,700	4,16,31,49,609	+34,29,67,909
Supplementary 7,25,88,600			
Amount surrendered during the year (30th October 1985 and 31st March 1986)			44,66,600
<b>Charged—</b>			
Original 5,00,000	5,00,000	..	—5,00,000
Amount surrendered during the year (31st March 1986)			1,36,200
<b>Capital:</b>			
<b>Voted—</b>			
Original 7,05,63,000	10,39,75,400	9,54,10,791	—85,64,609
Supplementary 3,34,12,400			
Amount surrendered during the year (31st March 1986)			40,00,000
<b>Charged—</b>			
Original 50,000	1,04,600	1,15,112	+10,512
Supplementary 54,600			
Amount surrendered during the year (31st March 1986)			25,000

## GRANT No. XVII—Contd.

*Notes and comments***Revenue:**

(i) The expenditure exceeded the voted grant by Rs. 34,29,67,909; the excess requires regularisation.

(ii) In view of the excess, the supplementary grant of Rs. 7,20.64 lakhs, obtained in March 1986, proved inadequate and the surrender of Rs. 42.67 lakhs on 31st March 1986, injudicious.

(iii) 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	277-B. Secondary Education (d) Assistance to Non-Government Secondary Schools 1. Teaching—Grant-in-aid			
	O.	48,01.26	48,01.26	61,36.97 +13,35.71
	Reasons for the excess have not been intimated (December 1986).			
2	277-B (c) Government Secondary Schools 1. Government Secondary Schools			
	O.	30,72.24		
	R.	—4.74	30,67.50	39,88.94 +9,21.44
	Anticipated saving was attributed mainly to non-purchase of materials and supplies.			
	Reasons for the final excess have not been intimated (December 1986).			
3	277-A. Primary Education (c) Assistance to Non-Government Primary Schools 1. Teaching grant			
	O.	1,06,67.15	1,06,67.15	1,13,49.23 +6,82.08
	Reasons for the excess have not been intimated (December 1986).			

## GRANT No. XVII—Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess+ Saving—
4	277-B(g) Text Books			
	1. Text Books Publication			
	O.	6,20.63		
	R.	2,12.95	8,33.58	8,47.15 +13.57

Anticipated excess was reportedly due to printing and supply of text books for the ensuing year 1986-87.

Reasons for the final excess have not been intimated (December 1986).

5	277-E. University and other Higher Education			
	(c) Government Colleges			
	1. Arts and Science Colleges			
	O.	5,97.10		
	R.	1,34.39	7,31.49	7,22.84 —8.65

Anticipated excess was attributed to the introduction of revised pay scales and payment of dearness allowance at enhanced rates and payment of pending bills on inevitable items of expenditure.

Reasons for the final saving have not been intimated (December 1986).

6	277-E (d) Assistance to Non- Government Colleges 4. Direct payment of salary to Private College staff for new course/ additional batches/shift and for new colleges			
	O.	2,00.00		
	S.	3,00.00		
	R.	30.00	5,30.00	6,17.55 +87.55

Anticipated excess was due to the introduction of revised pay scales and payment of dearness allowance at enhanced rates.

Reasons for the final excess have not been intimated (December 1986).

## GRANT No. XVII—Contd.

Sl. no.	Head	Total grant	Actual expenditure	Excess +
		(in lakhs of rupees)		
7	277-A (c) Minimum Needs Programme 2. Universalisation of Primary Education (12-14 Age group) Additional enrolment—Teacher cost			
	O.	1,25.60	1,25.60	2,22.40 +96.80
	Reasons for the excess have not been intimated (December 1986).			
8	277-A(a) Inspection			
	O.	2,18.19		
	R.	1.79	2,19.98	2,96.72 +76.74
	Reasons for the final excess have not been intimated (December 1986).			
9	277-B(a) Direction and Administration 2. Chief District Educational Offices (Deputy Directorates of Education)			
	O.	99.56		
	S.	6.50		
	R.	13.85	1,19.91	1,79.74 +59.83
	Anticipated excess was reportedly due to additional travel expenses and office expenses in connection with the 'one-day checking' of staff fixation in schools.			
	Reasons for the final excess have not been intimated (December 1986).			
10	277-A (e) 5. Appointment of additional teachers in Non-Governmental Upper Primary Schools—Teacher cost			
	O.	3,16.89	3,16.89	3,82.30 +65.41
	Reasons for the excess have not been intimated (December 1986).			

## GRANT No. XVII—Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess+
11	277-A (e) 4. Appointment of additional teachers in Non-Governmental Lower Primary Schools—Teacher cost			
	O. 1,82.10	1,82.10	2,34.65	+52.55
	Reasons for the excess have not been intimated (December 1986).			
12	277-B (i) Other expenditure			
	14. Introduction of Vocational courses in selected Secondary Schools and upgrading them as Higher Secondary Schools			
	O. 30.00			
	R. 13.35	43.35	79.12	+35.77
13	277-F (b) Technical Schools			
	5. Vocationalisation of education at the Post Secondary stage in Junior Technical Schools			
	O. 1.00			
	R. 22.00	23.00	35.51	+12.51
	Anticipated excess in Sl. nos. 12 and 13 was due to purchase of additional equipments and materials for laboratory and workshop in schools, where Vocational Higher Secondary Education had been introduced.			
	Reasons for the final excess have not been intimated (December 1986).			
14	277-F. Technical Education			
	(g) Research			
	12. Institute of Earth Sciences			
	O. 91.00			
	R. 40.00	1,31.00	1,31.00	..

Excess was due to payment of additional funds to the Institute for speedy completion of headquarters building.

## GRANT No. XVII—Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess+ Saving—
15	277-F(i) Other expenditure			
	5. Technological Museums			
	O.	5.00		
	R.	35.00	40.00	40.46
				+0.46

Excess was due to payment of first instalment of the cost of Projector Equipment ordered for the Planetorium at Kerala State Science and Technology Museum.

16	277-B (a) 3. Examination Wing			
	O.	2,86.37		
	R.	37.25	3,23.62	3,17.20
				—6.42

Anticipated excess was reportedly due to clearance of outstanding claims pertaining to the conduct of Public Examinations.

Reasons for the final saving have not been intimated (December 1986).

17	277-F (b) 4. Starting of new Junior Technical Schools			
	O.	4.00		
	S.	40.89		
	R.	0.10	44.99	71.02
				+26.03

Excess was attributed mainly to the purchase of essential equipments, materials and supplies for the ten new Junior Technical Schools started during 1985-86.

18	277-F (c) Assistance to Non- Government Technical Colleges and Institutes 1. Private Engineering Colleges—Grant- in-aid			
	O.	91.80		
	R.	—3.75	88.05	1,17.83
				+29.78

## GRANT No. XVII—Contd.

Anticipated saving was reportedly due to withholding a part of grant-in-aid to certain institutions pending compliance with the provisions of grant-in-aid rules.

Reasons for the final excess have not been intimated (December 1986).

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving—
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19 277-C. Special Education  
(e) Other expenditure  
7. Grant to Non-Government  
Special Schools

O.	1,12.35	1,12.35	1,35.30	+22.95
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Reasons for the excess have not been intimated (December 1986).

20 277-G. Sports and Youth Welfare  
(b) Youth Welfare Schemes  
1. National Cadet Corps

O.	2,20.67			
R.	25.20	2,45.87	2,43.21	—2.66

Reasons for the net excess have not been intimated (December 1986).

21 277-F(h) Training

8. Revision of staff structure			21.92	+21.92
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Reasons for incurring expenditure without provision have not been intimated (December 1986).

22 277-B (a) 1. Directorate of  
Public Instruction

O.	79.75			
R.	1.26	81.01	1,01.50	+20.49

Reasons for the excess have not been intimated (December 1986).

## GRANT No. XVII—Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess+
23	277-F (d) Engineering Colleges and Institutes			
	1. Engineering Colleges			
	O.	1,30.82		
	S.	0.75		
	R.	0.10	1,31.67	1,53.01 +21.34

Excess was due to the introduction of revised pay scales and payment of dearness allowance at enhanced rates.

24	277-B (b) Inspection			
	O.	1,10.99		
	R.	1.27	1,12.26	1,29.46 +17.20

Reasons for the excess have not been intimated (December 1986).

25	277-A (c) 4. Appointment of Hindi Teachers—Grant-in-aid (Centrally Sponsored—50% Central assistance)			
	O.	33.36	33.36	51.73 +18.37

Reasons for the excess have not been intimated (December 1986).

26	277-B (d) 3. Appointment of Hindi teachers in Private High Schools (Centrally Sponsored Scheme—50% Central assistance)			
	O.	33.46	33.46	50.51 +17.05

Reasons for the excess have not been intimated (December 1986).

## GRANT No. XVII—Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess+
27	277-B(c) 6. Appointment of Hindi teachers in Departmental High Schools (Centrally Sponsored Scheme—50% Central assistance)			
	O.	48.80	48.80	65.63
				+16.83

Reasons for the excess have not been intimated (December 1986).

28	277-F (g) 1. Lal Bahadur Sasthry Engineering Experimental Station and Research Centre			
	O.	10.00		
	R.	15.00	25.00	25.00
				..

Excess was due to payment of additional funds to the Centre for construction of buildings.

29	277-F (a) Direction and Administration 1. Directorate of Technical Education			
	O.	24.15		
	R.	1.30	25.45	37.80
				+12.35

Excess was mainly due to introduction of revised pay scales, payment of dearness allowance at enhanced rates and increased cost of maintenance of vehicles.

30	277-F(g) 7. Centre for Research in Water Management			
	O.	81.00		
	R.	13.00	94.00	94.00
				..

Excess was due to payment of additional grant-in-aid to Centre for Water Resources Development and Management for completion of office buildings, providing water supply and furnishing guest house.

## GRANT No. XVII—Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess+
31	277-E (a) Direction and Administration 2. Deputy Directorate of Collegiate Education— Zonal Offices			
	O.	18.27		
	R.	11.15	29.42	29.97
				+0.55

Excess was mainly due to revision of pay scales of employees and payment of dearness allowance at enhanced rates.

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

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess+ Saving—
1	277-E (d) 1. Teaching grant			
	O.	32,15.95		
	R.	—3,74.09	28,41.86	29,70.00
				+1,28.14

Anticipated saving was attributed mainly to (i) non-payment of salary bills of certain private colleges due to procedural irregularities and non-implementation of revised pay scales in private colleges (Rs. 3,51.37 lakhs) and (ii) non-payment of maintenance grant to some colleges (Rs. 18.67 lakhs) for want of claims from them.

Reasons for the final excess have not been intimated (December 1986).

2 277-A (b) Government Primary Schools

1. Lower Primary Schools

O.	46,56.29			
R.	—41.13	46,15.16	44,25.44	—1,89.72

Reasons for the anticipated and final saving have not been intimated (December 1986).

## GRANT No. XVII—Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving—
3	277-F (g) 19. Tropical Research Garden and Research Institute			
	O.	1,05.25		
	R.	—45.18	60.07	60.07 ..

Saving was due to delay in preparation of building plans for Tropical Botanic Garden and Research Institute at the newly transferred forest land at Palode.

4	277-A(f) Other expenditure			
	2. Mid-day meals to Primary School pupils			
	O.	1,52.92		
	R.	—13.98	1,38.94	1,09.73 —29.21

Anticipated saving was attributed mainly to non-payment of transportation charges to contractors due to delay in satisfying terms and conditions of contract (Rs. 7.45 lakhs) and reduction in the administrative cost intimated by CARE, India (Rs. 6.38 lakhs).

Reasons for the final saving have not been intimated (December 1986).

5	277-A (e) 14. Improvement facilities in Primary Schools			
	O.	42.50		
	R.	—38.73	3.77	2.80 —0.97

Saving was mainly due to (i) non-implementation of work experience programme for want of administrative sanction (Rs. 20.00 lakhs) and (ii) non-finalisation of tenders for purchase of scientific equipments and teaching aids (Rs. 17.84 lakhs).

6	277-A (c) 3. Maintenance grant			
	O.	1,15.00		
	R.	—1.70	1,13.30	88.42 —24.88

Reasons for the saving have not been intimated (December 1986).

## GRANT No. XVII—Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving—
7	277-B (i) 10. Improvement of Library and Laboratory facilities in Departmental High Schools			
	O.	46.00		
	R.	—22.43	23.57	23.19 —0.38

Saving was mainly due to non-finalisation of tenders for purchase of scientific equipments and teaching aids.

8	277-A (e) 13. Purchase of furniture for Departmental Primary Schools			
	O.	52.50		
	R.	—15.00	37.50	32.49 —5.01

Reasons for the anticipated and final saving have not been intimated (December 1986).

9	277-A (f) 4. Scholarships to pupils of Primary Schools			
	O.	51.00		
	R.	—3.73	47.27	32.76 —14.51

Reasons for the anticipated and final saving have not been intimated (December 1986).

10.	277-F (g) 26. Agency for Non-Conventional Energy and Rural Technology			
	O.	20.00		
	R.	—17.00	3.00	3.00 ..

Saving was reportedly due to delay in setting up the agency after selection of Suitable Scientists and registration of the Society.

## GRANT No. XVII—Contd.

Sl. no.	Head	Total grant	Actual expenditure	Excess + Saving—
		(in lakhs of rupees)		
11	277-F (g) 28. New source of energy including Integrated Rural Energy Programme			
	O.	20.00		
	R.	—19.00	1.00	3.17 +2.17

Anticipated saving was reportedly due to procedural delays in the registration of a society, after selecting suitable scientists and belated completion of identification of areas, energy survey and analysis of data.

Reasons for the final excess have not been intimated (December 1986).

12	278 (b) Promotion of Arts and Culture			
	7. Promotion of Film Industry—Grant-in-aid			
	O.	50.00		
	R.	—15.65	34.35	34.09 — 0.26

Saving was attributed to (i) non-payment of subsidy due to defective applications, (ii) shortfall in the number of films eligible for subsidy and (iii) non-distribution of awards to some cine artistes.

13	277-H. General (a) Research			
	5. Educational Technology Cell (100% Centrally Sponsored Scheme)			
	O.	20.00		
	R.	—13.50	6.50	6.78 +0.28

Saving was due to receipt of less amount from Government of India than anticipated.

14	277-A (e) 1. Universalisation of Primary Education (6-11 Age Group) Additional Enrolment—Teacher cost			
	O.	1,15.73	1,15.73	1,02.63 —13.10

GRANT No. XVII—*Contd.*

Reasons for the saving have not been intimated (December 1986).

**Capital:****Voted—**

(v) In view of the final saving of Rs. 85.65 lakhs, the supplementary grant of Rs. 3,24.12 lakhs, obtained in March 1986, proved excessive.

(vi) Against the available saving of Rs. 85.65 lakhs, a sum of Rs. 40.00 lakhs only was surrendered on 31st March 1986.

(vii) Saving occurred mainly under:—

Sl. no.	Head	Total grant	Actual expenditure	Excess+ Saving—
			(in lakhs of rupees)	
1.	477 (e) Other expenditure			
	1. Buildings			
	O.	1,54.75		
	R.	—1,39.92	14.83	11.27 —3.56

Anticipated saving was reportedly due to a clerical error by which original budget provision was made under this head instead of '477 (c) 1. Buildings' (Rs. 1,18.00 lakhs) and non-receipt of sanction for some works (Rs. 21.92 lakhs).

Final saving was reportedly due to non-completion of work relating to 'Modern Archives' at Trivandrum.

2	477 (d) Technical Education			
	1. Buildings			
	O.	1,76.50		
	R.	—47.86	1,28.64	1,35.02 +6.38

Anticipated saving was due to withdrawal of funds provided for construction of building to the University of Cochin since the amount was paid to the University as grant-in-aid by debit to Revenue.

Reasons for the final excess have not been intimated (December 1986).

3	477 (b) Secondary Education			
	1. Buildings			
	O.	60.00	/	
	S.	2,42.82		
	R.	5.00	3,07.82	2,72.86 —34.96

## GRANT No. XVII—Contd.

Anticipated excess was due to payment of pending bills in respect of the construction of Government High School, Chalai and adjustment of corresponding share of establishment and tools and plant charges.

Reasons for the final saving have not been intimated (December 1986).

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving—
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4 677 (a) Primary Education—  
Festival advance—  
Onam advance

O.	1,00.00	1,00.00	87.69	—12.31
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The saving was partly due to the drawal of festival advances by some drawing officers by debit to '677 (b) Secondary Education' instead of to this head (Rs. 9.46 lakhs). Reasons for the balance saving have not been intimated (December 1986).

5 677 (e) General Education—  
Festival advance—  
Onam advance

O.	10.00	10.00	..	—10.00
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Reasons for the saving of entire provision have not been intimated (December 1986).

6 677 (f) Other Educational Loans  
2. National Loan Scholarships  
(iii) Loans advanced from  
1979-80 onwards

O.	20.00			
R.	—10.00	10.00	10.14	+0.14

Saving was due to non-payment of loan scholarships in some cases pending receipt of annual progress reports, bonds and bills from the respective colleges.

7 477 (b) 2. Instruction of  
Vocational Courses—Buildings

O.	5.00			
R.	—5.00			

## GRANT No. XVII—Contd.

Non-utilisation of the entire provision was due to non-execution of work for want of administrative sanction.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving—
8	677 (c) University and other Higher Education 1. Festival advance— Onam advance			
	O.	5.00	5.00	.. —5.00

Reasons for the saving have not been intimated (December 1986).

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

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving—
1	477 (c) University and other Higher Education 1. Buildings			
	O.	6.75		
	S.	10.03		
	R.	1,18.00	1,34.78	1,25.29 —9.49

Augmentation of provision by reappropriation was to set right a clerical error by which original budget provision was made under '477 (e) 1. Buildings' instead of under this head [*vide* note (vii) 1 above].

Reasons for the final saving have not been intimated (December 1986).

2	477 (e) 3. Kerala Film Deve- lopment Corporation— Investments			
	R.	30.00	30.00	34.16 +4.16

GRANT No. XVII—*Contd.*

Funds were provided by reappropriation for financing the Corporation to complete its project works and partly constructed theatres.

Final excess was due to expenditure relating to 1983-84 held under suspense due to non-receipt of vouchers from treasury now adjusted to this head on receipt of Certificate of Payment and copies of vouchers.

<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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3. 477 (a) Primary Education  
2. Construction of School  
buildings in Tribal Sub-Plan  
areas—Tribal Sub-Plan

O. . 4.00

R. 15.78 19.78 25.23 +5.45

Anticipated excess was due to clearance of pending bills for the construction of school buildings in Tribal areas and adjustment of corresponding share of establishment and tools and plant charges. Reasons for the final excess have not been intimated (December 1986).

