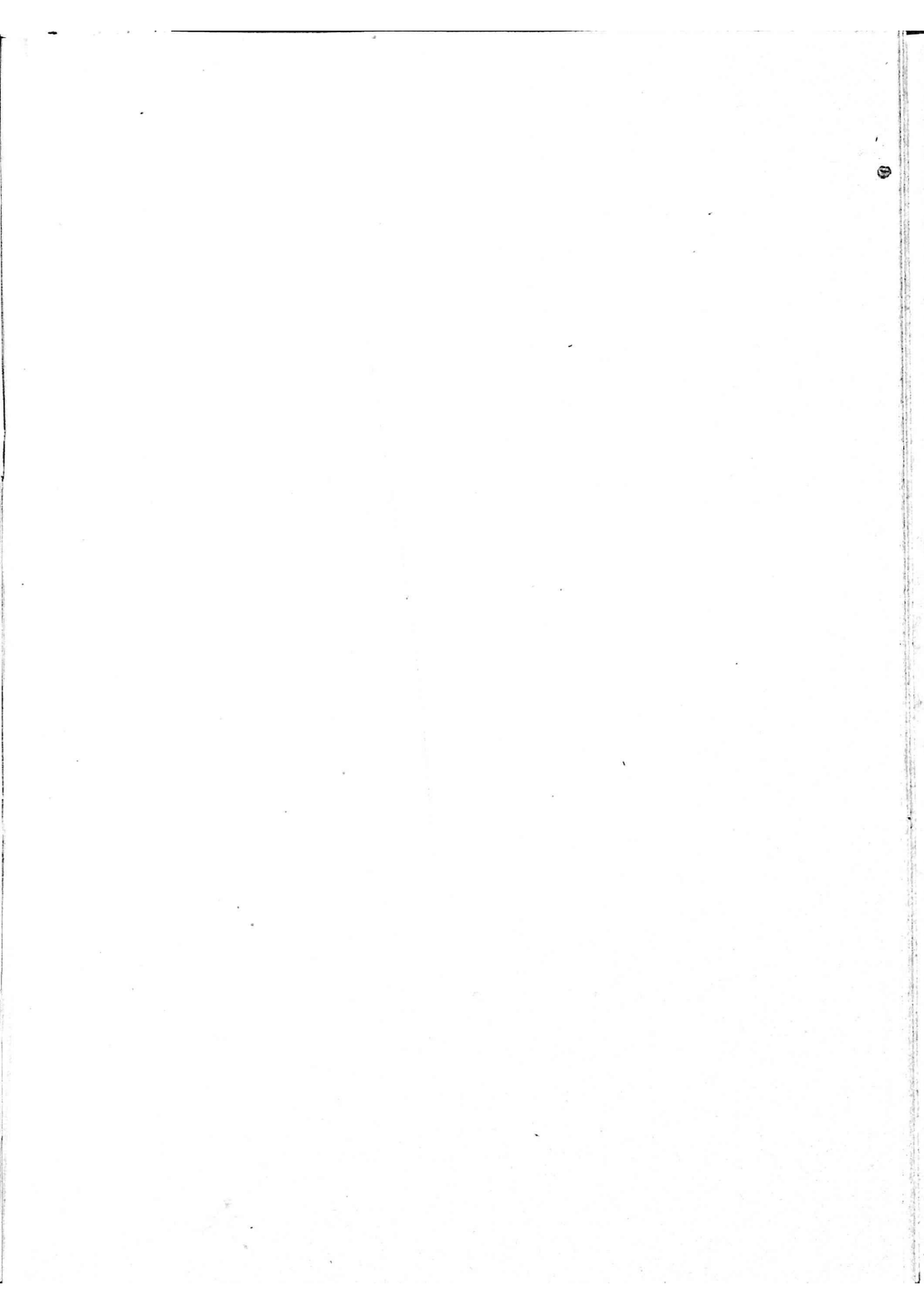




GOVERNMENT OF KERALA

# APPROPRIATION ACCOUNTS

1987-88

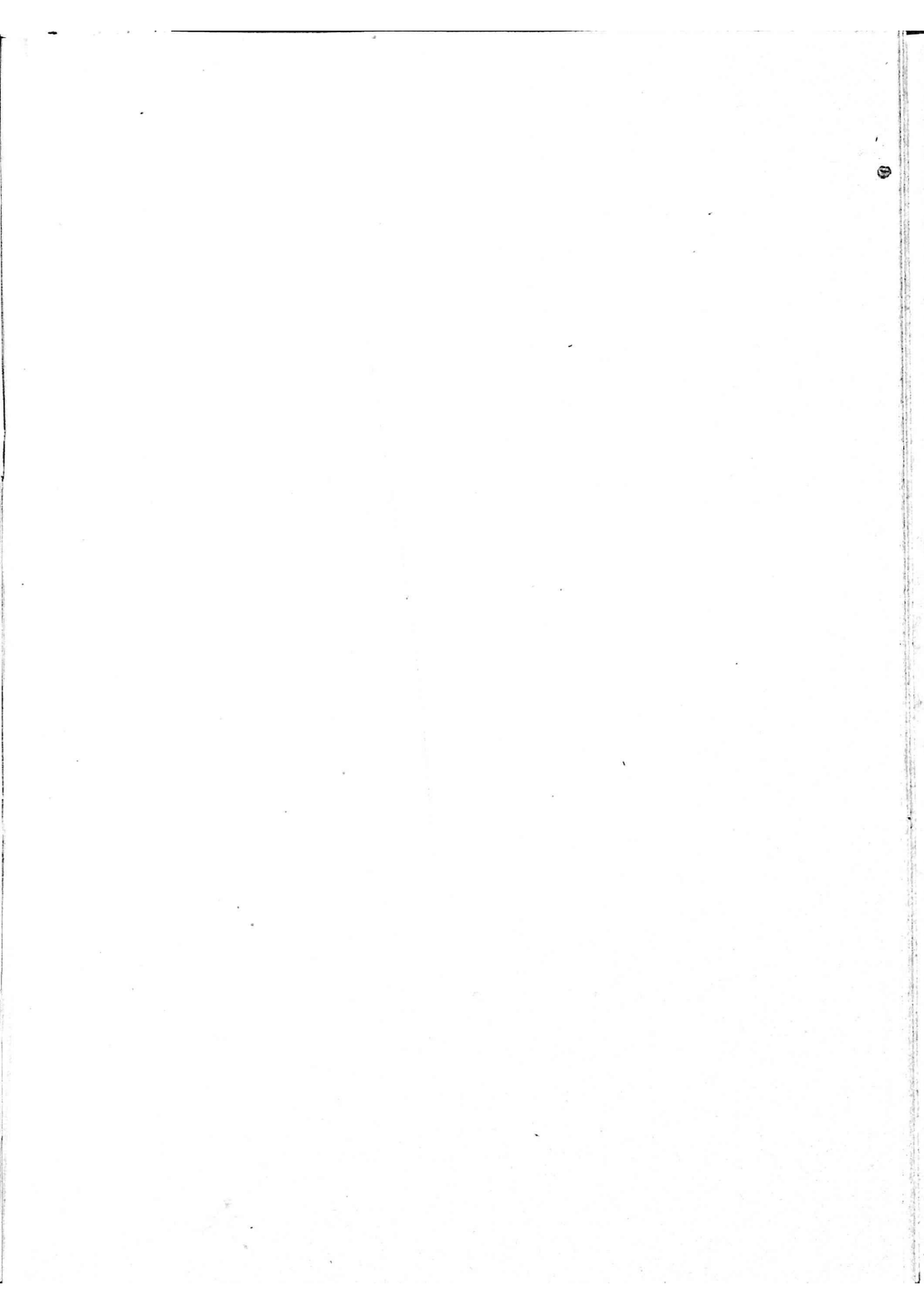




# ERRATA

## Appropriation Accounts 1987-88 GOVERNMENT OF KERALA

Page	Reference	For	Read
17	Line 20	(30th Marh 1988)	(30th March 1988)
22	Line 10	Amount	Amount
44	Heading	Closing balance	Closing balance
94	Sl. no. 4	Centrally	Centrally
95	Sl. no. 8	Harijan/Girijan Co-operative	Harijan/Girijan Co-operatives
98	Line 23, 24	Original 100 Supplementary 200	Original 100 Supplementary 200 }
104	Sl. no. 2	Outside State) (Plan)	Outside State Plan)
120	Line 4	Reason	Reasons
124	Comment (ii)	Rs. 8.36 lakhs only	Rs. 8.36 lakhs only was
124	Comment (iv) heading	expenditure	expenditure
124	Comment (iv)	O. 12.00 R. -7.57 }	O. 12.00 R. -7.57
125	Sl. no. 1	O. 1,50.00 R. -57.71 }	O. 1,50.00 R. -57.71
133	Sl. no. 5	4 80.00	4,80.00
134	Sl. no. 11	-3 25	-3.25
143	Sl. no. 2	+71.06	+71.09



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## INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Kerala for the year 1987-88 presents the accounts of sums expended in the year ended 31st March 1988, 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 Rs.</i>	<i>Capital Rs.</i>
I—State Legislature	Voted	2,00,82,000	..
	<i>Charged</i>	<i>4,22,000</i>	..
II—Heads of States, Ministers and Headquarters Staff	Voted	14,27,57,400	..
	<i>Charged</i>	<i>3,10,97,500</i>	..
III—Administration of Justice	Voted	12,65,15,700	..
	<i>Charged</i>	<i>1,90,75,000</i>	..
IV—Elections	Voted	1,89,51,200	..
V—Agricultural Income Tax and Sales Tax	Voted	10,54,66,100	..
	<i>Charged</i>	<i>35,000</i>	..
VI—Land Revenue	Voted	25,72,68,300	..
	<i>Charged</i>	<i>2,16,500</i>	..
VII—Stamps and Registration	Voted	6,66,32,700	..
VIII—Excise	Voted	7,05,50,300	..
	<i>Charged</i>	<i>17,000</i>	..
IX—Taxes on Vehicles	Voted	2,47,98,700	..
	<i>Charged</i>	<i>1,000</i>	..
Debt Charges	<i>Charged</i>	<i>2,17,43,23,200</i>	..
X—Treasury and Accounts	Voted	6,99,80,400	..
XI—District Administration and Miscellaneous	Voted	12,28,76,700	..
	<i>Charged</i>	<i>47,51,000</i>	..
XII—Police	Voted	70,26,23,800	..
	<i>Charged</i>	<i>1,25,000</i>	..
XIII—Jails	Voted	3,62,78,600	..
	<i>Charged</i>	<i>10,000</i>	..
XIV—Stationery and Printing and Other Administrative Services	Voted	20,43,44,300	2,91,90,000
	<i>Charged</i>	<i>25,000</i>	..
XV—Public Works	Voted	79,02,29,500	48,83,24,200
	<i>Charged</i>	<i>14,00,000</i>	<i>19,95,100</i>
XVI—Pensions and Miscellaneous	Voted	2,35,04,94,900	..
	<i>Charged</i>	<i>99,08,200</i>	..

## APPROPRIATION ACCOUNTS

<i>Expenditure</i>		<i>Expenditure compared with total grant/appropriation</i>			
		<i>Saving</i>		<i>Excess</i>	
<i>Revenue Rs.</i>	<i>Capital Rs.</i>	<i>Revenue Rs.</i>	<i>Capital Rs.</i>	<i>Revenue Rs.</i>	<i>Capital Rs.</i>
1,92,21,504	..	8,60,496	..	..	..
3,35,625	..	86,375	..	..	..
12,81,65,894	..	1,45,91,506	..	..	..
3,12,40,412	..	..	..	1,42,912	..
13,45,36,899	..	..	..	80,21,199	..
2,04,61,110	..	..	..	13,86,110	..
1,65,48,716	..	24,02,484	..	..	..
9,54,36,308	..	1,00,29,792	..	..	..
22,367	..	12,633	..	..	..
25,15,01,694	..	57,66,606	..	..	..
92,990	..	1,23,510	..	..	..
7,02,58,451	..	..	..	36,25,751	..
6,54,41,988	..	51,08,312	..	..	..
295	..	16,705	..	..	..
2,28,00,236	..	19,98,464	..	..	..
..	..	1,000	..	..	..
2,13,16,89,161	..	4,26,34,039	..	..	..
7,17,43,307	..	..	..	17,62,907	..
12,74,08,710	..	..	..	45,32,010	..
46,50,867	..	1,00,133	..	..	..
68,68,37,846	..	1,57,85,954	..	..	..
1,07,255	..	17,745	..	..	..
3,60,44,912	..	2,33,688	..	..	..
..	..	10,000	..	..	..
16,16,67,355	3,15,06,387	4,26,76,945	..	..	23,16,387
..	..	25,000	..	..	..
76,76,88,843	38,04,08,752	2,25,40,657	10,79,15,4 <sup>48</sup>	..	..
4,48,969	17,39,976	9,51,031	2,55,1 <sup>24</sup>	..	..
2,09,71,56,835	..	25,33,38,065	..	..	..
19,60,304	..	79,47,896	..	..	..

## SUMMARY OF

<i>Number and name of grant or appropriation</i>		<i>Amount of grant/appropriation</i>	
		<i>Revenue Rs.</i>	<i>Capital Rs.</i>
XVII—Education, Sports, Art and Culture	Voted	5,19,81,75,800	3,98,10,000
	Charged	5,02,000	25,88,100
XVIII—Medical and Public Health	Voted	1,25,69,62,400	3,75,97,300
	Charged	17,300	14,00,000
XIX—Family Welfare	Voted	27,74,44,100	17,24,00,000
	Charged	..	1,00,000
XX—Water Supply and Sanitation	Voted	40,83,64,300	48,27,00,000
	Charged	1,000	..
XXI—Housing	Voted	4,08,96,200	4,30,75,200
	Charged	..	2,00,000
XXII—Urban Development	Voted	3,75,16,800	2,19,50,000
XXIII—Information and Publicity	Voted	2,43,30,100	..
XXIV—Labour and Labour Welfare	Voted	33,11,40,400	25,66,000
	Charged	1,000	..
XXV—Social Welfare including Harijan Welfare	Voted	86,00,16,300	3,27,45,000
	Charged	7,000	..
XXVI—Relief on Account of Natural Calamities	Voted	39,55,47,100	..
XXVII—Co-operation	Voted	19,59,33,600	5,76,70,200
	Charged	10,000	..
XXVIII—Miscellaneous Economic Services	Voted	11,36,60,600	53,56,100
	Charged	300	..
XXIX—Agriculture	Voted	81,56,69,300	11,00,68,100
	Charged	4,00,300	2,89,000
XXX—Food	Voted	7,16,16,900	7,06,08,200
	Charged	..	58,500
XXXI—Animal Husbandry	Voted	16,14,93,700	52,50,000
	Charged	1,000	1,09,900
XXXII—Dairy	Voted	3,35,49,600	52,55,100
	Charged	..	10,800
XXXIII—Fisheries	Voted	6,89,78,100	8,66,63,300
	Charged	1,100	..



## APPROPRIATION ACCOUNTS—Contd.

<i>Expenditure</i>		<i>Expenditure compared with total grant/appropriation</i>			
		<i>Saving</i>		<i>Excess</i>	
<i>Revenue Rs.</i>	<i>Capital Rs.</i>	<i>Revenue Rs.</i>	<i>Capital Rs.</i>	<i>Revenue Rs.</i>	<i>Capital Rs.</i>
5,16,92,63,857	3,48,24,490	2,89,11,943	49,85,510	..	..
36,961	25,36,103	4,65,039	51,997	..	..
1,14,41,16,445	2,98,04,566	11,28,45,955	77,92,734	..	..
..	..	17,300	14,00,000	..	..
18,93,10,007	14,77,12,448	8,81,34,093	2,46,87,552	..	..
..	..	..	1,00,000	..	..
33,18,16,971	39,62,51,843	7,65,47,329	8,64,48,157	..	..
..	..	1,000	..	..	..
3,31,88,304	3,72,38,975	77,07,896	58,36,225	..	..
..	26,581	..	1,73,419	..	..
3,27,61,243	1,75,53,650	47,55,557	43,96,350	..	..
1,99,74,263	..	43,55,837	..	..	..
27,74,30,507	23,557	5,37,09,893	25,42,443	..	..
..	..	1,000	..	..	..
86,70,11,849	2,55,28,677	..	72,16,323	69,95,549	..
..	..	7,000	..	..	..
5,82,01,875	..	33,73,45,225	..	..	..
17,71,45,503	4,70,55,370	1,87,88,097	1,06,14,830	..	..
..	..	10,000	..	..	..
9,04,17,748	46,54,523	2,32,42,852	7,01,571	..	..
..	..	300	..	..	..
73,83,32,783	8,29,44,961	7,73,36,517	2,71,23,139	..	..
250	..	4,00,050	2,89,000	..	..
6,16,76,475	5,11,33,547	99,40,425	1,94,74,639	..	..
..	48,500	..	10,000	..	..
16,25,31,046	46,25,650	..	6,24,350	10,37,346	..
..	1,09,458	1,000	41	..	..
3,24,76,228	31,15,842	10,73,372	21,39,239	..	..
..	..	..	10,800	..	..
5,31,65,780	5,35,19,021	1,58,12,320	3,31,44,279	..	..
..	..	1,100	..	..	..

## SUMMARY OF

Number and name of grant or appropriation		Amount of grant/appropriation	
		Revenue Rs.	Capital Rs.
XXXIV—Forest	Voted	34,14,03,200	1,84,50,000
	Charged	2,00,000	4,72,000
XXXV—Panchayat	Voted	15,59,47,300	30,00,100
XXXVI—Community Development	Voted	69,44,22,000	..
	Charged	10,000	..
XXXVII—Industries	Voted	21,55,50,900	42,85,44,400
	Charged	3,000	..
XXXVIII—Irrigation	Voted	31,63,60,200	58,09,14,500
	Charged	..	2,81,99,400
XXXIX—Power	Voted	..	32,75,00,000
XL—Ports	Voted	1,80,77,300	2,45,40,000
	Charged	100	1,10,000
XLI—Transport	Voted	3,03,22,500	12,12,50,000
	Charged	400	2,00,000
XLII—Tourism	Voted	4,51,68,100	1,28,75,500
	Charged	40,800	..
XLIII—Compensation and Assign- ments	Voted	97,87,000	..
Public Debt Repayment	Charged	..	9,34,63,27,500
XLIV—Contingency Fund—By Ordinance	Voted	..	10,00,00,000
XLV—Miscellaneous Loans and Advances	Voted	..	9,55,62,000
Total	{ Voted	17,22,81,84,400	3,30,38,65,200
	{ Charged	2,24,26,01,700	9,38,20,60,300
	By ordinance	..	10,00,00,000
Grand Total		19,47,07,86,100	12,78,59,25,500

## APPROPRIATION ACCOUNTS—Contd.

<i>Expenditure</i>		<i>Expenditure compared with total grant/appropriation</i>			
		<i>Saving</i>		<i>Excess</i>	
<i>Revenue Rs.</i>	<i>Capital Rs.</i>	<i>Revenue Rs.</i>	<i>Capital Rs.</i>	<i>Revenue Rs.</i>	<i>Capital Rs.</i>
26,07,90,052	79,16,861	8,06,13,148	1,05,33,139	..	..
30,047	4,71,985	1,69,953	15	..	..
13,44,81,523	30,00,000	2,14,65,777	100	..	..
71,09,96,644	..	..	..	1,65,74,644	..
..	..	10,000	..	..	..
19,13,85,649	36,32,14,730	2,41,65,251	6,53,29,670	..	..
2,810	..	190	..	..	..
33,71,42,815	51,53,30,409	..	6,55,84,091	2,07,82,615	..
..	2,02,93,424	..	79,05,976	..	..
..	32,60,00,000	..	15,00,000	..	..
1,72,17,124	1,63,86,959	8,60,176	81,53,041	..	..
..	..	100	1,10,000	..	..
3,02,72,558	10,09,80,104	49,942	2,02,69,896	..	..
341	79,200	59	1,20,800	..	..
3,72,42,127	80,65,099	79,25,973	48,10,401	..	..
40,732	..	68	..	..	..
97,87,000	..	..	..	..	..
..	9,77,41,80,481	..	..	..	42,78,52,981
..	10,00,00,000	..	..	..	..
..	8,93,33,453	..	62,28,547	..	..
15,92,05,95,874	2,77,81,29,874	1,37,09,20,547	52,80,51,713	6,33,32,021	23,16,387
2,19,11,20,496	9,79,94,85,708	5,30,10,226	1,04,27,573	15,29,022	42,78,52,981
..	10,00,00,000	..	..	..	..
18,11,17,16,370	12,67,76,15,582	1,42,39,30,773	53,84,79,286	6,48,61,043	43,01,69,368

SUMMARY OF APPROPRIATION ACCOUNTS—*Contd.*

The capital expenditure of Rs. 3,15,06,387 in the voted portion of Grant No. XIV—Stationery and Printing and Other Administrative Services includes an amount of Rs. 23,16,387, representing expenditure on construction of buildings for the Government Presses, reclassified during the year under a major head covered by this grant, as a result of the change in pattern of classification effective from 1st April 1987. Provision for this expenditure has already been made under Grant No. XV—Public Works. Therefore, the excess of Rs. 23,16,387 in the Capital Voted Section of Grant No. XIV does not need regularisation. Consequently, excess of Rs. 6,33,32,021 in voted expenditure and Rs. 42,93,82,003 in charged expenditure in the following grants and appropriations require regularisation:—

## Grants—

*Revenue portion:*

III	Administration of Justice
VII	Stamps and Registration
X	Treasury and Accounts
XI	District Administration and Miscellaneous
XXV	Social Welfare including Harijan Welfare
XXXI	Animal Husbandry
XXXVI	Community Development
XXXVIII	Irrigation

## Charged Appropriations—

*Revenue portion:*

II	Heads of States, Ministers and Headquarters Staff
III	Administration of Justice

*Capital portion:*

Public Debt Repayment

The expenditure shown in the Summary of Appropriation Accounts does not include Rs. 2,71,500 met out of advances from the Contingency Fund, which were not recouped to the Fund till the close of the year. The details of the expenditure are given in Appendix I.

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

SUMMARY OF APPROPRIATION ACCOUNTS—*Concl'd.*

The reconciliation between the total expenditure according to the Appropriation Accounts for 1987-88 and that shown in the Finance Accounts for that year is given below:—

	<i>Voted</i>		<i>Charged</i>		<i>By Ordinance</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.
Total expenditure according to the Appropriation Accounts	15,92,05,95,874	2,77,81,29,874	2,19,11,20,496	9,79,94,85,708	..	10,00,00,000
<i>Deduct—</i>						
Total Recoveries	30,49,30,465	9,16,67,428	..	..	..	10,00,00,000
Net total expenditure as shown in Statement No. 10 of the Finance Accounts	15,61,56,65,409	2,68,64,62,446	2,19,11,20,496	9,79,94,85,708	..	..

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

The Appropriation Accounts have been prepared and examined under my direction in accordance with the requirements of Articles 149 and 151 of the Constitution of India and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971. On the basis of the information and explanations that my officers required and have obtained, I certify that these accounts are correct, subject to the observations in my Report on the Accounts of the Government of Kerala for the year 1987-88.

*T. N. Chaturvedi*

(T. N. CHATURVEDI)

*Comptroller and Auditor General of India*

New Delhi,  
The 26<sup>th</sup> JULY 1989

GRANT No. 1  
STATE LEGISLATURE

		<i>Total grant or appropriation</i> Rs.	<i>Actual expenditure</i> Rs.	<i>Saving—</i> Rs.
MAJOR HEAD—				
2011 Parliament/State/Union Territory Legislatures				
Revenue:				
Voted—				
Original	1,94,32,000	2,00,82,000	1,92,21,504	—8,60,496
Supplementary	6,50,000			
Amount surrendered during the year (30th March 1988)				4,74,400
Charged—				
Original	3,72,000	4,22,000	3,35,625	—86,375
Supplementary	50,000			
Amount surrendered during the year (30th March 1988)				31,500

*Notes and comments*

(i) In view of the final saving of Rs. 8.60 lakhs in the voted grant, the supplementary grant of Rs. 6.50 lakhs obtained in March 1988, proved wholly unnecessary.

(ii) Against the available saving of Rs. 8.60 lakhs in the voted grant, a sum of Rs. 4.74 lakhs only was surrendered on 30th March 1988.

(iii) Saving occurred under:—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> (in lakhs of rupees)	<i>Saving—</i>
02 State/Union Territory Legislatures			
101 Legislative Assembly			
01 Legislative Assembly			
O. 73.50			
R. —2.77	70.73	56.25	—14.48

Anticipated saving was due to enforcement of economy measures ordered by Government and curtailment of tours of the Legislature Committees outside the State.

Reasons for the final saving have not been intimated (November 1988).

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

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> (in lakhs of rupees)	<i>Excess +</i>
202-103 Legislative Secretariat			
01 Legislative Secretariat			
O. 93.83			
S. 6.50			
R. 0.77	1,01.10	1,11.92	+10.82

Reasons for the excess have not been intimated (November 1988).

## GRANT No. II

## HEADS OF STATES, MINISTERS AND HEADQUARTERS STAFF

		<i>Total grant or appropriation Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Excess + Saving— Rs.</i>
MAJOR HEADS—				
2012	<b>President, Vice-President/ Governor/ Administrator of Union Territories</b>			
2013	<b>Council of Ministers</b>			
2051	<b>Public Service Commission</b>			
2052	<b>Secretariat—General Services</b>			
2251	<b>Secretariat—Social Services</b>			
3451	<b>Secretariat—Economic Services</b>			
Revenue:				
Voted—				
Original	13,27,76,300	14,27,57,400	12,81,65,894	—1,45,91,506
Supplementary	99,81,100			
Amount surrendered during the year (21st, 25th and 30th March 1988)				1,06,71,500
Charged—				
Original	3,06,24,600	3,10,97,500	3,12,40,412	+ 1,42,912
Supplementary	4,72,900			
Amount surrendered during the year (30th March 1988)				60,600
Notes and comments				
Voted—				

(i) In view of the final saving of Rs. 1,45.92 lakhs, the supplementary grant of Rs. 99.81 lakhs obtained in March 1988, could have been limited to a token amount.

(ii) Against the available saving of Rs. 1,45.92 lakhs, a sum of Rs. 1,06.72 lakhs only was surrendered in March 1988.

(iii) 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	3451-092 Other Offices			
	03 Modernisation in Government Offices—Reprographic facilities			
	O.	60.00		
	R.	—57.81	2.19	2.19

Saving (96 per cent of the budget provision) was due to restrictions imposed by Government as a measure of economy (Rs. 54.61 lakhs) and Non-implementation of the scheme to use computers in Government Offices pending finalisation of policy guidelines (Rs. 3.20 lakhs).

## GRANT No. II—Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess+ Saving—
2	2052-092 Other Offices			
	03 Data Processing Unit			
	O. 13.87			
	R. —7.12	6.75	5.62	—1.13
Saving was due to (i) enforcement of economy measures ordered by Government (ii) less expenditure on payment of salary in lieu of leave surrendered and (iii) non-filling up of the posts of Punch Card Operators.				
3	3451-101 Planning Commission—			
	Planning Board			
	07 Electronic Data Processing Unit			
	O. 10.00			
	R. —8.12	1.88	1.82	—0.06
Saving was due to enforcement of economy measures ordered by Government.				
4	2052-090 Secretariat			
	05 Law Department			
	O. 56.43			
	R. —0.20	56.23	49.06	—7.17
Reasons for the saving have not been intimated (November 1988).				
5	2013-108 Tour Expenses			
	01 Tour Expenses			
	O. 21.00			
	R. —7.39	13.61	13.74	+0.13
Saving was due to less number of tours undertaken by Ministers and Chief Whip in view of the financial crisis and austerity measures implemented by Government.				
6	3451-101-01 State Planning Board			
	O. 43.44			
	R. —7.85	35.59	37.07	+1.48
Saving was due to enforcement of economy measures ordered by Government.				
(iv) Saving mentioned above was partly offset by excess, mainly under:—				
Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess+
1	2052-090-04 Finance Department			
	O. 1,24.45			
	R. 0.72	1,25.17	1,38.61	+13.44

Excess was mainly due to (i) enhancement of dearness allowance of employees, (ii) increased expenditure on payment of salary in lieu of leave surrendered and (iii) sanctioning of festival allowance and ad-hoc bonus.



GRANT No. II—*Concl'd.*

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (in lakhs of rupees)</i>	<i>Saving—</i>
2	2013-800 Other expenditure			
	02 Household establishment of Ministers, Chief Whip and Leaders of Opposition			
	O.	27.00		
	R.	9.00	36.00	34.39 —1.61

Anticipated excess was reportedly due to purchase of furniture, furnishing cloth, electrical goods and other utensils for the residential bungalows when the new ministry took charge.

Reasons for the final saving have not been intimated (November 1988).

*Charged—*

(v) The expenditure exceeded the appropriation by Rs. 1,42,912; the excess requires regularisation.

(vi) Excess occurred mainly under:—

<i>Sl. no.</i>	<i>Head</i>	<i>Total appropriation</i>	<i>Actual expenditure (in lakhs of rupees)</i>	<i>Excess + Saving—</i>
1	2012-103 Household establishment			
	01 Aide-De-Camp and Office Establishment			
	O.	3.40		
	S.	0.66		
	R.	10.21	14.27	13.66 —0.61

Funds were provided by reappropriation to meet the pay and allowances of all the officers and staff members of the Governor's Household establishment from this head of account consequent on the introduction of the Governor's (Allowances and Privileges) Rules, 1987.

2	2051-102 State Public Service Commission			
	01 Public Service Commission	2,68.22	2,70.65	+ 2.43

Excess was due to payment of dearness allowance at enhanced rates, amendment (with retrospective effect) to Kerala Public Service Commission (Composition and condition of members and staff) Regulation 1957 and adjustment of cost of a jeep purchased (March 1987) at Director General of Supplies and Disposal rate Contract System in 1987-88.

(vii) Excess mentioned above was partly offset by insignificant savings under different heads.

GRANT No. III  
ADMINISTRATION OF JUSTICE

		<i>Total grant or appropriation Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Excess + Rs.</i>
<b>MAJOR HEAD—</b>				
<b>2014 Administration of Justice</b>				
<b>Revenue:</b>				
<b>Voted—</b>				
Original	12,65,15,700	12,65,15,700	13,45,36,899	+80,21,199
Amount surrendered during the year (30th March 1988)				2,32,900
<b>Charged—</b>				
Original	1,75,72,000	1,90,75,000	2,04,61,110	+13,86,110
Supplementary	15,03,000			
Amount surrendered during the year				Nil
<b>Notes and comments</b>				

**Voted—**

- (i) The expenditure exceeded the grant by Rs. 80,21,199; the excess requires regularisation.
- (ii) In view of the excess, the surrender of Rs. 2.33 lakhs on 30th March 1988 was injudicious.
- (iii) Excess occurred mainly under:—

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (in lakhs of rupees)</i>	<i>Excess +</i>
1	105 Civil and Session Courts			
	01 Civil and Session Courts			
	O.	7,71.85		
	R.	0.26	7,72.11	8,29.10
				+56.99
	Reasons for the excess have not been intimated (November 1988).			
2	108 Criminal Courts			
	01 Criminal Courts	3,05.08	3,23.48	+18.40
	Reasons for the excess have not been intimated (November 1988).			
3	114 Legal Advisers and Counsels			
	01 Law Officers			
	O.	62.11		
	R.	8.89	71.00	73.90
				+2.90

Anticipated excess was reportedly due to payment of Court Fees, Advocate Fees and other expenses in connection with the cases in High Court and Supreme Court and inevitable expenditure such as telephone bills, purchase of Law Books, cost of petrol etc.

Final excess was due to payment of dearness allowance at enhanced rates.

GRANT No. III—*Concd.*

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> (in lakhs of rupees)	<i>Excess +</i>
4	800 Other expenditure			
	04 Advocate Clerks			
	Welfare Fund Contribution	Token	3.69	+3.69

Reasons for the excess have not been intimated (November 1988).

5	105-02 Motor Accidents Claims Tribunals			
	O.	24.48		
	R.	-0.26	24.22	28.02
				+3.80

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

Reasons for the final excess have not been intimated (November 1988).

6	114-03 Assistant Public Prosecutors			
	O.	50.92		
	R.	-0.09	50.83	53.11
				+2.28

Reasons for the excess have not been intimated (November 1988).

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

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> (in lakhs of rupees)	<i>Saving—</i>
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105-05 Establishment of New/  
additional Courts/Tribunals

O.	5.00		
R.	-5.00	..	..

Non-utilisation of the entire provision was reportedly due to economy measures ordered by Government.

*Charged—*

(v) The expenditure exceeded the appropriation by Rs. 13,86,110; the excess requires regularisation.

(vi) In view of the excess, the supplementary appropriation of Rs. 15.03 lakhs obtained in March 1988 proved inadequate.

(vii) Excess occurred under:—

<i>Head</i>	<i>Total appropriation</i>	<i>Actual expenditure</i> (in lakhs of rupees)	<i>Excess +</i>
102 High Courts			
01 High Court			
O.	1,75.72		
S.	15.03	1,90.75	2,04.61
			+13.86

Reasons for the excess have not been intimated (November 1988).

GRANT No. IV  
ELECTIONS (ALL VOTED)

		<i>Total grant</i>	<i>Actual expenditure</i>	<i>Saving—</i>
		Rs.	Rs.	Rs.
<b>MAJOR HEAD—</b>				
<b>2015 Elections</b>				
Revenue:				
Original	1,89,51,200	1,89,51,200	1,65,48,716	—24,02,484
Amount surrendered during the year (30th March 1988)				14,81,800

*Notes and comments*

(i) Against the available saving of Rs. 24.02 lakhs, a sum of Rs. 14.82 lakhs only was surrendered on 30th March 1988.

(ii) Saving occurred mainly under:—

	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> (in lakhs of rupees)	<i>Saving—</i>
	106 Charges for conduct of election to State/ Union Territory Legislature			
	01 Legislative Assembly			
	O.	1,52.00		
	R.	—26.88	1,25.12	—10.48

Saving was due to a decision to meet travelling allowance claim of temporary establishment only from this head of account and less claims than anticipated on the expenditure incurred towards the election for the Assembly.

(iii) Saving mentioned above was partly offset by excess 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	103 Preparation and printing of Electoral rolls			
	01 Assembly and Parliament			
	O.	5.20		
	R.	10.91	16.11	—0.87

Excess was due to revision of electoral rolls in connection with the bye-election for the '4 Calicut Parliamentary Constituency' and for payment of dues in connection with the Legislative Assembly Election held in 1987.

2	105 Charges for conduct of election to Parliament			
	01 Lok Sabha			
	O.	2.40		
	R.	5.31	7.71	+0.17

Excess was reportedly due to settlement of certain pending claims in respect of the 1984 Parliament election which could not be postponed.

