



GOVERNMENT OF KERALA

## **APPROPRIATION ACCOUNTS**

**1989-90**

**ERRATA**  
**Appropriation Accounts 1989-90**  
**GOVERNMENT OF KERALA**

<i>Page</i>	<i>Reference</i>	<i>For</i>	<i>Read</i>
24	Last line	intiamted	intimated
32	16th line	Amount surrenaered	Amount surrendered
33	8th line from bottom	Crime Investigation,	Crime Investigation
42	Comment (iii) 2nd line	in 31st March 1990.	on 31st March 1990.
76	5th line	(Rs. 0.42 lakhs)	(Rs. 0.42 lakh)
76	13th line from bottom	(Rs. 0.30 lakhs)	(Rs. 0.30 lakh)
102	4th line from bottom	registration	registration
114	10th line from bottom	Stablisation	Stabilisation
121	4th line	onstitution	constitution
154	10th line	Reason	Reasons
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174	last line	has not	have not
202	Total of Budget Estimates Revenue	44,16,04,500	44,16,05,500

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## INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Kerala for the year 1989-90 presents the accounts of sums expended in the year ended 31st March, 1990, 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 reappropriation, 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	2,66,46,000	..
	Charged	4,83,000	..
II--Heads of States, Ministers and Headquarters staff	Voted	16,70,58,100	..
	Charged	4,78,45,600	..
III--Administration of Justice	Voted	17,08,12,200	..
	Charged	2,46,12,000	..
IV--Elections	Voted	4,45,20,400	..
V--Agricultural Income Tax and Sales Tax	Voted	13,01,35,500	..
	Charged	35,000	..
VI--Land Revenue	Voted	34,52,09,200	..
	Charged	2,15,500	..
VII--Stamps and Registration	Voted	9,03,96,600	..
VIII--Excise	Voted	9,31,48,400	..
	Charged	20,000	..
IX--Taxes on Vehicles	Voted	3,53,89,000	..
	Charged	1,000	..
Debt Charges	Charged	2,98,92,17,100	..
X--Treasury and Accounts	Voted	9,27,73,300	..
XI--District Administration and Miscellaneous	Voted	18,69,65,300	..
	Charged	47,51,000	..
XII--Police	Voted	89,45,66,100	..
	Charged	1,00,000	..
XIII--Jails	Voted	5,18,12,500	..

## APPROPRIATION ACCOUNTS

Expenditure		Expenditure compared with total grant/ appropriation			
		Saving		Excess	
Revenue Rs.	Capital Rs.	Revenue Rs.	Capital Rs.	Revenue Rs.	Capital Rs.
2,36,97,888	..	29,48,112	..	..	..
4,05,783	..	77,217	..	..	..
15,62,13,467	..	1,08,44,633	..	..	..
4,26,73,409	..	51,72,191	..	..	..
17,23,30,993	..	..	..	15,18,793	..
2,38,93,002	..	7,18,998	..	..	..
4,12,83,263	..	32,37,137	..	..	..
12,10,45,473	..	90,90,027	..	..	..
..	..	35,000	..	..	..
31,69,13,407	..	2,82,95,793	..	..	..
1,40,210	..	75,290	..	..	..
9,33,13,382	..	..	..	29,16,782	..
8,67,81,857	..	63,66,543	..	..	..
..	..	20,000	..	..	..
2,83,21,150	..	70,67,850	..	..	..
..	..	1,000	..	..	..
2,93,00,22,906	..	5,91,94,194	..	..	..
9,57,62,898	..	..	..	29,89,598	..
17,42,46,434	..	1,27,18,866	..	..	..
46,50,000	..	1,01,000	..	..	..
87,51,77,310	..	1,93,88,790	..	..	..
10,149	..	89,851	..	..	..
5,38,65,859	..	..	..	20,53,359	..

## SUMMARY OF APPROPRIATION

Number and name of grant or appropriation		Amount of grant/appropriation	
		Revenue Rs.	Capital Rs.
XIV--Stationery and Printing and Other Administrative Services	Voted	23,51,82,300	1,16,00,000
	Charged	25,000	..
XV--Public Works	Voted	1,04,71,68,800	53,42,05,200
	Charged	18,64,000	10,58,600
XVI--Pensions and Miscellaneous	Voted	2,71,26,26,600	..
	Charged	1,00,53,800	..
XVII--Education, Sports, Art and Culture	Voted	6,00,11,07,500	8,21,89,000
	Charged	7,50,700	19,00,400
XVIII--Medical and Public Health	Voted	1,46,27,93,900	4,26,00,300
	Charged	10,000	12,23,000
XIX--Family Welfare	Voted	52,11,69,600	11,05,49,000
	Charged	..	1,00,000
XX--Water Supply and Sanitation	Voted	60,89,11,000	30,54,00,000
XXI--Housing	Voted	9,87,77,300	7,49,31,600
	Charged	..	11,90,800
XXII--Urban Development	Voted	6,04,14,800	1,62,18,000
XXIII--Information and Publicity	Voted	3,17,44,700	..

## ACCOUNTS--Contd.

Expenditure		Expenditure compared with total grant/ appropriation			
		Saving		Excess	
Revenue Rs.	Capital Rs.	Revenue Rs.	Capital Rs.	Revenue Rs.	Capital Rs.
22,94,57,951		57,24,349	5,96,854	..	..
	1,10,03,146				
..	..	25,000	..	..	..
91,36,55,999		13,35,12,801		..	..
	51,27,08,319		2,14,96,881		
8,76,970	4,14,765	9,87,030	6,43,835	..	..
2,45,42,98,885	..	25,83,27,715	..	..	..
89,58,858	..	10,94,942	..	..	..
6,38,56,73,746		..	1,36,39,337		..
	6,85,49,663			38,45,66,246	
4,02,474	17,87,115	3,48,226	1,13,285	..	..
1,45,67,48,386		60,45,514	42,65,510	..	..
	3,83,34,790				
5,661	..	4,339	12,23,000	..	..
35,28,61,061		16,83,08,539		..	..
	7,50,93,737		3,54,55,263		
..	..	..	1,00,000	..	..
58,60,13,469		2,28,97,531		..	..
	17,46,00,000		13,08,00,000		
9,56,12,445		31,64,855		..	..
	6,12,06,714		1,37,24,886		
..	9,72,300	..	2,18,500	..	..
5,85,68,958		18,45,842	..	..	..
	1,62,18,000				
3,17,68,347	..	..	..	23,647	..

## SUMMARY OF APPROPRIATION

Number and name of grant or appropriation		Amount of grant/appropriation	
		Revenue Rs.	Capital Rs.
XXIV—Labour and Labour Welfare	Voted	34,04,51,000	21,37,600
	Charged	100	..
XXV—Social Welfare including Harijan Welfare	Voted	1,10,60,36,600	3,81,88,200
	Charged	7,000	..
XXVI—Relief on Account of Natural Calamities	Voted	37,24,27,200	..
XXVII—Co-operation	Voted	26,64,38,800	19,64,66,200
	Charged	10,000	..
XXVIII—Miscellaneous Economic Services	Voted	10,90,26,600	55,30,100
	Charged	100	..
XXIX—Agriculture	Voted	1,05,65,88,300	13,83,59,300
	Charged	5,00,000	4,40,000
XXX—Food	Voted	7,53,06,900	7,73,97,400
	Charged	..	10,000
XXXI—Animal Husbandry	Voted	18,11,64,500	92,69,400
	Charged	1,000	11,900
XXXII—Dairy	Voted	5,21,53,400	95,51,000
	Charged	..	80,200
XXXIII—Fisheries	Voted	9,81,49,300	6,76,54,800
	Charged	1,000	31,03,800
XXXIV—Forest	Voted	37,28,53,100	4,50,00,000
	Charged	3,37,400	..

## ACCOUNTS--Contd.

Expenditure		Expenditure compared with total grant/ appropriation			
		Saving		Excess	
Revenue Rs.	Capital Rs.	Revenue Rs.	Capital Rs.	Revenue Rs.	Capital Rs.
34,22,65,209	10,20,000	..	11,17,600	18,14,209	..
..	..	100	..	..	..
1,07,38,97,948	2,97,15,259	3,21,38,652	84,72,941	..	..
..	..	7,000	..	..	..
40,99,50,318	..	..	..	3,75,23,118	..
17,69,90,936	18,23,32,105	8,94,47,864	1,41,34,095	..	..
..	..	10,000	..	..	..
10,75,31,362	33,72,446	14,95,238	21,57,654	..	..
..	..	100	..	..	..
1,05,41,46,412	11,91,40,924	24,41,888	1,92,18,376	..	..
..	..	5,00,000	4,40,000	..	..
6,87,01,708	5,24,30,285	66,05,192	2,49,67,115	..	..
..	..	..	10,000	..	..
18,71,35,512	76,77,909	..	15,91,491	59,71,012	..
..	11,900	1,000	..	..	..
4,99,95,427	95,47,399	21,57,973	3,601	..	..
..	80,136	..	64	..	..
9,86,84,359	6,34,43,490	..	42,11,310	5,35,059	..
..	30,33,710	1,000	70,090	..	..
25,47,74,973	3,42,38,164	11,80,78,127	1,07,61,836	..	..
3,51,604	..	..	..	14,204	..