4 677 (b) Secondary Education  
Festival advance—  
Onam advance

O. 30.00 30.00 39.46 +9.46

Excess was reportedly due to drawal of festival advances by some drawing officers by debit to this head instead of '677 (a) Primary Education — Festival advance — Onam advance'.

*Charged—*

(ix) The expenditure in the Capital Section exceeded the charged appropriation by Rs. 10,512; the excess requires regularisation.

(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.

GRANT No. XVII—*Concl'd.*

The fund is credited with amounts transferred from the Consolidated Fund by debit to this grant. The expenditure incurred is initially accounted for under this grant and subsequently transferred to the fund. A sum of Rs. 0.34 lakh was contributed to the fund during 1985-86 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 1986 was Rs. 27.40 lakhs, including interest of Rs. 2.90 lakhs on the balance, credited to the fund during 1985-86.

## GRANT No. XVIII—MEDICAL

		<i>Total grant or appropriation Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Excess + Saving— Rs.</i>
<b>MAJOR HEADS—</b>				
<b>280. Medical</b>				
<b>480. Capital Outlay on Medical</b>				
<b>Revenue:</b>				
<b>Voted—</b>				
Original	88,18,97,200	} 88,63,00,500	86,49,58,468	-2,13,42,032
Supplementary	44,03,300			
Amount surrendered during the year (31st March 1986)				1,07,99,500
<b>Charged—</b>				
Original	7,100	7,100	..	—7,100
Amount surrendered during the year (31st March 1986)				5,000
<b>Capital:</b>				
<b>Voted—</b>				
Original	3,98,45,000	} 4,51,75,000	4,96,53,013	+44,78,013
Supplementary	53,30,000			
Amount surrendered during the year				Nil
<b>Charged—</b>				
Original	8,05,000	8,05,000	..	—8,05,000
Amount surrendered during the year (31st March 1986)				2,05,000

*Notes and comments***Revenue:**

(i) Against the available saving of Rs. 2,13.42 lakhs, only a sum of Rs. 1,07.99 lakhs was surrendered on 31st March 1986.

## GRANT No. XVIII—Contd.

(ii) In view of the final saving of Rs. 2,13.42 lakhs, the supplementary grant of Rs. 44.03 lakhs, obtained in March 1986 could have been limited to token provision wherever necessary.

(iii) Saving occurred mainly under:—

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving—
1	280-A. Allopathy (b) Medical Relief 5. Other Hospitals and Dispensaries			
	O.	38,62.18		
	S.	Token		
	R.	—23.51	38,38.67	35,62.08 —2,76.59

Anticipated saving was reportedly due to non-filling up of vacant posts.

Reasons for the final saving have not been intimated (December 1986).

2	280-A (b) 53. Hospitals and Dispensaries—Improvement of health care and delivery system			
	O.	22.00		
	R.	—22.00	..	..

Reasons for the saving of the entire provision have not been intimated (December 1986).

3	280--A (c) Education 14. Establishment of Cancer Institute in the Medical College, Trivandrum (50% Centrally Sponsored Scheme from 1985-86)			
	O.	60.00	60.00	41.19 —18.81

Reasons for the final saving have not been intimated (December 1986).

## GRANT No. XVIII—Contd.

Sl. no.	Head	Total grant	Actual expenditure	Excess + Saving—
		(in lakhs of rupees)		
4	280-A (b) 55. Collegiate Hospital, Trichur			
	O.	95.14	95.14	80.79 —14.35
	Reasons for the saving have not been intimated (December 1986).			
5	280-A(b) 60. Subsidiary Health Centres			
	O.	14.00		
	R.	—14.00		
	Saving was reportedly due to non-implementation of the scheme of opening subsidiary health centres in view of new Primary Health Centres sanctioned during the year.			
6	280-A(c) 3. Post-Graduate education in the Medical College, Trivandrum			
	O.	21.60		
	R.	—0.52	21.08	9.79 —11.29
	Reasons for the saving have not been intimated (December 1986).			
7	280-B. Other Systems of Medicine (b) Homoeopathy 2. Medical Relief (iii) Rural Dispensaries			
	O.	14.50		
	R.	—11.90	2.60	3.01 +0.41
	Saving was attributed to non-implementation of the scheme for want of Government sanction.			
8	280-A(b) 9. T.B. Isolation Beds			
	O.	20.20		
	R.	—6.92	13.28	9.19 —4.09

## GRANT No. XVIII—Contd.

Anticipated saving was reportedly due to non-filling up of vacant posts.

Reasons for the final saving have not been intimated (December 1986).

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> (in lakhs of rupees)	<i>Saving—</i>
9	280-A(c) 7. Dental College, Trivandrum			
	O.	30.90		
	R.	—2.11	28.79	20.61 —8.18

Reasons for the saving have not been intimated (December 1986).

(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>
1	280-A(c) 2. Medical College, Trivandrum			
	O.	1,82.43		
	S.	Token		
	R.	—1.79	1,80.64	2,26.80 +46.16

Reasons for the net excess have not been intimated (December 1986).

2	280-A (c) 4. Medical College, Kozhikode			
	O.	1,68.44		
	S.	9.02		
	R.	—9.02	1,68.44	2,18.43 +49.99

Supplementary grant obtained in March 1986 for the purchase of Ultrasonograph was withdrawn by reappropriation on 31st March 1986 pending completion of formalities for the purchase.

Reasons for the final excess have not been intimated (December 1986).

## GRANT No. XVIII—Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess+
3	280-A (b) 2. Collegiate Hospitals, Kozhikode			
	O.	2,98.79		
	S.	10.00		
	R.	9.02	3,17.81	3,45.95 +28.14

Anticipated excess was due to clearing of pending bills towards purchase of machinery and equipments.

Reasons for the final excess have not been intimated (December 1986).

4	280-B (b) 2 (i) Hospitals and Dispensaries			
	O.	1,11.88		
	R.	20.02	1,31.90	1,43.25 +11.35

Excess was due to (i) revision of pay scales and dearness allowance of Government employees, (ii) payment of scholarship and stipend to internees, (iii) payment of wages to part-time sweepers and (iv) payment of arrears of rent for hospitals and dispensaries.

5	280-A (b) 3. Collegiate Hospitals, Kottayam			
	O.	2,22.70		
	R.	2.00	2,24.70	2,45.87 +21.17

Reasons for the excess have not been intimated (December 1986).

6	280-A (c) 5. Medical College, Kottayam			
	O.	1,25.39		
	R.	-0.53	1,24.86	1,44.84 +19.98

Reasons for the excess have not been intimated (December 1986).

GRANT No. XVIII—*Contd.***Capital:**

(v) The expenditure exceeded the grant by Rs. 44,78,013; the excess requires regularisation.

(vi) In view of the excess, the supplementary grant of Rs. 53.30 lakhs, obtained in March 1986, proved inadequate.

(vii) Excess occurred under:—

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> (in lakhs of rupees)	<i>Excess +</i>
1	480-A. Allopathy (a) Medical Relief 1. Buildings			
	O.	94.00		
	S.	43.30		
	R.	18.82	1,56.12	1,97.40 +41.28
2	480-A (b) Medical Education 2. Medical College, Trichur			
	O.	61.00		
	R.	21.85	82.85	92.88 +10.03

Excess in the two cases (Sl. nos. 1 and 2) mentioned above was attributed to the inadequacy of budget provision for the building works in progress and inevitable payments of pending bills.

3	480-B. Other Systems of Medicine (a) Ayurvedic			
	1. Buildings			
	O.	37.00		
	R.	8.50	45.50	46.93 +1.43

Excess was reportedly due to good progress of work.

GRANT No. XVIII—*Concl'd.*

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

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> (in lakhs of rupees)	<i>Excess + Saving—</i>
1	480-A (b) 1. Buildings			
	O.	1,67.00		
	S.	10.00		
	R.	—42.49	1,34.51	1,39.22
				+4.71

Anticipated saving was attributed to non-execution of certain works, the reasons for which and the reasons for the final excess have not been intimated (December 1986).

2 480-B (b) Homoeopathy  
1. Buildings

O.	35.50			
R.	—8.50	27.00	16.34	—10.66

Anticipated saving was due to not taking up the construction of building for Homoeo College, Trivandrum.

Reasons for the final saving have not been intimated (December 1986).

*Charged—*

(ix) Against the saving of the entire provision of Rs. 8.05 lakhs, only a sum of Rs. 2.05 lakhs was surrendered on 31st March 1986.

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

	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Saving—</i>
	Rs.	Rs.	Rs.
<b>MAJOR HEADS—</b>			
<b>281. Family Welfare</b>			
<b>481. Capital Outlay on Family Welfare</b>			
<b>Revenue:</b>			
Original	20,42,18,100	21,42,18,100	15,54,98,002 —5,87,20,098
Supplementary	1,00,00,000		
Amount surrendered during the year (31st March 1986)			5,97,94,600
<b>Capital:</b>			
Original	7,56,82,000	10,56,82,100	9,55,25,621 —1,01,56,479
Supplementary	3,00,00,100		
Amount surrendered during the year (31st March 1986)			54,67,200

*Notes and comments***Revenue:**

(i) Against the available saving of Rs. 5,87.20 lakhs, a sum of Rs. 5,97.95 lakhs was surrendered on 31st March 1986.

(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	281 (f) Compensation			
	4. Ex-gratia assistance in the case of fatality/complication			
	O.	2,00.00		
	R.	—1,21.00	79.00	—79.00

GRANT No. XIX—*Contd.*

Reasons for the saving of the entire provision have not been intimated (December 1986).

Sl. no.	Head	Total grant	Actual expenditure	Excess + Saving—
				(in lakhs of rupees)
2	281(f)3. Vasectomy			
	O.	2,00.00		
	R.	—1,20.00	80.00	0.38 —79.62

Reasons for the anticipated and final saving have not been intimated (December 1986).

3	281(f)1. I.U.C.D.			
	O.	2,00.00		
	R.	—1,20.00	80.00	1,09.60 +29.60

Reasons for the anticipated saving and final excess have not been intimated (December 1986).

4	281(h) Mass Education			
	2. India Population Project III (World Bank Assistance)			
	O.	1,00.00		
	S.	1,00.00		
	R.	—50.18	1,49.82	1,27.84 —21.98

Saving was due to (i) non-purchase of machinery and equipment and a computer for want of approval of Government, (ii) non-appointment of lady health visitors for want of trained hands and (iii) non-filling up of certain posts in the Information, Education and Communication Wing pending finalisation of qualifications and method of appointment.

5	281(f)5. Medicine			
	O.	24.73	24.73	.. —24.73

Reasons for the saving have not been intimated (December 1986).

## GRANT No. XIX—Contd.

Sl. no.	Head	Total grant	Actual expenditure	Saving—
		(in lakhs of rupees)		
6	281(g) Other Services and Supplies			
	4. Post-partum Centre, Medical College Hospitals, District Hospitals and other major hospitals			
	O.	58.14		
	R.	—4.15	53.99	36.89 . . . —17.10
	Reasons for the saving have not been intimated (December 1986).			
7	281(g)6. Construction of Sterilisation Theatres			
	O.	20.00		
	R.	—14.03	5.97	.. . . . —5.97
	Anticipated saving was reportedly due to the non-finalisation of estimates for the work.			
	Final saving was due to a post-budget decision to meet the expenditure on construction of sterilisation theatres by debit to Capital.			
8	281(g)10. Post-partum Centre, Sub/Divisional and Taluk level hospitals			
	O.	55.42	55.42	37.06 . . . —18.36
	Saving was reportedly due to non-purchase of the full complement of vehicles and non-setting up of separate laboratories for the newly opened sub-divisional post-partum centres.			
9	281(e) Transport			
	1. Maintenance and Supply of vehicles to Public Health Centres			
	O.	40.00		
	R.	—16.70	23.30	22.97 . . . —0.33
	Reasons for the saving have not been intimated (December 1986).			

## GRANT No. XIX—Contd.

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

- 10 281(f)6. Extension of Sterilisation facilities in rural and semi rural areas

O.	15.00			
R.	—9.00	6.00	0.76	—5.24

Reasons for the saving have not been intimated (December 1986).

- 11 281 (g) 2. Maintenance of beds and static Sterilisation Units

O.	17.12			
R.	—3.05	14.07	5.58	—8.49

Anticipated saving was attributed to non-receipt of equipments from Government of India.

Final saving was reportedly due to debiting of the salary of staff sanctioned for sterilisation wards in 17 hospitals to the head of account '281(g)10' consequent on opening sub-divisional post-partum centres in these hospitals.

- 12 281(e) Transport  
2. Maintenance and Supply of Vehicles to District Family Welfare Bureau

O.	20.00			
R.	—9.25	10.75	9.72	—1.03

Reasons for the saving have not been intimated (December 1986).

- 13 281(d) Maternity and child health  
3. Immunisation of Children and Mothers against Tetanus etc.

O.	10.00	10.00		—10.00
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## GRANT No. XIX—Contd.

Saving of the entire provision was reportedly due to debiting of the cost of vaccines supplied by Government of India exclusively to the head of account '281(d)2'.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving—
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14	281(g) 7. Medicines			
	O.	8.00	8.00	0.20
				—7.80

Reasons for the saving have not been intimated (December 1986).

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

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
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1	281(f)2. Tubectomy			
	O.	2,00.00		
	R.	—1,20.00	80.00	2,52.16
				+1,72.16

Reasons for the anticipated saving and final excess have not been intimated (December 1986).

2	281(j) Other expenditure			
	2. Grant-in-aid			
	O.	25.00		
	R.	—2.00	23.00	70.37
				+47.37

Reasons for the excess have not been intimated (December 1986).

3	281(d)2. Triple Immunisation			
	O.	15.00	15.00	59.37
				+44.37

Excess was reportedly due to adjustment of the cost of vaccines supplied by Government of India, towards the end of the financial year, the actual quantity of which could not be assessed in advance.

**Capital:**

(iv) Against the available saving of Rs. 1,01.56 lakhs, only an amount of Rs. 54.67 lakhs was surrendered on 31st March 1986.

GRANT No. XIX—*Concl'd.*

(v) In view of the final saving of Rs.1,01.56 lakhs, the supplementary grant of Rs. 1,00.00 lakhs obtained in March 1986 could have been limited to a token provision.

(vi) Saving occurred under:—

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> (in lakhs of rupees)	<i>Saving—</i>
1	481(b) Other expenditure			
	1. Buildings			
	O.	56.82		
	R.	—54.67	2.15	2.15 ..
Reasons for the anticipated saving have not been intimated (December 1986).				
2	481(a) Welfare Centre			
	1. Buildings			
	O.	4,00.00		
	S.	Token	4,00.00	3,53.11 —46.89

Saving was attributed to the budget provision being more than the estimated cost of the works and non-provision of sites by the Director of Health Services for the construction of Family Welfare buildings.

## GRANT No. XX—PUBLIC HEALTH

MAJOR/SUB-MAJOR HEAD—	Total grant or appropriation Rs.	Actual expenditure Rs.	Saving— Rs.
<b>282-A. Public Health and Sanitation</b>			
Revenue:			
Voted—			
Original	11,06,99,500	11,75,99,500	11,35,13,790
Supplementary	69,00,000		
			—40,85,710

Amount surrendered during the year  
[5th and 7th February (Rs.7,50,000) and  
31st March 1986 (Rs. 70,58,500)]

78,08,500

Charged—

Original	1,000	1,000	—1,000
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Amount surrendered during the year  
(31st March 1986)

1,000

## Notes and comments

(i) In view of the final saving of Rs.40.86 lakhs in the voted grant, the supplementary grant of Rs.69.00 lakhs, obtained in March 1986, proved excessive.

(ii) Against the available saving of Rs.40.86 lakhs, a sum of Rs.70.58 lakhs was surrendered on 31st March 1986.

(iii) Saving occurred mainly under:—

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving—
1	(a) Prevention and Control of diseases			
	10. Leprosy Control (Centrally Sponsored— 50% Central assistance)			
	O.	75.00		
	R.	—40.00	35.00	31.99
				—3.01

Reasons for the saving have not been intimated (December 1986).

## GRANT No. XX—Contd.

Sl. no.	Head	Total grant	Actual expenditure	Excess + Saving—
		(in lakhs of rupees)		
2	(a)9. T. B. Excluding Operational Cost (Centrally Sponsored—50% Central assistance)			
	O.	5.00		
	S.	69.00	74.00	—35.30
	Reasons for the saving have not been intimated (December 1986).			
3	(j) Sanitation Services			
	1. Centres under the Control of the Director of Health Services			
	O.	81.93		
	R.	—1.48	80.45	—29.73
	Reasons for the saving have not been intimated (December 1986).			
4	(a) 23. National Programme for Prevention and Control of Visual Impairment (Centrally Sponsored Scheme—50% Central assistance)			
	O.	43.00		
	R.	—15.63	27.37	—9.94
	Anticipated saving was attributed to lesser allocation of Plan funds by the Central Government.			
	Reasons for the final saving have not been intimated (December 1986).			
5	(a) 20. Community Health Workers (Centrally Sponsored—50% Central assistance)			
	O.	20.00		
	R.	—20.00	2.42	+2.42

## GRANT No. XX—Contd.

Withdrawal of the entire budget provision by reappropriation was reportedly due to non-implementation of the scheme, the reasons for which have not been intimated (December 1986).

Reasons for the final excess have also not been intimated (December 1986).

Sl. no.	Head		Total grant	Actual expenditure (in lakhs of rupees)	Saving—
6	(a)3. Filariasis Control (Centrally Sponsored— 50% Central assistance)				
	O.	1,02.66			
	R.	—0.66	1,02.00	87.46	—14.54

Reasons for the saving have not been intimated (December 1986).

7	(h) Public Health Laboratories 1. Public Health Laboratories— Regional Laboratories and Improvement of Public Health Laboratory, Trivandrum				
	O.	65.44			
	R.	—10.07	55.37	53.70	—1.67

Saving was reportedly due to non-receipt of machinery and equipment ordered for.

8	(a) 6. Cholera/Gastro enteritis (Centrally Sponsored—State Share only)				
	O.	22.00	22.00	12.95	—9.05

Reasons for the saving have not been intimated (December 1986).

## GRANT No. XX—Concl'd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving—
9	(a) 24. Filariasis Control Operational Cost			
	O.	8.00		
	R.	—8.00	..	..

Saving of the entire provision was attributed to non-sanctioning of the scheme, the reasons for which have not been intimated (December 1986).