## GRANT No. V

## AGRICULTURAL INCOME TAX AND SALES TAX

		Total grant or appropriation Rs.	Actual expenditure Rs.	Saving— Rs.
MAJOR HEADS—				
2020	Collection of Taxes on Income and Expenditure			
2040	Sales Tax			
2045	Other Taxes and Duties on Commodities and Services			
Revenue:				
Voted—				
Original	10,54,66,100	10,54,66,100	9,54,36,308	—1,00,29,792
Amount surrendered during the year (30th March 1988)				37,95,300
Charged—				
Original	35,000	35,000	22,367	—12,633
Amount surrendered during the year (30th Marh 1988)				12,000
Notes and comments				

(i) Against the available saving of Rs.1,00.30 lakhs in the voted grant, Rs.37.95 lakhs only were surrendered on 30th March 1988.

(ii) Saving occurred mainly under:—

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving—
1	2040-101 Collection Charges			
	03 District Offices			
	O.	9,24.55		
	R.	—7.01	9,17.54	8,26.52
				—91.02
Saving was due to the actual expenditure on salary and dearness allowance being less than that anticipated and enforcement of economy measures ordered by Government.				
2	2020-104 Collection Charges-Agricultural Income Tax-Proportionate charges transferred from '2040 Sales Tax'			
	O.	36.94		
	R.	—11.00	25.94	13.90
				—12.04

Saving was due to shortfall in the agricultural income tax revenue and increase in sales tax revenue compared to the estimates.

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

	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess+
	2040-101-01 Law Offices			
	O.	8.08		
	R.	4.28	12.36	14.13
				+1.77

Excess was due to the formation of new Law Offices at Kottayam and Palghat.

GRANT No. VI  
LAND REVENUE

		Total grant or appropriation Rs.	Actual expenditure Rs.	Saving— Rs.
MAJOR HEADS—				
2029 Land Revenue				
2035 Collection of Other Taxes on Property and Capital Transactions				
Revenue:				
Voted—				
Original	24,21,38,300	25,72,68,300	25,15,01,694	—57,66,606
Supplementary	1,51,30,000			
Amount surrendered during the year (30th March 1988)				11,62,700
Charged—				
Original	2,15,500	2,16,500	92,990	—1,23,510
Supplementary	1,000			
Amount surrendered during the year (30th March 1988)				51,500

*Notes and comments*

(i) In view of the final saving of Rs. 57.67 lakhs in the voted grant, the supplementary grant of Rs. 1,51.30 lakhs obtained in March 1988 proved excessive.

(ii) Against the available saving of Rs. 57.67 lakhs, a sum of Rs. 11.63 lakhs only was surrendered on 30th March 1988.

(iii) Saving occurred mainly under:—

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving—
1	2029-102 Survey and settlement operations 04 Special staff for assignment of Government lands			
	O.	69.07		
	R.	—4.44	64.63	—11.49
2	2029-800 Other expenditure 04 Implementation of Sree Pandaravaka Lands (Vesting and Enfranchisement) Act, 1971			
	O.	26.57		
	R.	—10.56	16.01	+0.19

Saving in the above two cases was mainly due to abolition of certain posts and enforcement of economy measures ordered by Government.

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

		<i>Total grant</i> Rs.	<i>Actual expenditure</i> Rs.	<i>Excess +</i> Rs.
<b>MAJOR HEAD—</b>				
<b>2030 Stamps and Registration</b>				
<b>Revenue:</b>				
Original	6,50,32,700 }	6,66,32,700	7,02,58,451	+36,25,751
Supplementary	16,00,000 }			
Amount surrendered during the year (30th March 1988)				31,41,900

*Notes and comments*

- (i) The expenditure exceeded the grant by Rs. 36,25,751; the excess requires regularisation.
- (ii) In view of the excess, the supplementary grant of Rs. 16.00 lakhs obtained in March 1988, proved quite inadequate and surrender of Rs. 31.42 lakhs on 30th March 1988, 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	03 Registration			
	001 Direction and Administration			
	05 Sub Registry Offices			
	O.	4,35.59		
	R.	—27.74	4,07.85	4,60.33
				+52.48
Anticipated saving was mainly due to non-functioning of seventeen sub registry offices out of thirty four sanctioned offices and economy measures ordered by Government.				
Reasons for the final excess have not been intimated (November 1988).				
2	02 Stamps—Non-Judicial			
	102 Expenses on Sale of Stamps			
	O.	1,10.00		
	S.	10.00	1,20.00	1,29.09
				+9.09
3	01 Stamps—Judicial			
	102 Expenses on Sale of Stamps			
	O.	4.00		
	S.	6.00	10.00	12.78
				+2.78

Excess in the two cases mentioned above (Sl.nos. 2 and 3) was reportedly due to payment of more discount to stamp vendors consequent on increased sale of stamps at treasuries.

4	03-001-01 Administration			
	O.	13.68		
	R.	—2.08	11.60	15.05
				+3.45

Reasons for the anticipated saving and final excess have not been intimated (November 1988).

## GRANT No. VIII

## EXCISE

		Total grant or appropriation Rs.	Actual expenditure Rs.	Saving— Rs.
MAJOR HEAD—				
2039 State Excise				
Revenue:				
Voted—				
Original	6,67,50,300	7,05,50,300	6,54,41,988	—51,08,312
Supplementary	38,00,000			
Amount surrendered during the year (30th March 1988)				11,26,000
Charged—				
Original	17,000	17,000	295	—16,705
Amount surrendered during the year (30th March 1988)				16,700

## Notes and comments

(i) In view of the final saving of Rs. 51.08 lakhs in the voted grant, supplementary grant of Rs. 38.00 lakhs obtained in March 1988, could have been limited to token amount.

(ii) Against the available saving of Rs. 51.08 lakhs, an amount of Rs. 11.26 lakhs only was surrendered on 30th March 1988.

(iii) Saving occurred mainly under:—

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving—
1	001 Direction and Administration			
	02 Range Offices			
	O.	2,59.18		
	S.	24.35		
	R.	4.27	2,87.80	2,39.09
				—48.71
Anticipated excess was due to revision of dearness allowance of employees.				
Reasons for the final saving have not been intimated (November 1988).				
2	001-01 Superintendence			
	O.	4,08.31		
	S.	12.15		
	R.	—15.68	4,04.78	4,13.71
				+8.93

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

Reasons for the final excess have not been intimated (November 1988).



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>2041 Taxes on Vehicles</b>				
Revenue:				
Voted—				
Original	2,13,95,300	2,47,98,700	2,28,00,236	—19,98,464
Supplementary	34,03,400			
Amount surrendered during the year (30th March 1988)				17,52,700
<i>Charged—</i>				
Original	1,000	1,000	..	—1,000
<i>Amount surrendered during the year</i> (30th March 1988)				1,000
<i>Notes and comments</i>				

(i) In view of the final saving of Rs. 19.98 lakhs in the voted grant, the supplementary grant of Rs. 34.03 lakhs obtained in March 1988 proved excessive.

(ii) Saving occurred mainly under:—

<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure</i> (in lakhs of rupees)	<i>Saving—</i>
102 Inspection of Motor Vehicles				
O.	57.03			
S.	9.44			
R.	—9.39	57.08	50.45	—6.63

Reasons for the anticipated saving and the final saving have not been intimated (November 1988).

## DEBT CHARGES (ALL CHARGED)

		<i>Total appropriation Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Saving— Rs.</i>
MAJOR HEAD—				
<b>2049 Interest Payments</b>				
Revenue:				
<i>Original</i>	<i>2,10,71,16,600</i>	<i>2,17,43,23,200</i>	<i>2,13,16,89,161</i>	<i>—4,26,34,039</i>
<i>Supplementary</i>	<i>6,72,06,600</i>			
<i>Amount surrendered during the year (30th March 1988)</i>				<i>5,83,27,300</i>

*Notes*

(i) In view of the final saving of Rs. 4,26.34 lakhs in the appropriation, the supplementary appropriation of Rs. 6,72.06 lakhs obtained in March 1988 proved excessive.

(ii) Against the available saving of Rs. 4,26.34 lakhs, a sum of Rs. 5,83.27 lakhs was surrendered on 30th March 1988.

## GRANT No. X

## TREASURY AND ACCOUNTS (ALL VOTED)

		<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess +</i>
		Rs.	Rs.	Rs.
<b>MAJOR HEAD—</b>				
<b>2054 Treasury and Accounts Administration</b>				
<b>Revenue:</b>				
Original	6,73,61,900	6,99,80,400	7,17,43,307	+17,62,907
Supplementary	26,18,500			
Amount surrendered during the year (30th March 1988)				3,12,400

*Notes and comments*

(i) The expenditure exceeded the grant by Rs. 17,62,907; the excess requires regularisation.

(ii) In view of the excess, the supplementary grant of Rs. 26.19 lakhs obtained in March 1988 proved inadequate and the surrender of Rs. 3.12 lakhs on 30th March 1988, injudicious.

(iii) Excess occurred mainly under:—

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess +</i>
			(in lakhs of rupces)	
1	097 Treasury Establishment			
	02 Sub Treasury Establishment			
	O.	3,08.35		
	S.	8.50		
	R.	3.04	3,19.89	3,36.38
				+16.49

Anticipated excess was due to revision of rates of rent in respect of the buildings where sub treasuries are housed and purchase of furniture.

Final excess was reportedly due to (i) increased expenditure on salaries consequent on a judgement of the High Court sanctioning promotions to the staff of the Treasury department, (ii) conducting eighteen training programmes for officers based on the award of the VIII Finance Commission and (iii) purchase of office furnitures for the three newly opened sub treasuries.

2	097-01 District Treasury Establishment			
	O.	1,91.37		
	S.	3.78		
	R.	1.19	1,96.34	2,02.83
				+6.49

Anticipated excess was due to creation of additional posts and revision of dearness allowance of employees.

Final excess was reportedly due to increased expenditure on salaries consequent on a judgement of the High Court sanctioning promotions to the staff of Treasury department and due to purchase of office equipments for the two newly opened District Treasuries.

3	095 Directorate of Accounts and Treasuries			
	01 Directorate of Treasuries			
	O.	23.31		
	R.	—0.77	22.54	24.41
				+1.87

Excess was due to increased expenditure on salaries consequent on a judgement of the High Court sanctioning promotions to the staff of Treasury department and due to purchase of a car for the Directorate of Treasuries.

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

## 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—				
2047	Other Fiscal Services			
2053	District Administration			
2252	Other Social Services			
Revenue:				
Voted—				
Original	10,22,23,500	12,28,76,700	12,74,08,710	+ 45,32,010
Supplementary	2,06,53,200			
Amount surrendered during the year (18th March 1988)				9,600
Charged—				
Original	47,51,000	47,51,000	46,50,867	—1,00,133
Amount surrendered during the year (18th March 1988)				99,000

*Notes and comments—*

(i) The expenditure exceeded the voted grant by Rs. 45,32,010; the excess requires regularisation.

(ii) In view of the excess, the supplementary grant of Rs. 2,06.03 lakhs obtained in March 1988 proved inadequate and the surrender of Rs. 9,600 on 18th March 1988 injudicious.

(iii) Excess occurred mainly under:—

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (in lakhs of rupees)</i>	<i>Excess+</i>
1	2053-094 Other Establishments			
	01 Taluk Offices			
	O.	3,91.00		
	S.	74.50		
	R.	11.04	4,76.54	5,22.05
				+45.51
Excess was mainly due to payment of dearness allowance at enhanced rates.				
2	2047-103 Promotion of Small Savings			
	02 Collectorate	1.98	4.43	+2.45

Reasons for the excess have not been intimated (November 1988).

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

## GRANT No. XII

## POLICE

		<i>Total grant or appropriation Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Saving— Rs.</i>
MAJOR HEAD—				
2055 Police				
Revenue:				
Voted—				
Original	70,26,23,600	70,26,23,800	68,68,37,846	—1,57,85,954
Supplementary	200			
Amount surrendered during the year (30th March 1988)				1,96,51,300
Charged—				
Original	1,25,000	1,25,000	1,07,255	—17,745
Amount surrendered during the year (28th March 1988)				17,400

*Notes and comments*

(i) Against the available saving of Rs. 1,57.86 lakhs, a sum of Rs. 1,96.51 lakhs was surrendered on 30th March 1988.

(ii) 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	800 Other expenditure			
	01 Payment of Cost for the Deployment of C.R.P.F.			
	O. 60.00			
	R. —59.67	0.33	0.33	..
Saving of almost the entire provision, meant for the cost of one C.R.P.F. Battalion was due to non-deployment of the Force during the period.				
2	109 District Police			
	02 Upgradation of standards of administration recommended by the VIII Finance Commission			
	O. 53.20			
	R. —34.45	18.75	5.94	—12.81

Anticipated saving was mainly attributed to delay in opening of twelve new police stations and non-opening of two newly proposed police stations.

Final saving was reportedly due to meeting the expenditure on new police stations from the head '2055-109-01'.

## GRANT No. XII—Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving—
3	800-02 Payment of Cost for the Deployment of Police Forces from other States			
	O.	40.00		
	R.	—39.26	0.74	0.74 ..

Reduction of almost the entire provision by reappropriation was attributed to postponement of payment of cost for the deployment of police forces from other States in view of the stringent measures ordered by Government to overcome financial constraints.

4	114 Wireless and Computers			
	01 Wireless Unit			
	O.	1,99.88		
	R.	—39.61	1,60.27	1,61.85 +1.58

Anticipated saving was mainly attributed to delay in receipt of sanction for purchase of wireless sets (Rs. 34.50 lakhs) and enforcement of economy measures ordered by Government (Rs. 10.97 lakhs). This was partly offset by excess under salaries.

Reasons for the final excess have not been intimated (November 1988).

5	115 Modernisation of Police Force			
	01 Modernisation of Police Force			
	O.	98.61		
	R.	—21.32	77.29	65.19 —12.10

Anticipated saving was mainly attributed to non-receipt of sanction from Government for the purchase of vehicles and enforcement of economy measures ordered by Government.

Reasons for the final saving have not been intimated (November 1988).

6	114-02 Computer Centre			
	O.	19.05		
	R.	1.99	21.04	12.06 —8.98

Anticipated excess was due to payment of dearness allowance, day off allowance and risk allowance at enhanced rates.

Reasons for the final saving have not been intimated (November 1988).

(iii) Excess occurred mainly under:—

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
1	109-01 District Force			
	O.	44,91.73		
	R.	71.85	45,63.58	46,58.55 +94.97

Excess was mainly attributed to increase in the running expenses of motor vehicles to meet law and order situation in connection with Sabarimala season, Panchayat Election, V. V. I. P. visit (Rs. 1,43.00 lakhs) and inadequacy of budget provision for payment of salary (Rs. 93.71 lakhs). This was partly offset by saving under other heads.

## GRANT No. XII—Coneld.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving—
2	111 Railway Police			
	01 Railway Police			
	O.	82.91		
	R.	11.31	94.22	94.17 —0.05

Excess was mainly due to payment of dearness allowance at enhanced rates, settlement of pending liabilities and increase in travel expenses of police personnel in connection with special duty at Sabarimala, Panchayat Election, V.V.I.P. visit during December 1987, introduction of mobile outposts in important trains, formation of one Circle and one sub Division and sanctioning of three Railway Police Stations.

(iv) In the case mentioned below withdrawal of funds by resumption on 30th March 1988 proved excessive.

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
104 Special Police			
01 Armed Police			
O.	10,73.76		
R.	—93.19	9,80.57	9,93.65 +13.08

Anticipated saving was mainly due to non-filling of vacancies in Armed Police Battalions (Rs. 1,44.02 lakhs). This was partly offset by excess under travel expenses and motor vehicles.

The final excess was reportedly due to inadequacy of budget provision for the payment of salary.

(v) In the following case additional funds provided by reappropriation in March 1988 proved wholly unnecessary.

Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving—
001 Direction and Administration			
01 Superintendence			
O.	4,09.07		
S.	Token		
R.	3.65	4,12.72	3,78.90 —33.82

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

Final saving was mainly due to non-payment of cost of terry cotton uniform cloth to National Textile Corporation for want of Government sanction.

## GRANT No. XIII

## JAILS

		<i>Total grant or appropriation Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Saving— Rs.</i>
MAJOR HEAD—				
2056 Jails				
Revenue:				
Voted—				
Original	3,45,78,600 }	3,62,78,600	3,60,44,912	—2,33,688
Supplementary	17,00,000 }			
Amount surrendered during the year (18th and 30th March 1988)				50,800
Charged—				
Original	10,000	10,000	..	—10,000
Amount surrendered during the year (18th March 1988)				10,000



## GRANT No. XIV

## STATIONERY AND PRINTING AND OTHER ADMINISTRATIVE SERVICES

		<i>Total grant or appropriation Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Excess+ Saving— Rs.</i>
MAJOR HEADS—				
2058	Stationery and Printing			
2070	Other Administrative Services			
4058	Capital Outlay on Stationery and Printing			
6075	Loans for Miscellaneous General Services			
Revenue:				
Voted—				
Original	19,43,72,200	20,43,44,300	16,16,67,355	—4,26,76,945
Supplementary	99,72,100			
Amount surrendered during the year (30th March 1988)				4,45,47,200
Charged—				
Original	25,000	25,000	..	—25,000
Amount surrendered during the year (30th March 1988)				25,000
Capital:				
Voted—				
Original	2,01,45,000	2,91,90,000	3,15,06,387	+23,16,387
Supplementary	90,45,000			
Amount surrendered during the year				Nil
Notes and comments				

**Revenue:**

(i) In view of the final saving of Rs. 4,26.77 lakhs in the voted grant, the supplementary grant of Rs. 99.72 lakhs obtained in March 1988 proved unnecessary.

(ii) Against the available saving of Rs. 4,26.77 lakhs, a sum of Rs. 4,45.47 lakhs was surrendered on 30th March 1988.

(iii) Saving occurred mainly under:—

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (in lakhs of rupees)</i>	<i>Excess+ —</i>
1	2058-101 Purchase and Supply of Stationery Stores			
	01 Purchase and Supply of Stationery Stores			
	O. 5,10.00			
	R. —2,34.70	2,75.30	2,96.90	+21.60

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

Final excess was reportedly due to adjustment of cost of materials purchased through D.G.S.D., New Delhi.

## GRANT No. XIV—Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving—
2	2070-108 Fire Protection and Control			
	01 Direction and Administration			
	O.	1,87.62		
	R.	—1,05.85	81.77	79.90
				—1.87
Saving was mainly attributed to (i) non-payment of fabrication charges due to non-receipt of vehicles from the firm (Rs. 76.80 lakhs), (ii) non-receipt of administrative sanction for purchase of motor vehicles including eight jeeps (Rs. 23.00 lakhs) and (iii) non-receipt of sanction for purchase of uniform cloth (Rs. 4.45 lakhs).				
3	2070-108-04 Fire Station at North Parur			
	O.	19.93		
	R.	—19.93	..	..
4	2070-108-07 Fire Station at Attingal			
	O.	19.93		
	R.	—19.93	..	..
Saving of the entire provision (in respect of Sl. nos. 3 and 4) was attributed to non-opening of the above fire stations for want of accommodation.				
5	2070-108-06 Fire Station at Payyannur			
	O.	19.93		
	R.	—15.65	4.28	..
				—4.28
Reduction of provision by resumption/reappropriation was mainly attributed to non-receipt of administrative sanction for the purchase of motor vehicles.				
Reasons for the final saving have not been intimated (November 1988).				
6	2070-108-08 Fire Station at Kalpetta			
	O.	19.93		
	R.	—15.80	4.13	1.10
				—3.03
Anticipated saving was mainly attributed to meeting the expenditure on purchase of vehicles under '2070-108-01'.				
Reasons for the final saving have not been intimated (November 1988).				
7	2070-108-05 Fire Station at Guruvayoor			
	O.	19.93		
	R.	—14.49	5.44	4.19
				—1.25
Reduction of provision by reappropriation/resumption was mainly attributed to non-receipt of administrative sanction for the purchase of motor vehicles.				
Reasons for the final saving have not been intimated (November 1988).				

## GRANT No. XIV—Concl'd.

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> (in lakhs of rupees)	<i>Excess +</i>
8	2058-800 Other expenditure			
	01 Kerala Books and Publications Society			
	O.	53.55		
	R.	—14.00	39.55	41.29
				+1.74

Reasons for the anticipated saving and final excess have not been intimated (November 1988).

(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	2070-104 Vigilance			
	01 Vigilance			
	O.	1,22.53		
	S.	Token		
	R.	—5.02	1,17.51	1,34.65
				+17.14

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

Final excess was mainly due to payment of dearness allowance at enhanced rates and adjustment of cost of vehicles, debits for which were not anticipated.

2	2070-800 Other expenditure			
	03 District Lottery Offices			
	O.	28.51		
	R.	7.94	36.45	36.71
				+0.26

Excess was mainly attributed to creation and upgradation of certain posts in district offices and purchase of furniture.

**Capital:**

(v) The capital expenditure of Rs. 3,15,06,387 includes an amount of Rs. 23,16,387, representing expenditure on construction of buildings for Government Presses which has been reclassified under the new Major Head '4058 Capital Outlay on Stationery and Printing' consequent on change in pattern of classification from 1st April 1987. The provision for expenditure relating to Government Presses was available under Major Head '4059 Capital Outlay on Public Works' in Grant No. XV—Public Works. This excess arising due to change of classification of expenditure does not need regularisation as provision is already available in another grant.

## GRANT No. XV

## PUBLIC WORKS

		Total grant or appropriation Rs.	Actual expenditure Rs.	Saving — Rs.
<b>MAJOR HEADS—</b>				
<b>2059 Public Works</b>				
<b>3054 Roads and Bridges</b>				
<b>4059 Capital Outlay on Public Works</b>				
<b>5054 Capital Outlay on Roads and Bridges</b>				
<b>Revenue:</b>				
<b>Voted—</b>				
Original	75,73,79,500	79,02,29,500	76,76,88,843	—2,25,40,657
Supplementary	3,28,50,000			
Amount surrendered during the year (30th March 1988)				2,78,89,000
<b>Charged—</b>				
Original	14,00,000	14,00,000	4,48,969	—9,51,031
Amount surrendered during the year (17th and 30th March 1988)				4,15,000
<b>Capital:</b>				
<b>Voted—</b>				
Original	48,28,96,000	48,83,24,200	38,04,08,752	—10,79,15,448
Supplementary	54,28,200			
Amount surrendered during the year (30th March 1988)				9,29,76,100
<b>Charged—</b>				
Original	4,10,000	19,95,100	17,39,976	—2,55,124
Supplementary	15,85,100			
Amount surrendered during the year				Nil

The expenditure in the capital portion (voted) shown above does not include Rs. 2,26,500 spent out of an advance from the Contingency Fund obtained in March 1988, but not recouped to the Fund till the close of the year.

**Notes and comments****Revenue:**

(i) In view of the final saving of Rs. 2,25.41 lakhs in the voted grant, the supplementary grant of Rs. 3,28.50 lakhs obtained in March 1988 proved excessive.

(ii) Against the available saving of Rs. 2,25.41 lakhs, a sum of Rs. 2,78.89 lakhs was surrendered on 30th March 1988.

## GRANT No. XV—Contd.

(iii) Saving occurred mainly under:—

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess+ Saving—
1	3054-80 General			
	799 Suspense	7,00.00	5,59.28	—1,40.72

Budget provision is on net basis, after deducting estimated expenditure transferable to works within the major head. Saving is due to more recoveries than anticipated on account of materials issued to works, consequent on the increase in the quantity of issues under 'Stock' and also due to effecting other pending adjustments.

2	3054-80-800 Other expenditure			
	02 Renewals of Communications			
	O.	16,84.00		
	R.	—1,64.20	15,19.80	15,44.98
				+25.18

Anticipated saving of Rs. 1,34.20 lakhs was due to enforcement of economy measures ordered by Government. Reasons for the balance of anticipated saving of Rs. 30.00 lakhs and the final excess have not been intimated (November 1988).

3	3054-80-107 Railway safety Works			
	01 Major Works			
	O.	1,80.00		
	R.	—1,00.00	80.00	55.75
				—24.25

Anticipated saving was due to reduction in the state plan outlay ordered in February 1988.

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

4	3054-80-800-04 Flood Damage Repairs			
	O.	3,01.00		
	R.	—1,14.50	1,86.50	1,85.68
				—0.82

Saving was reportedly due to less requirement of funds for flood damage repair works during 1987-88 than anticipated.

5	2059-80 General			
	102 Maintenance and Repairs			
	01 Maintenance and Repairs of Buildings			
	O.	93.00		
	R.	—93.00	..	..
			..	..

Non-utilisation of the entire provision was due to meeting the expenditure on works of general nature from the head of account '2059-60-053 Maintenance and Repairs' (Rs. 88.35 lakhs) and enforcement of economy measures ordered by Government (Rs. 4.65 lakhs).

6	3054-05 Roads of inter- State or Economic Importance			
	797 Transfer to Reserve Funds and Deposit Accounts			
	01 Transfer to the Deposit Head 'Subvention from Central Road Fund'	91.00	..	—91.00

The entire provision remained unutilised due to non-receipt of assistance from Government of India for schemes on road development.

## GRANT No. XV—Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess+ Saving—
7	2059-01 Office Buildings 053 Maintenance and Repairs 01 Maintenance and Repairs of Office Buildings			
	O.	1,25.00		
	R.	—46.25	78.75	40.70 —38.05

Anticipated saving of Rs. 6.25 lakhs was due to enforcement of economy measures ordered by Government.

Reasons for the balance of anticipated saving of Rs. 40.00 lakhs and the final saving have not been intimated (November 1988).

8	3054-05-102 Bridges 01 C.R.F. Bridges (Ordinary Allocation)			
	O.	1,20.75		
	R.	—32.00	88.75	47.19 —41.56

Anticipated saving was attributed to (i) enforcement of economy measures ordered by Government (Rs. 20.00 lakhs), (ii) non-completion of a work (Rs. 5.00 lakhs) and (iii) slow progress of one work entrusted to Kerala State Construction Corporation due to labour problems (Rs. 3.00 lakhs). Reasons for the balance of anticipated saving of Rs. 4.00 lakhs and the final saving have not been intimated (November 1988).

9	3054-05-800 Other expenditure 01 C.R.F. Roads and Bridges (Ordinary Reserve)			
	O.	1,15.00		
	R.	—11.26	1,03.74	42.39 —61.35

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

Reasons for the final saving have not been intimated (November 1988).

10	3054-80-800-01 Ordinary Repairs			
	O.	7,23.00		
	R.	—51.15	6,71.85	6,97.13 +25.28

Anticipated saving of Rs. 36.15 lakhs was attributed to enforcement of economy measures ordered by Government.

Reasons for the balance of anticipated saving of Rs. 15.00 lakhs and the final excess have not been intimated (November 1988).

11	2059-80-102-02 Electrical Maintenance			
	O.	25.00		
	R.	—25.00	..	.. ..

Non-utilisation of the entire provision was due to meeting the expenditure on works of general nature from the head of account '2059-60-053 Maintenance and Repairs' (Rs. 23.75 lakhs) and enforcement of economy measures ordered by Government (Rs. 1.25 lakhs).

## GRANT No. XV—Contd.

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Saving—</i>
			(in lakhs of rupees)	
12	3054-80-107-02 Manning of unmanned level crossings (Centrally Sponsored Scheme having 100% Central assistance)			
	O.	30.00		
	R.	-6.58	23.42	8.28
				-15.14

Anticipated saving was attributed to reduction in the state plan outlay ordered in February 1988.

Final saving was reportedly due to non-availability of letter of credit during the last quarter of the financial year.

13	2059-60 Other Buildings			
	053 Maintenance and Repairs			
	04 Maintenance and Repairs of Buildings Constructed under Family Welfare Programme			
	O.	30.00		
	R.	-10.95	19.05	10.69
				-8.36

Anticipated saving was attributed to enforcement of economy measures ordered by Government (Rs. 7.95 lakhs) and non-arrangement of works (Rs.3.00 lakhs) for which reasons have not been intimated (November 1988).

Reasons for the final saving have not been intimated (November 1988).

14	2059-01-053-02 Electrical Maintenance			
	O.	35.00		
	R.	-1.75	33.25	17.34
				-15.91
15	2059-80-052 Machinery and Equipment			
	01 New Supplies			
	02 Repairs and Carriages			
	03 Share debitible to Plan Scheme			
	O.	40.00		
	R.	-2.00	38.00	24.77
				-13.23

Anticipated saving in respect of serial numbers 14 and 15 was attributed to enforcement of economy measures ordered by Government.

Reasons for the final saving in these cases have not been intimated (November 1988).

(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>	<i>Excess +</i>
			(in lakhs of rupees)	
1	2059-80-799 Suspense			
	O.	7,70.00		
	R.	-2.50	7,67.50	12,78.74
				+5,11.24

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

Reasons for the final excess have not been intimated (November 1988).

## GRANT No. XV—Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving—
2	3054-80-001 Direction and Administration			
	03 Execution			
	O.	6,94.76		
	S.	3,28.50		
	R.	1,22.50	11,45.76	11,37.25 —8.51

Anticipated excess was mainly attributed to inadequacy of budget provision under salaries and payment of two additional instalments of dearness allowance.

Final saving was reportedly due to slight over-assessment of the additional requirements.

3	2059-60-053—			
	01 Maintenance and Repairs of other Buildings			
	O.	1,14.00		
	R.	1,43.00	2,57.00	2,08.12 —48.88

Reasons for the anticipated excess and final saving have not been intimated (November 1988).

4	2059-80-001 Direction and Administration			
	03 Execution			
	O.	6,81.45		
	R.	48.30	7,29.75	7,49.56 +19.81

Anticipated excess of Rs. 44.80 lakhs was mainly due to payment of dearness allowance at enhanced rates.

Reasons for the balance of anticipated excess of Rs. 3.50 lakhs and the final excess have not been intimated (November 1988).

5	3054-80-800-03 Special Repairs to Communications			
	O.	1,81.50		
	R.	18.57	2,00.07	2,44.75 +44.68

Excess was attributed to interim payments for works already taken up and payment of pending claims.

6	3054-80-800-05 Other items			
	(i) Works in connection with visit of V.I.Ps and Republic/Independence day Celebrations etc.			
	O.	20.00		
	R.	15.00	35.00	41.03 +6.03

Excess was reportedly due to the unpredictable nature of expenditure on V.I.P. visits to the State in February and March 1987, payment for which could be made in subsequent year.



## GRANT No. XV—Contd.

Sl. no.	Head	Total grant	Actual expenditure	Excess + Saving—
(in lakhs of rupees)				
7	3054-01 National Highways			
	001 Direction and Administration			
	02 Supervision and Execution			
	O.	2,81.47		
	R.	—0.40	2,81.07	3,00.74 +19.67

Reasons for the excess have not been intimated (November 1988).

8	3054-80-001 Direction and Administration			
	01 Direction			
	O.	36.24		
	R.	20.41	56.65	53.44 —3.21

Anticipated excess was mainly due to the conduct of annual session of the Indian Roads Congress at Trivandrum (Rs. 15.00 lakhs) and enhancement of dearness allowance (Rs. 5.00 lakhs).

Reasons for the final saving have not been intimated (November 1988).

**Capital:**

(v) Against the available saving of Rs. 10,79.15 lakhs in the voted grant, a sum of Rs. 9,29.76 lakhs only was surrendered on 30th March 1988.

(vi) Saving occurred mainly under:—

Sl. no.	Head	Total grant	Actual expenditure	Saving—
(in lakhs of rupees)				
1	5054-80 General			
	001 Direction and Administration			
	01 Establishment charges transferred on percentage basis from 3054 Roads and Bridges			
	O.	6,57.86		
	S.	9.17		
	R.	—1,21.75	5,45.28	4,24.96 —1,20.32

Anticipated saving was due to reduction in the state plan outlay for roads and bridges in February 1988 (Rs. 91.66 lakhs) and decrease in the share of establishment charges transferred on percentage basis, consequent on reduction in the works expenditure (Rs. 30.09 lakhs).

Final saving was reportedly due to a post-budget decision of Government to transfer the works classified under '5054-80-800-06 and 07' to the control of the Buildings and Local Works wing and consequent adjustment of share debit charges in respect of the expenditure incurred on these schemes from the Major Head '2059 Public Works' and non-adjustment of share debit charges in respect of the schemes implemented by the National Highways Wing.

## GRANT No. XV—Contd.

Sl. no.	Head	Total grant	Actual expenditure	Excess + Saving—
		(in lakhs of rupees)		
2	5054-03 State Highways			
	337 Road Works			
	02 Developments and Improvements— Major Works			
	O.	2,26.52		
	R.	— 1,57.91	68.61	87.77 +19.16

Anticipated saving was due to a cut imposed by Government in the state plan outlay for roads and bridges during February 1988 and slow progress of land acquisition in respect of certain works due to economy measures ordered by Government.

Reasons for the final excess have not been intimated (November 1988).

3	5054-04 District and Other Roads			
	800 Other expenditure			
	05 Other District Roads—Development and Improvement—Major Works			
	O.	3,29.49		
	R.	— 1,51.86	1,77.63	1,96.53 +18.90

Anticipated saving was due to reduction in the state plan outlay ordered in February 1988.

Final excess was due to incurring of expenditure by some divisions, before the imposition of cut in plan expenditure.

4	5054-80-800 Other expenditure			
	04 Improvement of roads in the Cities of Trivandrum, Cochin and Calicut— Major Works			
	O.	2,05.93		
	S.	30.00		
	R.	— 1,41.95	93.98	1,20.72 +26.74

Anticipated saving was mainly due to reduction in plan outlay on roads and bridges ordered by Government in February 1988 (Rs. 1,07.05 lakhs) and non-taking up of rehabilitation of Karamana Bridge on NH 47 consequent on the decision taken for the construction of a new bridge (Rs. 30.00 lakhs).

Reasons for the balance of anticipated saving of Rs. 4.90 lakhs have not been intimated (November 1988).

Final excess was reportedly due to the incurring of expenditure by some divisions, before the imposition of cut in plan expenditure.

5	5054-04-800 Other expenditure			
	02 Major District Roads— Development and Improvements			
	O.	1,64.74		
	R.	—79.90	84.84	64.98 —19.86

Anticipated saving was reportedly due to imposition of cut on State Plan Schemes under roads and bridges.

Final saving was due to non-receipt of letter of credit from Government.