## SUMMARY OF APPROPRIATION

Number and name of grant or appropriation		Amount of grant/appropriation	
		Revenue Rs.	Capital Rs.
XXXV—Panchayat	Voted	16,30,01,800	20,00,100
XXXVI—Community Development	Voted	86,07,50,800	..
	Charged	10,000	..
XXXVII—Industries	Voted	37,21,88,800	67,07,40,400
	Charged	15,97,600	..
XXXVIII—Irrigation	Voted	36,53,17,700	78,26,15,600
	Charged	..	8,09,58,800
XXXIX—Power	Voted	..	68,43,00,000
XL—Ports	Voted	2,14,79,200	2,99,90,000
	Charged	..	1,10,000
XLI—Transport	Voted	3,88,78,100	28,03,96,200
	Charged	..	2,00,000
XLII—Tourism	Voted	6,76,42,400	1,55,22,400
XLIII—Compensation and Assignments	Voted	41,00,00,000	..
Public Debt Repayment	Charged	..	11,36,73,23,400
XLIV—Contingency Fund - By Ordinance		..	15,00,00,000
XLV—Miscellaneous Loans and Advances	Voted	..	7,80,68,500
Total	Voted	21,43,91,83,600	4,31,08,80,300
	Charged	3,08,24,47,900	11,45,77,10,900
	By Ordinance	..	15,00,00,000
Grand Total		24,52,16,31,500	15,91,85,91,200



## ACCOUNTS--Contd.

Expenditure		Expenditure compared with total grant/ appropriation			
		Saving		Excess	
Revenue Rs.	Capital Rs.	Revenue Rs.	Capital Rs.	Revenue Rs.	Capital Rs.
15,09,12,343	20,00,000	1,20,89,457	100	..	..
45,37,05,834	..	40,70,44,966	..	..	..
..	..	10,000	..	..	..
34,12,83,861		3,09,04,939		..	..
	54,45,27,004		12,62,13,396		
15,97,527	..	73	..	..	..
34,49,40,519		2,03,77,181		..	..
	76,05,47,826		2,20,67,774		
..	6,31,20,733	..	1,78,38,067	..	..
..	68,43,00,000	..	..	..	..
2,16,64,463		..		1,85,263	..
	2,74,58,552		25,31,448		
..	..	..	1,10,000	..	..
3,71,77,476		17,00,624		..	..
	15,95,27,589		12,08,68,611		
..	25,864	..	1,74,136	..	..
4,81,00,312		1,95,42,088	..	..	76,720
	1,55,99,120				
29,04,43,218	..	11,95,56,782	..	..	..
..	10,96,98,13,788	..	39,75,09,612	..	..
..	15,00,00,000	..	..	..	..
..	8,14,24,876	..	..	..	33,56,376
20,31,59,14,818		1,56,33,65,868		44,00,97,086	
	3,73,60,17,317		57,82,96,079		34,33,096
3,01,39,88,553		6,84,73,551		14,204	..
	11,03,92,60,311		41,84,50,589		
..	15,00,00,000	..	..	..	..
23,32,99,03,371		1,63,18,39,419		44,01,11,290	
	14,92,52,77,628		99,67,46,668		34,33,096

## SUMMARY OF APPROPRIATION ACCOUNTS--Contd.

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

## Grants--

## Revenue Portion:

- III Administration of Justice
- VII Stamps and Registration
- X Treasury and Accounts
- XIII Jails
- XVII Education, Sports, Art and Culture
- XXIII Information and Publicity
- XXIV Labour and Labour Welfare
- XXVI Relief on Account of Natural Calamities
- XXXI Animal Husbandry
- XXXIII Fisheries
- XL Ports

## Capital Portion:

- XLII Tourism
- XLV Miscellaneous Loans and Advances

## Charged Appropriations--

## Revenue Portion:

- XXXIV Forest

The expenditure shown in the Summary of Appropriation Accounts does not include Rs.3,80,80,794 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 1989-90 and that shown in the Finance Accounts for that year is given below:-

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

	Voted		Charged		By Ordinance	
	Revenue Rs.	Capital Rs.	Revenue Rs.	Capital Rs.	Revenue Rs.	Capital Rs.
Total expenditure according to the Appropriation Accounts	20,31,59,14,818	3,01,39,88,553	11,03,92,60,311	15,00,00,000	..	..
Deduct--						
Total Recoveries	34,90,32,008	7,65,66,013	..	..	..	15,00,00,000
Net total expenditure as shown in Statement No.10 of the Finance Accounts	19,96,68,82,810	3,01,39,88,553	11,03,92,60,311	..	..	..

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 1989-90.



(C.G. SOMIAH)

Comptroller and Auditor General of India

New Delhi,  
The

जनसरो  
22 JANUARY 1992

## GRANT No.I

## STATE LEGISLATURE

	Total grant or appropriation Rs.	Actual expenditure Rs.	Saving - Rs.
<b>MAJOR HEAD--</b>			
<b>2011 Parliament/State/Union Territory Legislatures</b>			
Revenue:			
Voted--			
Original	2,24,14,000		
Supplementary	42,32,000	2,66,46,000	2,36,97,888
			-29,48,112
Amount surrendered during the year (31st March 1990)			18,00,500
Charged--			
Original	3,83,000		
Supplementary	1,00,000	4,83,000	4,05,783
			-77,217
Amount surrendered during the year (31st March 1990)			18,500

## Notes and comments

(i) In view of the final saving of Rs.29.48 lakhs in the voted grant, the supplementary grant of Rs.36.32 lakhs obtained in March 1990 proved excessive.

(ii) Against the available saving of Rs.29.48 lakhs in the voted grant, a sum of Rs.18.01 lakhs only was surrendered on 31st March 1990.

(iii) Saving occurred mainly under:-

Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
02 State/Union Territory Legislatures			
101 Legislative Assembly			
01 Legislative Assembly			
O.	82.19		
R.	-4.00	78.19	66.67
			-11.52

Anticipated saving was attributed to less expenditure on travel expenses as all the Legislature Committees have not undertaken study tours outside the State.

Reasons for the final saving have not been intimated (December 1990).

## GRANT No.II

## HEADS OF STATES, MINISTERS AND HEADQUARTERS STAFF

	Total grant or appropriation Rs.	Actual expenditure Rs.	Saving - Rs.
<b>MAJOR HEADS--</b>			
2012 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			
<b>Revenue:</b>			
<b>Voted--</b>			
Original	15,41,47,600		
Supplementary	1,29,10,500	16,70,58,100	15,62,13,467 -1,08,44,633
Amount surrendered during the year (31st March 1990)			57,72,900
<b>Charged--</b>			
Original	3,79,89,300		
Supplementary	98,56,300	4,78,45,600	4,26,73,409 -51,72,191
Amount surrendered during the year (30th and 31st March 1990)			56,92,700

**Notes and comments****Voted--**

(i) In view of the final saving of Rs.1,08.45 lakhs, the supplementary grant of Rs.1,26.19 lakhs obtained in March 1990, proved far in excess of requirements.

(ii) Against the available saving of Rs.1,08.45 lakhs, a sum of Rs.57.73 lakhs only was surrendered on 31st March 1990.

## GRANT No.II--Contd.

(iii) Saving occurred mainly under:-

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
1	3451-090 Secretariat			
	01 Secretariat			
	O.	1,79.96		
	S.	20.00		
	R.	-2.05	1,97.91	1,79.45 -18.46

Anticipated saving was due to less expenditure on travel expenses and non-receipt of claims for office expenses.

Final saving was mainly due to less claims than anticipated on arrears of salaries of the employees consequent on Pay Revision.

2	2052-090 Secretariat			
	03 Personal staff of other Ministers			
	O.	1,14.89		
	S.	18.00		
	R.	-3.34	1,29.55	1,18.07 -11.48

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

Reasons for the final saving have not been intimated (December 1990).

3	3451-101 Planning Commission/ Planning Board			
	08 Preparation of Area Plans and conducting of Surveys and Studies (50% Centrally Sponsored Scheme)			
	O.	18.00		
	R.	-13.83	4.17	4.16 -0.01

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

4	3451-090-03 Bureau of Public Enterprises			
	O.	10.00		
	R.	-7.49	2.51	.. -2.51

Anticipated saving was attributed to payment for external consultations by some of the companies from their own funds and non-publication of two issues of Newsletter.

## GRANT No.II--Contd.

Final saving was due to reclassification of expenditure under '3451-092-05 Bureau of Public Enterprises' instead of under the above head of account.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
5	3451-101-01 State Planning Board (50% Centrally Sponsored Scheme)			
	O.	53.39		
	R.	-9.82	43.57	43.39 -0.18

Anticipated saving was due to non-performance of tours outside the State by the officers as anticipated and enforcement of economy measures ordered by Government.

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

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
2052-099 Board of Revenue			
01 Board of Revenue			
O.	84.25		
S.	6.77	91.02	1,01.04 +10.02

Excess was attributed to payment of arrears of salaries of employees consequent on pay revision and inevitable payments towards electricity, water and telephone charges, cost of fuel and repair charges of vehicles.

Charged--

(v) In view of the final saving of ₹.51.72 lakhs, the supplementary appropriation of ₹.86.06 lakhs obtained in March 1990, proved largely excessive.

(vi) Against the available saving of ₹.51.72 lakhs, a sum of ₹.56.93 lakhs was surrendered on 30th and 31st March 1990.

(vii) Saving occurred mainly under:-

Sl. no.	Head	Total appropriation	Actual expenditure (in lakhs of rupees)	Excess +
1	2051-102 State Public Service Commission			
	01 Public Service Commission			
	O.	3,29.23		
	S.	87.83		
	R.	-50.14	3,66.92	3,71.84 +4.92

## GRANT No.II--Concl'd.

Rs.67.33 lakhs were provided in the supplementary demands for March 1990 for payment of arrears of salary and dearness allowances on account of pay revision to the employees. Out of this, Rs.50.14 lakhs were withdrawn by resumption on the last day of the financial year due to non-payment of arrears to the extent anticipated.

Reasons for the final excess have not been intimated (December 1990).

Sl. no.	Head	Total appropriation	Actual expenditure (in lakhs of rupees)	Saving -
2	2012-03 Governor/Adminis- trator of Union Territories 103 Household Establishment 02 Allowances for the maintenance of official residence			
O.		1.20		
S.		5.28		
R.		-4.71	1.77	-1.77

Anticipated saving was due to less expenditure for the maintenance of official residence of the Governor.

Final saving was due to reclassification of expenditure under '2012-03-103-01 Household Establishment' instead of the above head of account.



GRANT No.III  
ADMINISTRATION OF JUSTICE

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
<b>MAJOR HEAD--</b>				
<b>2014 Administration of Justice</b>				
Revenue:				
Voted--				
Original	15,70,55,200	17,08,12,200	17,23,30,993	+15,18,793
Supplementary	1,37,57,000			
Amount surrendered during the year (30th March 1990 and 31st March 1990)				13,67,700
Charged--				
Original	2,16,83,000	2,46,12,000	2,38,93,002	-7,18,998
Supplementary	29,29,000			
Amount surrendered during the year				Nil
Notes and comments				
Voted--				

(i) The expenditure exceeded the grant by Rs.15,18,793; the excess requires regularisation.

(ii) In view of the excess, the supplementary grant of Rs.1,37.57 lakhs obtained in March 1990 proved inadequate and the surrender of Rs.13.68 lakhs on 30th and 31st March 1990, injudicious.