10	(l) Other expenditure			
	1. Nutrition Bureau			
	O.	8.00		
	R.	—7.92	0.08	—0.08

Saving was reportedly due to (i) entrusting the construction of building for Nutrition Bureau to the Public Works Department (Rs. 6.00 lakhs) and (ii) non-purchase of chemicals and materials (Rs. 1.92 lakhs).

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

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess+
(e) Training			
14. Training of multi-purpose workers (Centrally Sponsored— 50% Central assistance)			
O.	60.00		
R.	36.55	96.55	2,19.49 +1,22.94

Anticipated excess was due to revision of pay scales of Government employees and payment of dearness allowance at enhanced rates.

Reasons for the final excess have not been intimated (December 1986).

**GRANT No. XXI—PUBLIC HEALTH ENGINEERING  
(ALL VOTED)**

	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Saving—</i>
	Rs.	Rs.	Rs.
<b>MAJOR/SUB-MAJOR HEADS—</b>			
<b>282—B. Sewerage and Water Supply</b>			
<b>482. Capital Outlay on Public Health, Sanitation and Water Supply</b>			
<b>682. Loans for Public Health, Sanitation and Water Supply</b>			
<b>Revenue:</b>			

Original	9,08,20,000	9,08,20,000	7,10,99,000	—1,97,21,000
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Amount surrendered during the year				Nil
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Capital:

Original	41,27,00,000	41,27,00,000	27,46,00,157	—13,80,99,843
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Amount surrendered during the year				Nil
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*Notes and comments*

**Revenue:**

(i) Against the available saving of Rs. 1,97.21 lakhs, no amount was surrendered during the year.

(ii) Saving occurred under:—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Saving—</i>
			(in lakhs of rupees)
282-B(i) Other expenditure			
4. Setting up of Kerala Water and Waste Water Authority			
O.	9,08.20	9,08.20	7,10.99 —1,97.21

Reasons for the saving have not been intimated (December 1986).

GRANT No. XXI—*Concl'd.***Capital:**

(iii) Against the available saving of Rs. 13,81.00 lakhs, no amount was surrendered during the year.

(iv) Saving occurred under:—

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> (in lakhs of rupees)	<i>Saving—</i>
1	682(a) Other loans for Public Health purposes			
	1. Loans to the Kerala Water and Waste Water Authority			
	O.	20,63.50	20,63.50	12,55.00 —8,08.50

Reasons for the saving have not been intimated (December 1986).

2	482 (e) Other Programmes			
	5. The Kerala Water and Waste Water Authority—Contributions			
	O.	20,63.50	20,63.50	14,91.00 —5,72.50

Reasons for the saving have not been intimated (December 1986).

## GRANT No. XXII—HOUSING

	<i>Total grant or appropriation</i> Rs.	<i>Actual expenditure</i> Rs.	<i>Saving—</i> Rs.
<b>MAJOR HEADS—</b>			
<b>283. Housing</b>			
<b>483. Capital Outlay on Housing</b>			
<b>683. Loans for Housing</b>			
<b>Revenue:</b>			
<b>Voted—</b>			
Original ..	5,30,70,300	5,30,70,300	4,67,28,144 —63,42,156
Amount surrendered during the year (31st March 1986)			17,00,100
<b>Charged—</b>			
Original	20,000	20,000	—20,000
Amount surrendered during the year			Nil
<b>Capital:</b>			
<b>Voted—</b>			
Original	2,37,61,200	4,68,08,200	4,57,83,278 —10,24,922
Supplementary	2,30,47,000		
Amount surrendered during the year (31st March 1986)			6,00,000
<b>Charged—</b>			
Original	3,00,000	3,00,000	1,66,845 —1,33,155
Amount surrendered during the year			Nil

*Notes and comments*

**Revenue:**

- (i) Against the available saving of Rs. 63.42 lakhs in the voted grant, a sum of Rs. 17.00 lakhs only was surrendered on 31st March 1986.

## GRANT No. XXII—Contd.

(ii) Saving occurred mainly under:—

Sl. no.	Head	Total grant	Actual expenditure	Saving—
		(in lakhs of rupees)		
1	283-A. General			
	(c) Assistance to Housing Boards, Corporations, etc.			
	4. Assistance to Kerala School Teaching and Non-teaching Staff Welfare Society			
	O.	21.00	21.00	.. —21.00
	Reasons for non-utilisation of the entire provision have not been intimated (December 1986).			
2	283-C. Government Residential Buildings			
	(c) Maintenance and Repairs			
	1. Ordinary Repairs			
	O.	50.00	50.00	37.20 —12.80
	Reasons for the saving have not been intimated (December 1986).			
3	283-A (c) Assistance to Hous- ing Boards, Corporations, etc.			
	1. State Housing Board— Grant-in-aid			
	O.	84.00		
	R.	—10.03	73.97	73.97 ..
	Saving was reportedly due to less requirements of funds for the Co-opera- tive Housing Scheme for Economically Weaker Sections.			
4	283-B. Housing Schemes			
	(j) Other expenditure			
	5. World Bank Project			
	O.	10.00		
	R.	—10.00		

## GRANT No. XXII—Contd.

Non-utilisation of the entire provision was attributed to non-finalisation of the project by the World Bank Mission.

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> (in lakhs of rupees)	<i>Excess+</i>
5	283-B (b) Subsidised Housing Scheme for weaker sections of the Society			
	1. Housing Scheme for Plantation Workers (Centrally Sponsored Scheme)			
	O.	7.00		
	R.	—7.00	0.16	+0.16

Saving was reportedly due to the non-release of funds by the Government of India.

**Capital:**

(iii) Saving occurred mainly under:—

	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> (in lakhs of rupees)	<i>Saving—</i>
483.	Capital Outlay on Housing			
A.	Government Residential Buildings			
(b)	Construction			
6.	Upgradation of standards of administration under VIII			
	Finance Commission award			
	O.	42.00		
	R.	—32.00	10.00	—2.28

Anticipated saving was reportedly due to non-execution of works on the proposed construction of quarters for Police personnel, Judicial Officers and Jail staff in tribal areas.

Final saving was attributed to late commencement of work.

GRANT No. XXII—*Concl'd.*

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

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Saving—</i>
			(in lakhs of rupees)
483-A (b) 2. Police Housing Scheme			
O.	20.59		
S.	35.00		
R.	21.00	76.59	75.35 —1.24

Excess was attributed to the payment of final bills and pending claims under Cash Settlement Suspense account in respect of the construction of Police quarters at Tellicherry and Palghat.

**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			
684. Loans for Urban Development			
Revenue:			
Original	3,54,54,800	3,79,54,800	3,42,56,701
Supplementary	25,00,000		
Amount surrendered during the year (31st March 1986)			—36,98,099
Capital:			
Original	1,47,00,000	1,66,90,000	1,26,73,150
Supplementary	19,90,000		
Amount surrendered during the year (31st March 1986)			—40,16,850
			33,67,100
			38,95,000

*Notes and comments*

**Revenue:**

(i) In view of the final saving of Rs. 36.98 lakhs in the grant, the supplementary grant of Rs. 25.00 lakhs, obtained in March 1986 proved unnecessary.

(ii) Saving occurred mainly under:—

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess +</i>
				(in lakhs of rupees)
1.	284-F. Integrated Development of Small and Medium Towns			
	(a). Small and Medium Towns (Centrally Sponsored Scheme—50% Central assistance)			
	O.	90.00		
	R.	—32.05	57.95	+3.95

## GRANT No. XXIII—Contd.

Anticipated saving was attributed to reduced Central assistance.

Reasons for the final excess have not been intimated (December 1986).

<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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2 284-A (c) Town and Regional Planning

39. Financial assistance to Municipalities and Township Committees for implementation of sanctioned Town Planning Schemes (Grant-in-aid)

O. 14.50

R. —6.22 8.28 7.15 —1.13

Anticipated saving was reportedly due to less number of applications from local bodies for financial assistance.

Reasons for the final saving have not been intimated (December 1986).

3 284-A. General

(b) Assistance to Municipalities, Corporations, etc.

4. Contribution to Municipalities and Corporations

O. 82.00 82.00 75.30 —6.70

Reasons for the saving have not been intimated (December 1986).

(iii) Excess occurred mainly under:—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> (in lakhs of rupees)	<i>Excess +</i>
284-A (b) 7. Improvement and development of smaller towns (Centrally Sponsored Scheme—50% Central assistance)	..	5.47	+5.47

Reasons for the excess have not been intimated (December 1986).

GRANT No. XXIII—*Concl'd.***Capital:**

(iv) In view of the final saving of Rs. 40.17 lakhs, the supplementary grant of Rs. 19.90 lakhs obtained in March 1986 could have been limited to a token amount.

(v) Saving occurred mainly under:—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Saving—</i>
	<i>(in lakhs of rupees)</i>		
684 (a) Urban Development			
7. Loans to Municipalities and Township Committees for implementation of sanctioned town planning schemes			
O. 14.50			
R. —14.50	..	..	..

Reasons for the non-utilisation of the entire provision have not been intimated (December 1986).

(vi) Excess occurred mainly under:—

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess + Saving—</i>
		<i>(in lakhs of rupees)</i>		
1	684 (a) 9. Slum improvement Scheme in City, Corporation Areas—Special Component Plan for Scheduled Castes			
	R. 25.00	25.00	74.39	+49.39
2	684 (b) Integrated Development of Small and Medium Towns (Centrally Sponsored Scheme) 50% Central assistance			
	R. 65.55	65.55	16.92	—48.63

In the two cases mentioned above. (Sl. nos. 1 and 2), funds were provided by reappropriation due to post-budget reclassification of expenditure.

Reasons for the final excess in Sl. no. 1 and final saving in Sl. no. 2 have not been intimated (December 1986).

**GRANT No. XXIV—INFORMATION AND PUBLICITY**  
(ALL VOTED)

	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess +</i>
	Rs.	Rs.	Rs.
<b>MAJOR HEAD—</b>			
<b>285. Information and Publicity</b>			
<b>Revenue:</b>			
Original	1,98,26,900	2,08,90,207	+10,38,307
Supplementary	25,000		
Amount surrendered during the year (31st March 1986)			3,58,100

*Notes and comments*

(i) The expenditure exceeded the grant by Rs.10,38,307; the excess requires regularisation.

(ii) In view of the final excess of Rs. 10.38 lakh, supplementary grant of Rs. 0.25 lakh obtained in March 1986 proved inadequate and the surrender of Rs.3.58 lakhs on 31st March 1986, injudicious.

(iii) 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	(j) Other expenditure			
	8. Advertisement charges			
	O.	87.00	87.00	95.77 +8.77
Excess was due to expenditure relating to 1984-85 (Rs.8.82 lakhs) held under suspense due to non-receipt of vouchers from treasury adjusted to this head on receipt of certificates of payment and copies of vouchers.				
2	(c) Information Centres			
	1. Starting of Information Centres			
	O.	2.00		
	R.	-0.09	1.91	4.69 +2.78

## GRANT No. XXIV—Concl'd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess+
3	(a) Direction and Administration 1. Directorate of Public Relations			
	O.	24.08	24.08	26.58 +2.50

Reasons for the excess in Serial numbers 2 and 3 have not been intimated (December 1986).

(iv) The excess mentioned above was partly offset by savings of insignificant amounts under other heads.

## GRANT No. XXV—LABOUR AND EMPLOYMENT

		<i>Total grant or appropriation</i> Rs.	<i>Actual expenditure</i> Rs.	<i>Excess + Saving—</i> Rs.
MAJOR HEADS—				
<b>287. Labour and Employment</b>				
<b>495. Capital Outlay on Other Social and Community Services</b>				
<b>695. Loans for Other Social and Community Services</b>				
Revenue:				
Voted—				
Original	16,60,56,500	19,18,63,900	21,15,89,029	+1,97,25,129
Supplementary	2,58,07,400			
Amount surrendered during the year (31st March 1986)				5,97,000
Charged—				
Original	1,000	1,000	..	—1,000
Amount surrendered during the year				Nil
Capital:				
Voted—				
Original	10,01,000	15,01,100	14,00,000	—1,01,100
Supplementary	5,00,100			
Amount surrendered during the year (31st March 1986)				200

*Notes and comments***Revenue:**

(i) The expenditure exceeded the voted grant by Rs.1,97,25,129; the excess requires regularisation.

(ii) In view of the excess, surrender of Rs. 5.97 lakhs on 31st March 1986 proved injudicious.

## GRANT No. XXV—Contd.

(iii) Excess occurred mainly under:—

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
1	287-B. Employment and Training (d) Other expenditure 19. Employment generation Scheme for Fishermen	..	1,25.26	+1,25.26

Excess expenditure represents Plan expenditure on relief against natural calamities originally debited under '289. Relief on account of Natural Calamities' reclassified under this head of account.

## 2 287-B (c) Training of Craftsmen and Supervisors

## 1. Industrial Training Institutes

O.	2,70.10			
S.	21.47			
R.	8.85	3,00.42	3,22.18	+21.76

Augmentation of provision by reappropriation was for meeting the cost of machinery and equipment already supplied and payment of remuneration to examiners and invigilators.

Final excess was reportedly due to meeting the salary of staff of six newly started Industrial Training Institutes by debit to this head as no provision for the purpose was made under the head '287-B(c) 10'.

## 3 287-B(b) Employment Exchange

## 1. Employment Exchanges

O.	81.88			
S.	16.19			
R.	10.33	1,08.40	1,13.43	+5.03

Anticipated excess was due to revision of pay scales and enhancement of dearness allowance of Government employees.

Reasons for the final excess have not been intimated (December 1986).

## GRANT No. XXV—Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
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4	287-A. Labour			
	(a) Direction and Administration			
	2. District Offices			
	O.	57.80		
	S.	Token		
	R.	1.01	58.81	69.36 +10.55

Reasons for the excess have not been intimated (December 1986).

5	287-B(a) Direction and Administration			
	1. Directorate of Training			
	O.	16.05		
	S.	0.96		
	R.	0.30	17.31	22.66 +5.35

Excess was due to revision of pay scales and enhancement of dearness allowance of Government employees.

6	287-A(d) General Labour Welfare			
	1. Welfare Works—General			
	O.	38.20		
	R.	0.25	38.45	43.70 +5.25

Reasons for the excess have not been intimated (December 1986).

7	287-B(c)10. Lump sum provision for new Industrial Training Institute			
	O.	2.00		
	S.	Token		
	R.	0.65	2.65	6.78 +4.13

GRANT No. XXV—*Concl'd.*

Excess was reportedly due to inevitable payments for machinery and equipments purchased for newly started Industrial Training Institutes for which no provision was made.

(iv) *Kerala Mining Area Welfare Fund*

The fund is intended for the welfare of workers engaged in mining especially in the coastal areas. According to the rules of the fund, the mineral concerns in the area are to make contribution to the fund. No contribution was, 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 to be transferred to the fund. An expenditure of Rs. 28,263 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. There has been practically no transactions in the fund since 1st April 1965.

In February 1985 Government stated that the Kerala Mining Area Welfare Board was reconstituted for a period of two years from June 1984 and that proposals to rejuvenate the fund for the activities of the Board were under consideration of Government. Information regarding further developments in the matter is awaited from Government (December 1986).

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

MAJOR HEADS—		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
288. Social Security and Welfare				
488. Capital Outlay on Social Security and Welfare				
688. Loans for Social Security and Welfare				
Revenue:				
Voted—				
Original	66,59,82,800	72,25,83,000	73,60,78,872	+1,34,95,872
Supplementary	5,66,00,200			
Amount surrendered during the year (31st March 1986)				59,14,600
Charged—				
Original	7,000	41,500	..	—41,500
Supplementary	34,500			
Amount surrendered during the year (31st March 1986)				2,000
Capital:				
Voted—				
Original	2,99,31,800	3,51,40,900	3,21,30,128	—30,10,772
Supplementary	52,09,100			
Amount surrendered during the year (31st March 1986)				16,15,200

The expenditure in the capital portion, shown above, includes Rs. 25,59,000 met out of an advance from the Contingency Fund obtained in March 1985, and recouped to the Fund during the year 1985-86.

## GRANT No. XXVI—Contd.

*Notes and comments***Revenue:**

(i) The expenditure in the revenue portion exceeded the voted grant by Rs. 1,34,95,872; the excess requires regularisation.

(ii) In view of the excess, the supplementary grant of Rs. 5,66.00 lakhs obtained in March 1986 proved inadequate and the surrender of Rs. 59.15 lakhs on 31st March 1986 injudicious.

(iii) Excess occurred mainly under:—

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> (in lakhs of rupees)	<i>Excess + Saving—</i>
1	288-C. Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes (b) Welfare of Scheduled Castes 2. Post-Matriculation studies (Centrally Sponsored Scheme) 100% Central assistance O. 3,97.50	3,97.50	5,35.25	+1,37.75
2	288-C (b) 1. Pre-Matriculation studies—Scholarships and stipends O. 3,21.00	3,21.00	4,34.27	+1,13.27
3	288-C (d) Welfare of Other Backward Classes 1. Post-Matriculation studies O. 3,00.00	3,00.00	4,07.44	+1,07.44
Excess in the three cases (Sl. nos. 1, 2 and 3) was attributed to increase in the number of students eligible for assistance.				
4	288-C (c) Welfare of Scheduled Tribes 10. Tribal Hostels O. 47.98 R. 38.14	86.12	80.91	—5.21

## GRANT No. XXVI—Contd.

Anticipated excess was reportedly due to inevitable expenditure for running the hostels, revision of pay scales and payment of dearness allowance at enhanced rates.

Reasons for the final saving have not been intimated (December 1986).

Sl. no.	Head	Total grant	Actual expenditure	Excess + Saving—
		(in lakhs of rupees)		
5	288-C (a) Direction and Administration			
	2. District Offices			
	O.	60.31		
	R.	14.90	75.21	1,02.07 +26.86

Excess was mainly due to revision of pay scales and payment of dearness allowance at enhanced rates.

6	288-C(g) Other expenditure			
	1. Monetary concessions and full freeship to students of other communities—Scholarships			
	O.	1,60.00	1,60.00	1,94.02 +34.02

Excess was attributed to increase in the number of students eligible for scholarships.

7	288-D. Social Welfare			
	(e) Family and Child Welfare			
	4. Integrated Child Development Service (Centrally Sponsored Scheme—100% Central assistance)			
	O.	2,40.00		
	R.	47.20	2,87.20	2,73.96 —13.24

Anticipated excess was reportedly due to revision of honorarium to the Anganwadi Workers and Helpers and the integration of 481 centres under the Composite Programme for Women and Pre-School Children with Anganwadi Centres.