## GRANT No. XV—Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving—
6	4059-60 Other Buildings			
	051 Construction			
	14 Public Works (Civil Works)			
	O.	2,21.06		
	R.	—21.57	1,99.49	1,33.17 —66.32
	Anticipated saving of Rs. 12.07 lakhs was due to reduction in the plan outlay ordered by Government.			
	Reasons for the balance of anticipated saving of Rs. 9.50 lakhs and the final saving have not been intimated (November 1988).			
7	5054-80-052 Machinery and Equipments			
	02 Purchase of new Machinery and Equipments to improve the speed and quality of Road Works			
	O.	75.00		
	R.	—20.00	55.00	.. —55.00
	Anticipated saving was attributed to reduction in the plan outlay for roads and bridges ordered by Government in February 1988.			
	Final saving was due to (i) reclassification of expenditure under '5054-03-052-02' (Rs.41.59 lakhs), (ii) non-payment of cost of certain plants purchased during the year and (iii) non-availability of letter of credit during the last quarter of the financial year.			
8	5054-80-800-06 Roads in Harijan Settlements— Special Component Plan for Scheduled Castes— Major Works			
	O.	4,53.05		
	R.	—1,31.51	3,21.54	3,79.57 +58.03
	Anticipated saving was attributed to reduction in the plan outlay ordered by Government in February 1988.			
	Reasons for the final excess have not been intimated (November 1988).			
9	5054-80-800-50 Roads of Inter-State Importance			
	(ii) Roads of Economic Importance (Centrally Sponsored Scheme having 50% Central assistance)			
	O.	65.90		
	R.	—63.50	2.40	1.48 —0.92
	Reasons for the saving have not been intimated (November 1988).			
10	5054-80-052-01 Tools and Plant charges transferred on percentage basis from 3054 Roads and Bridges			
	O	46.05		
	S	0.64		
	R.	—8.52	38.17	.. —38.17

## GRANT No. XV—Contd.

Anticipated saving was attributed to reduction in the plan outlay on roads and bridges ordered by Government in February 1988 (Rs. 6.42 lakhs) and decrease in the share of tools and plant charges transferred on percentage basis, consequent on reduction in the works expenditure (Rs. 2.10 lakhs).

Final saving was due to reclassification of expenditure under '5054-03-052-01' (Rs.29.75 lakhs) and transfer of certain works to Buildings and Local Works Wing and non-adjustment of share debit charges by the National Highways Wing (Rs. 8.42 lakhs).

Sl. no.	Head	Total grant	Actual expenditure	Saving—
		(in lakhs of rupees)		
11	5054-80-800-11 Parallel Service Roads to by passes—Major Works			
	O.	41.18		
	R.	—10.00	31.18	3.63 —27.55

Lumpsum provision included under the head of account was withdrawn by reappropriation in order to provide it under the work concerned.

Reasons for the final saving have not been intimated (November 1988).

12	4059-60-051-13 Stationery and Printing— Major Works			
	O.	37.07		
	R.	—5.00	32.07	.. —32.07

Anticipated saving was attributed to delay in arranging the construction of stationery office and store building at Trivandrum.

Final saving of Rs. 23.16 lakhs was due to reclassification of expenditure under '4058 Capital Outlay on Stationery and Printing 103 Government Presses 01 Buildings' consequent on the opening of a new major head for this purpose.

Reasons for the balance saving of Rs. 8.91 lakhs have not been intimated (November 1988).

13	5054-80-800-05 Improvement of other Town and Municipal Roads—Major Works			
	O.	41.18		
	R.	—24.71	16.47	4.15 —12.32

Anticipated saving was attributed to reduction in the plan outlay for roads and bridges ordered by Government in February 1988.

Final saving was reportedly due to non-availability of letters of credit.

14	4059-01 Office Buildings 101 Construction— General Pool Accommodation 18 State Planning Board—Major Works			
	O.	24.71		
	R.	—24.71	..	.. ..

Non-utilisation of the entire provision was reportedly due to non-arrangement of the construction of building for State Planning Board.

## GRANT No. XV—Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving—
15	5054-80-800-50 (i) State Roads of economic or inter-State importance (Centrally Sponsored Scheme having 100% Central assistance)			
	O.	46.95		
	R.	—27.00	19.95	22.56
				+2.61

Anticipated saving was attributed to slow progress of work relating to Cochin-Madurai road (Rs. 17.00 lakhs) and non-sanctioning of the estimate for reconstruction of culvert relating to a road work (Rs. 10.00 lakhs).

Reasons for the final excess have not been intimated (November 1988).

16	4059-80 General 001 Direction and Administration 01 Establishment charges transferred on percentage basis from 2059 Public Works				
	O.	1,25.21			
	S.	2.38			
	R.	—1.73	1,25.86	1,06.60	—19.26

Anticipated saving was attributed to reduction in the share of establishment charges transferred on percentage basis, consequent on the decrease in the works expenditure.

Reasons for the final saving have not been intimated (November 1988).

17	5054-04-800-06 Other District Roads— Bridges and Culverts— Major Works				
	O.	1,64.74			
	R.	—20.59	1,44.15	1,46.99	+2.84

Anticipated saving was due to reduction in plan outlay on roads and bridges ordered by Government.

Final excess was due to incurring of expenditure by some divisions, before the imposition of cut in plan expenditure.

18	5054-03-101 Bridges 01 Bridges and Cul- verts—Major Works				
	O.	61.78			
	R.	—16.36	45.42	44.30	—1.12

Anticipated saving was attributed to reduction in plan outlay on roads and bridges ordered by Government.

Final saving was reportedly due to the non-availability of letters of credit.

## GRANT No. XV—Contd.

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

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess+ Saving—</i>
		(in lakhs of rupees)		
1	5054-80-001-02 Establishment charges transferred on percentage basis from 2059 Public Works		90.93	+90.93
	Excess was due to debiting establishment charges on road works in Harijan Settlements and tribal areas to this head instead of the head '5054-80-001-01,' consequent on a post-budget decision of Government to entrust these works to the Buildings and Local Works Wing.			
2	5054-04-800-07 Hill Roads— Major Works			
	R.	65.00	65.00	61.18
				—3.82
	Funds were provided by reappropriation for commitments on spill-over works of the previous year in respect of eleven roads.			
	Final saving was due to non-availability of sufficient letters of credit.			
3	4059-01-101-14 Public Works (Civil Works)— Major Works			
	O.	73.33		
	R.	54.50	1,27.83	1,25.45
				—2.38
	Anticipated excess was attributed to additional requirement of funds for the works of construction of Civil Stations at three places and additional accommodation to the office of the Chief Engineer.			
	Reasons for the final saving have not been intimated (November 1988).			
4	4059-60-051-20 Upgradation of standards of Admini- stration under VIII Finance Commission Award (i) Police			
	O.	78.57		
	R.	9.65	88.22	1,07.91
				+19.69
	Reasons for the anticipated and final excess have not been intimated (November 1988).			
5	5054-80-800-01 Roads intended for development of fisheries			
	O.	12.36		
	R.	46.64	59.00	39.26
				—19.74

Anticipated excess was attributed to insufficiency of budget provision for making payment for completed works.

Final saving was due to non-sanctioning of letters of credit by Government.

## GRANT No. XV—Contd.

(viii) *Suspense transactions*

(a) The expenditure under this grant includes Rs. 18,38.02 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 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 the outstanding items and will continue to be shown separately till the balance amount is adjusted. 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.

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

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 amount recoverable or debits adjustable to final heads.

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 1987-88 with the opening and closing balances under the different sub-heads, is given below:—

Heads	Opening balance on 1st April 1987	Debits	Credits	Closing balance on 31st March 1988
(in lakhs of rupees)				
2059 Public Works				
Purchases	—10.52	..	..	—10.52
Stock	—31,94.77(a)	12,56.39	7,73.48	—27,11.86(a)
Miscellaneous Works Advances	6,97.23	22.35	..	7,19.58
Workshop Suspense	—0.29(a)	..	..	—0.29(a)
Total	—25,08.35 (a)	12,78.74	7,73.48	—20,03.09(a)

(a) The minus balances represent credit balances. Reasons for credit balances under 'Stock' have not been intimated (November 1988).

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.

## GRANT No. XV—Concl'd.

<i>Heads</i>	<i>Opening balance on 1st April 1987</i>	<i>Debits</i>	<i>Credits</i>	<i>Closing balance on 31st March 1988</i>
	<i>(in lakhs of rupees)</i>			
3054 Roads and Bridges				
Stock	(b)	5,55.78	1,59.02	3,96.76
Miscellaneous Works				
Advances	(b)	3.50	..	3.50
Total	(b)	5,59.28	1,59.02	4,00.26

(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 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 amount received as subvention is credited under '1601 Grants-in-aid from Central Government' and an equivalent amount transferred to '8449 Other Deposits—Subventions from Central Road Fund' by debit to '3054 Roads and Bridges' under this grant.

The actual expenditure on the schemes is initially booked under this grant against 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 1987-88 no amount was received as grant from the Central Road Fund. Expenditure of Rs. 24.56 lakhs on schemes financed out of subventions from Central Road Fund was debited to the Fund. The balance at the credit of the fund on 31st March 1988 was Rs. 3,17.53 lakhs.

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(b) Opening balance relating to the Major Head '3054' stands included under '2059' pending final allocation.



## GRANT No. XVI

## PENSIONS AND MISCELLANEOUS

		<i>Total grant or appropriation Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Saving— Rs.</i>
<b>MAJOR HEADS—</b>				
<b>2071 Pensions and Other Retirement Benefits</b>				
<b>2075 Miscellaneous General Services</b>				
Revenue:				
Voted—				
Original	1,47,89,34,600	2,35,04,94,900	2,09,71,56,835	—25,33,38,065
Supplementary	87,15,60,300			
Amount surrendered during the year (30th March 1988)				32,82,200
Charged—				
Original	98,04,400	99,08,200	19,60,304	—79,47,896
Supplementary	1,03,800			
Amount surrendered during the year (30th March 1988)				23,400

*Notes and comments*

## Voted—

(i) In view of the final saving of Rs. 25,33.38 lakhs, the supplementary grant of Rs. 82,05.35 lakhs obtained in March 1988, proved largely excessive. In the supplementary grant, excess provision of Rs. 1,00.00 lakhs was wrongly included under the sub head '2071-01-109-02' due to a clerical error.

(ii) Against the available saving of Rs. 25,33.38 lakhs, a sum of Rs.32.82 lakhs only was surrendered on 30th March 1988.

(iii) 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	2071-01 Civil			
	102 Commuted value of pension			
	01 Payments in India			
	O.	29,00.00		
	S.	41,00.00		
	R.	3,99.50	73,99.50	56,87.28
				—17,12.22

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

Final saving was attributed to difficulty in accurate estimation of expenditure as there is no machinery to assess the actual number of officers retiring each year.

2	2071-01-101 Superannuation and Retirement allowances			
	01. Pension to Kerala Government Pensioners			
	O.	74,00.00		
	R.	—4,34.00	69,66.00	66,34.69
				—3,31.91

## GRANT No. XVI—Contd.

Anticipated saving was attributed mainly to less expenditure than anticipated consequent on commutation of a portion of pension by a large number of pensioners.

Final saving was attributed to difficulty in accurate estimation of expenditure.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving—
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3	2071-01-104 Gratuities 01. Gratuities			
	O.	15,00.00		
	S.	17,00.00	32,00.00	27,88.81
				—4,11.19
	Saving was attributed to difficulty in accurate estimation of expenditure.			

4	2071-01-109 Pensions to Employees of State aided Educational Institutions 02 Grant of retirement benefits to Private College Staff			
	O.	74.00		
	S.	1,00.00		
	R.	34.00	2,08.00	7.67
				—2,00.33

Anticipated excess was reportedly due to sanctioning of pension in the revised pay scales as per pay revision.

Final saving of Rs. 1,00.00 lakhs was due to a clerical error leading to unnecessary supplementary provision of Rs. 1,00.00 lakhs under this head. Reasons for the balance saving have not been intimated (November 1988).

5	2075-800 Other expenditure 42 Contribution to Railways for purchase of sleepers for the Alleppey-Ernakulam Railway line	50.00	..	—50.00
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Reasons for the saving have not been intimated (November 1988).

(iv) Excess occurred mainly under:—

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
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	2071-01-109-01 Pension to Employees of State aided Educational Institutions			
	O.	11,00.00		
	S.	1,00.00	12,00.00	13,69.65
				+1,69.65

Reasons for the final excess have not been intimated (November 1988).

2	2071-01-800-01 Cost of remittance of pension by Money Order			
	O.	85.00		
	S.	15.00	1,00.00	1,23.52
				+23.52

Excess was attributed to difficulty in accurate estimation of expenditure.

## GRANT No. XVI—Concl'd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
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- 3 2071-01-102-04 Government share of commuted value of pension in respect of Government Servants absorbed in the Kerala State Road Transport Corporation

O. 7.00

R. 8.75 15.75 15.75 ..

Funds were augmented by reappropriation to adjust the dues of interest on Government loans.

2071-01-800-03 Medical allowance to pensioners

O. 12.00

S. 12.00 24.00 32.72 +8.72

Excess was attributed to difficulty in accurate estimation of requirements.

## Charged—

(v) In view of the final saving of Rs. 79.48 lakhs, the supplementary appropriation of Rs. 1.04 lakhs obtained in March 1988 proved unnecessary.

(vi) Against the available saving of Rs. 79.48 lakhs, a sum of Rs. 0.23 lakh only was surrendered on 30th March 1988.

(vii) Saving occurred mainly under:—

Sl. no.	Head	Total appropriation	Actual expenditure (in lakhs of rupees)	Saving—
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- 1 2075-800-12 Allowances to the members of the ruling family, Travancore—Pensions 50.26 .. —50.26

- 2 2075-800-13 Allowances to the members of the ruling family of Cochin—Pensions 19.74 .. —19.74

Reasons for the non-utilisation of the entire provision in the above two cases (Sl. nos. 1 and 2) have not been intimated (November 1988).

- 3 2075-800-18 Payment of awards passed by Government Arbitrator on National Highway Works 10.00 2.13 —7.87

Reasons for the final saving have not been intimated (November 1988).

## GRANT No. XVII

## EDUCATION, SPORTS, ART AND CULTURE

		Total grant or appropriation Rs.	Actual expenditure Rs.	Saving— Rs.
MAJOR HEADS—				
2202	General Education			
2203	Technical Education			
2204	Sports and Youth Services			
2205	Art and Culture			
4202	Capital Outlay on Education, Sports, Art and Culture			
6202	Loans for Education, Sports, Art and Culture			
Revenue:				
Voted—				
Original	5,12,66,87,000	5,19,81,75,800	5,16,92,63,857	—2,89,11,943
Supplementary	7,14,88,800			
Amount surrendered during the year (30th March 1988)				2,14,23,800
Charged—				
Original	5,02,000	5,02,000	36,961	—4,65,039
Amount surrendered during the year				Nil
Capital:				
Voted—				
Original	3,98,10,000	3,98,10,000	3,48,24,490	—49,85,510
Amount surrendered during the year				Nil
Charged—				
Original	50,000	25,88,100	25,36,103	—51,997
Supplementary	25,38,100			
Amount surrendered during the year				Nil
Notes and comments				

**Revenue:**

(i) In view of the final saving of Rs. 2,89.12 lakhs in the voted grant, the supplementary grant of Rs. 5,69.38 lakhs obtained in March 1988 proved excessive.

(ii) Against the available saving of Rs. 2,89.12 lakhs, a sum of Rs. 2,14.24 lakhs only was surrendered on 30th March 1988.

**Capital:**

(iii) Against the available saving of Rs. 49.86 lakhs in the voted grant, no amount was surrendered during the year.

## GRANT No. XVII—Contd.

(iv) 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	4202-01 General Education 201 Elementary Education 01 Elementary Education—Buildings O. 1,10.50 R. —42.49	68.01	65.66	—2.35
	Anticipated saving was due to non-execution of certain works. Reasons for the final saving have not been intimated (November 1988).			
2	4202-01-203 University and Higher Education 01 Construction of Buildings for Colleges and Hostels including Law Colleges O. 73.00 R. —9.87	63.13	51.25	—11.88
	Anticipated saving was due to non-execution of certain works. Reasons for the final saving have not been intimated (November 1988).			
3	4202-02 Technical Education 103 Technical School 01 Junior Technical Schools—Buildings O. 30.00 R. —20.33	9.67	8.79	—0.88
	Saving was due to non-execution of certain works.			
4	6202-01 General Education 203 University and Higher Education 04 Loans advanced from 1979-80 onwards	20.00	9.15	—10.85
	Saving was reportedly due to enforcement of economy measures ordered by Government.			
5	4202-01-203-03 Implementation of U.G.C. assisted schemes in Government Colleges O. 10.00 R. —1.48	8.52	1.31	—7.21
	Anticipated saving was due to non-execution/slow progress of certain works. Reasons for the final saving have not been intimated (November 1988).			
6	4202-02-104 Polytechnics 01 Polytechnics— Buildings O. 20.00 R. 3.04	23.04	14.95	—8.09

## GRANT No. XVII—Contd.

Anticipated excess was due to good progress in the construction of a science laboratory for Government Polytechnic, Cannanore.

Reasons for the final saving have not been intimated (November 1988).

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving—
7	4202-02-800 Other expenditure 04 Staff Quarters—Buildings			
	O.	5.00		
	R.	—5.00	..	..
8	4202-02-800-07 Technical Education Directorate— Buildings			
	O.	5.00		
	R.	—4.99	0.01	—0.01

Saving of the entire provision in the two cases mentioned above (Sl. nos 7 and 8) was due to non-execution of the works.

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

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving—
1	4202-01-202 Secondary Education 01 Secondary School— Buildings			
	O.	37.00		
	R.	71.20	1,08.20	—12.91

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

Reasons for the final saving have not been intimated (November 1988).

2	4202-02-105 Engineering Technical Colleges and Institutes (Including Management and Commercial Institutes) 01 Buildings			
	O.	5.00		
	R.	30.35	35.35	+1.42

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

Reasons for the final excess have not been intimated (November 1988).

GRANT No. XVII—*Contd.*

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (in lakhs of rupees)</i>	<i>Excess +</i>
3	4202-01-201-02 Construction of School Building in Tribal Sub Plan areas— Tribal Sub Plan			
	O.	7.00		
	R.	2.12	9.12	12.58
				+3.46

Anticipated excess was due to good progress of construction of a building for T. M. V. S., Chungathara.

Reasons for the final excess have not been intimated (November 1988).

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

The fund was created in 1954-55 for providing reserves to meet the cost of renewal and replacement of assets, necessitated by normal wear and tear. The fund is credited with amounts transferred from the Consolidated Fund by debit to this grant. The expenditure incurred is initially accounted for under this grant and subsequently transferred to the fund. A sum of Rs. 1.64 lakhs was contributed to the fund during 1987-88 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 1988 was Rs. 36.00 lakhs, including interest of Rs. 2.89 lakhs on the balance, credited to the fund during 1987-88.

GRANT No. XVIII  
MEDICAL AND PUBLIC HEALTH

		Total grant or appropriation Rs.	Actual expenditure Rs.	Saving— Rs.
<b>MAJOR HEADS—</b>				
<b>2210 Medical and Public Health</b>				
<b>4210 Capital Outlay on Medical and Public Health</b>				
<b>6210 Loans for Medical and Public Health</b>				
<b>Revenue:</b>				
<b>Voted—</b>				
Original	1,25,69,62,000	} 1,25,69,62,400	1,14,41,16,445	—11,28,45,935
Supplementary	400			
Amount surrendered during the year (30th March 1988)				4,50,58,000
<b>Charged—</b>				
Original	5,000	} 17,300	..	—17,300
Supplementary	12,300			
Amount surrendered during the year				Nil
<b>Capital:</b>				
<b>Voted—</b>				
Original	3,65,00,000	} 3,75,97,300	2,98,04,566	—77,92,734
Supplementary	10,97,300			
Amount surrendered during the year				Nil
<b>Charged—</b>				
Original	14,00,000	14,00,000	..	—14,00,000
Amount surrendered during the year (30th March 1988)				14,00,000

*Notes and comments*

**Revenue:**

(i) Against the available saving of Rs. 11,28.46 lakhs in the voted grant, a sum of Rs. 4,50.58 lakhs only was surrendered on 30th March 1988.

(ii) Saving occurred mainly under:—

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving—
1	2210-01 Urban Health Services—Allopathy 110 Hospitals and Dispensaries 01 Hospitals and Dispensaries			
	O.	46,73.81		
	S.	Token		
	R.	—61.25	46,12.56	39,58.02
				—6,54.54



## GRANT No. XVIII—Contd.

Anticipated saving was mainly due to enforcement of economy measures ordered by Government (Rs. 41.94 lakhs) and a decision to meet the expenditure for the purchase of materials and supplies for the Chest Hospital at Trichur from the head of account '2210-01-110-06' (Rs. 15.00 lakhs).

Reasons for the final saving have not been intimated (November 1988).

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving—
2	2210-01-110-02 Medical College Hospital, Trivandrum			
	O.	7,35.75		
	R.	—20.49	7,15.26	6,01.88 —1,13.38

Anticipated saving was due to enforcement of economy measures ordered by Government and non-purchase of certain life saving medicines before the close of the financial year due to delay in delivery.

Reasons for the final saving have not been intimated (November 1988).

3	2210-03 Rural Health Services—Allopathy			
	103 Primary Health Centres			
	04 Strengthening of Public Health Centres and Sub Centres and opening of new Public Health Centres and Sub Centres			
	O.	1,70.00		
	R.	—91.70	78.30	62.77 —15.53

Anticipated saving was due to delay in sanctioning the Public Health Centres.

Reasons for the final saving have not been intimated (November 1988).

4	2210-02 Urban Health Services — Other Systems of Medicine			
	101 Ayurveda			
	03 Other Hospitals and Dispensaries			
	O.	6,46.78		
	R.	—12.50	6,34.28	5,45.59 —88.69

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

Reasons for the final saving have not been intimated (November 1988).

5	2210-06 Public Health			
	101 Prevention and Control of Diseases			
	10 Leprosy Control (Centrally Sponsored)			
	Central assistance	88.50	37.79	—50.71

Reasons for the saving have not been intimated (November 1988).

## GRANT No. XVIII—Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving—
6	2210-05 Medical Education, Training and Research 105 Allopathy 03 Medical College, Kozhikode			
	O.	2,89.50		
	R.	—93.60	1,95.90	2,40.82 +44.92
Anticipated saving was reportedly due to non-filling up of vacant posts, belated filling up of a number of vacant posts and over estimate of requirements in the budget.				
Reasons for the final excess have not been intimated (November 1988).				
7	2210-05-105-04 Medical College, Kottayam			
	O.	1,77.22		
	R.	—5.10	1,72.12	1,32.27 —39.85
Anticipated saving was due to enforcement of economy measures ordered by Government.				
Reasons for the final saving have not been intimated (November 1988).				
	2210-05-105-23 Training of Non-Medical Leprosy assistants and General Nurses in District Hospitals			
	O.	59.51		
	R.	—8.41	51.10	24.60 —26.50
Anticipated saving was reportedly due to stoppage of payment of stipend and uniform allowance to the trainees of Government Nursing Schools admitted from 1987 onwards.				
Reasons for the final saving have not been intimated (November 1988).				
9	2210-06-101-03 Filariasis Control (Centrally Sponsored 50% Central assistance)			
	O.	1,21.17		
	R.	7.92	1,29.09	86.94 —42.15
Anticipated excess was for providing matching state share for the Centrally Sponsored Scheme.				
Reasons for the final saving have not been intimated (November 1988).				
10	2210-01-110-16 Mental Hospital, Trichur			
	O.	44.21		
	S.	Token		
	R.	—3.07	41.14	11.37 —29.77

## GRANT No. XVIII—Contd.

Reasons for the saving have not been intimated (November 1988).

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving—
11	2210-05-105-06 Medical College, Trichur			
	O.	1,99.73		
	R.	—53.41	1,46.32	1,69.00 +22.68

Anticipated saving was due to non-filling up of vacant posts and enforcement of economy measures ordered by Government.

Reasons for the final excess have not been intimated (November 1988).

12	2210-01-110-10 T.B. Isolation Beds			
	O.	27.55		
	R.	—12.22	15.33	3.50 —11.83

Reasons for the anticipated and final saving have not been intimated (November 1988).

13	2210-01-110-14 Blood bank for District and Taluk Headquarters Hospitals			
	O.	25.00		
	R.	—18.20	6.80	1.57 —5.23

Reasons for the saving have not been intimated (November 1988).

14	2210-03-103-05 Streng- thening of Public Health Centres and Sub Centres and opening of new Public Health Centres and Sub Centres—Special Com- ponent Plan for Scheduled Castes and Scheduled Tribes			
	O.	27.00		
	R.	—16.31	10.69	6.44 —4.25

Reasons for the saving have not been intimated (November 1988).

15	2210-06-107 Public Health Laboratories 01 Public Health Laboratories			
	O.	78.87		
	R.	—3.24	75.63	58.50 —17.13

Reasons for the saving have not been intimated (November 1988).

## GRANT No. XVIII—Contd.

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (in lakhs of rupees)</i>	<i>Saving—</i>
16	2210-05-105-13 Post Graduate Education in the Medical Colleges			
	O.	26.66		
	R.	—0.56	26.10	11.10 —15.00
	Reasons for the saving have not been intimated (November 1988).			
17	2210-06-101-09 T. B. Excluding Operational Cost	20.00	4.89	—15.11
	Reasons for the saving have not been intimated (November 1988).			
	(iii) 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	2210-03-110 Hospitals and Dispensaries 05 Improvement of Health Care and Delivery System	35.00	2,16.50	+1,81.50
	Reasons for the excess have not been intimated (November 1988).			
2	2210-80 General .800 Other expenditure 01 Medical and health care in the drought affected areas			
	R.	50.00	50.00	93.16 +43.16
	Funds were provided by reappropriation for debiting the expenditure on Medical Care in drought affected areas under a separate sub head and an amount of Rs. 50.07 lakhs was reclassified under this head.			
	Final excess was mainly due to incurring of expenditure by various building divisions based on the excess allocation of funds by the Director of Health Services.			
3	2210-06-003 Training 03 Training of Multi-purpose Workers (50% Centrally Sponsored Scheme)	1,48.00	2,28.47	+ 80.47
	Reasons for the excess have not been intimated (November 1988).			
4	2210-05-105-02 Medical College, Trivandrum			
	O.	2.26.49		
	R.	—11.38	2,15.11	2,77.63 +62.52
	Reasons for the anticipated saving and final excess have not been intimated (November 1988).			

## GRANT No. XVIII—Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess+
5	2210-04 Rural Health Services-Other Systems of Medicine			
	101 Ayurveda			
	01 Rural Dispensaries	9.00	59.41	+50.41

Excess was reportedly due to drawal of a part of the claims relating to Rural Dispensaries under this head instead of under '2210-02-101-03'.

6	2210-06-101 Prevention and Control of Diseases			
	02 National Malaria Eradication Programme			
	O.	2,27.77		
	R.	-0.29	2,27.48	2,64.03
				+36.55

Reasons for the excess have not been intimated (November 1988).

7	2210-01-104 Medical Stores Depots			
	01 Medical Stores			
	O.	48.72		
	R.	-10.91	37.81	74.45
				+36.64

Reasons for the anticipated saving and final excess have not been intimated (November 1988).

8	2210-04-102 Homoeopathy			
	01 Rural Dispensaries			
	O.	15.00		
	R.	8.94	23.94	33.46
				+9.52

Additional funds by reappropriation was necessitated as the original proposal of the department was reduced by Finance Department based on the plan allocation.

Reasons for the final excess have not been intimated (November 1988).

9	2210-01-800 Other expenditure			
	03 Financial assistance to T. B. Patients in indigent circumstances			
		33.00	48.69	+15.69

Excess was mainly due to booking of expenditure relating to previous years (1983-84: Rs. 3.50 lakhs, 1985-86: Rs. 0.28 lakh and 1986-87: Rs. 9.35 lakhs) consequent on the late submission of accounts by District Collectors.

**Capital:**

(iv) In view of the final saving of Rs. 77.93 lakhs in the voted grant, the supplementary grant of Rs. 10.97 lakhs obtained in March 1988 could have been limited to token amount.

(v) Against the available saving of Rs. 77.93 lakhs, no amount was surrendered during the year.

## GRANT No. XVIII—Contd.

(vi) Saving occurred mainly under:—

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving—
1	4210-03 Medical Education, Training and Research 105 Allopathy 11 Medical College, College Hospital, College Hostel, Trichur—Land acquisition and buildings O. 48.00 S. Token R. —16.69	31.31	26.54	— 4.77
Reasons for the anticipated and final saving have not been intimated (November 1988).				
2	4210-03-800 Other expenditure 01 Ayurveda College Staff Quarters Land acquisition and buildings O. 13.00 R. —13.00	..	..	..
Saving of the entire budget provision was due to non-arrangement of works during the year.				
3	4210-03-105-12 Dental College land acquisition and buildings O. 14.00 R. —11.35	2.65	1.56	—1.09
Saving (89 per cent of the budget provision) was reportedly due to less requirement of funds for work done and strict economy measures ordered by Government.				
4	4210-03-105-07 Medical College, College Hospital, College Hostel, Alleppey Land acquisition and buildings	58.00	49.82	—8.18
Reasons for the saving have not been intimated (November 1988).				
5	4210-03-101 Ayurveda 02 Ayurveda College and College Hostel, College Hospital, Thrippunithura Land acquisition and buildings O. 17.00 R. —1.21	15.79	9.48	—6.31
Reasons for the saving have not been intimated (November 1988).				

GRANT No. XVIII—*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>
6	4210-03-105-06 Re-orientation in Medical Education Land acquisition and buildings			
	O.	11.00		
	R.	—6.37	4.63	4.93 +0.30
	Reasons for the saving have not been intimated (November 1988).			
7	4210-03-001 Direction and Administration 01 Directorate of Medical Education Land acquisition and buildings			
	O.	6.00		
	R.	—5.77	0.23	.. —0.23
8	4210-02 Rural Health Services 104 Community Health Centres 05 Allopathy—Land acquisition and buildings			
	O.	5.00		
	R.	—5.00	..	.. ..

Saving of the entire budget provision in the two cases mentioned above (Sl. nos. 7 and 8) was due to non-arrangement of works.

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

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> (in lakhs of rupees)	<i>Saving—</i>
4210-01 Urban Health Services 110 Hospitals and Dispensaries 07 Allopathy-Improvement of Health facilities Land acquisition and buildings			
O.	6.50		
R.	20.21	26.71	23.44 —3.27

Anticipated excess was reportedly due to good progress of works.

Reasons for the final saving have not been intimated (November 1988).

GRANT No. XIX  
FAMILY WELFARE

		<i>Total grant or appropriation Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Saving— Rs.</i>
<b>MAJOR HEADS—</b>				
<b>2211 Family Welfare</b>				
<b>4211 Capital Outlay on Family Welfare</b>				
<b>Revenue:</b>				
<b>Voted—</b>				
Original	27,68,48,100	27,74,44,100	18,93,10,007	—8,81,34,093
Supplementary	5,96,000			
Amount surrendered during the year (9th and 30th March 1988)				6,78,23,700
<b>Capital:</b>				
<b>Voted—</b>				
Original	14,99,00,000	17,24,00,000	14,77,12,448	—2,46,87,552
Supplementary	2,25,00,000			
Amount surrendered during the year (30th March 1988)				2,06,38,000
<b>Charged—</b>				
Original	1,00,000	1,00,000	..	—1,00,000
Amount surrendered during the year (30th March 1988)				1,00,000
<b>Notes and comments</b>				

**Revenue:**

(i) Against the available saving of Rs. 8,81.34 lakhs in the voted grant, a sum of Rs. 6,78.24 lakhs only was surrendered on 9th and 30th March 1988.

(ii) Saving occurred under:—

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (in lakhs of rupees)</i>	<i>Excess +</i>
1	2211-105 Compensation			
	02 Tubectomy			
	O.	5,50.00		
	R.	—2,86.00	2,64.00	+27.71

Reasons for the anticipated saving and final excess have not been intimated (November 1988).



## GRANT No. XIX—Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving—
2	2211-101 Rural Family Welfare Services 01 Rural Family Welfare Planning Centres			
	O.	10,51.54		
	R.	1.12	10,52.66	9,18.73 —1,33.93
	Reasons for the saving have not been intimated (November 1988).			
3	2211-105-03 Vasectomy			
	O.	1,25.00		
	R.	—1,16.65	8.35	8.95 +0.60
	Reasons for the saving have not been intimated (November 1988).			
4	2211-108 Selected Area Programmes (including India Population Project) 03 India Population Project III—World Bank Assistance—State share			
	O.	85.00		
	R.	—25.59	59.41	16.42 —42.99
	Reasons for the anticipated and final saving have not been intimated (November 1988).			
5	2211-200 Other Services and Supplies 04 Post partum Centres Medical College Hospitals District Hospitals and other Major Hospitals			
	O.	78.00		
	R.	—3.51	74.49	41.17 —33.32
	Reasons for the saving have not been intimated (November 1988).			
6	2211-200-10 Post partum Centre, Sub/Divisional and Taluk Level Hospitals			
	O.	1,05.60		
	R.	—14.65	90.95	70.40 —20.55
	Reasons for the saving have not been intimated (November 1988).			
7	2211-101-02 Expansion of I.C.D.S. Programme			
	O.	68.05		
	R.	—1.98	66.07	35.21 —30.86
	Reasons for the saving have not been intimated (November 1988).			

## GRANT No. XIX—Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving—
8	2211-104 Transport 01 Maintenance and Supply of Vehicles to Public Health Centres			
	O.	50.00		
	R.	—31.28	18.72	19.84 +1.12
	Reasons for the saving have not been intimated (November 1988).			
9	2211-200-03 Conventional Contraceptives			
	O.	28.00		
	R.	—28.00	..	.. ..
	Reasons for the saving of the entire budget provision have not been intimated (November 1988).			
10	2211-103 Maternity and Child Health 02 Triple Immunisation			
	O.	30.00		
	R.	—26.65	3.35	3.03 — 0.32
11	2211-105-08 Payment of additional incentives to acceptors of sterilisation operation in districts of Palghat, Malappuram and Kasargod (State Share)			
	O.	25.00		
	R.	—12.00	13.00	7.36 —5.64
	Reasons for the saving in respect of two cases mentioned above (Sl. nos. 10 and 11) have not been intimated (November 1988).			
12	2211-104-02 Maintenance and Supply of Vehicles to District Welfare Bureau			
	O.	25.00		
	R.	—14.84	10.16	7.83 —2.33
	Reasons for the saving have not been intimated (November 1988).			
13	2211-106 Mass Education 01 Mass Education			
	O.	30.00		
	R.	—18.69	11.31	13.01 +1.70
	Reasons for the anticipated saving and final excess have not been intimated (November 1988).			

## GRANT No. XIX—Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving—
14	2211-105-06 Extension of sterilisation facilities in rural and semi rural areas			
	O.	15.00		
	R.	—15.00	..	..
	Reasons for the non-utilisation of the entire provision have not been intimated (November 1988).			
15	2211-105-05 Medicine			
	O.	60.00		
	R.	—10.43	49.57	46.29 —3.28
16	2211-200-02 Maintenance of beds and Static Steri- lisation Units			
	O.	19.00		
	R.	—1.95	17.05	5.70 —11.35
	Reasons for the anticipated and final saving in respect of serial numbers 15 and 16 have not been intimated (November 1988).			
17	2211-001 Direction and Administration 02 City and District Family Welfare Bureau (including Mobile I.U.C.D. Units)			
	O.	75.90		
	R.	2.53	78.43	64.99 —13.44
	Anticipated excess was due to increase in the travelling allowance due to the transferring of 1100 sub centres from 'General' to 'Family Welfare Wing'.			
	Reasons for the final saving have not been intimated (November 1988).			
18	2211-200-07 Medicines			
	O.	10.00		
	R.	—10.00	..	..
	Reasons for the saving of the entire budget provision have not been intimated (November 1988).			