(iii) Excess occurred mainly under:-

Sl. no.	Head	Total grant	Actual Expenditure (in lakhs of rupees)	Excess +
1	105 Civil and Sessions Courts			
	01 Civil and Sessions Courts			
O.	9,78.41			
S.	62.25			
R.	-5.03	10,35.63	10,62.34	+26.71

## GRANT No.III--Concl'd.

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

Final excess was attributed to additional expenditure due to revision of pay scales and payment of dearness allowance at enhanced rates.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
2	114 Legal Advisors and Counsels			
	03 Assistant Public Prosecutors			
O.	59.10			
S.	0.05			
R.	-0.40	58.75	67.54	+8.79

Reasons for the excess have not been intimated (December 1990).

*Charged--*

(iv) In view of the final saving of Rs.7.19 lakhs, supplementary appropriation of Rs.29.29 lakhs, obtained in March 1990, proved excessive.

(v) Against the available saving of Rs.7.19 lakhs, no amount was surrendered during the year.

## GRANT No.IV

## ELECTIONS (ALL VOTED)

		Total grant Rs.	Actual expenditure Rs.	Saving - Rs.
MAJOR HEAD--				
2015 Elections				
Revenue:				
Original	2,85,70,400			
Supplementary	1,59,50,000	4,45,20,400	4,12,83,263	-32,37,137
Amount surrendered during the year (31st March 1990)				24,31,800

## Notes and comments

(i) In view of the final saving of Rs.32.37 lakhs, the supplementary grant of Rs.33.70 lakhs obtained in March 1990, proved far in excess of requirements.

(ii) Against the available saving of Rs.32.37 lakhs, a sum of Rs.24.32 lakhs only was surrendered on 31st March 1990.

(iii) Saving occurred mainly under:-

Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
102 Electoral Officers			
01 Electoral Officers			
O.	33.30		
S.	0.75		
R.	-1.63	32.42	28.24
			-4.18

Anticipated saving was attributed to drawal of travel expenses, office expenses and other charges under the head of account "2015-105 Charges for conduct of Election to Parliament" and non-payment of arrears of rent of Ballot Box Depots owned by private parties due to non-receipt of rent certificate from Public Works Department.

Reasons for the final saving have not been intimated (December 1990).

## GRANT No.V

## AGRICULTURAL INCOME TAX AND SALES TAX

	Total grant or appropriation Rs.	Actual expenditure Rs.	Saving - Rs.
<b>MAJOR HEADS—</b>			
<b>2020 Collection of Taxes on Income and Expenditure</b>			
<b>2040 Sales Tax</b>			
<b>2045 Other Taxes and Duties on Commodities and Services</b>			
<b>Revenue:</b>			
<b>Voted—</b>			
Original	11,59,35,300	13,01,35,500	12,10,45,473 -90,90,027
Supplementary	1,42,00,200		
Amount surrendered during the year (31st March 1990)			8,20,300
<b>Charged--</b>			
Original	35,000	35,000	.. -35,000
Amount surrendered during the year			Nil
<b>Notes and comments</b>			

(i) In view of the final saving of Rs.90.90 lakhs in the voted grant, the supplementary grant of Rs.1,42.00 lakhs obtained in March 1990 proved excessive.

(ii) Against the available saving of Rs.90.90 lakhs, a sum of Rs.8.20 lakhs only was surrendered on 31st March 1990.

(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.	9,86.15			
S.	1,42.00	11,28.15	10,47.11	-81.04

Saving was attributed to overassessment of expenditure towards revised pay and allowances. An accurate estimation of these expenses, operated by a large number of subordinate controlling officers, was reported to be not feasible.

## GRANT No.V--Concl'd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
2	2045-103 Collection Charges - Electricity duty			
	01 Electrical Inspectorate			
	O.	1,23.00		
	R.	-10.08	1,12.92	1,10.38 -2.54

Anticipated saving was mainly due to non-filling up of vacant posts of Assistant Electrical Inspectors and skilled assistants (Rs.5.77 lakhs), non-fixing of rent of some buildings (Rs.1.54 lakhs) and enforcement of economy measures ordered by Government (Rs.2.77 lakhs).

Final saving was due to less claims of arrears of revised pay and allowances.

## GRANT No.VI

## LAND REVENUE

		Total grant or appropriation Rs.	Actual expenditure Rs.	Saving - Rs.
MAJOR HEADS--				
2029 Land Revenue				
2035 Collection of Other Taxes on Property and Capital Transactions				
Revenue:				
Voted--				
Original	30,00,19,200	34,52,09,200	31,69,13,407	-2,82,95,793
Supplementary	4,51,90,000			
Amount surrendered during the year (31st March 1990)				2,900
Charged--				
Original	2,15,500	2,15,500	1,40,210	-75,290
Amount surrendered during the year (31st March 1990)				50,000
Notes and comments				

(i) In view of the final saving of Rs.2,82.96 lakhs in the voted grant, the supplementary grant of Rs.4,51.90 lakhs obtained in March 1990, proved excessive.

(ii) Against the available saving of Rs.2,82.96 lakhs, a sum of Rs.0.03 lakh only was surrendered on 31st March 1990.

(iii) Saving occurred mainly under:-

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
1	2029-101 Collection Charges			
	01 Village Establishment			
	O.	13,92.62		
	S.	3,06.00	16,98.62	15,37.73
				-1,60.89
2	2029-102 Survey and Settlement Operations			
	01 Survey Department (General)			
	O.	79.51		
	S.	10.30	89.81	76.55
				-13.26

## GRANT No.VI--Concl'd.

Saving under serial numbers 1 and 2 was reportedly due to overassessment of the additional requirement of funds necessitated due to the revision of pay and allowances.

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

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
2029-800 Other expenditure			
14 Special staff for assessment and revision of Plantation Tax	44.56	55.38	+10.82

Excess was due to additional requirements towards revision of pay and allowances.

## GRANT No.VII

## STAMPS AND REGISTRATION (ALL VOTED)

		Total grant	Actual expenditure	Excess +
		Rs.	Rs.	Rs.
<b>MAJOR HEAD--</b>				
<b>2030 Stamps and Registration</b>				
<b>Revenue:</b>				
Original	8,27,85,500			
Supplementary	76,11,100	9,03,96,600	9,33,13,382	+29,16,782
Amount surrendered during the year (31st March 1990)				2,33,800

*Notes and comments*

(i) The expenditure exceeded the grant by Rs.29,16,782; the excess requires regularisation.

(ii) In view of the excess, the supplementary grant of Rs.76.11 lakhs obtained in March 1990 proved inadequate and surrender of Rs.2.34 lakhs on 31st March 1990 injudicious.

(iii) Excess occurred mainly under:-

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
1	2030-03 Registration			
	001 Direction and Administration			
	05 Sub Registry Offices			
	O.	5,30.15		
	S.	70.00		
	R.	-2.37	5,97.78	6,20.07
				+22.29

Anticipated saving was mainly due to non-fixation of the rent of Registry Offices housed in private buildings, non-purchase of new furniture and economy measures ordered by Government.

Final excess was due to additional expenditure towards Salaries consequent on revision of pay and allowances.

2	2030-02 Stamps - Non-Judicial			
	102 Expenses on sale of stamps	1,35.00	1,45.35	+10.35

Reasons for the excess have not been intiamted (December 1990).



## GRANT No.VIII

## EXCISE

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

## 2039 State Excise

## Revenue:

## Voted--

Original	8,28,48,300			
Supplementary	1,03,00,100	9,31,48,400	8,67,81,857	-63,66,543

Amount surrendered during the year				Nil
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## Charged--

Original	20,000	20,000	..	-20,000
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Amount surrendered during the year				Nil
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## Notes and comments

(i) In view of the final saving of Rs.63.67 lakhs in the voted grant, the supplementary grant of Rs.1,02.50 lakhs obtained in March 1990 proved excessive.

(ii) Against the available saving of Rs.63.67 lakhs, no amount was surrendered during the year.

## GRANT No.IX

## TAXES ON VEHICLES

		Total grant or appropriation Rs.	Actual expenditure Rs.	Saving - Rs.
<b>MAJOR HEAD--</b>				
<b>2041 Taxes on Vehicles</b>				
<b>Revenue:</b>				
<b>Voted--</b>				
Original	2,66,01,700			
Supplementary	87,87,300	3,53,89,000	2,83,21,150	-70,67,850
Amount surrendered during the year (31st March 1990)				41,87,800
<b>Charged--</b>				
Original	1,000	1,000	..	-1,000
Amount surrendered during the year (31st March 1990)				1,000
<b>Notes and comments</b>				

(i) In view of the final saving of Rs.70.68 lakhs in the voted grant, supplementary grant of Rs.86.67 lakhs obtained in March 1990, proved excessive.

(ii) Against the available saving of Rs.70.68 lakhs, a sum of Rs.41.88 lakhs only was surrendered on 31st March 1990.

(iii) Saving occurred mainly under:-

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
1	001 Direction and Administration			
	01 Administration charges			
O.	2,00.74			
S.	69.02			
R.	-41.58	2,28.18	2,10.94	-17.24

Anticipated saving was reportedly due to less payment of arrear

## GRANT No.IX--Concl'd.

pay and allowances on account of pay revision, than anticipated.

Reasons for the final saving have not been intimated (December 1990).

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
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2 102 Inspection of Motor Vehicles

O. 65.28

S. 18.35

R.	-0.30	83.33	71.77	-11.56
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Reasons for the saving have not been intimated (December 1990).

## DEBT CHARGES (ALL CHARGED)

	Total appropriation Rs.	Actual expenditure Rs.	Saving - Rs.
<b>MAJOR HEAD—</b>			
<b>2049 Interest Payments</b>			
<b>Revenue:</b>			
Original	2,88,09,97,900		
Supplementary	10,82,19,200	2,98,92,17,100	2,93,00,22,906 -5,91,94,194
Amount surrendered during the year			Nil
<b>Notes and comments</b>			

(i) In view of the final saving of Rs.5,91.94 lakhs in the charged appropriation, supplementary appropriation of Rs.10,82.19 lakhs obtained in March 1990 proved excessive.

(ii) Against the available saving of Rs.5,91.94 lakhs, no amount was surrendered.

## GRANT No.X

## TREASURY AND ACCOUNTS (ALL VOTED)

	Total grant	Actual expenditure	Excess +
	Rs.	Rs.	Rs.
<b>MAJOR HEAD—</b>			
<b>2054 Treasury and Accounts Administration</b>			
<b>Revenue:</b>			
Original	8,23,18,200		
Supplementary	1,04,55,100	9,27,73,300	9,57,62,898 +29,89,598
Amount surrendered during the year (31st March 1990)			20,700

## Notes and comments

(i) The expenditure exceeded the grant by Rs.29,89,598; the excess requires regularisation.