Reasons for the final saving have not been intimated (December 1986).

## GRANT No. XXVI—Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
8	288-C (d) 2. Pre-matriculation studies			
	O.	89.50		
	R.	0.06	89.56	+27.04

Excess was attributed to increase in the number of students belonging to Other Backward Classes.

9	288-E. Other Social Security and Welfare Programmes (f) Other Programmes 9. Family Benefit Fund Scheme			
	O.	50.00	50.00	+22.59

Reasons for the excess have not been intimated (December 1986).

10	288-C (c) 45. Balwadies and Creches			
	O.	3.00		
	R.	16.27	19.27	+0.14

Excess was reportedly due to a post-budget decision to retain the Balwadies under the Scheduled Tribes Development Department instead of transferring them to the Social Welfare Department as proposed earlier.

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

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving—
1	288-E (b) Pension under Social Security Scheme 1. Destitute Pension			
	O.	10,71.00	8,71.19	—1,99.81

Reasons for the saving have not been intimated (December 1986).

GRANT No. XXVI—*Contd.*

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i> (in lakhs of rupees)	<i>Actual expenditure</i>	<i>Excess + Saving—</i>
2	288-C (f) 3. Special Central Assistance for Tribal Sub-Plan			
	O. 1,25.00			
	R. —1,16.72	8.28	8.55	+0.27
Saving was attributed to less allocation of Central assistance than anticipated.				
3	288-E (b) 2. Agricultural Workers' Pension			
	O. 13,95.00			
	S. 4,06.00	18,01.00	17,65.73	—35.27
Reasons for the saving have not been intimated (December 1986).				
4	288-E (f) 10. Financial help to widows towards marriage expenses of daughters			
	O. 1,50.00			
	R. —19.63	1,30.37	1,21.17	—9.20
Anticipated saving was reportedly due to decrease in the number of applicants eligible for assistance.				
Reasons for the final saving have not been intimated (December 1986).				
5	288-C (b) 57. Economic Development Schemes for Scheduled Castes utilising special Central assistance			
	O. 3,50.00			
	S. Token			
	R. —26.22	3,23.78	3,25.12	+1.34

## GRANT No. XXVI—Contd.

Reduction of provision by resumption was due to meeting the expenditure on construction works under the scheme from the Capital Head '488-E (a) 9' [Please see note (viii) 1 below].

Reasons for the final excess have not been intimated (December 1986).

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving—
6	288-D (b) 20. Special pension scheme for the physically handicapped and disabled and mentally retarded persons			
	O.	2,87.00		
	R.	19.63	3,06.63	2,64.39 —42.24

Anticipated excess was reportedly due to additional requirement of funds for payment of pension to physically handicapped and mentally retarded persons.

Reasons for the final saving have not been intimated (December 1986).

7	288-D (e) 5. Functional literacy for adult women (Centrally Sponsored Scheme—100% Central assistance)			
	O.	18.00		
	R.	—18.00	..	—0.31 —0.31

Saving of the entire provision was reportedly due to dispensing with the implementation of the scheme from January 1985.

**Capital:**

(v) Against the available saving of Rs. 30.11 lakhs, only Rs. 16.15 lakhs was surrendered on 31st March 1986.

(vi) In view of the final saving of Rs. 30.11 lakhs, the supplementary grant of Rs. 26.50 lakhs obtained in March 1986 could have been limited to a token amount.

## GRANT No. XXVI—Contd.

(vii) Saving occurred mainly under:—

Sl. no.	Head	Total grant (in lakhs of rupees)	Actual expenditure	Saving—
1	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.	73.00		
	S.	Token		
	R.	—48.42	24.58	20.15 —4.43

Anticipated saving was attributed mainly to non-receipt of sanction for works (Rs. 24.28 lakhs), non-commencement of works due to late receipt of sanctions to estimates and tenders (Rs. 11.00 lakhs), non-availability of land and labour problems (Rs. 6.00 lakhs) and less requirement of funds on works completed during the year (Rs. 3.00 lakhs).

Final saving was attributed to delay in settling claims under Cash Settlement Suspense Account and slow progress of works.

- 2 688 (a) Welfare of Scheduled  
Castes, Scheduled Tribes and  
Backward Classes  
7. Loans to Scheduled Castes  
for construction of houses

O.	16.66			
R.	—10.95	5.71	3.55	—2.16

Anticipated saving was reportedly due to want of eligible applicants for assistance under the scheme.

Final saving was mainly due to rejection of some applications for loans at the fag end of the financial year.

GRANT No. XXVI—*Concl'd.*

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

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Saving—</i>
		(in lakhs of rupees)		
1	488-E (a) 9. Economic development schemes for Scheduled Castes utilising special Central assistance— Works entrusted to the Kerala State Construction Corporation			
	R.	26.00	26.00	26.00

Excess was due to meeting the expenditure on construction works by debit to this head instead of the revenue head '288-C (b) 57' *vide* note (iv) 5 *supra*.

2	488-E (a) 2. Buildings			
	O.	22.00		
	R.	24.28	46.28	42.54 —3.74

Reasons for the anticipated excess and final saving have not been intimated (December 1986).

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.
<b>MAJOR HEAD—</b>			
<b>289. Relief on Account of Natural Calamities</b>			
Revenue:			
Original	5,00,00,000	1,29,59,00,000	1,29,37,13,415 —21,86,585
Supplementary	1,24,59,00,000		
Amount surrendered during the year			Nil

*Notes*

(i) Against the available saving of Rs. 21.87 lakhs, no amount was surrendered during the year.

(ii) *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 1986 was Rs. 88.06 lakhs, including interest of Rs. 1.90 lakhs credited during the year, of which Rs. 33.52 lakhs have been invested in Treasury Savings Bank Deposits.

## GRANT No. XXVIII—CO-OPERATION

		<i>Total grant or appropriation</i>	<i>Actual expenditure</i>	<i>Saving—</i>
		Rs.	Rs.	Rs.
<b>MAJOR HEADS—</b>				
<b>298. Co-operation</b>				
<b>498. Capital Outlay on Co-operation</b>				
<b>698. Loans for Co-operation</b>				
<b>Revenue:</b>				
Voted—				
Original	11,91,36,200	14,26,36,300	13,99,56,396	—26,79,904
Supplementary	2,35,00,100			
Amount surrendered during the year (31st March 1986)				66,46,300
<b>Charged—</b>				
Original	10,000	10,000	..	—10,000
Amount surrendered during the year (31st March 1986)				10,000
<b>Capital:</b>				
Voted—				
Original	14,19,20,400	28,19,20,600	12,48,90,012	—15,70,30,588
Supplementary	14,00,00,200			
Amount surrendered during the year (31st March 1986)				15,64,26,600

*Notes and comments***Revenue:**

(i) In view of the final saving of Rs. 26.80 lakhs in the voted grant, the supplementary grant of Rs. 2,35.00 lakhs, obtained in March 1986, proved excessive.

(ii) Though saving available was Rs. 26.80 lakhs in the voted grant, a sum of Rs. 66.46 lakhs was surrendered on 31st March 1986.

## GRANT No. XXVIII—Contd.

**Capital:**

(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>Excess + Saving—</i>
1	698(a) Credit Co-operatives 15. Assistance to Co-operative Credit institutions towards conversion of short-term loans into medium-term loans in flood affected areas			
	S. 13,00.00			
	R. —9,60.00	3,40.00	3,40.00	..
Saving was due to less than the anticipated number of co-operatives becoming eligible for conversion of short-term loans into medium-term loans under the prescribed norms.				
2	498 (j) Consumer Co-operatives 4. Share Capital Contribution to Consumer Co-operative Stores (Centrally Sponsored Scheme—100 %)			
	O. 2,27.00			
	R. —2,24.60	2.40	2.25	—0.15
3	698 (j) Consumer Co-operatives 8. Loans to Consumer Co-operative Stores (Centrally Sponsored Scheme)			
	O. 70.00			
	R. —69.19	0.81	1.04	+0.23

Saving in the two cases (Sl. nos. 2 and 3) mentioned above was attributed to non-receipt of Central assistance for the proposed schemes.

## GRANT No. XXVIII—Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
4	698 (e) 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.	80.00		
	R.	—60.00	20.00	20.00 ..
Saving was due to receipt of less assistance from National Co-operative Development Corporation than anticipated.				
5	698 (i) Industrial Co-operatives 64. Loans for purchase/modernisation/renovation of ratts, looms, equipment etc.—50% C.S.S.			
	O.	64.00		
	R.	—53.65	10.35	10.57 +0.22
Saving was attributed to shortfall in the disbursement of loan due to (i) non-fulfilment of pre-requisites by the Co-operative Societies (Rs.47.38 lakhs) and (ii) non-registration of new societies pending revision of norms of eligibility for assistance (Rs. 6.27 lakhs).				
6	698(f) Processing Co-operatives 7. Loans to Kerala Harijan/Girijan Development Co-operative Federation for Processing Units—N.C.D.C.—100% Assistance			
	O.	40.00		
	R.	—40.00		..

The entire budget provision remained unutilised for want of proposals eligible for loan assistance.

## GRANT No. XXVIII—Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving—
7	498(j)5. Share contribution to Consumer Co-operatives (N.C.D.C. Sponsored Scheme—100%)			
	O. 50.00			
	R. —38.15	11.85	11.85	..
Saving was attributed to lesser amount of assistance sanctioned by National Co-operative Development Corporation than anticipated.				
8	698(m) Other Co-operatives			
	33. Loan assistance to Harijan/ Girijan Co-operative (N.C.D.C. 100% Assistance)			
	O. 32.00			
	R. —32.00	..	..	..
The entire provision remained unutilised due to non-receipt of sanction from the National Co-operative Development Corporation.				
9	698(j)11. Loans to Consumer Co-operatives (N.C.D.C. Sponsored Scheme—100%)			
	O. 25.00			
	R. —21.35	3.65	3.65	..
10	698(m)27. Loans for construction of office-cum-godown to Federation of Harijan/Girijan Co-operative Societies (N.C.D.C.—100%)			
	O. 25.00			
	R. —18.34	6.66	6.66	..

Saving in the above two cases (Sl. nos. 9 and 10) was attributed to lesser amount of assistance sanctioned by the National Co-operative Development Corporation than anticipated.

## GRANT No. XXVIII—Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving—
11	498(i) Industrial Co-operatives 5. Coir Co-operative Societies— Investments (50% C.S.S. from 1983-84)			
	O.	40.00		
	S.	Token		
	R.	—20.00	20.00	20.00 ..

Saving was attributed to non-receipt of Government of India's approval for payment of share capital contribution at enhanced rates.

- 12 698(e) Warehousing and  
Marketing Co-operatives  
17. Margin Money Assistance  
to Kerala State Co-operative  
Rubber Marketing Federation  
Ltd. (N.C.D.C.—100%)

O.	50.00			
R.	—20.00	30.00	30.00	..

Saving was attributed to receipt of less assistance from the National Co-operative Development Corporation than anticipated (Rs.14.95 lakhs) and shortfall in the number of proposals eligible for assistance (Rs.5.05 lakhs).

- 13 498(i)19. Handloom Primary  
Weavers' Co-operative Societies—  
Additional share capital  
contribution for construction of  
worksheds (N.C.D.C.—75%)

O.	28.50			
R.	—16.13	12.37	12.37	..

Saving to the extent of Rs.13.72 lakhs was due to non-receipt of sanction from the National Co-operative Development Corporation.

## GRANT No. XXVIII—Contd.

Reasons for the balance saving of Rs.2.41 lakhs have not been intimated (December 1986).

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
14	698(i)65. Loans for show-rooms for primary societies—N.C.D.C. 75% Assistance			
	O.	14.25		
	R.	—14.25	..	..

Saving of the entire provision was attributed to poor response from societies.

15	498(a) Credit Co-operatives			
	4. Service Co-operative Societies—Investments			
	O.	23.90		
	R.	—16.70	7.20	10.51 +3.31

Anticipated saving was due to receipt of less assistance from the National Bank for Agriculture and Rural Development (Rs. 10.58 lakhs) and decrease in the number of societies eligible for assistance (Rs. 6.12 lakhs).

Reasons for the final excess have not been intimated (December 1986).

16	698(i)50. Purchase and distribution of looms to loomless weavers (C.S.S.—50%)			
	O.	15.00		
	R.	—13.34	1.66	2.51 +0.85

Anticipated saving to the extent of Rs. 5.70 lakhs was due to redistribution of provision based on final allocation of 'Plan' funds. Reasons for the balance saving (Rs.7.59 lakhs) have not been intimated (December 1986).

## GRANT No. XXVIII—Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess+
17	698(i)69. Financial assistance to Hantex for construction and renovation of Handloom Houses N.C.D.C.—100%			
	O.	11.25		
	R.	—11.25	..	..

The entire provision remained unutilised for want of proposals eligible for assistance.

18	498(c) Warehousing and Marketing Co-operatives 1. Primary Co-operative Marketing Societies— Investments			
	O.	18.00		
	R.	—10.60	7.40	7.45 +0.05

Saving was due to shortfall in the number of societies eligible for assistance.

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

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess+
1	698(i)57. Loans to Kerala State Handloom Weavers' Co-operative Societies Limited for credit sales of handloom cloth to Government servants			
	O.	60.00		
	R.	32.00	92.00	92.37 +0.37

Excess was attributed to payment of balance amounts due to the Handloom Societies against the final figures of credit sales of handloom cloths to Government servants during 1984-85.

## GRANT No. XXVIII—Contd.

Sl. no.	Head	Total grant (in lakhs of rupees)	Actual expenditure	Saving—
2	498(d) Processing Co-operatives 1. Primary Processing Societies—Investments 2. Apex Processing Societies— Investments			
	O.	5.00		
	R.	26.22	31.22	3.32 —27.90

Augmentation of provision by reappropriation was for sanctioning additional assistance to CAMPCO.

Final saving was due to misclassification under '498(i)2', of an expenditure of Rs. 28.00 lakhs debit to these heads, which could not be rectified during the year owing to non-reconciliation of expenditure figures by the Department in time.

3	698 (1) Co-operative Spinning Mills 3. Loans to Malappuram Co-operative Spinning Mills			
	O.	1.00		
	R.	20.00	21.00	21.00 ..

Reasons for the excess have not been intimated (December 1986).

4	498 (c) 4. Share capital to Marketing Co-operative Societies in Co-operatively Developed States (N.C.D.C.—100%)			
	O.	8.00		
	R.	14.85	22.85	21.93 —0.92

Excess was due to payment of share capital contribution to eleven more co-operative societies based on sanctions received from the National Co-operative Development Corporation.

GRANT No. XXVIII—*Concl'd.*(v) *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, an amount of Rs. 816 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 1986 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			
700.	Loans to General Financial and Trading Institutions			
Revenue:				
Voted—				
Original	8,46,83,500	8,78,98,500	8,44,51,027	—34,47,473
Supplementary	32,15,000			
Amount surrendered during the year (31st March 1986)				38,00,500
Charged—				
Original	100	100	..	—100
Capital:				
Voted—				
Original	33,05,400	93,05,400	82,46,066	—10,59,334
Supplementary	60,00,000			
Amount surrendered during the year (31st March 1986)				7,39,800

*Notes and comments***Revenue:**

(i) In view of the final saving of Rs. 34.47 lakhs in the voted grant, the supplementary grant of Rs. 32.15 lakhs, obtained in March 1986, proved unnecessary.

GRANT No. XXIX—*Contd.*

(ii) Against the available saving of Rs. 34.47 lakhs, a sum of Rs. 38.01 lakhs was surrendered on 31st March 1986.

(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	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			
	O. 85.00			
	R. —32.75	52.25	48.00	—4.25

Saving was attributed to delay in fixing the final compensation in certain cases where appeals and stay orders were pending.

2	304 (d) Economic Advice and Statistics			
	27. Improvement of data Collection System			
	O. 30.50			
	R. —14.30	16.20	15.37	—0.83

Saving was attributed mainly to non-receipt of sanction for the purchase of vehicle and delay in finalising the project report for the establishment of a Computer Division.

3	304 (a) 8. Payment from Kudikidappukars' Benefit Fund—Other charges			
	O. 30.00			
	R. —9.75	20.25	18.06	—2.19

Saving was mainly due to payment of less grant under Kudikidappukars' Housing Scheme to the Kerala State Housing Board, pending its compliance with the required formalities.

## GRANT No. XXIX—Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving—
4	304 (a) 7. Payment from the Agriculturists' Rehabilitation Fund—Other charges			
	O. 17.00			
	R. —9.85	7.15	6.49	—0.66

Saving was attributed mainly to delay in finalisation and disbursement of solatium, grant etc., to small holders (ex-landlords).

5	304 (a) 4. Annuity to Religious, Charitable and Educational Institution of a Public nature under the Kerala Land Reforms Act, 1963—Contributions			
	O. 70.00	70.00	62.97	—7.03

Saving was attributed to non-drawal of annuity in certain cases due to delay in sanctioning and claiming payment.

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

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
1	304 (a) 1. Land Board and Land Tribunals under the Kerala Land Reforms Act, 1963			
	O. 2,47.03			
	S. 10.00			
	R. 14.15	2,71.18	2,89.28	+18.10

Excess was mainly due to payment of dearness allowance at enhanced rates and revision of pay scales of Government employees.

## GRANT No. XXIX—Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
2	304 (d) Economic Advice and Statistics			
	1 Bureau of Economics and Statistics			
	O.	1,30.59		
	R.	10.00	1,45.27	+4.68

Anticipated excess was attributed mainly to revision of pay scales of Government employees and payment of arrears of rent of buildings.

Reasons for the final excess have not been intimated (December 1986).

**Capital:**

(v) Saving occurred mainly under:—

Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving—
504 (a) Land Ceilings			
2. 4½% Kerala Land Reforms (Payment of compensation for excess lands)			
Bonds—16 years			
O.	15.00		
R.	—8.00	7.00	—3.47

Saving was attributed to shortfall in the issue of bonds by the Reserve Bank of India due to (i) delay in the disposal of appeals against the orders of Taluk Land Boards, (ii) non-issue of bonds in respect of compensation due to Trusts, Estates, Endowments, etc., pending certain clarificatory amendments to the Kerala Land Reforms Act and (iii) stay orders from the High Court.

