



GOVERNMENT OF KERALA

APPROPRIATION ACCOUNTS

1988 - 89

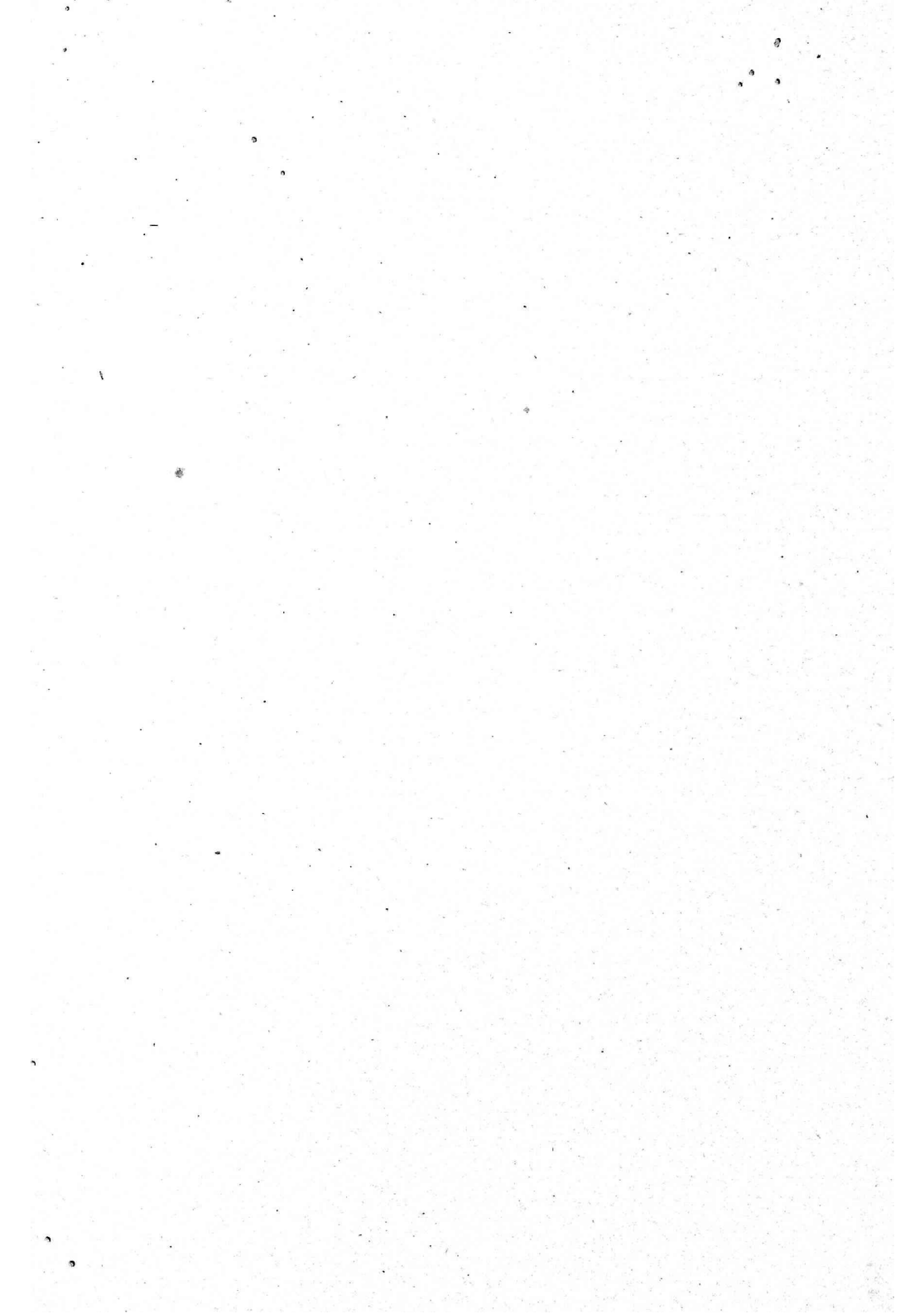


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INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Kerala for the year 1988-89 presents the accounts of sums expended in the year ended 31st March, 1989, 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

Number and name of grant or appropriation		Amount of grant/appropriation	
		Revenue Rs.	Capital Rs.
I--State Legislature	Voted	2,33,88,900	..
	Charged	5,38,000	..
II--Heads of States, Ministers and Headquarters staff	Voted	15,58,70,100	..
	Charged	3,65,91,400	..
III--Administration of Justice	Voted	16,21,67,100	..
	Charged	2,01,12,500	..
IV--Elections	Voted	2,44,85,200	..
V--Agricultural Income Tax and Sales Tax	Voted	12,18,03,000	..
	Charged	35,000	..
VI--Land Revenue	Voted	29,71,87,400	..
	Charged	2,15,500	..
VII--Stamps and Registration	Voted	7,62,48,800	..
	Charged	52,500	..
VIII--Excise	Voted	8,65,98,400	..
	Charged	79,300	..
IX--Taxes on Vehicles	Voted	2,75,64,500	..
	Charged	1,000	..
Debt Charges	Charged	2,52,07,00,300	..
X--Treasury and Accounts	Voted	8,55,25,900	..
XI--District Administration and Miscellaneous	Voted	14,83,48,200	..
	Charged	47,51,000	..
XII--Police	Voted	78,56,97,600	..
	Charged	1,00,000	..
XIII--Jails	Voted	4,19,99,800	..
	Charged	10,500	..

APPROPRIATION ACCOUNTS

Expenditure		Expenditure compared with total grant/ appropriation			
		Saving		Excess	
Revenue Rs.	Capital Rs.	Revenue Rs.	Capital Rs.	Revenue Rs.	Capital Rs.
2,24,07,797	..	9,81,103	..	..	..
4,23,105	..	1,14,895	..	..	..
14,19,66,752	..	1,39,03,348	..	..	..
3,67,38,192	1,46,792	..
14,97,10,522	..	1,24,56,578	..	..	..
2,01,11,946	..	554	..	..	..
2,36,49,812	..	8,35,388	..	..	..
11,08,84,329	..	1,09,18,671	..	..	..
400	..	34,600	..	..	..
28,30,03,833	..	1,41,83,567	..	..	..
1,61,792	..	53,708	..	..	..
8,24,61,144	62,12,344	..
51,823	..	677	..	..	..
7,34,59,792	..	1,31,38,608	..	..	..
79,285	..	15	..	..	..
2,47,60,627	..	28,03,873	..	..	..
..	..	1,000	..	..	..
2,44,44,38,711	..	7,62,61,589	..	..	..
8,16,78,117	..	38,47,783	..	..	..
14,37,54,305	..	45,93,895	..	..	..
46,76,254	..	74,746	..	..	..
76,99,93,241	..	1,57,04,359	..	..	..
..	..	1,00,000	..	..	..
3,97,98,470	..	22,01,330	..	..	..
..	..	10,500	..	..	..

SUMMARY OF APPROPRIATION

Number and name of grant or appropriation		Amount of grant/appropriation	
		Revenue	Capital
		Rs.	Rs.
XIV—Stationery and Printing and Other Administrative Services	Voted	21,08,18,700	..
	Charged	25,000	..
XV—Public Works	Voted	1,11,79,36,100	49,95,04,600
	Charged	13,00,000	41,69,800
XVI—Pensions and Miscellaneous	Voted	2,37,86,23,100	..
	Charged	52,32,000	..
XVII—Education, Sports, Art and Culture	Voted	5,55,92,00,300	7,46,24,300
	Charged	4,02,000	4,34,500
XVIII—Medical and Public Health	Voted	1,27,06,63,200	5,36,07,700
	Charged	10,000	12,23,000
XIX—Family Welfare	Voted	41,90,66,700	14,74,85,000
	Charged	..	1,00,000
XX—Water Supply and Sanitation	Voted	46,12,85,600	53,23,00,000
XXI—Housing	Voted	9,76,80,400	5,35,26,100
	Charged	..	2,00,000
XXII—Urban Development	Voted	4,65,11,000	95,36,000
XXIII—Information and Publicity	Voted	2,56,06,200	..
XXIV—Labour and Labour Welfare	Voted	36,70,32,600	38,11,000
	Charged	5,100	..
XXV—Social Welfare including Harijan Welfare	Voted	98,85,92,900	3,14,13,000
	Charged	7,000	4,66,000

ACCOUNTS--Contd.

Expenditure		Expenditure compared with total grant/ appropriation			
		Saving		Excess	
		Revenue Rs.	Capital Rs.	Revenue Rs.	Capital Rs.
17,90,31,853	24,80,787	3,17,86,847	..	..	24,80,787
..	..	25,000	..	..	..
98,35,31,333	45,48,09,249	13,44,04,767	4,46,95,351	..	..
6,81,828	49,07,268	6,18,172	..	..	7,37,468
2,18,35,01,769	..	19,51,21,331	..	..	..
50,86,171	..	1,45,829	..	..	..
4,68,76,219	..	..	26,24,39,089	..	..
5,82,16,39,389	..	..	2,77,48,081	..	..
1,01,785	4,34,433	3,00,215	67	..	..
4,98,88,784	..	..	..	..	..
1,27,10,80,796	..	..	37,18,916	4,17,596	..
556	82,160	9,444	11,40,840	..	..
23,76,61,409	..	18,14,05,291	..	..	..
7,81,22,064	..	..	6,93,62,936	..	..
..	..	..	1,00,000	..	..
63,32,29,494	..	..	17,19,43,894	..	..
21,42,36,000	..	..	31,80,64,000	..	..
9,08,39,001	..	68,41,399	81,34,274	..	..
4,53,91,826	..	..	13,207	..	..
1,86,793	..	..	..	..	..
4,55,51,688	84,36,000	9,59,312	11,00,000	..	..
2,45,96,103	..	10,10,097	..	..	..
34,54,21,888	21,10,660	2,16,10,712	17,00,340	..	..
5,000	..	100	..	..	..
1,83,27,963	..	..	1,30,85,037	..	..
99,61,64,923	..	..	75,72,023	..	..
..	4,66,000	7,000	..	..	..

SUMMARY OF APPROPRIATION

Number and name of grant or appropriation		Amount of grant/appropriation	
		Revenue Rs.	Capital Rs.
XXVI—Relief on Account of Natural Calamities	Voted	15,09,50,000	..
XXVII—Co-operation	Voted	17,08,45,600	13,88,75,200
	Charged	10,000	..
XXVIII—Miscellaneous Economic Services	Voted	10,38,40,700	54,33,900
	Charged	100	..
XXIX—Agriculture	Voted	87,17,95,200	12,40,69,000
	Charged	5,57,000	3,68,700
XXX—Food	Voted	5,93,80,900	6,04,39,400
	Charged	..	10,000
XXXI—Animal Husbandry	Voted	16,96,23,500	99,13,000
	Charged	1,000	..
XXXII—Dairy	Voted	3,81,57,000	30,81,000
XXXIII—Fisheries	Voted	8,41,97,300	6,61,01,000
	Charged	1,000	1,72,800
XXXIV—Forest	Voted	36,42,72,800	1,57,50,200
	Charged	2,54,000	..
XXXV—Panchayat	Voted	12,94,98,200	20,00,100
XXXVI—Community Development	Voted	78,37,86,200	..
	Charged	10,000	..
XXXVII—Industries	Voted	33,29,84,500	58,38,31,800
	Charged	3,000	..
XXXVIII—Irrigation	Voted	35,32,99,000	57,09,66,900
	Charged	200	5,77,02,100

ACCOUNTS--Contd.

Expenditure		Expenditure compared with total grant/ appropriation			
		Saving		Excess	
Revenue Rs.	Capital Rs.	Revenue Rs.	Capital Rs.	Revenue Rs.	Capital Rs.
15,16,48,889	..	..	..	6,98,889	..
14,22,51,421		2,85,94,179			..
	12,36,11,150		1,52,64,050	..	
217	..	9,783	..	..	..
9,99,18,301	48,37,976	39,22,399	5,95,924	..	..
..	..	100	..	..	..
77,95,87,570		9,22,07,630			..
	10,88,97,211		1,51,71,789	..	
56,926	28,279	5,00,074	3,40,421	..	..
5,45,84,739		47,96,161	33,64,455	..	..
	5,70,74,945				
..	1,798	..	8,202	..	..
17,45,89,891	87,77,898	..	11,35,102	49,66,391	..
..	..	1,000	..	..	..
3,83,93,809	30,43,753	..	37,247	2,36,809	..
8,05,82,564		36,14,736		..	..
	4,93,31,965		1,67,69,035		
..	..	1,000	1,72,800	..	..
26,07,38,252	85,62,868		71,87,332	..	..
		10,35,34,548			
1,09,564	..	1 44,436	..	..	..
11,09,94,599	20,00,000		100	..	..
		1,85,03,601			
80,72,67,012	..	..	..	2,34,80,812	..
..	..	10,000	..	..	..
30,86,32,807		2,43,51,693		..	..
	55,78,33,742		2,59,98,058		
500	..	2,500	..	..	..
33,05,84,114		2,27,14,886		..	..
	54,84,03,902		2,25,62,998		
..	4,22,58,155	200		..	..
		1,54,43,945			

SUMMARY OF APPROPRIATION

Number and name of grant or appropriation		Amount of grant/appropriation	
		Revenue Rs.	Capital Rs.
XXXIX--Power	Voted	..	11,67,00,000
XL--Ports	Voted	1,94,08,100	2,87,85,000
	Charged	100	1,10,000
XLI--Transport	Voted	3,45,49,500	17,04,50,000
	Charged	..	2,00,000
XLII--Tourism	Voted	5,88,27,600	1,34,72,900
XLIII--Compensation and Assignments	Voted	18,97,87,000	..
Public Debt Repayment	Charged	..	10,78,84,77,900
XLV--Miscellaneous Loans and Advances	Voted	..	8,32,07,300
	Voted	18,89,51,04,800	3,39,88,84,400
Total	Charged	2,59,10,04,500	10,85,36,34,800
Grand Total		21,48,61,09,300	14,25,25,19,200

ACCOUNTS--Contd.

Expenditure		Expenditure compared with total grant/ appropriation			
		Saving		Excess	
Revenue Rs.	Capital Rs.	Revenue Rs.	Capital Rs.	Revenue Rs.	Capital Rs.
.. 11,67,00,000	
2,01,10,264		..	51,66,061	7,02,164	..
2,36,18,939					
.. 21,223		100	88,777	..	..
3,45,05,082		44,418	68,05,620	..	..
16,36,44,380					
.. 2,10,264		10,264
3,95,86,247		1,92,41,353	10,53,881	..	..
1,24,19,019					
20,72,08,110	1,74,21,110	..
.. 11,50,91,45,478	 72,06,67,578	
.. 8,49,35,756		17,28,456
18,40,09,62,058		99,02,33,863		49,60,91,121	42,09,243
2,79,43,73,056		60,87,20,587			
2,51,27,24,055		7,84,27,237		1,46,792	
11,55,77,41,851		1,73,08,259		72,14,15,310	
20,91,36,86,113		1,06,86,61,100		49,62,37,913	
14,35,21,14,907		62,60,28,846		72,56,24,553	

SUMMARY OF APPROPRIATION ACCOUNTS—Contd.

The voted expenditure of Rs.24,80,787 in the capital portion of Grant No.XIV—Stationery and Printing and Other Administrative Services represents expenditure on construction of buildings for the Government Presses, reclassified under a Major Head covered by this Grant consequent on change in pattern of classification. Provision for this expenditure had already been made under another grant, Grant No.XV—Public Works. Similarly, the voted expenditure of Rs.63,32,29,494 in the Revenue Portion of Grant No.XX—Water Supply and Sanitation includes an amount of Rs.17,42,37,343 representing expenditure on account of contribution to the Kerala Water Authority. The expenditure was originally classified under the Capital Head as provision was made under Capital Portion of the grant but reclassified subsequently under Revenue head observing the provisions for classification of expenditure contained in the Form of Accounts of Union and States (Basic) Rules 1983. Therefore, the two excesses, of Rs.24,80,787 in Grant No.XIV (Capital--Voted) and Rs.17,19,43,894 in Grant No.XX (Revenue—Voted) arising out of reclassification of expenditure do not require regularisation. Consequently excess of only Rs.32,58,75,683 in voted expenditure and Rs.72,15,62,102 in charged expenditure in the following grants and appropriations require regularisation:-

Grants--

Revenue Portion:

- VII Stamps and Registration
- XVII Education, Sports, Art and Culture
- XXVIII Medical and Public Health
- XXV Social Welfare including Harijan Welfare
- XXVI Relief on account of Natural Calamities
- XXXI Animal Husbandry
- XXXII Dairy
- XXXVI Community Development
- XL Ports
- XLIII Compensation and Assignments

Capital Portion:

- XLV Miscellaneous Loans and Advances

SUMMARY OF APPROPRIATION ACCOUNTS--Contd.

Charged Appropriations--

Revenue Portion:

II Heads of States, Ministers and Headquarters Staff

Capital Portion:

XV Public Works

XLI Transport

Public Debt Repayment

The expenditure shown in the Summary of Appropriation Accounts does not include Rs.3,38,03,936 met out of advances from the Contingency Fund, which were not recouped to the Fund till the close of the year. The details of the expenditure are given in Appendix I.

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

The reconciliation between the total expenditure according to the Appropriation Accounts for 1988-89 and that shown in the Finance Accounts for that year is given below:-

	Voted		Charged	
	Revenue Rs.	Capital Rs.	Revenue Rs.	Capital Rs.
Total expenditure according to the Appropriation Accounts	18,40,09,62,058	2,79,43,73,056	2,51,27,24,055	11,55,77,41,851
Deduct--				
Total Recoveries	30,36,69,849	13,64,80,012	..	..
Met total expenditure as shown in Statement No.10 of the Finance Accounts	18,09,72,92,209	2,65,78,93,044	2,51,27,24,055	11,55,77,41,851

SUMMARY OF APPROPRIATION ACCOUNTS--*Concl'd.*

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 1988-89.



New Delhi,
The 15th January 1991

(C. G. SOMIAH)
Comptroller and Auditor General of India

ERRATA

APPROPRIATION ACCOUNTS 1988-89

GOVERNMENT OF KERALA

<i>Page</i>	<i>Reference</i>	<i>For</i>	<i>Read</i>
ii	6th line	XXXII Diary	XXXII Dairy
14	7th line	2021	2012
31	5th line from bottom	saving Rs. 1,57.04	saving of Rs. 1,57.04
121	7th line	04 strengthening	04 Strengthening
173	6th line from bottom	excess d final	excess and final
183	6th line from bottom	Cannur	Kannur
184	13th line from bottom	Cannur	Kannur

GRANT No.I

STATE LEGISLATURE

		Total grant or appropriation	Actual expenditure	Saving-
		Rs.	Rs.	Rs.
MAJOR HEAD--				
2011 Parliament/State/Union Territory Legislatures				
Revenue:				
Voted--				
Original	2,05,68,000			
		2,33,88,900	2,24,07,797	-9,81,103
Supplementary	28,20,900			
Amount surrendered during the year (30th March 1989)				2,73,200
Charged--				
Original	3,73,000			
		5,38,000	4,23,105	-1,14,895
Supplementary	1,65,000			
Amount surrendered during the year (30th March 1989)				20,000

Notes and comments

(i) In view of the final saving of Rs.9.81 lakhs in the voted grant, the supplementary grant of Rs.2.00 lakhs obtained in March 1989 proved wholly unnecessary.

(ii) Against the available saving of Rs.9.81 lakhs in the voted grant, a sum of Rs.2.73 lakhs only was surrendered on 30th March 1989.

GRANT No.II

HEADS OF STATES, MINISTERS AND HEADQUARTERS STAFF

	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
MAJOR HEADS--			
2021 President, Vice-President/ Governor/Administrator of Union Territories			
2013 Council of Ministers			
2051 Public Service Commission			
2052 Secretariat—General Services			
2251 Secretariat—Social Services			
3451 Secretariat—Economic Services			
Revenue:			
Voted--			
Original	13,85,25,700		
Supplementary	1,73,44,400	15,58,70,100	14,19,66,752-1,39,03,348
Amount surrendered during the year (30th and 31st March 1989)			83,96,800
Charged--			
Original	3,37,42,900		
Supplementary	28,48,500	3,65,91,400	3,67,38,192 +1,46,792
Amount surrendered during the year (29th March 1989)			2,01,900
Notes and comments			
Voted--			

(1) In view of the final saving of Rs.1,39.03 lakhs, the supplementary grant of Rs.1,72.69 lakhs, obtained in March 1989 proved largely excessive.

(11) Against the available saving of Rs.1,39.03 lakhs, a sum of Rs.83.97 lakhs only was surrendered on 30th and 31st March 1989.

GRANT No.II--Concl'd.

(iii) Saving occurred mainly under:-

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
1	3451-092 Other Offices			
	03 Modernisation in Government Offices - Reprographic facilities			
	O.	30.00		
	R.	-30.00	..	..

Saving of the entire budget provision was due to non-implementation of computerisation programmes or modernisation projects in Government offices.

2	3451-101 Planning Commission- Planning Board			
	08 Preparation of area plans and conducting of surveys and studies			
	O.	10.00		
	R.	-8.47	1.53	-0.57
				-2.10

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

Final saving was reportedly due to refund of a sum of Rs.2.10 lakhs, being excess amount paid during previous year, to the National Transportation Planning and Research Centre, on receipt of central share for the scheme.

Charged--

(iv) The expenditure exceeded the appropriation by Rs.1,46,792; the excess requires regularisation. Excess occurred mainly under the head '2051-102-01 Public Service Commission.'

(v) In view of the excess, the surrender of Rs.2.02 lakhs on 29th March 1989 proved injudicious.

GRANT No.III
ADMINISTRATION OF JUSTICE

		Total grant or appropriation Rs.	Actual expenditure Rs.	Saving - Rs.
MAJOR HEAD--				
2014 Administration of Justice				
Revenue:				
Voted--				
Original	13,96,75,900	16,21,67,100	14,97,10,522	
Supplementary	2,24,91,200			-1,24,56,578
Amount surrendered during the year (31st March 1989)				7,68,300
Charged--				
Original	1,79,03,500	2,01,12,500	2,01,11,946	-554
Supplementary	22,09,000			
Amount surrendered during the year (31st March 1989)				10,000
Notes and comments				

(i) In view of the final saving of Rs.1,24.57 lakhs in the voted grant, the supplementary grant of Rs.2,19.16 lakhs obtained in March 1989 proved excessive. In the supplementary grant, excess provision of Rs.97.00 lakhs and Rs.22.84 lakhs was wrongly included under the sub heads '105-01 Civil and Sessions Courts' and '108-01 Criminal Courts' respectively due to a clerical error in the proposal forwarded by the department.

(ii) Against the available saving of Rs.1,24.57 lakhs, a sum of Rs.7.68 lakhs only was surrendered on 31st March 1989.

GRANT No.IV
ELECTIONS (ALL VOTED)

	Total grant	Actual expenditure	Saving -
	Rs.	Rs.	Rs.
MAJOR HEAD—			
2015 Elections			
Revenue:			
Original	1,12,35,200		
Supplementary	1,32,50,000	2,44,85,200	2,36,49,812
			-8,35,388
Amount surrendered during the year (31st March 1989)			16,96,600

Notes and comments

(i) The supplementary grant of Rs.1,32,50,000 consists of Rs.64 lakhs obtained in January 1989 and Rs.68.50 lakhs obtained in March 1989. In view of the final saving of Rs.8.35 lakhs, the supplementary grant of Rs.68.50 lakhs obtained in March 1989 proved excessive.

(ii) Against the available saving of Rs.8.35 lakhs, a sum of Rs.16.97 lakhs was surrendered on 31st March 1989.

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	10,87,45,800	12,18,03,000	11,08,84,329
Supplementary	1,30,57,200		-1,09,18,671
Amount surrendered during the year (31st March 1989)			1,82,300
Charged---			
Original	35,000	35,000	400
Amount surrendered during the year (31st March 1989)			34,600
Notes and comments			

(i) In view of the final saving of Rs.1,09.19 lakhs in the voted grant, the supplementary grant of Rs.1,28.87 lakhs obtained in March 1989 proved excessive.

(ii) Against the available saving of Rs.1,09.19 lakhs, a sum of Rs.1.82 lakhs only was surrendered on,31st March 1989.

(iii) Saving occurred mainly under:-

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
1	2040-101 Collection Charges			
	03 District Offices			
0.	9,47.50			
Rs.	1,26.02	10,73.52	9,62.89	-1,10.63

GRANT No.V--Cont'd.

Saving of the entire supplementary grant obtained in March 1989 (Rs.91.00 lakhs) and a part of the original provision under salaries was attributed to overassessment of expenditure towards pay and allowances and retrospective enhancement of dearness allowance. An accurate estimation of these expenses operated by a large number of subordinate Controlling Officers is reported to be not feasible.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
2	2020-104 Collection			
	Charges - Agricultural			
	Income Tax - Proportionate			
	charges transferred from			
	'2040 Sales Tax'	36.18	19.86	-16.32

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

GRANT No.VI

LAND REVENUE

Total grant or appropriation Rs.	Actual expenditure Rs.	Saving - Rs.
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MAJOR HEADS--

2029 Land Revenue

2035 Collection of Other Taxes on
Property and Capital Transactions

Revenue:

Voted--

Original	26,55,70,900	29,71,87,400	28,30,03,833	
Supplementary	3,16,16,500			-1,41,83,567

Amount surrendered during the year (31st March 1989)				2,74,200
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Charged--

Original	2,15,500	2,15,500	1,61,792	-53,708
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Amount surrendered during the year (31st March 1989)				51,000
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Notes and comments

(i) In view of the final saving of Rs.1,41.84 lakhs in the voted grant, the supplementary grant of Rs.3,16.17 lakhs, obtained in March 1989, proved excessive.

(ii) Against the available saving of Rs.1,41.84 lakhs, a sum of Rs.2.74 lakhs only was surrendered on 31st March 1989.

(iii) Saving occurred mainly under:-

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
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1 2029-101 Collection Charges

01 Village Establishment

O.	12,16.85			
B.	2,51.80	14,68.65	14,15.84	-52.81

GRANT No.VI—Concl'd.

Saving, was due to overestimation of the dearness allowance at enhanced rates and enforcement of economy measures ordered by Government.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
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2 2029-103 Land Records

02 Taluk Survey Establishment

O.	1,17.47			
S.	7.68			
R.	2.02	1,27.17	1,03.64	-23.53

Anticipated excess was due to additional requirements towards permanent travel allowance and permanent conveyance allowance.

Final saving was due to overestimation of the dearness allowance at enhanced rates.

3 2029-102 Survey and settlement operations

04 Special staff for assignment of Government lands

O.	65.83			
R.	0.17	66.00	53.65	-12.35

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

GRANT No.VII

STAMPS AND REGISTRATION

	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
MAJOR HEAD--			
2030 Stamps and Registration			
Revenue:			
Voted--			
Original	7,23,48,800		
Supplementary	39,00,000	7,62,48,800	8,24,61,144 +62,12,344
Amount surrendered during the year (31st March 1989)			5,17,300
Charged--			
Supplementary	52,500	52,500	51,823 -677
Amount surrendered during the year			Nil
Notes and comments			

(i) The expenditure exceeded the voted grant by Rs.62,12,344; the excess requires regularisation.

(ii) In view of the excess, the supplementary grant of Rs.39.00 lakhs obtained in March 1989 proved inadequate and surrender of Rs.5.17 lakhs on 31st March 1989, injudicious.

(iii) Excess occurred mainly under:-

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
1	03 Registration			
	001 Direction and Administration			
	05 Sub Registry Offices			
	O.	4,68.83		
	R.	-2.16	4,66.67	5,21.74 +55.07

Reasons for the anticipated saving and final excess have not been intimated (December 1989).

GRANT No.VII--Concl'd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
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2 02 Stamps - Non-Judicial

102 Expenses on Sale of Stamps	1,25.00	1,30.29	+5.29
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Reasons for the excess have not been intimated (December 1989).

3 Besides the above, there were three heads of account under which excess aggregating Rs.5.22 lakhs occurred.

GRANT No.VIII

EXCISE

		Total grant or appropriation Rs.	Actual expenditure Rs.	Saving - Rs.
MAJOR HEAD--				
2039 State Excise				
Revenue:				
Voted--				
Original	7,29,37,400	8,65,98,400	7,34,59,792	
Supplementary	1,36,61,000			-1,31,38,608
Amount surrendered during the year				Nil
Charged--				
Original	17,000	79,300	79,285	-15
Supplementary	62,300			
Amount surrendered during the year				Nil
Notes and comments				

(i) In view of the final saving of Rs.1,31.39 lakhs in the voted grant, supplementary grant of Rs.1,36.61 lakhs obtained in March 1989 proved excessive.

(ii) Against the available saving of Rs.1,31.39 lakhs no amount was surrendered during the year.

(iii) Saving occurred mainly under:-

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
1	001 Direction and Administration			
	01 Superintendence			
	O.	4,37.71		
	S.	84.50	5,22.21	4,32.34
2	001-02 Range Offices			
	O.	2,91.65		
	S.	50.70	3,42.35	3,00.75
				-41.60

Saving in the two cases mentioned above (Sl. nos. 1 and 2) was reportedly due to overassessment of additional requirements for salaries in the Supplementary Demands for Grants, March 1989.