GRANT No. XIX—*Concd.*

(iii) Savings 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	2211-102 Urban Family Welfare Services 01 Urban Family Welfare Centres			
	O.	21.90		
	R.	—1.28	20.62	40.06
				+19.44
	Reasons for the net excess have not been intimated (November 1988).			
2	2211-001-01 State Level Organisation			
	O.	28.15		
	R.	0.04	28.19	42.22
				+14.03
	Reasons for the excess have not been intimated (November 1988).			

**Capital:**

(iv) In view of the final saving of Rs. 2,46.88 lakhs in the voted grant, supplementary grant of Rs. 2,25.00 lakhs obtained in March 1988 proved wholly unnecessary.

(v) Against the available saving of Rs. 2,46.88 lakhs, Rs. 2,06.38 lakhs only were surrendered on 30th March 1988.

(vi) 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	4211-101 Rural Family Welfare Service 01 Buildings			
	O.	5,99.00		
	R.	—1,21.40	4,77.60	4,70.83
				—6.77
	Anticipated saving was due to non-availability of letter of credit from Government for making payments.			
	Reasons for the final saving have not been intimated (November-1988).			
2	4211-800 Other expenditure 01 Buildings			
	O.	50.00		
	R.	—48.56	1.44	1.01
				—0.43
	Saving of almost the entire budget provision was due to non-arrangement of works.			
3	4211-102 Urban Family Welfare Services 01 Buildings			
	O.	50.00		
	R.	—36.42	13.58	5.28
				—8.30

Anticipated saving was due to non-arrangement of works.

Reasons for the final saving have not been intimated (November 1988).

GRANT No. XX  
WATER SUPPLY AND SANITATION

		<i>Total grant or appropriation</i> Rs.	<i>Actual expenditure</i> Rs.	<i>Saving—</i> Rs.
<b>MAJOR HEADS—</b>				
<b>2215 Water Supply and Sanitation</b>				
<b>4215 Capital Outlay on Water Supply and Sanitation</b>				
<b>6215 Loans for Water Supply and Sanitation</b>				
<b>Revenue:</b>				
<b>Voted—</b>				
Original	19,97,52,000	40,83,64,300	33,18,16,971	—7,65,47,329
Supplementary	20,86,12,300			
Amount surrendered during the year (30th March 1988)				7,14,93,600
<b>Charged—</b>				
Original	1,000	1,000	..	—1,000
Amount surrendered during the year (30th March 1988)				1,000
<b>Capital:</b>				
<b>Voted—</b>				
Original	48,27,00,000	48,27,00,000	39,62,51,843	—8,64,48,157
Amount surrendered during the year (30th March 1988)				8,64,48,000

*Notes and comments*

**Revenue:**

(i) Against the available saving of Rs. 7,65.47 lakhs in the voted grant, Rs. 7,14.94 lakhs only were surrendered on 30th March 1988.

(ii) In view of the final saving, the supplementary grant of Rs. 20,86.12 lakhs obtained in March 1988, proved excessive.

(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	2215-01 Water Supply 190 Assistance to Public Sector and other under- takings 01 Grant-in-aid to the Kerala Water Authority O. R.	15,65.00 —6,97.80	8,67.20 8,67.20	..

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

GRANT No. XX—*Contd.*

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> (in lakhs of rupees)	<i>Saving—</i>
2	2215-02 Sewerage and Sanitation 105 Sanitation Services 01 Centres under the Control of Health Services			
	O.	62.30		
	R.	—0.84	61.46	40.79 —20.67

Reasons for the saving have not been intimated (November 1988).

3	2215-02-190 Assistance to Public Sector and other undertakings 02 Kerala State Pollution Control Board (i) Contribution			
	O.	90.00		
	R.	—13.00	77.00	77.00 ..

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

**Capital:**

(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	4215-01 Water Supply 190 Investments in Public Sector and other undertakings 01 Contribution to the Kerala Water Authority			
	O.	22,12.00		
	R.	—5,60.80	16,51.20	16,51.20 ..
2	6215-01 Water Supply 190 Loans to Public Sector and other undertakings 01 Loans to Kerala Water Authority			
	O.	25,06.00		
	R.	—3,03.68	22,02.32	22,02.32 ..

Saving in the two cases mentioned above (Sl. nos. 1 and 2) was due to non-release of funds by Government due to availing of loan from Life Insurance Corporation direct by the Kerala Water Authority without routing through the State Government and restricting release of funds for A.R.W.S. Scheme only at the level of central assistance received.

## GRANT No. XXI

## HOUSING

		<i>Total grant or appropriation</i> Rs.	<i>Actual expenditure</i> Rs.	<i>Saving—</i> Rs.
<b>MAJOR HEADS—</b>				
<b>2216 Housing</b>				
<b>4216 Capital Outlay on Housing.</b>				
<b>6216 Loans for Housing</b>				
Revenue :				
Voted—				
Original	3,55,84,300	4,08,96,200	3,31,88,304	—77,07,896
Supplementary	53,11,900			
Amount surrendered during the year (30th March 1988)				41,73,600
Capital:				
Voted—				
Original	4,25,00,200	4,30,75,200	3,72,38,975	—58,36,225
Supplementary	5,75,000			
Amount surrendered during the year (30th March 1988)				46,14,800
Charged—				
Original	2,00,000	2,00,000	26,581	—1,73,419
Amount surrendered during the year (30th March 1988)				1,64,000

## Notes and comments

## Revenue:

(i) Against the available saving of Rs. 77.08 lakhs in the voted grant, Rs. 41.74 lakhs only were surrendered on 30th March 1988.

(ii) In view of the final saving of Rs. 77.08 lakhs, the supplementary grant of Rs. 40.33 lakhs obtained in March 1988, could have been limited to a token amount.

(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	2216-01 Government Residential Buildings			
	106 General Pool Accommodation			
	03 Maintenance and repairs			
O.	1,26.00			
R.	—6.30	1,19.70	72.84	—46.86

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

Reasons for the final saving have not been intimated (November 1988).

## GRANT No. XXI—Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving—
2	2216-80 General			
	800 Other expenditure			
	03 Construction of Houses for disabled Ex-servicemen—Grant-in-aid			
	O. 25.00			
	R. —6.98	18.02	10.11	—7.91
	Anticipated saving was due to enforcement of economy measures ordered by Government.			
	Final saving was reportedly due to non-clearance of a bill by Government before the close of the year.			
3	2216-80-103 Assistance to Housing Boards, Corporation, etc.			
	01 State Housing Board—Grant-in-aid			
	O. 29.00			
	R. —10.00	19.00	15.00	—4.00
	Anticipated saving was due to discontinuance of the scheme of Grant-in-aid under plan.			
	Reasons for the final saving have not been intimated (November 1988).			
4	2216-03 Rural Housing			
	796 Tribal Area Sub Plan			
	01 Various Housing Schemes			
	O. 12.00			
	S. 2.00			
	R. —1.51	12.49	2.64	—9.85
	Reasons for the saving have not been intimated (November 1988).			
5	2216-03-800 Other expenditure			
	03 Construction of Houses for Rural Workers			
	O. 15.00			
	R. —10.73	4.27	3.82	—0.45
	Saving was reportedly due to the introduction of the Rehabilitation Housing Scheme and non-utilisation of the full amount in four Districts.			
6	2216-01-106-01 Direction and Administration			
	O. 19.21			
	R. —0.96	18.25	11.31	—6.94
	Anticipated saving was due to reduction in non-plan expenditure.			
	Reasons for the final saving have not been intimated (November 1988).			
7	2216-01-106-02 Construction of Quarters to Government Servants			
	O. 8.00			
	R. —4.40	3.60	0.90	—2.70
	Anticipated saving was reportedly due to non-arrangement of works and provision of excess amount in the budget.			
	Reasons for the final saving have not been intimated (November 1988).			



## GRANT No. XXI—Contd.

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

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
1	2216-80-001 Direction and Administration			
	02 Staff for the Administration of Housing Schemes	7.74	48.14	+40.40

Excess was due to meeting the pay and allowances of additional staff deployed from various Revenue Offices to the Board of Revenue for the administration of the housing schemes.

2	2216-03-800-04 Upgradation of marginal settlement Scheme—Grant-in-aid			
S.	10.00	10.00	20.54	+10.54

Reasons for the excess have not been intimated (November 1988).

**Capital:**

(v) In view of the final saving of Rs. 58.36 lakhs in the voted grant, the supplementary grant of Rs. 5.75 lakhs obtained in March 1988 proved unnecessary.

(vi) Against the available saving of Rs. 58.36 lakhs, a sum of Rs. 46.15 lakhs only was surrendered on 30th March 1988.

(vii) Saving occurred mainly under:—

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving—
1	4216-01 Government Residential Buildings			
	700 Other Housing			
	05 Upgradation of Standards of administration under the VIII Finance Commission award			
	(ii) Quarters for Police Personnel			
	O.	91.57		
	R.	—63.40	28.17	—1.37

Saving was reportedly due to non-arrangement of works relating to quarters for police in four places, non-taking up of one work and slow progress of two other works.

2	4216-01-106 General Pool Accommodation			
	02 Construction			
	(i) Rental Housing Scheme			
	O.	19.77		
	R.	—12.75	7.02	—2.55

Anticipated saving was reportedly due to the non-sanctioning of annuity to the Housing Board by Government.

Reasons for the final saving have not been intimated (November 1988).

3	4216-01-106-02			
	(ii) Quarters to Government Servants			
	O.	18.59		
	R.	—9.50	9.09	—2.13

Anticipated saving was due to less expenditure on works.

Reasons for the final saving have not been intimated (November 1988).

## GRANT No. XXI—Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving—
4	4216-02 Urban Housing			
	201 Acquisition of Land			
	01 Land acquisition and development			
	O.	10.00		
	R.	—10.00	..	—0.43 —0.43
	Anticipated saving was due to non-sanctioning of the proposals forwarded to Government.			
5	4216-80 General			
	190 Investments in Public Sector and other undertakings			
	01 Housing Co-operatives			
	(iv) Kerala Government Secretariat housing Co-operative Society—Investments			
	O.	10.00		
	R.	—10.00	..	.. ..
6	6216-80 General			
	190 Loans to Public Sector and other undertakings			
	01 Housing Co-operatives			
	(iii) Loans to Kerala Government Secretariat Staff housing Co-operative Society			
	O.	10.00		
	R.	—10.00	..	.. ..
	Saving of the entire provision in respect of Sl. nos. 5 and 6 was reportedly due to non-sanctioning of the proposals forwarded to Government.			
7	4216-01-106-02			
	(iii) Working Mens/Womens Hostel for Government Employees			
	O.	8.24		
	R.	—8.20	0.04	—0.21 —0.25
	Anticipated saving was reportedly due to non-arrangement of works.			
8	6216-03 Rural Housing			
	800 Other Loans			
	04 Construction of houses for rural workers			
	O.	15.00		
	R.	—6.32	8.68	8.38 —0.30
	Saving was reportedly due to non-utilisation of the full amount by certain District Collectors, reasons for which have not been intimated (November 1988).			

## GRANT No. XXI—Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving—
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- 9 4216-01-700  
Other Housing  
01 Prison Staff housing Scheme

O.	5.00			
R.	—5.00			

Reasons for the non-utilisation of the entire provision have not been intimated (November 1988).

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

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving—
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- 1 4216-01-107 Police  
Housing Scheme

O.	20.59			
R.	39.00	59.59	54.35	—5.24

Funds were provided by reappropriation to meet the expenditure on construction of Police Quarters at five places and for the settlement of C.S.S. claims.

Reasons for the final saving have not been intimated (November 1988).

- 2 4216-01-700-05 (v) Quarters  
for Doctors in Primary Health Centres

O.	47.45			
R.	21.00	68.45	72.73	+4.28

Anticipated excess was reportedly due to the payment for works already completed.

Reasons for the final excess have not been intimated (November 1988).

- 3 4216-01-700-05  
(iii) Quarters for Judicial Officers

O.	41.10			
R.	15.00	56.10	56.23	+0.13

Excess was due to payment for the works already completed.

- 4 4216-01-700-05  
(i) Quarters in Tribal areas

O.	12.03			
R.	7.50	19.53	21.23	+1.70

Anticipated excess was reportedly due to the payment for construction of quarters already completed.

Reasons for the final excess have not been intimated (November 1988).

GRANT No. XXI—*Concl'd.*

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess+ Saving—</i>
			(in lakhs of rupees)	
5	4216-01-700-05			
	(iv) Quarters for Jail staff			
	O.	11.32		
	R.	10.00	21.32	18.37
				—2.95

Anticipated excess was due to the payment for construction of quarters already completed.

Reasons for the final saving have not been intimated (November 1988).

6	4216-01-700-04			
	Upgradation of standards of administration under the VII Finance Commission award			
	(ii) Quarters for Police Personnel			
	O.	Token		
	R.	6.50	6.50	6.68
				+0.18

Token provision was augmented by reappropriation to meet the expenditure on construction of police barracks and quarters at two places.

GRANT No. XXII  
URBAN DEVELOPMENT (ALL VOTED)

		<i>Total grant</i>	<i>Actual expenditure</i>	<i>Saving—</i>
		Rs.	Rs.	Rs.
<b>MAJOR HEADS—</b>				
<b>2217 Urban Development</b>				
<b>6217 Loans for Urban Development</b>				
<b>Revenue:</b>				
Original	3,75,16,700	3,75,16,800	3,27,61,243	—47,55,557
Supplementary	100			
Amount surrendered during the year (30th March 1988)				50,62,100
<b>Capital:</b>				
Original	83,50,000	2,19,50,000	1,75,53,650	—43,96,350
Supplementary	1,36,00,000			
Amount surrendered during the year (30th March 1988)				46,25,000

*Notes and comments*

**Revenue:**

(i) Against the available saving of Rs. 47.56 lakhs, a sum of Rs. 50.62 lakhs was surrendered on 30th March 1988.

(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	2217-03 Integrated Development of Small and Medium Towns			
	191 Assistance to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Boards, etc.			
	O.	40.00		
	R.	—40.00	..	..

Non-utilisation of the entire provision was due to enforcement of economy measures ordered by Government.

2	2217-01-State Capital Development			
	191 Assistance to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Boards, etc.			
	02 Contribution to Municipalities and Corporations			
	O.	1,10.00		
	R.	—6.55	1,03.45	94.65
				—8.80

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

Reasons for the final saving have not been intimated (November 1988).

## GRANT No. XXII—Contd.

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> (in lakhs of rupees)	<i>Excess +</i>
3	2217-05 Other Urban Development Schemes 191 Assistance to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Boards, etc. 02 Financial Assistance to Municipalities and township committees for implementation of sanctioned Town Planning Schemes (Grant-in-aid)			
	O.	10.00		
	R.	—10.00	1.68	+1.68

Anticipated saving of the entire budget provision was due to enforcement of economy measures ordered by Government.

Reasons for the final excess have not been intimated (November 1988).

4	2217-05-191-03 Financial Assistance for Establishment Charges to all Development Authorities other than C.D.A, G.C.D.A. and T.D.A. (Grant-in-aid)			
	O.	15.00		
	R.	—6.05	8.95	+0.08

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

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

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> (in lakhs of rupees)	<i>Excess + Saving—</i>
1	2217-05-191-04 Urban Basic Services Programmes in selected towns (Centrally Sponsored Scheme)			
	S.	Token		
	R.	32.32	29.59	—2.73

Token provision included in the Supplementary Demands for Grants for implementing the UNICEF assisted Urban Basic Services Programme in the districts of Alleppey and Ernakulam was augmented by reappropriation.

Reasons for the final saving have not been intimated (November 1988).

2	2217-01-191-01 Town Planning and Town Improvement by Municipal Councils—Contributions	6.00	18.54	+12.54
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Reasons for the excess have not been intimated (November 1988).

## GRANT No. XXII—Concd.

**Capital:**

(iv) Against the available saving of Rs. 43.96 lakhs, a sum of Rs. 46.25 lakhs was surrendered on 30th March 1988.

(v) Saving occurred mainly under:—

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> (in lakhs of rupees)	<i>Excess +</i>
1	6217-03 Integrated Development of Small and Medium Towns (Centrally Sponsored Scheme—50% Central assistance) 191 Loans to Local Bodies, Corporations, etc. 03 Trichur Municipality 06 Kayamkulam Municipality 10 Thodupuzha Municipality } O. 40.00 R. —25.00	15.00	15.29	+0.29
2	6217-60 Other Urban Development Schemes 191 Loans to Local Bodies, Corporations etc. 05 Loans to Development Authorities other than C.D.A., G.C.D.A. and T.D.A. for implementation of Statutory Town Planning Scheme O. 10.00 R. —10.00	..	..	..
3	6217-60-191-06 Loans to Municipalities and Townships Committees for implementa- tion of sanctioned Town Planning Scheme O. 10.00 R. —10.00	..	..	..

Saving in the three cases mentioned above was due to enforcement of economy measures ordered by Government.

GRANT No. XXIII  
INFORMATION AND PUBLICITY (All Voted)

		<i>Total grant</i>	<i>Actual expenditure</i>	<i>Saving—</i>
		Rs.	Rs.	Rs.
MAJOR HEAD—				
2220 Information and Publicity				
Revenue:				
Original	2,43,30,000	2,43,30,100	1,99,74,263	—43,55,837
Supplementary	100			
Amount surrendered during the year (30th March 1988)				49,26,900

*Notes and comments*

(i) Against the available saving of Rs. 43.56 lakhs, a sum of Rs. 49.27 lakhs was surrendered on 30th March 1988.

(ii) Significant cases of 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	60 Others			
	800 Other expenditure			
	08 Advertisement charges			
	O.	95.00		
	R.	—14.42	80.58	80.54 —0.04

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

- 2 60-111 Community  
Radio and Television  
04 Community viewing sets

O.	8.00			
R.	—8.00	..	..	..

Non-utilisation of the entire provision was reportedly due to enforcement of economy measures ordered by Government.

- 3 60-109 Photo Services  
01 Photo Publicity

O.	8.00			
R.	—5.43	2.57	2.12	—0.45

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



GRANT No. XXIV  
LABOUR AND LABOUR WELFARE

		<i>Total grant or appropriation Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Saving— Rs.</i>
<b>MAJOR HEADS—</b>				
<b>2230 Labour and Employment</b>				
<b>4250 Capital Outlay on Other Social Services</b>				
<b>6250 Loans for other Social Services</b>				
<b>Revenue:</b>				
<b>Voted—</b>				
Original	18,97,91,000	33,11,40,400	27,74,30,507	—5,37,09,893
Supplementary	14,13,49,400			
Amount surrendered during the year (30th March 1988)				5,46,86,100
<b>Charged—</b>				
Original	1,000	1,000	..	—1,000
Amount surrendered during the year				Nil
<b>Capital:</b>				
<b>Voted—</b>				
Original	25,21,000	25,66,000	23,557	—25,42,443
Supplementary	45,000			
Amount surrendered during the year (30th March 1988)				25,37,700

*Notes and comments*

**Revenue:**

(i) In view of the final saving of Rs. 5,37.10 lakhs in the voted grant, the supplementary grant of Rs. 8,13.49 lakhs obtained in March 1988 proved excessive.

(ii) 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	2230-02 Employment			
	101 Employment Services			
	03 Unemployment Assistance Scheme			
	O.	10,13.07		
	S.	6,00.00		
	R.	—4,89.32	11,23.75	11,12.48
				—11.27

Anticipated saving was due to non-receipt of administrative sanction for disbursement of the second instalment of unemployment allowance during the year.

Final saving was mainly due to non-disbursement of the assistance in full due to non-response of the anticipated number of beneficiaries.

## GRANT No. XXIV—Concl'd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
2	2230-01 Labour			
	103 General Labour Welfare			
	03 Kerala Mining			
	Area Welfare Measures			
	O.	0.57		
	S.	10.00		
	R.	-10.00	0.57	+0.05

Authorisation of Rs. 10.00 lakhs issued by Government during February 1988 invoking para 95(3) of Kerala Budget Manual and subsequently regularised in the Supplementary Grants for March 1988 was surrendered on 30th March 1988 due to non-receipt of special clearance from Finance Department.

**Capital:**

(iii) A major case of saving in the capital portion of the voted grant is mentioned below:—

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
6250-800 Other Loans			
01 Assistance to Co-operatives for taking shares in IFFCO			
O.	25.00		
R.	-25.00	0.01	+0.01

Saving was due to economy measures ordered by Government.

(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 revised rules of the fund issued in January 1988, each of the mineral concerns in the area are to make a contribution of Rs. 5.00 lakhs every year to the fund. An amount of Rs. 8.00 lakhs was credited to the fund during the year as contribution to the fund from the Mineral concerns. 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. 62,087 was incurred during the year on Mining area welfare measures by debit to this grant; but no amount was transferred to the fund due to non-reconciliation of expenditure by the Department. The balance in the account of the fund on 31st March 1988 was Rs. 8,00,078.

## GRANT No. XXV

## SOCIAL WELFARE INCLUDING HARIJAN WELFARE

		<i>Total grant or appropriation</i> Rs.	<i>Actual expenditure</i> Rs.	<i>Excess + Saving—</i> Rs.
<b>MAJOR HEADS—</b>				
2225	<b>Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes</b>			
2235	<b>Social Security and Welfare</b>			
3456	<b>Civil Supplies</b>			
4225	<b>Capital outlay on Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes</b>			
4235	<b>Capital outlay on Social Security and Welfare</b>			
6225	<b>Loans for Welfare of Scheduled castes, Scheduled Tribes and other Backward Classes</b>			
6235	<b>Loans for Social Security and Welfare</b>			
<b>Revenue:</b>				
<b>Voted—</b>				
Original	86,00,16,300	86,00,16,300	86,70,11,849	+69,95,549
Amount surrendered during the year (30th March 1988)				2,02,93,800
<b>Charged—</b>				
Original	7,000	7,000	..	—7,000
Amount surrendered during the year (30th March 1988)				2,000
<b>Capital:</b>				
<b>Voted—</b>				
Original	2,97,45,000	3,27,45,000	2,55,28,677	—72,16,323
Supplementary	30,00,000			
Amount surrendered during the year (30th March 1988)				84,39,800
<i>Notes and comments</i>				

**Revenue:**

(i) The expenditure exceeded the voted grant by Rs. 69,95,549; the excess requires regularisation.

(ii) In view of the excess, the surrender of Rs. 2,02.94 lakhs on 30th March 1988 proved injudicious.

## GRANT No. XXV—Contd.

(iii) Excess occurred mainly under:—

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving—
1	2235-02 Social Welfare			
	101 Welfare of handicapped			
	10 Special Pension Scheme for the physically handicapped and disabled and mentally retarded persons			
	O.	3,00.00		
	R.	1,00.70	4,00.70	4,94.39 +93.69
	Reasons for the anticipated and final excess have not been intimated (November 1988).			
2	2235-60 Other Social Security and Welfare Programmes			
	102 Pension under Social Security Schemes			
	01 Destitute Pension			
	O.	11,36.00		
	R.	—52.74	10,83.26	13,19.37 +2,36.11
	Anticipated saving was mainly due to enforcement of economy measures ordered by Government.			
	Final excess was the net result of booking of expenditure relating to previous years (1985-86: Rs. 1,15.33 lakhs; 1986-87: Rs. 2,72.88 lakhs) due to belated receipt of the accounts from some districts and exclusion of the accounts of some districts which were not received before the closure of the accounts.			
3	2225-01 Welfare of Scheduled Castes			
	277 Education			
	02 Post-matriculation Studies—(Centrally Sponsored Scheme)			
	100% Central Assistance			
	O.	5,83.00		
	R.	92.14	6,75.14	6,56.35 —18.79

Anticipated excess was attributed to meeting the additional requirements on account of payment of lumpsum grant, hostel charges, examination fees etc. of Scheduled Caste students (Rs. 60.56 lakhs) and increase in number of beneficiaries (Rs. 9.54 lakhs).

Reasons for the anticipated excess to the tune of Rs. 22.04 lakhs and final saving of Rs. 18.79 lakhs have not been intimated (November 1988).

## GRANT No. XXV—Contd.

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> (in lakhs of rupees)	<i>Excess+ Saving—</i>
4	2235-60-102-02 Agricultural Workers Pension			
	O.	15,00.00		
	R.	82.14	15,82.14	15,45.02 —37.12
Anticipated excess was reportedly due to additional expenditure on account of payment of pension at enhanced rate of Rs. 60 per mensem with effect from 1st April 1987.				
Reasons for the final saving have not been intimated (November 1988).				
5	2225-01-277-01 Pre-matriculation studies— Scholarships and Stipends			
	O.	4,10.00		
	R.	—17.72	3,92.28	4,43.04 +50.76
Anticipated saving was reportedly due to decrease in the number of applicants for scholarships and stipends (Rs. 13.31 lakhs) and enforcement of economy measures ordered by Government (Rs. 4.41 lakhs).				
Reasons for the final excess have not been intimated (November 1988).				
6	2225-01-001 Direction and Administration 02 District Offices			
	O.	99.11		
	R.	—6.92	92.19	1,27.25 +35.06
Anticipated saving was mainly due to enforcement of economy measures ordered by Government.				
Reasons for the final excess have not been intimated (November 1988).				
7	2225-03 Welfare of Backward Classes 277 Education 01 Post-Matriculation studies			
	O.	4,00.00		
	R.	40.00	4,40.00	4,19.76 —20.24
Anticipated excess was mainly due to additional requirement of funds for payment of lumpsum grant, hostel charges and examination fees of students belonging to backward classes.				
Reasons for the final saving have not been intimated (November 1988).				
8	2235-60-200 Other Schemes 09 Family Benefit Fund Scheme			
		81.68	96.02	+14.34

Reasons for the excess have not been intimated (November 1988).

## GRANT No. XXV—Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
9	2225-02 Welfare of Scheduled Tribes 794 Special Central assistance for Tribal Sub Plan 01 Tribal Area Sub Plan Administration			
	O.	26.82		
	R.	-0.66	26.16	33.95 +7.79

Reasons for the excess have not been intimated (November 1988).

(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	2225-80 General 800 Other expenditure 01 Monetary concessions and full freeship to students of other communities—Scholar- ships			
	O.	3,00.00		
	R.	-75.00	2,25.00	2,22.46 -2.54

Saving was mainly due to decrease in the number of applicants for scholarships.

2	2235-02-102 Child Welfare 02 Integrated Child Development Service (C.S.S. 100% Central assistance)			
	O.	5,00.00		
	R.	-67.44	4,32.56	4,35.61 +3.05

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

Reasons for the final excess have not been intimated (November 1988).

3	2225-01-793 Special Central assistance for Scheduled Castes Com- ponent plan 01 Economic Development Schemes for Scheduled Caste utilising special central assistance			
	O.	4,50.00		
	R.	-64.21	3,85.79	4,03.53 +17.74

Anticipated saving was attributed to receipt of less assistance from the Government of India (Rs. 58.00 lakhs) and enforcement of economy measures ordered by the Government (Rs. 6.21 lakhs).

Reasons for the final excess have not been intimated (November 1988).

## GRANT No. XXV—Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving—
4	2235-02-104 Welfare of aged, infirm and destitute 02 Orphanages—Grant-in- aid (Centrally Sponsored— 50% Central assistance)			
	O.	1,88.00		
	R.	—37.45	1,50.55	1,50.56 + 0.01

Saving was reportedly due to enforcement of economy measures ordered by Government (Rs. 19.85 lakhs) and less number of inmates in the Orphanages than anticipated (Rs. 17.60 lakhs).

5	2225-80-190 Assistance to Public Sector and other Undertakings 01 Kerala State Deve- lopment Corporation for Scheduled Castes and Scheduled Tribes Limited Subsidies Special Compo- nent plan			
	O.	35.00		
	R.	—20.00	15.00	.. —15.00
6	2225-03-277-02 Pre-matriculation Studies			
	O.	1,40.00		
	R.	—3.91	1,36.09	1,10.76 —25.33

Anticipated saving in respect of Sl. nos. 5 and 6 was reportedly due to enforcement of economy measures ordered by Government.

Reasons for the final saving in respect of Sl. nos. 5 and 6 have not been intimated (November 1988).

7	2235-60-200-10 Financial help to widows towards marriage expense of daughters			
	O.	1,40.00		
	R.	—9.96	1,30.04	1,16.47 —13.57

Anticipated saving was attributed to enforcement of economy measures ordered by Government (Rs. 7.00 lakhs) and decrease in the number of beneficiaries availing financial help (Rs. 2.96 lakhs).

## GRANT No. XXV—Contd.

Reasons for the final saving have not been intimated (November 1988).

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess+ Saving—
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- 8 2225-02-794-03  
Special Central Assistance  
for Tribal Sub Plan

O.	1,00.00			
R.	—16.26	83.74	82.44	—1.30

Anticipated saving was reportedly due to receipt of less assistance from the Government of India.

Reasons for the final saving have not been intimated (November 1988).

- 9 2225-02-800 Other  
expenditure  
11 Balawadies and Creches

O.	26.00			
R.	—14.55	11.45	10.83	—0.62

Saving of Rs. 6.32 lakhs was due to enforcement of economy measures ordered by Government.

Reasons for the remaining saving have not been intimated (November 1988).

- 10 2225-02-800-09 Research,  
Training and Special  
Projects (Centrally  
Sponsored—50% assistance)

O.	24.81			
R.	—13.86	10.95	11.21	+0.26

Saving of Rs. 3.00 lakhs was due to limiting the expenditure to the quantum of assistance received from Government of India.

Reasons for the balance saving have not been intimated (November 1988).

- 11 2225-02-277 Education  
06 Tribal Hostels

O.	1,17.32			
R.	—10.63	1,06.69	1,05.24	—1.45

Anticipated saving of Rs. 4.50 lakhs was due to enforcement of economy measures ordered by Government.

Reasons for the remaining saving have not been intimated (November 1988).

- 12 2235-02-101-05 Integrated education of  
the handicapped (Centrally Sponsored  
100% Central assistance)

50.00	39.46	—10.54
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Reasons for the saving have not been intimated (November 1988).



## GRANT No. XXV—Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving—
13	2225-01-277-06 Pre-matric Hostels			
	O.	73.28		
	R.	6.17	79.45	63.10 —16.35
	Reasons for the anticipated excess and final saving have not been intimated (November 1988).			
14	2235-60-200-15 Grants to Rajya Sainik Board for construction of Sainik Centre			
	O.	10.00		
	R.	—10.00	..	.. ..
	Saving of the entire provision was attributed to enforcement of economy measures ordered by Government.			
15	2235-02-800 Other expenditure 03 Buildings for the Social Welfare Institutions			
	O.	8.75		
	R.	—8.58	0.17	0.17 ..
	Saving was reportedly due to enforcement of economy measures ordered by Government.			
16	2225-01-800 Other expenditure 03 Production-cum-Training Centres			
	O.	35.84		
	R.	—6.58	29.26	28.04 —1.22
17	2225-01-800-01 Industrial Training Centres			
	O.	35.81		
	R.	—5.53	30.28	28.33 —1.95
18	2235-02-101-06 Scholarships for the handicapped			
	O.	40.00		
	R.	—5.12	34.88	32.91 —1.97
	Anticipated saving in respect of Sl. nos. 16, 17 and 18 was due to enforcement of economy measures ordered by Government.			
	Reasons for the final saving have not been intimated (November 1988) in these cases.			
19	2225-01-800-19 Assistance to tradesmen for setting up of Workshop/Industry etc.			
	O.	7.00		
	R.	—7.00	..	.. ..
	Saving of the entire provision was reportedly due to enforcement of economy measures ordered by Government.			

## GRANT No. XXV—Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving—
20	2225-01-277-09 Nursery Schools			
	O.	14.17		
	R.	2.01	16.18	7.26 —8.92

Reasons for the anticipated excess and final saving have not been intimated (November 1988).

**Capital:**

(v) In view of the final saving of Rs. 72.16 lakhs in the voted grant, the supplementary grant of Rs. 30.00 lakhs obtained in March 1988 could have been limited to token provisions, wherever necessary.

(vi) Against the available saving of Rs. 72.16 lakhs, a sum of Rs. 84.40 lakhs was surrendered on 30th March 1988.

(vii) Saving occurred mainly under:—

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving—
1	4225-01 Welfare of Scheduled Castes			
	800 Other expenditure			
	02 Buildings—(Centrally Sponsored Scheme—50% Central Assistance)	30.00	2.55	—27.45
	Reasons for the saving have not been intimated (November 1988).			
2	4225-80 General			
	190 Investments in Public Sector and Other undertakings			
	01 Kerala State Development Corporation for Scheduled Castes and Scheduled Tribes Limited—Investments			
	O.	1,47.00		
	R.	—72.00	75.00	1,23.04 +48.04

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

Reasons for the final excess have not been intimated (November 1988).

3	4225-02 Welfare of Scheduled Tribes			
	277 Education			
	02 Buildings—Girls Hostel (C.S.S. 50% Central assistance)			
	O.	34.00		
	R.	—9.71	24.29	15.65 —8.64

Anticipated saving was due to enforcement of economy measures ordered by Government and decrease in the share of establishment and tools and plant charges.

Reasons for the final saving have not been intimated (November 1988).

GRANT No. XXV—*Concl'd.*

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

- 4 4235-01 Rehabilitation  
190 Investments in Public Sector  
and other undertakings  
01 Rehabilitation Plantation Limited—  
Investments

O. 15.75

R. —7.57

8.18

8.18

..

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

- 5 4225-02-277-03 Tribal Hostel 16.50 9.89 —6.61

Reasons for the saving have not been intimated (November 1988).

(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 (in lakhs of rupees)</i>	<i>Excess +</i>
--------------------	-------------	--------------------	--	-----------------

- 1 4225-01-102 Economic Development  
01 Economic Development Scheme for  
Scheduled Castes utilising Special Central  
assistance-Works entrusted to the Kerala State  
Construction Corporation ..

9.00

+9.00

Authorisation was issued in February 1988 invoking para 95(3) of Kerala Budget Manual to meet the expenditure incurred towards construction of the fifth floor to the Priyadarsini Institute of Para Medical Sciences at Trivandrum. Excess was due to non-regularisation of the above authorisation (by reappropriation or supplementary grant).

- 2 4225-01-800-01 Buildings

O. 10.00

R. 3.64

13.64

18.87

+5.23

Anticipated excess was reportedly due to (i) provision of funds for adjustment of C.S.S. Claims (Rs. 2.00 lakhs), (ii) additional requirement on account of payment of works (Rs. 1.00 lakh) and (iii) increase in the share of establishment charges consequent on the increase in works expenditure.

Reasons for the final excess have not been intimated (November 1988).