(vi) *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

GRANT No. XXIX—*Concl'd.*

them with 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. Accumulated interest of Rs. 47.63 lakhs in the Savings Bank Account in which the fund balance stands invested was adjusted to the credit of the Fund Account in March 1986. No contribution from revenue was made to the fund during 1985-86. Expenditure met out of the fund during the year was Rs. 18.05 lakhs. The balance in the account of the fund on 31st March 1986 was Rs. 1,99.13 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. The excess investment which was Rs. 47.55 lakhs in 1984-85 has been reduced to Rs. 17.87 lakhs. The adjustment of the excess is under correspondence with the Department.

(vii) *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 under this grant and an equal amount is transferred to the fund before the close of the accounts of the year. Accumulated interest of Rs. 92.23 lakhs in the Savings Bank Account in which the fund balance stands invested was adjusted to the credit of the fund account in March 1986. No contribution to the fund was made by the State Government during 1985-86. Expenditure met out of the fund during the year was Rs. 6.49 lakhs. The balance in the account of the fund on 31st March 1986 was Rs. 2,88.82 lakhs against which Rs. 2,39.00 lakhs have been invested in State Savings Bank Deposits.

## GRANT No. XXX.—AGRICULTURE

		Total grant or appropriation Rs.	Actual expenditure Rs.	Saving— Rs.
MAJOR HEADS—				
305.	Agriculture			
306.	Minor Irrigation			
307.	Soil and Water Conservation			
308.	Area Development			
505.	Capital Outlay on Agriculture			
506	Capital Outlay on Minor Irrigation, Soil Conserva tion and Area Development			
705.	Loans for Agriculture			
706	Loans for Minor Irrigation, Soil Conservation and Area Development			
Revenue:				
Voted—				
Original	52,32,55,700	58,64,64,900	53,30,15,350	—5,34,49,550
Supplementary	6,32,09,200			
Amount surrendered during the year (6th February and 31st March 1986)				2,82,35,600
Charged—				
Original	1,00,000	1,79,900	1,09,576	—70,324
Supplementary	79,900			
Amount surrendered during the year				Nil
Capital:				
Voted—				
Original	13,74,20,200	18,22,78,400	14,04,00,525	—4,18,77,875
Supplementary	4,48,58,200			
Amount surrendered during the year (31st March 1986)				3,01,71,500
Charged—				
Original	3,00,000	4,67,800	2,35,944	—2,31,856
Supplementary	1,67,800			
Amount surrendered during the year (31st March 1986)				79,100

## GRANT No. XXX—Contd.

The expenditure in the revenue portion (voted) shown above includes Rs.13,66,000 met out of an advance from the Contingency Fund obtained in March 1985, and recouped to the Fund during 1985-86.

*Notes and comments***Revenue:**

(i) Against the available saving of Rs. 5,34.50 lakhs in the voted grant, a sum of Rs. 2,75.36 lakhs only was surrendered on 31st March 1986.

(ii) In view of the final saving of Rs. 5,34.50 lakhs in the voted grant, supplementary grant of Rs. 6,32.09 lakhs obtained in March 1986 proved excessive.

(iii) 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	305(g) Commercial Crops			
	50. Reimbursement of loss sustained by different agencies on purchase of copra			
	S.	2,50.00	2,50.00	.. —2,50.00

Saving of the entire supplementary grant obtained in March 1986 was attributed to non-receipt of sanctions for payment before the close of the financial year.

## GRANT No. XXX—Contd.

Sl. no.	Head	Total grant	* Actual expenditure	Excess + Saving—
		(in lakhs of rupees)		
2	307(d) Soil Conservation Schemes			
	17. Soil Conservation in the River Valley Project Kabini (100% Centrally Sponsored Scheme)			
	O.	1,00.00		
	R.	—1,00.00	..	..
	Saving of the entire provision was reportedly due to non-implementation of the scheme during the year pending clearance from Government of India.			
3	308(b) Development of Hill Areas			
	3. Development Schemes in Western Ghats Region (Eligible for Special Assistance outside State Plan)			
	O.	5,50.00		
	S.	Token	5,50.00	4,59.39 —90.61
	Reasons for the final saving have not been intimated (December 1986).			
4	306(d) Other Minor Irrigation Works			
	7. Establishment			
	O.	2,95.86		
	R.	—60.00	2,35.86	2,31.36 —4.50
	Anticipated saving was reportedly due to less payment of arrears on account of pay revision than anticipated (Rs. 55.00 lakhs) and non-filling up of vacant posts (Rs.5.00 lakhs).			
	Final saving was due to the actual expenditure on payment of arrears on account of pay revision and leave salary for surrendered leave, being less than that anticipated.			
5	305(g) 30. Kerala Agricultural Development Project— Extension Service			
	O.	1,39.70		
	R.	—30.42	1,09.28	1,10.61 +1.33

## GRANT No. XXX—Contd.

Anticipated saving was attributed mainly to (i) shortfall in the area coverage of the scheme resulting in lesser payment of subsidy during the year (Rs.11.00 lakhs) and (ii) non-filling up of vacant posts (Rs.16.01 lakhs).

Reasons for the final excess have not been intimated (December 1986).

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving—
6	306(b) Construction and Deepening of Wells and Tanks 2. Bore Wells with Hand Pumps			
	O.	24.00	24.00	.. —24.00

Reasons for the saving have not been intimated (December 1986).

7	305 (f) Plant Protection 12. Establishment of Pests and Disease Surveillance Unit (75% Centrally Sponsored Scheme)			
	O.	22.32		
	R.	—22.32	..	..
8	305(f) 14. Enforcement of domestic quarantine (75% Centrally Sponsored Scheme)			
	O.	20.00		
	R.	—20.00	..	..

In the two cases (Serial numbers 7 and 8) mentioned above, surrender of the entire provision was reportedly due to non-receipt of final orders of the Government of India regarding the implementation of the scheme.

9	305(a) Direction and Administration 3. Package Programme for Agricultural Demonstration and Propaganda			
	O.	62.24		
	S.	0.95		
	R.	—19.88	43.31	43.26 —0.05

## GRANT No. XXX—Contd.

Sl. no.	Head	Total grant	Actual expenditure	Excess + Saving—
		(in lakhs of rupees)		
10	305 (h) Scheme for Small and Marginal Farmers and Agricultural Labourers			
	2. Establishment of additional Intensive Paddy Development Units			
	O.	68.10		
	S.	3.29		
	R.	—16.82	54.57	54.02 —0.55

Saving (in Serial numbers 9 and 10) was attributed to non-filling up of vacant posts and deployment of a portion of staff to Kerala Agricultural Extension Project.

11	305 (g) 21. Production Programme for pulses (Centrally Sponsored Scheme 50%)			
	O.	21.44		
	R.	—17.32	4.12	4.65 +0.53

Saving was due to (i) non-filling up of vacant posts (Rs.7.18 lakhs), (ii) non-procurement of seeds (Rs.4.03 lakhs) and (iii) less payment of subsidies (Rs. 6.11 lakhs).

12	305 (f) 6. Plant Protection measures for cashew in Departmental and non-Departmental Plantations (50% Centrally Sponsored Scheme)			
	O.	28.50		
	R.	—16.52	11.98	12.46 +0.48

Reasons for the anticipated saving have not been intimated (December 1986).

## GRANT No. XXX—Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving—
13	305 (a) 2. Superintendence Regional District Control			
	O.	81.31		
	S.	1.12		
	R.	—25.98	56.45	66.73 +10.28

Anticipated saving of Rs. 16.98 lakhs was attributed to non-filling up of vacancies caused by deployment of a portion of staff to Kerala Agricultural Extension Project.

Reasons for the balance amount of anticipated saving and final excess have not been intimated (December 1986).

In view of the final excess, withdrawal of funds through reappropriation on 31st March 1986, proved injudicious.

14	305 (g) 22. Scheme for re-juvenation of diseased and unproductive plantation (Centrally Sponsored Scheme 50%)			
	O.	39.50		
	R.	— 6.61	32.89	25.58 — 7.31

Anticipated saving was attributed mainly to shortfall in the payment of subsidy due to non-availability of required number of seedlings for distribution to cultivators.

Reasons for the final saving have not been intimated (December 1986).

15	305 (f) 17. Pesticides and Monitoring and Plant Protection coverage (100% Centrally Sponsored Scheme)			
	O.	11.78		
	R.	— 11.78	..	.. ..

Reasons for the saving of the entire provision have not been intimated (December 1986).

## GRANT No. XXX—Contd.

Sl. no.	Head	Total grant	Actual expenditure	Saving —
				(in lakhs of rupees)
16	305 (b) Multiplication and distribution of seeds 12. Scheme for Development of dry land Agriculture Popularisation of seed-cum-fertiliser drills (50% Centrally Sponsored Scheme)			
	O.	14.00		
	R.	— 11.24	2.76	2.44 — 0.32

Reasons for the saving have not been intimated (December 1986).

17	305 (1) Agricultural Research 6. Soil Testing Service			
	O.	35.85		
	S.	0.23		
	R.	— 10.44	25.64	24.79 — 0.85

Saving was attributed mainly to (i) non-filling up of vacant posts (Rs. 9.05 lakhs) and (ii) reduced expenditure on chemicals and equipment (Rs. 1.39 lakhs).

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

Sl. no.	Head	Total grant	Actual expenditure	Excess +
				(in lakhs of rupees)
1	305 (a) 4. Strengthening of Agricultural Administration			
	O.	4,57.80		
	S.	4.50		
	R.	51.45	5,13.75	5,78.23 + 64.48

## GRANT No. XXX—Contd.

Sl. no.	Head	Total grant	Actual expenditure	Excess + Saving—
		(in lakhs of rupees)		
2	305(g) 4. Package Programme for coconut (Centrally Sponsored Scheme 50% Central Assistance)			
	O.	40.00		
	S.	2.32		
	R.	20.20	62.52	69.82 +7.30

Anticipated excess (in Serial numbers 1 and 2) was attributed to revision of pay scales of employees ordered in September 1985 and payment of dearness allowance at enhanced rates.

Reasons for the final excess in the two cases have not been intimated (December 1986).

3	305(a) 1. Directorate of Agriculture			
	O.	11.45		
	S.	0.29		
	R.	13.25	24.99	37.76 +12.77

Anticipated excess was attributed to a post-budget decision to meet the expenditure on salary of the staff deployed to Kerala Agricultural Extension Project from this head.

Reasons for the final excess have not been intimated (December 1986).

4	306 (g) Other expenditure			
	2. Repairs due to flood damages			
	O.	82.00		
	S.	15.00		
	R.	35.00	1,32.00	1,22.05 —9.95

## GRANT No. XXX—Contd.

Sl. no.	Head	Total grant	Actual expenditure	Excess + Saving—
			(in lakhs of rupees)	
5	306 (g) 1. Minor Irrigation Projects—Maintenance			
	O.	2,00.00		
	S.	10.00		
	R.	20.00	2,30.00	2,35.02 +5.02

Anticipated excess, in Serial numbers 4 and 5 mentioned above, was attributed to clearance of pending claims under cash settlement suspense.

Final saving, in Serial number 4 mentioned above was mainly due to non-incurring of expenditure in full by the Divisions for want of corresponding letter of credit and late receipt of allotment of funds in divisions. The final excess in Serial number 5 mentioned above was attributed to considerable increase in expenditure towards payment of electricity charges to the Kerala State Electricity Board.

6	305(k) Agricultural Engineering			
	4. Expansion of Agricultural Engineering Service			
	S.	0.03		
	R.	10.00	10.03	23.03 +13.00

Anticipated excess was reportedly due to a post-budget decision to continue the existing temporary posts during the year.

Reasons for the final excess have not been intimated (December 1986).

7	305 (g) 40. Special Agricultural Development Unit—Scheme for Coconut Development (50% Centrally Sponsored Scheme)			
	O.	10.42		
	R.	12.41	22.83	22.77 —0.06

Excess was attributed mainly to revision of pay scales of Government servants and payment of dearness allowance at enhanced rates.

## GRANT No. XXX—Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
8	305(g) 3. Production and distribution of quality coconut seedlings and centralised seed collection			
	O.	98.51		
	R.	—1.14	97.37	1,10.51 +13.14

Reasons for the excess have not been intimated (December 1986).

**Capital:**

(v) In view of the final saving of Rs. 4,18.78 lakhs in the voted grant, the supplementary grant of Rs. 4,48.58 lakhs obtained in March 1986, proved excessive.

(vi) Against the available saving of Rs. 4,18.78 lakhs in the voted grant, a sum of Rs. 3,01.72 lakhs only was surrendered on 31st March 1986.

(vii) Saving occurred mainly under:—

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving —
1	705(b) Manures and Fertilisers			
2.	Loans to cultivators for short term credit			
	O.	4,00.00		
	R.	—2,84.17	1,15.83	1,01.44 —14.39

Anticipated saving was attributed to late receipt of allotment of funds from Government of India.

Reasons for the final saving have not been intimated (December 1986).

2	505(h) Agricultural Research			
	1. Buildings			
	O.	4,99.00		
	R.	—12.80	4,86.20	3,69.96 —1,16.24

## GRANT No XXX—Concl'd.

Saving was attributed mainly to non-acquisition of site for construction of quarters, lack of response from contractors and slow progress of work.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving—
3	506 (a) Minor Irrigation			
	5. Lift Irrigation			
	O.	1,39.54		
	R.	—5.00	1,34.54	1,25.26 —9.28

Anticipated saving was due to less requirement of funds for certain works.

Final saving was attributed to the slow progress of works in certain Divisions and non-receipt of pumpsets for which orders were placed during the year..

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

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess+
1	506(a) 1. Minor Irrigation			
	O.	89.70		
	R.	5.00	94.70	1,09.30 +14.60

The excess was reportedly due to the budget provision being very much low compared to the previous year and good progress of spill over works of previous year for which payment had to be made.

2 505 (b) Agricultural Farms  
9. Trichur Kole Land Development Project—Infrastructure

O.	1,00.00	1,00.00	1,11.95	+11.95
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Reasons for the final excess have not been intimated (December 1986).

## GRANT No. XXXI—FOOD

	<i>Total grant or appropriation</i>	<i>Actual expenditure</i>	<i>Saving—</i>
	Rs.	Rs.	Rs.
<b>MAJOR HEADS—</b>			
<b>309. Food</b>			
<b>509. Capital Outlay on Food</b>			
<b>709. Loans for Food</b>			
<b>Revenue:</b>			
Voted—			
Original	4,17,36,300	4,17,36,300	3,62,71,287 —54,65,013
Amount surrendered during the year (31st March 1986)			66,62,400
<b>Capital:</b>			
Voted—			
Original	3,57,63,200	4,08,30,200	3,46,51,631 —61,78,569
Supplementary	50,67,000		
Amount surrendered during the year (31st March 1986)			50,52,700
<b>Charged—</b>			
Original	10,000	35,300	34,582 —718
Supplementary	25,300		
Amount surrendered during the year			Nil

*Notes and comments***Revenue:**

(i) Against the available saving of Rs. 54.65 lakhs in the revenue portion of the grant, a sum of Rs. 66.62 lakhs was surrendered on 31st March 1986.

## GRANT No. XXXI—Contd.

(ii) Saving occurred mainly under:—

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving—
1	309(b) Nutritious and Subsidiary Food			
2.	Special Nutrition Programme for Children of age group 0-3			
	O.	1,50.05		
	R.	—54.43	95.62	93.07 —2.55

Saving was attributed to reduction of expenditure under cost of materials and transportation charges consequent on the introduction of aided food in the Integrated Child Development Services Projects from September 1985.

2	309 (b) 4. Special Feeding Programme—One-meal-a-day Scheme			
	O.	34.00		
	R.	—33.52	0.48	0.33 —0.15

Saving of almost the entire provision was due to discontinuance of One-meal-a-day Scheme from 1st April 1985.

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

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
1	309 (b) 9. Upgradation of S.N.P. Centres to Anganwadi Centres			
	R.	21.80	21.80	24.18 +2.38

The reasons for not providing necessary funds for this continuing scheme have not been intimated (December 1986).

GRANT No. XXXI—*Concl'd.*

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> (in lakhs of rupees)	<i>Excess +</i>
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2 309(c) Other expenditure

5. I.C.D.S. Programme

O. 70.00

R. 8.72 78.72 88.87 +10.15

Excess was reportedly due to inevitable payments towards food charges and honorarium to Anganwadi Workers and Helpers of 15 State Sector Integrated Child Development Services Projects, the expenditure on which was proposed to be transferred to the head '288-D (c) 14' but retained under this head due to administrative reasons.

**Capital:**

(iv) In view of the final saving of Rs. 61.79 lakhs in the voted grant, the supplementary grant of Rs. 50.67 lakhs, obtained in March 1986, proved unnecessary.

(v) Against the available saving of Rs. 61.79 lakhs, only Rs. 50.53 lakhs was surrendered on 31st March 1986.

(vi) Saving occurred mainly under:—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> (in lakhs of rupees)	<i>Saving—</i>
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709 (a) Procurement and Supply

1. Loans to Civil Supplies Corporation

O. 1,00.00

R. —50.00 50.00 50.00 ...

Saving was due to payment of less amount as ways and means advances to the Kerala State Civil Supplies Corporation based on requirements.

## GRANT No. XXXII—ANIMAL HUSBANDRY

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
MAJOR HEADS—				
310.	Animal Husbandry			
510.	Capital Outlay on Animal Husbandry			
710.	Loans for Animal Husbandry			
Revenue:				
Voted—				
Original	9,47,89,600	11,04,09,800	11,30,71,692	+26,61,892
Supplementary	1,56,20,200			
Amount surrendered during the year (31st March 1986)				18,25,000
Charged—				
Original	1,000	1,000		—1,000
Amount surrendered during the year (31st March 1986)				1,000
Capital:				
Voted—				
Original	42,50,000	55,69,300	52,93,088	—2,76,212
Supplementary	13,19,300			
Amount surrendered during the year (31st March 1986)				5,94,000

*Notes and comments***Revenue:**

(i) The expenditure exceeded the voted grant by Rs. 26,61,892; the excess requires regularisation.

(ii) In view of the excess, the surrender of Rs. 18.25 lakhs on 31st March 1986 proved injudicious.

## GRANT No. XXXII—Contd.

(iii) Excess occurred mainly under:—

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
1	310 (c) Veterinary Services and Animal Health			
	8. Strengthening and reorganisation of Veterinary Hospitals			
	O.	35.64		
	S.	56.20	91.84	1,08.96
				+17.12

Reasons for the excess have not been intimated (December 1986).