GRANT No.IX

TAXES ON VEHICLES

	Total grant or appropriation Rs.	Actual expenditure Rs.	Saving - Rs.
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MAJOR HEAD--

2041 Taxes on Vehicles

Revenue:

Voted--

Original	2,38,64,500	2,75,64,500	2,47,60,627	-28,03,873
Supplementary	37,00,000			
Amount surrendered during the year (31st March 1989)				5,37,300

Charged--

Original	1,000	1,000		-1,000
Amount surrendered during the year (31st March 1989)				1,000

Notes and comments

(i) In view of the final saving of Rs.28.04 lakhs in the voted grant, the supplementary grant of Rs.37.00 lakhs obtained in March 1989 proved excessive.

(ii) Against the available saving of Rs.28.04 lakhs a sum of Rs.5.37 lakhs only was surrendered on 31st March 1989.

(iii) Saving occurred mainly under:-

Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
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001 Direction and
Administration

01 Administration Charges

O.	1,78.89		
S.	37.00		
R.	-4.60	2,11.29	1,92.15
			-19.14

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

Reasons for the final saving have not been intimated (December 1989).

DEBT CHARGES (ALL CHARGED)

	Total appropriation Rs.	Actual expenditure Rs.	Saving - Rs.
MAJOR HEAD—			
2049 Interest Payments			
Revenue:			
Original	2,41,17,46,100	2,52,07,00,300	2,44,44,38,711
Supplementary	10,89,54,200		-7,52,61,589
Amount surrendered during the year (31st March 1989)			1,60,81,100

Notes and comments

(i) In view of the final saving of Rs.7,62.62 lakhs, the supplementary appropriation of Rs.10,89.54 lakhs obtained in March 1989, proved largely excessive.

(ii) Against the available saving of Rs.7,62.62 lakhs, a sum of Rs.1,60.81 lakhs only was surrendered on 31st March 1989.

(iii) Saving occurred mainly under:-

Sl. no.	Head	Total appropriation	Actual expenditure (in lakhs of rupees)	Excess + Saving -
1	01 Interest on Internal Debt			
	101 Interest on Market Loans			
	01 Interest on loans bearing interest	51,65.11	45,67.16	-5,97.95
	Reasons for the saving have not been intimated (December 1989).			
2	01-200 Interest on Other Internal Debts			
	03 Interest on overdraft account with the Reserve Bank of India			
	O.	2,00.00		
	R.	-1,72.62	27.38	39.02
				+41.64

Anticipated saving was due to prevailing of overdraft only for short periods even though more amount of overdraft was availed for short spells.

Final excess was due to adjustment by Reserve Bank of India, the interest of Rs.11,64,604 for the month of March 1989 in the accounts of the same month, against their usual practice of adjusting it in the following month, which could not be provided for, as the intimation of debit was received only in April 1989.

DEBT CHARGES (ALL CHARGED)—Contd.

Sl. no.	Head	Total appropriation	Actual expenditure (in lakhs of rupees)	Excess + Saving -
3	03 Interest on Small Savings, Provident Funds, etc.			
	101 Interest on Savings Deposits			
	02 Fixed and Time Deposits			
O.	3,85.00			
R.	-1,86.30	1,98.70	2,67.60	+68.90

Withdrawal of provision by reappropriation was due to the decreasing trend of expenditure up to the month of estimation.

Reasons for the final excess have not been intimated (December 1989).

4	03-104 Interest on State Provident Funds			
	06 Interest on Other Miscellaneous Provident Fund			
	(1) Interest on Provident Fund for non-pensionable work charged establishment of Public Works Department	90.00	0.97	-89.03

Saving was due to provision of Rs.90,00,000 in the budget estimates under this head instead of Rs.90,000 due to a clerical error. This was not detected by the department before the close of the financial year, to enable them to resume the excess provision.

5	01-101-02 Interest on loans in the course of discharge	23.52	1.05	-22.47
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Reasons for the saving have not been intimated (December 1989).

6	03-101-04 Interest on deposits under Bhadratha Social Security Scheme	16.08	..	-16.08
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Reasons for the saving of entire provision have not been intimated (December 1989).

DEBT CHARGES (ALL CHARGED)--Concl'd.

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

Sl. no.	Head	Total appropriation	Actual expenditure (in lakhs of rupees)	Excess +
1	04 Interest on loans and advances from Central Government			
	106 Interest on Ways and Means Advances			
S.	51.64			
R.	58.21	1,09.85	1,09.85	..

Excess was due to increased interest payments on account of advances received in the last quarter of the previous year.

2 04-102 Interest on Loans for Central Plan Schemes

O.	62.35			
R.	31.64	93.99	93.99	..

Excess was due to increased interest payments on account of loans received in the last quarter of the previous year.

GRANT No.X

TREASURY AND ACCOUNTS (ALL VOTED)

	Total grant	Actual expenditure	Saving -
	Rs.	Rs.	Rs.
MAJOR HEAD--			
2054 Treasury and Accounts Administration			
Revenue:			
Original	7,35,75,200	8,55,25,900	8,16,78,117 -38,47,783
Supplementary	1,19,50,700		
Amount surrendered during the year (31st March 1989)			10,700

Notes and comments

(i) In view of the final saving of Rs.38.48 lakhs, the supplementary grant of Rs.1,19.51 lakhs obtained in March 1989 proved excessive.

(ii) Against the available saving of Rs.38.48 lakhs, a sum of Rs.0.11 lakh only was surrendered on 31st March 1989.

GRANT No.XI

DISTRICT ADMINISTRATION AND MISCELLANEOUS.

	Total grant or appropriation Rs.	Actual expenditure Rs.	Saving - Rs.
MAJOR HEADS--			
2047 Other Fiscal Services			
2053 District Administration			
2252 Other Social Services			
Revenue:			
Voted--			
Original	11,67,76,400	14,83,48,200	14,37,54,305
Supplementary	3,15,71,800		-45,93,895
Amount surrendered during the year			Nil
Charged--			
Original	47,51,000	47,51,000	46,76,254
			-74,746
Amount surrendered during the year (29th March 1989)			66,100

Notes and comments

(i) In view of the final saving of Rs.45.94 lakhs in the voted grant, the supplementary grant of Rs.3,15.72 lakhs obtained in March 1989, proved excessive.

(ii) Against the available saving of Rs.45.94 lakhs in the voted grant, no amount was surrendered during the year.

GRANT No.XII

POLICE

Total grant or appropriation Rs.	Actual expenditure Rs.	Saving - Rs.
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MAJOR HEAD--

2055 Police

Revenue:

Voted--

Original	75,05,74,600	78,56,97,600	76,99,93,241	
Supplementary	3,51,23,000			-1,57,04,359

Amount surrendered during the year				Nil
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Charged--

Original	1,00,000	1,00,000	..	-1,00,000
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Amount surrendered during the year (20th March 1989)				1,00,000
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Notes and comments

(i) In view of the final saving Rs.1,57.04 lakhs in the voted grant, the supplementary grant of Rs.3,51.23 lakhs obtained in March 1989 proved excessive.

(ii) Against the available saving of Rs.1,57.04 lakhs in the voted grant, no amount was surrendered during the year.

GRANT No. XLII

JAILS

	Total grant or appropriation Rs.	Actual expenditure Rs.	Saving - Rs.
MAJOR HEAD--			
2056 Jails			
Revenue:			
Voted--			
Original	4,19,99,800	4,19,99,800	3,97,98,470 -22,01,330
Amount surrendered during the year (31st March 1989)			16,47,100
Charged--			
Original	10,500	10,500	.. -10,500
Amount surrendered during the year (23rd February 1989)			10,500

Notes and comments

(i) Against the available saving of Rs.22.01 lakhs in the voted grant, an amount of Rs.16.47 lakhs only was surrendered on 31st March 1989.

(ii) Saving occurred mainly under:-

Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
001 Direction and Administration			
02 Modernisation of Prisons			
O.	43.53		
R.	-43.53	..	..

The entire provision remained unutilised due to delay in finalisation of the various schemes.

GRANT No.XIV

STATIONERY AND PRINTING AND OTHER ADMINISTRATIVE SERVICES

	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
MAJOR HEADS--			
2058 Stationery and Printing			
2070 Other Administrative Services			
4058 Capital Outlay on Stationery and Printing			
Revenue:			
Voted--			
Original	21,01,30,800	21,08,18,700	17,90,31,853
Supplementary	6,87,900		-3,17,86,847
Amount surrendered during the year (31st March 1989)			3,54,34,800
Charged--			
Original	25,000	25,000	-25,000
Amount surrendered during the year (31st March 1989)			25,000
Capital:			
Voted--			
Original	..	..	24,80,787 +24,80,787

Notes and comments

Revenue:

(i) In view of the final saving of Rs.3,17.87 lakhs in the voted grant, the supplementary grant of Rs.5.75 lakhs obtained in March 1989, proved wholly unnecessary.

(ii) Against the available saving of Rs.3,17.87 lakhs, a sum of Rs.3,54:35 lakhs was surrendered on 31st March 1989.

(iii) Saving occurred mainly under:-

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
1	2058-101 Purchase and supply of Stationery Stores			
	01 Purchase and Supply of Stationery Stores			
O.	5,70.00			
R.	-2,71.10	2,98.90	3,42.78	+43.88

GRANT No.XIV--Contd.

Anticipated saving was mainly due to (i) non-materialisation of allocation from the Director General of Supplies and Disposals and certain direct purchases (Rs.1,80.00 lakhs) (ii) non-supply of stores by certain firms (Rs.30.00 lakhs) and (iii) non-finalisation of the number of Malayalam typewriters to be purchased, pending final decision and receipt of less number of English Typewriters than anticipated against orders placed (Rs.61.10 lakhs).

Reasons for the final excess have not been intimated (December 1989).

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
2	2070-108 Fire Protection and control			
	01 Direction and Administration			
O.	1,91.73			
R.	-89.98	1,01.75	92.93	-8.82

Anticipated saving was mainly attributed to non-receipt of vehicles from the firms and non-receipt of orders from Government for the purchase of four Water tenders.

Final saving was due to non-adjustment of cost of three chasis for the body fabrication of three recovery vehicles, purchased through Director General of Supplies and Disposals, the debit advice for which was received after the end of the financial year.

3	2058-103 Government Presses			
	03 Purchase of Machinery for new presses			
O.	77.00			
R.	-53.75	23.25	22.79	-0.46

Saving was mainly due to non-receipt of administrative sanction for purchase of hard case binding machinery (Rs.42.00 lakhs) and non-payment of the balance ten per cent cost and agency commission for certain foreign machineries for want of satisfactory erection and commissioning of the machines.

GRANT No.XIV—Concl'd.

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

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
2070-104 Vigilance			
01 Vigilance			
O.	1,37.78		
S.	Token		
R.	15.32	1,53.10	1,61.85 +8.75

Anticipated excess was mainly attributed to creation of additional posts, revision of dearness allowance of employees and additional expenditure towards purchase of Jeeps.

Final excess was due to adjustment of cost of vehicles purchased, the debit advice for which was received after the end of the financial year.

Capital:

(v) The capital expenditure of Rs.24,80,787 represents 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. 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.	Excess + Saving - Rs.
MAJOR HEADS--				
2059 Public Works				
3054 Roads and Bridges				
4059 Capital Outlay on Public Works				
5054 Capital Outlay on Roads and Bridges				
Revenue:				
Voted--				
Original	75,53,76,300	1,11,79,36,100	98,35,31,333	
Supplementary	36,25,59,800			-13,44,04,767
Amount surrendered during the year (31st March 1989)				4,08,19,000
Charged--				
Original	13,00,000	13,00,000	6,81,828	-6,18,172
Amount surrendered during the year (31st March 1989)				2,00,000
Capital:				
Voted--				
Original	39,31,06,000	49,95,04,600	45,48,09,249	
Supplementary	10,63,98,600			-4,46,95,351
Amount surrendered during the year (31st March 1989)				3,73,81,000
Charged--				
Original	4,00,000	41,69,800	49,07,268	+7,37,468
Supplementary	37,69,800			
Amount surrendered during the year (31st March 1989)				4,68,700

The expenditure in the capital portion shown above includes Rs.2,26,500 met out of an advance from the Contingency Fund obtained in March 1988 and recouped to the Fund during 1988-89.

Notes and comments**Revenue:**

(i) In view of the final saving of Rs.13,44.05 lakhs in the voted grant, the supplementary grant of Rs.36,22.11 lakhs obtained in March 1989 proved excessive.

(ii) Against the available saving of Rs.13,44.05 lakhs a sum of Rs.4,08.19 lakhs only was surrendered on 31st March 1989.

GRANT No.XV—Contd.

(iii) Saving occurred mainly under:-

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

1 3054-80 General
799 Suspense

O.	4,00.00			
S.	12,00.00	16,00.00	10,67.71	-5,32.29

Reasons for the saving have not been intimated (December 1989). In view of the large saving, Rs.12,00.00 lakhs obtained in the Supplementary Demands for grants (March 1989) for the adjustment of Cash Settlement Suspense Account claims proved largely excessive.

2 3054-01 National Highways

001 Direction and Administration

02 Supervision and Execution

O.	3,24.52			
S.	2,97.17			
R.	-2,62.04	3,59.65	3,55.68	-3.97

A sum of Rs.2,91.25 lakhs was included under the detailed head 'Salaries' in the Supplementary Demands for Grants (March 1989) for meeting the additional expenditure towards dearness allowance. Out of the above provision, Rs.2,60.00 lakhs found in excess of requirements, due to over estimation committed by the department, was resumed on 31st March 1989.

Reasons for the balance saving have not been intimated (December 1989).

3 2059-01 Office Buildings

053 Maintenance and Repairs

01 Maintenance and Repairs
of Office Buildings

O.	1,22.00			
S.	4.93			
R.	-77.40	49.53	39.04	-10.49

Reasons for the anticipated and final saving have not been intimated (December 1989).

4 3054-05 Roads of Inter-State
or Economic importance

797 Transfer to/from Reserve
Funds and Deposit Accounts

01 Transfer to the Deposit
Head 'Subvention from
Central Road Fund'

80.00	..	-80.00
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GRANT No.XV—Contd.

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

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

5 3054-80-800 Other expenditure

03 Special Repairs
to Communication

O.	2,00.00			
S.	2,35.00			
R.	-27.00	4,08.00	3,87.94	-20.06

Anticipated saving was attributed to restrictions in purchase of tools and equipments and taking up of new works due to economy measures ordered by Government.

Reasons for the final saving have not been intimated (December 1989).

6 3054-05-102 Bridges

01 C.R.F. Bridges
(Ordinary allocation)

O.	1,19.00			
R.	-35.01	83.99	79.37	-4.62

Anticipated saving of Rs.8.00 lakhs was attributed to slow progress in the construction of the bridge between Kumbalangi and Perumpadappu which was entrusted to the Kerala State Construction Corporation. Reasons for the balance of anticipated saving of Rs.27.01 lakhs and the final saving have not been intimated (December 1989).

7 3054-80-107 Railway
Safety Works

01 Major Works

O.	1,00.00			
R.	-30.00	70.00	65.54	-4.46

Lumpsum provision of Rs.30.00 lakhs reserved for further distribution remained unutilised due to enforcement of economy measures ordered by Government.

Reasons for the final saving have not been intimated (December 1989).

8 2059-01-101 Construction--
General Pool Office Accommodation

14 Public Works

O.	33.50			
S.	1.22			
R.	-20.51	14.21	7.75	-6.46

GRANT No.XV--Contd.

Reasons for the anticipated and final saving have not been intimated (December 1989).

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
9	3054-80-004 Research and Development			
	01 Kerala Highway Research Institute			
	O.	51.96		
	S.	1.02		
	R.	-23.46	29.52	28.06 -1.46

Reasons for the anticipated and final saving have not been intimated (December 1989).

10	2059-60 Other Buildings			
	101 Construction			
	14 Public Works			
	O.	30.00		
	S.	0.10		
	R.	-12.15	17.95	11.02 -6.93

Reasons for the anticipated and final saving have not been intimated (December 1989).

11	3054-80-800			
	04 Flood Damage Repairs			
	O.	1,00.00		
	S.	60.00		
	R.	-0.83	1,59.17	1,40.96 -18.21

Reasons for the saving have not been intimated (December 1989).

12	2059-01-053-03 Maintenance of Government Office Buildings in Trivandrum City			
	O.	26.00		
	R.	-10.00	16.00	7.21 -8.79

Reasons for the anticipated and final saving have not been intimated (December 1989).

13	3054-01-001-01 Chief Engineer, National Highways			
	O.	20.05		
	S.	20.68		
	R.	-16.67	24.06	23.33 -0.73

GRANT No.XV--Contd.

A sum of Rs.20.68 lakhs was included under the detailed head 'Salaries' in the Supplementary Demands for Grants (March 1989) for meeting the additional expenditure towards dearness allowance. The anticipated saving was due to overestimation of provision which was resumed on 31st March 1989.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
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14 2059-80 General

052 Machinery and equipment

01 New Supplies

02 Repairs and carriages

03 Share debitible to
plan scheme

O. 43.00

S. 0.30

R. -16.57 26.73 26.01 -0.72

Reasons for the saving have not been intimated (December 1989).

15 2059-80-102 Maintenance
and Repairs01 Maintenance and
Repairs of Buildings

O. 68.00

S. 1.39

R. -6.50 62.89 54.18 -8.71

Reasons for the anticipated and final saving have not been
intimated (December 1989).16 3054-80-052 Machinery
and equipment

01 New Supplies

02 Repairs and Carriages

03 Share debitible
to Plan Schemes

O. 53.00

S. 20.00 73.00 57.96 -15.04

Reasons for the saving have not been intimated (December 1989).
In view of the saving, the supplementary grant of Rs.20.00 lakhs
obtained in March 1989 for the adjustment of Cash Settlement Suspense
Accounts claims proved excessive.

Grant No.XV--Contd.

(iv) Excess occurred mainly under:-

Sl. no.	Head	Total grant	Actual expenditure	Saving -
(in lakhs of rupees)				
1	2059-60-053 Maintenance and Repairs			
	01 Maintenance and Repairs of Other Buildings			
O.	1,21.00			
S.	48.43			
R.	1,03.00	2,72.43	2,18.78	-53.65

Additional funds were provided by reappropriation for meeting increased requirements of funds for certain unavoidable maintenance and repair works of other buildings. In view of the final saving, Rs.48.43 lakhs obtained in the Supplementary Demands for Grants March 1989, for the adjustment of Cash Settlement Suspense Accounts Claims, proved wholly unnecessary.

Reasons for the final saving have not been intimated (December 1989).

2	3054-05-800 Other expenditure			
	01 C.R.F. Roads and Bridges (Ordinary reserve)			
O.	24.00			
R.	36.99	60.99	59.04	-1.95

Anticipated excess was attributed to good progress of work relating to construction of bridge across Chandragiripuzha (Rs.43.10 lakhs) and construction of bridge at Kalloor in Kaliyarpuzha (Rs.1.74 lakhs). This was partly offset by saving of Rs.7.85 lakhs due to non-incurring of expenditure towards improvement of one road work and construction of a bridge.

Reasons for the final saving have not been intimated (December 1989).

3	2059-60-053-02 Electrical Maintenance			
O.	15.00			
S.	3.07			
R.	25.40	43.47	34.80	-8.67

Additional funds were provided by reappropriation towards increased requirements for indispensable items of electrical maintenance works. In view of the final saving of Rs.8.67 lakhs, the supplementary grant of Rs.3.07 lakhs obtained in March 1989 for adjustment of Cash Settlement Suspense Accounts claims proved wholly unnecessary.

Reasons for the final saving have not been intimated (December 1989).

GRANT No.XV--Contd.

Capital:**Voted--**

(v) in view of the final saving of Rs.4,46.95 lakhs, the supplementary grant of Rs.10,63.98 lakhs obtained in March 1989 proved excessive.

(vi) Against the available saving of Rs.4,46.95 lakhs Rs.3,73.81 lakhs only were surrendered on 31st March 1989.

(vii) Saving occurred mainly under:-

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

1 5054-04 District and Other Roads

800 Other expenditure

06 Other District Roads--

Bridges and Culverts--

Major Works

O. 2,88.30

R -1,28.48 1,59.82 1,60.18 +0.36

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

2 4059 60 Other Buildings

051 Construction

13 Stationery and Printing -

Major Works

O 53.54

S. 2.26

R -35.61 20.19 .. -20.19

Reasons for the anticipated saving have not been intimated (December 1989).

Final saving was due to reclassification of expenditure under '4058 Capital Outlay on Stationery and Printing 103 Government Presses 01 Buildings' in Grant No.XIV-Stationery and Printing and Other Administrative Services.

3 5054-04-800-03 Major

District Roads--

Bridges and Culverts -

Major Works

O. 2,05.93

R. -68.00 1,37.93 1,51.48 +13.55

Lumpsum provision of Rs.68.00 lakhs remained unutilised due to enforcement of economy measures ordered by Government.

Reasons for the final excess have not been intimated (December 1989).

GRANT No.XV—Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
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4 5054-80 General

800 Other expenditure

05 Improvement of other
Towns and Municipal roads--
Major Works

O. 82.38

R. -42.54 39.84 31.04 -8.80

Anticipated saving was attributable to non-issue of letter of credit consequent on economy restrictions in force.

Reasons for the final saving have not been intimated (December 1989).

5 5054-05 Roads of Inter-
State or Economic Importance

337 Road Works

(ii) Roads of Economic
Importance (Centrally
Sponsored Scheme having
50% Central assistance)

O. 49.43

R. -34.00 15.43 2.20 -13.23

Anticipated saving was attributed to delay in finalising the tender on the work relating to improvements to M.C. Road between Thiruvananthapuram and Kilimanoor. The work was commenced in the last quarter of the financial year.

Reasons for the final saving have not been intimated (December 1989).

6 5054-80-800-04 Improvement
of roads in the Cities of
Trivandrum, Cochin and Calicut--
Major Works

O. 1,23.56

R. -21.00 1,02.56 88.64 -13.92

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

Reasons for the final saving have not been intimated (December 1989).

GRANT No.XV--Contd.

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

7 5054-04-800-02 Major
District Roads--
Development and Improvements--
Major Works

O.	2,05.93			
S.	Token			
R.	-42.00	1,63.93	1,72.32	+8.39

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

Reasons for the final excess have not been intimated (December 1989).

8 5054-80-800-11 Parallel
Service Roads to bypasses--
Major Works

O.	41.18			
R.	-31.35	9.83	9.47	-0.36

Anticipated saving of Rs.26.00 lakhs was reportedly due to enforcement of economy restrictions ordered by Government. Reasons for the balance saving have not been intimated (December 1989).

9 5054-03 State Highways

101 Bridges

01 Bridges and Culverts--
Major Works

O.	82.38			
S.	19.00			
R.	-27.00	74.38	72.81	-1.57

Anticipated saving of Rs.20.00 lakhs was due to non-payment of final claims for the work in respect of construction of Muttar Pallathuruthy Bridges and the balance Rs.7.00 lakhs related to the work --Construction of Mankavu Bridge--which was already completed.

Reasons for the final saving have not been intimated (December 1989).

10 5054-80-800-01 Roads
intended for Development
of Fisheries--
Major Works

O.	12.36			
S.	58.00	70.36	41.83	-28.53

GRANT No.XV—Contd.

Reasons for the saving have not been intimated (December 1989). In view of the saving, the supplementary grant of Rs.58.00 lakhs obtained in March 1989 for the adjustment of Cash Settlement Suspense Accounts claims proved largely excessive.

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

11 4059-01 Office Buildings

101 Construction--
General Pool accommodation
18 State Planning Board--
Major Works

O. 24.71

R. -24.71

Reasons for the non-utilisation of the entire provision have not been intimated (December 1989).

12 5054-80-800-08

Approach Road to Cochin
Export Processing Zone--
Major Works

O. 41.18

R. -13.00 28.18 27.63 -0.55

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

13 4059-60-051-20 Upgradation of standards of Administration under the VIII Finance Commission Award

(i) Police--
Major Works

O. 1,00.83

S. 10.50 1,11.33 98.52 -12.81

Reasons for the saving have not been intimated (December 1989). In view of the saving of Rs.12.81 lakhs, supplementary grant of Rs.10.50 lakhs obtained in March 1989 for the adjustment of Cash Settlement Suspense Accounts claims was wholly unnecessary.

(viii) Excess occurred mainly under:-

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

1 5054-04-800-09 Village Roads-- Development and Improvements

S. 2,56.00

R. 10,14.02 12,70.02 12,19.86 -50.16

GRANT No.XV—Contd.

Original provision of Rs.7,82.54 lakhs provided under the head of account '5054-04-010 Minimum Needs Programme 02 Village Roads - Development and Improvements--Major Works' was reappropriated to this head of account in order to adopt authorised classification. Additional provision of Rs.2,31.48 lakhs was provided by reappropriation for construction, widening and improvements of certain road works coming under the 'Two Road Scheme for M.L.A.s, and for the clearance of long pending bills. Provision of Rs.2,56.00 lakhs was also provided in the Supplementary Demands for Grants (March 1989) for the adjustment of Cash Settlement Suspense Accounts claims.

Reasons for the final saving have not been intimated (December 1989).

Sl. no.	Head	Total grant	Actual expenditure	Excess +
			(in lakhs of rupees)	
2	4059-01-101-14 Public Works (Civil Works)--Major Works			
O.	35.06			
S.	28.79			
R.	54.12	1,17.97	1,24.20	+6.23

Funds were provided by reappropriation for the clearance of pending bills on construction of various Civil Stations which were to be completed and occupied on a time bound programme and for clearance of bills pertaining to ongoing works.

Reasons for the final excess have not been intimated (December 1989).

(ix) In the following case a part of the original budget provision was reappropriated in order to adapt authorised classification.

Head	Total grant	Actual expenditure	Saving -
		(in lakhs of rupees)	
5054-03-052-02 Purchase of New Machinery and equipment to improve the speed and quality of Road Works			
R.	15.00	15.00	14.07 -0.93

Out of the original provision of Rs.70.00 lakhs provided under the head of account '5054-80-052-02 Purchase of New Machinery and equipments to improve the speed and quality of Road Works' a sum of Rs.35.00 lakhs was reappropriated to this head of account in order to adapt authorised classification. Subsequently Rs.20.00 lakhs were resumed due to economy restrictions in purchase of new machinery.

GRANT No.XV--Contd.

Charged--

(x) The expenditure exceeded the appropriation by Rs.7,37,468; the excess requires regularisation.

(xi) In view of the excess the surrender of Rs.4.69 lakhs on 31st March 1989 proved injudicious.

(xii) Excess occurred mainly under:-

SL. no.	Head	Total appropriation	Actual expenditure (in lakhs of rupees)	Excess +
1	4059-60-051-11 Police			
S.	15.14			
R.	2.08	17.22	20.91	+3.69

Funds were provided by reappropriation to regularise the expenditure incurred towards decretal charges.

Reasons for the final excess have not been intimated (December 1989).

2	4059-60-051-20(i) Police-- Major Works	..	5.42	+5.42
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Reasons for the excess have not been intimated (December 1989).

(xiii) *Suspense transactions*

(a) The expenditure under this grant includes Rs.25,59.12 lakhs under 'Suspense'. This is not a final head of account, but is meant to accommodate certain interim transactions in respect of which further payment or adjustment of value is necessary before the transactions could be completed and finally accounted for.

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

1. *Purchases*:- This head of account is not being operated now, 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.

GRANT No.XV—Contd.

3. *Miscellaneous Works Advances*:--The debit represents (i) Value of stores sold on credit (ii) expenditure incurred on deposit works in excess of deposits received (iii) loss of cash or stores and (iv) sums recoverable from Government Servants, etc. The debit balance represents 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 1988-89 with the opening and closing balances under the different sub-heads, is given below:-

Head	Opening balance on 1st April 1988	Debits (in lakhs of rupees)	Credits	Closing balance on 31st March 1989
2059 Public Works				
Purchase	-10.52	..	..	-10.52
Stock	-27,11.86(a)	14,80.68	6,49.98	-18,81.16(a)
Miscellaneous Works Advances	7,19.58	10.73	..	7,30.31
Workshop Suspense	-0.29(a)	..	..	-0.29(a)
Total	-20,03.09(a)	14,91.41	6,49.98	-11,61.66(a)

(a) The minus balances represent credit balances. Reasons for credit balances have not been intimated (January 1990).

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.

Head	Opening balance on 1st April 1988	Debits (in lakhs of rupees)	Credits	Closing balance on 31st March 1989
3054 Roads and Bridges				
Stock	3,96.76(b)	10,54.82	2,62.96	11,88.62
Miscellaneous Works				
Advances	3.50(b)	5.55	..	9.05
Workshop Suspense	.. (b)	7.34	..	7.34
Total	4,00.26(b)	10,67.71	2,62.96	12,05.01

(xiv) 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 1988-89 no amount was received as grant from the Central Road Fund. Expenditure of Rs.79.42 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 1989 was Rs.2,38.11 lakhs.

- (b) The opening balance relating to various sub-heads under '3054 Suspense' prior to 1987-88 has not been segregated and stands included under the respective sub-heads under '2059 Suspense'.

GRANT No.XVI
PENSIONS AND MISCELLANEOUS

	Total grant or appropriation Rs.	Actual expenditure Rs.	Saving - Rs.
MAJOR HEADS--			
2071 Pensions and Other Retirement Benefits			
2075 Miscellaneous General Services			
Revenue:			
Voted--			
Original 2,09,35,22,900	2,37,86,23,100	2,18,35,01,769	
Supplementary 28,51,00,200			-19,51,21,331
Amount surrendered during the year			Nil
Charged--			
Original 31,51,100	52,32,000	50,86,171	-1,45,829
Supplementary 20,80,900			
Amount surrendered during the year			Nil

The voted expenditure shown above does not include Rs.5,00,000 spent from out of an advance from the Contingency Fund obtained in March 1989 but not recouped to the Fund till the close of the year.