## GRANT No. XXVI

## 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>2245 Relief on Account of Natural Calamities</b>			
<b>Revenue:</b>			
Original	35,00,00,100	39,55,47,100	5,82,01,875 — 33,73,45,225
Supplementary	4,55,47,000		
Amount surrendered during the year (30th March 1988)			33,78,10,100
<i>Notes and comments</i>			

**Revenue:**

(i) An amount of Rs. 33,78.10 lakhs, including the entire supplementary grant of Rs. 4,55.47 lakhs obtained in November 1987 was surrendered on 30th March 1988. The surrender of 85 per cent of the grant was due to erroneous provision of funds for plan expenditure on drought relief under the major head '2245' instead of under the functional major heads prescribed by Government of India.

(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	01 Drought			
	102 Drinking Water Supply			
	01 Water Supply			
	O.	19,70.37		
	R.	—16,40.70	3,29.67	3,46.54 +16.87
Anticipated saving was reportedly due to booking of plan expenditure on 'Drought Relief' under the concerned functional major heads of account.				
Reasons for the final excess have not been intimated (November 1988).				
2	01-800 Other expenditure			
	01 Employment Generation Works			
	O.	5,00.00		
	R.	—5,00.00	..	..
3	01-101 Gratuitous Relief			
	01 Supply of Seeds, Fertilisers and Agricultural Implements			
	O.	3,44.84		
	R	—3,44.84	..	0.03 +0.03

## GRANT No. XXVI—Contd.

Sl. no.	Head		Total grant	Actual expenditure (in lakhs of rupees)	Saving—
4	01-800-03 Special Supplementary Nutrition				
	O.	30.00			
	R.	—30.00	..	..	..
5	01-800-02 Veterinary Care				
	O.	15.00			
	R.	—15.00	..	..	..
Saving in serial numbers 2 to 5 was due to booking of plan expenditure on 'Drought Relief' under the concerned functional major heads.					
6	02 Floods, Cyclones, etc. 101 Gratuitous Relief 06 Free Ration and Milk Supply to Children etc.				
	O.	1,00.00			
	R.	—1,00.00	..	..	..
7	02-101-02 Food and Clothing				
	O.	95.00			
	R.	—74.00	21.00	20.35	—0.65
8	02-101-05 Supply of Seeds, Fertilisers and Agricultural Implements				
	O.	50.00			
	R.	—50.00	..	—0.17	—0.17
9	02-101-08 Other items				
	O.	50.00			
	R.	—47.30	2.70	2.70	..
10	02-101-03 Housing				
	O.	50.00			
	R.	—38.00	12.00	7.65	—4.35
Reasons for the saving in serial numbers 6 to 10 have not been intimated (November 1988).					
11	02-101-04 Supply of Medicines				
	O.	25.00			
	R.	—25.00	..	..	..
12	02-101-07 Clothing and Vessels				
	O.	25.00			
	R.	—25.00	..	..	..

Reasons for the non-utilisation of the entire provision in the above two cases (Sl. nos. 11 and 12) have not been intimated (November 1988).

GRANT No. XXVI—*Concl'd.*

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> (in lakhs of rupees)	<i>Saving—</i>
13	01-101-02 Food and Clothing			
	O.	1,89.16		
	R.	—57.16	1,32.00	1,08.39 —23.61

Anticipated saving was due to booking of plan expenditure on 'Drought Relief' under the concerned functional Major Heads of account.

Reasons for the final saving have not been intimated (November 1988).

14	01-800-04 Medical and Health Care			
	O.	50.00		
	R.	25.00	75.00	.. —75.00

Anticipated excess was due to increase in the quantum of assistance received from Government of India.

Final saving was mainly due to reclassification of expenditure under the head '01-282 Public Health' (Rs. 71.87 lakhs).

(iii) Excess occurred mainly under:—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> (in lakhs of rupees)	<i>Excess +</i>
02-122 Repairs and restoration of damaged Irrigation and Flood Control Works	..	13.09	+13.09

Reasons for the excess have not been intimated (November 1988).

(iv) *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 1988 was Rs. 92.20 lakhs including interest of Rs. 2.13 lakhs credited during the year, of which Rs. 37.66 lakhs have been invested in Treasury Savings Bank Deposits.

## GRANT NO. XXVII—CO-OPERATION

		<i>Total grant or appropriation</i> Rs.	<i>Actual expenditure</i> Rs.	<i>Saving—</i> Rs.
<b>MAJOR HEADS—</b>				
<b>2425 Co-operation</b>				
<b>4425 Capital Outlay on Co-operation</b>				
<b>6425 Loans for Co-operation</b>				
Revenue:				
Voted—				
Original	18,98,87,500	19,59,33,600	17,71,45,503	—1,87,83,097
Supplementary	60,46,100			
Amount surrendered during the year (30th March 1988)				1,24,13,300
Charged—				
Original	10,000	10,000	..	—10,000
Amount surrendered during the year				Nil
Capital:				
Voted—				
Original	5,76,70,000	5,76,70,200	4,70,55,370	—1,06,14,830
Supplementary	200			
Amount surrendered during the year (30th March 1988)				1,05,58,100
Notes and comments				

**Revenue:**

(i) In view of the final saving of Rs. 1,87.88 lakhs in the voted grant, the supplementary grant of Rs. 60.46 lakhs obtained in March 1988, proved wholly unnecessary.

(ii) Against the available saving of Rs. 1,87.88 lakhs, Rs. 1,24.13 lakhs only were surrendered on 30th March 1988.

(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	2425-107 Assistance to Credit Co-operatives			
	04 Interest Subsidy on short and long term loans			
	O.	10,00.00		
	R.	—2,56.75	7,43.25	7,28.32
				—14.93

Provision included under this head of account for payment of extra interest consequent on the postponement of repayment of short term loans for six months was withdrawn and provided under another head of account '2425-107-10' in order to exhibit it as a separate scheme for drought affected areas.

Final saving was due to non-receipt of clearance for proposals forwarded to Government.

## GRANT No. XXVII—Contd.

Sl. no.	Head	Total grant	Actual expenditure	Saving—
			(in lakhs of rupees)	
2	2425-107-11 Conversion of short term loans into medium term loans in connection with drought			
	O.	43.46		
	R.	—43.46	..	..

Saving of the entire budget provision was due to non-receipt of sanction for proposals for conversion forwarded to the National Bank for Agriculture and Rural Development.

3	2425-001 Direction and Administration			
	02 District Administration			
	O.	3,08.66		
	R.	—9.50	2,99.16	2,70.34 —28.82

Anticipated saving was reportedly due to delay in fixing the rent and making payment of seven subordinate offices and enforcement of economy measures ordered by Government.

Final saving was due to non-filling up of 29 posts of Co-operative Inspectors during 1987-88 and enforced economy in expenditure ordered by Government.

4	2425-109 Agricultural Credit Stabilisation Fund			
	01 Agricultural Credit Stabilisation Fund (Centrally Sponsored Scheme 100%)			
	O.	15.00		
	R.	—15.00	..	..

The entire provision remained unutilised due to non-receipt of sanction from Government of India during the year for the contribution towards strengthening the fund.

5	2425-101 Audit of Co-operatives 03 Publication of Co-operative Audit Manual—Revision of Audit Report, etc.			
	O.	23.00		
	R.	—10.54	12.46	12.11 —0.35

Saving was due to non-sanctioning of additional posts of auditors by Government.

6	2425-108 Assistance to Other Co-operatives 27 Subsidy to Consumer Co-operative Stores (Centrally Sponsored Scheme 100%)			
	O.	5.00		
	R.	—5.00	..	..

Saving of the entire budget provision was due to non-receipt of sanction from Government of India.



## GRANT No. XXVII—Contd.

(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	2425-107-10 Interest Relief on short term loans to Co-operative Institutions in drought affected areas 1987			
	R.	2,45.94	2,49.81	+3.87

Provision included under the head of account '2425-107-04' for payment of extra interest consequent on the postponement of repayment of short term loans for six months was withdrawn therefrom and provided under this head of account in order to exhibit it as a separate scheme for drought affected areas.

2	2425-001-01 Office of the Registrar of Co-operative Societies			
	O.	47.61		
	R.	11.69	59.30	—2.29

Anticipated excess was due to payment of dearness allowance at enhanced rates.

Reasons for the final saving have not been intimated ( November 1988).

**Capital:**

(v) Saving occurred mainly under:—

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving—
1	6425-108 Loans to Other Co-operatives 36 Integrated development of Primary Agricultural Credit Societies (100% N. C. D. C.)			
	O.	1,00.00		
	R.	—1,00.00	..	..

The entire budget provision remained unutilised mainly due to less assistance sanctioned by National Co-operative Development Corporation for implementing the scheme (Rs. 73.00 lakhs) and for want of eligible applicants (Rs. 26.26 lakhs).

2	6425-108-42 Loans under Central Sector Scheme for financing small and medium sized Co-operative Processing Units (N. C. D. C. 100%)			
	O.	30.00		
	R.	—22.59	7.41	..

## GRANT No. XXVII—Contd.

Saving was due to non-receipt of proposals eligible for assistance (Rs. 15.00 lakhs) and non-receipt of sanction for proposals forwarded to the N. C. D. C. (Rs. 7.59 lakhs).

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
3	6425-108-51 Loans to Consumer Co-operative Stores (C. S. S. 100%)			
	O.	20.00		
	R.	—20.00	..	..
4	4425-108-16 Share Capital Contribution to Consumer Co-operative Stores (Centrally Spon- sored Scheme 100%)			
	O.	15.00		
	R.	—15.00	..	..

The entire budget provision in respect of Sl. nos. 3 and 4 remained unutilised due to non-receipt of sanction for proposals forwarded to the Government of India.

5	4425-108 Investments in Other Co-operatives 17 Share Contribution to Consumer Co-oper- atives (N. C. D. C. Spon- sored Scheme 100%)			
	O.	25.00		
	R.	—17.80	7.20	7.45 +0.25

Saving was due to non-receipt of sanction for proposals forwarded to the National Co-operative Development Corporation.

6	6425-108-27 Loans for Construction of Office cum godown to Federa- tion of Harijan/Girijan Co-operative Societies (N. C. D. C. 100%)			
	O.	15.00		
	R.	—15.00	..	..

## GRANT No. XXVII—Contd.

Saving of the entire provision was reportedly due to non-release of assistance sanctioned to the Federation consequent on the enforcement of economy measures.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving—
7	4425-108-13 Consumer Co-operatives—Wholesale Co-operative Stores—In- vestments 14 Primary Co-oper- ative stores—Investments 15 Kerala State Co- operative Consumers Federation—Investments			

O. 16.00

R. —12.14 3.86 1.21 —2.65

Saving was due to non-receipt of eligible proposals and enforcement of economy measures ordered by Government.

- 8 6425-108-33 Loan assistance to Harijan/Girijan Co-operative (N. C. D. C. 100% assistance)

O. 10.00

R. —10.00

Saving was due to non-receipt of eligible proposals (Rs. 8.50 lakhs) and non-receipt of sanction from National Co-operative Development Corporation (Rs. 1.50 lakhs).

- 9 6425-108-59 Assistance to new N. C. D. C. Schemes

O. 10.00

R. —10.00

The entire budget provision remained unutilised due to non-taking up of new type of schemes by National Co-operative Development Corporation for giving assistance during the year.

- 10 6425-108-55 Loans to Consumer Co-operatives (N. C. D. C. Sponsored Scheme 100%)

O. 10.00

R. —7.34 2.66 2.45 —0.21

Saving was due to non-receipt of sanction for proposals forwarded to the N. C. D. C.

## GRANT No. XXVII—Contd.

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> (in lakhs of rupees)	<i>Excess +</i>
11	4425-108-06 Financial Assistance to Co-operatives organised for promotion of employment—Investment			
	O.	21.00		
	R.	—7.17	13.83	13.98 +0.15

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

Reasons for the final excess have not been intimated (November 1988).

- 12 6425-108-44 Loans to Kerala Harijan/Girijan Development Co-operative Federation for Processing Units (N. C. D. C. 100% assistance)

O.	6.00			
R.	—6.00	..	..	..

The first instalment of assistance given to the Honey Processing Unit of the Federation in 1986-87 was not utilised due to the delay in purchase of plant and machinery/finalisation of estimate for the factory building consequent on the delay in purchasing the land.

The entire provision earmarked for the purpose during 1987-88 remained unutilised as the Federation became ineligible to get the second instalment for not utilising the first instalment in time.

- 13 4425-108-11 Primary Processing Societies  
4425-108-12 Apex Processing Societies—Investments

O.	7.00			
R.	—5.90	1.10	1.10	..

Saving was due to non-receipt of eligible proposals and enforcement of economy measures ordered by Government.

- 14 4425-108-02 Co-operative Hospitals/Dispensaries—Investments

O.	5.00			
R.	—5.00	..	..	..

Saving of the entire budget provision was due to enforcement of economy measures ordered by Government.

GRANT No. XXVII—*Concl.*

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

- 15 4425-108-23 RAIDCO  
Margin Money—Investments

O. 5.00

R. —5.00 .. — ..

The entire budget provision remained unutilised due to non-receipt of sanction from National Co-operative Development Corporation.

- 16 6425-107 Loans to  
Credit Co-operatives  
05 Loans under Agri-  
cultural Credit Stabili-  
sation Fund (C. S. S. 100%)

O. 5.00

R. —5.00 .. ..

The entire budget provision remained unutilised due to non-receipt of sanction for proposals forwarded to the Government of India.

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

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

- 1 4425-107 Investment  
in Credit Co-operatives  
01 Apex and Central  
Banks—Investments

O. 27.97

R. 1,65.03 1,93.00 1,93.00 ..

Excess was due to sanctioning share capital contribution of Rs. 1,93.00 lakhs to eight District Co-operative Banks by National Bank for Agriculture and Rural Development.

- 2 4425-108-24 Assistance  
to the new N. C. D. C.  
Scheme—Investments

R. 26.26 26.26 26.26 ..

Funds were provided by reappropriation for providing 50 per cent of the first year's assistance of State Government by way of share contribution for the implementation of the Integrated Co-operative Development Project in Wynad District sanctioned by the National Co-operative Development Corporation.

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

The Fund is intended to give grants to Co-operative Credit Institutions for writing off bad debts, recoupment of losses sustained on loans granted in economically backward areas etc. The fund is credited with contributions made by Government by debit to this grant and contributions from Co-operative Institutions.

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

The balance in the Fund on 31st March 1988 was Rs. 12.79 lakhs of which a sum of Rs. 6.39 lakhs stood invested in the State Savings Bank Deposits.

GRANT No. XXVIII  
MISCELLANEOUS ECONOMIC SERVICES

		<i>Total grant or appropriation</i> Rs.	<i>Actual expenditure</i> Rs.	<i>Saving—</i> Rs.
<b>MAJOR HEADS—</b>				
<b>3454</b>	<b>Census, Surveys and Statistics</b>			
<b>3475</b>	<b>Other General Economic Services</b>			
<b>5465</b>	<b>Investments in General Financial and Trading Institutions</b>			
<b>5475</b>	<b>Capital Outlay on other General Economic Services</b>			
<b>7465</b>	<b>Loans for General Financial and Trading Institutions</b>			
Revenue:				
Voted—				
Original	11,36,60,600	11,36,60,600	9,04,17,748	—2,32,42,852
Amount surrendered during the year (30th March 1988)				2,22,90,200
Charged—				
Original	100			
Supplementary	200	300	..	—300
Amount surrendered during the year				Nil
Capital:				
Voted—				
Original	45,30,300	53,56,100	46,54,523	—7,01,577
Supplementary	8,25,800			
Amount surrendered during the year (30th March 1988)				9,82,600

*Notes and comments*

**Revenue:**

(i) Against the available saving of Rs. 2,32.43 lakhs in the voted grant, a sum of Rs. 2,22.90 lakhs only was surrendered on 30th March 1988.

(ii) Saving occurred mainly under:—

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> (in lakhs of rupees)	<i>Excess +</i>
1	3454-02 Surveys and Statistics 111 Vital Statistics 01 Bureau of Economics and Statistics			
	O.	2,59.44		
	R.	—1,05.78	1,53.66	1,54.91
				+1.25

## GRANT No. XXVIII—Contd.

Saving was due to abolition of one hundred and fiftyone posts of Junior Statistical Inspectors in the Bureau.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving—
2	3475-201 Land Ceilings 06 Payment of Compensation for vesting of interests of landlords in tenants under the Kerala Land Reforms Act, 1963 — Other charges			
	O.	85.00		
	R.	—21.60	63.40	24.89 —38.51

Anticipated saving was due to delay in fixing the final compensation in certain cases where appeals and stay orders were pending.

Reasons for the final saving have not been intimated (November 1988).

3	3475-201-08 Payment from Kudikidappukars' benefit fund — Other charges			
	O	30.00		
	R.	—24.15	5.85	5.44 —0.41

Anticipated saving was reportedly due to delay in fixing and making payment of purchase price on behalf of the Kudikidappukars' and non payment of grant under Kudikidappukars' Housing Scheme to the Kerala State Housing Board pending observance of required formalities.

4	3475-201-18 Strengthening of Revenue Machinery and updating of land records			
	O.	16.00		
	R.	—16.00	..	.. ..

Saving of the entire provision was reportedly due to non finalisation of the scheme by the Department of Survey.

5	3475-201-07 Payment from the Agriculturists' rehabilitation fund—Other charges			
	O.	17.00		
	R.	—12.97	4.03	1.68 —2.35

Anticipated saving was attributed mainly to delay in fixing and disbursing of solatium, grant, etc. to small holders (ex-landlords).

Reasons for the final saving have not been intimated (November 1988).

## GRANT No. XXVIII—Contd.

Sl. no.	Head	Total grant	Actual expenditure	Saving—
		(in lakhs of rupees)		
6	3475-201-02 Administration of land reforms measures			
	O.	20.93		
	R.	—7.99	12.94	12.24 —0.70

Saving was due to abolition of certain land tribunals during 1987-88.

7	3475-201-14 Payment of grant to individual assignees under the scheme for payment of financial assistance for development and cultivation of land declared surplus as a result of imposition of land ceiling (Central Sector Scheme) Tribal Sub Plan			
	O.	10.00		
	R.	—8.45	1.55	1.34 —0.21

Withdrawal of funds by reappropriation was to limit the provision in accordance with the plan write up.

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

Sl. no.	Head	Total grant	Actual expenditure	Excess + Saving—
			(in lakhs of rupees)	
1	3454-02-111-12 Timely reporting Survey of Agricultural Statistics in Kerala (C.S.S. 50% Central Assistance)			
		1,34.00	1,48.54	+14.54

Reasons for the excess have not been intimated (November 1988).

2	3454-02-111 29 Registration of births, deaths and marriages			
	O.	0.27		
	R.	—0.01	0.26	9.85 +9.59

Reasons for the excess have not been intimated (November 1988).

3	3475-201 15 Payment of grant to individual assignees under the scheme for payment of financial assistance for development and cultivation of land declared surplus as a result of imposition of land ceiling (Central Sector Scheme) Special Component Plan			
	O.	2.00		
	R.	7.94	9.94	9.66 —0.28

Funds were provided by reappropriation in accordance with plan write up.



## GRANT No. XXVIII—Contd.

**Capital:**

(iv) Saving occurred mainly under:—

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> (in lakhs of rupees)	<i>Saving—</i>
1	5465-02 Investments in Trading institutions 190 Investments in Public Sector and other undertakings 02 Kerala State Financial Enterprises Limited—Investment			
	O.	Token		
	R.	10.00	10.00	.. —10.00

Token provision was augmented by reappropriation for the adjustment towards interest overdue in respect of loan sanctioned during July 1981. Final saving was due to reclassification of expenditure drawn under this head of account to the head '5465-01-190-02'.

2	5475-101 Land Ceilings 02 4½% Kerala Land Reforms (Payment of compensation for excess lands) Bonds 16 years			
	O.	15.00		
	R.	—10.00	5.00	3.59 —1.41

Saving was mainly due to delay in fixing final compensation in certain cases where appeals and stay orders are pending and non-receipt of clarification from Government of India in respect of indents for bonds placed by Trusts, Estates, Endowments, etc.

3	7465-101 General Financial Institutions 01 The Kerala State Financial Enterprises Limited			
	O.	10.00		
	R.	—10.00	..	.. ..

Reasons for the non-utilisation of the entire provision have not been intimated (November 1988).

(v) *Kudikidappukars' Benefit Fund*

Section 109 of the Kerala Land Reforms Act, 1963 provides for the constitution of a fund of not less than rupees One hundred lakhs, called the Kudikidappukars' Benefit Fund. The fund is intended for meeting a part of the compensation payable for acquisition of land for shifting Kudikidappukars' or one-half of the purchase price payable by them and for providing 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 interest accruing on investments made out of the fund.

The contributions by the State Government are booked under this grant. Expenditure to be met out of the fund is also initially debited against the provision under this grant and an equal amount is transferred to the fund before the close of the accounts of the year. During 1987-88 an amount of Rs. 100 was credited to the fund as contribution by the State Government.

GRANT No. XXVIII—*Concl'd.*

Expenditure met out of the fund during the year was Rs. 5.44 lakhs. The balance in the account of the fund on 31st March 1988 was Rs. 2,07.23 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. Interest Rs. 10.57 lakhs accrued upto 31st March 1988 was credited to the Fund Account in July 1988.

(vi) *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. During 1987-88 an amount of Rs. 100 was credited to the fund as contribution by the State Government. Expenditure met out of the fund during the year was Rs. 1.68 lakhs. The balance in the account of the fund on 31st March 1988 was Rs. 3,13.65 lakhs against which Rs. 2,39.00 lakhs have been invested in State Savings Bank Deposits. Interest of Rs. 19.83 lakhs accrued up to 31st March 1988 was credited to the Fund Account in July 1988.

GRANT No. XXIX  
AGRICULTURE

		Total grant or appropriation Rs.	Actual expenditure Rs.	Saving— Rs.
MAJOR HEADS—				
2401	Crop Husbandry			
2402	Soil and Water Conservation			
2415	Agricultural Research and Education			
2435	Other Agricultural Programmes			
2551	Hill Areas			
2575	Other Special Area Programmes			
2702	Minor Irrigation			
2705	Command Area Development			
4401	Capital Outlay on Crop Husbandry			
4402	Capital Outlay on Soil and Water Conservation			
4415	Capital Outlay on Agricultural Research and Education			
4575	Capital Outlay on other Special Areas Programmes			
4702	Capital Outlay on Minor Irrigation			
6401	Loans for Crop Husbandry			
6402	Loans for Soil and Water Conservation			
6575	Loans for other Special Areas Programmes			
Revenue:				
Voted—				
Original	70,58,19,200	81,56,69,300	73,83,32,783	—7,73,36,517
Supplementary	10,98,50,100			
Amount surrendered during the year (30th March 1988)				3,33,94,300
Charged—				
Original	4,00,000	4,00,300	250	—4,00,050
Supplementary	300			
Amount surrendered during the year (30th March 1988)				2,70,000
Capital:				
Voted—				
Original	10,00,68,100	11,00,68,100	8,29,44,961	—2,71,23,139
Supplementary	1,00,00,000			
Amount surrendered during the year (30th March 1988)				1,39,45,600
Charged—				
Original	2,89,000	2,89,000	..	—2,89,000
Amount surrendered during the year (30th March 1988)				1,00,000

## GRANT No. XXIX—Contd.

*Notes and comments***Revenue:**

(i) In view of the final saving of Rs. 7,73.37 lakhs in the voted grant, the supplementary grant of Rs. 10,98.50 lakhs obtained in March 1988, proved excessive.

(ii) Against the available saving of Rs. 7,73.37 lakhs, a sum of Rs. 3,33.94 lakhs only was surrendered on 30th March 1988.

(iii) Saving occurred mainly under:—

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (in lakhs of rupees)</i>	<i>Excess + Saving—</i>
1	2705-101 Command Area Development Authority 01 Command Area Development Authority (C.S.S. 50%)	8,00.00	5,01.57	—2,98.43
	Saving was mainly due to limiting the expenditure within the revised plan outlay fixed on the basis of resources available.			
2	2551-01 Western Ghats 800 Other expenditure 01 Development Schemes in (Western Ghats Region Eligible for Special assistance—outside State) (Plan)			
	O.	5,09.00		
	R.	—72.97	4,36.03	4,34.81 —1.22
3	2702-01 Surface Water 800 Other expenditure 03 Repair of Class II Minor Irrigation Works which got damaged due to natural calamities Other Programmes			
	O.	1,26.00		
	R.	—62.00	64.00	74.93 +10.93
4	2402-001 Direction and Administration 02 Land Use Board			
	O.	56.00		
	R.	—41.65	14.35	14.92 +0.57
5	2702-01-102 Lift Irrigation Schemes 02 Punja dewatering by Pumps—Subsidy			
	O.	2,35.00		
	R.	—12.20	2,22.80	2,05.00 —17.80

## GRANT No. XXIX—Contd.

Sl. no.	Head		Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving—
6	2702-01-800-01 Minor Irrigation Works in Yela Programme				
	O.	50.00			
	R.	—20.00	30.00	22.24	—7.76
7	2702-01-800-04 Repair of Class II Minor Irrigation Works which got damaged due to natural calamities—Other Programmes—Special Component Plan for Scheduled Castes				
	O.	50.00			
	R.	—12.00	38.00	27.98	—10.02
8	2702-80 General 005 Investigation 01 Detailed investigation of minor irrigation works and preparation of integrated plans				
	O.	15.00			
	R.	—13.00	2.00	0.72	—1.28
9	2401-113 Agricultural Engineering 06 Maintenance of Agricultural Engineering Services including purchase of tractors				
	O.	12.00			
	R.	—12.00	..	..	..
10	2401-109 Extension and Farmers' Training 15 Establishment of Land and Water Management Training Centres (50% C.A.D.A. assisted Project)				
	O.	10.42			
	R.	—10.42	..	0.08	+0.08
11	2401-102 Food Grain Crops 06 Development of rice cultivation in low yield areas				
	O.	10.00			
	R.	—10.00	..	..	..
12	2702-02 Ground Water 005 Investigation 07 Scheme for hydrology and design Wing				
	O.	10.00			
	R.	—10.00	..	..	..

## GRANT No. XXIX—Contd.

Anticipated saving in Serial numbers 2 to 12 was mainly due to enforcement of economy measures ordered by Government.

Final excess in respect of Serial number 3 was reportedly due to exhausting of the entire provision by some divisions even before imposition of the reduction in plan expenditure.

Final saving in respect of Serial numbers 6 and 7 was reportedly due to enforcement of economy measures ordered by Government and slow progress of works.

Reasons for the final saving in respect of Serial numbers 2, 5 and 8 and final excess in respect of 4 and 10 have not been intimated (November 1988).

Sl. no.	Head	Total grant	Actual expenditure	Excess + Saving—
		(in lakhs of rupees)		
13	2401-800 Other expenditure			
14	Establishment of additional Intensive Paddy Development Units			
	O.	1,14.06		
	R.	—33.00	81.06	54.49
				—26.57
14	2401-800-13 Intensive Paddy Development Units			
	O.	90.42		
	R.	—12.94	77.48	63.08
				—14.40

In the two cases mentioned above (Sl. nos. 13 and 14) anticipated saving was mainly attributed to deployment of staff to Kerala Agricultural Extension Project.

Reasons for the final saving have not been intimated (November 1988).

15	2401-109-02 National Agricultural Extension Project (50% C.S.S.)			
	O.	70.00		
	R.	—46.42	23.58	26.04
				+2.46

Reasons for the anticipated saving and final excess have not been intimated (November 1988).

16	2401-800-11 Integrated Water Management Works			
	O.	40.00		
	R.	—40.00	..	..
				..
17	2401-800-12 On farm development works			
	O.	40.00		
	R.	—40.00	..	0.13
				+0.13

Reasons for the non-utilisation of the entire provision in respect of Serial number 16 and saving of almost the entire provision in respect of Serial number 17 have not been intimated (November 1988).

18	2401-105 Manures and Fertilisers			
	05 Fertiliser subsidy to Pancha cultivators			
	O.	37.00		
	S.	63.00	1,00.00	67.34
				—32.66

## GRANT No. XXIX—Contd.

Reasons for the saving have not been intimated (November 1988).

In view of the saving, supplementary grant of Rs. 63.00 lakhs obtained in March 1988 in order to regularise the authorisation issued in February 1988 invoking para 95 (3) of Kerala Budget Manual, proved excessive.

Sl. no.	Head	Total grant	Actual expenditure	Excess + Saving—
		(in lakhs of rupees)		
19	2401-104 Agricultural Farms			
	09 National Watershed Programme in Palghat District (C.S.S. 50% Central assistance)			
	O.	40.00		
	R.	—31.50	8.50	9.90 +1.40

Reasons for the anticipated saving and final excess have not been intimated (November 1988).

20	2575-60 Others			
	800 Other expenditure			
	01 Development of Kasaragode Area	50.00	20.38	—29.62

Reasons for the saving have not been intimated (November 1988).

21	2702-02 Ground Water			
	005 Investigation			
	04 Strengthening of Ground Water Organi- sation in the State (Centrally Sponsored Scheme 50% Central Assistance)			
	O.	40.00		
	R.	—30.63	9.37	19.70 +10.33

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

Final excess was mainly due to unforeseen adjustment of cost of compressors supplied by the D.G.S.D.

22	2401-107 Plant Protection			
	09 Establishment of pests and disease survei- llance Unit (100% C.S.S.)	20.00	..	—20.00
23	2401-107-11 Enforcement of domestic quarantine (100% C.S.S.)	20.00	..	—20.00

Reasons for the saving in respect of Serial numbers 22 and 23 have not been intimated (November 1988).

## GRANT No. XXIX—Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving—
24	2401-108 Commercial Crops 39 Development of seasonal Oil Seeds— National Oil Seeds Development Project (C.S.S. with 50% Central Assistance)			
	O.	20.00		
	R.	—20.00	..	..
Withdrawal of the entire provision by resumption was attributed to non-implementation of the scheme as the Government of India's stipulation about the area could not be satisfied.				
25	2401-800-08 Irrigation through the use of Sprinklers and Drip irrigation system (50% C.S.S.)			
	O.	20.00		
	R.	—20.00	..	0.01 +0.01
Saving of almost the entire provision was due to sanctioning of the scheme at the fag end of the year.				
26	2401-107-02 Spraying for control of coconut diseases			
	O.	31.58		
	R.	—1.58	30.00	12.54 —17.46
Reasons for the saving have not been intimated (November 1988).				
27	2402-102 Soil Conservation 03 Soil Conservation in the catchment of River Valley Projects (Centrally Sponsored Scheme 100% Central Assistance)			
	O.	1,00.00		
	R.	—20.00	80.00	81.17 +1.17

Anticipated saving was due to less allocation of central assistance for the schemes under Western Ghat Development Programme than anticipated.

Reasons for the final excess have not been intimated (November 1988).



## GRANT No. XXIX—Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess+ Saving—
28	2401-111 Agricultural Economics and Statistics 01 Agricultural Census (Central Sector Scheme 100%)			
	O.	24.00		
	R.	—15.72	8.28	8.52 +0.24

Saving was mainly due to non-completion of the field work consequent on late receipt of the administrative sanction for this scheme.

29	2401-108-38 Coconut Board Scheme for inte- grated farming in Coconut Small holdings for pro- ductivity improvement (50% C.S.S.)			
	O.	26.00		
	R.	—20.00	6.00	10.56 +4.56

Anticipated saving was mainly due to enforcement of economy measures ordered by Government (Rs. 15.75 lakhs) and restricting the expenditure to the outlay of the scheme (Rs. 4.25 lakhs).

Reasons for the final excess have not been intimated (November 1988).

30	2401-001 Direction and Administration 02 Superintendence Regional and District Control	89.00	73.61	—15.39
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Reasons for the saving have not been intimated (November 1988).

31	2401-107-01 Pesticides Testing Laboratory			
	O.	39.11		
	R.	—6.33	32.78	23.92 —8.86

Out of the anticipated saving of Rs. 6.33 lakhs, Rs. 1.33 lakhs was due to non-filling up of vacancies. Reasons for the balance saving of Rs. 5.00 lakhs have not been intimated (November 1988).

Reasons for the final saving have not been intimated (November 1988).

32	2401-800-10 Develop- ment of integrated home- stead farms			
	O.	15.00		
	R.	—15.00	..	—0.03 —0.03

Reasons for the saving have not been intimated (November 1988).

## GRANT No. XXIX—Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving—
33	2401-119 Horticulture and Vegetable Crops 02 Vegetables			
	O.	30.28		
	R.	—7.68	22.60	16.36
				—6.24
	Reasons for the saving have not been intimated (November 1988).			
34	2401-107-12 Pesticides and Monitoring Protec- tion Coverage (100% C.S.S.)	11.70	0.01	—11.69
35	2401-108-15 Production Programme for Pulses (Centrally Sponsored Scheme 50%)	13.20	1.83	—11.37
	Reasons for the saving (Sl. nos. 34 and 35) have not been intimated (November 1988).			
36	2401-108-26 Multi State Cashew Development Project			
	O.	25.00		
	R.	—13.50	11.50	14.67
				+3.17
	Anticipated saving was attributed to the abolition of the scheme with effect from 1st September 1987.			
	Reasons for the final excess have not been intimated (November 1988).			
37	2401-190 Assistance to Public Sector and Other Undertakings 01 The Kerala Land Development Corporation Limited—Subsidy	75.00	64.97	—10.03
	Reasons for the saving have not been intimated (November 1988).			
38	2415-01 Crop Husbandry 277 Education 03 Public Participation in Agricultural Production Programme			
	O.	10.00		
	R.	—10.00	..	..
				..
	Reasons for the saving of the entire provision have not been intimated (November 1988).			

## GRANT No. XXIX—Contd.

(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	2401-001-04 Strengthening of the agricultural administration and introduction of training and visiting system of extension			
	O.	4,88.00		
	R.	2,03.36	6,91.36	8,51.28 +1,59.92

Augmentation of provision by reappropriation was for meeting the additional expenditure under salaries and wages on account of the reorganisation of the department with effect from 1st August 1987.

Reasons for the final excess have not been intimated (November 1988).

2	2401-108-41 Integrated Programme for the development of spices (Centrally Sponsored Scheme with 50% Central Assistance)			
	S.	Token		
	R.	70.00	70.00	57.01 —12.99

Token provision included in the Supplementary Demands for Grants for November 1987 for the implementation of the centrally sponsored scheme was augmented by reappropriation.

Reasons for the final saving have not been intimated (November 1988).

3	2702-01-800-14 Earthwork of Small Storages in connection with drought			
	S.	49.20		
	R.	50.80	1,00.00	1,00.00
4	2415-01-800 Other expenditure			
	01 Subsidy to drought affected Small and Marginal farmers for Agricultural inputs			
	S.	3,00.45		
	R.	44.39	3,44.84	3,44.73 —0.11

In the above two cases (Sl. nos. 3 and 4) additional funds were provided by reappropriation for meeting the plan expenditure on drought relief measures up to the ceilings prescribed by Government of India.