2	310 (f) Cattle Development			
	7. Establishment of Intensive Cattle Development Projects			
	O.	5.40		
	S.	40.65		
	R.	3.65	49.70	60.52
				+10.82

Anticipated excess was due to the purchase of five Diesel Vehicles sanctioned in November 1985 for the Intensive Cattle Development Project, Trivandrum.

Reasons for the final excess have not been intimated (December 1986).

3	310 (j) Fodder and Feed Development			
	2. Manufacture of ready to feed balanced feeds			
	O.	23.24	23.24	33.07
				+9.83

Reasons for the excess have not been intimated (December 1986).

4	310(m) Other expenditure			
	5. Calf feed subsidy programme			
	O.	5.55		
	R.	3.85	9.40	13.01
				+3.61

## GRANT No. XXXII—Contd.

Anticipated excess was reportedly due to continued payment of eligible subsidy under the Programme and the revision of pay scales of staff.

Reasons for the final excess have not been intimated (December 1986).

Sl. no.	Head	Total grant	Actual expenditure	Excess +
				(in lakhs of rupees)
5	310(d) Veterinary Research			
	4. Biological Production Complex			
	O.	1.65		
	S.	5.87		
	R.	2.30	9.82	13.28 +3.46

Anticipated excess was mainly due to the cost of chemicals, glasswares and materials purchased for the production of vaccine.

Reasons for the final excess have not been intimated (December 1986).

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

Sl. no.	Head	Total grant	Actual expenditure	Saving—
				(in lakhs of rupees)
1	310(f) 9. Scheme for Progeny testing and selection of bulls (Centrally Sponsored Scheme—100% Central assistance)			
	O.	30.25		
	R.	—18.25	12.00	12.00 ..

Saving was attributed to non-receipt of sanction from Government to release funds to Kerala Live Stock Development and Milk Marketing Board.

2	310(c) 2. Rinderpest Eradication (Centrally Sponsored—50% Central assistance)			
	O.	22.52		
	R.	0.01	22.53	17.18 —5.35

Reasons for the saving have not been intimated (December 1986).

## GRANT No. XXXII—Contd.

**Capital:**

(v) Against the available saving of Rs. 2.76 lakhs, a sum of Rs. 5.94 lakhs was surrendered on 31st March 1986.

(vi) Saving occurred mainly under:—

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (in lakhs of rupees)</i>	<i>Saving—</i>
1	510 (a) Veterinary Services and Animal Health			
	3. Works entrusted to Kerala State Construction Corporation			
	O. 11.50			
	R. —4.94	6.56	3.50	—3.06
Anticipated saving was attributed to slow progress of construction works. Reasons for the final saving have not been intimated (December 1986).				
2	510(a) 2. Buildings (Centrally Sponsored Scheme— 50% Central assistance)			
	O. 7.00			
	R. —7.00	..	..	..

Non-utilisation of the entire provision was due to non-receipt of sanction for works.

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

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (in lakhs of rupees)</i>	<i>Excess +</i>
1	510(b) Cattle Development			
	1. Buildings			
	O. 2.00			
	R. 2.12	4.12	8.36	+4.24

GRANT No. XXXII—*Concl'd.*

Excess was due to construction of office and quarters for the Regional Insemination Centre and misclassification of Rs. 2.74 lakhs debitible under the head of account '510 (a), 1' which could not be rectified during the year.

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> (in lakhs of rupees)	<i>Excess+</i>
2	510 (c) Poultry Development			
	2. Buildings			
	O.	2.00	2.00	7.18 +5.18

Excess was attributed to payment of pending bills on the eve of the bifurcation of the Roads and Buildings branches.

(viii) *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 1986 was Rs. 5.40 lakhs.

## GRANT No. XXXIII—DAIRY (ALL VOTED)

		Total grant	Actual expenditure	Excess+
		Rs.	Rs.	Rs.
MAJOR HEADS—				
311. Dairy Development				
511. Capital Outlay on Dairy Development				
Revenue:				
Original	1,96,96,100	2,17,76,100	2,32,46,867	+14,70,767
Supplementary	20,80,000			
Amount surrendered during the year.				Nil
Capital:				
Original	13,00,000	14,98,600	15,02,942	+4,342
Supplementary	1,98,600			
Amount surrendered during the year				Nil

*Notes and comments***Revenue:**

(i) The expenditure exceeded the grant by Rs. 14,70,767; the excess requires regularisation.

(ii) In view of the excess, the supplementary grant of Rs. 20.80 lakhs obtained in March 1986 proved inadequate.

(iii) Excess occurred mainly under:—

Sl. no.	Head	Total grant	Actual expenditure	Excess+
			(in lakhs of rupees)	
1	311(a) Direction and Administration			
4.	Extension Service Units			
O.		14.54		
S.		0.80		
R.		5.20	20.54	26.67
				+6.13

## GRANT No. XXXIII—Contd.

Anticipated excess was due to the introduction of revised pay scales and payment of dearness allowance at enhanced rates.

Reasons for the final excess have not been intimated (December 1986).

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess+
2	311(a) 3. District Administration			
	O.	62.77		
	R.	—1.40	61.37	68.68 +7.31

Anticipated saving was attributed to post-budget reallocation of Plan expenditure for the year.

Reasons for the final excess have not been intimated (December 1986).

3	311 (a) 2. Dairy Development Staff		2.56	+2.56
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Reasons for the excess have not been intimated (December 1986).

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

	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving—
	311 (b) Dairy Development			
	7. Rural dairy extension and advisory service			
	O.	20.00		
	R.	—11.20	8.80	8.73 —0.07

Saving was attributed mainly to curtailment of expenditure under this head in order to make necessary funds available to Meats Products of India Limited for implementing its expansion schemes.

GRANT No. XXXIII—*Concl'd.*

**Capital:**

(v) The expenditure exceeded the grant by Rs. 4,342; the excess requires regularisation.

(vi) Excess occurred mainly under:—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess +</i>
			(in lakhs of rupees)
511 (1) Other expenditure			
2. Buildings			
O. 0.20			
R. —0.20	..	5.72	+5.72

Excess was attributed to meeting the spill-over expenditure on two milk chilling plants at Meenangadi and Manantoddy established under the scheme 'Integrated Silvipasture Project-cum-Livestock Production Scheme, Wynad' which had been wound up in March 1985; the expenditure of this scheme was previously debited to the head '308 (b) 3 (xvii)' under Grant No. XXX.

(vii) Excess mentioned above was partly offset by saving of insignificant amount under other heads.

## GRANT No. XXXIV—FISHERIES

		<i>Total grant or appropriation</i>	<i>Actual expenditure</i>	<i>Saving—</i>
		Rs.	Rs.	Rs.
<b>MAJOR HEADS—</b>				
<b>312. Fisheries</b>				
<b>512. Capital Outlay on Fisheries</b>				
<b>712. Loans for Fisheries</b>				
<b>Revenue:</b>				
<b>Voted—</b>				
Original	4,20,26,000	7,75,88,500	6,91,50,453	—84,38,047
Supplementary	3,55,62,500			
Amount surrendered during the year (31st March 1986)				96,27,300
<b>Charged—</b>				
Original	1,100	14,100	..	—14,100
Supplementary	13,000			
Amount surrendered during the year				Nil
<b>Capital:</b>				
<b>Voted—</b>				
Original	10,99,50,000	10,99,50,300	6,78,64,221	—4,20,86,079
Supplementary	300			
Amount surrendered during the year (31st March 1986)				4,01,45,300

*Notes and comments*

(i) The expenditure in the capital portion of the grant includes Rs. 25.40 lakhs debited to the head '712 (b) 1. Loans to Kerala Fisheries Corporation' paid to the Corporation for meeting the payment of compensation to the retrenched surplus employees. No specific provision had been made in the Budget Estimates for this purpose; funds required for meeting the expenditure was provided for by reappropriation. According to the criteria

## GRANT No. XXXIV—Contd.

laid down by the Public Accounts Committee, the expenditure was on a 'New Service' and it should not have been incurred without obtaining the vote of the Legislature or drawing an advance from the Contingency Fund. In reply to an enquiry by audit, the Finance Department stated (October 1986) that 'New Service' procedure was not followed as it was a continuing scheme.

**Revenue:**

(ii) In view of the final saving of Rs. 84.38 lakhs in the voted grant, the supplementary grant of Rs. 3,55.63 lakhs obtained in March 1986, proved excessive.

(iii) Though saving available was Rs. 84.38 lakhs in the voted grant, a sum of Rs. 96.27 lakhs was surrendered on 31st March 1986.

(iv) 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	312 (b) Research			
	10. Establishment of Dry Dock at Vizhinjam (100% Centrally Sponsored Scheme)			
	O.	50.00		
	R.	—50.00		
Non-utilisation of the entire provision was reportedly due to non-receipt of the sanction for the project from the Government of India.				
2	312 (f) Deep Sea Fisheries			
	5. Assistance to traditional fisheries—Supply of catamarans and canoes in canobs engine and fibre glass fishing crafts— Grant-in-aid to the Kerala Fishermen Welfare Corporation			
	O.	14.50		
	R.	—14.50		

## GRANT No. XXXIV—Contd.

Saving of the entire provision was reportedly due to the decision of the Government to change the agency for the implementation of the scheme from this year.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving—
3	312 (d) Inland Fisheries 13. Fish Farmers' Development Agencies (Central Sector Scheme)			
	O.	24.00		
	R.	—10.34	13.66	9.80 —3.86

Reasons for the anticipated and the final saving have not been intimated (December 1986).

4	312 (d) 20. Setting up of Central Seed Farms under National Seed Programme (50% C.S.S.)			
	O.	40.00		
	R.	—11.45	28.55	28.05 —0.50

Saving was attributed mainly to slow progress in the construction of Central Seed Farm.

5	312 (j) Other expenditure 24. Contribution to Fishermen Welfare Fund (50% C.S.S.)			
	O.	20.00		
	R.	—10.00	10.00	10.00 ..

Saving was reportedly due to non-receipt of assistance from the Government of India.

## GRANT No. XXXIV—Contd.

(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>
312 (a) Direction and Administration			
1. Direction			
O.	69.81		
R.	4.87	74.68	85.72 +11.04

Anticipated excess was due to revision of pay scales of Government employees.

Reasons for the final excess have not been intimated (December 1986).

**Capital:**

(vi) Saving in the capital portion of the grant was mainly (Rs. 4,11.00 lakhs) due to a post-budget decision of Government to implement the Integrated Pilot Project for Fisheries Development with the assistance of National Co-operative Development Corporation through the Kerala State Co-operative Federation for Fisheries Development (Matsyafed) a new organisation created by Government for the development of Fisheries in the State, by providing necessary loan and subsidy to the Federation, the subsidy being met from Revenue.

(vii) Two other significant cases of 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	512 (e) Other expenditure			
	5. Small boat mechanisation— Additional work in the boat building yards			
	O.	70.50		
	R.	—45.10	25.40	—25.40

Saving of the entire provision was reportedly due to not taking up any additional work during the year.

## GRANT No. XXXIV—Contd.

Sl. no.	Head	Total grant (in lakhs of rupees)	Actual expenditure	Excess +
2	512(c) Fishing Harbour and Landing Facilities (Centrally Sponsored Scheme) 7. Establishment of landing facilities for traditional fishermen (50% C.S.S.)			
	O.	20.00		
	R.	—19.50	0.50	3.06
				+2.56

Anticipated saving was reportedly due to delay in land acquisition.

Reasons for the final excess have not been intimated (December 1986).

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

Sl. no.	Head	Total grant (in lakhs of rupees)	Actual expenditure	Excess +
1	512 (c)5. Development of Neendakara Fishing Harbour (Centrally Sponsored Scheme—50% Central assistance)			
	O.	1,00.00		
	R.	25.50	1,25.50	1,40.22
				+14.72

Anticipated excess was reportedly due to payment of land acquisition charges and good progress of work.

Reasons for the final excess have not been intimated (December 1986).

2	512(e)3. Community amenities and dispensaries			
	R.	10.00	10.00	13.28
				+3.28

Funds were provided for settling the pending claims.

Reasons for the final excess have not been intimated (December 1986).

GRANT No. XXXIV—*Concl*<sub>3</sub>(ix) *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 1986 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—				
<b>313. Forest</b>				
<b>513. Capital Outlay on Forests</b>				
Revenue:				
Voted—				
Original	23,14,69,300	} 23,57,24,900	21,83,79,151	—1,73,45,749
Supplementary	42,55,600			
Amount surrendered during the year (31st March 1986)				79,66,500
<i>Charged—</i>				
<i>Original</i>	<i>2,00,000</i>	<i>2,00,000</i>	<i>31,167</i>	<i>—1,68,833</i>
<i>Amount surrendered during the year (31st March 1986)</i>				<i>93,200</i>
Capital:				
Voted—				
Original	4,62,29,000	} 4,71,17,000	3,66,82,038	—1,04,34,962
Supplementary	8,88,000			
Amount surrendered during the year (15th February and 31st March 1986)				78,98,000
<i>Charged—</i>				
<i>Supplementary</i>	<i>12,02,500</i>	<i>12,02,500</i>	<i>12,02,466</i>	<i>—34</i>
<i>Amount surrendered during the year</i>				<i>Nil</i>
<i>Notes and comments</i>				

**Revenue:**

(i) In view of the final saving of Rs.1,73.46 lakhs in the voted grant, the supplementary grant of Rs.42.54 lakhs, obtained in March 1986 proved wholly unnecessary.

## GRANT No. XXXV—Contd.

(ii) Against the available saving of Rs.1,73.46 lakhs, a sum of Rs.79.67 lakhs only was surrendered on 31st March 1986.

(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>Excess + Saving—</i>
1	313 (d) Forest Conservation and Development 11. Eco Development (50% World Bank assisted Social Forestry)			
	O.	7,00.00		
	R.	—28.00	6,72.00	6,30.31 —41.69

Saving was mainly due to slow progress of (i) nurseries and plantation activities on account of drought and (ii) civil works consequent on short supply of cement as a result of power cut.

2	313 (f) Forest Produce 2. Firewood and Charcoal removed by Government agency			
	O.	45.00		
	R.	—11.57	33.43	24.46 —8.97

Anticipated saving was attributed to shortfall in the 'top ends coupes' worked during the year as a result of a post-budget change in the policy of Government.

Reasons for the final saving have not been intimated (December 1986).

3	313(h) Preservation of Wild Life 9. Tiger Project (Centrally Sponsored Scheme—50% Central assistance)			
	O.	64.00		
	R.	—20.05	43.95	45.62 +1.67

Anticipated saving was reportedly due to delay in the settlement of, compensation for acquisition of certain cardamom estates.

## GRANT No. XXXV—Contd.

Reasons for the final excess have not been intimated (December 1986).

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving—
4	313(h)16. Wild Life Sanctuary at Shendurney (50% Centrally Sponsored Scheme)			
	O.	20.00		
	R.	—6.00	14.00	11.33 —2.67

Reasons for the anticipated and final saving have not been intimated (December 1986).

5	313(h)11. Conservation of Lion tailed monkey (Centrally Sponsored Scheme—50% Central assistance)			
	O.	8.00		
	R.	—3.50	4.50	0.44 —4.06

Saving was reportedly due to delay in implementing the scheme, the reasons for which have not been intimated (December 1986).

6	313(h)3. Neyyar Game Sanctuary			
	O.	24.00	24.00	17.97 —6.03

Reasons for the saving have not been intimated (December 1986).

7	313(h)17. Wild Life Sanctuary at Chimmoney (50% Centrally Sponsored Scheme)			
	O.	6.00		
	R.	—4.73	1.27	0.62 —0.65

Reasons for the saving have not been intimated (December 1986).

8	313(h)4. Wynad Sanctuary (50% Centrally Sponsored Scheme)			
	O.	24.00	24.00	18.66 —5.34

## GRANT No. XXXV—Contd.

Reasons for the saving have not been intimated (December 1986).

<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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9 313(h)12. Development of National Park (Biosphere Reserve) at Silent Valley

O.	20.00			
R.	—1.50	18.50	14.77	—3.73

Reasons for the saving have not been intimated (December 1986).

(iv) A significant case of excess is mentioned below:—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> (in lakhs of rupees)	<i>Excess+</i>
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313(f)7. Miscellaneous advance—Suspense

O.	10.00	10.00	46.20	+36.20
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Reasons for the excess have not been intimated (December 1986).

**Capital:**

(v) In view of the final saving of Rs.1,04.35 lakhs in the voted grant, the supplementary grant of Rs. 8.88 lakhs, obtained in March 1986, proved wholly unnecessary.

(vi) Against the available saving of Rs.1,04.35 lakhs, a sum of Rs.78.98 lakhs only was surrendered on 15th February and 31st March 1986.

(vii) 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>
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1 513 (b) Plantations  
6. Fuel Plantations (Centrally Sponsored Scheme—50% Central assistance)

O.	1,90.00			
R.	—52.00	1,38.00	1,13.05	—24.95

GRANT No. XXXV—*Concl'd.*

Saving was attributed mainly to the drought which prevailed especially in the northern Districts of Kerala.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving—
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2	513 (b) 8. Farm Forestry			
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	O.	20.00		
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	R.	—19.98		
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		0.02	0.02	..
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Saving of almost the entire provision was attributed to a post-budget decision of Government to merge the State Scheme of Farm Forestry with the World Bank-aided Project under 'Eco Development'.

## GRANT No. XXXVI—PANCHAYAT (ALL VOTED)

		<i>Total grant</i>	<i>Actual expenditure</i>	<i>Saving—</i>
		Rs.	Rs.	Rs.
MAJOR HEADS—				
<b>314. Community Development</b>				
<b>714. Loans for Community Development</b>				
Revenue:				
Original	10,90,06,900	10,90,07,000	9,07,34,692	—1,82,72,308
Supplementary	100			
Amount surrendered during the year (18th July 1985 and 31st March 1986)				1,72,32,400
Capital:				
Original	20,00,100	20,00,100	20,00,000	—100
Amount surrendered during the year				Nil

*Notes and comments***Revenue:**

(i) 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	314-A. General			
	(c) Other expenditure			
	4. Basic Tax Grant to Panchayats			
	O.	2,50.00		
	R.	—1,37.51	1,12.49	1,12.49

Saving was due to reduced payment of grant to the Panchayats pending receipt of details of Basic Tax collections from the District Collectors.

GRANT No XXXVI—*Concl'd.*

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> (in lakhs of rupees)	<i>Excess + Saving—</i>
2	314-C. Rural Works Programme (c) Roads 1. Maintenance and improvements of Village roads— Grant-in-aid			
	O.	2,70.00	2,70.00	2,40.28 —29.72

Reasons for the saving have not been intimated (December 1986).