Notes and comments

Voted--

(i) In view of the final saving of Rs.19,51.21 lakhs, the supplementary grant of Rs.28,50.00 lakhs obtained in March 1989 proved excessive.

(ii) Against the available saving of Rs.19,51.21 lakhs, no amount was surrendered during the year.

(iii) Saving occurred mainly under:-

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

1 2071-01 Civil

102 Commuted Value of Pensions

01 Payments in India

O. 54,00.00

S. 21,00.00 75,00.00 49,49.26 -25,50.74

Additional provision was made through Supplementary Grant as the original budget provision was found, on the basis of actual expenditure in the first five months of the financial year, to be inadequate. Saving was attributed mainly to the difficulty in accurate estimation due to the unpredictable nature of expenditure

GRANT No.XVI--Contd.

which was dependent on factors such as the number of pensioners likely to commute pension, the amount of pension to be commuted by them, drawal of pensionary claims by the pensioners, death of pensioners etc.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving -
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2 2071-01-104 Gratuities

01	Gratuities	30,00.00	24,94.15	-5,05.85
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Reasons for the saving have not been intimated (December 1989).

3 2071-01-102-03 Government share of commuted value of pension in respect of Government Servants absorbed in the Kerala State Electricity Board

O.	50.00
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R.	-25.00	25.00	..	-25.00
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Saving of the entire provision was due to non-receipt of claim from the Board.

4 2071-01-109 Pensions to Employees of State Aided Educational Institutions

02 Grant of retirement benefits to Private College Staff

O.	50.00
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R.	-42.00	8.00	8.89	+0.89
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Reasons for the saving have not been intimated (December 1989).

5 2071-01-200 Other Pensions

01 Political Pensions

O.	25.00
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R.	-13.00	12.00	8.17	-3.83
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Reasons for the anticipated saving have not been intimated (December 1989).

Final saving was due to difficulty in accurate estimation of requirements.

GRANT No.XVI—Contd.

(iv) Excess occurred mainly under:-

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
1	2075-103 State Lotteries			
	02 Commission for agents	7,80.00	13,00.16	+5,20.16
	Excess was attributed to inadequacy of budget provision for meeting expenditure on commission for agents and sellers.			
2	2075-103-03 Distribution of prizes			
	O. 13,00.00			
	R. 12.56	13,12.56	17,45.58	+4,33.02
	Excess was attributed to insufficiency of budget provision for distribution of prizes.			
3	2071-01-101 Superannuation and retirement allowances			
	01 Pension to Kerala Government Pensioners			
	O. 74,00.00			
	S. 1,00.00	75,00.00	76,89.55	+1,89.55
	Excess was mainly due to payment of dearness allowance on pension at enhanced rates and increase in the number of pensioners.			
4	2071-01-800 Other expenditure			
	01 Cost of remittance of pension by Money Order			
	O. 1,10.00			
	R. 65.00	1,75.00	1,86.26	+11.26
	Anticipated excess was due to increase in the amount of money order commission consequent on increased pension payments owing to revision of rates of dearness allowance on pension.			
	Final excess was attributed to difficulty in accurate estimation of the expenditure.			
5	2071-01-800-03 Medical allowance to pensioners			
	O. 28.00			
	R. 14.00	42.00	44.74	+2.74
	Excess was attributed to increase in number of pensioners who had attained the prescribed age limit for the eligibility of medical allowance.			

GRANT No.XVI—Concl'd.

Charged--

(v) In view of the final saving of Rs.1.46 lakhs, the supplementary appropriation of Rs.4.81 lakhs obtained in March 1989 proved excessive.

(vi) Saving occurred mainly under:-

Head	Total appropriation	Actual expenditure (in lakhs of rupees)	Saving -
2075-800 Other expenditure			
16 Payment of awards passed by Government Arbitrator on National Highway works			
O. 10.00			
R. -10.00

Saving of the entire provision was due to non-finalisation of awards.

(vii) Excess occurred mainly under:-

Head	Total appropriation	Actual expenditure (in lakhs of rupees)	Excess +
2075-800-34 Payment of awards passed by the Motor Accident Claims Tribunal/ amounts decreed by the court			
O. 10.00			
S. 4.00			
R. 9.95	23.95	24.64	+0.69

Augmentation of provision by reappropriation was for meeting additional expenditure for satisfying the awards.

GRANT No. XVII

EDUCATION, SPORTS, ART AND CULTURE

	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
MAJOR HEADS--			
2202 General Education			
2203 Technical Education			
2204 Sports and Youth Services			
2205 Art and Culture			
2810 Non-Conventional Sources of Energy			
3425 Other Scientific Research			
3435 Ecology and Environment			
4202 Capital Outlay on Education, Sports, Art and Culture			
6202 Loans for Education, Sports, Art and Culture			
Revenue:			
Voted--			
Original	5,52,39,64,400	5,55,92,00,300	+26,24,39,089
Supplementary	3,52,35,900	5,82,16,39,389	
Amount surrendered during the year (28th November 1988)			20,00,000
Charged--			
Original	4,02,000	4,02,000	1,01,785 -3,00,215
Amount surrendered during the year (31st March 1989)			1,500
Capital:			
Voted--			
Original	6,27,75,000	7,46,24,300	4,68,76,219
Supplementary	1,18,49,300		-2,77,48,081
Amount surrendered during the year (31st March 1989)			7,25,000
Charged--			
Original	50,000	4,34,500	4,34,433 -67
Supplementary	3,84,500		
Amount surrendered during the year			Nil

GRANT No.XVII—Contd.

The expenditure in the revenue portion (Voted) shown above does not include Rs.10,00,000 spent out of an advance from the Contingency Fund obtained in March 1989, but not recouped to the Fund till the close of the year.

Notes and comments

Revenue:

(i) The expenditure exceeded the voted grant by Rs.26,24,39,089; the excess requires regularisation.

(ii) In view of the excess, the supplementary grant of Rs.3,51.36 lakhs obtained in March 1989 proved quite inadequate.

(iii) Excess occurred mainly under:-

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
1	2202-01 Elementary Education			
	102 Assistance to Non-Government Primary Schools			
	01 Teaching grant	1,48,20.35	1,56,87.85	+8,67.50
	Reasons for the excess have not been intimated (December 1989).			
2	2202-01-800 Other expenditure			
	02 Mid-day meals to primary school pupils			
	0.	14,21.77		
	R.	-1.22	14,20.55	22,49.88
				+8,29.33

The Chief Minister's Noon-Meal Fund was constituted in 1987. According to the Fund rules transactions from the Fund would be without routing through the Consolidated Fund of the State. But funds provided in the budget for Government's Contribution to the Fund were utilised by the Director of Public Instruction, the Chief Controlling Officer, for making payments under the scheme without pooling it to the Fund, as orders transferring the allotment to the Fund were not received from Government.

Excess occurred under the Scheme due to payments made to the Kerala State Civil Supplies Corporation during March 1989 for the food commodities issued during the previous year 1987-88 and for the periods up to November 1988 of the current financial year, the bills for which were cleared specially by the Finance Department at the fag end of the year. Even though the department was aware of the additional requirement of funds, no proposal was sent for obtaining supplementary grants before incurring expenditure.

GRANT No.XVII—Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving -
3	2202-02 Secondary Education			
	110 Assistance to Non-Government secondary schools			
	01 Teaching grant	78,00.00	83,40.05	+5,40.05
	Reasons for the excess have not been intimated (December 1989).			
4	2202-01-101 Government Primary Schools			
	02 Upper Primary Schools			
	O.	43,97.72		
	S.	4.03		
	R.	3.00	44,04.75	48,44.60 +4,39.85
	Reasons for the excess have not been intimated (December 1989).			
5	2202-03 University and Higher Education			
	104 Assistance to Non-Government Colleges and Institutes			
	01 Teaching grant			
	O.	48,00.00		
	R.	1,39.02	49,39.02	51,57.11 +2,18.09
	Anticipated excess was mainly due to additional requirements towards payment of arrear claims of pay and allowances and travel expenses, which were partly met from savings under other detailed heads of account.			
	Reasons for the final excess have not been intimated (December 1989).			
6	2202-03-102 Assistance to Universities			
	03 Mahatma Gandhi University Grant-in-aid			
	O.	1,25.00		
	R.	1,53.00	2,78.00	2,49.30 -28.70
	Anticipated excess was due to additional requirement of funds for assistance to the University during the year.			
	Final saving was due to overestimation of requirements by the Administrative Department.			

GRANT No.XVII--Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving -
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7 2202-02-101 Inspection

01 Inspection

O. 1,52.25

R. 11.29 1,63.54 2,05.60 +42.06

Anticipated excess was due to additional requirements towards payment of arrear claims of salaries, wages, travel expenses and rent of private buildings.

Reasons for the final excess have not been intimated (December 1989).

8 2202-03-103 Government Colleges and Institutes

01 Arts and Science Colleges

O. 10,04.40

R. 44.49 10,48.89 10,47.78 -1.11

Net excess was mainly due to additional requirements towards payment of arrear claims of salaries, wages and travel expenses.

9 2202-02-108 Examinations

01 Examination Wing

O. 3,31.20

R. 28.40 3,59.60 3,65.99 +6.39

Anticipated excess was mainly for printing the question papers of S.S.L.C. and conducting of S.S.L.C. Examination, March 1989.

Reasons for the final excess have not been intimated (December 1989).

10 2202-01-104 Inspection

01 Inspection

O. 3,54.15

R. 2.62 3,56.77 3,87.95 +31.18

Anticipated excess was mainly due to additional requirements towards payment of travel expenses, office expenses and rent of private building.

Reasons for the final excess have not been intimated (December 1989).

11 2202-01-101-01 Lower Primary Schools

O. 56,54.90

S. 4.84

R. 5.62 56,65.36 56,90.27 +24.91

GRANT No.XVII--Contd.

Anticipated excess was mainly for meeting pending claims of travel expenses, office expenses and rent of private buildings.

Reasons for the final excess have not been intimated (December 1989).

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
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12 2202-02-001 Direction and Administration

02 Chief District Educational Offices (Deputy Directorates of Education)

O. 1,96.80

R. 21.12 2,17.92 2,24.38 +6.46

Anticipated excess was due to the additional requirements towards payment of arrear claims of salaries, travel expenses, office expenses and rent of private buildings.

Reasons for the final excess have not been intimated (December 1989).

13 3425-60 Others

200 Assistance to other Scientific Bodies

05 Centre for Earth Science Studies

O. 47.50

R. 27.00 74.50 74.50 ..

Excess was attributed to payment of additional assistance to the Centre to compensate for the fall in anticipated resources from external agencies.

14 2203-112 Engineering/ Technical Colleges and Institutes

01 Engineering Colleges

O. 1,95.85

R. 0.95 1,96.80 2,22.45 +25.65

Reasons for the excess have not been intimated (December 1989).

15 2203-105 Polytechnics

01 Government Polytechnics

O. 3,01.23

R. 4.85 3,06.08 3,25.11 +19.03

Anticipated excess was due to additional requirements towards payment of dearness allowance at enhanced rates, pending claims of travel expenses, increase in office expenses, pending commitments for the essential equipments and electricity and Water charges.

GRANT No.XVII--Contd.

Reasons for the final excess have not been intimated (December 1989).

Sl. no.	*Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
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16	2203-112-16 Cannanore Engineering College	20.00	40.75	+20.75
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Reasons for the excess have not been intimated (December 1989).

17	2202-01-107 Teacher's Training			
	01 Inservice Training			
	O.	10.00		
	R.	-0.64	9.36	30.24 +20.88

Reasons for the net excess have not been intimated (December 1989).

18	2202-02-001			
	01 Directorate of Public Instruction			
	O.	1,11.35		
	R.	6.10	1,17.45	1,30.44 +12.99

Anticipated excess was mainly due to additional requirement towards payment of arrear claims of salaries, wages, travelling allowance, increase in office expenses and purchase of a car.

Reasons for the final excess have not been intimated (December 1989).

19	2204-104 Sports and Games			
	09 Development of Sports through State Sports Council (C.S.)			
	O.	3.00		
	R.	17.10	20.10	20.10 ..

Funds were provided by reappropriation to release the Government of India grant for the development of sports and games through Kerala State Sports Council.

20	2202-02-109 Government Secondary Schools			
	11 National Discipline Scheme Instructors	37.32	52.94	+15.62

Reasons for the excess have not been intimated (December 1989).

GRANT No.XVII—Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
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- 21 3425-60-200-06 Tropical Botanical Garden and Research Institute (Grant-in-aid)

O. 46.00

R. 15.00 61.00 61.00 ..

Funds were provided by reappropriation to meet indispensable and unavoidable expenditure recommended by the Subject Committee of the State Legislature.

- 22 2202-03-112 Institutes of higher learning

05 Advanced Centre for Development Studies - Grant-in-aid

25.00 39.00 +14.00

Excess was due to adjustment of an expenditure relating to the previous year, 1987-88.

- 23 2203-104 Assistance to non-Government Technical Colleges and Institutes

01 Private Engineering Colleges - Grant-in-aid 1,82.51 1,96.19 +13.68

Reasons for the excess have not been intimated (December 1989).

- 24 2204-102 Youth Welfare Programme for Students

01 National Cadet Corps

O. 3,09.06

R. 4.25 3,13.31 3,22.63 +9.32

Anticipated excess was mainly due to additional requirements for conducting NCC Camps and courses.

Reasons for the final excess have not been intimated (December 1989).

- 25 2202-05 Language Development

103 Sanskrit Education

05 Development of

Sanskrit education 3.75 15.71 +11.96

Reasons for the excess have not been intimated (December 1989).

GRANT No. XVII--Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving -
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26 2203-104-04 Food Craft Institute, Kalamassery and Extension Centres at Calicut and Trivandrum - Grant-in-aid

O. 22.00

R. 12.00 34.00 33.07 -0.93

Excess was mainly due to payment of matching grant to the Institute.

27 2203-800 Other expenditure

26 Development of Human Resources-Electronics

O. 25.00

R. 10.00 35.00 35.81 +0.81

Funds were provided by reappropriation for the payment of special grant to the Institute of Human Resources Development for running the Polytechnic at Badagara on a turn key basis.

28 2810-01 Bio-Energy

101 National Programme for Bio-gas Development

01 National Project on Bio-gas Development (100% C.S.S.)

O. 75.00

R. 10.00 85.00 85.13 +0.13

Funds were provided by reappropriation due to enhancement in the number of installations of Bio-gas plants as agreed to by the Government of India from the target of 2000 plants to 2625 during the year.

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

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
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1 2202-80 General

004 Research

04 Educational Technology Cell (100% Centrally Sponsored Scheme)

90.00 0.34 -89.66

GRANT No.XVII—Contd.

Reasons for the saving of almost the entire provision have not been intimated (December 1989).

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving -
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2	2202-02-110-03 Appointment of Hindi Teachers in Private High Schools	1,27.00	68.12	-58.88
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Reasons for the saving have not been intimated (December 1989).

3	3425-60-200-03 Electronic Research and Development Centre (Grant-in-aid)			
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O.	56.75			
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R.	-56.75
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The entire budget provision was withdrawn by reappropriation and resumption as the Centre was taken over by Government of India with effect from 1st April 1988.

4	2202-02-800 Other expenditure			
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	14 Introduction of Vocational Courses in selected secondary schools and upgrading them as higher secondary schools			
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O.	1,42.50			
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R.	-55.00	87.50	91.42	+3.92
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Anticipated saving was due to non-utilisation of funds provided for purchase of equipments, furniture, machinery and books due to administrative reasons and enforcement of economy measures ordered by Government.

Reasons for the final excess have not been intimated (December 1989).

5	2810-02 Solar			
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	101 Solar Thermal Energy Programme			
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	01 Solar Thermal Energy Programme (100% C.S.S.)			
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O.	50.00			
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R.	-50.00
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Saving of the entire budget provision was due to non-release of funds for implementation of the scheme by Government of India.

6	2203-112-14 Direct Central assistance for Development of Government Engineering College (100% Centrally Sponsored Scheme)			
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		60.00		
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			11.55	
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				-48.45
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GRANT No:XVII—Contd.

Reasons for the saving have not been intimated (December 1989).

Sl. no.	Head.	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
7	2202-04 Adult Education			
	103 Rural Functional Literacy Programmes			
	01 Functional Literacy Programme (100% C.S.S.)			
	O. 1,50.00			
	R. -43.73	1,06.27	1,03.37	-2.90

Saving was mainly due to less assistance from Government of India.

8	2810-60 Others			
	101 Choolah			
	01 National Project on improved Choolahs - Training Programme and Installation of Choolahs - 100% C.S.S.			
	O. 40.00			
	R. -40.00	..	..	..

Saving of the entire budget provision was due to non-release of funds for the implementation of the scheme by Government of India.

9	2202-01-101-12 Purchase of furniture for departmental primary schools			
	O. 40.00			
	R. -37.30	2.70	1.63	-1.07

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

10	2202-05-800 Other expenditure			
	07 Grant to non-Government special schools			
	O. 1,69.75			
	S. Token	1,69.75	1,35.08	-34.67

Reasons for the saving have not been intimated (December 1989).

GRANT No.XVII--Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving -
11	2204-001 Direction and Administration			
	01 Directorate of Sports and Youth Affairs			
	O. 43.80			
	R. -33.16	10.64	10.27	-0.37
	Saving was mainly due to non-utilisation of funds provided for land acquisition for construction of hostel for the Water Sports Complex, Alapuzha and Gymnastic Centre, Tellicherry due to administrative reasons.			
12	2202-02-800-10 Improvement of Library and Laboratory facilities in departmental high schools			
	O. 32.00			
	R. -30.38	1.62	1.67	+0.05
	Saving was mainly due to enforcement of economy measures ordered by Government.			
13	2205-102 Promotion of Arts and Culture			
	07 Promotion of film industry - Grant in-aid			
	O. 53.00			
	R. -29.72	23.28	22.75	-0.53
	Saving was mainly due to shortfall in number of applicants for subsidy.			
14	2202-01 101 11 Furniture for departmental Upper Primary Schools			
	O. 30.00			
	R. -26.65	3.35	2.14	-1.21
15	2202-04-001 Direction and Administration			
	01 Social (Adult) Education (100% C.S.S.)			
	O. 51.58			
	R. -27.42	24.16	24.78	+0.62

Saving in the two cases mentioned above (Sl. nos. 14 and 15) was mainly due to enforcement of economy measures ordered by Government.

GRANT No. XVII--Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving -
16	2202-01-102-02 Maintenance Grant	1,25.00	98.88	-26.12
	Reasons for the saving have not been intimated (December 1989).			
17	2810-60-800 Other expenditure			
	02 New source of energy including Integrated Rural Energy Programme - Grant-in-aid			
	O. 36.00			
	R. -25.01	10.99	10.99	..
	Saving was due to non-release of funds due to administrative reasons.			
18	2202-01-101-13 Improvement facilities in Primary Schools (Teaching aid other than laboratory equipments)			
	O. 27.00			
	R. -23.90	3.10	3.24	+0.14
19	2202-02-800-02 Work oriented education in secondary schools			
	O. 23.00			
	R. -21.00	2.00	2.11	+0.11
	Saving in the two cases mentioned above (serial numbers 18 and 19) was mainly due to enforcement of economy measures ordered by Government.			
20	2203-105-06 Direct Central assistance for development of Polytechnics (100% C.S.S.)	40.00	21.93	-18.07
	Reasons for the saving have not been intimated (December 1989).			
21	2203-112-03 Post-graduate Course in the Engineering College, Trivandrum - 100% Centrally Sponsored Scheme			
	O. 70.00			
	R. -5.25	64.75	53.09	-11.66

Anticipated saving was mainly due to vacant posts and shortfall in the number of applications for scholarships.

Reasons for the final saving have not been intimated (December 1989).

GRANT No.XVII— Contd.

Capital:

(v) Against the available saving of Rs.2,77.48 lakhs in the voted grant, a sum of Rs.7.25 lakhs only was surrendered on 31st March 1989.

(vi) In view of the final saving, the supplementary grant of Rs.1,18.49 lakhs obtained in March 1989 proved wholly unnecessary.

(vii) Saving occurred mainly under:-

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
1	4202-01 General Education			
	201 Elementary Education			
	01 Elementary Education			
	- Buildings			
O.	1,19.50			
S.	5.45	1,24.95	56.93	-68.02

Reasons for the saving have not been intimated (December 1989).

2	4202-04 Art and Culture			
	800 Other expenditure			
	03 Kerala State Film Development Corporation			
	(Share Capital)	40.00	..	-40.00

Saving was due to reclassification of expenditure under the appropriate authorised head of account '4202-04-190-01 Kerala State Film Development Corporation (Share Capital)' (Rs.24.00 lakhs) and non-accountal of one payment due to non-receipt of voucher (Rs.10.00 lakhs). Reasons for the balance saving of Rs.6.00 lakhs have not been intimated (December 1989).

3	4202-01-203 University and Higher Education			
	01 Construction of buildings for Colleges and Hostels including Law Colleges			
O.	78.25			
S.	23.55			
R.	9.71	1,11.51	67.20	-44.31

Anticipated excess was attributed to good progress of works.

Reasons for the final saving have not been intimated (December 1989).

GRANT No.XVII--Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving —
4	4202-02 Technical Education			
	103 Technical Schools			
	01 Junior Technical Schools			
	- Buildings			
	O..	65.00		
	S.	4.04		
	R.	-29.43	39.61	35.38 -4.23

Anticipated saving was due to restrictions on treasury payments ordered by Government due to financial stringency.

Reasons for the final saving have not been intimated (December 1989).

5	6202-01 General Education			
	800 Other Loans			
	01 Loans for repayment of			
	Principal with interest on			
	loans availed by the Trichur			
	District Sports Council from			
	the Consortium of Banks for			
	construction of Aquatic			
	Complex at Trichur	32.00	..	-32.00

Reasons for the saving of entire provision have not been intimated (December 1989).

6	4202-02-104 Polytechnics			
	01 Polytechnics - Buildings			
	O.	55.00		
	S.	8.20	63.20	50.77 -12.43

Reasons for the saving have not been intimated (December 1989).

7	4202-02-800 Other expenditure			
	05 I.T.I. Buildings			
	O.	20.00		
	S.	2.03		
	R.	5.00	27.03	10.05 -16.98

Anticipated excess was for the payment of land acquisition charges for the Industrial Training Institute, Mala.

Reasons for the final saving have not been intimated (December 1989).

8	4202-04-106 Museums			
	02 Zoo Buildings	11.00	..	-11.00

GRANT No.XVII--Contd.

Reasons for the saving of entire provision have not been intimated (December 1989).

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
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9 4202-02-800-07
Technical Education
Directorate - Buildings

O. 10.00

R. -10.00

Saving was attributed to non-commencement of the construction work of the building for Directorate of Technical Education due to administrative reasons.

10 4202-02-800-03 Training
Centres including Apprentice
Training and S.C.P. Schemes
- Buildings

O. 9.00

R. -5.62 3.38 .. -3.38

Anticipated saving was due to restrictions on treasury payments ordered by Government due to financial stringency.

Reasons for the final saving have not been intimated (December 1989).

11 4202-01-202 Secondary
Education

01 Secondary School
Buildings

O. 38.00

S. 53.39

R. 10.00 1,01.39 83.37 -18.02

Anticipated excess was reportedly due to good progress in the construction of three storey building for Government High School, Kallara.

Reasons for the final saving have not been intimated (December 1989).

12 6202-01-203 University
and Higher Education

04 Loans advanced from
1979-80 onwards

O. 20.00

R. -7.25 12.75 12.51 -0.24

Saving was due to non-receipt of bills from Principals of some Government and Private Colleges.

GRANT No. XVII—Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
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13	4202-04-104 Archives			
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	01 Archives Buildings			
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O.	7.00			
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S.	6.61	13.61	8.20	-5.41
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Reasons for the saving have not been intimated (December 1989).

14	4202-01-201-04 Construction of staff quarters in Tribal Sub Plan areas - Tribal Sub Plan			
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O.	5.00			
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R.	-5.00			
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Saving of the entire provision was due to non-receipt of proposals to utilise the lumpsum provision.

15	4202-02-800-04 Staff quarters buildings	5.00		-5.00
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Reasons for the saving of entire provision have not been intimated (December 1989).

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

Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
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	4202-01-201-02 Construction of School Buildings in Tribal Sub Plan areas - Tribal Sub Plan		
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O.	7.00		
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S.	1.56		
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R.	7.41	15.97	14.05	-1.92
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Anticipated excess was attributed to good progress of works.

Reasons for the final saving have not been intimated (December 1989).

GRANT No.XVII--*Concl'd.*(ix) *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.0.66 lakh was contributed to the fund during 1988-89 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 1989 was Rs.40.79 lakhs, including interest of Rs.4.13 lakhs on the balance, credited to the Fund during 1988-89.

GRANT No. XVIII
MEDICAL AND PUBLIC HEALTH

	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
MAJOR HEADS--			
2210 Medical and Public Health			
4210 Capital Outlay on Medical and Public Health			
Revenue:			
Voted--			
Original	1,26,78,78,900	1,27,06,63,200	+4,17,596
Supplementary	27,84,300	1,27,10,80,796	
Amount surrendered during the year (31st March 1989)			73,54,500
Charged--			
Original	10,000	10,000	556
Amount surrendered during the year			Nil
Capital:			
Voted--			
Original	4,04,52,000	5,36,07,700	4,98,88,784
Supplementary	1,31,55,700		-37,18,916
Amount surrendered during the year			Nil
Charged--			
Original	12,23,000	12,23,000	82,160
Amount surrendered during the year (31st March 1989)			11,40,800
Notes and comments			

Revenue:

(i) The expenditure exceeded the voted grant by Rs.4,17,596; the excess requires regularisation.

(ii) In view of the excess, the surrender of Rs.73.55 lakhs on 31st March 1989 proved injudicious.

GRANT No.XVIII--Contd.

(iii) Excess occurred mainly under:-

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
1	2210-01 Urban Health Services - Allopathy 110 Hospitals and Dispensaries 01 Hospitals and Dispensaries - General, District and Taluk Hospitals only			
O.	22,29.91			
S.	Token			
R.	8,21.15	30,51.06	33,20.46	+2,69.40

Anticipated excess was due to (i) meeting the expenditure relating to Rural Health Services and Urban Health Services from this head of account as there were no clear Government instructions to distinguish between Urban and Rural Health Services (Rs.7,50.00 lakhs), (ii) creation of additional posts (Rs.20.50 lakhs), (iii) clearing the pending bills towards medicines and diet in District and Taluk Hospitals (Rs.42.46 lakhs) and (iv) purchase of X-ray machines for the Urban Hospitals (Rs.11.56 lakhs). This was partly offset by saving under other charges.

Reasons for the final excess have not been intimated (December 1989).

2	2210-06 Public Health 003 Training 03 Training of Multipurpose Workers (Centrally Sponsored - 50% Central assistance)	1,16.00	3,31.44	+2,15.44
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Reasons for the excess have not been intimated (December 1989).

3	2210-01-110-04 Allopathy Medical College Hospitals, Kottayam			
O.	2,89.82			
R.	19.69	3,09.51	3,54.40	+44.89

Anticipated excess was due to revision of rate of dearness allowance of Government employees.

Reasons for the final excess have not been intimated (December 1989).

GRANT No. XVIII--Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
4	2210-05 Medical Education, Training and Research			
	105 Allopathy			
	02 Allopathy - Medical College, Trivandrum			
	O. 2,34.86			
	S. Token			
	R. -19.27	2,15.59	2,95.40	+79.81

Anticipated saving was mainly due to delay in the admission of Post Graduate students and less number of claims for scholarships and stipends than anticipated.

Reasons for the final excess have not been intimated (December 1989).

5	2210-01-110-06 Allopathy Medical College Hospital, Trichūr			
	O. 1,44.96			
	R. 22.91	1,67.87	1,84.84	+16.97

Anticipated excess was due to clearing of the pending bills for the supply of Medicines and dietary articles to the Medical College Hospital.

Reasons for the final excess have not been intimated (December 1989).

6	2210-04 Rural Health Services - Other systems of medicine			
	101 Ayurveda			
	01 Rural Dispensaries	16.00	40.19	+24.19

Excess under this head of account also occurred as there were no clear Government instructions to distinguish between Urban and Rural Dispensaries.

7	2210-03 Rural Health Services- Allopathy			
	104 Community Health Centres			
	01 Community Health Centres			
	O. 10.00			
	R. 22.18	32.18	32.64	+0.46

Excess was due to the purchase and installation of X-ray units in twenty five existing Community Health Centres.

GRANT No. XVIII--Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
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8	2210-06-107 Public Health Laboratories			
	02 Government Analysts Laboratory			
	O. 18.53			
	R. 1.34	19.87	38.25	+18.38

Reasons for the excess have not been intimated (December 1989).

9	2210-06-101 Prevention and Control of diseases			
	15 Health Card for School Children			
	O. 45.00			
	R. 14.23	59.23	64.31	+5.08

Reasons for the anticipated and final excess have not been intimated (December 1989).

10 2210-05-800 Other expenditure

11 Regional Cancer Centre Grant-in-aid

	O. 80.00			
	R. 11.00	91.00	91.00	..

Excess was due to clearing of pending bills.

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

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
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1	2210-03-110 Hospitals and Dispensaries			
	01 Hospitals and Dispensaries except General, District, Taluk Hospitals			
	O. 22,29.91			
	R. -7,96.22	14,33.69	14,03.99	-29.70

Reasons for the anticipated and final saving have not been intimated (December 1989).