5	2401-110 Crop Insurance			
	01 Crop Insurance			
	O.	5.00		
	R.	27.68	32.68	32.68

## GRANT No. XXIX—Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess+
6	2702-01-800-09 Repairs due to flood damages			
	O.	10.00		
	R.	19.13	29.13	31.04 +1.91
7	2401-113-04 Expansion of Agricultural Engineering Service	16.30	28.99	+12.69
8	2401-001-01 Directorate of Agriculture			
	O.	41.88		
	R.	0.35	42.23	53.76 +11.53

In the above four cases (Sl.nos. 5 to 8) reasons for the excess have not been intimated (November 1988).

(v) In the following case, withdrawal of funds through reappropriation in March 1988 proved excessive:—

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess+
3702-01-800 Other expenditure			
08 Minor Irrigation Projects Maintenance			
O.	3,00.00		
R.	—34.61	2,65.39	2,82.02 +16.63

Anticipated saving of Rs. 14.62 lakhs was reportedly due to enforcement of economy measures ordered by Government.

Reasons for the balance amount of the anticipated saving have not been intimated (November 1988).

Final excess was mainly due to effecting payment of certain items which were inevitable.

(vi) In the following case, provision of funds by reappropriation on 30th March 1988 proved wholly unnecessary.

Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving—
2401-103 Seeds			
09 Kerala Agricultural Development Project—Seed garden			
O.	3.50		
S.	20.07		
R.	31.06	54.63	18.10 —36.53

Anticipated excess was due to payment of dearness allowance at enhanced rates.

Reasons for the final saving have not been intimated (November 1988).

## GRANT No. XXIX—Contd.

**Capital:**

(vii) In view of the final saving of Rs. 2,71.23 lakhs in the voted grant, supplementary grant of Rs. 1,00.00 lakhs obtained in March 1988, for the regularisation of the additional expenditure authorised in December 1987 invoking para 95(3) of Kerala Budget Manual, proved unnecessary.

(viii) Against the available saving of Rs. 2,71.23 lakhs, a sum of Rs. 1,39.46 lakhs only was surrendered on 30th March 1988.

Sl. no.	(ix) Saving occurred mainly under:— <i>Head</i>	<i>Total grant      Actual expenditure      Saving—</i>		
		(in lakhs of rupees)		
1	4402-203 Land Reclamation and Development 01 Trichur Kole Land Development Project—Infrastructure	1,45.00	52.76	—92.24
2	4401-190 Investments in Public Sector and Other Undertakings 04 Oil Palm India—Investment	75.00		—75.00
3	4401-800 Other expenditure 03 National Agricultural Extension Project (C.S.S. with 50% Central assistance)	30.00	5.56	—24.44
4	4401-190-02 Coconut Development Corporation—Investment O. 40.00 R. —15.00	25.00	19.00	—6.00
5	4402-800 Other expenditure 06 Construction of building for State Land Use Board	15.00		—15.00
6	4415-01 Crop Husbandry 004 Research 01 Buildings O. 19.00 R. —9.93	9.07	5.58	—3.49
7	4401-190-01 State Farming Corporation of Kerala—Investment O. 20.00 R. —6.00	14.00	7.00	—7.00

Reasons for the anticipated saving in respect of Serial numbers 4, 6 and 7 and final saving in respect of Serial numbers 1 to 7 have not been intimated (November 1988).

## GRANT No. XXIX—Contd.

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

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i> (in lakhs of rupees)	<i>Actual expenditure</i>	<i>Excess +</i>
1	6401-105 Manures and Fertilisers			
	02 Loans to cultivators for short term credit			
	O.	2,00.00		
	S.	1,00.00		
	R.	25.00	3,25.00	3,99.99 +74.99

Anticipated excess was reportedly due to unanticipated increase in actual expenditure.

Reasons for the final excess have not been intimated (November 1988).

2	4702-796 Tribal Area Sub-Plan			
	01 Minor Irrigation Tribal Sub Plan			
	R.	21.27	21.27	16.90 —4.37

Reasons for the anticipated excess have not been intimated (November 1988).

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

(xi) In the following cases provision made in the budget for minor irrigation under the major head '4402' was transferred to the newly opened major head '4702' by reappropriation for correct accounting of the expenditure.

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i> (in lakhs of rupees)	<i>Actual expenditure</i>	<i>Excess +</i>
1	4702-101 Surface Water			
	03 Lift Irrigation			
	R.	77.42	77.42	96.21 +18.79

Anticipated excess of Rs. 77.42 lakhs was the net result of additional provision of Rs.1,49.42 lakhs for reclassification of expenditure and withdrawal of provision of Rs.72.00 lakhs by reappropriation/resumption, mainly due to enforcement of economy measures ordered by Government.

Final excess was reportedly due to incurring of expenditure by some divisions, before the imposition of cut in plan expenditure.

In view of the final excess, resumption of funds on 30th March 1988, proved excessive.

2	4702-102 Ground Water			
	01 Scheme for Community irrigation Tube Wells			
	R.	60.00	60.00	79.70 +19.70

GRANT No. XXIX—*Concd.*

Anticipated excess of Rs.60.00 lakhs was the net result of additional provision of Rs. 90.00 lakhs for reclassification of expenditure and resumption of Rs. 30.00 lakhs reportedly due to enforcement of economy measures ordered by Government.

Reasons for the final excess have not been intimated (November 1988).

In view of the final excess, resumption of funds on 30th March 1988, proved excessive.

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>saving—</i>
		(in lakhs of rupees)		
3	4702-101-01 Minor Irrigation Works			
	R.	76.15	72.20	—3.95

Anticipated excess of Rs.76.15 lakhs was the net result of additional provision of funds of Rs. 1,39.15 lakhs for reclassification of expenditure and withdrawal of provision of Rs. 63.00 lakhs by reappropriation/resumption. Resumption of Rs. 38.18 lakhs was reportedly due to enforcement of economy measures ordered by Government.

Reasons for the withdrawal of Rs. 24.82 lakhs have not been intimated (November 1988).

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

## GRANT No. XXX

## FOOD

		<i>Total grant or appropriation</i> Rs.	<i>Actual expenditure</i> Rs.	<i>Saving—</i> Rs.
MAJOR HEADS—				
2236	Nutrition			
2408	Food, Storage and Warehousing			
4408	Capital Outlay on Food, Storage and Warehousing			
6408	Loans for Food, Storage and Warehousing			
Revenue:				
Voted—				
Original	5,04,41,900	7,16,16,900	6,16,76,475	—99,40,425
Supplementary	2,11,75,000			
Amount surrendered during the year (30th March 1988)				77,41,500
Capital:				
Voted—				
Original	7,06,08,200	7,06,08,200	5,11,33,547	—1,94,74,653
Amount surrendered during the year (30th March 1988)				1,28,34,800
Charged—				
Original	10,000	58,500	48,500	—10,000
Supplementary	48,500			
Amount Surrendered during the year (30th March 1988)				8,100
Notes and comments				

**Revenue:**

(i) In view of the final saving of Rs. 99.40 lakhs in the voted grant, the supplementary grant of Rs. 2,11.75 lakhs, obtained in March 1988, proved excessive.

(ii) Against the available saving of Rs. 99.40 lakhs, a sum of Rs. 77.42 lakhs only was surrendered on 30th March 1988.

(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	2236-02 Distribution of nutritious food and beverages			
	101 Special Nutrition Programmes			
	02 Special Nutrition Programme for children of age group 0-3.			
O.		1,80.00		
R.		—49.09	1,30.91	1,29.44
				—1.47



## GRANT No. XXX—Contd.

Saving was reportedly due to utilisation of food and materials received under natural calamities for feeding the children, enforcement of economy measures ordered by Government and belated functioning of certain newly started I.C.D.S. Projects on account of administrative delay.

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> (in lakhs of rupees)	<i>Saving—</i>
2	2236-02-101-12 I.C.D.S. Programme			
	O.	1,75.00		
	R.	—42.72	1,32.28	1,28.02 —4.26

Saving was reportedly due to receipt of assistance through drought relief measures by way of food materials and delay in starting the six I.C.D.S. Projects due to administrative reasons.

3	2408-800 Other expenditure			
	02 National grid of Rural Godowns for Agricultural Produce (C.S.S. 50% Central assistance)	12.00	..	—12.00

Reasons for the non-utilisation of the entire provision have not been intimated (November 1988).

(iv) 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>
	2236-02-101-14 Special Nutrition in drought affected areas			
	S.	2,11.75	2,31.00	2,31.54 +0.54
	R.	19.25		

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

**Capital:**

(v) Against the available saving of Rs. 1,94.75 lakhs, Rs. 1,28.35 lakhs only were surrendered on 30th March 1988.

(vi) 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	4408-01 Food			
	101 Procurement and Supply			
	01 Grain Supply Scheme			
	O.	3,40.58		
	R.	—42.41	2,98.17	2,43.71 —54.46

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

Final saving of Rs. 49.12 lakhs was attributed to postponement of payment of the differential cost of collection of rice and wheat to Government of India to 1988-89 in view of stringent measures ordered by Government to overcome financial constraints.

GRANT No. XXX—*Concl'd.*

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> (in lakhs of rupees)	<i>Saving—</i>
2	6408-02 Storage and Warehousing			
	195. Loans to Co-operatives			
	21 Kerala State Co-operative Coir Marketing Federation Limited (N.C.D.C. Sponsored Scheme 100%)			
	O.	1,00.00		
	R.	—25.00	75.00	75.00 ..
<p>The budget provision was for giving a loan to COIRFED to tide over the crisis in Coir Industry. As the total amount available as loan to meet the crisis in Coir Industry was limited to one crore, the payment to COIRFED was restricted to Rs. 75.00 lakhs, in order to give loan assistance to the Coir Corporation also.</p>				
3	6408-02-195-15 Loans to Kerala State Co-operative Marketing Federation for Development of business (N.C.D.C. Sponsored Scheme 100%)			
	O.	80.00		
	R.	—20.00	60.00	60.00 ..
<p>Saving was due to receipt of less assistance from National Co-operative Development Corporation than anticipated.</p>				
4	4408-01-101-02 Civil Supplies Corporation			
	O.	15.00		
	R.	—15.00	..	.. ..
<p>Saving of the entire provision was due to a post-budget decision to postpone the non-committed plan schemes as part of the economy measures in force.</p>				
5	4408-02 Storage and Warehousing			
	190 Investments in Public Sector and other Undertakings			
	01 Kerala State Warehousing Corporation—Investment	10.00	..	—10.00
<p>Reasons for the saving have not been intimated (November 1988)</p>				
6	6408-02-195-19 Assistance to Poultry Co-operative Societies (N.C.D.C. 100%)			
	O.	6.00		
	R.	—6.00	..	.. ..
7	6408-02-195-25 Loans to Kerala State Co-operative Marketing Federation for taking shares in 'KRIBCO'.			
	O.	5.00		
	R.	—5.00	..	.. ..

Saving of the entire provision (in respect of Sl. nos. 6 and 7) was due to enforcement of economy measures ordered by Government.

GRANT No. XXXI  
ANIMAL HUSBANDRY

		<i>Total grant or appropriation Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Excess + Saving— Rs.</i>
MAJOR HEADS—				
2403 Animal Husbandry				
4403 Capital Outlay on Animal Husbandry				
6403 Loans for Animal Husbandry				
Revenue:				
Voted—				
Original	12,45,59,200	16,14,93,700	16,25,31,046	+10,37,346
Supplementary	3,69,34,500			
Amount surrendered during the year (17th and 24th December 1987 and 30th March 1988)				4,55,800
Charged—				
Original	1,000	1,000	..	—1,000
Amount surrendered during the year (30th March 1988)				1,000
Capital:				
Voted—				
Original	49,50,000	52,50,000	46,25,650	—6,24,350
Supplementary	3,00,000			
Amount surrendered during the year				Nil
Charged—				
Supplementary	1,09,900	1,09,900	1,09,458	—442
Amount surrendered during the year				Nil
Notes and comments				

**Revenue:**

(i) The expenditure exceeded the voted grant by Rs. 10,37,346; the excess requires regularisation.

(ii) In view of the excess, the supplementary grant of Rs. 3,69.35 lakhs obtained in March 1988 proved inadequate.

(iii) Excess occurred mainly under:—

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (in lakhs of rupees)</i>	<i>Excess +</i>
1	2403 Animal Husbandry			
	102 Cattle and Buffalo Development			
	02 Intensive Cattle Development Projects			
	O.	1,21.75		
	S.	45.86		
	R.	19.11	1,86.72	2,15.14 +28.42

## GRANT No. XXXI—Contd.

Anticipated excess was due to filling up of the vacant posts of Veterinary Surgeons, Livestock Inspectors and payment of dearness allowances at enhanced rates.

Reason for the final excess have not been intimated (November 1988).

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess+
2	2403-800 Other expenditure 09 Veterinary Care, Transportation of Fodder etc. in connection with drought relief			
	S.	2,03.00		
	R.	22.00	2,25.00	2,40.72
				+15.72

Supplementary grant was obtained to debit the plan expenditure on drought relief under the functional heads. Additional funds were provided by reappropriation based on the assistance sanctioned by Government of India. Reasons for the final excess have not been intimated (November 1988).

3	2403-101 Veterinary Services and Animal Health 25 Disease Investigation			
	R.	7.54	7.54	9.74
				+2.20

Anticipated excess was due to the post-budget decision to reclassify the expenditure under this head of account instead of '2403-109-03 Disease Investigation' where funds were originally provided.

Reasons for the final excess have not been intimated (November 1988).

4	2403-101-24 Veterinary Biological Institute			
	S.	3.50		
	R.	4.30	7.80	12.90
				+5.10

Anticipated excess was due to the post-budget decision to reclassify the expenditure under this head of account instead of '2403-109-02 Veterinary Biological Institute' where funds were originally provided.

Reasons for the final excess have not been intimated (November 1988).

5	2403-001 Direction and Administration. 02 District Administration			
	O.	43.87		
	S.	10.68		
	R.	-0.57	53.98	61.65
				+7.67

Reasons for the excess have not been intimated (November 1988).

6	2403-102-04 Livestock Farms			
	O.	57.32		
	S.	8.46		
	R.	2.77	68.55	72.54
				+3.99

Anticipated excess was reportedly due to purchase of feed and feed ingredients for the Livestock farms at various places.

## GRANT No. XXXI—Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving—
7	2403-001-01 Direction			
	O.	28.72		
	S.	0.02		
	R.	—4.19	24.55	34.27 +9.72
Anticipated saving was due to enforcement of economy measures ordered by Government.				
Reasons for the final excess have not been intimated (November 1988).				
8	2403-113 Administrative Investigation and Statistics			
	04 Animal Husbandry Statistics and Sample Survey (C.S.S. 50% Central Assistance)			
	O.	7.20		
	R.	0.14	7.34	11.46 +4.12
Reasons for the excess have not been intimated (November 1988).				
9	2403-103 Poultry Development 01 Poultry Farms			
	O.	86.80		
	S.	3.23		
	R.	—14.00	76.03	92.28 +16.25
Anticipated saving was due to enforcement of economy measures ordered by Government.				
Reasons for the final excess have not been intimated (November 1988).				
10	2403-101-26 Expansion of Disease Investigation Laboratories			
	R.	3.00	3.00	1.40 —1.60
Anticipated excess was due to the post-budget decision to reclassify the expenditure under this head of account instead of '2403-109-04 Expansion of Disease Investigation Laboratories' where funds were originally provided.				
Reasons for the final saving have not been intimated (November 1988).				
11	2403-101-27 Biological Production Complex			
	R.	3.00	3.00	1.23 —1.77
Anticipated excess was due to the post-budget decision to reclassify the expenditure under this head of account instead of '2403-109-05 Biological Production Complex' where funds were originally provided.				
Reasons for the final saving have not been intimated (November 1988).				
12	2403-104 Sheep and Wool Development			
	01 Goat Development			
	O.	2.94		
	R.	—0.35	2.59	4.10 +1.51
Reasons for the excess have not been intimated (November 1988).				

## GRANT No.XXXI—Contd.

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> (in lakhs of rupees)	<i>Excess+</i>
13	2403-800 06 Animal Husbandry Programmes— Special Component Plan for Scheduled Castes	25.00	26.10	+1.10

Reasons for the excess have not been intimated (November 1988).

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

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i> (in lakhs of rupees)	<i>Actual expenditure</i>	<i>Excess + Saving—</i>
1	2403-101-18 Control of Livestock Disease of National Importance (50% Central Assistance)			
	O.	64.00		
	R.	—36.41	27.59	—4.82

Anticipated saving of Rs.27.41 lakhs was mainly attributed to enforcement of economy measures ordered by Government.

Reasons for the remaining saving (Rs.9 lakhs) and the final saving have not been intimated (November 1988).

2	2403-102-05 Establishment of Intensive Cattle Development Projects			
	O.	14.00		
	R.	—14.00	0.12	+0.12

Reasons for the saving have not been intimated (November 1988).

3	2403-107 Fodder and Feed Development 02 Manufacture of ready-to-feed balanced feeds			
	O.	33.57		
	R.	—0.32	33.25	—7.67

Reasons for the saving have not been intimated (November 1988).

4	2403-101-19 Production of Vaccine by cell culture and Diagnostic Reagents (C.S.S. 50% Central Assistance)			
	O.	10.00		
	R.	—3.77	6.23	—3.50

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

Reasons for the final saving have not been intimated (November 1988).

GRANT No. XXXI—*Concl'd.***Capital:**

(v) In view of the final saving of Rs.6.24 lakhs in the voted grant, the supplementary grant of Rs.3.00 lakhs obtained in March 1988 proved wholly unnecessary.

(vi) Saving occurred mainly under:—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Saving—</i>
	<i>(in lakhs of rupees)</i>		
4403-101 Veterinary Services and Animal Health			
03 Works entrusted to Kerala State Construction Corporation (State Plan)	17.00	7.02	—9.98

Reasons for the saving have not been intimated (November 1988).

(vii) *World Food programme—Maize fund.*

The fund has been constituted with the object of expanding poultry farms and creating a buffer stock of maize, either through purchase or by production so as to ensure uninterrupted supply for the manufacture of poultry feed, even after termination of assistance under the World Food Programme. The value of maize received as gift under the World Food Programme from 1966 onwards (Rs.15.44 lakhs) was credited under '0403 Animal Husbandry' by debit to '2403 Animal Husbandry 107 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 '8229 Development and Welfare Fund—Development Funds for Animal Husbandry purposes', by debit to '2403 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 1988 was Rs.5.40 lakhs.

GRANT No. XXXII  
DAIRY

		<i>Total grant or appropriation</i> Rs.	<i>Actual expenditure</i> Rs.	<i>Saving—</i> Rs.
<b>MAJOR HEADS—</b>				
<b>2404 Dairy Development</b>				
<b>4404 Capital Outlay on Dairy development</b>				
<b>Revenue:</b>				
<b>Voted—</b>				
Original	3,00,99,600	3,35,49,600	3,24,76,228	—10,73,372
Supplementary	34,50,000			
Amount surrendered during the year (30th March 1988)				8,36,300
<b>Capital:</b>				
<b>Voted—</b>				
Original	39,50,000	52,55,100	31,15,842	—21,39,258
Supplementary	13,05,100			
Amount surrendered during the year (30th March 1988)				18,06,800
<b>Charged—</b>				
Supplementary	10,800	10,800	..	—10,800
Amount surrendered during the year				Nil
<i>Notes and Comments</i>				

**Revenue:**

(i) In view of the final saving of Rs.10.73 lakhs in the voted grant, supplementary grant of Rs. 34.50 lakhs obtained in March 1988 proved excessive.

(ii) Against the available saving of Rs.10.73 lakhs, a sum of Rs. 8.36 lakhs only surrendered on 30th March 1988.

**Capital:**

(iii) Against the available saving of Rs.21.39 lakhs in the voted grant, a sum of Rs.18.07 lakhs only was surrendered on 30th March 1988.

(iv) Saving occurred mainly under:—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> (in lakhs of rupees)	<i>Saving—</i>
4404-102 Dairy Development Projects			
06 Milk Chilling Plant, Elakkad			
O.	12.00	4.43	—0.01
R.	—7.57		

Saving was due to economy measures imposed by Government.



## GRANT No. XXXIII

## FISHERIES

		<i>Total grant or appropriation</i> Rs.	<i>Actual expenditure</i> Rs.	<i>Saving— Rs.</i>
MAJOR HEADS—				
<b>2405 Fisheries</b>				
<b>4405 Capital Outlay on Fisheries</b>				
<b>6405 Loans for Fisheries</b>				
Revenue:				
Voted—				
Original	6,83,15,100	6,89,78,100	5,31,65,780	—1,58,12,320
Supplementary	6,63,000			
Amount surrendered during the year (30th March 1988)				98,67,700
Charged—				
Original	1,100	1,100	..	—1,100
Amount surrendered during the year				Nil
Capital:				
Voted—				
Original	8,66,63,200	8,66,63,300	5,35,19,021	—3,31,44,279
Supplementary	100			
Amount surrendered during the year (30th March 1988)				2,80,28,300
Notes and comments				

**Revenue:**

(i) Against the available saving of Rs. 1,58.12 lakhs in the voted grant, Rs. 98.68 lakhs only were surrendered on 30th March 1988.

(ii) In view of the final saving of Rs.1,58.12 lakhs, the supplementary grant of Rs.6.63 lakhs, obtained in March 1988, proved wholly unnecessary.

(iii) 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	2405-800 Other expenditure			
	16 Integrated Pilot Project for Fisheries development Subsidy (N. C. D. C.)			
	O.	1,50.00 }		
	R.	—57.71 }	92.29	43.80
				—48.49

Reasons for the saving (71 per cent of the provision) have not been intimated (November 1988).

## GRANT No. XXXIII—Contd.

<i>Sl no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (in lakhs of rupees)</i>	<i>Saving—</i>
2	2405-800-17 Managerial subsidy to Matsyafed—District Societies			
	O. 50.00			
	R. —28.00	22.00	22.00	..
	Reasons for the saving have not been intimated (November 1988).			
3	2405-800-15 Contribution to Fishermen Welfare Fund	30.00	15.46	—14.54
	Reasons for the saving have not been intimated (November 1988).			
4	2405-101 Inland Fisheries 12 Brackish Water Fish Farms in Public Sector (50% C. S. S.)			
	O. 20.00			
	R. —5.42	14.58	6.60	—7.98
	Anticipated saving was due to enforcement of economy measures ordered by Government.			
	Reasons for the final saving have not been intimated (November 1988).			
5	2405-103 Marine Fisheries 03 Patrolling in territorial waters for regulating Marine Fishing			
	O. 20.00			
	R. —8.36	11.64	11.21	—0.43
	Saving was mainly attributed to non-sanctioning of regular staff to operate the speed boats (Rs. 5.86 lakhs) and failure in effecting supply of 146 Life Buoys (Rs. 2.50 lakhs).			
6	2405-101-11 Fish Farm Development Agencies (Central Sector Scheme)			
	O. 20.00			
	R. —5.94	14.06	12.29	—1.77
	Anticipated saving was reportedly due to non-sanctioning of new posts for the Fishermen Development Agencies at Cannanore.			
	Reasons for the final saving have not been intimated (November 1988).			
7	2405-102 Estuarine/Brackish Water Fisheries 03 Boat Building Yards			
	O. 41.20			
	R. —0.50	40.70	35.05	—5.65
	Reasons for the saving have not been intimated (November 1988).			

## GRANT No. XXXIII—Contd.

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

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess+
1	2405-109 Extension and Training 05 Fishery Schools and Training Centres			
	O.	19.64		
	R.	16.23	35.87	38.94 +3.07

Anticipated excess was reportedly due to regularisation of excess mess charges of eight Regional Technical High Schools (Rs. 8.72 lakhs) and payment of dearness allowance at enhanced rates.

Reasons for the final excess have not been intimated (November 1988).

2	2405-001 Direction and Administration 01 Direction			
	O.	1,00.99		
	S.	6.00	1,06.99	1,25.65 +18.66

Reasons for the excess have not been intimated (November 1988).

3	2405-102-04 Insurance Premium towards Insurance of boats			
		10.00	15.84	+5.84

Reasons for the excess have not been intimated (November 1988).

**Capital:**

(v) Against the available saving of Rs. 3,31.44 lakhs in the voted grant, a sum of Rs. 2,80.28 lakhs only was surrendered on 30th March 1988.

(vi) Saving occurred mainly under:—

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving—
1	6405-800 Other Loans 16 Loans to Matsyafed for integrated Pilot Project for Fisheries Development (N. C. D. C. assisted)			
	O.	2,25.00		
	R.	—1,62.17	62.83	.. —62.83

Reasons for the anticipated saving have not been intimated (November 1988).

Final saving was due to reclassification of expenditure under the authorised head of account viz. '6405-190-01 Loans to Matsyafed for integrated Pilot Project for development of Fisheries', opened subsequently.

## GRANT No. XXXIII—Contd.

Sl. no.	Head	Total grant	Actual expenditure	Saving—
		(in lakhs of rupees)		
2	6405-800-13 Subsidised Housing Scheme for Fishermen (50% Assis- tance from HUDCO)			
	O.	66.67		
	R.	—46.67	20.00	20.00 ..
	Reasons for the anticipated saving have not been intimated (November 1988).			
3	4405-101 Inland Fishe- ries			
	01 Brackish Water Fish Farming (50% C. S. S.)			
	O.	60.00		
	R.	—30.00	30.00	16.75 —13.25
	Reasons for the anticipated and final saving have not been intimated (November 1988).			
4	4405-102 Esturine/ Brackish Water Fisheries			
	07 Establishment of Landing Centres for traditional Fishermen (50% C. S. S.)			
	O.	40.00		
	R.	—33.00	7.00	4.95 —2.05
	Anticipated saving was reportedly due to non-arrangement of land acquisition at Vizhin- jam South and Vallikunnu and obstruction of construction work by Local Fishermen at Vizhinjam North. During 1986-87 also an amount of Rs. 21.30 lakhs was reappropriated out of the pro- vision of Rs. 30 lakhs for the scheme, for the above reason.			
	Final saving was due to enforcement of economy measures ordered by Government.			
5	4405-102-03 Construction of fish landing Centres for mechanised boats (Centrally Sponsored Scheme 50% Central assistance)			
	O.	50.00		
	R.	—21.00	29.00	19.39 —9.61
	Saving was reportedly due to slow progress of construction work consequent on the scar- city in cement and delay in land acquisition.			
	Final saving was reportedly due to non-clearance of a proposal for acquisition of land for New Mahe.			
6	4405-103 Marine Fisheries			
	04 Deepsea Fishing			
	O.	25.00		
	R.	—25.00	..	.. ..
	Saving of entire provision was reportedly due to non-implementation of the scheme.			

## GRANT No. XXXIII—Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving—
7	6405-800-40 Loans on invoking guarantee given by Government to the Trivandrum District Co-operative Bank—Loan to Trivandrum District (Northern) Regional Fish Marketing Co-operative Society Limited F(T) 110 Anjengo			
	O.	21.17		
	R.	—21.17	..	..

Saving of the entire provision was reportedly due to enforcement of economy measures ordered by Government.

8	4405-101-05 National Fish Seed Farm (50% Centrally Sponsored Scheme)			
	O.	20.00		
	R.	—4.25	15.75	3.89 —11.86

Reasons for the anticipated and final saving have not been intimated (November 1988).

9	4405-800 Other expenditure 01 Buildings (Fishery Schools and Training Centres)			
	O.	15.00		
	R.	—5.00	10.00	2.89 —7.11

Reasons for the anticipated and final saving have not been intimated (November 1988).

10	4405-101-06 Prawn Hatchery (50% C. S. S.)			
	O.	12.00		
	R.	—11.30	0.70	0.62 —0.08

Saving of Rs. 5.67 lakhs was due to non-sanctioning of funds to Matsyafed for the Mablaba Shrimp Hatchery.

Reasons for the balance saving have not been intimated (November 1988).

## GRANT No. XXXIII—Contd.

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Saving—</i>
				(in lakhs of rupees)
11	6405-800-41 Loans on invoking guarantee given by Government to Malabar Central Co-operative Bank—Loans to Kozhikode Regional Fish Marketing Co-operative Society (Pudiappa) Limited F (D) No. 174			
	O.	11.14		
	R.	—11.14	..	..

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

12	4405-800-03 Community Amenities and Dispensaries			
	O.	15.00		
	R.	—6.01	8.99	4.50 —4.49

Reasons for the anticipated and final saving have not been intimated (November 1988).

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

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess +</i>
				(in lakhs of rupees)
1	4405-102-04 Development of Vizhinjam Fishing Harbour (Centrally Sponsored Scheme—50% Central assistance)			
	O.	1,00.00		
	R.	44.74	1,44.74	1,44.93 +0.19

Excess was reportedly due to acquisition of land in respect of balance area of lands to be acquired for Vizhinjam Fishing Harbour Project.

2	4405-102-05 Development of Neendakara Fishing Harbour (Centrally Sponsored Scheme—50% Central assistance)			
	O.	72.00		
	R.	26.00	98.00	98.75 +0.75

Anticipated excess was reportedly due to advancing the schedule of commissioning of the Neendakara Project on receipt of revised sanction from Government of India.

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

GRANT No. XXXIII—*Concl'd.*

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (in lakhs of rupees)</i>	<i>Excess+</i>
3	4405-800-12 Land acquisition charges for regional Fisheries Technical School Karunagappally			
	S.	Token		
	R.	12.50	12.50	12.50

Funds were provided by reappropriation for recouping the Contingency Fund expenditure met out of an advance from that fund sanctioned in February 1988 for payment of land acquisition charges for the land acquired in Karunagappally for the establishment of Regional Fisheries Technical High School.

4	4405-102-02 Rehabilitation of Fishermen from the land acquired for the Fishing Harbour Project, Vizhinjam			
	O.	10.00		
	R.	7.50	17.50	17.67
				+0.17

Anticipated excess was due to the approval of National Welfare Fund for Fishermen Scheme by the Government of India for construction of houses at Vizhinjam.

5	6405-190 Loans to Public Sector and other undertakings 02 Loans to Kerala Fisheries Corporation for establishment of Fish Stall			
			5.00	+5.00

Funds were provided by reappropriation under the head of account '6405-800-12' to meet inevitable payments as the Kerala Fisheries Corporation was facing acute financial crisis. Excess was due to reclassification of expenditure under this head of account.

(viii) *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 were 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 1988 was Rs. 17.26 lakhs.

## GRANT No. XXXIV

## FOREST

		<i>Total grant or appropriation</i> Rs.	<i>Actual expenditure</i> Rs.	<i>Saving—</i> Rs.
<b>MAJOR HEADS—</b>				
<b>2406 Forestry and Wild Life</b>				
<b>4406 Capital Outlay on Forestry and Wild Life</b>				
<b>Revenue:</b>				
<b>Voted—</b>				
Original	34,13,53,100	34,14,03,200	26,07,90,052	—8,06,13,148
Supplementary	50,100			
Amount surrendered during the year (30th March 1988)				3,91,66,000
<b>Charged—</b>				
Original	2,00,000	2,00,000	30,047	—1,69,953
Amount surrendered during the year				Nil
<b>Capital:</b>				
<b>Voted—</b>				
Original	1,84,50,000	1,84,50,000	79,16,861	—1,05,33,139
Amount surrendered during the year (30th March 1988)				20,65,000
<b>Charged—</b>				
Original	4,72,000	4,72,000	4,71,985	—15
Amount surrendered during the year				Nil
<i>Notes and comments</i>				

**Revenue:**

(i) Against the available saving of Rs. 8,06.13 lakhs in the voted grant, a sum of Rs. 3,91.66 lakhs only was surrendered on 30th March 1988.

(ii) Saving occurred mainly under:—

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Saving—</i>
		(in lakhs of rupees)		
1	2406-01 Forestry			
	102 Social and Farm			
	Forestry			
	02 Eco Development			
	(World Bank assisted			
	Social Forestry)	12,00.00	9,91.48	—2,08.52
	Saving was due to economy measures ordered by Government.			



## GRANT No. XXXIV—Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving—
2	2406-01-797 Transfer to/ from Reserve Funds and Deposit Accounts— Transfer of net proceeds of Kerala Forest Develop- ment Fund under Sec- tion 75 B of Kerala Forest Act O. 1,49.20 R. —1,49.00	0.20	..	—0.20
3	2406-01-101 Forest Con- servation, Development and Regeneration 06 Amount met out of Kerala Forest Develop- ment Fund for planting softwood trees and other species of trees which form raw materials for Industries O. 45.00 R. —45.00	..	..	..
4	2406-01-109 Extension and Training 03 Payments out of the Kerala Forest Develop- ment Fund for Forest Research O. 30.00 R. —30.00	..	..	..
Savings in the three cases mentioned above (Sl. nos. 2, 3 and 4) was due to the non-fini- sation of the rules for the Kerala Forest Development Fund. During 1986-87 also, the entire budget provision in respect of serial number 2 (Rs. 1,49.20 lakhs) and serial number 3 (Rs. 75.00 lakhs) remained unutilised for the same reason.				
5	2406-01-105 Forest Produce 01 Timber and other produce removed by Government agency	4.80.00	3,96.94	—83.06
6	2406-01-800 Other ex- penditure 01 Survey of forest boundaries O. 27.00 R. —0.49	26.51	12.38	—14.13
7	2406-01-800-07 Intensi- fication of Forest Manage- ment	16.08	7.55	—8.53
8	2406-01-101-05 Cultural Operations of young plantations	10.00	3.13	—6.87
Reasons for the saving in serial numbers 5 to 8 have not been intimated (November 1988).				

## GRANT No. XXXIV—Contd.

<i>Sl. no.</i>	<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure (in lakhs of rupees)</i>	<i>Saving—</i>
9	2406-01-800-05 Forest Protection				
	O.	1,10.00			
	R.	—10.10	99.90	43.10	—56.80
10	2406-02 Environmental Forestry and Wild Life 110 Wild Life Preservation 02 Parambikulam Game Sanctuary (50% C. S. S.) —Minor Works				
	O.	26.00			
	R.	—12.00	14.00	11.47	—2.53
11	2406-02-110-03 Neyyar Game Sanctuary— Minor Works (50% C. S. S.)				
	O.	24.00			
	R.	—10.00	14.00	10.75	—3.25
12	2406-01-109-01 Training				
	O.	29.99			
	R.	—4.70	25.29	16.87	—8.42
13	2406-02-110-04 Wynad Sanctuary (50% C. S. S.)				
	O.	25.00			
	R.	—8.00	17.00	14.61	—2.39
14	2406-02-110-15 Wild Life Sanctuary at Aralam (50% C. S. S.)				
	O.	8.00			
	R.	—2.50	5.50	1.86	—3.64
15	2406-02-110-12 Wild Life Sanctuary at Peppara (50% C. S. S.)				
	O.	12.00			
	R.	—3.00	9.00	6.62	—2.38

Anticipated saving in serial numbers 9 to 15 was due to low trend of expenditure and enforcement of economy measures ordered by Government.

Reasons for the final saving have not been intimated (November 1988).