(ii) In view of the excess, the supplementary grant of Rs.1,03.55 lakhs obtained in March 1990 proved inadequate and surrender of Rs.0.21 lakh on 31st March 1990 injudicious.

(iii) Excess occurred mainly under:-

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
1	097 Treasury Establishment			
	02 Sub Treasury Establishment			
	O.	3,87.35		
	S.	37.38		
	R.	-0.58	4,24.15	4,53.69 +29.54
Excess was attributed to payment of arrears of salary of employees consequent on Pay Revision.				
2	097-05 Savings Deposits			
	Incentive to Canvassing Officers			
	S.	3.00	3.00	12.32 +9.32

Only a provision of Rs.1 lakh was included in the supplementary demands for July 1989 for payment of incentive to the Treasury staff for canvassing Fixed and Time Deposits. A further provision of Rs.2 lakhs was obtained in the supplementary demands for March 1990 making the total provision to Rs.3 lakhs. The excess was attributed to payment of more incentives than anticipated consequent on the flow of deposit beyond expectation during the year.

## 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	12,93,81,200	18,69,65,300	17,42,46,434	-1,27,18,866
Supplementary	5,75,84,100			
Amount surrendered during the year				Nil
Charged--				
Original	47,51,000	47,51,000	46,50,000	-1,01,000
Amount surrendered during the year				Nil
Notes and comments				

(i) In view of the final saving of Rs.1,27.19 lakhs in the voted grant, the supplementary grant of Rs.5,35.80 lakhs obtained in March 1990 proved excessive.

(ii) Against the available saving of Rs.1,27.19 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	2053-094 Other Establishments			
	01 Taluk Offices			
	O.	5,68.34		
	S.	1,63.13	7,31.47	6,61.42
				-70.05

## GRANT No.XI--Concl'd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
2	2053-093 District Establishment 01 Collectors and Magistrates			
O.	5,37.91			
S.	93.00			
R.	-1.00	6,29.91	5,82.50	-47.41

In the above two cases, saving was attributed mainly to the difficulty in accurately estimating the expenditure on salaries consequent on the revision of pay scales.

## GRANT No.XII

## POLICE

		Total grant or appropriation Rs.	Actual expenditure Rs.	Saving - Rs.
<b>MAJOR HEAD--</b>				
<b>2055 Police</b>				
<b>Revenue:</b>				
<b>Voted--</b>				
Original	86,61,22,600	89,45,66,100	87,51,77,310	-1,93,88,790
Supplementary	2,84,43,500			
Amount surrendered during the year (31st March 1990)				15,00,000
<b>Charged--</b>				
Original	1,00,000	1,00,000	10,149	-89,851
Amount surrendered during the year (20th March 1990)				89,800

## Notes and comments

(i) In view of the final saving of Rs.1,93.89 lakhs in the voted grant, the supplementary grant of Rs.2,84.43 lakhs obtained in March 1990 proved excessive.

(ii) Against the available saving of Rs.1,93.89 lakhs, an amount of Rs.15.00 lakhs only was surrendered on 31st March 1990.

(iii) Saving occurred mainly under:-

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
1	104 Special Police			
	01 Armed Police			
	O.	12,10.19		
	R.	-1,09.92	11,00.27	10,21.95
				-78.32

Anticipated saving was mainly due to non-filling up of vacancies (Rs.1,40.00 lakhs). This was partly offset by excess under travel expenses, office expenses and motor vehicles.

Reasons for the final saving have not been intimated (December 1990).



## GRANT No.XII--Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving -
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- 2 001 Direction and  
Administration  
01 Superintendence

O. 4,88.16

R. -74.85 4,13.31 3,99.67 -13.64

Anticipated saving was mainly due to (i) non-finalisation of tender for purchase of uniform clothes for the police personnel (Rs.50.58 lakhs) and reduced expenditure under motor vehicles (Rs.60.00 lakhs). This was partly offset by excess under Salaries and Office Expenses.

Reasons for the final saving have not been intimated (December 1990).

- 3 800 Other expenditure  
01 Payment of cost for  
the deployment of C.R.P.F.

O. 60.00

R. -59.84 0.16 0.16 ..

Saving of almost the entire provision was due to non-deployment of C.R.P.F. to this State during the period.

- 4 101 Criminal Investigation  
and Vigilance  
01 Criminal Investigation  
Branch

O. 5,25.95

R. -64.14 4,61.81 4,88.24 +26.43

Anticipated saving was mainly due to (i) shifting of Finger Print Bureau and Photographic Bureau formerly attached to C.B.C.I.D. to the newly formed State Crime Record Bureau and transfer of control of Air Port Security Staff and Police Dog Squad, formerly attached to S.B., C.I.D. to the Districts concerned (Rs.46.98 lakhs) (ii) discontinuance of the system of escorting Ministers (Rs.10.00 lakhs), (iii) non-receipt of clearance from Government for the payment of rent of the building used by the office of the Deputy Inspector General of Police, Crime Investigation, (Rs.9.06 lakhs) and (iv) enforcement of economy measures ordered by Government (Rs.4.10 lakhs). This was partly offset by excess under Office Expenses.

Reasons for the final excess have not been intimated (December 1990).

In view of the final excess of Rs.26.43 lakhs, reappropriation of saving of Rs.50.08 lakhs on 26th March 1990 and Rs.1.00 lakh on 31st March 1990 proved excessive.

## GRANT No.XII—Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
5	114 Wireless and Computers			
	01 Wireless Unit			
	O.	2,32.77		
	R.	35.00	2,67.77	2,02.93 -64.84

Anticipated excess was mainly attributed to the introduction of revised pay scales.

Reasons for the final saving have not been intimated (December 1990).

In view of the final saving of Rs.64.84 lakhs, reappropriation of Rs.35.00 lakhs on 20th and 26th March 1990 proved wholly unnecessary.

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

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
1	109 District Police			
	02 Upgradation of standards of Administration recommended by VIII Finance Commission			
	O.	98.86		
	R.	34.81	1,33.67	1,34.41 +0.74

Excess was mainly attributed to the implementation of revised pay scales.

2	111 Railway Police			
	01 Railway Police			
	O.	1,05.59		
	S.	Token		
	R.	12.50	1,18.09	1,25.29 +7.20

Anticipated excess was mainly due to introduction of mobile outposts in important night trains and enhancement of strength of Railway Police personnel and settlement of pending liabilities.

Reasons for the final excess have not been intimated (December 1990).

3	800-02 Payment of cost for the deployment of Police Force from Other States			
	O.	Token		
	R.	15.06	15.06	15.06 ..

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

Authorisation of Rs.15.06 lakhs issued by Government during August 1989 invoking para 95(3) of Kerala Budget Manual to pay the cost of deployment of Madhya Pradesh Special Armed Force during 1983-84 (Rs.12.00 lakhs) and the deployment of Special Police Battalions from Tamil Nadu from 1st January 1980 to 31st August 1987 (Rs.3.06 lakhs) was subsequently regularised by reappropriation in March 1990.

## GRANT No. XIII

## JAILS (ALL VOTED)

		Total grant	Actual expenditure	Excess +
		Rs.	Rs.	Rs.
<b>MAJOR HEAD—</b>				
<b>2056 Jails</b>				
<b>Revenue:</b>				
Original	4,27,05,800	5,18,12,500	5,38,65,859	+20,53,359
Supplementary	91,06,700			
Amount surrendered during the year (30th and 31st March 1990)				1,600

*Notes and comments*

(i) The expenditure exceeded the grant by Rs.20,53,359; the excess requires regularisation.

(ii) In view of the excess, the supplementary grant of Rs.67.07 lakhs obtained in March 1990 proved inadequate.

(iii) Excess occurred mainly under:-

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
001 Direction and Administration			
02 Modernisation of Prisons			
O.	18.25		
S.	24.00	42.25	63.81
			+21.56

Excess was attributed to incurring of more expenditure during March 1990 for the upgradation of standards of the Jails in the State under the Centrally Assisted Modernisation Programme with the intention of obtaining as much central assistance as possible.

## GRANT No.XIV

## STATIONERY AND PRINTING AND OTHER ADMINISTRATIVE SERVICES

	Total grant or appropriation Rs.	Actual expenditure Rs.	Saving - Rs.
<b>MAJOR HEADS—</b>			
2058 Stationery and Printing			
2070 Other Administrative Services			
4058 Capital Outlay on Stationery and Printing			
6075 Loans for Miscellaneous General Services			
<b>Revenue:</b>			
<b>Voted—</b>			
Original	22,62,05,500	23,51,82,300	22,94,57,951 -57,24,349
Supplementary	89,76,800		
Amount surrendered during the year (23rd, 29th and 31st March 1990)			1,50,23,300
<b>Charged--</b>			
Original	25,000	25,000	.. -25,000
Amount surrendered during the year (31st March 1990)			25,000
<b>Capital:</b>			
<b>Voted—</b>			
Original	1,16,00,000	1,16,00,000	1,10,03,146 -5,96,854
Amount surrendered during the year			Nil
<b>Notes and comments</b>			
<b>Revenue:</b>			

(i) In view of the final saving of Rs.57.24 lakhs in the voted grant, the supplementary grant of Rs.78.27 lakhs obtained in March 1990 proved excessive.

(ii) Against the available saving of Rs.57.24 lakhs, a sum of Rs.1,50.23 lakhs was surrendered in March 1990.

## GRANT No.XIV--Contd.

(iii) Saving occurred mainly under:-

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving -
1	2070-108 Fire Protection and Control 02 Protection and Control			
	O.	4,58.82		
	S.	Token		
	R.	-83.30	3,75.52	3,84.58 +9.06

Anticipated saving was mainly attributed to non-filling up of the existing vacancies (Rs.42.56 lakhs) and non-supply of vehicles and equipments by the firm (Rs.40.44 lakhs).

Reasons for the final excess have not been intimated (December 1990).

2	2058-103 Government Presses 03 Purchase of machinery for new presses			
	O.	32.00		
	R.	-32.00	..	11.15 +11.15

Anticipated saving of the entire provision was attributed to (i) non-purchase of certain machineries, non-payment of balance of 10% payment in some cases and agency commission for certain foreign machineries for want of administrative sanction (Rs.14.00 lakhs), (ii) irregular resumption of amount that was already reappropriated for expenditure in another department (Rs.13.00 lakhs) and (iii) enforcement of economy measures ordered by Government (Rs.5.00 lakhs).