2	2210-06-101-10 Leprosy Control (100% Central assistance)	1,70.00	75.37	-94.63
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GRANT No.XVIII--Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving -
3	2210-06-101-03 Filariasis Control (50% Central assistance)			
O.	1,40.06			
R.	-0.56	1,39.50	90.14	-49.36
Reasons for the final saving in the two cases mentioned above (Sl. nos.2 and 3) have not been intimated (December 1989).				
4	2210-05-105-06 Allopathy - Medical College, Trichur			
O.	2,13.21			
R.	-43.92	1,69.29	1,74.57	+5.28
Anticipated saving of Rs.20.91 lakhs was reportedly due to non-filling up of vacant posts. Reasons for the balance of anticipated saving and final excess have not been intimated (December 1989).				
5	2210-01-110-05 Allopathy Medical College Hospital, Alleppey	1,91.88	1,60.21	-31.67
6	2210-06-101-07 T.B. excluding operational cost (50% Centrally Sponsored Scheme)	40.00	10.26	-29.74
7	2210-06-003-04 Training of multipurpose workers Special Component Plan	40.40	11.66	-28.74
8	2210-06-101-09 Leprosy Control Schemes - Survey, Education and treatment Centres			
O.	95.68			
R.	-0.32	95.36	69.38	-25.98
9	2210-05-105-13 Post Graduate education in the Medical Colleges			
O.	32.61			
R.	-0.08	32.53	6.73	-25.80

Reasons for the saving in the five cases (Sl. nos. 5 to 9) mentioned above have not been intimated (December 1989).

GRANT No.XVIII--Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving -
10	2210-03-103 Primary Health Centres			
	04 Strengthening of Public Health Centres and sub centres and opening of new Public Health Centres and sub centres			
O.	1,34.00			
R.	-40.41	93.59	1,08.47	+14.88
Anticipated saving was due to non-starting of six newly sanctioned Primary Health Centres (Rs.22.28 lakhs). Reasons for the balance saving and final excess have not been intimated (December 1989).				
11	2210-01-110-10 T.B. Isolation Beds			
O.	25.63			
R.	-0.16	25.47	2.37	-23.10
Reasons for the saving have not been intimated (December 1989).				
12	2210-01-110-14 Blood Bank for District and Taluk Head Quarters Hospitals			
O.	22.00			
R.	-11.20	10.80	2.61	-8.19
Anticipated saving was due to economy measures ordered by Government.				
Reasons for the final saving have not been intimated (December 1989).				
13	2210-06-107-01 Public Health Laboratories			
O.	79.89			
R.	-5.10	74.79	60.97	-13.82
Anticipated saving was due to economy measures ordered by Government.				
Reasons for the final saving have not been intimated (December 1989).				
Capital:				

(v) Against the available saving of Rs.37.19 lakhs in the voted grant no amount was surrendered during the year.

GRANT No.XVIII--Contd.

(vi) In view of the final saving of Rs.37.19 lakhs, the supplementary grant of Rs.1,31.56 lakhs obtained in March 1989 proved largely excessive.

(vii) Saving occurred mainly under:-

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving -
1	4210-03 Medical Education Training and Research 105 Allopathy 11 Medical College, College Hospital, College Hostel, Trichur - Land acquisition and buildings			
	O.	68.00		
	S.	4.36		
	R.	-37.05	35.31	28.93
				-6.38

Anticipated saving was due to slow progress of works.

Reasons for the final saving have not been intimated (December 1989).

2	4210-03-105-06 Re-orientation in Medical Education - Land acquisition and buildings			
	O.	31.00		
	R.	-23.20	7.80	7.05
				-0.75
3	4210-03-105-07 Medical College, College Hospital, College Hostel, Alleppey - Land acquisition and buildings			
	O.	68.00		
	S.	2.28		
	R.	-14.26	56.02	58.06
				+2.04

Anticipated saving in the two cases mentioned above (Sl. nos. 2 and 3) was due to slow progress of works.

Reasons for the final excess under Sl. no. 3 have not been intimated (December 1989).

4	4210-03-800 Other expenditure 01 Ayurveda College - Staff quarters - Land acquisition and buildings			
	O.	10.00		
	R.	-10.00		

GRANT No. XVIII--Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving -
5	4210-03-105-04 Nursing College, College Hostel, Kozhikode - Land acquisition and buildings			
	O. 15.00			
	R. -8.92	6.08	5.62	-0.46
6	4210-03-001 Direction and Administration			
	01 Directorate of Medical Education - Land acquisition and buildings			
	O. 9.00			
	R. -8.80	0.20		-0.20
Saving in the three cases mentioned above (Sl. nos. 4, 5 and 6) was due to non-sanctioning of works.				
7	4210-03-105-12 Dental College, Land acquisition and buildings			
	O. 9.00			
	R. -6.37	2.63	2.50	-0.13
8	4210-03-105-09 Medical College, College Hospital, College Hostel, Kottayam - Land acquisition and buildings			
	O. 44.00			
	R. -6.76	37.24	37.54	+0.30

Saving in the above two cases was due to slow progress of works.

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

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
1	4210-03-101 Ayurveda			
	02 Ayurveda Medical College, College Hospital, College Hostel, Thrippunithura - Land acquisition and buildings			
	O. 9.00			
	S. 37.63			
	R. 25.00	71.63	66.31	-5.32

GRANT No.XVIII--Contd.

Anticipated excess was due to additional requirement of funds for payment for the works done for construction of type I quarters for the staff of Ayurveda College.

Reasons for the final saving have not been intimated (December 1989).

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving -
2	4210-03-105-08 Medical College, College Hospital, College Hostel, Kozhikode - Land acquisition and buildings			
	O.	14.00		
	S.	8.29		
	R.	15.36	37.65	+2.17

Excess was due to good progress of works.

3	4210-01 Urban Health Services			
	110 Hospitals and Dispensaries			
	07 Allopathy - Improvement of health facilities - Land acquisition and buildings			
	O.	9.00		
	S.	36.13		
	R.	26.81	71.94	-13.30

Anticipated excess was attributable to good progress of works.

Reasons for the final saving have not been intimated (December 1989).

4	4210-02 Rural Health Services			
	110 Hospitals and Dispensaries			
	01 Ayurveda - Improvement of health facilities - Land acquisition and buildings			
	S.	0.96		
	R.	9.87	10.83	+2.84

Anticipated excess was reportedly due to payments for land acquired for the Ayurveda Hospital at Vaikom and construction works.

Reasons for the final excess have not been intimated (December 1989).

GRANT No.XVIII--Concl'd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving -
5	4210-03-102 Homoeopathy			
	02 Homoeo Medical College College Hospitals, College Hostels, Kozhikode - Land acquisition and buildings			
O.	9.00			
R.	8.00	17.00	21.00	+4.00

Anticipated excess was due to the good progress of works.

Reasons for the final excess have not been intimated (December 1989).

6	4210-04 Public Health			
	107 Public Health Laboratories			
	02 Chemical Examiner's Laboratory - Land acquisition and buildings			
O.	3.00			
S.	2.43			
R.	5.49	10.92	14.03	+3.11

Anticipated excess was for payment for the work done for the Regional Chemical Examiner's Laboratory.

Reasons for the final excess have not been intimated (December 1989).

7	4210-03-101-01 Ayurveda			
	Medical College, College Hospital, College Hostel, Trivandrum - Land acquisition and buildings			
O.	4.00			
S.	8.08			
R.	12.38	24.46	19.65	-4.81

Anticipated excess was for making payment for the work done for the Ayurveda College, College Hostel and 350 Bedded Hospital at Trivandrum.

Reasons for the final saving have not been intimated (December 1989).

GRANT No.XIX
FAMILY WELFARE

Total grant or appropriation Rs.	Actual expenditure Rs.	Saving - Rs.
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MAJOR HEADS--

2211 Family Welfare

4211 Capital Outlay on Family Welfare

Revenue:

Voted--

Original	41,90,66,600	41,90,66,700	23,76,61,409	
Supplementary	100			-18,14,05,291
Amount surrendered during the year (31st March 1989)				10,30,66,300

Capital:

Voted--

Original	14,64,00,000	14,74,85,000	7,81,22,064	
Supplementary	10,85,000			-6,93,62,936
Amount surrendered during the year (31st March 1989)				6,29,90,900

Charged--

Original	1,00,000	1,00,000	..	-1,00,000
Amount surrendered during the year (31st March 1989)				1,00,000

Notes and comments

Revenue:

(i) Against the available saving of Rs.18,14.05 lakhs in the voted grant, a sum of Rs.10,30.66 lakhs only was surrendered on 31st March 1989.

(ii) Saving occurred mainly under:-

Sl no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
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1 2211-105 Compensation

02 Tubectomy (100% C.S.S.)

O.	6,50.00			
R.	-1,71.52	4,78.48	2,68.38	-2,10.10

Reasons for the anticipated and final saving have not been intimated (December 1989).

GRANT No. XIX--Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving -
2	2211-108 Selected Area Programmes (including India Population Project)			
	02 India Population Project			
	III-World Bank Assistance			
	DHS Cell (90% C.S.S.)			
O.	5,40.50			
R.	-3,35.26	2,05.24	2,10.76	+5.52
<p>Provision of Rs.5,40.50 lakhs was included in the Budget Estimates, 1988-89 in order to complete all the activities of the Project during the financial year itself. Consequent on the extension of the Project till 31st March 1990 by Government of India, reprogramming of the activities for 1988-89 and 1989-90 was forwarded to Government in January 1988, the approval for which was received only during October 1988. Due to delay in getting approval from Government of India, submission of proposals for training in different courses and purchase of equipments, motor vehicles and furniture got delayed resulting in slow progress of the activities, with a net saving of Rs.3,29.74 lakhs (61%).</p>				
3	2211-101 Rural Family Welfare Services			
	01 Rural Family Welfare Planning Centres (100% C.S.S.)			
O.	14,22.25			
R.	4.78	14,27.03	11,68.08	-2,58.95
<p>Reasons for the net saving have not been intimated (December 1989).</p>				
4	2211-105-03 Vasectomy (100% C.S.S.)			
O.	2,00.00			
R.	-97.63	1,02.37	8.68	-93.69
5	2211-105-06 Extention of Sterilisation facilities in Rural and Semi-rural areas (100% C.S.S.)			
O.	2,00.00			
R.	-1,39.82	60.18	58.13	-2.05
6	2211-105-05 Medicine (100% C.S.S.)			
O.	2,00.00			
R.	-1,29.75	70.25	60.72	-9.53

GRANT No.XIX--Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
7	2211-200 Other Services and Supplies			
	04 Post partum centres - Medical College Hospitals, District Hospitals and other major hospitals (100% C.S.S.)			
	O. 94.20			
	R. -11.20	83.00	44.15	-38.85
	Reasons for the anticipated and final saving in the four cases (Sl. no. 4 to 7) mentioned above have not been intimated (December 1989).			
8	2211-800 Other expenditure			
	03 Village Health Guide and sub centre schemes (100% C.S.S.)	50.00	...	-50.00
	Reasons for the non-utilisation of the entire budget provision have not been intimated (December 1989).			
9	2211-200-03 Conventional Contraceptives (100% C.S.S.)			
	O. 30.00			
	R. -30.00	..	..	..
	Reasons for the saving of the entire budget provision have not been intimated (December 1989).			
10	2211-200-10 Post partum centre, sub/Divisional and Taluk Level hospitals (100% C.S.S.)			
	O. 1,13.00			
	R. -15.03	97.97	84.99	-12.98
11	2211-101-02 Expansion of ICDS programme (100% C.S.S.)			
	O. 77.50			
	R. -3.51	73.99	52.38	-21.61
12	2211-104 Transport			
	01 Maintenance and supply of vehicles to Public Health Centres (100% C.S.S.)			
	O. 50.00			
	R. -21.64	28.36	27.21	-1.15

GRANT No.XIX--Contd.

Reasons for the anticipated and final saving in the three cases mentioned above (Sl. nos. 10 to 12) have not been intimated (December 1989).

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving -
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13 2211-001 Direction and Administration

02 City and District Family Welfare Bureau (including mobile IUCD units) (100% C.S.S.)

O. 89.95

R. -0.89 89.06 72.23 -16.83

Reasons for the saving have not been intimated (December 1989).

14 2211-104-02 Maintenance and supply of vehicles to District Family Welfare Bureau (100% C.S.S.)

O. 25.00

R. -15.88 9.12 7.56 -1.56

Reasons for the saving have not been intimated (December 1989).

15 2211-105-01 IUCD (100% C.S.S.)

O. 45.42

R. -21.07 24.35 28.05 +3.70

Reasons for the anticipated saving and final excess have not been intimated (December 1989).

16 2211-001-01 State Level Organisation (100% C.S.S.)

O. 48.40

R. -0.42 47.98 31.89 -16.09

Reasons for the saving have not been intimated (December 1989).

17 2211-200-02 Maintenance of beds and Static sterilisation units (100% C.S.S.)

O. 25.25

R. -3.83 21.42 9.97 -11.45

Reasons for the anticipated and final saving have not been intimated (December 1989).

18 2211-800-02 Grant-in-aid

O. 35.00

R. -14.73 20.27 20.38 +0.11

GRANT No.XIX--Contd.

Reasons for the saving have not been intimated (December 1989).

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
19	2211-003 Training			
	02 Training of Health visitors, ANMS and DAIS (100% C.S.S.)			
	O. 40.85			
	R. -3.98	36.87	26.69	-10.18
20	2211-106 Mass Education			
	01 Mass Education			
	O. 30.00			
	R. -11.68	18.32	17.37	-0.95
21	2211-103 Maternity and Child Health			
	02 Triple Immunisation (100% C.S.S.)			
	O. 30.00			
	R. -8.18	21.82	19.58	-2.24

Reasons for the anticipated and final saving in the three cases (Sl. nos. 19 to 21) mentioned above have not been intimated (December 1989).

Capital:

(iii) In view of the final saving of Rs.6,93.63 lakhs in the voted grant, supplementary grant of Rs.10.85 lakhs obtained in March 1989 proved wholly unnecessary.

(iv) Against the available saving of Rs.6,93.63 lakhs, Rs.6,29.91 lakhs only were surrendered on 31st March 1989.

(v) Saving occurred mainly under:-

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
1	4211-108 Selected Area Programmes			
	01 India Population Project III World Bank Assistance (90% C.S.S.)			
	O. 10,65.00			
	R. -5,31.50	5,33.50	5,33.50	

GRANT No.XIX--Concl'd.

Reasons for the anticipated saving have not been intimated (December 1989).

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving -
2	4211-101 Rural Family Welfare Services			
	01 Buildings (100% C.S.S.)			
	O. 2,99.00			
	S. 10.85	3,09.85	2,43.96	-65.89
	Saving was reportedly due to slow progress of works.			

3	4211 800 Other expenditure			
	01 Buildings (100% C.S.S.)			
	O. 50.00			
	R. -50.00	..	..	..

Reasons for the saving of the entire budget provision have not been intimated (December 1989).

4	4211-102 Urban Family Welfare Services			
	01 Buildings (100% C.S.S.)			
	O. 50.00			
	R. -48.41	1.59	3.76	+2.17

Reasons for the anticipated saving and final excess have not been intimated (December 1989).

GRANT No.XX

WATER SUPPLY AND SANITATION (ALL VOTED)

Total grant	Actual expenditure	Excess + Saving -
Rs.	Rs.	Rs.

MAJOR HEADS--

2215 Water Supply and Sanitation

4215 Capital Outlay on Water Supply and Sanitation

6215 Loans for Water Supply and Sanitation

Revenue:

Original	23,50,24,000	46,12,85,600	63,32,29,494	
Supplementary	22,62,61,600			+17,19,43,894
Amount surrendered during the year (31st March 1989)				13,27,000

Capital:

Original	53,23,00,000	53,23,00,000	21,42,36,000	-31,80,64,000
Amount surrendered during the year (31st March 1989)				14,38,24,000

Notes and comments

Revenue:

(i) The provisions contained in Form of Accounts of the Union and States (Basic) Rules, 1983 stipulate that expenditure on a temporary asset or expenditure on Grants-in-aid to local bodies or institutions (for the purpose of creating assets which will belong to these local bodies or institutions) cannot ordinarily be classifiable as capital expenditure and shall not except in cases specifically authorised by the President on the advice of Comptroller and Auditor General, be debited to a capital head of account. The irregularity in providing funds towards contribution to the Kerala Water Authority under capital section in the state Budget Estimates in violation of the above codal provision, was brought to the notice of Finance Department (of Government of Kerala) in September 1988 and accordingly orders were issued in March 1989 to reclassify the expenditure under Revenue Section.

The revenue expenditure of Rs.63,32,29,494 includes an amount of Rs.17,42,37,343 representing expenditure towards contribution to the Kerala Water Authority originally drawn under capital portion and subsequently reclassified under revenue portion. The excess of Rs.17,19,43,894 arising due to change in classification of expenditure does not need regularisation as provision is already available in the capital portion of this Grant.

GRANT No.XX—Contd.

(ii) Excess occurred mainly under:-

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
2215-01 Water Supply			
190 Assistance to Public Sector and Other Undertakings			
01 Grant-in-aid to the Kerala Water Authority			
O. 18,69.00			
S. 22,62.62			
R. -1.26	41,30.36	58,72.73	+17,42.37

Excess was due to reclassification of expenditure as mentioned in Note (i) above.

Capital:

(iii) Saving occurred under:-

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
1	4215-01 Water Supply			
	190 Investments in public sector and other undertakings			
	01 Contribution to the Kerala Water Authority			
	O. 23,21.00			
	R. -5,78.62	17,42.38	..	-17,42.38
2	6215-01 Water Supply			
	190 Loans to Public Sector and Other Undertakings			
	01 Loans to the Kerala Water Authority			
	O. 28,27.00			
	R. - 6,84.62	21,42.38	21,42.36	-0.02

Anticipated saving of Rs.5,78.62 lakhs and Rs.6,84.62 lakhs in respect of Sl. nos. 1 and 2 respectively was attributed to reduction in plan outlay and restrictions on treasury payments. Final saving of Rs.17,42.38 lakhs against Sl. no. 1 was due to reclassification of expenditure as mentioned in Note (i) above.

GRANT No. XX--Concl'd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
3	4215-02 Sewerage and Sanitation			
	190 Investments in Public sector and Other Undertakings			
	01 Contribution to the Kerala Water Authority			
	O. 1,17.00			
	R. -1,17.00			
4	6215-02 Sewerage and Sanitation			
	01 Loans to the Kerala Water Authority			
	O. 58.00			
	R. -58.00			

The entire provision under Sl. nos. 3 and 4 was resumed due to reduction in plan outlay consequent on restrictions on treasury payments.

GRANT No. XXI

HOUSING

	Total grant or appropriation Rs.	Actual expenditure Rs.	Saving - Rs.
MAJOR HEADS—			
2216 Housing			
4216 Capital Outlay on Housing			
6216 Loans for Housing			
Revenue:			
Voted—			
Original	8,46,01,200	9,76,80,400	9,08,39,001 -68,41,399
Supplementary	1,30,79,200		
Amount surrendered during the year (31st March 1989)			77,40,800
Capital:			
Voted--			
Original	3,79,25,100	5,35,26,100	4,53,91,826 -81,34,274
Supplementary	1,56,01,000		
Amount surrendered during the year (31st March 1989)			40,19,200
Charged--			
Original	2,00,000	2,00,000	1,86,793 -13,207
Amount surrendered during the year (31st March 1989)			13,200
Notes and comments			

Revenue:

(i) In view of the final saving of Rs.68.41 lakhs, the supplementary grant of Rs.1,30.79 lakhs obtained in March 1989, proved excessive.

(ii) Against the available saving of Rs.68.41 lakhs, a sum of Rs.77.41 lakhs was surrendered on 31st March 1989.

(iii) Saving occurred mainly under:-

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
1	2216-80 General			
	800 Other expenditure			
	04 Rehabilitation Housing Scheme Phase II - Grant-in-aid			
O.	4,00.00			
R.	-60.00	3,40.00	3,35.98	-4.02

GRANT No.XXI—Contd.

Anticipated saving was due to reduction in plan outlay ordered by the Government.

Reasons for the final saving have not been intimated (December 1989).

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
2	2216-01 Government Residential Buildings			
	106 General Pool Accommodation			
	02 Construction of Quarters to Government servants			
	O.	4.00		
	S.	10.00		
	R.	-0.52	13.48	3.67 -9.81

Saving was attributed to non-completion of works as originally expected.

3 2216-80-103 Assistance to Housing Boards

01 State Housing Board Grant-in-aid

O.	29.00			
S.	69.30			
R.	-10.00	88.30	88.30	..

Saving was due to reduction in plan outlay ordered by the 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	2216-01-106-03 Maintenance and repairs			
	O.	95.00		
	S.	7.51		
	R.	0.52	1,03.03	1,15.50 +12.47

Excess was reportedly due to urgent execution and satisfactory completion of works.

2	2216-01-106-01 Direction and Administration	14.71	23.30	+8.59
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Excess was attributed to increase in works expenditure.

GRANT No.XXI--Contd.

Capital:

(v) In view of the final saving of Rs.81.34 lakhs in the voted grant, the supplementary grant of Rs.1,56.01 lakhs obtained in March 1989, proved largely excessive.

(vi) Against the available saving of Rs.81.34 lakhs, a sum of Rs.40.19 lakhs only was surrendered on 31st March 1989.

(vii) Saving occurred mainly under:-

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
1	4216-01 Government Residential Buildings			
	106 General Pool Accommodation			
	02 Construction			
	O. 54.84			
	S. 5.28			
	R. -34.66	25.46	17.11	-8.35

Anticipated saving was attributed to (i) non-availability of land for staff quarters at Delhi and Idukki (Rs.27.22 lakhs), (ii) less requirement of funds for Rental Housing Scheme (Rs.4.73 lakhs) and (iii) less amount of annuity sanctioned to Housing Board (Rs.2.71 lakhs).

Final saving was attributed to non-availability of letter of credit during the third quarter of the financial year.

2	6216-80 General			
	800 Other Loans			
	01 Low Income Group Housing Scheme			
	O. 15.00			
	R. -4.95	10.05	5.24	-4.81

Anticipated saving was attributed to reduction in plan outlay ordered by the Government.

Reasons for the final saving have not been intimated (December 1989).

3	6216-03 Rural Housing			
	800 Other Loans			
	04 Construction of Houses for Rural Workers			
	O. 41.25			
	R. -7.26	33.99	31.67	-2.32

Anticipated saving was due to reduction in plan outlay ordered by Government.

GRANT No. XXI--Contd.

Reasons for the final saving have not been intimated (December 1989).

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving -
4	6216-80-201 Loans to Housing Boards			
	01 Loan to Kerala State Housing Board			
	O. 31.00			
	R. -8.90	22.10	22.14	+0.04

Saving of Rs.5.00 lakhs was due to non-drawal of loans by the Housing Board as there was sufficient balance in the funds provided by Government for payments to the beneficiaries of Working Journalists Housing Scheme. The balance saving of Rs.3.90 lakhs was due to reduction in plan outlay ordered by Government.

5	4216-01-700 Other Housing			
	02 Press Staff Housing Scheme			
	O. 6.59			
	R. -3.29	3.30	..	-3.30

The entire provision remained unutilised due to non-arrangement of work consequent of non-response for the tender call.

6	4216-01-106-01 Direction and Administration			
	O. 37.39			
	S. 25.70	63.09	57.03	-6.06

Saving was reportedly due to shortfall in works expenditure.

7	4216-02 Urban Housing			
	201 Acquisition of Land			
	01 Land Acquisition and Development			

	O. 10.00			
	R. -5.00	5.00	5.00	..

Saving was due to non-receipt of administrative sanction from Government.

GRANT No.XXI--Concl'd.

(viii) Excess occurred mainly under:-

Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
4216-01-700-05 Upgradation of Standards of Administration under the VIII Finance Commission Award			
O. 76.60			
S. 1,00.43			
R. 22.54	1,99.57	1,94.58	-4.99

Augmentation of provision by reappropriation was for clearance of the pending bills.

Final saving was reportedly due to shortfall in works expenditure.

GRANT No. XXII
URBAN DEVELOPMENT (ALL VOTED)

	Total grant	Actual	Saving -
	Rs.	expenditure	Rs.
	Rs.	Rs.	Rs.
MAJOR HEADS--			
2217 Urban Development			
4217 Capital Outlay on Urban Development			
6217 Loans for Urban Development			
Revenue:			
Original	4,34,07,700	4,65,11,000	4,55,51,688
Supplementary	31,03,300		-9,59,312
Amount surrendered during the year (31st March 1989)			4,43,400

Capital:			
Original	83,00,000	95,36,000	84,36,000
Supplementary	12,36,000		-11,00,000
Amount surrendered during the year (31st March 1989)			11,00,000

Notes and comments

Revenue:

(i) In view of the final saving of Rs.9.59 lakhs, the supplementary grant of Rs.31.03 lakhs, obtained in March 1989 proved largely excessive.

(ii) Saving occurred mainly under:-

Head	Total grant	Actual expenditure	Saving -
			(in lakhs of rupees)

**2217-05 Other Urban
Development Schemes**

191 Assistance to Local Bodies,
Corporations, Urban Development
Authorities, Town Improvement
Boards, etc.

01 Financial assistance to
Development Authorities other
than Calicut Development
Authority, Greater Cochin
Development Authority and
Trivandrum Development
Authority for implementation
of statutory Town Planning
Schemes (Grant-in-aid)

O.	10.00		
R.	-6.00	4.00	3.00
			-1.00

GRANT No.XXII--Concl'd.

Anticipated saving was reportedly due to non-receipt of applications from Authorities eligible for assistance under the Scheme.

Reasons for final saving have not been intimated (December 1989).

Capital:

(iii) Saving occurred under:-

Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
6217-60 Other Urban Development Schemes			
191 Loans to Local Bodies, Corporations etc.			
06 Loans to Municipalities and Township Committees for implementation of sanctioned Town Planning Schemes			
O. 10.00			
R. -8.00	2.00	2.00	..

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

GRANT No. XXIII
INFORMATION AND PUBLICITY (ALL VOTED)

	Total grant	Actual expenditure	Saving -
	Rs.	Rs.	Rs.
MAJOR HEAD--			
2220 Information and Publicity			
Revenue:			
Original	2,56,06,200	2,45,96,103	-10,10,097
Amount surrendered during the year (31st March 1989)			15,19,800

The expenditure shown above does not include Rs.10.00 lakhs spent out of an advance from the Contingency Fund obtained in March 1989, but not recouped to the Fund till the close of the year.

Notes and comments

(i) Against the available saving of Rs.10.10 lakhs, a sum of Rs.15.20 lakhs was surrendered on 31st March 1989.

(ii) Saving occurred mainly under:-

Head	Total grant	Actual expenditure	Saving -
		(in lakhs of rupees)	
60 Others			
109 Photo Services			
01 Photo Publicity			
O. 8.00			
R. -5.11	2.89	1.55	-1.34

Anticipated saving was due to non-availability of Camera and flash units (Rs.3.90 lakhs) and non-purchase of photographic materials (Rs.1.21 lakhs).

Reasons for the final saving have not been intimated (December 1989).

GRANT No. XXIV
LABOUR AND LABOUR WELFARE

	Total grant or appropriation Rs.	Actual expenditure Rs.	Saving - Rs.
MAJOR HEADS—			
2230 Labour and Employment			
4250 Capital Outlay on Other Social Services			
6250 Loans for Other Social Services			
Revenue:			
Voted—			
Original	28,20,83,600	36,70,32,600	34,54,21,888
Supplementary	8,49,49,000		-2,16,10,712
Amount surrendered during the year (31st March 1989)			1,97,93,000
Charged—			
Original	100	5,100	5,000
Supplementary	5,000		-100
Amount surrendered during the year			Nil
Capital:			
Voted—			
Original	38,11,000	38,11,000	21,10,660
Amount surrendered during the year (31st March 1989)			-17,00,340
Amount surrendered during the year (31st March 1989)			17,00,300
Notes and comments			

Revenue:

(i) In view of the final saving of Rs.2,16.11 lakhs in the voted grant, the supplementary grant of Rs.91.17 lakhs obtained in March 1989 proved wholly unnecessary.

(ii) Against the available saving of Rs.2,16.11 lakhs, a sum of Rs.1,97.93 lakhs only was surrendered on 31st March 1989.

(iii) Saving occurred mainly under:—

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
1	2230-02 Employment			
	101 Employment Services			
	03 Unemployment Assistance Scheme			
O.	18,56.54			
S.	7,57.00			
R.	-1,62.46	24,51.08	24,28.84	-22.24

GRANT No.XXIV--Concl'd.

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

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
2	2230-01 Labour			
	101 Industrial Relations			
	01 Minimum Wages Committee			
O.	17.41			
R.	-14.25	3.16	3.85	+0.69

Saving (78 per cent) of the provision was due to belated constitution of the Minimum Wages Committee.

Capital:

(iv) Saving occurred mainly under:-

Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
4250-190 Investments in Public Sector and Other Undertakings			
02 Palmyrah Products Development and Workers Welfare Corporation - Investments			
O.	16.00		
R.	-16.00	..	..

Saving of the entire budget provision was due to non-approval by Government of the proposal of the Corporation for the manufacture of processed Palmyrah fibres as the proposals were not viable.