## GRANT No. XXXIV—Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving—
16	2406-02-110-07 Tiger Project (Centrally Sponsored Scheme 50% Central assistance)			
	O.	76.00		
	R.	—53.00	23.00	34.72 +11.72
17	2406-02-110-09 Develop- ment of National Park (Biosphere Reserve) at Silent Valley			
	O.	56.00		
	R.	—48.00	8.00	15.96 +7.96

Anticipated saving in serial numbers 16 and 17 was due to low trend of expenditure and enforcement of economy measures ordered by Government.

Reasons for the final excess have not been intimated (November 1988).

18	2406-01-070 Communica- tions and Buildings 02 Buildings			
	O.	13.25		
	R.	—4.50	8.75	1.18 —7.57

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

Reasons for the final saving have not been intimated (November 1988).

19	2406-01-101-04 Fire Protection Works			
	O.	35.00		
	R.	— 4.60	30.40	25.07 —5.33

Anticipated saving was mainly due to low trend of expenditure, ban on payment and enforcement of economy measures ordered by Government.

Reasons for the final saving have not been intimated (November 1988).

20	2406-01-070-01 Roads and Bridges			
			6.75	0.02 —6.73

Reasons for the saving of almost the entire provision have not been intimated (November 1988).

21	2406-01-105-06 Livestock			
	O.	25.00		
	R.	—2.82	22.18	18.38 —3.80

Anticipated saving was due to the ban on payment as a measure of economy ordered by Government.

Reasons for the final saving have not been intimated (November 1988).

GRANT No. XXXIV—*Concl'd.*

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

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> (in lakhs of rupees)	<i>Excess + Saving—</i>
1	2406-01-105-07 Miscellaneours advance Suspense	10.00	30.83	+20.83
The accounts are stated to have not been finalised due to rendering of defective accounts by Divisional Forest Officers and as such the exact reasons for the excess could not be ascertained by the Chief Conservator of Forests.				
2	2406-01-105-02 Firewood and charcoal removed by Government agency			
	O.	32.00		
	R.	20.00	52.00	51.01
				—0.99
Reasons for the excess have not been intimated ( November 1988).				
3	2406-01-001 Direction and Administration 02 Office of the Circle Conservators			
	O.	23.74		
	R.	3.30	27.04	29.35
				+2.31
Anticipated excess was due to payment of dearness allowance at enhanced rate and additional expenditure towards travelling allowance and office expenses.				
Reasons for the final excess have not been intimated ( November 1988).				

**Capital:**

(iv) Against the available saving of Rs. 1,05.33 lakhs in the voted grant, a sum of Rs. 20.65 lakhs only was surrendered on 30th March 1988.

(v) Saving occurred mainly under:—

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> (in lakhs of rupees)	<i>Saving—</i>
1	4406-105 Forest Produce 04 Fuel Plantations (Centrally Sponsored Scheme—50% Central assistance)	1,35.00	53.94	—81.06
Saving was due to ban on incurring further expenditure from December 1987.				
2	4406-070 Communication and Buildings 03 Buildings			
	O.	22.00		
	R.	—17.00	5.00	..
				—5.00
Anticipated saving was due to enforcement of economy measures ordered by Government.				
Reasons for the final saving have not been intimated (November 1988).				
3	4406-070-01 Roads			
	O.	6.00		
	R.	—6.00	..	..
				..

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

GRANT No. XXXV  
PANCHAYAT (ALL VOTED)

		<i>Total grant</i>	<i>Actual expenditure</i>	<i>Saving—</i>
		Rs.	Rs.	Rs.
<b>MAJOR HEADS—</b>				
<b>2515 Other Rural Development Programmes</b>				
<b>6515 Loans for other Rural Development Programmes</b>				
Revenue:				
Original	15,59,47,300	15,59,47,300	13,44,81,523	—2,14,65,777
Amount surrendered during the year (4th August 1987 and 30th March 1988)				1,37,27,300
Capital:				
Original	30,00,100	30,00,100	30,00,000	—100
Amount surrendered during the year				Nil

*Notes and comments*

**Revenue:**

(i) Against the available saving of Rs. 2,14.66 lakhs, a sum of Rs. 1,37.27 lakhs only was surrendered on 4th August 1987 and 30th March 1988.

(ii) Saving occurred mainly under:—

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Saving—</i>
			(in lakhs of rupees)	
1	2515-101 Panchayati Raj 04 Basic Tax grant to Panchayats			
	O.	4,00.00		
	R.	—70.51	3,29.49	3,16.29
				—13.20
Anticipated saving was due to enforcement of economy measures ordered by Government.				
Reasons for the final saving have not been intimated ( November 1988).				
2	2515-001 Direction and Administration (Panchayat) 03 District Administration			
	O.	1,30.13		
	R.	—1.51	1,28.62	80.75
				—47.87
Anticipated saving was due to enforcement of economy measures ordered by Government.				
Reasons for the final saving have not been intimated ( November 1988).				
3	2515-003 Training 02 Establishment of a State Institute for Rural Development			
	O.	46.00		
	R.	—46.00		

## GRANT No. XXXV—Contd.

Withdrawal of the entire provision by resumption in August 1987 was due to the fact that the original budget provision was inadvertently included under this head instead of under 2515-102-29 in Grant No. XXXVI—Community Development.

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess + Saving—</i>
(in lakhs of rupees)				
4	2515-101-06 Grant to Panchayats for the Co-ordination of developmental activities			
	O.	50.00		
	R.	—43.00	7.00	7.72 +0.72

Saving was due to reappropriation of funds to 2515-101-12 for developmental activities under Seven Point Programme.

5	2515-101-03 Assistance to Panchayats—Grant-in-aid			
	O.	2,10.00		
	R.	—28.00	1,82.00	1,73.35 —8.65

Anticipated saving was due to less assistance to Panchayats during the year.

Reasons for the final saving have not been intimated (November 1988).

6	2515-101-01 Panchayat Elections			
	O.	1,21.68		
	R.	—8.00	1,13.68	94.42 —19.26

Anticipated saving was due to non-receipt of bills on hire charges of vehicles used for the last Panchayat elections (Rs. 6.00 lakhs) and enforcement of economy measures ordered by Government (Rs. 2.00 lakhs).

Reasons for the final saving have not been intimated (November 1988).

7	2515-800 Other expenditure			
	01 Maintenance of water supply installations in Panchayats—Grant-in-aid			
	O.	10.50		
	R.	—10.50	..	0.63 +0.63

Withdrawal of the entire provision by resumption on 30th March 1988 was due to non-sanctioning of grant to the Kerala Water Authority by way of maintenance charges of Water Supply installations in Panchayats.

GRANT No. XXXV—*Concl'd.*

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

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (in lakhs of rupees)</i>	<i>Excess +</i>
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1 2515-101-12 Implementation  
of Seven Point Programmes

R.	43.00	43.00	43.00	..
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Funds for the implementation of the developmental activities under Seven Point Programmes, provided under the head of account '2515-101-06', were reappropriated to this head.

2 2515-190 Assistance to  
Public Sector and Other  
Undertakings  
02 Assistance to Kerala  
Rural Employment and  
Welfare Society—  
Grant-in-aid

O.	Token			
R.	28.00	28.00	28.00	...

Token provision was augmented by reappropriation for the establishment of a printing press by the Kerala Rural Employment and Welfare Society.

3 2515-001-01 Supervision 19.23 27.52 +8.29

Reasons for the excess have not been intimated (November 1988).

GRANT No. XXXVI  
COMMUNITY DEVELOPMENT

	<i>Total grant or appropriation</i>	<i>Actual expenditure</i>	<i>Excess + Saving—</i>
	Rs.	Rs.	Rs.
<b>MAJOR HEADS—</b>			
<b>2501 Special Programmes for Rural Development</b>			
<b>2505 Rural Employment</b>			
<b>2515 Other Rural Development Programmes</b>			
<b>Revenue:</b>			
<b>Voted—</b>			
Original	69,44,21,900		
Supplementary	100	69,44,22,000	71,09,96,644 +1,65,74,644
Amount surrendered during the year (30th March 1988)			1,17,09,500
<b>Charged—</b>			
Original	10,000	10,000	.. —10,000
Amount surrendered during the year (30th March 1988)			10,000

*Notes and comments*

(i) The expenditure exceeded the voted grant by Rs. 1,65,74,644; the excess requires regularisation.

(ii) In view of the excess, surrender of Rs. 1,17.10 lakhs on 30th March 1988 proved injudicious.

(iii) Excess occurred mainly under:—

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess +</i>
			(in lakhs of rupees)	
1	2505-01 National Programmes 701 National rural employment programmes (Centrally Sponsored Scheme 50% Central assistance) 02 Minor Irrigation			
	O.	82.00		
	R.	1,72.00	2,54.00	3,61.73 +1,07.73
	Anticipated excess was due to increase in the quantum of assistance received from Govern- ment of India.			
	Reasons for the final excess have not been intimated (November 1988).			
2	2505-01-701-04- Forest	3,00.40	5,10.44	+2,10.04
	Reasons for the excess have not been intimated (November 1988).			



## GRANT No. XXXVI—Contd.

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess+ Saving—</i>
		(in lakhs of rupees)		
3	2505-01-701-01 Direction and Administration			
	O.	62.00		
	R.	0.36	62.36	2,27.50
				+1,65.14
	Reasons for the excess have not been intimated (November 1988).			
4	2505-01 Integrated Rural Development Programme			
	001 Direction and Administration			
	01 Direction and Administration			
	R.	92.00	92.00	1,51.33
				+59.33

Original provision included under the head of account '2501-01-796-01' was reappropriated to this head of account based on the schematic allocation of the State Planning Board to meet the expenditure of the staff under the IRDP Scheme.

Reasons for the final excess have not been intimated (November 1988).

5	2505-01-701-05 Housing			
	O.	3,44.00		
	R.	1,72.00	5,16.00	4,59.83
				—56.17

Anticipated excess was due to increase in the quantum of assistance received from Government of India.

Reasons for the final saving have not been intimated (November 1988).

6	2505-01-701 06 Water Supply and Sanitation			
	O.	63.40		
	R.	86.00	1,49.40	1,54.42
				+5.02

Anticipated excess was due to increase in the quantum of assistance received from Government of India.

Reasons for the final excess have not been intimated (November 1988).

7	2505-01-701-08 Roads			
	O.	10,16.00		
	R.	4,30.00	14,46.00	10,99.06
				—3,46.94

Anticipated excess was due to increase in the quantum of assistance received from Government of India.

Reasons for the final saving have not been intimated (November 1988).

## GRANT No. XXXVI—Contd.

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (in lakhs of rupees)</i>	<i>Excess+</i>
8	2501-01-003 Training (Trysem) Centrally Sponsored— (50% Central assistance) 01 Infrastructural Support for Trysem (50% Central assistance)			
	O.	12.20		
	R.	39.47	51.67	92.89 +41.22
Anticipated excess was <sup>1</sup> due to increase in the quantum of assistance received from Govern- ment of India.				
Reasons for the final excess have not been intimated (November 1988).				
9	2515-001 Direction and Administration (Com- munity Development) 02 Recurring expen- diture on personnel re- tained on NES pattern			
	O.	6,36.75		
	R.	—11.20	6,25.55	6,77.55 +52.00
Anticipated saving was due to non-filling up of certain posts during the year and due to enforcement of economy measures ordered by Government.				
Reasons for the final excess have not been intimated (November 1988).				
10	2515-001-03 Strengthening of Block Administration			
	O.	34.35		
	R.	2.98	37.33	49.63 +12.30
Reasons for the excess have not been intimated (November 1988).				
11	2515-001-01 Supervision			
	O.	10.09		
	S.	Token		
	R.	10.72	20.81	21.28 +0.47
Funds were provided by reappropriation to meet the administrative cost of the Commi- ssionerate of Rural Development which came into existence in May 1987, after the finalisation of the Budget estimates for 1987-88.				
12	2515-800 Other expenditure 06 Composit programme for women and pre-school children			
			30.00	35.24 +5.24
Reasons for the excess have not been intimated (November 1988).				

## GRANT No. XXXVI—Contd.

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

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess+ Saving—
1	2501-800 Other expenditure			
	R.	3,48.00	3,48.00	.. —3,48.00

Original provision included under the head of account '2501-01-796-01' was reappropriated to this head of account, based on the schematic allocation of the State Planning Board.

Reasons for the non-utilisation of the entire provision have not been intimated (November 1988).

2	2505-60 Other programmes			
	101 Rural Landless Employment Guarantee scheme (100% Central assistance)			
	01 Rural Landless Employment Guarantee Scheme (100% Central assistance)			
	O.	23,50.00		
	R.	—5,50.00	18,00.00	18,71.09 +71.06

Anticipated saving was attributed to decrease in the quantum of assistance received from Government of India.

Reasons for the final excess have not been intimated (November 1988).

3	2505-60-103 Scheme for small and marginal far- mers for increasing agri- cultural production (50% Central assistance)			
	01 Scheme for small and marginal farmers for increasing agricultural production (50% Central assistance)			
	O.	7,55.00		
	R.	—3,56.36	3,98.64	4,36.81 +38.17

Anticipated saving was due to decrease in quantum of assistance received from Govern-  
ment of India.

Reasons for the final excess have not been intimated (November 1988).

4	2501-01-796 Tribal Area Sub-Plan (Centrally Sponsored) 50% Central assistance)			
	01 Special Component Plan			
	O.	7,44.80		
	R.	—4,40.00	3,04.80	6,69.00 +3,64.20

## GRANT No. XXXVI—Contd.

Original provision included under this head of account was reappropriated to certain other heads based on the schematic allocation of the State Planning Board.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving—
Reasons for the final excess have not been intimated (November 1988).				
5	2515-102 Community Development 20 Development of women and children in rural area (Centrally Sponsored Scheme State Share $\frac{1}{3}$ — $\frac{2}{3}$ shared between Government of India and UNICEF on 50:50 basis)			
	O.	62.73		
	R.	—60.11	2.62	3.62 +1.00
Reduction in provision by reappropriation was due to a post-budget decision to give central share and UNICEF assistance direct to the District Rural Development Agencies instead of through the State Government.				
6	2505-60-102 Maintenance of Village roads by Community Development 01 Maintenance of Village roads by Community Development			
	O.	74.63		
	R.	—54.63	20.00	24.02 +4.02
Anticipated saving was due to enforcement of economy measures ordered by Government.				
Reasons for the final excess have not been intimated (November 1988).				
7	2515-102-18 CARE Food for work project— State Government Share of expenditure for the project			
	O.	25.00		
	R.	—25.00	..	.. ..
Saving of the entire budget provision was due to discontinuance of the scheme.				
8	2505-01-701 07 Community Centre	36.20	18.52	—17.68
Reasons for the saving have not been intimated (November 1988).				

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>
9	2515-102-35 Strengthening of Block Information Centres			
	O.	16.00		
	R.	—16.00	..	..

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

10	2515-102-11 Applied Nutrition Programme—Organisational cost			
	O.	1,04.45		
	R.	—9.98	94.47	93.17
				—1.30

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

Reasons for the final saving have not been intimated (November 1988).

11	2505-01-701-11 Construction of Dispensaries under NREP/RLEGP in SCP/TSP area State Plan			
	O.	10.00		
	R.	—10.00	..	0.07
				+0.07

Saving was due to non-formulation of the scheme for Construction of Rural Dispensaries under NREP/RLEGP in SCP/TSP areas.

12	2515-102-06 Post literacy and follow up programme—Centrally Sponsored Scheme 100% Central assistance			
	O.	10.00		
	R.	—7.00	3.00	2.07
				—0.93

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

(v) In the following case provision of additional funds through reappropriation at the lag end of the financial year proved wholly unnecessary:—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> (in lakhs of rupees)	<i>Saving—</i>
2501-01-101 Subsidy to District Rural Development Agencies (50% Central assistance)			
O.	39.00		
R.	36.71	75.71	37.37
			—38.34

Funds were provided by reappropriation for contribution towards matching State Share based on the funds released by Government of India.

Reasons for the final saving have not been intimated (November 1988).

## GRANT No. XXXVII—INDUSTRIES

		Total grant or appropriation Rs.	Actual expenditure Rs.	Saving— Rs.
MAJOR HEADS—				
2851	Village and Small Industries			
2852	Industries			
2853	Non-Ferrous Mining and Metallurgical Industries			
4851	Capital Outlay on Village and Small Industries			
4853	Capital Outlay on Non-Ferrous Mining and Metallurgical Industries			
4854	Capital Outlay on Cement and Non-Metallic Mineral Industries			
4858	Capital Outlay on Engineering Industries			
4859	Capital Outlay on Telecommunication and Electronic Industries			
4860	Capital Outlay on Consumer Industries			
4885	Other Capital Outlay on Industries and Minerals			
6851	Loans for Village and Small Industries			
6853	Loans for Non-Ferrous Mining and Metallurgical Industries			
6854	Loans for Cement and Non-Metallic Mineral Industries			
6858	Loans for Engineering Industries			
6859	Loans for Telecommunication and Electronic Industries			
6860	Loans for Consumer Industries			
6885	Other Loans to Industries and Minerals			
Revenue:				
Voted—				
Original	20,47,29,100	21,55,50,900	19,13,85,649	—2,41,65,251
Supplementary	1,08,21,800			
Amount surrendered during the year (30th March 1988)				2,02,67,600

## GRANT No. XXXVII—Contd.

		<i>Total grant or appropriation Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Saving— Rs.</i>
Charged—				
Original	2,300	3,000	2,810	—190
Supplementary	700			
Amount surrendered during the year				Nil
Capital:				
Voted—				
Original	35,54,77,300	42,85,44,400	36,32,14,730	—6,53,29,670
Supplementary	7,30,67,100			
Amount surrendered during the year (30th March 1988)				2,97,06,700
Notes and comments				

**Revenue:**

(i) In view of the final saving of Rs. 2,41.65 lakhs in the voted grant, the supplementary grant of Rs. 1,08.22 lakhs obtained in March 1988 could have been limited to token amounts wherever necessary.

(ii) Against the available saving of Rs. 2,41.65 lakhs, Rs. 2,02.68 lakhs only were surrendered on 30th March 1988.

(iii) 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	2851-102 Small Scale Industries 27 District Industries Centres			
	O.	2,54.09		
	R.	—3.40	2,50.69	2,17.57
				—33.12
	Reasons for the saving have not been intimated (November 1988).			
2	2853-102 Mineral Exploration 02 U. N. D. P. —Kerala State Mineral Exploration and Development Project—Grant			
	O.	40.00		
	R.	—32.25	7.75	7.75
				..

Saving was mainly due to non-receipt of administrative sanction for the purchase of equipments, in view of economy measures ordered by Government.

3	2852-80 General 800 other expenditure 04 Scheme for central subsidy to Industrial units in Backward Districts (100% Central assistance)	2,00.00	1,72.24	—27.76
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## GRANT No. XXXVII—Contd.

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (in lakhs of rupees)</i>	<i>Excess + Saving—</i>
4	2852-80-800-07 State Investment Subsidy	90.00	76.56	—13.44
Reasons for the saving in respect of serial numbers 3 and 4 have not been intimated (November 1988).				
5	2852-80-800 05 Cochin Export Processing Zone External Infrastructure			
	O.	20.00		
	R.	—20.00	..	..
6	2852-80-800-08 Preparation of Feasibility/Project Reports			
	O.	15.00		
	R.	—15.00	..	..
7	2851-105 Khadi and Village Industries 02 Kerala Khadi and Village Indu- stries Board—Special Component Plan	13.00	..	—13.00
Reasons for the non-utilisation of the entire provision in respect of serial numbers 5 to 7 have not been intimated (November 1988).				
8	2851-106 Coir Industries 03 Interest Subsidy			
	O.	40.00		
	R.	—10.85	29.15	29.35 +0.20
Saving was reportedly due to restriction on payments from treasuries on account of financial stringency.				
9	2851-110 Composite Village and Small Industries and Co-operatives 23 Subsidy for Controlled Handloom Clothes			
	O.	25.00		
	R.	—10.57	14.43	14.58 +0.15
Reasons for the net saving have not been intimated (November 1988).				
10	2851-103 Handloom Industries 11 Export Production Project (C. S. S. 100%)			
	O.	10.00		
	R.	—10.00	..	..
11	2851-103-16 Establishment of an Insti- tute of Textile Technology			
	O.	10.00		
	R.	—10.00	..	..



## GRANT No. XXXVII—Contd.

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (in lakhs of rupees)</i>	<i>Saving—</i>
12	2851-110-27 Revival of Dormant Powerloom and Handloom Societies			
	O. 10.00			
	R. —10.00	..	..	..

Reasons for the saving of the entire provision in respect of serial numbers 10 to 12 have not been intimated (November 1988).

## 13 2851-106-06 Price Fluctuation Fund

O.	10.00			
R.	—10.00	..	..	..

Saving of the entire provision was due to economy measures ordered by Government.

(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 (in lakhs of rupees)</i>	<i>Excess + Saving—</i>
1	2851-106-11 Rebate and Discount on sale of Coir and Coir Products (50% C. S. S.)			
	O. 2.00			
	S. 8.01			
	R. 0.46	10.47	66.98	+56.51
2	2851-103-03 Machinery for collection of Statistics	4.67	20.75	+16.08

Reasons for the excess in respect of serial numbers 1 and 2 have not been intimated (November 1988).

## 3 2851-110-13 Recoupment of the Loss of interest by the Co-operative Banks on Account of the Reserve Bank of India credit to Handloom Weavers Co-operative Societies—Subsidy

O.	20.00			
R.	14.76	34.76	32.55	—2.21

Anticipated excess was attributed to the payment of pending subsidy claims.

Reasons for the final saving have not been intimated (November 1988).

## 4 2851-103-21 National Handloom Expo 1986

R.	10.97	10.97	10.97	..
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Certain expenditure incurred for the conduct of the National Handloom Expo 1986 at Trivandrum was met utilising a part of receipts from the Expo. Funds were provided by reappropriation for making the adjustment by debit to this head of account and contra credit to receipt head of account.

## 5 2851-106-01 Development of Coir Industry—Supervision

O.	57.49			
R.	0.15	57.64	68.31	+10.67

Reasons for the excess have not been intimated (November 1988).

## GRANT No. XXXVII—Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
6	2851-001 Direction and Administration 03 Industries—Taluk Offices			
	O.	42.61		
	R.	6.50	49.11	52.84 +3.73

Anticipated excess was mainly due to inadequacy of budget provision for payment of salaries of employees.

Reasons for the final excess have not been intimated (November 1988).

**Capital:**

(v) In view of the final saving of Rs. 6,53.30 lakhs in the voted grant, the supplementary grant of Rs. 1,13.21 lakhs, obtained in March 1988 could have been limited to token amounts wherever necessary.

(vi) Against the available saving of Rs. 6,53.30 lakhs, Rs. 2,97.07 lakhs only were surrendered on 30th March 1988.

(vii) Saving occurred mainly under:—

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
1	6885-60 Others 800 Other loans 05 Rehabilitation of Sick Public Sector Undertakings			
	O.	2,00.00		
	R.	—1,82.80	17.20	17.20 ..

Lumpsum provision meant for various expenses in connection with the rehabilitation of Public Sector undertakings provided under this head of account was withdrawn by reappropriation and allotted to individual concerns consequent on the identification of the sick undertakings.

2	6859-02 Electronics 190 Loans to Public Sector and other undertakings 01 Kerala State Electronic Development Corporation			
	O.	2,50.00		
	R.	—1,52.68	97.32	1,05.00 +7.68

Anticipated saving of Rs. 1,00.00 lakhs was due to a post-budget decision to provide assistance to the company in the form of investment instead of loan in order to reduce the interest burden of the Company.

Reasons for the balance anticipated saving of Rs. 52.68 lakhs and the final excess have not been intimated (November 1988).

## GRANT No. XXXVII—Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving—
3	4860-01 Textiles 190 Investment in Public Sector and other under- takings 08 Kerala Sick Textile Undertakings	1,03.18	..	—1,03.18

Reasons for the saving of the entire provision have not been intimated (November 1988).

4	4885-01 Investments in Industrial Financial Institutions 190 Investments in Public Sector and other undertakings 02 Special Refractory Project			
	O.	1,00.00		
	R.	—1,00.00	..	..

Withdrawal of Rs. 63.42 lakhs by reappropriation was to exhibit the expenditure under the correct head of account.

Reasons for the balance saving of Rs. 36.58 lakhs have not been intimated ( November 1988).

5	6858-01 Electrical Engineering Industries 190 Loans to Public Sector and other under- takings 06 Loans to Transformers and Electricals (Kerala) Limited			
	O.	1,00.00		
	R.	—1,00.00	..	..

Withdrawal of the entire provision by reappropriation was due to a decision taken by Government in June 1987 to give assistance in the form of investment instead of loan, for the implementation of its expansion programme.

6	4885-60 Others 800 Other expenditure 03 Development of In- frastructure in No- Industry District (C.S.S. 33% assisted)			
	O.	75.00		
	R.	—75.00	..	..

Saving of the entire provision was reportedly due to the declaration of the two no-Industry districts, Wynad and Idukki, as eco-fragile districts by Government of India.

## GRANT No. XXXVII—Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving—
7	4854-01 Cement 190 Investments in Public Sector and Other Undertakings 01 Malabar Cements Limited, Walayar— Investments			
	O.	46.50		
	S.	62.31		
	R.	—74.31	34.50	34.50 ..

The guarantee commission of Rs. 62.31 lakhs due from Malabar Cements Limited was ordered to be converted as interest free loan to the Company. The provision for the above adjustment, wrongly included under this head of account in the Supplementary Demands for Grants of November 1987, was withdrawn and provided under "6854-01-190-01" by reappropriation. Further diversion of Rs. 12.00 lakhs by reappropriation was for providing funds for account adjustment consequent on conversion of the first instalment of sales tax loan due from the Company as a loan.

8	4859-02 Electronics 190 Investments in Public Sector and Other Undertakings 01 Kerala State Electronic Development Corporation— Investments			
	O.	2,50.00		
	R.	44.73	2,94.73	1,94.73 —1,00.00

Anticipated excess was the net result of reappropriation of Rs. 1,00.00 lakhs consequent on a post-budget decision to pay assistance to the company as equity instead of loan and resumption of Rs. 55.27 lakhs, the reasons for which have not been intimated (November 1988).

Reasons for the final saving also have not been intimated (November 1988).

9	4859-02-190-03 Investments in New Viable Projects of K S E.D.C., K.S.I.E. etc.			
	O.	50.00		
	R.	—50.00	..	.. ..

Saving of the entire provision was due to non-finalisation of projects reports for new viable units.

10	4885-01-190-04 Kerala Financial Corporation—Investments			
	O.	1,50.00		
	R.	—30.00	1,20.00	1,00.00 —20.00

Anticipated saving was due to limiting release of funds for investment in the Company to the extent of the authorised capital.

Reasons for the final saving have not been intimated (November 1988).

## GRANT No. XXXVII—Contd.

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (in lakhs of rupees)</i>	<i>Saving—</i>
11	6851-109 Composite Village and Small Industries Co-operatives 71 Establishment of Processing Units, Work- sheds etc. Loan (N.C.D.C 100%)			
	O.	39.00		
	R.	—39.00	..	..

Non-utilisation of Rs. 22.00 lakhs was due to non-sanctioning of payment of certain claims cleared by the N.C.D.C.

Reasons for the balance saving of Rs. 17.00 lakhs have not been intimated (November 1988).

12	4885-60-800-01 Acquisition of land to be leased out to Industrial Concerns—Investments			
	O.	38.00		
	R.	—31.08	6.92	—6.92

Anticipated saving was attributed to non-clearance of the proposal for conversion of 300 acres of forest land in the Development area, Palghat into non-forest land by the Government of India.

Reasons for the final saving have not been intimated (November 1988).

13	6851-109-70 Pre-loom Processing Facilities for cottage type Handloom Societies (100% C.S.S.)			
	O.	30.00		
	R.	—30.00	..	..

Reasons for the non-utilisation of the entire provision have not been intimated (November 1988).

14	4851-102 Small Scale Industries 07 District Industries Centres (State's share)			
	O.	30.00		
	R.	—16.93	13.07	—13.07

Reasons for the anticipated and final saving have not been intimated (November 1988).

## GRANT No. XXXVII—Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving—
15	6858-02 Other Industrial Machinery Industries 190 Loans to Public Sector and other undertakings 01 Loans to Steel Industrials			
	O.	76.80		
	R.	—26.80	50.00	49.90 —0.10

Funds were withdrawn from this head of account and provided under '4858-02-190-01' by reappropriation for share participation in the Autokast Project.

16	4851-109 Composite Village and Small Industries Co-operatives 25 Kerala State Co-operative Coir Marketing Federation			
	O.	20.00		
	R.	—20.00	..	..

Saving of the entire provision was reportedly due to non-receipt of approval from N.C.D.C. for payment of share contribution to COIRFED.

17	6851-109-03 Loans for Coir Development			
	O.	25.00		
	R.	—17.50	7.50	7.01 —0.49

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

18	6851-103 Handloom Industries 04 Pre-loom and Post loom Processing Centre by K.S.H.D.C. (100% C.S.S.)			
	O.	15.00		
	R.	—15.00	..	..

Reasons for the saving of the entire provision have not been intimated (November 1988).

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

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
1	6851-102 Small Scale Industries 36 District Industries Centres Margin Money (C.S.S. 50%)			
	O.	56.00		
	R.	1,28.31	1,84.31	2,07.43 +23.12

Excess was mainly attributed to inadequacy of budget provision for payment of pending claims.

## GRANT No. XXXVII—Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving—
2	4858-01 Electrical Engineering Industries 190 Investments in Public Sector and other Undertakings 03 Transformers and Electricals (Kerala) Limited—Investments			
	O.	1,00.00		
	R.	1,00.00	2,00.00	2,00.00 ..

Augmentation of provision by reappropriation was due to a decision taken by Government in June 1987 to give assistance in the form of investment for the implementation of its expansion programme.

3	6885-01 Loans to Industrial Financial Institutions 190 Loans to Public Sector and Other Undertakings 03 Loans to Kerala State Industrial Enterprises Limited			
	O.	50.00		
	R.	86.00	1,36.00	1,36.00 ..

Augmentation of provision by reappropriation was due to requirement of more funds by Kerala Soaps and Oils Limited, a subsidiary of K.S.I.E. Limited, for holding on operation pending finalisation of rehabilitation proposals for discussion with the financing institutions/banks.

4	4858-02 Other Industrial Machinery Industries 190 Investments in Public Sector and other Undertakings 01 Steel Industrials Kerala, Limited— Investments			
	O.	92.50		
	R.	72.50	1,65.00	1,65.00 ..

Augmentation of provision by reappropriation was for payment of assistance to SILK for equity participation in the Autokast Project.

5	4858-60 Other Engineering Industries 190 Investments in Public Sector and other Under- takings 05 Kerala Special Re- fractories Limited			
	R.	80.00	80.00	57.00 —23.00

## GRANT No. XXXVII—Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving—
6	6858-04 Other Engineering Industries 190 Loans to Public Sector and other Undertakings  10 Loans to Kerala Special Refractories Limited			
	R.	83.42	83.42	57.00 —26.42

Funds were provided by reappropriation in respect of serial numbers 5 and 6 to exhibit the expenditure under authorised heads of account.

Reasons for the final saving have not been intimated (November 1988).

7	4885-01-190-03 Kerala State Industrial Enterprises Limited— Investments			
	O.	50.00		
	R.	50.00	1,00.00	1,00.00 ..

Augmentation of provision by reappropriation was replenishing the sum of Rs. 56.00 lakhs diverted by K.S.I.E. Limited from the amounts released by Government for investment in its subsidiary, Kerala State Salicylates and Chemicals Limited, for implementation of the Aspirin Project.

8	6860-01 Textiles 190 Loans to Public Sector and other Undertakings 02 Loans for Modernisation of Sitaram Spinning and Weaving Mills			
	R.	40.00	40.00	40.00 ..

Funds provided by reappropriation was to meet the immediate working capital requirements of the Company for its rehabilitation programme.

9	6851-190 Loans to Public Sector and Other Undertakings 04 Loans to Kerala State Bamboo Corporation			
	O.	2.00		
	R.	37.25	39.25	39.25 ..

Rupees 17.25 lakhs were provided by reappropriation for meeting the bonus requirements of staff and payment of incentives to weaver families and reed cutters.

Reasons for the balance excess of Rs. 20.00 lakhs have not been intimated (November 1988).



GRANT No. XXXVII—*Concl'd.*

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (in lakhs of rupees)</i>	<i>Excess + Saving—</i>
10	6854-01 Cement 190 Loans to Public Sector and Other Under- takings 01 Loans to Malabar Cements, Walayar O. S. R.	46.50 4,60.97 74.31	5,81.78 5,33.28	—48.50

Augmentation of provision by reappropriation was for account adjustment consequent on conversion of the guarantee commission of Rs. 62.31 lakhs due to Government and the half yearly instalment of Rs. 12.00 lakhs of the sales tax loan due on 1st October 1987 as a direct loan to the Company.

Reasons for the final saving have not been intimated (November 1988).

11	6851-190- 06 Loans to Kerala State Coir Corporation O. R.	3.00 22.00	25.00 28.34	+3.34
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Augmentation of provision by reappropriation was for payment of Rs. 25.00 lakhs as margin money to the Kerala State Coir Corporation Limited for availing a loan of Rs. 1,00.00 lakhs from the Union Bank for effecting distress purchase of Coir Products.

Reasons for the final excess have not been intimated (November 1988).

12	4858-02-190-03 Three Wheeler Project— Investments O. R.	8.42 16.58	25.00 25.00	..
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Funds were provided by reappropriation to give assistance by way of share capital to Kerala Automobiles Limited for the implementation of 100% self sufficiency programme in the production of three wheelers to supplement the aid made available by the Industrial Development Bank of India.

13	4860-60 Others 600 Others 07 The Kerala Ceramics Limited—Investments R.	16.50	16.50 16.50	..
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Funds were provided by reappropriation in order to reopen and rehabilitate the company which was under lay off since June 1986.

14	6858-01-190-03 Loans to United Electrical Industries Limited R.	15.00	15.00 15.00	..
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Funds were provided by reappropriation with a view to assisting the company in clearing certain of its dues.

## GRANT No. XXXVIII

## IRRIGATION

		<i>Total grant or appropriation Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Excess + Saving— Rs.</i>
<b>MAJOR HEADS—</b>				
<b>2701 Major and Medium Irrigation</b>				
<b>2711 Flood Control and Drainage</b>				
<b>4701 Capital Outlay on Major and Medium Irrigation</b>				
<b>4711 Capital Outlay on Flood Control Projects</b>				
<b>Revenue:</b>				
<b>Voted—</b>				
Original	31,55,13,600	31,63,60,200	33,71,42,815	+2,07,82,615
Supplementary	8,46,600			
Amount surrendered during the year (19th and 30th March 1988)				45,50,200
<b>Capital:</b>				
<b>Voted—</b>				
Original	56,54,71,000	58,09,14,500	51,53,30,409	—6,55,84,091
Supplementary	1,54,43,500			
Amount surrendered during the year (30th March 1988)				7,13,54,000
<b>Charged—</b>				
Original	2,30,29,000	2,81,99,400	2,02,93,424	—79,05,976
Supplementary	51,70,400			
Amount surrendered during the year (30th March 1988)				62,00,000
<i>Notes and comments</i>				

**Revenue:**

(i) The expenditure exceeded the voted grant by Rs. 2,07,82,615; the excess requires regularisation.