Final excess occurred as there was no provision to accommodate the actual expenditure under the head, due to the irregular resumption mentioned above.

3	2070-105 Special Commissions of Enquiry 08 Commission constituted under the Public Men (Prevention of corruption) Act, 1983			
	O.	15.48		
	R.	-13.07	2.41	2.33 -0.08

Provision was made in the budget for expenditure on the Commission established under Kerala Public Men (Prevention of corruption - Investigation and Enquiries) Act 1983. Saving occurred as the new commission was constituted only on 17-3-1990.

## GRANT No.XIV--Contd.

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

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
1	2058-101 Purchase and supply of stationery stores 01 Purchase and supply of stationery stores			
	O.	5,90.00		
	R.	-25.61	5,64.39	6,17.39 +53.00

Anticipated saving was mainly due to non-materialisation of the purchase of English and Malayalam Typewriters, hand operated duplicators and Electrical duplicators during the year.

Final excess was due to adjustment of cost of materials purchased through D.G.S.D.

2	2070-003 Training 03 Institute of Management in Government			
	O.	58.00		
	R.	13.00	71.00	71.00 ..

Excess was due to the pay revision of academic and non-academic staff, hike in the charges of telegram and postage, increase in the cost of fuel and transport charges.

**Capital:**

(v) Against the available saving of Rs.5.97 lakhs, no amount was surrendered during the year.

(vi) Saving occurred under:-

Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
4058-800 Other expenditure 01 Buildings	18.00	..	-18.00

Reasons for the non-utilisation of the entire provision have not been intimated (December 1990).

## GRANT No.XIV—Concl'd.

(vii) Excess occurred mainly under:-

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> (in lakhs of rupees)	<i>Excess +</i>
4058-103 Government presses			
01 Buildings	33.00	42.85	+9.85

Excess was attributed to good progress of works during the year.



## GRANT No. XV

## PUBLIC WORKS

	<i>Total grant or appropriation</i> Rs.	<i>Actual expenditure</i> Rs.	<i>Saving -</i> Rs.
<b>MAJOR HEADS--</b>			
<b>2059 Public Works</b>			
<b>3054 Roads and Bridges</b>			
<b>4059 Capital Outlay on Public Works</b>			
<b>5054 Capital Outlay on Roads and Bridges</b>			
<b>Revenue:</b>			
<b>Voted--</b>			
Original	76,08,99,700		
Supplementary	28,62,69,100	1,04,71,68,800	91,36,55,999
			-13,35,12,801
Amount surrendered during the year (31st March 1990)			91,56,900
<b>Charged--</b>			
Original	16,00,000		
Supplementary	2,64,000	18,64,000	8,76,970
			-9,67,030
Amount surrendered during the year (31st March 1990)			6,45,900
<b>Capital:</b>			
<b>Voted--</b>			
Original	41,64,30,000		
Supplementary	11,77,75,200	53,42,05,200	51,27,08,319
			-2,14,96,881
Amount surrendered during the year (31st March 1990)			57,55,400
<b>Charged--</b>			
Original	5,00,000		
Supplementary	5,58,600	10,58,600	4,14,765
			-6,43,835
Amount surrendered during the year (31st March 1990)			31,100

## GRANT No.XV—Contd.

## Notes and comments

## Revenue:

## Voted—

(i) There is a difference of Rs.1,62,86,100 between the total grant under 'voted' category and the sub head wise total of grants, included in the Detailed Budget Estimates and Supplementary Demands for Grants for the year which works out to Rs.1,03,08,82,700 only. The difference is due to the erroneous inclusion of Rs.73,45,000 and Rs.89,41,100 in the totals of the Supplementary Demands for Grants of February 1990 and March 1990 respectively, being recoveries and deductions adjustable in accounts as reduction of expenditure, which should have been shown separately under Part III without being added to the demands for which vote of Legislature was required. The error resulted in the Legislature voting for an amount of Rs.1,62,86,100 in excess of the actual amount detailed in the Supplementary Demands for Grants. On this being pointed out in May 1990, Government admitted the mistake in June 1990 and stated that strict vigilance would be observed to avoid such mistakes in future.

(ii) In view of the final saving of Rs.13,35.13 lakhs in the voted grant, the supplementary grant of Rs.13,95.34 lakhs obtained in March 1990 proved largely excessive.

(iii) Against the available saving of Rs.13,35.13 lakhs, a sum of Rs.91.57 lakhs only was surrendered in 31st March 1990.

## (iv) Saving occurred mainly under:—

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

1 3054-80 General  
799 Suspense

O. 5,00.00

S. 3,61.00 8,61.00 1,12.56 -7,48.44

Reasons for the saving have not been intimated (December 1990).

In view of the saving of Rs.7,48.44 lakhs, funds obtained in Supplementary Demands (February 1990 : Rs.3,60.00 lakhs and March 1990 : Rs.1.00 lakh) proved wholly unnecessary.

2 2059-01 Office Buildings  
053 Maintenance and Repairs  
01 Maintenance and Repairs  
of Office Buildings

O. 1,00.00

S. 0.07

R. -37.77 62.30 50.88 -11.42

## GRANT No.XV--Contd.

Anticipated saving was attributed to postponement of execution of certain works to provide funds to other works of an immediate and urgent nature.

Reasons for the final saving have not been intimated (December 1990).

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving -
3	3054-80-107 Railway Safety Works 01 Major Works			
	O.	80.00		
	S.	25.67		
	R.	16.40	1,22.07	76.10 -45.97

Funds were provided by reappropriation for settlement of claims on account of State share of some Railway safety works.

Reasons for the final saving have not been intimated (December 1990).

4	2059-01-053-03 Maintenance of Government Office Buildings in Trivandrum city			
	O.	36.00		
	R.	-20.00	16.00	16.38 +0.38

Saving was due to diversion of funds to meet expenditure on certain other categories of works.

5	3054-80-004 Research and Development of Kerala Highway Research Institute			
	O.	54.21		
	S.	5.02		
	R.	-25.00	34.23	29.14 -5.09

Anticipated saving was attributed to the slow progress of investigation works resulting in non-utilisation of part of the funds.

Reasons for the final saving have not been intimated (December 1990).

## GRANT No.XV--Contd.

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

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
1	3054-80-800 Other Expenditure			
	03 Special repairs to Communications			
	O.	2,00.67		
	S.	3,36.00		
	R.	65.00	6,01.67	6,14.43 +12.76

Funds were provided by reappropriation to clear pending claims and also to complete works of an urgent nature, already undertaken.

Reasons for the final excess have not been intimated (December 1990).

2	2059-60 Other Buildings			
	053 Maintenance and Repairs			
	01 Maintenance and repairs of other buildings			
	O.	1,25.00		
	S.	1,17.59		
	R.	20.41	2,63.00	3,05.49 +42.49

Enhancement of provision by reappropriation was due to insufficiency of original provision to meet expenditure on maintenance and repairs additionally undertaken.

Reasons for the final excess have not been intimated (December 1990).

3	3054-05 Roads of Inter-State or Economic Importance			
	337 Roadworks			
	01 C.R.F. Roads (Ordinary Allocation)			
	O.	30.00		
	S.	69.79		
	R.	-17.99	81.80	1,41.82 +60.02

Anticipated saving was attributed to reduced expenditure in certain works and temporary stoppage of one road work in Quilon Municipality at the instance of the Kerala Water Authority.

Reasons for the final excess have not been intimated (December 1990).

## GRANT No.XV--Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
4	3054-80-800-04 Flood Damage Repairs			
	O.	50.00		
	S.	46.00		
	R.	7.00	1,03.00	1,29.53
				+26.53

Anticipated excess was attributed to clearance of pending claims on flood damage works executed during the previous year and also those of the current financial year.

Reasons for the final excess have not been intimated (December 1990).

5	2059-60-053-03 Maintenance of Other Government Buildings in Trivandrum city			
	O.	8.00		
	S.	1.14		
	R.	13.86	23.00	29.07
				+6.07

Provision was enhanced by reappropriation to regularise the expenditure already incurred on repairs and maintenance of minor works undertaken, the provision for which was insufficient.

Reasons for the final excess have not been intimated (December 1990).

6	2059-60-053-02 Electrical Maintenance			
	O.	20.00		
	S.	1.31		
	R.	15.59	36.90	37.56
				+0.66

Enhancement of provision by reappropriation was to meet unforeseen expenditure incurred on repair and maintenance of buildings under minor works.

Charged--

(vi) Saving occurred under:-

Head	Total appropriation	Actual expenditure (in lakhs of rupees)	Saving -
2059-01-101 Construction - General Pool Office Accommodation 14 Public Works (Civil Works) Minor Works			
O.	5.00		
R.	-5.00	..	..

## GRANT No.XV--Contd.

Saving of the entire provision was reportedly due to non-requirement of funds for payment during the financial year.

**Capital:**

Voted--

(vii) In view of the final saving of Rs.2,14.97 lakhs in the capital portion, the supplementary grant of Rs.6,07.78 lakhs obtained in March 1990 proved excessive.

(viii) Against the available saving of Rs.2,14.97 lakhs in the grant, Rs.57.55 lakhs only was surrendered on 31st March 1990.

(ix) Saving occurred mainly under:-

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

1	5054-80 General			
	800 Other expenditure			
	50 Roads of Inter-State Importance			
	(ii) Roads of Economic Importance (Centrally Sponsored Scheme having 100% Central Assistance)			
	O.	82.37		
	R.	-16.57	65.80	-65.80

Anticipated saving was due to the non-completion of land acquisition proceedings in respect of MC Road between Thiruvananthapuram and Kilimanoor (Rs.14.37 lakhs) and non-incurrence of expenditure on the Thiruvananthapuram - Kovalam Road as the work was completed and the Road handed over to the Public Works Division, Thiruvananthapuram (Rs.2.20 lakhs).

Final saving of Rs.52.14 lakhs was due to reclassification of expenditure under the head of account '5054-05 Roads of Inter-State or Economic Importance 337 Road Works 02 Roads of Economic Importance (50% Centrally Sponsored Scheme)'. Reasons for the balance saving have not been intimated (December 1990).

2	5054-04 District and other Roads			
	800 Other expenditure			
	06 Other District Roads, Bridges and Culverts			
	O.	2,47.12		
	S.	28.00		
	R.	-43.85	2,31.27	-23.30

## GRANT No.XV--Contd.

Anticipated saving was due to non-execution of works relating to certain bridges and culverts pending finalisation of design.