(v) Kerala Mining Area Welfare Fund

The Fund is intended for the Welfare of workers 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 is 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 1987-88 and Rs.2.00 lakhs in 1988-89, 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 amount of Rs.10,87,327 being the expenditure incurred on Mining Area Welfare measures by debit to this grant, in 1987-88 and 1988-89 was transferred to the Fund during this year. As a result, there was a debit balance of Rs.87,249 in the account of this Fund on 31st March 1989.

GRANT No.XXV

SOCIAL WELFARE INCLUDING HARIJAN WELFARE

	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
MAJOR HEADS—			
2225 Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes			
2235 Social Security and Welfare			
3456 Civil Supplies			
4225 Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes			
4235 Capital Outlay on Social Security and Welfare			
6225 Loans for Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes			
6235 Loans for Social Security and Welfare			
Revenue:			
Voted—			
Original	93,31,76,100	98,85,92,900	99,61,64,923 +75,72,023
Supplementary	5,54,16,800		
Amount surrendered during the year (31st March-1989)			89,70,900
Charged—			
Original	7,000	7,000	.. -7,000
Amount surrendered during the year (31st March 1989)			7,000
Capital:			
Voted—			
Original	3,04,70,000	3,14,13,000	1,83,27,963
Supplementary	9,43,000		-1,30,85,037
Amount surrendered during the year (31st March 1989)			1,03,13,500
Charged—			
Supplementary	4,66,000	4,66,000	4,66,000 ..
Amount surrendered during the year			Nil

GRANT No.XXV—Contd.

Notes and comments

Revenue:

(i) The expenditure exceeded the voted grant by Rs.75,72,023; the excess requires regularisation.

(ii) In view of the excess, the supplementary grant of Rs.54.17 lakhs obtained in March 1989 proved inadequate and surrender of Rs.89.71 lakhs on 31st March 1989, injudicious.

(iii) Excess occurred mainly under:-

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
1	2235-02 Social Welfare			
	101 Welfare of Handicapped			
	10 Special Pension Scheme for the Physically Handicapped and Disabled and Mentally retarded persons			
O.	5,34.23			
R.	19.00	5,53.23	6,98.47	+1,45.24

Anticipated excess was reportedly due to additional requirements on account of payment of pension to the physically handicapped persons and money order commission charges.

Reasons for the final excess have not been intimated (December 1989).

2	2235-60 Other Social Security and Welfare Programmes			
	102 Pensions under Social Security Scheme			
	01 Destitute Pension			
O.	11,85.00			
R.	26.50	12,11.50	13,46.86	+1,35.36

Anticipated excess was attributable to additional requirements on account of payment of Destitute Pension.

Final excess was the net result of booking of expenditure relating to previous years (1985-86; Rs.87.55 lakhs; 1987-88; Rs.1,50.25 lakhs) due to belated receipt of the accounts of certain districts and exclusion of the accounts of some other districts which were not received before the closure of the accounts.

GRANT No. XXV—Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving -
3	2225-01 Welfare of Scheduled Castes			
	277 Education			
	02 Post-Matriculation Studies (Centrally Sponsored Scheme 100% Central Assistance)			
O.	6,05.00			
S.	52.39			
R.	1,07.85	7,65.24	7,44.26	-20.98

Anticipated excess was attributable to additional requirements for payment of educational concessions to Scheduled Caste Students undergoing post matriculation studies.

Reasons for the final saving have not been intimated (December 1989).

4	2235-60-107 Swatantrata Sainik Samman Pension Scheme			
	01 Freedom Fighter's Pension ..		5,39.71	+5,39.71
Excess of Rs.4,79.28 lakhs was due to reclassification of expenditure under this head for which original provision was available under 2235-60-102-03 Freedom Fighter's Pension.				

Reasons for the remaining excess of Rs.60.43 lakhs have not been intimated (December 1989).

5	2225-02 Welfare of Scheduled Tribes			
	794 Special Central Assistance for Tribal Sub Plan			
	04 Special Central Assistance for rehabilitation of bonded labourers in Priyadarshini Tea Plantations Project, Manantoddy			
R.	25.00	25.00	25.00	..

Funds were provided by reappropriation for the rehabilitation of bonded labourers in Priyadarshini Tea Plantations Project, Manantoddy.

6	2225-01-001 Direction and Administration			
	02 District Offices			
O.	1,08.32			
R.	-4.80	1,03.52	1,31.10	+27.58

GRANT No. XXV—Contd.

Reasons for the anticipated saving and final excess have not been intimated (December 1989).

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving -
7	2225-02-277 Education			
	01 Pre-matriculation studies			
	O. 1,20.00			
	R. 24.19	1,44.19	1,38.43	-5.76

Additional funds were provided by reappropriation for clearance of arrears of various educational concessions to the tribal students undergoing Pre-matriculation studies.

Reasons for the final saving have not been intimated (December 1989).

8	2225-01-800 Other expenditure			
	08 Intercaste marriages	10.00	27.17	+17.17

Reasons for the excess have not been intimated (December 1989).

9	2235-60-200 Other Programmes			
	09 Family benefit fund scheme	90.00	1,02.57	+12.57

Reasons for the excess have not been intimated (December 1989).

10	2225-01-800-20 Assistance for marriage and major treatment for poor Scheduled Castes			
	O. 8.50			
	R. 2.19	10.69	18.96	+8.27

Reasons for the anticipated and final excess have not been intimated (December 1989).

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

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
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1	2225-01-793 Special Central Assistance for Scheduled Castes Component Plan			
	01 Economic Development Schemes for Scheduled Castes utilising Special Central assistance			
	O. 4,50.00			
	R. -36.95	4,13.05	3,77.48	-35.57

GRANT No.XXV—Contd.

Anticipated saving was reportedly due to revised allocation by the Government of India for this scheme.

Reasons for the final saving have not been intimated (December 1989).

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

2 2225-80 General

800 Other expenditure

01 Monetary concessions and full freeship to students of other communities - Scholarships

O. 3,10.00

R.	-29.99	2,80.01	2,48.25	-31.76
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Reasons for anticipated and final saving have not been intimated (December 1989).

3 2235-60-200-10 Financial

help to widows towards marriage expenses of daughters

O. 1,40.00

R.	-19.00	1,21.00	1,06.58	-14.42
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Anticipated saving was stated to be due to shortage of sanctioned cases under this scheme.

Reasons for the final saving have not been intimated (December 1989).

4 2225-03-277-02

Pre-matriculation studies

O. 1,45.00

R.	-4.48	1,40.52	1,14.08	-26.44
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Anticipated saving was due to less number of eligible applications for lumpsum grant.

Reasons for the final saving have not been intimated (December 1989).

5 2235-02-104 Welfare of aged, infirm and destitute

02 Orphanages -

Grant-in-aid (Centrally Sponsored 50% Central Assistance)

O. 1,76.00

R.	-18.86	1,57.14	1,56.53	-0.61
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GRANT No.XXV—Contd.

Saving was reportedly due to decrease in number of inmates eligible for grant.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
6	2225-01-277-06 Pre-matric Hostels			
	O.	97.75		
	R.	-4.27	93.48	78.41 -15.07

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

Reasons for the final saving have not been intimated (December 1989).

Capital:

(v) In view of the final saving of Rs.1,30.85 lakhs in the voted grant, the supplementary grant of Rs.9.43 lakhs obtained in March 1989 proved wholly unnecessary.

(vi) Against the available saving of Rs.1,30.85 lakhs, a sum of Rs.1,03.14 lakhs only was surrendered on 31st March 1989.

(vii) Saving occurred mainly under:-

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
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- 1 4225-80 General
- 190 Investments in Public Sector and Other Undertakings
- 01 Kerala State Development Corporation for Scheduled Castes and Scheduled Tribes Ltd - Investments

O.	1,47.00			
R.	-57.00	90.00	90.00	..

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

- 2 4225-02 Welfare of Scheduled Tribes
- 277 Education
- 02 Buildings - Girls Hostel (Centrally Sponsored Scheme with 50% Central Assistance)

O.	34.00			
S.	1.72			
R.	-25.49	10.23	7.51	-2.72

GRANT No.XXV—Concl'd.

Anticipated saving was reportedly due to slow progress of works.

Reasons for the final saving have not been intimated (December 1989).

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

3 4225-01 Welfare of Scheduled Castes

800 Other expenditure

02 Buildings (Centrally Sponsored Scheme 50% C.S.S.)

O. 30.00

R. -22.46 7.54 7.10 -0.44

Anticipated saving for Rs.11.53 lakhs was attributable to slow progress of works.

Reasons for the balance of saving have not been intimated (December 1989).

4 4225-02-277-03 Tribal Hostel

O. 16.50

S. 1.88 18.38 9.68 -8.70

Reasons for the saving have not been intimated (December 1989).

GRANT No. XXVI

RELIEF ON ACCOUNT OF NATURAL CALAMITIES (ALL VOTED)

	Total grant	Actual expenditure	Excess +
Rs.	Rs.	Rs.	
MAJOR HEAD—			
2245 Relief on account of Natural Calamities			
Revenue:			
Original	5,00,00,000		
Supplementary	10,09,50,000	15,09,50,000	15,16,48,889
Amount surrendered during the year			+6,98,889
			Nil

The expenditure shown above does not include Rs.99,88,936 spent out of an advance from the Contingency Fund obtained in March 1989, but not recouped to the Fund till the close of the year.

Notes and comments

(i) The expenditure exceeded the grant by Rs.6,98,889; the excess requires regularisation.

(ii) Excess occurred mainly under:-

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving -
1	02 Floods, Cyclones etc.			
	113 Assistance for repair/ reconstruction of houses			
	S. 27.00			
	R. 21.59	48.59	48.73	+0.14
2	02-101 Gratuitous Relief			
	02 Food and Clothing			
	O. 20.15			
	R. 10.00	30.15	30.12	-0.03

Reasons for the excess in respect of Sl. nos 1 and 2 have not been intimated (December 1989).

(iii) Saving occurred mainly under:-

	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
	02-114 Assistance to farmers for purchase of agricultural inputs			
	S. 50.00			
	R. -25.00	25.00	24.54	-0.46

GRANT No.XXVI—Concl'd.

Reasons for the saving have not been intimated (December 1989).

(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 1989 was Rs.94.46 lakhs including interest of Rs.2.26 lakhs credited during the year, of which Rs.39.92 lakhs have been invested in Treasury Savings Bank Deposit.

GRANT No. XXVII

CO-OPERATION

	Total grant or appropriation Rs.	Actual expenditure Rs.	Saving - Rs.
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MAJOR HEADS—

2425 Co-operation

4425 Capital Outlay on Co-operation

6425 Loans for Co-operation

Revenue:

Voted—

Original	17,08,45,500	17,08,45,600	14,22,51,421	
Supplementary	100			-2,85,94,179
Amount surrendered during the year (30th and 31st March 1989)				2,85,05,100

Charged—

Original	10,000	10,000	217	-9,783
Amount surrendered during the year (31st March 1989)				9,700

Capital:

Voted—

Original	7,25,18,800	13,88,75,200	12,36,11,150	
Supplementary	6,63,56,400			-1,52,64,050
Amount surrendered during the year (30th and 31st March 1989)				1,43,45,900

Notes and comments

Revenue:

(i) Saving in the voted grant occurred mainly under:-

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
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- 1 2425-108 Assistance to
other Co-operatives

40 Integrated project for
Coconut development, processing
and marketing (100% N.C.D.C.)

O. 2,75.00

R. -2,75.00

The entire provision remained unutilised as financial assistance to KERAFED for the year was given as equity share capital contribution.

GRANT No.XXVII--Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
2	2425-109 Agricultural Credit Stabilisation fund			
	01 Agricultural Credit Stabilisation fund (C.S.S. Scheme 100%)			
	O.	15.00		
	R.	-15.00	..	..

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

(ii) Saving mentioned above was partly offset by excess, mainly under:-

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
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2425-003 Training

09 Grant to State Co-operative Union for running Co-operative training Centres for Scheduled Caste/Scheduled Tribe

S.	Token		
R.	20.10	20.10	20.10 ..

Funds were provided by reappropriation for payments to the Kerala State Co-operative Union towards expenses for running four Co-operative Training Centres for Scheduled Castes and Scheduled Tribes, for which only a token supplementary grant was obtained in March 1989.

Capital:

(iii) In view of the final saving of Rs.1,52.64 lakhs, the supplementary grant of Rs.1,99.50 lakhs obtained in March 1989, proved largely excessive.

(iv) Against the available saving of Rs.1,52.64 lakhs, a sum of Rs.1,43.46 lakhs only was surrendered on 30th and 31st March 1989.

GRANT No. XXVII--Contd.

(v) Saving occurred mainly under:-

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
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1 6425-108 Loans to other Co-operatives

36 Integrated development of Primary Agricultural Credit Societies (100% NCDC)

O. 75.00

R. -63.82 11.18 11.18 ..

Saving was attributed to reduction in the loan assistance sanctioned by National Co-operative Development Corporation for implementing the scheme.

2 4425-108 Investments in Other Co-operatives

25 Assistance to Kerala Kera Karshaka Sahakarana Federation

O. 50.00

R. -50.00

The entire budget provision remained unutilised due to delay in framing the rules and regulations.

3 6425-108-51 Loans to Consumer Co-operative Stores (Centrally Sponsored Scheme 100%)

O. 20.00

R. -20.00

4 4425-108-16 Share Capital Contribution to Consumer Co-operative Stores (Centrally Sponsored Scheme 100%)

O. 15.00

R. -15.00

Saving of the entire provision in respect of Serial numbers 3 and 4, was due to non-receipt of assistance from Government of India.

GRANT No.XXVII—Concl'd.

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

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
4425-108-31 Integrated development of Primary Agricultural Credit Societies			
O. 20.00			
R. 43.63	63.63	63.63	..

Augmentation of funds by reappropriation was for the Share Capital contribution to implement the Integrated Co-operative Development Project in Palakkad and Wayanad Districts.

(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 contribution 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 1989 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

	Total grant or appropriation Rs.	Actual expenditure Rs.	Saving - Rs.
MAJOR HEADS--			
3454 Census, Surveys and Statistics			
3475 Other General Economic Services			
5465 Investments in General Financial and Trading Institutions			
5475 Capital Outlay on other General Economic Services			
7465 Loans for General Financial and Trading Institutions			
Revenue:			
Voted--			
Original	9,91,00,600	10,38,40,700	9,99,18,301 -39,22,399
Supplementary	47,40,100		
Amount surrendered during the year (31st March 1989)			42,25,200
Charged--			
Original	100	100	... -100
Amount surrendered during the year (31st March 1989)			100
Capital:			
Voted--			
Original	50,30,100	54,33,900	48,37,976 -5,95,924
Supplementary	4,03,800		
Amount surrendered during the year (31st March 1989)			5,45,900
Notes and comments			

Revenue:

(i) In view of the final saving of Rs.39.22 lakhs in the voted grant, supplementary grant of Rs.46.40 lakhs obtained in March 1989 proved excessive.

(ii) Against the available saving of Rs.39.22 lakhs, a sum of Rs.42.25 lakhs was surrendered on 31st March 1989.

GRANT No.XXVIII—Contd.

(iii) Saving occurred mainly under:-

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
1	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. -49.64	35.36	33.71	-1.65

Saving was due to non-fixation of compensation under the Kerala Land Reforms Act by the Land Tribunals and Land Board and enforcement of economy measures.

2	3475-201-08 Payment from Kudikidappukars' Benefit Fund - Other charges			
	O. 30.00			
	R. -23.62	6.38	6.19	-0.19

Saving was attributed to delay in fixing and disbursing compensation, solatium etc. and enforcement of economy measures ordered by Government.

3	3475-201-04 Annuity to religious charitable and educational institutions of a public nature under the Kerala Land Reforms Act, 1963 - Contributions			
		75.00	64.66	-10.34

Reasons for the saving have not been intimated (December 1989).

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

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
1	3475-201-01 Land Board and Land Tribunals under the Kerala Land Reforms Act, 1963			
	O. 2,71.30			
	R. 55.62	3,26.92	3,31.64	+4.72

Excess was mainly due to (i) payment of dearness allowance at enhanced rates (Rs.40.57 lakhs), (ii) Increased expenditure for the clearance of pending TA bills (Rs.11.91 lakhs) and (iii) settlement of claims under the Land Reforms Act (Rs.6.56 lakhs).

GRANT No. XXVIII—Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
2	3454-111 Vital Statistics			
	29 Registration of births, deaths and marriages	0.28	11.08	+10.80
Reasons for the excess have not been intimated (December 1989).				

Capital:

(v) In view of the final saving of Rs.5.96 lakhs, the supplementary grant of Rs.4.04 lakhs obtained in March 1989 proved wholly unnecessary.

(vi) Saving occurred mainly under:-

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
1	7465-101 General Financial Institutions			
	01 The Kerala State Financial Enterprises Limited			
	O. 15.00			
	R. -15.00			

Saving of the entire budget provision was due to non-adjustment of overdue instalments of principal and interest on loans paid to the Kerala State Financial Enterprises Limited as further loan to the company.

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	2.56	-2.44

Saving was attributed to delay in fixing and payment of compensation in cases where appeals and stay orders were pending.

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

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
5465-01 Investments in General Financial Institutions			
190 Investments in Public Sector and Other Undertakings, Banks, etc.			
02 Participation in the issue of shares in State Bank of Travancore	20.00	20.00	
R	20.00		

GRANT No. XXVIII--Concl'd.

Funds were provided by reappropriation for share participation in State Bank of Travancore

(viii) 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 1988-89 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.6.18 lakhs. The balance in the account of the fund on 31st March 1989 was Rs.2,11.62 lakhs against which Rs.2,17.00 lakhs have been invested in State Savings Bank Deposits. The excess investment is under correspondence with the Department. Interest of Rs.19.16 lakhs accrued upto 31st March 1989 was credited to the Fund Account in June 1989.

(ix) 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 1988-89 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.1.42 lakhs. The balance in the account of the fund on 31st March 1989 was Rs.3,32.06 lakhs against which Rs.2,39.00 lakhs have been invested in State Savings Bank Deposits. Interest of Rs.19.64 lakhs accrued upto 31st March 1989 was credited to the Fund Account in June 1989.

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 Conservation4415 Capital Outlay on Agricultural
Research and Education4575 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 82,05,32,200 87,17,95,200 77,95,87,570 -9,22,07,630

Supplementary 5,12,63,000

Amount surrendered during the year
(31st March 1989) 3,14,63,600

Charged--

Original 5,00,000 5,57,000 56,926 -5,00,074

Supplementary 57,000

Amount surrendered during the year Nil

Capital:

Voted--

Original 11,55,86,900 12,40,69,000 10,88,97,211 -1,51,71,789

Supplementary 84,82,100

GRANT No.XXIX—Contd.

	Total grant or appropriation Rs.	Actual expenditure Rs.	Saving - Rs.
Amount surrendered during the year (31st March 1989)			26,51,600
Charged--			
Original 3,40,000	3,68,700	28,279	-3,40,421
Supplementary 28,700			
Amount surrendered during the year (31st March 1989)			1,00,000

Notes and comments

Revenue:

Voted--

(i) In view of the final saving of Rs.9.22.08 lakhs, the supplementary grant of Rs.4,82.63 lakhs obtained in March 1989, proved wholly unnecessary.

(ii) Against the available saving of Rs.9,22.08 lakhs, an amount of Rs.3,14.64 lakhs only was surrendered on 31st March 1989.

(iii) Saving occurred mainly under:-

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

1	2705-101 Command Area Development Authority			
	01 Command Area Development Authority (C.S.S. 50%)	12,00.00	8,01.55	-3,98.45
	Reasons for the saving have not been intimated (December 1989).			
2	2401-102 Food Grain Crops			
	08 Intensive Rice Production Programme			
	O. 2,00.00			
	R. -1,69.50	30.50	25.79	-4.71

Anticipated saving was mainly due to sanctioning of the scheme at the fag end of the financial year and enforcement of economy measures ordered by Government.

Reasons for the final saving have not been intimated (December 1989).

3	2702-01 Surface Water			
	800 Other expenditure			
	13 Additional Irrigation facilities in Rural Areas - Community Irrigation			
	O. 2,50.00			
	R. -1,12.50	1,37.50	1,10.11	-27.39

GRANT No.XXIX--Contd.

Anticipated saving was mainly due to slow progress of works under Community Irrigation Schemes and delay in supply of pumpsets and motors, and in arranging electric connection.

Reasons for the final saving have not been intimated (December 1989).

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
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4 2401-800 Other expenditure

14 Establishment of additional
Intensive Paddy Development
Units

O. 1,05.55

R. -74.10 31.45 22.04 -9.41

Anticipated saving of Rs.64.92 lakhs was mainly attributed to redeployment of staff consequent on the reorganisation of the department and vacant posts and Rs.0.86 lakhs was due to enforcement of economy measures ordered by Government. Reasons for the balance of anticipated saving of Rs.8.32 lakhs and the final saving have not been intimated (December 1989).

5 2401-119 Horticulture
and Vegetable Crops

02 Vegetables

O. 61.39

R. -45.29 16.10 14.93 -1.17

Reasons for the saving have not been intimated (December 1989).

6 2401-001 Direction and
Administration

02 Superintendence - Regional
and District Control

O. 1,13.20

R. -39.18 74.02 68.25 -5.77

Anticipated saving of Rs.36.18 lakhs was mainly attributed to vacant posts and deployment of staff to other schemes. Reasons for the balance of anticipated saving of Rs.3.00 lakhs and the final saving have not been intimated (December 1989).

7 2401-800-13 Intensive
Paddy Development Units

O. 92.85

R. -29.40 63.45 49.70 -13.75

Anticipated saving of Rs.20.40 lakhs was due to vacant posts and deployment of staff to other schemes. Reasons for the balance of anticipated saving of Rs.9.00 lakhs and the final saving have not been intimated (December 1989).

GRANT No.XXIX--Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving -
8	2401-001-03 Package Programme for Agricultural Demonstration and Propaganda			
	O.	89.25		
	R.	-37.65	51.60	52.17 +0.57
	Saving of Rs.26.65 lakhs was mainly attributable to vacant posts and deployment of staff to other schemes. Reasons for the balance of anticipated saving of Rs.11.00 lakhs have not been intimated (December 1989).			
9	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.	90.00		
	R.	-9.00	81.00	58.09 -22.91
	Anticipated saving was mainly due to slow progress of works. Reasons for the final saving have not been intimated (December 1989).			
10	2401-107 Plant Protection			
	02 Spraying for control of coconut diseases			
	O.	33.23		
	R.	-28.40	4.83	2.20 -2.63
	Anticipated saving was due to deployment of staff to other schemes. Reasons for the final saving have not been intimated (December 1989).			
11	2401-190 Assistance to Public Sector and Other Undertakings			
	02 Kerala Land Development Corporation 'Capital Subsidy'			
	O.	30.00		
	R.	-30.00	..	.. ..
12	2402-001 Direction and Administration			
	02 Land Use Board			
	O.	35.00		
	R.	-20.65	14.35	14.84 +0.49

GRANT No. XXIX--Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving -
13	2702-02 Ground Water			
	005 Investigation			
	04 strengthening of Ground Water Organisation in the State (Centrally Sponsored Scheme 50%)			
	O. 60.00			
	R. -19.47	40.53	40.53	..
14	2702-02-005-08 Other ongoing Schemes			
	O. 15.00			
	R. -15.00	..	..	..
Saving in the above four cases (Sl. nos. 11 to 14) was due to enforcement of economy measures ordered by Government.				
15	2402-102 Soil Conservation			
	03 Soil Conservation in the catchments of River Valley Projects (Centrally Sponsored Scheme 100% Central Assistance)			
	O. 1,00.00			
	R. -20.00	80.00	81.00	+1.00
Anticipated saving was due to less allocation of Central assistance for the scheme than anticipated.				
Reasons for the final excess have not been intimated (December 1989).				
16	2401-102-01 Intensive Rice Cultivation			
	O. 32.61			
	R. -7.76	24.85	16.36	-8.49
Anticipated saving was mainly attributable to vacant posts, deployment of staff to other schemes and enforcement of economy measures ordered by Government.				
Reasons for the final saving have not been intimated (December 1989).				
17	2401-107-01 Pesticides Testing Laboratory			
	O. 39.23			
	R. -12.83	26.40	23.92	-2.48

GRANT No.XXIX--Contd.

Anticipated saving was due to deployment of staff to other schemes.

Reasons for the final saving have not been intimated (December 1989).

(iv) In the budget, provision for various schemes for development of Western Ghat Region was shown against detailed heads under a single sub-head '2551-01 Western Ghats 101 Development of Hill Areas 01 Development Schemes in Western Ghats Region'. The expenditure on these schemes were reclassified during the year under new sub-heads opened on a functional basis. Cases of substantial savings on comparing the expenditure booked under the new heads with the provision retained under the original heads are detailed below:-

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
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1 2551-01-103 Forest Schemes

02 Preliminary operation for forest schemes to be undertaken during the Seventh Plan

..	30.67	+30.67
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A sum of Rs.44.50 lakhs provided in the budget under the head '2551-01-101-01 (xxx)' for the scheme was augmented by a supplementary grant of Rs.10.00 lakhs in March 1989. At the close of the financial year Rs.18.61 lakhs were reappropriated from this head anticipating savings on account of modification of the schemes and change of physical target to suit local requirements. There was a further final saving of Rs.5.22 lakhs, the reasons for which have not been intimated (December 1989).

In view of the total saving of Rs.23.84 lakhs, the supplementary grant of Rs.10.00 lakhs obtained in March 1989 proved wholly unnecessary.

2 2551-01-101 Integrated Water Development schemes

06 Integrated development of watersheds in Idukki District

..	2.91	+2.91
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The entire provision of Rs.23.66 lakhs provided in the budget for the scheme under the head '2551-01-101-01 (xviii)' was reappropriated due to a post-budget decision to drop or modify certain programmes to suit local conditions. Reasons for the final excess of Rs.2.91 lakhs have not been intimated (December 1989).

GRANT No.XXIX--Contd.

(v) Excess occurred mainly under:-

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving -
1	2401-001-04 Strengthening of Agricultural Administration			
	O.	6,43.45		
	S.	3,64.00		
	R.	1,06.02	11,13.47	11,53.16 +39.69

Augmentation of provision by reappropriation was for meeting the additional administrative expenditure on account of reorganisation of the department with effect from 1st August 1987 (Rs.1,08.52 lakhs). This was partly offset by saving under stipend.

Reasons for the final excess have not been intimated (December 1989).

2	2702-01-800-05 Repairs to damages caused to Minor Irrigation structures			
	O.	50.00		
	R.	1,05.00	1,55.00	1,39.37 -15.63
3	2702-01-800-09 Repairs due to flood damages			
	O.	10.00		
	R.	30.00	40.00	40.75 +0.75

In the two cases mentioned above (Sl. nos. 2 and 3) funds were provided by reappropriation for payment of pending claims.

Reasons for the final saving in respect of Sl. no.2 have not been intimated (December 1989).

4	2401-109 Extension and Farmers Training			
	02 National Agricultural Extension Project (50% C.S.S.)			
	O.	51.00		
	R.	55.48	1,06.48	75.71 -30.77

Anticipated excess was mainly attributed to insufficiency of budget provision for the implementation of the scheme which was due to expire on 31st March 1989.

Reasons for the final saving have not been intimated (December 1989).

In view of the final saving of Rs.30.77 lakhs, reappropriation of Rs.56.70 lakhs on 27th March 1989 proved excessive. Out of this, a sum of Rs.1.22 lakhs was surrendered on 31st March 1989.

GRANT No. XXIX--Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
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5 2401-108 Commercial Crops

03 Production and distribution
of quality coconut seedlings
and centralised seed collection

O. 1,14.89

R. 13.72 1,28.61 1,33.08 +4.47

Anticipated excess was mainly attributed to increase in expenditure on procurement of coconut seedlings from farmers.

Reasons for the final excess have not been intimated (December 1989).

6 2401-103 Seeds

01 Production and distribution
of improved seeds

O. 82.97

R. 8.74 91.71 1,00.13 +8.42

Funds were provided by reappropriation to meet the increased expenditure on wages.

Reasons for the final excess have not been intimated (December 1989).

7 2402-102-01 Soil and Water
Conservation in Arable lands

O. 1,16.50

R. 5.00 1,21.50 1,32.83 +11.33

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

(vi) In the following case irregular procedure in the Treasury led to final saving.

Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
------	-------------	--	----------

2415-01 Crop Husbandry

277 Education

01 Kerala Agricultural
University Grant-in-aid

O. 10,50.00

R. 1,20.63 11,70.63 10,90.00 -80.63

Funds were provided by reappropriation for payment of additional Grant-in-aid to the University to tide over the difficult financial position (Rs.75.00 lakhs) and to meet land acquisition charges (Rs.45.63 lakhs).

GRANT No. XXIX—Contd.

Final saving was due to crediting the amount of Rs.80.63 lakhs claimed in two bills to the P.D. Account of the University only in the next financial year (on 1st April 1989) by the treasury Officer even though the bills were presented in the treasury on 31st March 1989.

(vii) In the following case provision of additional funds through reappropriation at the fag end of the year proved wholly unnecessary.

Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
2702-01-800-03 Repairs of Class II Minor Irrigation Works which got damaged due to natural calamities - Other Programmes			
O. 1,45.00			
R. 21.00	1,66.00	1,43.17	-22.83

Funds were provided by reappropriation for payment of pending claims.

Reasons for the final saving have not been intimated (December 1989).

(viii) In the following case withdrawal of funds by reappropriation proved injudicious:-

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
2702-01-800-08 Minor Irrigation Projects - Maintenance			
O. 3,00.00			
R. -30.00	2,70.00	2,86.66	+16.66

Withdrawal of funds by reappropriation was for meeting the priority commitments under '2702-01-800-09 Repairs due to flood damages'.