(ii) In view of the excess, the supplementary grant of Rs. 8.47 lakhs obtained in March 1988, proved inadequate and the surrender of Rs. 33.52 lakhs on 30th March 1988, injudicious.

(iii) Excess occurred mainly under:—

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (in lakhs of rupees)</i>	<i>Excess +</i>
1	2701-80 General 799 Suspense			
	O.	10,75.00		
	R.	—84.81	9,90.19	+2,92.41

Anticipated saving was attributed to restrictions on payments (Rs. 78.81 lakhs) and on account of austerity measures to redeploy resources for fighting drought (Rs. 6.00 lakhs).

Reasons for the final excess have not been intimated (November 1988).

## GRANT No. XXXVIII—Contd.

Sl. no.	Head	Total grant	Actual expenditure	Excess + Saving—
		(in lakhs of rupees)		
2	2701-01 Major Irrigation (Commercial)			
	101 Periyar Valley Project			
	03 Other expenditure			
	O.	5,48.94		
	R.	52.56	6,01.50	5,78.56 —22.94

Anticipated excess was mainly due to enhancement of the rate of interest in capital invested in commercial projects from 10.25 per cent to 11.50 per cent.

Reasons for the final saving have not been intimated (November 1988).

3	2711-01 Flood Control			
	103 Civil Works			
	02 Repairs due to Flood Damages			
	O.	2,00.00		
	R.	—2.00	1,98.00	2,15.91 +17.91

Anticipated saving was attributed to restrictions on payment ordered by Government.

Final excess was reportedly due to payment of certain pending claims.

4	2701-02 Major Irrigation (Non-Commercial)			
	104 Pumba Irrigation Project			
	02 Maintenance			
	O.	6.00		
	R.	11.35	17.35	15.44 —1.91

Anticipated excess was attributed to undertaking of certain essential works for the proper maintenance of the projects.

Reasons for the final saving have not been intimated (November 1988).

5	2701-01-102 Malampuzha Project			
	03 Other expenditure			
	O.	69.54		
	R.	8.64	78.18	78.11 —0.07

Excess was due to enhancement of the rate of interest on capital from 10.25 per cent to 11.50 per cent.

6	2701-80-004 Research			
	03 Irrigation, Design and Research Board			
	O.	0.80		
	R.	0.10	0.90	5.39 +4.49

Reasons for the excess have not been intimated (November 1988).

7	2701-80-005 Survey and Investigation			
	01 Investigation Circles and Divisions	36.00	39.90	+3.90

Reasons for the excess have not been intimated (November 1988).

## GRANT No. XXXVIII—Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving—
8	2711-02 Anti-Sea Erosion Projects			
	103 Civil works			
	02 Investigation of anti-sea erosion works	0.84	4.47	+3.63
	Reasons for the excess have not been intimated (November 1988).			
9	2701-01-105 Meenkara Project			
	03 Other expenditure			
	O.	29.99		
	R.	3.64	33.63	33.60
				—0.03
10	2701-03 Medium Irrigation (Commercial)			
	101 Peechi Reservoir Scheme			
	03 Other expenditure			
	O.	25.76		
	R.	3.40	29.16	29.11
				—0.05
11	2701-03-102 Chalakudy River Diversion Scheme			
	03 Other expenditure			
	O.	24.15		
	R.	3.09	27.24	27.21
				—0.03

Excess in the three cases mentioned above (Sl. nos. 9, 10 and 11) was attributed to enhancement of the rate of interest on capital from 10.25 per cent to 11.50 per cent.

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

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving—
1	2711-02-103-01 Maintenance of Anti-Sea Erosion works			
	O.	1,20.00		
	R.	—7.00	1,13.00	1,08.68
				—4.32
	Anticipated saving was due to restrictions on payments ordered by Government.			
	Reasons for the final saving have not been intimated (November 1988).			
2	2701-80-052 Machinery and Equipments			
	02 Repairs and Carriages			
	O.	43.00		
	R.	—8.00	35.00	31.90
				—3.10

Saving was attributed to enforcement of economy measures ordered by Government and stoppage of special repair work of the Dredgers.

## GRANT No. XXXVIII—Contd.

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> (in lakhs of rupees)	<i>Saving—</i>
3	2701-80-800 Other expenditure 03 (ii) Maintenance of gardens			
	O.	19.89		
	R.	—0.36	19.53	9.70 —9.83
	Reasons for the saving have not been intimated (November 1988).			
4	2711-01-103-03 Investigation of Flood Control Works			
	O.	8.33		
	R.	—7.00	1.33	0.50 —0.83
	Saving was mainly due to restrictions on payments ordered by Government to give effect to reduction of plan allocation.			
5	2701-03-102-04 Works			
	O.	13.00		
	R.	—1.00	12.00	5.48 —6.52

Anticipated saving was attributed to restrictions on payments ordered by Government.

Reasons for the final saving have not been intimated (November 1988).

**Capital:**

Voted—

(v) In view of the final saving of Rs. 6,55.84 lakhs in the grant, the supplementary grant of Rs. 1,54.44 lakhs obtained in March 1988 proved wholly unnecessary.

(vi) Against the available saving of Rs. 6,55.84 lakhs, a sum of Rs. 7,13.54 lakhs was surrendered on 30th March 1988.

(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>
1	4701-02 Major Irrigation— Non- Commercial 103 Kallada Irrigation Project 02 Major Works			
	O.	32,28.04		
	R.	—8,03.04	24,25.00	24,16.86 —8.14

Anticipated saving was mainly due to slow progress of work on account of labour unrest at the worksite of K.I.P.L.B. Main Canal and non-payment of certain bills to the contractors consequent on the restrictions on payments ordered by Government.

Reasons for the final saving have not been intimated (November 1988).  
102,9037/MC.

## GRANT No. XXXVIII—Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving—
2	4701-80 General			
	800 Other expenditure			
	02 For completion and final payment of Irrigation Schemes viz., Pamba, Periyar Valley, Kuttiadi, Pazhassi and Chitturpuzha—Moolathara			
	O.	3,00.00		
	R.	—3,00.00	0.25	+0.25

Lumpsum provision for the six irrigation schemes included under this head of account was withdrawn by reappropriation and provided under the heads of account specifically meant for these projects.

3	4701-02-112 Meenachil River Valley Scheme			
	02 Works			
	O.	82.57		
	R.	—81.23	1.34	0.61
				—0.73

Saving of Rs. 61.00 lakhs was due to non-commencement of construction works consequent on delay in land acquisition.

Reasons for the balance saving of Rs. 20.96 lakhs have not been intimated (November 1988).

4	4711-02 Anti-Sea Erosion Projects			
	103 Civil Works			
	O.	4,02.08		
	R.	—46.70	3,55.38	3,32.05
				—23.33

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

Reasons for the final saving have not been intimated (November 1988).

5	4701-04 Medium Irrigation (Non-Commercial)			
	102 Kattampally Project			
	02 Works			
	O.	20.83		
	R.	—20.83		

Reasons for the non-utilisation of the entire provision have not been intimated (November 1988).

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

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
1	4701-01 Major Irrigation (Commercial)			
	101 Periyar Valley Project			
	03 Works			
	R.	1,50.22	1,50.22	1,68.22
				+18.00

Funds were provided by reappropriation to achieve the target of fully commissioning the project by the end of June 1989.

Reasons for the final excess have not been intimated (November 1988).

## GRANT No. XXXVIII—Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving—
2	4701-02-105 Chitturpuzha Irrigation Project 02 Works			
	R.	1,24.90	1,24.90	1,24.35 —0.55
Funds were provided by reappropriation (Rs. 27.24 lakhs) and by withdrawal (Rs. 97.66 lakhs) from lumpsum provision included under the head of account '4701-80-800-02' with a view to making payments for completed works.				
3	4701-02-108 Pazhassi Irrigation Project 02 Works			
	R.	87.63	87.63	87.63 ..
Funds were provided by reappropriation (Rs. 61.68 lakhs) and by withdrawal (Rs. 25.95 lakhs) from lumpsum provision included under the head of account '4701-80-800-02' for settling pending claims and for making payments of works in progress.				
4	4701-02-108-01 Direction and Administration			
	R.	72.09	72.09	69.82 —2.27
5	4701-02-105- 01 Direction and Administration			
	R.	25.38	25.38	22.37 —3.01
6	4701-02-104 Pamba Irrigation Project 02 Major Works			
	R.	31.90	31.90	22.08 —9.82
7	4701-02-107 Kuttiadi Irrigation Project 01 Direction and Administration			
	S.	0.07		
	R.	18.99	19.06	20.14 +1.08
8	4701-02-107-02 Works			
	R.	11.71	11.71	10.05 —1.66
In respect of the above items (Sl. nos. 4 to 8) lump sum provision made in the budget under the head of account '4701-80-800-02' was withdrawn by reappropriation for providing funds under the project heads.				
Reasons for the final saving in the case of serial numbers 4,5,6 and 8 and final excess in the case of serial number 7 have not been intimated (November 1988).				
9	4701-01-101-01 Direction and Administration			
	S.	0.44		
	R.	62.94	63.38	62.53 —0.85

Funds were provided by reappropriation (Rs. 19.53 lakhs) and by withdrawal from the lumpsum provision (Rs. 43.41 lakhs) included under the head of account '4701-80-800-02' to meet the expenditure on enhanced dearness allowance rates and to adjust the increase of establishment charges proportionate to works expenditure.

## GRANT No. XXXVIII—Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess+ Saving—
10	4701-02-104-01 Direction and Adminis- tration			
	R.	33.56	33.56	+0.99

Funds were provided by reappropriation (Rs. 5.56 lakhs) and by withdrawal from the lump sum provision (Rs. 28.00 lakhs) included under the head of account '4701-80-800-02' in order to meet the expenditure on enhanced dearness allowance.

11	4701-04-104 Chemoni-Mupli Scheme 02 Works			
	O.	1,06.11		
	S.	43.72		
	R.	63.70	2,13.53	1,60.77 —52.76

Anticipated excess was attributed to payment for the works of masonry dam of the project which is in good progress.

Reasons for the final saving have not been intimated (November 1988).

(ix) In the following case, the entire supplementary grant of Rs. 97.66 lakhs obtained in March 1988, was resumed on 30th March 1988.

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess+
4701-04-103 Kabini Scheme (Karapuzha) 02 Works			
O.	29.55		
S.	97.66		
R.	—97.66	29.55	1,27.22 +97.67

Anticipated saving was reportedly due to non-receipt of sanction from Government of India for utilising the amount without linking it with the allocation for employment generation scheme under drought relief.

Reasons for the final excess have not been intimated (November 1988).

*Charged—*

(x) In view of the final saving of Rs. 79.06 lakhs in the appropriation, supplementary appropriation of Rs. 51.70 lakhs, obtained in March 1988, proved wholly unnecessary.

(xi) Against the available saving of Rs. 79.06 lakhs, Rs. 62.00 lakhs only were surrendered on 30th March 1988.



GRANT No. XXXVIII—*Concl'd.*

(xii) Saving occurred mainly under:—

<i>Head</i>	<i>Total appropriation</i>	<i>Actual expenditure</i> (in lakhs of rupees)	<i>Saving—</i>
4701-02-103-02 Major Works			
O.	2,17.50		
R.	—58.50	1,59.00	1,45.19 —13.81

Anticipated saving was attributed to non-receipt of sanction of competent authority for effecting payments and also due to pending of arbitration cases.

Reasons for the final saving have not been intimated (November 1988).

(xiii) *Suspense transactions*

The expenditure in this grant includes Rs. 12,82.60 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 1987-88, with opening and closing balance under different sub-heads, is given below:—

<i>Sub-head</i>	<i>Opening balance on 1st April 1987</i>	<i>Debits</i>	<i>Credits</i>	<i>Closing balance on 31st March 1988</i>
		(in lakhs of rupees)		
Purchase	—0.56	..	..	—0.56
Stock	—7,20.60 (a)	12,80.70	8,69.62	—3,09.52 (a)
Miscellaneous Works Advances	49.88	—1.59	..	48.29
Workshop Suspense	32.75	3.49	..	36.24
<b>Total</b>	<b>—6,38.53</b>	<b>12,82.60</b>	<b>8,69.62</b>	<b>—2,25.55</b>

(a) Minus balances represent credit balances. Clearance of balance under 'Purchases' outstanding from 1975-76 is under correspondence with the Department. The reasons for the credit balance under 'Stock' have not been intimated (November 1988).

## GRANT No. XXXIX

## POWER (ALL VOTED)

		<i>Total grant</i>	<i>Actual expenditure</i>	<i>Saving—</i>
		Rs.	Rs.	Rs.
<b>MAJOR HEAD—</b>				
<b>6801 Loans for Power Projects</b>				
Capital:				
Original	32,75,00,000	32,75,00,000	32,60,00,000	—15,00,000
Amount surrendered during the year				Nil

*Note*

Against the available saving of Rs. 15.00 lakhs, no amount was surrendered during the year.

## GRANT No. XL

## PORTS ·

		<i>Total grant or appropriation</i>	<i>Actual expenditure</i>	<i>Saving—</i>
		Rs.	Rs.	Rs.
<b>MAJOR HEADS—</b>				
<b>3051 Ports and Light Houses</b>				
<b>5051 Capital Outlay on Ports and Light Houses</b>				
<b>7052 Loans for Shipping</b>				
<b>Revenue:</b>				
<b>Voted—</b>				
Original	1,80,77,300	1,80,77,300	1,72,17,124	—8,60,176
Amount surrendered during the year (30th March 1988)				7,51,800
<b>Charged—</b>				
Original	100	100	..	—100
Amount surrendered during the year				Nil
<b>Capital:</b>				
<b>Voted—</b>				
Original	2,45,40,000	2,45,40,000	1,63,86,959	—81,53,041
Amount surrendered during the year (30th March 1988)				72,47,000
<b>Charged—</b>				
Original	1,10,000	1,10,000	..	—1,10,000
Amount surrendered during the year (30th March 1988)				1,10,000
<b>Notes and comments</b>				

**Capital:**

(i) Against the available saving of Rs. 81.53 lakhs in the voted grant, a sum of Rs. 72.47 lakhs only was surrendered on 30th March 1988.

## GRANT No. XL—Contd.

(ii) Saving occurred mainly under:—

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving—
1	5051-02 Minor Ports 200 Other Small Ports 02 Development of Beye- pore Port			
	O.	73.00		
	R.	—26.00	47.00	45.03 —1.97
	Saving was reportedly due to slow progress of works.			
2	5051-02-800 Other expenditure 04 Tug for surveying and Dredging operation			
	O.	15.00		
	R.	—15.00	..	.. ..
	Saving of the entire budget provision was due to non-construction of the tug for want of approved design.			
	During 1984-85, 1985-86 and 1986-87 also the entire budget provision of Rs. 46.00 lakhs, Rs. 10.00 lakhs and Rs. 20.00 lakhs respectively remained unutilised for the same reason.			
3	5051-02-800-07 Purchase of self propelled Hoppa Barges and pipe lines for dredging			
	O.	15.00		
	R.	—15.00	..	.. ..
	Saving of the entire budget provision was due to non procurement of 200 metres of High Density Polyethylene pipe lines for the dredger 'Neendakara', for want of Government sanction.			
4	5051-02-800-03 Purchase of new supplementary equipments for ports and dredging unit			
	O.	15.00		
	R.	—12.72	2.28	2.27 —0.01
	Saving (85 per cent of the budget provision) was due to enforcement of economy measures ordered by Government.			
5	5051-02-800-09 Purchase of electronic equipments, survey vessels and survey instruments			
	O.	15.00		
	R.	—6.41	8.59	8.54 —0.05
	Saving was due to enforcement of economy measures ordered by Government.			

GRANT No. XL—*Concl'd.*

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

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Saving—</i>
		(in lakhs of rupees)	
5051-02-800-06 Capital repairs and major additions for equipments and floating crafts			
O.	15.00		
R.	9.00	24.00	23.22
			—0.78

Anticipated excess was reportedly due to clearance of pending bills for the repair works already undertaken.

## GRANT No. XLI

## TRANSPORT

		<i>Total grant or appropriation</i> Rs.	<i>Actual expenditure</i> Rs.	<i>Saving—</i> Rs.
MAJOR HEADS—				
3055	Road Transport			
3056	Inland Water Transport			
3075	Other Transport Services			
5055	Capital Outlay on Road Transport			
5056	Capital Outlay on Inland Water Transport			
5075	Capital Outlay on Other Transport Services			
7055	Loans for Road Transport			
7056	Loans for Inland Water Transport			
Revenue:				
Voted—				
Original	3,03,22,500	3,03,22,500	3,02,72,558	—49,942
Amount surrendered during the year (30th March 1988)				10,63,700
Charged—				
Supplementary	400	400	341	—59
Amount surrendered during the year				Nil
Capital:				
Voted—				
Original	8,12,50,000	12,12,50,000	10,09,80,104	—2,02,69,896
Supplementary	4,00,00,000			
Amount surrendered during the year (30th March 1988)				1,93,21,400
Charged—				
Original	2,00,000	2,00,000	79,200	—1,20,800
Amount surrendered during the year (30th March 1988)				1,60,000
Notes and comments				
Revenue:				

## GRANT No. XLI—Contd.

(iii) 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	7055-190 Loans to Public Sector and other undertakings 01 Loans to Kerala State Road Transport Corporation			
	O.	2,00.00		
	R.	—1,00.00	1,00.00	1,00.00 ..
	Saving was reportedly due to enforcement of economy measures ordered by Government.			
2	5075-60 Others 800 Other expenditure 04 Other expenditure (1) Inland Navigation (Centrally Sponsored) 03 Works			
	O.	1,05.12		
	R.	—51.43	53.69	21.61 —32.08
	Anticipated saving was due to enforcement of economy measures ordered by Government.			
	Reasons for the final saving have not been intimated (November 1988).			
3	5075-60-800-04 (1) 01 Direction and Administration establishment share debit from 2701-08-General			
	O.	21.22		
	R.	—10.29	10.93	9.53 —1.40
	Anticipated saving was due to enforcement of economy measures ordered by Government.			
	Reasons for the final saving have not been intimated (November 1988).			
4	5055-800 Other expenditure 01 Modernisation, automation, Computerisation in the department of Transport			
	O.	7.50		
	R.	—7.50	..	.. ..

Saving was due to non-installation of a computer in the Motor Vehicles Department though provision was made initially for this purpose.

GRANT No. XLI—*Concl'd.*

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

	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess+</i>
			(in lakhs of rupees)	
5075-60-800 (II) Inland				
Navigation (State)				
03 Works				
O.	46.35			
R.	—12.26	34.09	60.96	+26.87

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

Reasons for the final excess have not been intimated (November 1988).



## GRANT No. XLII

## TOURISM

		<i>Total grant or appropriation Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Saving— Rs.</i>
<b>MAJOR HEADS—</b>				
<b>3452 Tourism</b>				
<b>5452 Capital outlay on Tourism</b>				
<b>7452 Loans for Tourism</b>				
<b>Revenue:</b>				
<b>Voted—</b>				
Original	3,93,68,100	4,51,68,100	3,72,42,127	—79,25,973
Supplementary	58,00,000			
Amount surrendered during the year (30th March 1988)				64,44,100
<b>Charged—</b>				
Original	40,800	40,800	40,732	—68
Amount surrendered during the year				Nil
<b>Capital:</b>				
<b>Voted—</b>				
Original	1,28,75,500	1,28,75,500	80,65,099	—48,10,401
Amount surrendered during the year (30th March 1988)				18,36,900

*Notes and comments***Revenue:**

(i) Against the available saving of Rs. 79.26 lakhs in the voted grant, a sum of Rs. 64.44 lakhs only was surrendered on 30th March 1988.

(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	3452-80 General			
	800 Other expenditure			
	12 Other Schemes of the department of Tourism			
	O.	58.50		
	R.	—45.34	13.16	11.24
				—1.92

Anticipated saving of Rs. 35.33 lakhs was due to non-sanctioning of payment of land acquisition charges for the Tourist Village at Veli.

Reasons for the balance anticipated and final saving have not been intimated (November 1988).

## GRANT No. XLII—Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving—
2	3452-80-800-13 Wayside Amenities at Cannanore, Kottarakara, Alleppey, Palghat and Wynad (Central Assistance)			
	O.	55.91		
	R.	—32.31	23.60	10.00 —13.60

Anticipated saving of Rs. 18.16 lakhs was due to non-commencement of construction of wayside amenities at Palghat and Wynad consequent on the delay in transfer of land from the concerned departments.

Reasons for the balance anticipated saving and the final saving have not been intimated (November 1988).

3	3452-80-800-14 Tourism declared as Industry			
	O.	25.00		
	R.	—25.00	..	0.50 +0.50

Reasons for the saving have not been intimated (November 1988).

4	3452-80-800-18 Forest Lodges and other Centrally Sponsored Schemes such as Beach resorts, purchase of Mini Coaches, Flood Lighting of Monuments, House Boats and Floating Pontoons and Promotional efforts abroad C.S.S. 100%			
	O.	12.42		
	R.	—0.97	11.45	3.28 —8.17

5	3452-80-800-17 Tourist Information Centres			
	O.	10.00		
	R.	—2.00	8.00	4.59 —3.41

Reasons for the saving at serial numbers 5 and 6 have not been intimated (November 1988).

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

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
1	3452-80-001 Direction and Administration 01 Administration			
	O.	1,00.32		
	R.	22.20	1,22.52	1,26.14 +3.62

Anticipated excess was attributed to payment to the various firms for the purchase of furniture and other essential items for the additional Guest House, Trivandrum (Rs. 10.00 lakhs) and expenses on V.I.P. Visits during the year (Rs. 2.75 lakhs).

Reasons for the balance of anticipated excess and the final excess have not been intimated (November 1988).

## GRANT No. XLII—Contd.

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> (in lakhs of rupees)	<i>Excess + Saving—</i>
2	3452-01 Tourist Infrastructure			
	800 Other expenditure			
	01 Transport			
	O.	50.56		
	R.	23.00	73.56	69.13 —4.43

Anticipated excess was mainly attributed to (i) expenditure on clearance of pending bills (Rs. 10.00 lakhs), (ii) meeting the expenditure towards fuel charges and repair charges of vehicles (Rs. 5.00 lakhs) and (iii) other expenditure in connection with visits of V.I.Ps. (Rs. 5.00 lakhs).

Reasons for the balance excess of Rs. 3.00 lakhs and the final saving have not been intimated (November 1988).

3	3452-80-001-02 Kerala House, New Delhi			
	O.	30.11		
	S.	2.00		
	R.	6.89	39.00	41.85 +2.85

Reasons for the anticipated and final excess have not been intimated (November 1988).

4	3452-80-800 Other expenditure			
	02 Tourist Festivals		5.61	+5.61

Reasons for the excess have not been intimated (November 1988).

**Capital:**

(iv) Against the available saving of Rs. 48.10 lakhs, Rs. 18.37 lakhs only were surrendered on 30th March 1988.

(v) Saving occurred mainly under:—

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> (in lakhs of rupees)	<i>Excess +</i>
1	5452-01 Tourist Infrastructure			
	800 Other expenditure			
	04 Purchase of Boats for Quilon, Kumarakom, Thekkady, Cochin (C.S.S. 100%)			
	O.	31.76		
	R.	—18.37	13.39	13.69 +0.30

Saving was due to delay in placing supply orders for the construction of twin hull luxury boat in view of a stay order from the Court, and non-receipt of clearance from the Finance Department for payment of a bill for Rs. 10.00 lakhs.

## GRANT No: XLII—Concd.

<i>Sl. no.</i>	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (in lakhs of rupees)</i>	<i>Saving—</i>
2	5452-01-800-03 Works entrusted to the Kerala State Construction Corporation			
	O.	30.00		
	R.	—17.00	13.00	12.37
				—0.63
	Saving was due to enforcement of economy measures ordered by Government.			
3	7452-01 Tourist Infrastructure			
	190 Loans to Public Sector and other undertakings			
	04 Loans to Kerala Tourism Development Corporation for Development of Tourism	15.00	5.00	—10.00
	Reasons for the saving have not been intimated (November 1988).			

GRANT No. XLIII  
 COMPENSATION AND ASSIGNMENTS  
 (ALL VOTED)

	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess + Saving—</i>
	Rs.	Rs.	Rs.
MAJOR HEAD—			
<b>3604 Compensation and Assignments to Local Bodies and Panchayati Raj Institutions</b>			
Revenue:			
Original	97,87,000	97,87,000	..
Amount surrendered during the year			Nil

**PUBLIC DEBT REPAYMENT**  
(ALL CHARGED)

		<i>Total appropriation Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Excess + Rs.</i>
<b>MAJOR HEADS—</b>				
<b>6003</b>	<b>Internal Debt of the State Government</b>			
<b>6004</b>	<b>Loans and Advances from the Central Government</b>			
Capital:				
Original	2,92,60,61,200	9,34,63,27,500	9,77,41,80,481	+42,78,52,981
Supplementary	6,42,02,66,300			
Amount surrendered during the year (30th March 1988)				19,99,200

*Notes and comments*

(i) The expenditure exceeded the appropriation by Rs. 42,78,52,981; the excess requires regularisation.

(ii) In view of the excess, the supplementary appropriation of Rs. 6,42,02.66 lakhs obtained in March 1988, proved quite inadequate and the surrender of Rs. 19.99 lakhs on 30th March 1988, injudicious.

(iii) Excess occurred mainly under:—

<i>Sl. no.</i>	<i>Head</i>	<i>Total appropriation</i>	<i>Actual expenditure (in lakhs of rupees)</i>	<i>Excess +</i>
1	6003-110 Ways and Means Advances from the Reserve Bank of India			
	O.	1,19,49.00		
	S.	6,25,00.00		
	R.	—20.00	7,44,29.00	7,78,20.56 +33,91.56
Anticipated saving was due to reduced shortfall in cash balances with the Reserve Bank of India consequent on enforcement of economy measures and restrictions on treasury payments.				
Final excess was attributed to availing of more overdraft and ways and means advances in March 1988 than anticipated.				
2	6004-06 Ways and Means Advances			
	S.	17,02.66		
	R.	1,20.34	18,23.00	28,23.00 +10,00.00
Excess was due to unanticipated adjustment of ways and means advances during the last quarter of the year.				
3	6004-03 Loans for Central Plan Schemes			
	O.	22.53		
	R.	12.71	35.24	35.24 ..

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

<i>Sl. no.</i>	<i>Head</i>		<i>Total appropriation</i>	<i>Actual expenditure</i> (in lakhs of rupees)	<i>Excess +</i>
4.	6004-01 Non-Plan Loans				
	O.	64,49.60			
	R.	1.72	64,51.32	64,51.32	..

Excess in respect of serial numbers 3 and 4 was due to repayments of principal falling due in respect of loans received subsequent to December, the month of estimation.

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

<i>Sl. no.</i>	<i>Head</i>		<i>Total appropriation</i>	<i>Actual expenditure</i> (in lakhs of rupees)	<i>Saving—</i>
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1	6003-101 Market Loans				
	02 Market loans not bearing interest		1,22.01	17.30	—1,04.71

Saving (86 per cent of the budget provision) was due to far less claims from scrip holders of various development loans for repayment than that anticipated.

2	6003-103 Loans from the Life Insurance Corporation of India				
	O.	1,77.58			
	R.	—24.84	1,52.74	1,52.74	..

Saving was due to inclusion of provision in the budget for repayment of principal of fresh loans likely to be received in 1987-88, though repayment of such loans was actually due only in 1988-89.

3	6003-108 Loans from the National Co-operative Development Corporation				
	O.	1,78.22			
	R.	—23.74	1,54.48	1,54.48	..

Reasons for the saving have not been intimated (November 1988).

4	6004-04 Loans for Centrally Sponsored Plan Schemes				
	O.	74.34			
	R.	—18.40	55.94	55.94	..

Saving was due to less receipt of fresh loan in the previous year than anticipated and consequent reduction in the repayment.

(v) In the case mentioned below, withdrawal of funds by reappropriation on 23th March 1988 proved injudicious.

	<i>Head</i>		<i>Total appropriation</i>	<i>Actual expenditure</i> (in lakhs of rupees)	<i>Excess +</i>
	6003-104 Loans from General Insurance Corporation of India				
	O.	84.60			
	R.	—22.35	62.25	84.60	+22.35

Withdrawal of funds by reappropriation was attributed to omission of accounting of two repayments (December 1987) by the department while reckoning the actual expenditure during the year.

GRANT No. XLIV  
CONTINGENCY FUND

	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess + Saving—</i>
	Rs.	Rs.	Rs.
<b>MAJOR HEAD—</b>			
<b>7999 Appropriation to the Contingency Fund</b>			
By Ordinance:			
The Kerala Contingency Fund (Amendment)			
Ordinance, 1987, dated the 1st June 1987	10,00,00,000	10,00,00,000	..

*Notes and comments*

By an Ordinance, issued by the Governor in June 1987, the corpus of the Contingency Fund was temporarily increased from Rs. 15.00 crores to Rs. 25.00 crores. As the Ordinance was not replaced by an Act of the State Legislature within the prescribed time limit, it lapsed on 17th July 1987. Consequently the corpus of the Fund reverted to its original position of Rs. 15.00 crores, from that date.



## GRANT No. XLV—MISCELLANEOUS LOANS AND ADVANCES (ALL VOTED)

		<i>Total grant</i>	<i>Actual expenditure</i>	<i>Saving—</i>
		Rs.	Rs.	Rs.
MAJOR HEADS—				
7610 Loans to Government Servants, etc.				
7615 Miscellaneous Loans				
Capital:				
Original	9,51,77,000	9,55,62,000	8,93,33,453	—62,28,547
Supplementary	3,85,000			
Amount surrendered during the year (30th March 1988)				37,20,800

The expenditure shown above does not include Rs. 45,000 spent out of an advance from the Contingency Fund obtained in March 1988, but not recouped to the fund till the close of the year.

*Notes and comments*

(i) Sanction was accorded by Government in May 1987 for an interest free advance of Rs. 50,000 to an Additional Medical Officer. In order to satisfy New Service procedure, sanction was also accorded in August 1987 for an advance from the Contingency Fund. In the meantime the amount was drawn in May 1987 itself by debit to the head of account "2210 Medical and Public Health 01 Urban Health Services Allopathy 102 Employees State Insurance Scheme 02 Dispensaries" from which the salary was met. Consequently, the sanction for the advance from the Contingency Fund was cancelled in November 1987. As the expenditure in question is correctly classifiable under the head of account '7610-800-06 Interest free advance to Government Employees,' the expenditure was reclassified accordingly. Incurring of expenditure on New Service before getting an advance from Contingency Fund or getting necessary funds voted by the Legislature was irregular. Failure of the Department in not following the New Service procedure was accepted by Finance Department in February 1988. That Department has informed that the Director of Treasuries has been directed to take disciplinary action against the concerned Sub Treasury Officer.

(ii) Against the available saving of Rs. 62.29 lakhs, a sum of Rs. 37.21 lakhs only was surrendered on 30th March 1988.

(iii) Apart from savings of less than ten per cent of the provision under a few heads of account, saving occurred under:—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Saving—</i>
		(in lakhs of rupees)	
7610-201 House Building Advances			
03 Special Component Plan for Scheduled Castes			
O.	13.00		
R.	—0.01	12.99	6.28
			—6.71

Reasons for the final saving have not been intimated (November 1988).

102/9057/MC.

GRANT No. XLV—*Concd.*

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

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess +</i>
		(in lakhs of rupees)	
7610-203 Advances for purchase of other conveyances			
02 Advance to field staff working under Kerala Agricultural extension Project for purchase of cycle	..	5.02	+5.02

Reasons for the excess have not been intimated (November 1988).

## APPENDIX I

Expenditure met out of advances from the Contingency Fund during 1987-88 which were not recouped to the fund till the close of the year.

<i>Major head of account</i>	<i>Amount of expenditure (Voted) Rs.</i>	<i>Date of sanction of advance</i>	<i>Date of recoupment of advance</i>
5054 Capital Outlay on Roads and Bridges	2,26,500	14th March 1988	20th August 1988
7610 Loans to Government Servants etc.	45,000	do.	do.
<b>Total</b>	<u>2,71,500</u>		

**Grant-wise details of estimates and actuals of recoveries adjusted**

<i>Number and name of grant or appropriation</i>	<i>Budget Estimates</i>	
	<i>Revenue</i>	<i>Capital</i>
	Rs.	Rs.
<b>Voted—</b>		
IV—Elections	20,000	..
XI—District Administration and Miscellaneous	15,20,000	..
XII—Police	3,00,000	..
XIII—Jails	1,00,000	..
XV—Public Works	22,97,59,700	..
XVI—Pensions and Miscellaneous	1,50,000	..
XVII—Education, Sports, Art and Culture	31,10,000	..
XXI—Housing	..	3,00,000
XXIV—Labour and Labour Welfare	..	..
XXV—Social Welfare including Harijan Welfare	65,53,500	..
XXVII—Co-operation	..	45,70,000
XXVIII—Miscellaneous Economic Services	47,00,000	14,42,000
XXIX—Agriculture	73,59,000	48,69,000
XXX—Food	..	3,40,68,100
XXXI—Animal Husbandry	5,00,000	..
XXXIV—Forest	85,00,000	..
XXXVII—Industries	15,00,000	..
XXXVIII—Irrigation	16,11,39,300	1,58,28,800
XLI—Transport	..	1,900
XLIV—Contingency Fund	..	..
<b>Total</b>	<b>42,52,11,500</b>	<b>6,10,79,800</b>

(\*) Represents amount transferred from the Contingency Fund to the Consolidated Fund 1st June, 1987.

## II

**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.
..	..	— 20,000	..
7,02,111	..	— 8,17,889	..
..	..	— 3,00,000	..
..	..	— 1,00,000	..
19,04,68,862	..	— 3,92,90,838	..
..	..	— 1,50,000	..
..	..	— 31,10,000	..
..	37,43,047	..	+ 34,43,047
..	1,000	..	+ 1,000
36,08,565	..	— 29,44,935	..
..	22,92,352	..	— 22,77,648
7,11,635	13,67,007	— 39,88,365	— 74,993
47,96,624	22,61,272	— 25,62,376	— 26,07,728
..	7,19,62,870	..	+ 3,78,94,770
5,00,000	..	..	..
19,06,832	..	— 65,93,168	..
..	5,59,746	— 15,00,000	+ 5,59,746
10,22,35,836	94,80,134	— 5,89,03,464	— 63,48,666
..	..	..	— 1,900
..	10,00,00,000*	..	+ 10,00,00,000
30,49,30,465	19,16,67,428	— 12,02,81,035	+ 13,05,87,628

consequent on the lapse of the Kerala Contingency Fund (Amendment) Ordinance, 1987 dated



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