Reasons for the final saving have not been intimated (December 1990).

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
3	5054-04-800-03 Major District Roads - Bridges and Culverts			
	O.	1,64.75		
	S.	12.00		
	R.	-30.00	1,46.75	1,31.67 -15.06

Anticipated saving was mainly due to the delay in finalising design of certain bridges proposed to be constructed.

Reasons for the final saving have not been intimated (December 1990).

4	5054-80-800-50 Roads of Inter-State Importance (1) State Roads of Economic or Inter-State Importance (Centrally Sponsored Scheme having 100% Central Assistance)			
	O.	32.95		
	R.	-22.95	10.00	... -10.00

Anticipated saving was due to declaration of the Cochin-Madurai Road as National Highway.

Final saving of Rs.5.47 lakhs was due to reclassification of expenditure under the head '5054-05-337-01 State Roads of Inter-State Importance'. Reasons for the balance saving have not been intimated (December 1990).

5	5054-80-800-05 Improvements of other town and Municipal roads - Major Works			
	O.	41.19		
	S.	9.16		
	R.	-10.00	40.35	22.25 -18.10

A portion of funds under Chief Engineer's Lumpsum provision was diverted to meet prior commitments under other items.

Reasons for the final saving have not been intimated (December 1990).

## GRANT No.XV--Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving -
6	4059-01 Office Buildings 101 Construction - General Pool Office Accommodation 18 State Planning Board - Major Works			
	O.	28.00		
	R.	-28.00	..	..
Reasons for the non-utilisation of the entire provision have not been intimated (December 1990).				
During 1987-88 and 1988-89 also, the entire provision of Rs.24.71 lakhs provided under this head remained unutilised.				
7	5054-80-800-04 Improvement of Roads in the cities of Trivandrum, Cochin and Calicut - Major Works			
	O.	98.85		
	S.	7.90		
	R.	-25.00	81.75	81.01 -0.74
Saving was due to slow progress of works relating to improvement of traffic facilities in the roads at Ernakulam and Kozhikode (Rs.21.00 lakhs) and slow progress in construction of an approach road to Fly Over at Palayam from V.J.T. Hall in Thiruvananthapuram city (Rs.4.00 lakhs).				
8	4059-01-101-21 Upgradation of standards of administration under 9th Finance Commission Award (i) Police - Major Works			
	O.	32.45		
	R.	-22.70	9.75	6.81 -2.94
Reduced provision was reported to be sufficient for the expenditure that could be incurred during 1989-90.				
Reasons for the final saving have not been intimated (December 1990).				
9	4059-01-101-21(v) Adminis- tration of Justice - Major Works			
	O.	23.20		
	R.	-22.20	1.00	4.12 +3.12



## GRANT No.XV--Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving -
10	4059-01-101-20 Upgradation of standards of Administration under 8th Finance Commission Award (iv) District and Revenue Administration - Major Works			
	O.	28.00		
	S.	0.89		
	R.	-16.83	12.06	12.67 +0.61

Anticipated saving under serial numbers 9 and 10 was due to less requirement of funds.

Reasons for the final excess in respect of serial number 9 above have not been intimated (December 1990).

11	5054-80-800-11 Parallel Service Roads to bypasses - Major Works			
	O.	16.47		
	R.	-14.47	2.00	0.73 -1.27

Anticipated saving was due to slow progress of work resulting from delay in settling land acquisition proceedings.

Reasons for the final saving have not been intimated (December 1990).

(x) The saving mentioned above was partly offset by excess, mainly under:-

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
1	4059-01-101-14 Public Works (Civil Works)			
	O.	60.00		
	S.	19.01		
	R.	57.37	1,36.38	1,40.74 +4.36

Original provision was enhanced by reappropriation to clear claims on works, based on their good progress.

Reasons for the final excess have not been intimated (December 1990).

## GRANT No.XV--Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
2	5054-03 State Highways 337 Roads 02 Development and Improvements			
	O.	1,48.27		
	S.	57.00		
	R.	31.22	2,36.49	2,40.06 +3.57

Enhancement of provision was to clear long pending bills and to regularise expenditure already incurred.

Reasons for the final excess have not been intimated (December 1990).

3	4059-60 Other Buildings 051 Construction 14 Public Works (Civil Works) - Major Works			
	O.	82.37		
	S.	8.39		
	R.	11.69	1,02.45	1,20.32 +17.87
4	4059-60-051-11 Police - Major Works			
	S.	4.75		
	R.	17.54	22.29	22.80 +0.51

Anticipated excess under serial numbers 3 and 4 noted above was due to good progress in the construction of various buildings taken up under these items.

Reasons for the final excess in respect of serial number 4 have not been intimated (December 1990).

(xi) *Suspense Transactions*

(a) The expenditure under this grant includes Rs.15,03.28 lakhs under 'Suspense'. This is not a final head of account, but is meant to accommodate certain 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:-

## GRANT No. XV--Contd.

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

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

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

(c) An analysis of 'Suspense' transactions accounted for under this grant during 1989-90 with the opening and closing balances under the different sub-heads is given below:-

Head	Opening balance on 1st April 1989	Debits (in lakhs of rupees)	Credits	Closing balance on 31st March 1990
2059 Public Works				
Purchases	-10.52	..	..	-10.52
Stock	-18,81.16	13,69.33	5,32.74	-10,44.57(a)
Miscellaneous Works Advances	7,30.31	21.39	..	7,51.70
Workshop Suspense	-0.29	..	..	-0.29(a)
Total	-11,61.66	13,90.72	5,32.74	-3,03.68(a)

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

## GRANT No.XV--Concl'd.

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.

Head	Opening balance on 1st April 1989	Debits (in lakhs of rupees)	Credits	Closing balance on 31st March 1990
3054 Roads and Bridges				
Stock	11,88.62(b)	1,04.55	1,98.50	10,94.67
Miscellaneous Works Advances	9.05(b)	0.61	..	9.66
Workshop Suspense	7.34(b)	7.40	..	14.74
Total	12,05.01(b)	1,12.56	1,98.50	11,19.07

## (xii) 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 1989-90 a sum of Rs.100 lakhs was received as grant from the Central Road Fund and an equal amount was credited to the Fund. Expenditure of Rs.39.10 lakhs on the scheme financed out of subventions from Central Road Fund was debited to the Fund. The balance at the credit of the Fund on 31st March 1990 was Rs.2,99.01 lakhs.

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- (b) The opening balances relating to various sub-heads under '3054 Suspense' prior to 1987-88 have not been segregated and stand 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.
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MAJOR HEADS—

2071 Pensions and Other Retirement Benefits

2075 Miscellaneous General Services

Revenue:

Voted—

Original	2,71,11,01,600	2,71,26,26,600	2,45,42,98,885	-25,83,27,715
Supplementary	15,25,000			
Amount surrendered during the year (31st March 1990)				18,88,23,200

Charged--

Original	35,53,100	1,00,53,800	89,58,858	-10,94,942
Supplementary	65,00,700			
Amount surrendered during the year (31st March 1990)				10,46,300

The voted expenditure shown above includes Rs.5,00,000 met out of an advance from the Contingency Fund obtained in March 1989 and recouped to the Fund during 1989-90.

Notes and comments

Voted--

(i) Against the available saving of Rs.25,83.28 lakhs, a sum of Rs.18,88.23 lakhs only was surrendered on 31st March 1990.

(ii) Saving occurred mainly under:-

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
1	2071-01 Civil			
	102 Commuted value of pensions			
	01 Payments in India			
	O.	77,00.00		
	R.	-24,16.80	52,83.20	47,04.90
				-5,78.30

Anticipated saving of Rs.14,00.00 lakhs was mainly due to debiting of expenditure on commuted value of pension of State aided educational institutions under '109-01 Pensionary benefits to employees of State Aided Educational Institutions'. Reasons for the balance of anticipated saving of Rs.10,16.80 lakhs have not been intimated (December 1990).

## GRANT No.XVI--Contd.

Final saving was due to commutation cases being less than that anticipated and reduction of commuted value of pension from 50 per cent to 40 per cent.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
2	2071-01-104 Gratuities			
	01 Gratuities			
	O.	32,00.00		
	R.	-6,56.36	25,43.64	23,58.24
				-1,85.40

Reasons for the anticipated saving have not been intimated (December 1990).

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

(iii) Excess occurred mainly under:-

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving -
1	2071-01-109 Pension to employees of State aided Educational Institutions			
	01 Pensionary benefits to employees of State aided Educational Institutions			
	O.	17,09.00		
	R.	11,50.00	28,59.00	27,61.16
				-97.84

Anticipated excess was mainly due to classification of expenditure on commutation also of employees of State aided Educational Institutions under the above head of account instead of under '2071-01-102-01' where funds were provided in the budget.

Final saving was attributed to shortfall in the number of pension cases than anticipated.

In the above case, provision of funds by reappropriation on 30th March 1990 proved excessive.

2	2071-01-105 Family Pension			
	01 Family Pension			
	O.	15,00.00		
	R.	2,21.00	17,21.00	17,57.05
				+36.05

Additional funds were provided by reappropriation based on trend of actual expenditure as the budget provision was found to be inadequate and also due to enhancement of dearness allowance of pensioners.

## GRANT No.XVI--Contd.

Final excess was due to increase in the number of pension cases than anticipated, increase in dearness allowance to pensioners sanctioned from time to time and enhancement of rate of family pension.

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

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. Token

R.	73.29	73.29	73.29	..
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Augmentation of provision by reappropriation was for effecting the adjustment towards Government share of commuted value of pensions to the Government servants absorbed in the Kerala State Electricity Board.

4 2071-01-800 Other expenditure  
03 Medical allowance to pensioners

O. 34.00

R.	10.00	44.00	65.32	+21.32
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Anticipated excess was mainly attributed to more claims than anticipated.

Final excess was attributed to increase in number of pensioners eligible for medical allowance consequent on reduction of age limit for eligibility from 70 to 65 years of age.

Charged--

(iv) In view of the final saving of Rs.10.95 lakhs, the supplementary appropriation of Rs.52.94 lakhs obtained in March 1990 proved excessive.