Reasons for the final excess have not been intimated (December 1989).

Charged —

(ix) In view of the final saving of Rs.5.00 lakhs, the supplementary appropriation of Rs.0.57 lakh obtained in March 1989 proved unnecessary.

(x) Against the available saving of Rs.5.00 lakhs no amount was surrendered during the year.

GRANT No.XXIX—Contd.

(xi) Saving occurred mainly under:—

Head	Total appropriation	Actual expenditure (in lakhs of rupees)	Saving -
2702-01-800-03 Repair of Class II Minor Irrigation Works which got damaged due to natural calamities - Other Programmes	5.00	..	-5.00

Reasons for the saving have not been intimated (December 1989).

Capital:

(xii) In view of the final saving of Rs.1,51.72 lakhs in the voted grant, the supplementary grant of Rs.64.41 lakhs obtained in March 1989, proved unnecessary.

(xiii) Against the available saving of Rs.1,51.72 lakhs, a sum of Rs.26.52 lakhs only was surrendered on 31st March 1989.

(xiv) Saving occurred mainly under:—

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
1	4702-102 Ground Water			
	01 Scheme for Community Irrigation Tube wells			
	O. 1,10.00			
	R. -64.50	45.50	40.05	-5.45

Anticipated saving was due to non-taking up of new schemes during the year, the reasons for which have not been intimated (December 1989).

Reasons for the final saving have not been intimated (December 1989).

2	4402-203 Land reclamation and development			
	01 Trichur Kole Land Development Project - Infrastructure	1,10.00	48.72	-61.28

Reasons for the saving have not been intimated (December 1989).

3	4702-101 Surface Water			
	03 Lift Irrigation			
	O. 2,49.00			
	R. -31.25	2,17.75	1,91.00	-26.75

GRANT No. XXIX—Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
4	4702-796 Tribal Area Sub Plan			
	02 Lift Irrigation - Tribal Area Sub Plan			
	O.	14.80		
	R.	-3.37	11.43	4.03
				-7.40

Anticipated saving in the two cases mentioned above (Sl. nos. 3 and 4) was attributed to slow progress of works. Reasons for the final saving in these cases have not been intimated (December 1989).

5	4702-101-01 Minor Irrigation			
	O.	1,99.00		
	R.	18.80	2,17.80	1,72.71
				-45.09

Funds were provided by reappropriation for payment of pending bills and clearance of pending Cash Settlement Suspense Accounts claims.

Reasons for the final saving have not been intimated (December 1989).

In view of the final saving of Rs.45.09 lakhs reappropriation of Rs.18.80 lakhs on 25th March 1989 proved wholly unnecessary.

6	4401-190 Investments in Public Sector and Other Undertakings			
	02 Coconut Development Corporation - Investments			
	O.	30.00		
	R.	-14.00	16.00	16.00
				..

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

(xv) Excess occurred mainly under:-

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
1	6401-105 Manures and Fertilisers			
	02 Loans to cultivators for short term credit			
	O.	3,00.00		
	S.	55.50		
	R.	64.50	4,20.00	4,20.00
				..

GRANT No.XXIX--Concl'd.

Excess was reportedly due to unanticipated increase in expenditure.

Sl. no.	Head	Total grant	Actual expenditure	Excess +
				(in lakhs of rupees)
2	6401-195 Loans to Farming Co-operatives			
	01 Loans on invoking guarantee given by Government for payment to the Alleppey District Co-operative Bank Ltd. on behalf of Joint Farming Co-operative Societies for cultivation in Q, S and T Blocks in Kuttanad	Token	32.06	+32.06

A sum of Rs.32.06 lakhs was authorised against this head of account during April 1988 under Para 95(3) of Kerala Budget Manual for liquidation of the guarantee liability amounting to principal amount of Rs.15.66 lakhs plus interest of Rs.16.40 lakhs to the Alleppey District Co-operative Bank Ltd. on loans availed by Joint Farming Co-operative Societies from the Bank for cultivation in Q, S and T Blocks in Kuttanad.

Excess was due to non-regularisation of the above authorisation by reappropriation or supplementary grant as contemplated under the Rules.

GRANT No.XXX

FOOD

	Total grant or appropriation Rs.	Actual expenditure Rs.	Saving - Rs.
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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	5,93,80,900	5,93,80,900	5,45,84,739	-47,96,161
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Amount surrendered during the year
(10th, 30th and 31st March 1989)

46,17,500

Capital:

Voted—

Original	5,82,47,600	6,04,39,400	5,70,74,945	-33,64,455
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Supplementary 21,91,800

Amount surrendered during the year
(31st March 1989)

32,83,700

Charged—

Original	10,000	10,000	1,798	-8,202
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Amount surrendered during the year
(31st March 1989)

8,000

Notes and comments

Revenue:

(i) Saving occurred mainly under:--

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
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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. 2,24.06

R. -26.43

1,97.63

1,94.45

-3.18

GRANT No.XXX--Contd.

Anticipated saving was mainly attributed to shortfall in the number of beneficiaries.

Reasons for the final saving have not been intimated (December 1989).

Sl. no.	Head	Total grant	Actual expenditure	Saving - (in lakhs of rupees)
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2 2408-02 Storage and Warehousing

195 Assistance to Co-operatives

02 Godowns

O. 20.00

R. -8.34 11.66 11.66 ..

Saving was due to introduction of a new storage scheme viz. N.C.D.C. Project III.

3 2408-02-195-11 Implementation of schemes Financed by N.C.D.C.

O. 13.00

R. -6.62 6.38 6.38 ..

Saving was due to non-receipt of sanction for the Integrated Child Development Project, Kottayam.

(ii) Excess occurred mainly under:-

Head	Total grant	Actual expenditure	Excess + (in lakhs of rupees)
------	-------------	-----------------------	----------------------------------

2236-02-101-08 Upgradation of S.N.P. Centres to Anganwadi Centres

O. 35.00

R. -0.84 34.16 41.40 +7.24

Excess was mainly due to payment of dearness allowance at enhanced rates and enhancement of honorarium payable to Anganwadi Workers from Rs.175 to Rs.275 and to Helpers from Rs.50 to Rs.110 per month with effect from 1st April 1988.

Capital:

(iii) In view of the final saving of Rs.33.64 lakhs in the voted grant, the supplementary grant of Rs.21.92 lakhs obtained in March 1989, could have been limited to a token amount.

GRANT No.XXX--Contd.

(iv) Saving occurred mainly under:-

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

- 1 6408-02 Storage and Warehousing
195 Loans to Co-operatives

15 Loans to Kerala State Co-operative Marketing Federation for development of business (N.C.D.C. Sponsored Scheme 100%)

O. 50.00

R. -50.00

Saving of the entire provision was due to non-sanctioning of margin money assistance to the Kerala State Co-operative Marketing Federation by N.C.D.C.

- 2 6408-02-195-13 Loans for construction of godowns under scheme of Co-operative Storage (N.C.D.C. Scheme 100%)

O. 72.00

R. -37.02 34.98 34.98 ..

Saving was reportedly due to discontinuance of the Co-operative Storage Scheme under the old pattern, from 1st April 1988, except for continuing spill over assistance.

- 3 6408-02-196-17 Margin money assistance to Kerala State Co-operative Rubber Marketing Federation Limited (N.C.D.C. 100%)

O. 50.00

R. -20.00 30.00 30.00 ..

Saving was due to receipt of less assistance from N.C.D.C. than anticipated.

- 4 4408-01 Food

101 Procurement and supply

02 Civil Supplies Corporation

O. 9.00

S. Token

R. -9.00

The budget provision was meant for increasing the share capital assistance to the Corporation for the construction of godown. Non-utilisation of the entire provision was reportedly due to

GRANT No.XXX--Contd.

non-starting of the construction of godown.

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

5 4408-02 Storage and Warehousing

191 Warehousing and
Marketing Co-operatives
09 Construction of godowns
under IDA/N.C.D.C. Scheme
Share Capital

O. 7.00

R. -7.00

Saving of the entire provision was attributable to non-release of State share on the basis of revised terms and conditions.

6 4408-02-191-03 Margin Money
Assistance to the Central
Areca nut Marketing and
Processing Co-operatives,
Mangalore (N.C.D.C. Scheme 100%)

O. 30.00

R. -5.00 25.00 25.00

Saving was due to sanctioning of less amount as share capital to Central Areca nut Marketing and Processing Co-operatives by N.C.D.C.

(v) Excess occurred mainly under:-

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
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1 4408-02-191-10 World Bank
assisted N.C.D.C. Co-operative
Storage Project III
(N.C.D.C. 100%)

S. Token

R. 87.00 87.00 86.97 -0.03

Token provision was augmented by reappropriation for giving the share portion of assistance for this scheme by State Government which will be reimbursed by N.C.D.C.

2 4408-02-191-05 Share capital
to Marketing Co-operative
Societies in Co-operatively
Developed States (N.C.D.C. 100%)

O. 15.00

S. 21.92

R. 27.08 64.00

64.00

GRANT No.XXX--*Concl'd.*

Augmentation of provision by Rs.35.08 lakhs by reappropriation on 10th March 1989 was for payment of assistance at enhanced rate based on the revised pattern of assistance of N.C.D.C. This was offset by saving of Rs.8.00 lakhs (resumed on 31st March 1989) due to rejection of two proposals by N.C.D.C.

GRANT No.XXXI
ANIMAL HUSBANDRY

	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
MAJOR HEADS--			
2403 Animal Husbandry			
4403 Capital Outlay on Animal Husbandry			
6403 Loans for Animal Husbandry			
Revenue:			
Voted--			
Original	14,82,66,500	16,96,23,500	17,45,89,891 +49,66,391
Supplementary	2,13,57,000		
Amount surrendered during the year (31st March 1989)			16,02,800
Charged--			
Original	1,000	1,000	-1,000
Amount surrendered during the year (31st March 1989)			1,000
Capital:			
Voted--			
Original	79,50,000	99,13,000	87,77,898 -11,35,102
Supplementary	19,63,000		
Amount surrendered during the year (31st March 1989)			6,48,000

Notes and comments

Revenue:

(i) The expenditure exceeded the voted grant by Rs.49,66,391; the excess requires regularisation.

(ii) In view of the excess, the supplementary grant of Rs.75.51 lakhs obtained in March 1989 proved inadequate and the surrender of Rs.16.03 lakhs on 31st March 1989, injudicious.

(iii) Excess occurred mainly under:-

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
1	2403-101 Veterinary Services and Animal Health			
	03 Hospitals and Dispensaries			
O.	4,97.36			
S.	61.22			
R.	-7.40	5,51.18	5,80.67	+29.49

GRANT No.XXXI--Contd.

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

Reasons for the final excess have not been intimated (December 1989).

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
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2 2403-113 Administrative Investigation and Statistics

01 Live Stock Census Cell

O. 11.50

R. 12.02 23.52 31.25 +7.73

Anticipated excess was attributed to requirement of additional funds for payment of remuneration for census work to the enumerators.

Reasons for the final excess have not been intimated (December 1989).

3 2403-102 Cattle and Buffalo Development

02 Intensive Cattle Development Projects

O. 2,19.50

S. 7.54

R. -3.58 2,23.46 2,33.43 +9.97

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

Reasons for the final excess have not been intimated (December 1989).

4 2403-113-04 Animal Husbandry Statistics and sample survey (Centrally Sponsored Scheme - 50% Central assistance)

O. 7.20

R. -0.33 6.87 13.34 +6.47

Reasons for the excess have not been intimated (December 1989).

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

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
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2403-101-18 Control of Livestock Disease of National Importance (50% Central assistance)

O. 64.00

R. -31.32 32.68 34.50 +1.82

GRANT No.XXXI--Contd.

Anticipated saving was due to reduction in the allocation of funds for the scheme by Government of India and limiting the expenditure within the approved plan outlay.

Reasons for the final excess have not been intimated (December 1989).

Capital:

(v) In view of the final saving of Rs.11.35 lakhs, the supplementary grant of Rs.19.63 lakhs, obtained in March 1989, proved excessive.

(vi) Against the available saving of Rs.11.35 lakhs, Rs.6.48 lakhs only were surrendered in March 1989.

(vii) Saving occurred mainly under:-

Sl. no.	Head.	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
1	4403-101 Veterinary Services and Animal Health			
	03 Works entrusted to Kerala State Construction Corporation (State Plan)			
O.	30.00			
R.	-11.48	18.52	18.52	..

Saving was due to slow progress in the execution of civil construction works at the Institute of Animal Health and Veterinary Biologicals, Palode.

2 4403-103 Poultry Development

01 Buildings

O.	9.00			
S.	3.44			
R.	-7.66	4.78	4.77	-0.01

Saving was attributed to non-arrangement of certain works by the Buildings Divisions of South circle due to delay in getting administrative sanction.

(viii) Saving mentioned above was partly counterbalanced by excess, mainly under:-

	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
4403-101-01	Buildings			
O.	9.00			
S.	8.54			
R.	4.74	22.28	25.49	+3.21

GRANT No.XXXI--Concl'd.

Excess was attributed to good progress of works.

(ix) 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 Funds - Development Funds for Animal Husbandry purposes', by debit to '2403 Animal Husbandry - Transfers to/from Reserve Funds and Deposit Accounts'. The expenditure already incurred in previous years on the expansion of poultry farms, limited to 65 percent 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 1989 was Rs.5.40 lakhs.

GRANT No. XXXII
DAIRY (ALL VOTED)

	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
MAJOR HEADS—			
2404 Dairy Development			
4404 Capital Outlay on Dairy Development			
Revenue:			
Original	3,73,73,900	3,81,57,000	3,83,93,809 +2,36,809
Supplementary	7,83,100		
Amount surrendered during the year (31st March 1989)			42,000
Capital:			
Original	30,50,000	30,81,000	30,43,753 -37,247
Supplementary	31,000		
Amount surrendered during the year			Nil
<i>Notes and comments</i>			

Revenue:

(i) The expenditure exceeded the grant by Rs.2,36,809; the excess requires regularisation.

(ii) In view of the excess, the supplementary grant of Rs.7.07 lakhs obtained in March 1989 proved inadequate and the surrender of Rs.0.42 lakh on 31st March 1989 injudicious.

(iii) A major case of excess is mentioned below:-

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
2404-001 Direction and Administration			
03 Extension Service Units			
O.	39.22		
S.	0.10		
R.	6.03	45.30	45.80 +0.45

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

GRANT No. XXXIII

FISHERIES

Total grant or
appropriation
Rs.

Actual
expenditure
Rs.

Saving -
Rs.

MAJOR HEADS —

2405 Fisheries

4405 Capital Outlay on Fisheries

6405 Loans for Fisheries

Revenue:

Voted—

Original	7,88,97,300	8,41,97,300	8,05,82,564	-36,14,736
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Supplementary	53,00,000			
---------------	-----------	--	--	--

Amount surrendered during the year
(31st March 1989)

33,01,700

Charged—

Original	1,000	1,000	..	-1,000
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Amount surrendered during the year
(31st March 1989)

1,000

Capital:

Voted—

Original	6,21,60,000	6,61,01,000	4,93,31,965	-1,67,69,035
----------	-------------	-------------	-------------	--------------

Supplementary	39,41,000			
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Amount surrendered during the year
(31st March 1989)

1,55,53,200

Charged—

Supplementary	1,72,800	1,72,800	..	-1,72,800
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Amount surrendered during the year

Nil

Notes and comments

Revenue:

(i) In view of the final saving of Rs.36.15 lakhs in the voted grant, the supplementary grant of Rs.53.00 lakhs obtained in March 1989, proved excessive.

(ii) Saving occurred mainly under:—

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

1 2405-102 Estuarine/Brackish
Water Fisheries
03 Boat Building Yards

O.	41.24			
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R.	-9.77	31.47	27.73	-3.74
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GRANT No.XXXIII—Contd.

Saving was attributed to non-purchasing of materials for the yards due to enforcement of economy measures ordered by Government and retirement of employees of the Boat Building Yards at the age of 55 as against 58 consequent on their option for Kerala Service Rules.

Reasons for the final saving have not been intimated (December 1989).

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
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2 2405-800 Other expenditure

30 Beach landing crafts

O. 11.25

R. -11.25

..

..

..

The entire provision remained unutilised as further procurement of beach landing crafts was kept in abeyance pending assessment of the viability of crafts already procured by Matsyafed.

3 2405-800-26 Assistance for Dory Fishing

O. 10.00

R. -10.00

..

..

..

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

4 2405-800-27 Housing Scheme assisted by National Fishermen Welfare Corporation (50% State Share)

O. 36.20

R. -8.74

27.46

27.46

..

Saving was due to reduction in the release of assistance by Government of India.

5 2405-800-24 Assistance for modernisation of Country Crafts

O. 22.50

R. -5.62

16.88

16.88

..

Saving was attributed to reduction in plan expenditure.

(iii) Excess occurred mainly under:-

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
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1 2405-001 Direction and Administration

01 Direction

O. 1,19.86

S. 10.00

R. 2.75

1,32.61

1,50.69

+18.08

GRANT No.XXXIII—Contd.

Anticipated excess was attributed to increase in wages and office expenses and requirement of additional funds for payment of travel expenses in connection with the implementation of Kerala Marine Fishing Regulations Act.

Reasons for the final excess have not been intimated (December 1989).

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
2	2405-109 Extension and Training 05 Fishery Schools and Training Centres			
	O.	30.34		
	R.	16.51	46.85	49.35 +2.50

Anticipated excess was attributed to (i) payment of dearness allowance and bonus at enhanced rates (Rs.8.44 lakhs), (ii) additional mess charges incurred for the Government Regional Fisheries Technical High Schools (Rs.7.56 lakhs) and (iii) clearing of pending payments for the cost of four outboard engines purchased from Matsyafed.

Reasons for the final excess have not been intimated (December 1989).

Capital:

(iv) In view of the final saving of Rs.1,67.69 lakhs in voted grant, the supplementary grant of Rs.39.41 lakhs obtained in March 1989 proved wholly unnecessary.

(v) Against the available saving of Rs.1,67.69 lakhs, Rs.1,55.53 lakhs only were surrendered on 31st March 1989.

(vi) Saving occurred mainly under:-

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
1	4405-104 Fishing Harbour and Landing Facilities			
	03 Development of Vizhinjam Fishing Harbour (Centrally Sponsored Scheme - 50% Central Assistance)			
	O.	1,26.00		
	R.	-63.29	62.71	63.56 +0.85

Saving was reportedly due to non-finalisation of rehabilitation of fishermen evicted from land acquired for Vizhinjam Fishing Harbour.

GRANT No. XXXIII--Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess+
2	4405-104-08 Fishing Harbour at Munambam (50% Centrally Sponsored Scheme)			
	O. 20.00			
	R. -20.00	..	..	..
Saving of the entire provision was attributed to non-arrangement of work due to delay in issuing administrative sanction.				
3	4405-104-04 Development of Neendakara Fishing Harbour (Centrally Sponsored Scheme 50% Central Assistance)			
	O. 60.00			
	R. -18.39	41.61	42.01	+0.40
Saving was reportedly due to non-sanctioning of the revised estimates for the development of Neendakara Fishing Harbour Project by Government of India.				
4	6405-800 Other expenditure			
	44 Loans to Matsyafed for introducing a dory fishing unit			
	O. 15.00			
	R. -15.00	..	..	..
Saving of the entire provision was due to non-implementation of the scheme.				
5	4405-103 Marine Fisheries			
	02 Enforcement of Kerala Marine Fishing Regulation Act - purchase of speed boat			
	O. 12.00			
	R. -12.00	..	..	..
Saving was reportedly due to non-sanctioning of purchase of three patrol boats for marine patrolling.				
6	6405-800-43 Loans for introducing beach landing crafts			
	O. 10.50			
	R. -10.50	..	..	..

Saving was reportedly due to non-purchasing of Beach Landing Crafts as further expenditure on this can be incurred only after ascertaining the viability of the crafts already procured.

GRANT No. XXXIII—Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
7	4405-104-06 Establishment of landing centres for Traditional Fishermen (50% C.S.S.)			
	O.	40.00		
	R.	-8.45	31.55	31.57
				+0.02

Saving was reportedly due to slow progress of works.

8 4405-103-06 Dory Fishing

O.	7.50			
R.	-7.50	..	..	..

Saving of the entire provision was reportedly due to non-implementation of the scheme, pending assessment of its viability after a trial operation.

9 4405-103-03 Deep Sea Fishing

O.	5.00			
R.	-5.00	..	..	..

Saving was reportedly due to postponement of the scheme as the possibility of conducting fishing operations, with smaller vessels, as joint ventures was being explored by the Matsyafed. During 1987-88 also, the entire provision of Rs.25.00 lakhs remained unutilised due to non-implementation of the scheme.

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

Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
------	-------------	--	----------

4405-104-02 Construction of Fish Landing Centres for Mechanised Boats (Centrally Sponsored Scheme 50% Central assistance)

O.	50.00			
R.	25.91	75.91	68.16	-7.75

Anticipated excess was due to requirement of additional funds for the payment of pending land acquisition claims and work bills.

Reasons for the final saving have not been intimated (December 1989).

GRANT No.XXXIII--Concl'd.

(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 breadwinners 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 1989 was Rs.17.26 lakhs.

Consequent on the enactment of the Kerala Fishermen Welfare Fund Act, 1985, the relief and welfare activities for the fishermen are carried out by the Kerala Fishermen Welfare Fund Board. As a result, the Kerala Fishermen Relief Fund Rules are not in operation now.

GRANT No. XXXIV

FOREST

Total grant or
appropriation
Rs.

Actual
expenditure
Rs.

Saving -
Rs.

MAJOR HEADS--

2406 Forestry and Wild Life

4406 Capital Outlay on Forestry
and Wild Life

6406 Loans for Forestry and Wild Life

Revenue:

Voted--

Original	36,40,94,300	36,42,72,800	26,07,38,252	-10,35,34,548
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Supplementary	1,78,500			
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Amount surrendered during the year
(31st March 1989)

7,91,78,800

Charged--

Original	2,00,000			
----------	----------	--	--	--

2,54,000

1,09,564

-1,44,436

Supplementary	54,000			
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Amount surrendered during the year

Nil

Capital:

Voted--

Original	1,57,50,000			
----------	-------------	--	--	--

1,57,50,200

85,62,868

-71,87,332

Supplementary	200			
---------------	-----	--	--	--

Amount surrendered during the year
(31st March 1989)

56,33,200

Notes and comments

Revenue:

(i) Against the available saving of Rs.10,35.35 lakhs in the voted grant, a sum of Rs.7,91.79 lakhs only was surrendered on 31st March 1989.

(ii) Saving occurred mainly under:-

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
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1 2406-01 Forestry
102 Social and Farm Forestry
02 Eco Development (World Bank
assisted Social Forestry)

O.	15,00.00			
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R.	-4,80.00			
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10,20.00

9,96.53

-23.47

GRANT No.XXXIV--Contd.

Saving was due to (i) non-taking up of many civil works consequent on shortage of levy cement and administrative reasons, (ii) difficulty in drawal of funds owing to restrictions on treasuries in drawal of Forest Advance cheques for plantation and other works and (iii) partly due to reduction of Plan Outlay.

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

2 2406-01-105 Forest Produce

01 Timber and other produce removed by Government agency

O. 4,80.00

R. -1,22.49 3,57.51 2,43.84 -1,13.67

Anticipated saving was due to (i) non-taking up of works as there was no response for tender calls for working down timber and the stopping of salvage fellings (Rs.81.11 lakhs) and (ii) financial restrictions ordered by the Government (Rs.41.38 lakhs).

Reasons for the final saving have not been intimated (December 1989).

3 2406-01-797 Transfer to/from Reserve Funds and Deposit Accounts - Transfer of net proceeds of Kerala Forest Development Fund under Section 75-B of Kerala Forest Act

O. 1,50.00

R. -1,50.00

Saving of the entire provision was due to the non-finalisation of the rules for the Kerala Forest Development Fund.

During 1986-87 and 1987-88 also, the entire budget provision of Rs.1,49.20 lakhs each remained unutilised for the same reason.

4 2406-01-800 Other expenditure

05 Forest Protection

O. 1,20.00

S. 0.93

R. -67.98 52.95 42.66 -10.29

Anticipated saving of Rs.29.96 lakhs was due to (i) non-release of matching share from the Government of India (Rs.26.78 lakhs), (ii) non-receipt of sanction (Rs.2.50 lakhs) and (iii) vacant posts (Rs.0.68 lakh).

Reasons for the balance of anticipated saving of Rs.38.02 lakhs and the final saving have not been intimated (December 1989).

GRANT No.XXXIV—Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
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5 2406-01-101 Forest Conservation,
Development and Regeneration

01 Forest consolidation and
acquisition of private forests

O. 2,08.48

R. -19.32 1,89.16 1,73.93 -15.23

Anticipated saving was mainly due to vacant posts and less requirement of funds towards other charges.

Reasons for the final saving have not been intimated (December 1989).

6 2406-02 Environmental
Forestry and Wild Life

110 Wild Life Preservation

07 Tiger Project (Centrally
Sponsored Scheme—50% Central
assistance)

O. 57.00

R. -11.90 45.10 37.17 -7.93

Anticipated saving was mainly due to vacant posts and financial restrictions in force.

Reasons for the final saving have not been intimated (December 1989).

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

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
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1 2406-01-105-07 Miscellaneous
Advance Suspense

O. 10.00

R. 16.00 26.00 53.66 +27.66

Reasons for the anticipated and final excess have not been intimated (December 1989).

2 2406-01-800-13 World Food
Programme on Forestry and
Tribal area development -
World Bank Assistance

R. 10.00 10.00 10.16 +0.16

Funds were provided by reappropriation for meeting the expenditure on handling and transportation of food materials consequent on the implementation of the scheme of World Food Programme.

GRANT No. XXXIV—Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
3	2406-01-800-01 Survey of Forest Boundaries			
	O.	27.00		
	R.	32.91	59.91	37.00 -22.91

Anticipated excess was attributed to requirement of funds for the completion of urgent works for the demarcation and boundary consolidation for the prevention of further intrusion into the forests.

Final saving was mainly due to delay in procuring cement and non-availability of water due to severe drought, for the construction of permanent cairns and financial restrictions in force.

Capital:

(iv) Against the available saving of Rs.71.87 lakhs in the voted grant, a sum of Rs.56.33 lakhs only was surrendered on 31st March 1989.

(v) Saving occurred mainly under:-

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving -
1	4406-01 Forestry			
	105 Forest Produce			
	04 Fuel Plantations (Centrally Sponsored Scheme - 50% Central assistance)			
	O.	1,20.00		
	R.	-62.00	58.00	48.71 -9.29

Saving was due to financial restrictions in force, overall reduction in the Plan Outlay ordered by Government and non-adjustment of pending bills.

2	4406-01-070 Communication and Buildings			
	03 Buildings			
	O.	10.00		
	R.	-7.63	2.37	2.42 +0.05

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

GRANT No.XXXIV—Concl'd.

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

Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
4406-01-105-01 Teak Wood			
O. 17.00			
R. 12.15	29.15	26.38	-2.77

Anticipated excess was mainly due to (i) additional requirement of funds for planting teak in areas clear-felled as per working plan, for maintenance of younger plantations and raising nurseries, (ii) payment of dearness allowance at enhanced rates and (iii) payment of more travelling allowance than anticipated.

Reasons for the final saving have not been intimated (December 1989).

GRANT No. XXXV
PANCHAYAT (ALL VOTED)

	Total grant	Actual expenditure	Saving -
	Rs.	Rs.	Rs.
MAJOR HEADS—			
2515 Other Rural Development Programmes			
6515 Loans for Other Rural Development Programmes			
Revenue:			
Original	12,94,98,200	12,94,98,200	11,09,94,599
Amount surrendered during the year (31st March 1989)			-1,85,03,601
Capital:			1,64,10,000
Original	20,00,100	20,00,100	20,00,000
Amount surrendered during the year			-100
Notes and comments			Nil

Revenue:

(i) Against the available saving of Rs.1,85.04 lakhs, a sum of Rs.1,64.10 lakhs only was surrendered on 31st March 1989.

(ii) Saving occurred mainly under:-

Sl. no.	Head	Total grant	Actual expenditure	Saving -
			(in lakhs of rupees)	
1	2515-101 Panchayati Raj			
	04 Basic Tax Grant to Panchayats			
O.	4,20.00			
R.	-2,23.60	1,96.40	1,96.38	-0.02

Saving was due to non-receipt of sanction from the Government for the release of grant (Rs.1,63.60 lakhs) and non-release of further grant for want of details of basic tax collected by the revenue department (Rs.60.00 lakhs).

- 2 2515-001 Direction and Administration
03 District Administration

O.	1,34.87			
R.	0.40	1,35.27	99.73	-35.54

Reasons for the saving have not been intimated (December 1989).

GRANT No.XXXV--Concl'd.

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

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
1	2515-101-01 Panchayat Elections			
	O.	15.60		
	R.	50.00	65.60	77.53 +11.93

Anticipated excess was due to settlement of pending claims relating to the Panchayat General Election held in January 1988.

Reasons for the final excess have not been intimated (December 1989).

- 2 2515-190 Assistance to
Public Sector and Other
Undertakings
- .02 Assistance to Kerala
Rural Employment and
Welfare Society -
Grant-in-aid

R.	10.00	10.00	10.00	..
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Funds were provided by way of reappropriation for payments of grant to the society.