3	314-A (c) Other expenditure 1. Panchayat Elections			
	O.	60.00		
	R	—31.05	28.95	33.27 +4.32

Anticipated saving was reportedly due to non-conduct of elections to the Panchayats during the year.

Reasons for the final excess have not been intimated (December 1986).

4	314-A (c) 7. Grant to Panchayats for the Co-ordination of Developmental Activities			
	O.	80.00	80.00	68.27 —11.73

Reasons for the saving have not been intimated (December 1986).

(ii) 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>
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314-A (c) 3. Assistance to Panchayats—Grant-in-aid

O.	1,60.00	1,60.00	1,82.84 +22.84
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Reasons for the excess have not been intimated (December 1986).

## GRANT No. XXXVII—COMMUNITY DEVELOPMENT

		Total grant or appropriation Rs.	Actual expenditure Rs.	Saving— Rs.
MAJOR HEADS—				
314. Community Development				
514. Capital Outlay on Community Development				
Revenue:				
Voted—				
Original	71,41,07,600	75,77,99,700	71,68,30,429	—4,09,69,271
Supplementary	4,36,92,100			
Amount surrendered during the year (23rd July 1985)				5,11,68,000
Charged—				
Original	10,000	10,000	..	—10,000
Amount surrendered during the year (31st March 1986)				10,000
Capital:				
Voted—				
Original	1,00,000	1,00,000	..	—1,00,000
Amount surrendered during the year				Nil

*Notes and comments***Revenue:**

(i) In view of the final saving of Rs. 4,09.69 lakhs, in the voted grant, supplementary grant of Rs. 4,36.92 lakhs obtained in March 1986 proved excessive.

(ii) Against the available saving of Rs. 4,09.69 lakhs, a sum of Rs. 7,50.00 lakhs was surrendered on 23rd July 1985; out of this, surrender of Rs. 2,38.32 lakhs was revoked on 31st March 1986.

## GRANT No. XXXVII—Contd.

(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>Excess + Saving—</i>
1	314-C. Rural Works Programmes			
	(i) Other expenditure			
	4. Implementation of Integrated Rural Development Programme in all blocks except Command Area Development Blocks (Centrally Sponsored—50% Central assistance)			
	Special Component Plan			
	O.	4,50.00		
	R.	—2,25.00	2,25.00	1.78 —2,23.22

Anticipated saving was due to release of Central assistance direct to the District Rural Development Agencies instead of through the State Government.

Reasons for the final saving have not been intimated (December 1986).

2	314-C (i) 3. Implementation of Integrated Rural Development Programme in all Blocks except Command Area Development Blocks (Centrally Sponsored—50% Central assistance)			
	O.	9,74.00		
	R.	—4,72.05	5,01.95	7,61.45 +2,59.50

Anticipated saving was due to release of Central assistance direct to the District Rural Development Agencies instead of through the State Government.

Reasons for the final excess have not been intimated (December 1986).

GRANT No. XXXVII—*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 +</i>
1	314-C (g) 4. Forest			
	O.	1,00.00		
	S.	1,39.00		
	R.	1,85.00	4,24.00	4,29.70 +5.70
2	314-C (g) 2. Minor Irrigation			
	O.	48.00		
	S.	20.60		
	R.	20.59	89.19	97.04 +7.85
3	314-C (g) 7. Community Centres			
	O.	66.00		
	S.	12.55		
	R.	12.55	91.10	91.10 ..

Augmentation of provision by reappropriation in the three cases mentioned above was due to enhancement of Plan allocation for National Rural Employment Programme.

Reasons for the final excess in serial numbers 1 and 2 have not been intimated (December 1986).

## 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
- 730. Loans to Industrial Financial Institutions

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

## Revenue:

## Voted—

Original	15,42,97,800	} 19,13,59,400	18,60,71,756	—52,87,644
Supplementary	3,70,61,600			

Amount surrendered during the year  
(31st March 1986)

52,40,400

## Charged—

Original	25,00,000	25,00,000	..	—25,00,000
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Amount surrendered during the year  
(31st March 1986)

24,90,000

## GRANT No. XXXVIII—Contd.

		<i>Total grant or appropriation</i> Rs.	<i>Actual expenditure</i> Rs.	<i>Saving—</i> Rs.
Capital:				
Voted—				
Original	17,80,04,000	33,72,45,800	33,50,03,519	—22,42,281
Supplementary	15,92,41,800			
Amount surrendered during the year (26th December 1985 and 31st March 1986)				2,78,100

*Notes and comments***Revenue:**

## Voted—

(i) In view of the final saving of Rs. 52.88 lakhs, the supplementary grant of Rs. 3,70.00 lakhs obtained in March 1986, proved excessive.

(ii) Saving occurred under:—

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> (in lakhs of rupees)	<i>Saving—</i>
1	320-A. General (f) Other expenditure			
	9. Cochin Export Processing Zone External Infrastructure			
	O. 2,00.00			
	R. —2,00.00	..	..	..
Reasons for the non-utilisation of the entire provision have not been intimated (December 1986).				
2	321(g) Coir Industries			
	10. Rebate and Discount on sale of coir and coir products (50% Centrally Sponsored Scheme)			
	O. 20.00			
	R. —11.00	9.00	1.50	—7.50

## GRANT No. XXXVIII—Contd.

Saving was reportedly due to non-receipt of sanction for continuance of the scheme.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving—
3	321 (f) Khadi Industries 2. Kerala Khadi and Village Industries Board Special Component Plan			
	O.	10.00	10.00	.. —10.00

Reasons for the saving of the entire provision have not been intimated (December 1986).

4	321(g) 5. Price Fluctuation Fund			
	O.	10.00	10.00	.. —10.00

Reasons for the saving of the entire provision have not been intimated (December 1986).

5	328-B. Regulation and Development of Mines (b) Mineral Exploration 4. Gold and other Mineral Based Projects			
	O.	10.00		
	R.	—10.00	..	..

Saving of the entire provision occurred as the pilot project for gold mining at Nilambur was not taken up during the year.

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

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving—
1	320-A(f)6. Scheme for Central Subsidy to Industrial Units in Backward Districts (100% Central assistance)			
	O.	Token		
	S.	95.00		
	R.	85.00	1,80.00	1,75.00 —5.00

## GRANT No. XXXVIII—Contd.

Reasons for the anticipated excess and final saving have not been intimated (December 1986).

Sl. no.	Head	Total grant	Actual expenditure	Excess + Saving—
		(in lakhs of rupees)		
2	321(a) Direction and Administration			
	3. Industries—Taluk Office			
	R.	36.79	36.79	41.54 +4.75
	Reasons for the excess have not been intimated (December 1986).			
3	321 (c) Small Scale Industries			
	34. District Industries Centres			
	O.	1,57.39		
	R.	14.55	1,71.94	1,86.33 +14.39
	Reasons for the excess have not been intimated (December 1986).			
4	321(g)1. Development of Coir Industry and Husk Control			
	O.	8.00		
	R.	19.00	27.00	28.09 +1.09
	Reasons for the excess have not been intimated (December 1986).			
5	321(c)8. Small Industries Exhibition			
	O.	2.00		
	R.	17.47	19.47	19.45 —0.02

Reasons for the excess have not been intimated (December 1986).

## Charged—

(iv) The entire provision of Rs. 25.00 lakhs remained unutilised. Saving occurred under:—

Head	Total appropriation	Actual expenditure	Saving—
	(in lakhs of rupees)		
321(c)48. Subvention to Kerala Financial Corporation			
O.	25.00		
R.	—25.00		

GRANT No. XXXVIII—*Concl'd.*

Saving of the entire provision was reportedly due to non-payment of subvention as the necessity for payment of subvention did not arise in view of the profits made by the Kerala Financial Corporation during the year.

**Capital:**

(v) Against the available saving of Rs. 22.42 lakhs, only Rs. 2.78 lakhs was surrendered during the year.

## GRANT No. XXXIX—IRRIGATION

		<i>Total grant or appropriation</i> Rs.	<i>Actual expenditure</i> Rs.	<i>Excess + Saving—</i> Rs.
<b>MAJOR HEADS—</b>				
<b>333. Irrigation, Navigation, Drainage and Flood Control Projects</b>				
<b>533. Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects</b>				
Revenue:				
Voted—				
Original	25,18,12,700	25,48,12,700	27,41,88,116	+1,93,75,416
Supplementary	30,00,000			
Amount surrendered during the year				Nil
Charged—				
Original	1,000	4,03,700	2,54,728	—1,48,972
Supplementary	4,02,700			
Amount surrendered during the year				Nil
Capital:				
Voted—				
Original	58,77,05,000	69,31,61,600	72,09,96,519	+2,78,34,919
Supplementary	10,54,56,600			
Amount surrendered during the year				Nil
Charged—				
Original	66,85,000	66,85,000	26,80,101	—40,04,899
Amount surrendered during the year (31st March 1986)				15,36,000

*Notes and comments***Revenue:**

(i) The expenditure exceeded the voted grant by Rs. 1,93,75,416; the excess requires regularisation.

## GRAND No. XXXIX—Contd.

(ii) In view of the excess, the supplementary grant of Rs. 30.00 lakhs obtained in March 1986 proved inadequate.

(iii) Excess occurred mainly under:—

Sl. no.	Head	Total grant	Actual expenditure	Excess+ Saving—
		(in lakhs of rupees)		
1	333-A. Irrigation Projects (Commercial) (g) Periyar Valley Project 3. Other expenditure			
	O.	3,68.34		
	R.	80.66	4,49.00	4,74.25
				+25.25

Excess was attributed to adjustment of interest on capital at enhanced rates.

2	333-B. Irrigation Projects (Non-Commercial) (c) Suspense			
	O.	10,58.00		
	R.	—1,33.36	9,24.64	10,82.37
				+1,57.73

Anticipated saving was attributed mainly to transactions in the Suspense head 'Stock' which depended on various factors like supply position of materials, receipt of debit advices for supplies through D.G.S.D. and progress of construction work.

Final excess was mainly due to adjustment of cost of materials purchased through D. G. S. D. by certain divisions in excess of provision.

3	333-B(d) Other expenditure 4(i) Investigation circles and divisions			
	O.	23.00		
	R.	9.71	32.71	32.04
				—0.67

Excess was mainly due to revision of pay scales of Government employees and payment of pending claims of travelling allowance.

## GRANT No. XXXIX—Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess+ Saving—
4	333-B(d)4(ii) Investigation and Research			
	O.	0.90		
	R.	10.80	11.70	9.67 —2.03

Additional funds were provided for payment of pending claims of wages to guage readers.

Final saving was reportedly due to administrative delay in sanctioning additional funds by Government and the consequent delay in the issue of letter of credit.

5	333-A(b) Machinery and Equipment			
	2. Repairs and Carriages			
	O.	30.00		
	S.	12.00		
	R.	5.00	47.00	50.36 +3.36

Anticipated excess was attributed to escalation of prices of petrol and spare parts.

Final excess was mainly due to urgent repair works of dredgers attached to Mechanical Division, Alleppey.

6	333-A(i) Malampuzha Project			
	3. Other expenditure			
	O.	62.41		
	R.	1.96	64.37	69.50 +5.13
7	333-A(e) Peechi Reservoir Scheme			
	3. Other expenditure			
	O.	19.83		
	R.	3.91	23.74	25.62 +1.88

Excess in the two cases (Sl. nos. 6 and 7) was mainly due to revision of the rate of interest on capital.

## GRANT No. XXXIX—Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
8	333-D. Navigation Projects (Non-Commercial) (d) Other expenditure			
	O.	35.00		
	S.	5.00		
	R.	4.00	44.00	45.60 +1.60
Anticipated excess was due to urgent maintenance of Navigation Canals on account of damages caused by unprecedented rains during the year.				
Reasons for the final excess have not been intimated (December 1986).				
9	333-A(f) Chalakudy River Diversion Scheme 3. Other expenditure			
	O.	18.78		
	R.	3.53	22.31	24.08 +1.77
Excess was mainly due to revision of rate of interest on capital.				
10	333-G. Flood Control and Anti-sea Erosion Projects (d) Other expenditure 3. Repairs due to flood damages			
	O.	1,00.00		
	S.	10.00		
	R.	4.50	1,14.50	1,15.18 +0.68

Excess was due to urgent repairs on account of flood damages caused by heavy rains during the year.

**Capital:****Voted—**

(iv) The expenditure exceeded the voted grant by Rs. 2,78,34,919; the excess requires regularisation.

(v) In view of the final excess, the supplementary grant of Rs.10,54.57 lakhs, obtained in March 1986, proved inadequate.

## GRANT No. XXXIX—Contd.

(vi) Excess occurred mainly under:—

Sl. no.	Head	Total grant (in lakhs of rupees)	Actual expenditure	Excess + Saving—
1	533-B. Irrigation Projects (Non-Commercial) (q) Pazhassi Irrigation Project 2. Works			
	O. 2.88			
	R. 4,37.00	4,39.88	4,59.31	+19.43
2	533-B (p) Kuttiadi Irrigation Project 2. Works			
	O. 1.23			
	R. 2,39.50	2,40.73	2,51.85	+11.12
3	533-B (o) Kanhirampuzha Project 2. Works			
	O. 4.61			
	R. 87.89	92.50	1,65.18	+72.68
4	533-B (v) Chemoni-Mupli Scheme 2. Works			
	O. 13.30			
	R. 1,04.15	1,17.45	1,10.07	—7.38
5	533-B (i) Kallada Irrigation Project 2. Major Works			
	O. 25,73.50			
	S. 4,69.00			
	R. 3.91	30,46.41	31,11.72	+65.31
6	533-B (j) Pamba Irrigation Project 2. Major Works			
	O. 1,65.58			
	R. 23.68	1,89.26	2,15.51	+26.25

## GRANT No. XXXIX—Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess+ Saving—
7	533-G. Flood Control and Anti- Sea Erosion Projects (e) Other expenditure 3. Works O. 17.59 S. 10.50 R. 36.73	64.82	75.34	+10.52
8	533-G. (d) Anti-Sea Erosion Works 3. Works O. 3,07.31 R. 32.65	3,39.96	3,44.05	+4.09
9	533 B (q) 1. Direction and Administration O. 35.11 R. 23.00	58.11	66.20	+8.09
10	533-B (ff) Regulator-cum-Bridge at Chamravattom 2. Works O. 9.77 R. 25.84	35.61	33.13	—2.48
11	533-B (o) 1. Direction and Administration O. 44.39 R. 2.11	46.50	58.96	+12.46

## GRANT No. XXXIX—Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
12	533-B (s) Kabini Scheme (Karapuzha)			
	1. Direction and Administration			
	O. 1.60			
	R. 10.52	12.12	15.44	+3.32
13	533-B (gg) Regulator-cum-Bridge at Kanakkankadavu			
	2. Works			
	O. 9.76			
	R. 11.07	20.83	20.88	+0.05

Anticipated excess in Serial numbers 1 to 13 was reportedly due to redistribution of provision among various Irrigation Projects consequent on the final allocation of approved Plan outlay for the year.

Final excess in respect of Sl. nos. 6, 7 and 9 was reportedly due to good progress of works, payment for some time-bound works and revision of pay scales of employees.

Final saving in respect of Sl. nos. 4 and 10 was due to non-commencement of balance works of masonry dam (Chimony—Mupli Scheme) pending finalisation of tenders due to administrative delay and slow progress of works (Regulator-cum-Bridge at Chamravattom).

Reasons for the final excess in respect of Sl. nos. 1 to 3, 5, 8 and 11 to 13 have not been intimated (December 1986).

## 14 533-B (s) 2. Works

O.	0.08			
R.	60.73	60.81	1,31.50	+70.69

Anticipated excess was due to reallocation of approved Plan outlay on various Irrigation Projects (Rs. 39.98 lakhs), payment of previous years' claims of contractors (Rs. 14.65 lakhs) and increase in the share of establishment charges (Rs. 6.10 lakhs).

Final excess was mainly due to adjustment of cost of materials issued during 1984-85 and clearance of Cash Settlement Suspense Account.

## GRANT No. XXXIX—Contd.

Sl. no.	Head	Total grant	Actual expenditure	Excess + Saving—
		(in lakhs of rupees)		
15	533-B (x) Moovattupuzha Project			
	2. Works			
	O.	3.03		
	S	71.00		
	R.	79.66	1,53.69	1,58.95
				+ 5.26
16	533-A. Irrigation Projects			
	(Commercial)			
	(i) Periyar Valley Project			
	3. Works			
	O.	2,01.67		
	R.	73.24	2,74.91	2,85.22
				+ 10.31
17	533-B (h) Thanneermukkom Project			
	2. Construction of Salt Water Barrier			
	O.	0.71		
	R.	33.13	33.84	30.99
				—2.85

Anticipated excess in respect of Serial numbers 15 to 17 was attributed to reallocation of approved Plan outlay on various Irrigation Projects and payment of pending bills of contractors.

Final excess in respect of Sl. nos. 15 and 16 was due to good progress of works and payment of pending claims.

Final saving in respect of Sl. no. 17 was due to non-completion of certain works in time in the Thanneermukkom project.

18	533-B (i) 1. Direction and Administration			
	O.	3,95.50		
	S.	Token		
	R.	27.10	4,22.60	4,21.79
				—0.81

Excess was mainly due to revision of pay scales of Government servants, revision of rates of travelling allowance, creation of two new divisions and payment of arrears of rent.

## GRANT No. XXXIX—Contd.

Sl. no.	Head	Total grant	Actual expenditure	Excess +
		(in lakhs of rupees)		
19	533-B (n) Attappady Scheme			
	2. Works			
	O.	5.93		
	R.	17.22	23.15	26.72 +3.57

Excess was due to inevitable payments for works.

20	533-B (aa) Vamanapuram Project			
	1. Direction and Administration			
	O.	1.60		
	R.	19.42	21.02	21.45 +0.43

Anticipated excess was mainly due to reallocation of approved Plan outlay and revision of pay scales of Government servants.

(vii) Major cases of saving in the voted grant are mentioned below:—

Sl. no.	Head	Total grant	Actual expenditure	Excess +
		(in lakhs of rupees)		
1	533-B (t) Idamalayar Project			
	2. Works			
	O.	14,51.36		
	S.	5,00.00		
	R.	—14,20.90	5,30.46	5,30.79 +0.33

Anticipated saving was attributed mainly to redistribution of provision among different Irrigation Projects consequent on the reallocation of approved Plan outlay for the year (Rs. 13,91.60 lakhs).

Reasons for the balance saving have not been intimated (December 1986).