(v) Saving occurred mainly under:-

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

1 2075-800 Other expenditure  
11 Allowances to the members of the ruling family, Travancore - Pensions

S. 48.00

R.	-14.25	33.75	33.75	..
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## GRANT No.XVI--Concl'd.

Out of Rs.48.00 lakhs provided in the Supplementary Demands for Grants for March 1990, based on a judgement of the High Court for the disbursement of the allowances due to the members of Royal Family of the erstwhile State of Travancore, Rs.4.84 lakhs were withdrawn by reappropriation and Rs.9.41 lakhs were resumed on the last day of the financial year due to non-payment of arrears to certain members of the Royal Family due to procedural formalities.

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

- 2 2075-800-16 Payment of awards passed by Government Arbitrator on National Highway Works

O. 10.00

R. -10.00

.. .. ..

Saving of the entire provision was attributed to post-budget decision of Government to debit the expenditure in respect of payment of awards passed by Government Arbitrator on National Highway works to the works concerned.

## (vi) Excess occurred mainly under:-

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

- 1 2075-800-34 Payment of award passed by Motor Accident Claim Tribunal/ Amounts decreed by the Court

O. 15.00

S. 8.00

R. 9.21

32.21

31.86

-0.35

Additional funds were provided by reappropriation based on the trend of actual expenditure as the budget provision was found to be inadequate.

- 2 2071-01-106 Pensionary charges in respect of High Court Judges

O. 8.00

R. 6.84

14.84

14.84

..

Additional funds were provided by reappropriation as the budget provision was found to be inadequate for the payment of enhanced pensionary benefits sanctioned to the High Court Judges, with arrears, from January 1986 onwards.



## GRANT No.XVII

## EDUCATION, SPORTS, ART AND CULTURE

	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
<b>MAJOR HEADS--</b>			
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			
<b>Revenue:</b>			
<b>Voted--</b>			
Original	5,89,34,43,500		
Supplementary	10,76,64,000	6,00,11,07,500	6,38,56,73,746 +38,45,66,246
Amount surrendered during the year (11th December 1989, 2nd and 17th February 1990 and 31st March 1990)			6,57,25,200
<b>Charged--</b>			
Original	4,02,000		
Supplementary	3,48,700	7,50,700	4,02,474 -3,48,226
Amount surrendered during the year			Nil
<b>Capital:</b>			
<b>Voted--</b>			
Original	6,54,00,000		
Supplementary	1,67,89,000	8,21,89,000	6,85,49,663 -1,36,39,337
Amount surrendered during the year (31st March 1990)			17,68,000
<b>Charged--</b>			
Original	50,000		
Supplementary	18,50,400	19,00,400	17,87,115 -1,13,285
Amount surrendered during the year			Nil

## GRANT No.XVII--Contd.

The expenditure in the revenue portion (voted) shown above includes Rs.10,00,000 met out of an advance from the Contingency Fund obtained in March 1989, and recouped to the Fund during 1989-90.

## Notes and comments

## Revenue:

(i) The expenditure exceeded the voted grant by Rs.38,45,66,246; the excess requires regularisation.

(ii) In view of the excess, the supplementary grant of Rs.4,26.91 lakhs obtained in March 1990 proved inadequate and the surrender of Rs.6,50.50 lakhs on 31st March 1990 injudicious.

(iii) Excess occurred mainly under:-

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
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1	2202-01 Elementary Education			
	102 Assistance to non-Government Primary Schools			
	01 Teaching grant	1,58,87.43	1,72,75.78	+13,88.35

Reasons for the excess have not been intimated (December 1990).

2	2202-02 Secondary Education			
	110 Assistance to non-Government Secondary Schools			
	01 Teaching grant	78,84.65	91,76.50	+12,91.85

Reasons for the excess have not been intimated (December 1990).

3	2202-01-101 Government Primary Schools			
	02 Upper Primary Schools			
	O.	48,33.58		
	R.	11.00	48,44.58	57,19.37 +8,74.79

Anticipated excess was mainly due to payments made for clearing pending bills of contractors on maintenance works and additional requirements towards rent of school buildings.

Reasons for the final excess have not been intimated (December 1990).

4	2203-104 Assistance to non-Government Technical Colleges and Institutes			
	01 Private Engineering Colleges - Grant-in-aid	1,10.00	2,30.04	+1,20.04

Reasons for the excess have not been intimated (December 1990).

## GRANT No.XVII--Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
5	2202-02-101 Inspection 01 Inspection			
	O.	1,68.34		
	R.	-0.25	1,68.09	2,49.01 +80.92
	Reasons for the net excess have not been intimated (December 1990).			
6	2202-01-104 Inspection 01 Inspection			
	O.	3,79.40		
	R.	2.83	3,82.23	4,46.80 +64.57
	Anticipated excess was mainly due to additional requirements towards rent of buildings.			
	Reasons for the final excess have not been intimated (December 1990).			
7	2202-02-109 Government Secondary Schools 11 National discipline scheme - Instructors	41.81	90.78	+48.97
8	2202-02-001 Direction and Administration 02 Chief District Educational Offices (Deputy Directorates of Education)			
	O.	2,12.50		
	R.	0.33	2,12.83	2,49.30 +36.47
	Reasons for the excess in the case of Sl. nos. 7 and 8 have not been intimated (December 1990).			
9	2203-112 Engineering/ Technical Colleges and Institutes 16 Engineering College, Kannur			
	O.	30.00		
	S.	16.10		
	R.	24.10	70.20	82.31 +12.11

Anticipated excess was mainly due to additional requirements towards travel expenses, machinery and equipments, rent and other charges for the newly started institution.

## GRANT No.XVII--Contd.

Reasons for the final excess have not been intimated (December 1990).

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
10	2202-03 University and Higher Education 102 Assistance to Universities 03 Mahatma Gandhi University - Grant-in-aid			
O.	1,25.00			
S.	92.00			
R.	30.00	2,47.00	2,47.00	..

Excess was due to additional requirements on pay and allowances consequent on pay revision.

11	2203-104-03 Private Polytechnics - Grant-in-aid	1,18.37	1,45.24	+26.87
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Reasons for the excess have not been intimated (December 1990).

- 12 2202-04 Adult Education  
001 Direction and Administration  
06 Illiteracy eradication in the State - Grant to Kerala Saksharatha Samithi (100% Centrally Sponsored Scheme)

S.	1,00.00			
R.	24.84	1,24.84	1,24.84	..

Funds were provided by reappropriation to meet additional requirements for implementation of the scheme by diversion of funds from '2202-04-103-01', commented under Note (iv)4 below.

13	2202-02-109-07 Sanskrit Schools	31.55	54.67	+23.12
14	2202-01-107 Teachers' Training 01 Inservice Training	5.00	23.99	+18.99
15	2202-05 Language Development 103 Sanskrit Education 03 Teaching of Sanskrit in High Schools	0.25	15.44	+15.19

## GRANT No.XVII--Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
16	2202-01-102-03 Appointment of Hindi teachers - Grant-in-aid	48.00	63.15	+15.15
17	2202-80 General 003 Training 01 Basic Training Schools and Institutions	74.58	88.17	+13.59
Reasons for the excess in the above five cases (Sl. nos. 13 to 17) have not been intimated (December 1990).				

18	2202-02-001-01 Directorate of Public Instruction			
O.	1,18.16			
R.	2.25	1,20.41	1,31.37	+10.96

Anticipated excess was due to additional requirements towards office expenses.

Reasons for the final excess have not been intimated (December 1990).

19	2203-104-02 Regional Engineering College, Kozhikode - Grant-in-aid			
O.	94.97			
R.	10.00	1,04.97	1,04.97	..

Excess was due to increase in the State share for undergraduate course in Regional Engineering College, Kozhikode, approved by Government of India.

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

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
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1	2202-80-800 Other expenditure 18 Implementation of National Policy on Education - Improvement of Science education in schools (100% Centrally Sponsored Scheme)			
O.	5,00.00			
R.	-3,00.57	1,99.43	1,99.43	..

Saving was due to shortfall in the allocation of funds from Government of India.

## GRANT No.XVII--Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving -
2	2202-80-800-17 Operation Black Board Scheme (100% Centrally Sponsored Scheme)			
O.	4,00.00			
R.	-27.87	3,72.13	2,41.05	-1,31.08
Anticipated saving was due to shortfall in the allocation of funds from Government of India.				
Reasons for the final saving have not been intimated (December 1990).				
3	2202-80-004 Research 04 Education Technology Cell (100% Centrally Sponsored Scheme)			
O.	90.00			
R.	-2.90	87.10	0.39	-86.71
Anticipated saving was due to partial implementation of the scheme.				
Reasons for the final saving have not been intimated (December 1990).				
4	2202-04-103 Rural Functional Literacy Programme 01 Functional Literacy Programme (100% Centrally Sponsored Scheme)			
O.	1,71.00			
R.	-90.21	80.79	84.90	+4.11
Anticipated saving was mainly due to less assistance received from Government of India and diversion of funds to the illiteracy eradication programme under '2202-04-001-06' commented as Note (iii)12 above.				
Reasons for the final excess have not been intimated (December 1990).				
5	2202-01-107-03 Establishment of District Institute of Education and Training (DIET) (100% Centrally Sponsored Scheme)			
O.	1,37.00			
R.	-60.39	76.61	58.86	-17.75

## GRANT No.XVII--Contd.

Anticipated saving was due to reduction in the allocation of funds from Government of India.

Reasons for the final saving have not been intimated (December 1990).

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
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6	2202-02-110-03 Appointment of Hindi teachers in private High Schools	1,35.55	78.01	-57.54
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Reasons for the saving have not been intimated (December 1990).

7	2204-104 Sports and Games 03 The Kerala Sports Council - Contribution			
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O.	1,26.50			
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R.	-50.00			
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		76.50		
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			76.50	
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Saving was attributed to non-payment of land acquisition charges to Kerala University for Sports Complex at Kariavattom due to delay in finalisation of land acquisition proceedings.

8	2202-02-109-06 Appointment of Hindi teachers in departmental high schools	1,38.00	93.82	-44.18
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Reasons for the saving have not been intimated (December 1990).

9	2810-60 Others 101 Choolah 01 National Project on Improved Choolahs - Training Programme and Installation of Choolahs - 100% Centrally Sponsored Scheme			
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O.	40.00			
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R.	-40.00			
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The entire provision was withdrawn by resumption due to the decision of Government of India to release the funds to the implementing agency directly.

During 1988-89 also, the entire provision of Rs.40.00 lakhs provided under this head remained unutilised.