GRANT No. XXXVI
COMMUNITY DEVELOPMENT

	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
MAJOR HEADS—			
2501 Special Programmes for Rural Development			
2505 Rural Employment			
2515 Other Rural Development Programmes			
Revenue:			
Voted—			
Original	72,94,91,100	78,37,86,200	80,72,67,012 +2,34,80,812
Supplementary	5,42,95,100		
Amount surrendered during the year (31st March 1989)			4,400
Charged—			
Original	10,000	10,000	-10,000
Amount surrendered during the year (31st March 1989)			10,000
Notes and comments			

(i) The expenditure exceeded the voted grant by Rs.2,34,80,812; the excess requires regularisation.

(ii) In view of the excess, the supplementary grant of Rs.5,42.95 lakhs obtained in March 1989 proved inadequate.

(iii) Excess occurred mainly under:-

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
1	2501-01 Integrated Rural Development Programme			
	001 Direction and Administration (Centrally Sponsored 50% Central assistance)			
	01 Direction and Administration			
R.	1,52.50	1,52.50	1,44.87	-7.63

Funds were provided by reappropriation for meeting the administrative cost of staff of the scheme as no funds were provided in the budget for this purpose.

Reasons for the final saving have not been intimated (December 1989).

GRANT No. XXXVI--Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
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2 2515-001-03 Strengthening of Block Administration

O. 35.21

R. -0.08 35.13 64.48 +29.35

Reasons for the excess have not been intimated (December 1989).

3 2501-01-003 Training
01 Infrastructural support
for Training of Rural
Youth for Self-employment
(TRYSEM) (50% Central assistance)

O. 17.52

R. 16.54 34.06 37.25 +3.19

Funds were provided by reappropriation for contribution of matching State share for the scheme based on the funds released by Government of India.

Reasons for the final excess have not been intimated (December 1989).

4 2515-102 Community Development
37 Composite programme for
women and pre-school children

O. 35.00

R. 15.00 50.00 50.50 +0.50

The excess was due to post-budget revision of honorarium of the Balawadi teachers.

5 2515-102-06 Post literacy
and follow up programme
(Centrally Sponsored Scheme -
100% Central assistance)

O. 10.00

R. 10.16 20.16 21.77 +1.61

Anticipated excess was due to increase in the plan allocation for the scheme by Government of India.

Reasons for the final excess have not been intimated (December 1989).

(iv) In the Budget Estimates 1988-89, a sum of Rs.19,55.00 lakhs was provided against the sub heads 02 to 08 under 2505-01-701 National Rural Employment Programme a Centrally Sponsored Scheme (50%). This provision was further augmented by Supplementary Demands for Grants of March 1989 (Rs.5,42.95 lakhs) and by reappropriation on 28th March 1989 (Rs.6,12.05 lakhs) based on the increased plan outlay sanctioned by the Government of India.

GRANT No.XXXVI—Contd.

Including state share, Rs.31,27.50 lakhs were allotted to 14 District Rural Development Agencies by the Commissioner for Rural Development in July 1988 and in March 1989 by debit to 2505-01-701 National Rural Employment Programme without indicating sub-headwise details even though funds were provided sub-headwise for the purpose. According to para 63 of Kerala Budget Manual, detailed head is taken as the unit of appropriation wherever it exists, and the sub/minor head in all other cases. The failure of department to adopt the above codal provision while releasing funds and drawing the amounts was brought to the notice of the various drawing officers and to the Department of Rural Development in January 1989 and further to the notice of the Commissioner of Rural Development in April 1989 stressing the requirement to book the expenditure sub/detailed headwise in accounts to watch the progress of expenditure against the unit of appropriation. Sub-headwise break-up of the funds released furnished by the Department in August 1989 could not, however, be reconciled and expenditure reallocated owing to large variation between final grant and actual expenditure under the relevant sub-heads. The entire expenditure of Rs.31,27.50 lakhs booked in accounts had, therefore, to be exhibited as lump sum by clubbing the sub-heads 02 to 08 as indicated below.

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
2505-01 National Programmes			
701 National Rural			
Employment Programme			
02 Minor Irrigation			
O. 75.00			
R. 33.00	1,08.00		
03 Soil and Water Conservation			
O. 75.00			
R. 33.00	1,08.00		
04 Forest			
O. 5,00.00			
R. 2,92.00	7,92.00		
05 Housing			
O. 2,10.00			
R. 1,43.00	3,53.00		
06 Water Supply and Sanitation			
O. 60.00			
R. 60.00	1,20.00		
07 Community Centres			
O. 25.00			
R. 51.05	76.05		
08 Roads			
O. 10,10.00			
S. 5,42.95	15,52.95	31,27.50	+17.50

GRANT No.XXXVI--Contd.

Final excess of Rs.5.99 lakhs was due to drawal of salary and allowances of staff exclusively sanctioned for the implementation of the Social Forestry Programme under National Rural Employment Programme from this head of account by certain forest divisions. Reasons for the balance excess have not been intimated (December 1989).

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

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
1	2505-60 Other Programmes 101 Rural Landless Employment Guarantee Scheme (100% Central assistance)			
	O. 25,00.00			
	R. -4,34.85	20,65.15	21,36.31	+71.16
2	2505-60-103 Scheme for Small and marginal farmers for increasing agricultural production (50% Central assistance) 01 Scheme for Small and marginal farmers for increasing agricultural production (50% Central assistance)			
	O. 7,55.00			
	R. -4,04.86	3,50.14	4,52.19	+1,02.05
Anticipated saving in the two cases mentioned above (Sl. nos. 1 and 2) was due to decrease in the quantum of assistance received from Government of India.				
Reasons for the final excess have not been intimated (December 1989).				
3	2515-102-29 Establishment of a State Institute for Rural Development (Centrally Sponsored Scheme - 50% Central assistance)			
	O. 40.00			
	R. -20.00	20.00	21.67	+1.67

Anticipated saving was due to non-release of State's share to the Institute.

Reasons for the final excess have not been intimated (December 1989).

GRANT No.XXXVI—Concl'd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
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4 2515-102-20 Development of
women and children in rural
area (Centrally Sponsored
Scheme State Share 1/3 - 2/3
shared between Government
of India and UNICEF on
50 : 50 basis)

O. 30.11

R.	-12.11	18.00	17.43	-0.57
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Reasons for the saving have not been intimated (December 1989).

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			
2885 Other Outlays on Industries and Minerals			
4802 Capital Outlay on Petroleum			
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			
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	29,89,11,700	33,29,84,500	30,86,32,807
Supplementary	3,40,72,800		
Amount surrendered during the year (31st March 1989)			1,30,39,600
Charged--			
Original	3,000	3,000	500
Amount surrendered during the year (31st March 1989)			2,500

GRANT No.XXXVII—Contd.

	Total grant or appropriation Rs.	Actual expenditure Rs.	Saving - Rs.
Capital:			
Voted--			
Original	39,88,41,100	58,38,31,800	55,78,33,742
Supplementary	18,49,90,700		-2,59,98,058
Amount surrendered during the year (31st March 1989)			1,94,30,700

The expenditure in the capital portion (voted) shown above does not include Rs.13,15,000 spent out of an advance from the Contingency Fund obtained in March 1989 but not recouped to the Fund till the close of the year.

Notes and comments

(i) The expenditure in the capital portion shown above includes Rs.40.00 lakhs debited to the head '4860-01 Textiles 190 Investments in Public Sector and Other Undertakings 03 Kunnathara Textiles - Investments (Plan)' for the revival of the Company which was under lockout since May 1986. No specific provision was made in the Budget Estimates for this purpose; funds required for meeting the expenditure were provided by reappropriation (Rs.20.00 lakhs in June 1988 and Rs.20.00 lakhs in March 1989). As a result of this investment during the year the percentage of Government investment to the total paid-up Capital of the Kunnathara Textiles Limited rose from 31.43 to 56.36 and it became a Government Company. As this conversion was not contemplated in the Annual Financial Statement the expenditure on this account related to a 'new service'. The reappropriation was therefore irregular and the expenditure should not have been incurred without obtaining the Vote of the Legislature or an advance from the Contingency Fund.

Revenue:

(ii) In view of the final saving of Rs.2,43.52 lakhs in the voted grant, the supplementary grant of Rs.1,34.45 lakhs obtained in March 1989 proved wholly unnecessary.

(iii) Against the available saving of Rs.2,43.52 lakhs, a sum of Rs.1,30.40 lakhs only was surrendered on 31st March 1989.

(iv) Substantial saving occurred mainly under:-

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
1	2851-102 Small Scale Industries 27 District Industries Centres			
O.	2,82.87			
R.	-0.77	2,82.10	2,26.28	-55.82

Reasons for the saving have not been intimated (December 1989).

GRANT No.XXXVII--Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
2	2851-106 Coir Industries 12 Medicare Programme			
	O. 90.00			
	R. -20.00	70.00	70.00	..
Saving was due to enforcement of economy measures ordered by Government.				
3	2852-80 General 800 Other expenditure 07 State Investment Subsidy			
	O. 90.00			
	R. -12.03	77.97	72.52	-5.45
Anticipated saving was due to non-payment of subsidy to non-production units as per directions from the Government of India.				
Reasons for the final saving have not been intimated (December 1989).				
4	2852-80-800-08 Preparation of Feasibility/Project Reports			
	O. 15.00			
	R. -15.00	..	..	..
The entire provision remained unutilised due to late receipt of applications, for assistance from the Women's Industrial Units.				
5	2851-110 Composite Village and Small Industries and Co-operatives 23 Subsidy for Controlled Handloom Clothes			
	O. 25.00			
	R. -12.78	12.22	12.21	-0.01
Saving was attributed to non-receipt of claims for subsidy from some General Managers of District Industries Centres.				
6	2853-02 Regulation and Development of Mines 102 Mineral Exploration 02 U.N.D.P. - Kerala Mineral Exploration and Development Project - Grant			
	O. 40.00			
	R. -11.80	28.20	28.20	..

GRANT No.XXXVII—Contd.

Saving was attributed to non-filling up of vacant posts, restrictions in purchase due to enforcement of economy measures ordered by Government, non-utilisation of provision intended for the Pilot Scale Mining for Primary and Placer gold due to technical reasons and reduction in Plan Outlay.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
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7 2851-110-27 Revival of Dormant Powerlooms and Handloom Societies

O. 10.00

R. -10.00

Non-utilisation of the entire budget provision was attributed to non-receipt of claims.

(v) Excess occurred mainly under:-

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
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1 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 - Subsidies

O. 25.00

R. 20.75 45.75 45.72 -0.03

Additional funds were provided by reappropriation to recoup the interest loss to the banks on allowing reduced rate of interest to the Primary Co-operative Societies.

2 2851-103 Handloom Industries
23 Margin Money for taking up Drought Relief measures for handloom weavers

O. 32.10

R. 11.10 43.20 43.20 ..

Funds were provided by reappropriation based on the assistance received from Government of India, for payment of drought relief to weavers.

3 2851-102-11 Recoupment of the loss of interest on loans by the Kerala State Financial Corporation

O. 16.00

R. 10.00 26.00 26.00 ..

GRANT No.XXXVII—Contd.

Funds were provided by reappropriation to pay interest subsidy to Kerala Financial Corporation.

Capital:

(vi) In view of the final saving of Rs.2,59.98 lakhs in the voted grant, the supplementary grant of Rs.9,83.58 lakhs obtained in March 1989 proved largely excessive.

(vii) Against the available saving of Rs.2,59.98 lakhs, Rs.1,94.31 lakhs only were surrendered on 31st March 1989.

(viii) Saving occurred mainly under:-

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

- 1 6885-60 Others
800 Other loans
05 Rehabilitation of sick
Public Sector Undertakings

O. 80.00

R. -60.00 20.00 .. -20.00

Saving was due to distribution of funds to individual concerns consequent on identification of the sick undertakings.

- 2 6851-102 Small Scale Industries
18 Assistance for revitalisation
of sick S.S.I. Units

O. 75.00

R. -56.25 18.75 16.08 -2.67

Saving was mainly due to decrease in the number of applications for loan assistance received from eligible units.

- 3 4851-102 Small Scale Industries
10 Industrial Growth Centre
and infrastructure development

O. 63.00

R. -53.03 9.97 16.25 +6.28

Provision was included for acquiring additional land for development plots and for providing infrastructure facilities in the existing and proposed development plots. Anticipated saving was due to non-completion of development works within the time limit by Kerala Small Industries Development Corporation Limited which was the executing agency for the work (Rs.43.03 lakhs) and enforcement of economy measures ordered by Government (Rs.10.00 lakhs).

Reasons for the final excess have not been intimated (December 1989).

GRANT No.XXXVII—Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving -
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- 4 4859-02 Electronics
190 Investment in Public Sector
and Other Undertakings
03 Investments on new
viable projects of K.S.E.D.C.,
K.S.I.E. etc.

O. 40.00

R. -40.00

The entire provision remained unutilised, for want of new viable projects of Kerala State Electronics Development Corporation or Kerala State Industrial Enterprises as approved by Public Enterprises Board.

During 1987-88 also, the entire provision of Rs.50.00 lakhs, provided for this purpose, remained unutilised.

- 5 6860-01 Textiles
190 Loans to Public Sector
and Other Undertakings
05 Loans to Kerala State
Textile Corporation

O. 75.00

R. -35.00

40.00

40.00

..

Saving was due to a post-budget decision to provide assistance for modernisation scheme of the mills under the Corporation in the form of investment instead of loan.

- 6 4885-60 Others
800 Other expenditure
01 Acquisition of land to
be leased out to Industrial
Concerns

O. 38.00

R. -25.00

13.00

12.75

-0.25

Anticipated saving of Rs.15.20 lakhs was due to non-receipt of sufficient claims; reasons for the balance saving have not been intimated (December 1989).

- 7 4851-101 Industrial Estates
03 Functional Industrial
Estate for rubber at Malappuram

O. 29.00

R. -26.25

2.75

8.66

+5.91

Reasons for the anticipated saving and final excess have not been intimated (December 1989).

GRANT No.XXXVII—Contd.

(ix) Excess occurred mainly under:-

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
1	4885-01 Investments in Industrial Financial Institutions 190 Investments in Public Sector and Other Undertakings 03 Kerala State Industrial Enterprises Ltd - Investments			
	O.	75.00		
	S.	17.58		
	R.	2,15.19	3,07.77	2,90.19 -17.58

Out of the additional provision of Rs.2,15.19 lakhs provided by reappropriation, Rs.1,49.19 lakhs was for the completion of the Brushless Alternator for General purposes project of the Kerala Electrical and Allied Engineering Company and the balance of Rs.66.00 lakhs was for the implementation of the Aspirin Project through Kerala State Salicylates and Chemicals Ltd. Final saving was due to adjustment of interest accrued on loans due to Government from Kerala Electrical and Allied Engineering Company Ltd. as equity under the head of account '4858-01 Electrical Engineering Industries 190 Investments in Public Sector and Other Undertakings 06 Kerala Electrical and Allied Engineering Company Ltd, for which supplementary provision was included under this head of account.

2	6885-01 Loans to Industrial Financial Institutions 190 Loans to Public Sector and Other Undertakings 03 Loans to Kerala State Industrial Enterprises Limited			
	O.	75.00		
	S.	Token		
	R.	1,50.00	2,25.00	2,25.00 ..

Funds were provided by reappropriation for payment of loans to Kerala Soaps and Oils Limited (Rs.1,41.00 lakhs) and Travancore Plywood Industries Limited (Rs.10.00 lakhs). Out of the loan of Rs.1,41.00 lakhs paid to Kerala Soaps and Oils Limited, Rs.29.00 lakhs were for immediate repayment of loans, guaranteed by the State Government to the Lord Krishna Bank. An amount of Rs.1.00 lakh was reappropriated from this head of account.

3	6858-04 Other Engineering Industries 190 Loans to Public Sector and Other Undertakings 08 Loans to Metropolitan Engineering Company			
	R.	70.00	70.00	70.00 ..

GRANT No. XXXVII—Contd.

Funds were provided by reappropriation for payment of loan to the Metropolitan Engineering Company for its production purposes.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
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- 4 6860-01 Textiles
190 Loans to Public Sector
and Other Undertakings
03 Loans for modernisation
of Sitharam Spinning and
Weaving Mills

R.	55.35	55.35	55.35	..
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Funds were provided by reappropriation for payments to the Sitharam Textiles Limited, on its resuming operations in July 1988 with the margin money assistance from Government, for payment towards repairs of buildings and machinery, standardisation of electrical system, clearing the dues towards Employees Provident Fund and Leave Salary and also for payment of salary and wages of employees.

- 5 6858-02 Other Industrial
Machinery Industries
190 Loans to Public Sector
and Other Undertakings
01 Loans to Steel Industrials

O.	50.00			
R.	50.00	1,00.00	1,00.00	..

Additional funds were provided by reappropriation for loan assistance to the Steel Industrials Kerala Limited for investment in its subsidiary, the Autokast Limited.

- 6 6858-02-190-03 Three
Wheeler Project

R.	45.00	45.00	50.00	+5.00
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Funds were provided by reappropriation for the loan assistance sanctioned during October 1988 to Kerala Automobiles Ltd. for the implementation of 100 per cent self sufficiency scheme.

Reasons for the final excess have not been intimated (December 1989).

- 7 4851-191 Investments in
Industrial Co-operatives
25 Kerala State Co-operative
Coir Marketing Federation

O.	20.00			
R.	30.00	50.00	50.00	..

Additional funds were provided by reappropriation for share participation based on the margin money assistance given by the National Co-operative Development Corporation for the expansion of coir business and increase in sale.

GRANT No.XXXVII—Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving -
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8 4860-01-190-02 Kerala State
Textile Corporation Limited -
Investments

O. 75.00

R. 29.82 1,04.82 1,04.82 ..

Augmentation of provision by reappropriation was for providing additional share capital to Kerala State Textile Corporation for availing financial assistance from Industrial Development Bank of India for the modernisation of Kottayam Textiles and Prabhuram Mills, which was approved in July 1988.

9 6851-102-36 District Industries
Centres - Margin money

O. 56.00

R. -0.02 55.98 84.64 +28.66

Reasons for the excess have not been intimated (December 1989).

10 6851-103 Handloom Industries
01 Loans for Intensive
Development Project in Handloom

O. 0.01

R. 25.04 25.05 25.05 ..

Additional funds were provided by reappropriation for payment to Kerala State Handloom Development Corporation for the implementation of Intensive Development Projects at Trivandrum and Cannanore.

11 6851-190 Loans to Public
Sector and Other Undertakings
16 Loans on invoking guarantee
given by Government - Payment
to Industrial Development Bank
of India, Industrial Finance
Corporation of India and
Industrial Credit and Investment
Corporation of India on behalf
of the Foam Mattings India Ltd.

R. 20.00 20.00 20.00 ..

A sum of Rs.20.00 lakhs was authorised during November 1988 under Para 95(3) of Kerala Budget Manual being guarantee liability on loans availed by Foam Mattings (India) Ltd. from various financing institutions. Excess was due to the regularisation of the above authorisation by reappropriation.

12 4851-191-13 Share participation
in Primary and Central Vanitha
Societies

O. 3.00

R. 19.97 22.97 22.59 -0.38

GRANT No.XXXVII—Contd.

Augmentation of provision by reappropriation was attributed to enhancement of the existing ratio of Government share participation in Women Industrial Co-operative Societies.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
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13 4851-190 Investments in Public Sector and Other Undertakings
05 Kerala State Bamboo Industries Corporation - Investments

O. 10.00

R.	15.10	25.10	25.10	..
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Additional funds by way of reappropriation were provided as equities to meet the expenditure already incurred by the Corporation on purchase of certain essential machinery for starting regular commercial production of the Bamboo Board Factory.

14 6860-60 Others
190 Loans to Public Sector and Other Undertakings
09 Loans to Trivandrum Rubber Works Ltd.

S. Token

R.	15.00	15.00	15.00	..
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Funds were provided by reappropriation for payment of arrears to the statutory accounts like Employees Provident Fund and Employees State Insurance (Rs.10.00 lakhs) and regularising a sum of Rs.5.00 lakhs authorised during August 1988 under Para 95 (3) of Kerala Budget Manual to meet the committed expenditure on bonus.

(x) The entire budget provision of Rs.3,50.00 lakhs provided under the head of account '4885-01 Investments in Industrial Financial Institutions 190 Investments in Public Sector and Other Undertakings 02 Special Refractory Project' was reappropriated to the head of account '4858-60 Other Engineering Industries 190 Investments in Public Sector and Other Undertakings 05 Special Refractory Project'. Similarly, the entire provision of Rs.3,50.00 lakhs provided under the head of account '6885-01 Loans to Industrial Financial Institutions 190 Loans to Public Sector and Other Undertakings 05 Special Refractory Project' was reappropriated to the head of account '6858-60 Other Engineering Industries 190 Loans to Public Sector and Other Undertakings 10 Special Refractory Project'. These reappropriations were made in order to adopt authorised classification. Withdrawal of Rs.2,72.00 lakhs by reappropriation from Capital Head and non-utilisation of the entire provision of Rs.3,50.00 lakhs under Loan Head was due to delay in concluding terms and conditions on the participation of the Steel Authority of India, non-finalisation of terms of assistance from financial institution and non-approval of updated project cost.

GRANT No.XXXVII--Concl'd.

A sum of Rs.78.00 lakhs was released to the Kerala Special Refractories Limited invoking Para 95(3) of Kerala Budget Manual on 3rd March 1987. Even though this was cancelled on 13th March 1987, the amount was drawn and credited in the treasury savings bank account of the Corporation and was utilised on its capital expenditure during 1988-89. The final saving of Rs.78.00 lakhs under '4858-60-190-05' was due to regularisation by Government of the amount irregularly drawn by the Company in March 1987 as further share capital contribution and consequent reduction of Government investment in the Company during the current year. Account adjustment for the interest of Rs.5.23 lakhs, gained on the amount in the treasury savings bank, as share capital of the Corporation is stated to be under consideration.

GRANT No.XXXVIII

IRRIGATION

	Total grant or appropriation Rs.	Actual expenditure Rs.	Saving - Rs.
MAJOR HEADS--			
2701 Major and Medium Irrigation			
2711 Flood Control and Drainage			
4701 Capital Outlay on Major and Medium Irrigation			
4711 Capital Outlay on Flood Control Projects			
Revenue:			
Voted--			
Original	35,32,99,000	35,32,99,000	33,05,84,114
Amount surrendered during the year (16th and 31st March 1989)			-2,27,14,886
			2,74,52,600
Charged--			
Supplementary	200	200	..
Amount surrendered during the year			-200
			Nil
Capital:			
Voted--			
Original	57,09,66,600	57,09,66,900	54,84,03,902
Supplementary	300		
Amount surrendered during the year (16th, 27th and 29th March 1989)			-2,25,62,998
			84,04,500
Charged--			
Original	5,73,33,400	5,77,02,100	4,22,58,155
Supplementary	3,68,700		
Amount surrendered during the year (18th March 1989)			-1,54,43,945
			1,10,00,000
Notes and comments			

Revenue:

(i) Against the available saving of Rs.2,27.15 lakhs in the voted grant, a sum of Rs.2,62.88 lakhs was surrendered on 31st March 1989.

(ii) Saving occurred mainly under:-

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
1	2701-80 General 799 Suspense			
	O.	12,37.00		
	R.	-2,48.00	9,89.00	10,62.21
				+73.21

GRANT No.XXXVIII—Contd.

Anticipated saving was due to shortfall in acquisition of stores and expense in Miscellaneous Works Advances.

Reasons for the final excess have not been intimated (December 1989).

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
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- 2 2701-80-004 Research
01 Research Schemes applied
to river valley schemes

O. 35.00

R. -34.00 1.00 1.72 +0.72

Saving was mainly due to non-purchase of vehicle and less requirement of funds for research works.

(iii) Excess occurred mainly under:-

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
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- 1 2701-02 Major Irrigation
(Non-Commercial)
104 Pamba Irrigation Project
01 Works

13.96 +13.96

Reasons for the excess have not been intimated (December 1989).

- 2 2711-02 Anti-Sea Erosion Projects
103 Civil Works
01 Maintenance of anti-sea
erosion works

87.00 1,00.42 +13.42

Reasons for the excess have not been intimated (December 1989).

Capital:

Voted--

(iv) Against the available saving of Rs.2,25.63 lakhs, Rs.84.05 lakhs only were surrendered in March 1989 (16th, 27th and 29th March 1989).

(v) Saving occurred mainly under:-

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
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- 1 4711-02 Anti-Sea Erosion Projects
103 Works

O. 5,62.09

S. Token

R. -1,86.09 3,76.00 3,01.14 -74.86

GRANT No.XXXVIII--Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving -
2	4711-02-001 Direction and Administration Establishment Share debit from 2701-80 General			
	O. 1,12.65			
	R. -37.22	75.43	60.58	-14.85
Anticipated saving in respect of serial numbers 1 and 2 was reportedly due to slow progress in anti-sea erosion works.				
Reasons for the final saving in respect of serial numbers 1 and 2 have not been intimated (December 1989).				
3	4701-02 Major Irrigation (Non-Commercial) 111 Muvattupuzha Project 02 Works			
	O. 2,84.66			
	R. -54.00	2,30.66	2,34.61	+3.95
Reasons for the anticipated saving and final excess have not been intimated (December 1989).				
4	4701-02-109 Idamalayar Project 02 Works			
	O. 1,27.00			
	R. -20.83	1,06.17	79.65	-26.52
Reasons for both anticipated and final saving have not been intimated (December 1989).				
5	4701-02-117 Banasura Sagar 02 Works			
	O. 45.05			
	R. -32.35	12.70	11.09	-1.61
Anticipated saving was reportedly due to commencement of works on canals at the fag end of the financial year.				
Reasons for the final saving have not been intimated (December 1989).				
6	4701-04 Medium Irrigation (Non-Commercial) 106 Regulator cum bridge at Kanakkankadavu 02 Works			
	O. 41.67			
	R. -31.67	10.00	10.24	+0.24

Saving was attributed to less requirement of funds for works.

GRANT No. XXXVIII--Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
7	4701-02-107 Kuttiadi Irrigation Project. 02 Works			
	O.	78.42		
	R.	-17.06	61.36	57.15 -4.21

Anticipated saving was reportedly due to reduction of expenditure on works.

Reasons for the final saving have not been intimated (December 1989).

(vi) Excess occurred mainly under:-

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving -
1	4701-04 Medium Irrigation (Non-Commercial) 103 Kabini Scheme (Karapuzha) 02 Works			
	O.	24.52		
	R.	65.89	90.41	90.41 ..

Funds were provided by reappropriation to meet the increased expenditure on the scheme and also to clear long pending bills on works.

2	4701-01 Major Irrigation (Commercial) 101 Periyar Valley Project 03 Works			
	O.	1,77.18		
	R.	53.75	2,30.93	2,30.85 -0.08

Additional funds were provided by reappropriation to regularise the expenditure already incurred and also to achieve the physical targets.

3	4701-02 Major Irrigation (Non-Commercial) 108 Pazhassi Irrigation Project 02 Works			
	O.	1,14.86		
	R.	44.27	1,59.13	1,59.17 +0.04

Funds were provided by reappropriation to clear bills on pending works of the project and to clear pending bills pertaining to two other divisions.

GRANT No.XXXVIII--Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving -
4	4701-02-105 Chitturpuzha Project 02 Works			
	R.	36.84	36.83	-0.01
5	4701-02-105-01 Direction and Administration			
	R.	23.16	22.55	-0.61

An amount of Rs.60.00 lakhs was authorised in November 1988 invoking Para 95(3) of Kerala Budget Manual to incur expenditure for the Chitturpuzha Project. Rs.36.84 lakhs and Rs.23.16 lakhs were thus provided by reappropriation - serial number 4 and 5 respectively - to regularise the actual expenditure incurred on works and establishment charges.

6	4701-02-113 Vamanapuram Project 02 Works			
	R.	28.50	27.32	-1.18

Funds were provided by reappropriation to meet the expenditure towards payment of cost of lands taken in advance possession and for payment of pending bills of contractor.

Reasons for the final saving have not been intimated (December 1989).

7	4701-02-113-01 Direction and Administration			
	O.	15.00		
	R.	17.49	31.16	-1.33

Anticipated excess was attributed to incurring additional expenditure on establishment charges under Vamanapuram Project.

Reasons for the final saving have not been intimated (December 1989).

8	4701-02-102 Thanneermukkom Project 02 Construction of Salt Water Barrier			
	R.	17.03	18.06	+1.03

Funds were provided by reappropriation for the maintenance of the Salt Water Barrier at Thanneermukkom Project.

Reasons for the final excess have not been intimated (December 1989).

Charged—

(vii) Against the available saving of Rs.1,54.44 lakhs, a sum of Rs.1,10.00 lakhs only was surrendered on 18th March 1989.

GRANT No.XXXVIII—Contd..

(viii) Saving occurred mainly under:-

Sl. no.	Head	Total appropriation	Actual expenditure (in lakhs of rupees)	Saving -
1	4701-02-103 Kallada Irrigation Project 02 Major Works			
O.	3,78.50			
R.	-1,51.00	2,27.50	2,15.05	-12.45

Anticipated saving was attributed to non-settlement of some arbitration cases, due to administrative delay in issuing sanctions for payment and filing of appeals in some of the cases in Courts of Law.

Reasons for the final saving have not been intimated (December 1989).

2 4701-04-103-02 Works

O.	1,50.00			
R.	-1,10.00	40.00	40.00	..

An amount of Rs.1,50.00 lakhs was included under charged category in the Budget Estimates for 1988-89 for Karapuzha Project on the assumption that there would be so much claims to be settled towards additional compensation for land acquisition. A major portion (Rs.1,10.00 lakhs) of the above appropriation was resumed on 18th March 1989 as there was lesser number of claims than anticipated.