2	533-B (t) 1. Direction and Administration			
	O.	48.63		
	R.	—32.84	15.79	15.89 +0.10

Anticipated saving was reportedly due to redistribution of provision among different Irrigation Projects based on revised allocation of approved Plan outlay for the year.

## GRANT No. XXXIX—Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving—
3	533-D. Navigation Projects (Non-Commercial) (d) Other expenditure (I) Inland Navigation (Centrally Sponsored) 3. Works			
	O.	33.29	33.29	18.58 —14.71

Saving was reportedly due to slow progress of work.

*Charged —*

(viii) - Against the available saving of Rs. 40.05 lakhs in the charged appropriation an amount of Rs. 15.36 lakhs only was surrendered on 31st March 1986.

(ix) Saving occurred mainly under:—

Sl. no.	Head	Total appropriation (in lakhs of rupees)	Actual expenditure (in lakhs of rupees)	Saving—
1	533-A. (i) 3. Works			
	O.	20.00		
	R.	—6.18	13.82	13.81 —0.01

Saving was attributed to non-receipt of orders from competent authority accepting arbitration awards/court decrees in pending cases.

2	533-B(i) 2. Major Works			
	O.	31.00	31.00	6.21 —24.79

Saving was attributed to non-finalisation of arbitration awards.

GRANT No. XXXIX—*Concl'd.*(x) *Suspense transactions*

The expenditure in this grant includes Rs.10,82.37 lakhs under 'Suspense'. The nature and mode of accounting of the transactions under 'Suspense' are explained in Note (viii) below Appropriation Accounts of Grant No. XV—Public Works.

An analysis of suspense transactions accounted for in this grant during 1985-86 with opening and closing balances under different sub-heads is given below:—

<i>Sub-head</i>	<i>Opening balance on 1st April 1985</i>	<i>Debits</i>	<i>Credits</i>	<i>Closing balance on 31st March 1986</i>
	(in lakhs of rupees)			
Purchases	—0.56	..	..	—0.56
Stock	—6,95.11(a)	10,58.50	12,17.56	—8,54.17 (a)
Miscellaneous Works				
Advances	42.44	13.85	..	56.29
Workshop Suspense	14.76	10.02	..	24.78
Total	—6,38.47	10,82.37	12,17.56	—7,73.66

(a) Minus balances represent credit balances. Clearance of the credit balance under 'Purchases' outstanding from 1975-76 is under correspondence with the Department. The reasons for the credit balance under 'Stock' which appeared in 1984-85 and showed an increase in 1985-86 have not been intimated (November 1986).

## GRANT No. XL—POWER (ALL VOTED)

		<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess + Saving—</i>
		Rs.	Rs.	Rs.
<b>MAJOR HEADS—</b>				
<b>334. Power Projects</b>				
<b>734. Loans for Power Projects</b>				
<b>Revenue:</b>				
Original	29,00,000	29,00,000	29,00,000	..
Amount surrendered during the year				Nil
<b>Capital:</b>				
Original	4,84,00,000	5,47,48,000	5,47,48,000	..
Supplementary	63,48,000			

## GRANT No. XLI—PORTS

		<i>Total grant or appropriation Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Excess + Saving— Rs.</i>
<b>MAJOR HEADS—</b>				
<b>335. Ports, Light Houses and Shipping</b>				
<b>535. Capital Outlay on Ports, Light Houses and Shipping</b>				
<b>735. Loans for Ports, Light Houses and Shipping</b>				
<b>Revenue:</b>				
Voted—				
Original	1,38,64,400	1,47,05,400	1,45,65,681	—1,39,719
Supplementary	8,41,000			
Amount surrendered during the year (31st March 1986)				1,50,000
<b>Capital:</b>				
Voted—				
Original	2,00,97,000	2,04,67,000	2,15,81,595	+11,14,595
Supplementary	3,70,000			
Amount surrendered during the year (31st March 1986)				15,73,000
<b>Charged—</b>				
Original	1,53,000	1,53,000	11,000	—1,42,000
Amount surrendered during the year				Nil

*Notes and comments*

**Capital:**

(i) The expenditure exceeded the voted grant by Rs. 11,14,595; the excess requires regularisation.

## GRANT No. XLI—Contd.

(ii) Excess occurred mainly under:—

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
1	535-A. Ports			
	(a) Development of Minor Ports			
	14. Capital Dredging at Minor Ports (State Sector)			
	O.	40.00		
	R.	15.00	55.00	72.17 +17.17

Reasons for the anticipated excess have not been intimated (December 1986).

The final excess was due to booking an expenditure of Rs.19.62 lakhs under this head of account on clearing certain outstanding (Suspense) items relating to the preceding financial year, 1984-85.

2	535-A (a)2. Development of Beypore Port			
	O.	44.58		
	R.	3.41	47.99	48.23 +0.24

Excess was reportedly due to clearance of pending bills of contractors and good progress of works.

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

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

1	535-A(a)15. Neendakara Fishing Harbour (Centrally Sponsored Scheme)			
	O.	15.00		
	R.	—15.00	3.43	+3.43

Withdrawal of provision by reappropriation and surrender was due to a post-budget decision to meet the expenditure from the provision made under '512. Capital Outlay on Fisheries'.

Reasons for the final excess have not been intimated (December 1986).

GRANT No. XLI—*Concl'd.*

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (in lakhs of rupees)</i>	<i>Saving—</i>
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2 535-A (a)17. Tug for Surveying  
and Dredging Operations

O. 10.00

R. —10.00 .. .. .

Reasons for the non-utilisation of the entire provision have not been intimated (December 1986).

3 535-A (a)12. Construction of a  
Fish Landing Centre at Kasaragode  
(Centrally Sponsored Scheme—50%)

O. 5.00

R. —5.00 .. .. .

Surrender of the entire provision was due to a post-budget decision to meet the expenditure from the provision under '512. Capital Outlay on Fisheries'.

## GRANT No. XLII—TRANSPORT (ALL VOTED)

	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess + Saving—</i>
	Rs.	Rs.	Rs.
<b>MAJOR HEADS—</b>			
<b>338. Road and Water Transport Services</b>			
<b>538. Capital Outlay on Road and Water Transport Services</b>			
<b>738. Loans for Road and Water Transport Services</b>			
<b>Revenue:</b>			
Original	1,99,41,000	3,32,78,600	3,41,12,734 +8,34,184
Supplementary	1,33,37,600		
Amount surrendered during the year			Nil
<b>Capital:</b>			
Original	2,60,40,000	5,60,40,000	5,60,19,688 —20,312
Supplementary	3,00,00,000		
Amount surrendered during the year (31st March 1986)			21,100

*Notes and comments***Revenue:**

(i) The expenditure exceeded the grant by Rs. 8,34,184; the excess requires regularisation.

(ii) Excess occurred mainly under:—

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess +</i>
			(in lakhs of rupees)	
1	338-A. Road Transport			
	(a) Assistance to Transport Services—Kerala State Road Transport Corporation			
	1. Rebate on sales tax for purchase of bus chassis-Grant-in-aid			
S.	7.31	7.31	15.76	+8.45

GRANT No. XLII—*Concl'd.*

Excess was due to adjustment of rebate given to the Kerala State Road Transport Corporation for 1982-83, for which adequate provision could not be made in the Supplementary Demands for Grants owing to belated receipt of proposals from the Board of Revenue.

Sl. no.	Head	Total grant	Actual expenditure	Excess+
(in lakhs of rupees)				
2	338-B. Water Transport			
	(a) Government Transport Services—			
	Working expenses			
	2. Operation			
	O.	1,46.79		
	S.	13.28	1,60.07	1,66.29
				+6.22

Excess was attributed mainly to increases in the cost of diesel, lubricants, uniforms and salary of staff.

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

Head	Total grant	Actual expenditure	Saving—
(in lakhs of rupees)			
338-B (a) 3. Repairs and maintenance			
O.	26.59		
S.	0.79	27.38	22.23
			—5.15

Saving was mainly due to postponement of certain payments in order to make funds available for inevitable expenditure under 'Operation'.

## GRANT No. XLIII—TOURISM (ALL VOTED)

		<i>Total grant</i>	<i>Actual expenditure</i>	<i>Saving—</i>
		Rs.	Rs.	Rs.
MAJOR HEADS—				
339.	Tourism			
544.	Capital Outlay on Other Transport and Communication Services			
744.	Loans for Other Transport and Communication Services			
Revenue:				
Original	2,05,52,300	2,23.75,000	2,21,47,273	—2,27,727
Supplementary	18,22,700			
Amount surrendered during the year				Nil
Capital:				
Original	85,00,000	91,00,000	88,09,524	—2,90,476
Supplementary	6,00,000			
Amount surrendered during the year (31st March 1986)				6,00,000

*Notes and comments***Capital:**

(i) Saving occurred under:—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Saving—</i>
			(in lakhs of rupces)
544-B. Other Transport and Communication Services			
(a) Tourism			
3. Works entrusted to the Kerala State Construction Corporation			
O.	40.00		
R.	—19.04	20.96	20.61 —0.35

GRANT No. XLIII—*Concl'd.*

Saving was attributed to non-receipt of claims from the Construction Corporation.

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

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> (in lakhs of rupees)	<i>Excess +</i>
1	544-B (a) 1. Kerala Tourism Development Corporation— Investments			
	O.	15.00		
	S.	6.00		
	R.	10.00	31.00	31.00 ..

Excess was due to release of additional share capital to the Corporation for completing the Thampanoor Hotel Project.

2	544-B (a) 2. Buildings			
	O.	15.00		
	R.	3.04	18.04	21.48 +3.44

Anticipated excess was attributed mainly to purchase of furniture and other assets for the development of Ponmudi tourist resort.

Reasons for the final excess have not been intimated (December 1986).

**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	2,25,33,000	}	3,25,33,000	3,24,50,060	—82,940
Supplementary	1,00,00,000				

Amount surrendered during the year  
(31st March 1986)

72,600

## PUBLIC DEBT REPAYMENT (ALL CHARGED)

	<i>Total appropriation Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Excess + Rs.</i>
MAJOR HEADS—			
<b>603. Internal Debt of the State Government</b>			
<b>604. Loans and Advances from the Central Government</b>			
Capital:			
<i>Original</i>	4,05,26,89,100	9,40,74,32,800	9,42,89,09,761 +2,14,76,961
<i>Supplementary</i>	5,35,47,43,700		
<i>Amount surrendered during the year</i>			
			Nil

*Notes and comments*

(i) The expenditure exceeded the charged appropriation by Rs. 2,14,76,961; the excess requires regularisation.

(ii) In view of the excess, the supplementary appropriation of Rs. 5,35,47.44 lakhs, obtained in March 1986, proved inadequate.

(iii) Excess occurred mainly under:—

<i>Sl. no.</i>	<i>Head</i>	<i>Total appropriation (in lakhs of rupees)</i>	<i>Actual expenditure</i>	<i>Excess +</i>
1	603(c) Ways and Means Advances from the Reserve Bank of India			
	O.	3,11,00.00		
	S.	3,71,92.00	6,82,92.00	6,86,06.13 +3,14.13
Reasons for the excess have not been intimated (December 1986).				
2	604-E. Ways and Means Advances			
	S.	1,47,92.80		
	R.	25,49.20	1,73,42.00	1,73,42.00 ..

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

Supplementary appropriation obtained in March 1986 was augmented by reappropriation for accommodating the recovery of ways and means advance by adjustment against Central assistance for drought/flood relief released during the year.

Sl. no.	Head	Total appropriation	Actual expenditure	Saving—
		(in lakhs of rupees)		
3	603(a) Market loans			
	II. Market loans not bearing interest			
	O.	10.00		
	R.	31.87	41.87	—4.73

Anticipated excess was due to increased repayments of matured loans as reported by Reserve Bank of India.

Reasons for the final saving have not been intimated (December 1986).

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

Sl. no.	Head	Total appropriation	Actual expenditure	Saving—
		(in lakhs of rupees)		
1	604-B. Loans for State/Union Territory Plan Schemes			
	O.	26,41.16		
	R.	—21,79.89	4,61.27	..
2	604-A. Non-Plan Loans			
	O.	33,63.14		
	S.	0.01		
	R.	—2,44.29	31,18.86	—27,57.51
3	604-C. Loans for Central Plan Schemes			
	O.	77.74		
	R.	—66.39	11.35	—1.69

PUBLIC DEBT REPAYMENT (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>		
4	604-D. Loans for Centrally Sponsored Plan Schemes			
	O.	74.34		
	S.	0.28		
	R.	—56.52	18.10	18.10 ..

Anticipated saving in respect of serial numbers 1 to 4 was due to reduction in the annual liability for repayment due to consolidation and rescheduling of the loans based on the recommendations of the VIII Finance Commission.

Final saving in serial number 2 was due to reclassification of repayments under the head 604-F. Pre-1984-85 Loans.

5 603(a) 1. Market  
Loans bearing  
Interest

O.	14,10.87	14,10.87	12,40.32	—1,70.55
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Saving was due to less number of claims for repayment of loans than anticipated.

# 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	10,31,62,000	10,40,12,000	10,39,70,693	—41,307
Supplementary	8,50,000			
Amount surrendered during the year (31st March 1986)				3,15,500

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

Number and name of grant or appropriation	Budget Estimates	
	Revenue	Capital
	Rs.	Rs.
Voted—		
XI—District Administration and Miscellaneous	13,66,000	..
XV—Public Works	9,58,56,900	..
XXI—Public Health Engineering	..	2,50,00,000
XXII—Housing	..	..
XXVI—Social Welfare including Harijan Welfare	21,80,000	..
XXVIII—Co-operation	..	60,70,000
XXIX—Miscellaneous Economic Services	47,00,000	13,85,600
XXX—Agriculture	79,53,000	62,36,000
XXXI—Food	..	2,57,73,200
XXXII—Animal Husbandry	5,00,000	..
XXXIV—Fisheries	..	..
XXXV—Forest	10,00,000	..
XXXVIII—Industries	..	..
XXXIX—Irrigation	13,52,57,100	1,39,43,400
XLII—Transport	..	..
Total	24,88,13,000	7,84,08,200

## 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>More + Less—</i>
		<i>Revenue</i>	<i>Capital</i>
Rs.	Rs.	Rs.	Rs.
6,54,510	..	—7,11,490	..
21,60,15,512	..	+12,01,58,612	..
..	..	..	—2,50,00,000
..	47,690	..	+47,690
29,09,222	..	+7,29,222	..
..	5,07,810	..	—55,62,190
24,54,897	13,26,194	—22,45,103	—59,406
69,11,955	9,85,044	—10,41,045	—52,50,956
..	7,95,41,837	..	+5,37,68,637
5,00,000	..	..	..
..	5,09,369	..	+5,09,369
15,28,680	..	+5,28,680	..
..	3,32,144	..	+3,32,144
13,83,07,926	1,31,08,695	+30,50,826	—8,34,705
..	70	..	+70
36,92,82,702	9,63,58,853	+12,04,69,702	+ 1,79,50,653

Table showing the results of the analysis of the samples of the material.

Analysis of the material			
Results of the analysis			
Sample No.	Weight (g)	Volume (ml)	Concentration (%)
1	10.0	10.0	10.0
2	10.0	10.0	10.0
3	10.0	10.0	10.0
4	10.0	10.0	10.0
5	10.0	10.0	10.0
6	10.0	10.0	10.0
7	10.0	10.0	10.0
8	10.0	10.0	10.0
9	10.0	10.0	10.0
10	10.0	10.0	10.0
11	10.0	10.0	10.0
12	10.0	10.0	10.0
13	10.0	10.0	10.0
14	10.0	10.0	10.0
15	10.0	10.0	10.0
16	10.0	10.0	10.0
17	10.0	10.0	10.0
18	10.0	10.0	10.0
19	10.0	10.0	10.0
20	10.0	10.0	10.0
21	10.0	10.0	10.0
22	10.0	10.0	10.0
23	10.0	10.0	10.0
24	10.0	10.0	10.0
25	10.0	10.0	10.0
26	10.0	10.0	10.0
27	10.0	10.0	10.0
28	10.0	10.0	10.0
29	10.0	10.0	10.0
30	10.0	10.0	10.0
31	10.0	10.0	10.0
32	10.0	10.0	10.0
33	10.0	10.0	10.0
34	10.0	10.0	10.0
35	10.0	10.0	10.0
36	10.0	10.0	10.0
37	10.0	10.0	10.0
38	10.0	10.0	10.0
39	10.0	10.0	10.0
40	10.0	10.0	10.0
41	10.0	10.0	10.0
42	10.0	10.0	10.0
43	10.0	10.0	10.0
44	10.0	10.0	10.0
45	10.0	10.0	10.0
46	10.0	10.0	10.0
47	10.0	10.0	10.0
48	10.0	10.0	10.0
49	10.0	10.0	10.0
50	10.0	10.0	10.0
51	10.0	10.0	10.0
52	10.0	10.0	10.0
53	10.0	10.0	10.0
54	10.0	10.0	10.0
55	10.0	10.0	10.0
56	10.0	10.0	10.0
57	10.0	10.0	10.0
58	10.0	10.0	10.0
59	10.0	10.0	10.0
60	10.0	10.0	10.0
61	10.0	10.0	10.0
62	10.0	10.0	10.0
63	10.0	10.0	10.0
64	10.0	10.0	10.0
65	10.0	10.0	10.0
66	10.0	10.0	10.0
67	10.0	10.0	10.0
68	10.0	10.0	10.0
69	10.0	10.0	10.0
70	10.0	10.0	10.0
71	10.0	10.0	10.0
72	10.0	10.0	10.0
73	10.0	10.0	10.0
74	10.0	10.0	10.0
75	10.0	10.0	10.0
76	10.0	10.0	10.0
77	10.0	10.0	10.0
78	10.0	10.0	10.0
79	10.0	10.0	10.0
80	10.0	10.0	10.0
81	10.0	10.0	10.0
82	10.0	10.0	10.0
83	10.0	10.0	10.0
84	10.0	10.0	10.0
85	10.0	10.0	10.0
86	10.0	10.0	10.0
87	10.0	10.0	10.0
88	10.0	10.0	10.0
89	10.0	10.0	10.0
90	10.0	10.0	10.0
91	10.0	10.0	10.0
92	10.0	10.0	10.0
93	10.0	10.0	10.0
94	10.0	10.0	10.0
95	10.0	10.0	10.0
96	10.0	10.0	10.0
97	10.0	10.0	10.0
98	10.0	10.0	10.0
99	10.0	10.0	10.0
100	10.0	10.0	10.0



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