(ix) Excess occurred mainly under:-

Sl. no.	Head	Total appropriation	Actual expenditure (in lakhs of rupees)	Saving -
1	4701-02-111-02 Works			
O.	10.00			
R.	75.00	85.00	73.19	-11.81
2	4701-01-101-03 Works			
O.	25.00			
R.	60.00	85.00	85.00	..

Reasons for the anticipated excess and final saving in serial no.1 and excess in serial no.2 have not been intimated (December 1989).

(x) In the following case provision of additional funds through reappropriation at the fag end of the year proved far in excess of requirements.

GRANT No.XXXVIII--Concl'd.

Head	Total appropriation	Actual expenditure (in lakhs of rupees)	Saving -
4701-02-109 Idamalayar Project 02 Works			
O. 0.01			
R. 8.91	8.92	0.62	-8.30

Funds were provided on 31st March 1989 stating that the budget provision was inadequate to meet the expenditure.

Reasons for the final saving have not been intimated (December 1989).

(xi) *Suspense transactions*

The expenditure in this grant includes Rs.10,62.21 lakhs under 'Suspense'. The nature and mode of accounting of the transactions under 'Suspense' are explained in Note (xiii) below Appropriation Accounts of Grant No.XV--Public Works.

An analysis of Suspense transactions accounted for in this grant during 1988-89, with opening and closing balance under different sub-heads is given below:-

Sub-head	Opening balance on 1st April 1988	Debits	Credits	Closing balance on 31st March 1989
(in lakhs of rupees)				
Purchase	-0.56	..	..	-0.56 (a)
Stock	-3,09.52	10,70.13	5,65.10	1,95.51
Miscellaneous Works Advances	48.29	-5.65	..	42.64
Workshop Suspense	36.24	-2.27	..	33.97
Total	-2,25.55	10,62.21	5,65.10	2,71.56

(a) Clearance of balance under 'Purchases' outstanding from 1975-76 is under correspondence with the Department.

GRANT No. XXXIX
POWER (ALL VOTED)

	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
MAJOR HEAD--			
6801 Loans for Power Projects			
Capital:			
Original	11,67,00,000	11,67,00,000	11,67,00,000 ..
Amount surrendered during the year			Nil

GRANT No.XL

PORTS

Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
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MAJOR HEADS--

3051 Ports and Light Houses

5051 Capital Outlay on Ports and Light Houses

7052 Loans for Shipping

Revenue:

Voted--

Original	1,94,08,100	1,94,08,100	2,01,10,264	+7,02,164
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Amount surrendered during the year				Nil
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Charged--

Original	100	100	..	-100
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Amount surrendered during the year (31st March 1989)				100
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Capital:

Voted--

Original	2,87,85,000	2,87,85,000	2,36,18,939	-51,66,061
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Amount surrendered during the year (31st March 1989)				30,50,600
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Charged--

Original	1,10,000	1,10,000	21,223	-88,777
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Amount surrendered during the year (31st March 1989)				89,500
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Notes and comments

Revenue:

(i) The expenditure exceeded the voted grant by Rs.7,02,164; the excess requires regularisation.

(ii) Excess occurred mainly under:-

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
3051-02 Minor Ports			
102 Port Management			
01 Port Offices and Establishment			
O.	66.53		
R.	0.34	66.87	76.31 +9.44

Reasons for the excess have not been intimated (December 1989).

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

GRANT No.XL—Contd.

Capital:

(iv) Against the available saving of Rs.51.66 lakhs in the voted grant, a sum of Rs.30.51 lakhs only was surrendered on 31st March 1989.

(v) 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 Beypore Cargo Harbour			
	O. 70.00			
	R. -21.34	48.66	32.48	-16.18

Anticipated saving was reportedly due to (i) slow progress of works (Rs.10.00 lakhs) (ii) delay in getting Government approval for the revised estimate (Rs.7.12 lakhs) and (iii) enforcement of economy measures ordered by Government (Rs.4.22 lakhs).

Reasons for the final saving have not been intimated (December 1989).

2	5051-80 General 800 Other expenditure 03 Purchase of new supplementary equipments for ports and dredging unit			
	O. 45.00			
	R. -15.00	30.00	30.00	..

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

3	5051-80-800-04 Tug for surveying and dredging operation			
	O. 15.00			
	R. -15.00	..	..	..

Saving of the entire budget provision was reportedly due to non-receipt of approval from Government for the construction of two smaller tugs.

During 1984-85, 1985-86, 1986-87 and 1987-88 also the entire budget provision of Rs.46.00 lakhs, Rs.10.00 lakhs, Rs.20.00 lakhs and Rs.15.00 lakhs respectively remained unutilised.

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

GRANT No.XL--Concl'd.

Sl. no.	Head	Total grant	Actual expenditure	Saving-
(in lakhs of rupees)				
1	5051-02-200-12 Capital Dredging at Minor Ports-- Port Department (State Sector)			
	O.	48.00		
	R.	15.00	63.00	61.16
				-1.84

Anticipated excess was reportedly due to payment of repair charges of dredgers and for procurement of certain store items.

2	5051-80-800-11 Capital Repairs and Major addition to piers and other structures			
	O.	4.00		
	R.	12.12	16.12	15.90
				-0.22

Excess was mainly due to repair works undertaken for the revival of shipping operations at Alleppey Port.

GRANT No.XLI

TRANSPORT

Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
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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	3,45,49,500	3,45,49,500	3,45,05,082	-44,418
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Amount surrendered during the year
(31st March 1989)

6,44,200

Capital:

Voted—

Original	7,79,50,000	17,04,50,000	16,36,44,380	-68,05,620
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Supplementary 9,25,00,000

Amount surrendered during the year
(31st March 1989)

21,68,200

Charged—

Original	2,00,000	2,00,000	2,10,264	+10,264
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Amount surrendered during the year

Nil

The expenditure in the Capital portion (Voted) shown above does not include Rs.2,00,00,000 spent out of an advance from the Contingency Fund obtained in March 1989, but not recouped to the Fund till the close of the year.

Notes and comments

Revenue:

(i) Against the available saving of Rs.0.44 lakh in the voted grant, Rs.6.44 lakhs were surrendered on 31st March 1989.

Capital:

Voted—

(ii) In view of the final saving of Rs.68.06 lakhs, the supplementary grant of Rs.3,25.00 lakhs, obtained in March 1989, proved largely excessive.

GRANT No.XLI--Concl'd.

(iii) Against the available saving of Rs.68.06 lakhs, a sum of Rs.21.68 lakhs only was surrendered on 31st March 1989.

(iv) Saving occurred mainly under:-

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
1	5075-60 Others			
	800 Other expenditure			
	04 Other expenditure			
	(I) Inland Navigation			
	(Centrally Sponsored)			
	03 Works	1,62.27	1,37.46	-24.81

Reasons for the saving have not been intimated (December 1989).

2	5056-104 Navigation			
	02 Crafts Augmentation			
	of Ferry Services			
	O.	54.00		
	R.	-14.80	39.20	39.20

Saving was attributed to enforcement of economy measures ordered by Government (Rs.7.80 lakhs) and lesser requirement of funds for payment towards construction of boats as stage payments only were given (Rs.7.00 lakhs).

3	5075-60-800-04			
	(II) Inland Navigation			
	(State Sector)			
	03 Works	47.98	37.37	-10.61

Reasons for the saving have not been intimated (December 1989).

Charged--

(v) The expenditure exceeded the appropriation by Rs.10,264; the excess requires regularisation. Excess occurred under '5075-60 Others 800 Other expenditure 04 Other expenditure (I) Inland Navigation (Centrally Sponsored) 03 Works'.

GRANT No. XLII
TOURISM (ALL VOTED)

	Total grant	Actual expenditure	Saving -
Rs.	Rs.	Rs.	
MAJOR HEADS--			
3452 Tourism			
5452 Capital Outlay on Tourism			
7452 Loans for Tourism			
Revenue:			
Original	5,74,99,500	5,88,27,600	3,95,86,247
Supplementary	13,28,100		-1,92,41,353
Amount surrendered during the year (31st March 1989)			1,82,98,700
Capital:			
Original	1,07,13,000	1,34,72,900	1,24,19,019
Supplementary	27,59,900		-10,53,881
Amount surrendered during the year (31st March 1989)			5,79,500

Notes and comments

Revenue:

(i) In view of the final saving of Rs.1,92.41 lakhs, the supplementary grant of Rs.13.28 lakhs obtained in March 1989 proved wholly unnecessary.

(ii) Against the available saving of Rs.1,92.41 lakhs, Rs.1,82.99 lakhs only were surrendered on 31st March 1989.

(iii) Saving occurred mainly under:-

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
1	3452-80 General			
	800 Other expenditure			
	18 Forest Lodges and Other Centrally Sponsored Schemes such as Beach Resorts, purchase of Mini Coaches, Flood Lighting of Monuments, House Boats and Floating Pantoons and Promotional efforts abroad (C.S.S. 100%)			
O.	1,21.29			
R.	-76.29	45.00	32.44	-12.56

Anticipated saving was attributed to non-sanctioning of certain schemes.

GRANT No.XLII—Contd.

Reasons for the final saving have not been intimated (December 1989).

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
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2 3452-80-800-12 Other Schemes of the department of Tourism

O. 64.00

R. -23.67 40.33 29.06 -11.27

Anticipated saving was attributed to non-finalisation of certain schemes due to delay in finalising project reports (Rs.18.31 lakhs) and enforcement of economy measures ordered by Government (Rs.5.36 lakhs).

Reasons for the final saving have not been intimated (December 1989).

3 3452-80-800-14 Tourism declared as Industry

O. 25.00

R. -23.00 2.00 .. -2.00

Anticipated saving was reportedly due to less number of applicants for subsidy under the scheme.

Reasons for the final saving have not been intimated (December 1989).

4 3452-80-001 Direction and Administration
02 Kerala House, New Delhi

O. 32.60

S. 12.20

R. -2.58 42.22 38.48 -3.74

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

Reasons for the final saving have not been intimated (December 1989).

5 3452-80-800-17 Tourist Information Centres

10.00

4.05

-5.95

Reasons for the saving have not been intimated (December 1989).

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

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
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3452-80-001-01 Administration

O. 1,07.45

R. 12.20 1,19.65 1,26.02 +6.37

GRANT No.XLII--Contd.

Additional funds were provided by reappropriation to meet office expenses, pending electricity bills and telephone charges.

Reasons for the final excess have not been intimated (December 1989).

(v) In the following cases, original budget provision was reappropriated to authorised heads of account for correct accounting of the expenditure. Cases of saving/excess which occurred under these heads of account are detailed below:-

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving -
1	3452-01 Tourist Infrastructure 103 Tourist Transport Service 01 Transport			
R.	57.77	57.77	83.06	+25.29

A sum of Rs.54.52 lakhs provided under '3452-01-800 Other expenditure 01 Transport' was reappropriated to this head of account. An additional amount of Rs.3.25 lakhs was also reappropriated to this head to meet the expenditure towards repairs and maintenance charges of vehicles and for clearing the pending Travelling Allowance bills.

Reasons for the final excess have not been intimated (December 1989).

2	3452-80-104 Promotion and Publicity 02 Tourist Publicity			
R.	41.53	41.53	41.79	+0.26

A sum of Rs.32.53 lakhs provided under '3452-80-800-15 Tourist Publicity' was reappropriated to this head of account. Out of a further sum of Rs.9.00 lakhs reappropriated to this head, Rs.5.00 lakhs was for payment of State Government share for the conduct of the Spices Festival. Reasons for the remaining Rs.4.00 lakhs have not been intimated (December 1989).

3	3452-01-102 Tourist Accommodation 01 Wayside Amenities at Cannanore, Kottarakara, Alleppey, Palghat and Wynaad (Central Assistance)			
R.	17.40	17.40	9.99	-7.41

A sum of Rs.95.00 lakhs provided under '3452-80-800-13 Wayside Amenities at Cannur, Kottarakara, Alapuzha, Palakkad and Wynaad (Central Assistance)' was reappropriated to this head of account. Out of this Rs.77.60 lakhs were resumed due to non-finalisation of project reports for certain schemes.

Reasons for the final saving have not been intimated (December 1989).

GRANT No.XLII--Contd.

(vi) A provision of Rs.15.00 lakhs was available under the head '3452-80-800-23 Festival of U.S.S.R.'. A sum of Rs.4.00 lakhs was additionally authorised against this head under para 95(3) of the Kerala Budget Manual for conduct of the Soviet Mela at Thiruvananthapuram. On 31st March 1989 Rs.6.57 lakhs were resumed reducing the final provision to Rs.8.43 lakhs. Against this, an expenditure of Rs.17.42 lakhs was incurred resulting in a final excess of Rs.8.99 lakhs. This excess was partly due to non-regularisation of the additional authorisation of Rs.4.00 lakhs by supplementary grant or reappropriation, as required under Rules. In view of the final excess, surrender of Rs.6.57 lakhs on the last day of the financial year proved unjudicious.

Capital:

(vii) In view of the final saving of Rs.10.54 lakhs, the supplementary grant of Rs.4.73 lakhs obtained in March 1989, proved wholly unnecessary.

(viii) Against the available saving of Rs.10.54 lakhs, Rs.5.80 lakhs only were surrendered on 31st March 1989.

(ix) Saving occurred mainly under:-

Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
5452-01 Tourist Infrastructure			
800 Other expenditure			
03 Works entrusted to the Kerala State Construction Corporation			
O. 21.00			
S. 1.37			
R. -10.00	12.37	7.04	-5.33

Anticipated saving was reportedly due to less requirement of funds for construction of Guest Houses at Calicut and Cannur.

Final saving was reportedly due to slow progress in works.

(x) Saving mentioned above was partly counterbalanced by excess, mainly under:-

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
5452-01-800-02 Buildings			
O. 8.00			
S. 3.36			
R. 10.00	21.36	21.94	+0.58

Excess was attributed to clearing of pending bills for the works done at Idukki and Kasargode.

GRANT No.XLII--Concl'd.

(xi). In the following case, original budget provision was reappropriated to the authorised head of account for correct accounting of the expenditure.

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving -
5452-01-103 Tourist Transport 01 Purchase of Boats for Quilon, Kumarakom, Thekkady and Cochin (C.S.S. 100%)			
R.	16.97	16.97	..

A sum of Rs.23.13 lakhs provided under '5452-01-800-04 Purchase of Boats for Quilon, Kumarakom, Thekkady and Cochin (C.S.S. 100%)' was reappropriated to this head of account. Out of this, Rs.6.16 lakhs were resumed due to non-supply of materials by certain firms as per the supply order.

GRANT No.XLIII

COMPENSATION AND ASSIGNMENTS (ALL VOTED)

	Total grant	Actual expenditure	Excess +
Rs.	Rs.	Rs.	

MAJOR HEAD--

3604 Compensation and Assignments to Local
Bodies and Panchayati Raj Institutions

Revenue:

Original	18,97,87,000	18,97,87,000	20,72,08,110	+1,74,21,110
Amount surrendered during the year				Nil

Notes and comments

(i) The expenditure exceeded the grant by Rs.1,74,21,110; the excess requires regularisation.

(ii) Excess occurred mainly under:-

Head	Total grant	Actual expenditure	Excess +
		(in lakhs of rupees)	
102 Stamp Duty			
01 Payment to Local Bodies of net proceeds of duty levied by them on transfer of property	18,00.00	19,73.77	+1,73.77

Excess occurred under this head as payments to some local bodies were made during the year on the basis of sanctions issued in 1986-87 and 1987-88. These sanctions had become invalid as the expenditure was classifiable under this head from 1988-89 onwards, instead of the receipt head '0030 Stamps and Registration Fees'. The payments made on the basis of such invalid sanctions, without revalidation and provision of adequate funds in the budget were irregular.

(iii) Besides the above excess, another insignificant excess of Rs.44,249 has also occurred under the subhead '106 Taxes on Vehicles 01 Compensation to Local Bodies'.

PUBLIC DEBT REPAYMENT (ALL CHARGED)

	Total appropriation Rs.	Actual expenditure Rs.	Excess + Rs.
MAJOR HEADS--			
6003 Internal Debt of the State Government			
6004 Loans and Advances from the Central Government			
Capital:			
Original	3,20,71,39,500	11,50,91,45,478	
Supplementary	7,58,13,38,400	10,78,84,77,900	+72,06,67,578
Amount surrendered during the year			Nil
Notes and comments			

(i) The expenditure exceeded the appropriation by Rs.72,06,67,578; the excess requires regularisation.

(ii) In view of the excess, the supplementary appropriation of Rs.1,14,69.38 lakhs, obtained in March 1989, proved inadequate.

(iii) Excess occurred mainly under:-

Sl. no.	Head	Total appropriation	Actual expenditure (in lakhs of rupees)	Excess +
1	6003-110 Ways and Means Advances from the Reserve Bank of India			
	O.	1,31,56.00		
	S.	7,55,04.00	8,86,60.00	9,61,62.72 +75,02.72

Excess was attributed to repayment of more ways and means advances and overdraft in March 1989, than anticipated, as accurate estimation of these expenses was difficult.

2	6004-06 Ways and Means Advances			
	R.	58.28	58.28	58.28 ..

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.	35.77		
	R.	16.13	51.90	51.90

Excess was due to repayments of principal falling due in respect of loans received after December, the month of estimation.

PUBLIC DEBT REPAYMENT (ALL CHARGED)—*Concid.*

(iv) A major case of saving occurred under:-

Head	Total appropriation	Actual expenditure (in lakhs of rupees)	Saving -
6003-101 Market Loans			
02 Market loans not bearing interest	2,80.00	13.96	-2,66.04

Reasons for the saving have not been intimated (December 1989).

GRANT No. XLV

MISCELLANEOUS LOANS AND ADVANCES (ALL VOTED)

		Total grant	Actual expenditure	Excess +
		Rs.	Rs.	Rs.
MAJOR HEADS—				
7610 Loans to Government Servants, etc.				
7615 Miscellaneous Loans				
Capital:				
Original	7,78,27,000	8,32,07,300	8,49,35,756	+17,28,456
Supplementary	53,80,300			
Amount surrendered during the year				Nil

The expenditure shown above includes Rs.45,000 met out of an advance from the Contingency Fund obtained in March 1988 and recouped to the Fund during 1988-89.

Notes and comments

(i) The expenditure exceeded the grant by Rs.17,28,456; the excess requires regularisation.

(ii) In view of the excess, the supplementary grant of Rs.50.30 lakhs obtained in March 1989, proved quite inadequate.

(iii) Excess occurred mainly under:-

Head	Total grant	Actual expenditure	Excess +
		(in lakhs of rupees)	
7610-201 House Building Advances			
02 State Service Officers			
O.	6,35.00		
S.	50.00		
R.	0.67	6,85.67	7,19.53
			+33.86

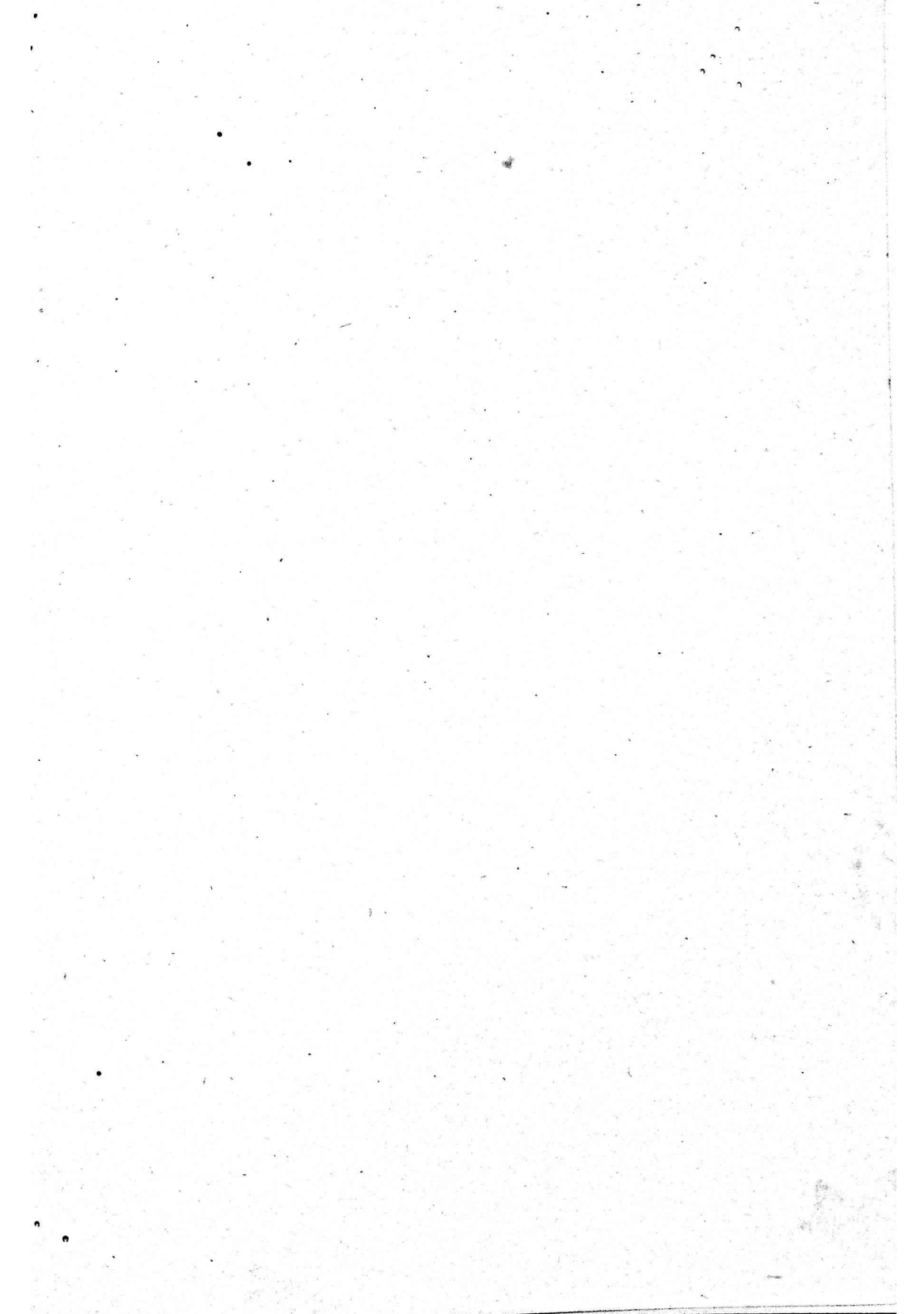
Reasons for the excess have not been intimated (December 1989).

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

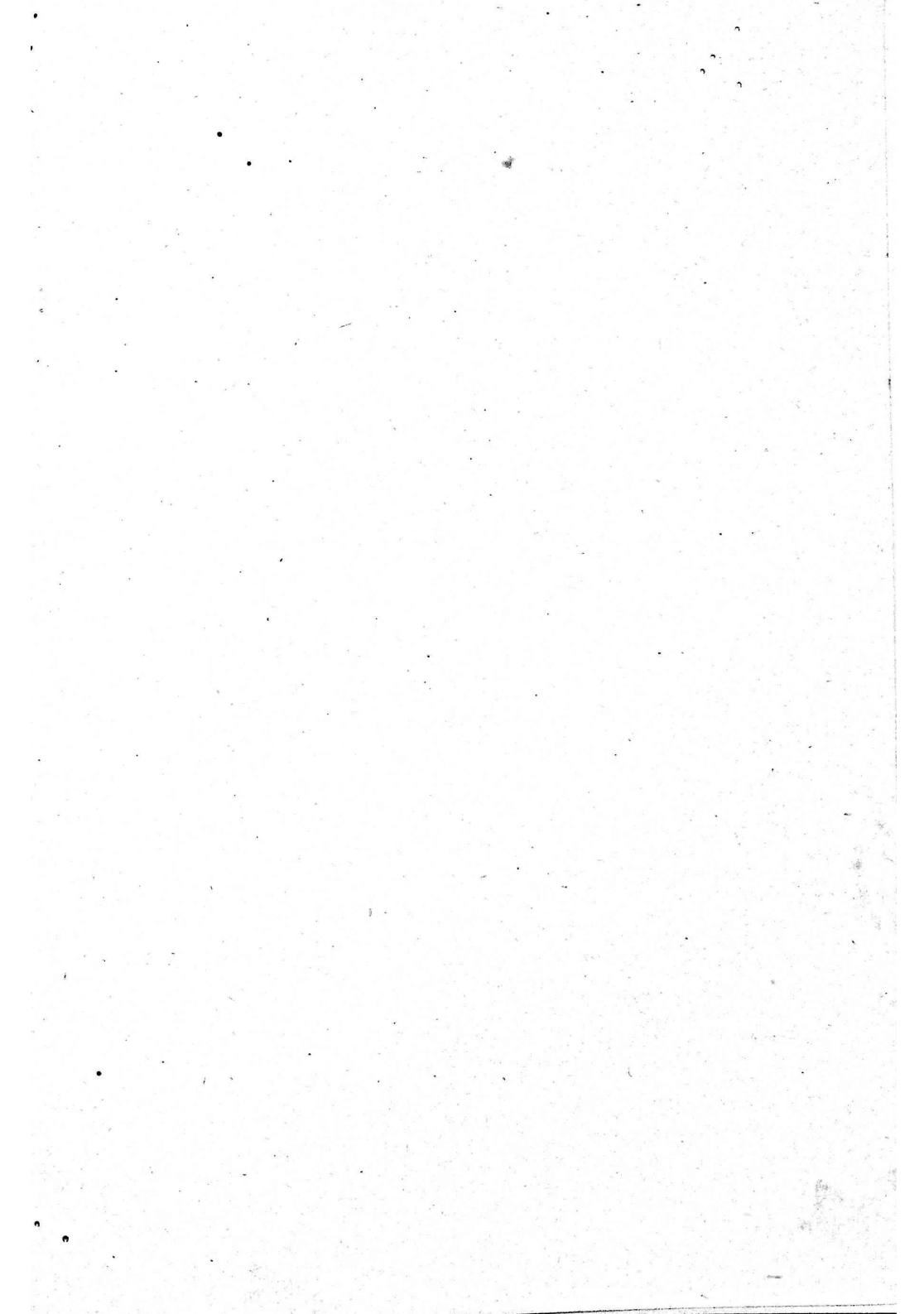
Head	Total grant	Actual expenditure	Saving -
			(in lakhs of rupees)

7610-201-03 Special Component			
Plan for Scheduled Castes	15.00	5.27	-9.73

Reasons for the saving have not been intimated (December 1989).



APPENDICES



APPENDIX I

Expenditure met out of advances from the Contingency Fund during 1988-89 which were not recouped to the Fund till the close of the year.

<i>Major Head of account</i>	<i>Amount of expenditure</i>	<i>Date of sanction of advance</i>	<i>Date of recoupment of advance</i>
	Rs.		
1. 2245 Relief on account of Natural Calamities	99,88,936	14-3-1989	17-8-1989
2. 2075 Miscellaneous General Services	5,00,000	29-3-1989	17-8-1989
3. 2202 General Education	10,00,000	30-3-1989	17-8-1989
4. 2220 Information and Publicity	10,00,000	30-3-1989	22-9-1989
5. 6857 Loans for Chemical and Pharmaceutical Industries	13,15,000	30-3-1989	17-8-1989
6. 7055 Loans for Road Transport	2,00,00,000	30-3-1989	17-8-1989
Total	<u>3,38,03,936</u>		

Grant-wise details of estimates and actuals of recoveries

Number and name of grant or appropriation	Budget Estimates	
	Revenue	Capital
	Rs.	Rs.
Voted--		
IV--Elections	20,000	..
XI--District Administration and Miscellaneous	19,36,300	..
XII--Police	3,00,000	..
XIII--Jails	1,00,000	..
XV--Public Works	22,37,25,400	..
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	69,56,500	..
XXVII--Co-operation	..	11,75,000
XXVIII--Miscellaneous Economic Services	37,00,000	14,60,800
XXIX--Agriculture	1,01,81,000	56,43,000
XXX--Food	..	3,29,57,500
XXXI--Animal Husbandry	5,00,000	..
XXXIV--Forest	10,00,000	..
XXXVII--Industries	..	..
XXXVIII--Irrigation	14,87,00,800	1,41,96,200

Total	40,02,30,000	5,57,32,500

II

adjusted in the accounts in reduction of expenditure

Actuals		Actuals compared with Budget Estimates	
		More + Less -	More + Less -
Revenue	Capital	Revenue	Capital
Rs.	Rs.	Rs.	Rs.
..	..	-20,000	..
7,31,345	..	-12,04,955	..
..	..	-3,00,000	..
..	..	-1,00,000	..
21,10,97,295	..	-1,26,28,105	..
..	..	-31,10,000	..
..	58,947	..	-2,41,053
10,87,327	4,924	+10,87,327	+4,924
39,71,331	566	-29,85,169	+566
..	28,12,073	..	+16,37,073
7,61,241	13,90,095	-29,85,169	-70,705
88,90,127	24,07,040	-12,90,873	-32,35,960
..	7,29,64,044	..	+4,00,06,544
5,00,000	..	..	..
25,65,675	..	+15,65,675	..
..	3,91,32,571	..	+3,91,32,571
7,40,65,508	1,77,09,752	-7,46,35,292	+35,13,552
30,36,69,849	13,64,80,012	-9,65,60,151	+8,07,47,512

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