10	2202-01-102-02 Maintenance grant			
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O.	1,25.00			
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R.	-10.00			
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		1,15.00		
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			85.31	
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				-29.69
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## GRANT No.XVII--Contd.

Anticipated saving was due to stringent financial position.

Reasons for the final saving have not been intimated (December 1990).

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
11	2810-02 Solar			
	101 Solar Thermal Energy Programme			
	01 Solar Thermal Energy Programme (100% Centrally Sponsored Scheme)			
	O.	35.00		
	R.	-35.00	..	..

Saving was attributed to non-taking up of two projects due to the inability of the contractors to supply the systems and delay in the execution of three major projects.

During 1988-89 also the entire provision of Rs.50.00 lakhs provided under this head remained unutilised.

12	2202-02-800 Other expenditure			
	10 Improvement of library and laboratory facilities in departmental high schools			
	O.	32.00		
	R.	-20.00	12.00	-12.00

Anticipated saving was mainly due to postponement of expenditure in view of financial difficulties.

Reasons for the final saving have not been intimated (December 1990).

During 1988-89 also Rs.30.33 lakhs out of the total provision of Rs.32.00 lakhs provided under this head remained unutilised due to 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.	-28.37	24.63	-1.43

Anticipated saving was mainly due to shortfall in the number of applications eligible for subsidy during the year.

Reasons for the final saving have not been intimated (December 1990).



## GRANT No.XVII--Contd.

During 1988-89 also Rs.30.25 lakhs out of the total provision of Rs.53.00 lakhs provided under this head remained unutilised for the same reason.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving -
14	2202-04-001-01 Social (Adult) Education (100% Centrally Sponsored Scheme)			
	O.	51.74		
	R.	-30.48	21.26	22.16 +0.90

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

15	2203-105 Polytechnics 06 Direct Central assistance for develop- ment of Polytechnics (100% Centrally Sponsored Scheme)	60.00	30.64	-29.36
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Reasons for the saving have not been intimated (December 1990).

16	2202-01-101-13 Improvement facilities in primary schools (Teaching aids other than Laboratory Equipments)			
	O.	27.00		
	R.	-25.42	1.58	1.30 -0.28

Saving was mainly due to postponement of expenditure in view of financial difficulty and meeting a part of the expenditure under the Centrally Sponsored Scheme of 'Operation Black Board and supply of Science Kits to upper primary schools'.

## GRANT No.XVII—Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
17	2203-112-03 Post-graduate course in the Engineering College, Trivandrum - 100% Centrally Sponsored Scheme			
	O.	70.00		
	R.	-7.00	63.00	47.34 -15.66

Anticipated saving was due to less number of applicants eligible for scholarship and failure of firms to supply machinery and equipments.

Reasons for the final saving have not been intimated (December 1990).

18	2810-60-800 Other expenditure 04 Projects for Non-Conventional Sources of energy including Programmes to be implemented by ANERT			
	O.	30.00		
	R.	-9.80	20.20	10.21 -9.99

Anticipated saving was due to late receipt of administrative sanction for the new scheme, in January 1990.

Reasons for the final saving have not been intimated (December 1990).

19	2203-112-14 Direct Central Assistance for development of Government Engineering Colleges (100% Centrally Sponsored Scheme)			
		40.00	21.14	-18.86

Reasons for the saving have not been intimated (December 1990).

## GRANT No.XVII--Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving -
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20 2202-01-101-12 Purchase  
of furniture for depart-  
mental primary schools

O.	40.00			
R.	-15.88	24.12	21.66	-2.46

Anticipated saving was due to economy measures ordered by Government.

Reasons for the final saving have not been intimated (December 1990).

21 2202-02-800-14 Introduction  
of vocational courses in  
selected secondary schools  
and upgrading them as  
higher secondary schools

O.	85.60			
S.	60.00			
R.	-22.00	1,23.60	1,28.65	+5.05

Anticipated saving was due to less expenditure on purchase of laboratory equipments and consumables for the institutions as procedural formalities had to be observed before making purchases.

Reasons for the final excess have not been intimated (December 1990).

22 2202-02-001-05 Directorate  
of Vocational Higher  
Secondary Education

O.	25.00			
R.	-12.50	12.50	12.63	+0.13

Saving was mainly due to non-filling up of vacant posts and non-transfer of the work of conducting the Vocational Higher Secondary Examination to the Director of Vocational Higher Secondary Education, as anticipated.

23 2203-112-05 Post graduate  
course in the Engineering  
College, Trichur - 100%  
Centrally Sponsored Scheme

O.	30.00			
R.	-7.00	23.00	18.66	-4.34

## GRANT No.XVII--Contd.

Anticipated saving was due to less number of applicants eligible for scholarships and failure of firms to supply machinery and equipments.

Reasons for the final saving have not been intimated (December 1990).

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
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24 2810-60-800-03 Energy  
Plantations (100% Centrally  
Sponsored Scheme)

O. 10.00

R. -10.00

..

..

..

Saving was due to delay in getting approval of two projects from Government of India.

**Capital:**

(v) In view of the final saving of Rs.1,36.39 lakhs in the voted grant, the supplementary grant of Rs.92.89 lakhs obtained in March 1990 could have been limited to token amounts wherever necessary.

(vi) Against the available saving of Rs.1,36.39 lakhs, a sum of Rs.17.68 lakhs only was surrendered on 31st March 1990.

(vii) Saving occurred mainly under:-

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
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1 4202-01 General Education  
800 Other expenditure  
06 Construction of building  
under Operation Black Board  
Scheme - Buildings

O. 1,00.00

R. -5.98

94.02

8.05

-85.97

Anticipated saving was due to non-release of share debit as the scheme was implemented by other agencies.

Reasons for the final saving have not been intimated (December 1990).

2 4202-01-800-08 Construction  
of work sheds in schools  
for conducting vocational  
courses - Centrally  
Sponsored Scheme

S. 75.00

75.00

30.00

-45.00

## GRANT No.XVII--Contd.

Reasons for the saving have not been intimated (December 1990).

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
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3 4202-02 Technical Education  
104 Polytechnics  
01 Polytechnics - Buildings

O. 60.00

R. -18.21 41.79 34.69 -7.10

Anticipated saving was due to non-arrangement of works relating to the staff quarters and students' hostel for Palghat Government Polytechnic.

Reasons for the final saving have not been intimated (December 1990).

4 4202-02-103 Technical Schools  
01 Junior Technical Schools  
- Buildings

O. 60.00

R. -7.28 52.72 37.63 -15.09

Anticipated saving was due to non-arrangement of certain works.

Reasons for the final saving have not been intimated (December 1990).

5 4202-01-201 Elementary Education  
01 Elementary Education - Buildings

75.50

59.09

-16.41

6 4202-01-203 University and Higher Education  
01 Construction of buildings for Colleges and Hostels including Law Colleges

O. 79.50

S. 22.00 1,01.50 88.06 -13.44

Reasons for the saving in the case of Sl. nos. 5 and 6 have not been intimated (December 1990).

7 4202-02-800 Other expenditure  
03 Training Centres including Apprentice Training and SCP Schemes - Buildings

12.00

..

-12.00

## GRANT No.XVII--Contd.

Reasons for the saving of entire provision have not been intimated (December 1990).

During 1988-89 also the entire provision of Rs.9.00 lakhs provided under this head remained unutilised.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving -
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8 6202-01 General Education  
203 University and Higher Education  
04 Loans advanced from 1979-80 onwards

O. 20.00

R. -11.00 9.00 9.33 +0.33

Saving was mainly due to delay in receipt of annual progress reports and bills for counter signature from the colleges.

9 6202-03 Sports and Youth Services  
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

O. 25.00

R. -6.68 18.32 18.32 ..

Saving was due to delay in commencement of repayment of principal by Government.

10 4202-02-800-04 Staff quarters buildings

5.00 .. -5.00

11 4202-02-800-07 Technical Education Directorate - Buildings

5.00 .. -5.00

Reasons for the saving of entire provision under serial numbers 10 and 11 have not been intimated (December 1990).

During 1988-89 also the entire provision of Rs.5.00 lakhs and Rs.10 lakhs respectively provided under these heads remained unutilised.

## GRANT No.XVII--Contd.

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

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
1	4202-04 Art and Culture 190 Investments in Public Sector and Other Undertakings 01 Kerala State Film Development Corporation (Share Capital)			
	R.	46.00	46.00	60.00 +14.00

The entire provision of Rs.50.00 lakhs provided under the head of account '4202-04-800 Other Expenditure 03 Kerala State Film Development Corporation (Share Capital)' was withdrawn by reappropriation during September 1989 and provided under this head of account to adopt authorised classification. Out of the above, Rs.4.00 lakhs was withdrawn by reappropriation during March 1990, the reasons for which have not been intimated (December 1990).

Final excess of Rs.10.00 lakhs was due to adjustment of expenditure relating to the previous year, 1988-89. Reasons for the balance excess of Rs.4.00 lakhs have not been intimated (December 1990).

2	4202-02-105 Engineering/ Technical Colleges and Institutes (including Management and Commercial Institutes) 01 Buildings			
	O.	69.00		
	R.	25.49	94.49	1,25.95 +31.46

Anticipated excess was due to expeditious construction of six buildings for the Engineering College, Kannur at Mangattuparamba.

Reasons for the final excess have not been intimated (December 1990).

3	4202-01-202 Secondary Education 01 Secondary School Buildings			
	O.	30.00		
	R.	8.09	38.09	78.97 +40.88

Anticipated excess was due to clearing of pending bills of contractors.

Reasons for the final excess have not been intimated (December 1990).

## GRANT No.XVII--Concl'd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
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4 4202-02-800-06 Regional Vocational Training Institute for Women - Buildings

O. 3.00

S. 25.00 28.00 40.02 +12.02

Reasons for the excess have not been intimated (December 1990).

5 4202-02-800-05 I.T.I. Buildings

S. 39.89

R. 1.89 41.78 46.60 +4.82

Anticipated excess was due to conversion of workshop into classrooms for the introduction of a new trade 'Plastic Processing Training' in the I.T.I., Kalamassery.

Reasons for the final excess have not been intimated (December 1990).

(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.0.23 lakh was contributed to the fund during 1989-90 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 1990 was Rs.45.69 lakhs, including interest of Rs.4.67 lakhs on the balance, credited to the fund during 1989-90.



## GRANT No. XVIII

## MEDICAL AND PUBLIC HEALTH

	Total grant or appropriation Rs.	Actual expenditure Rs.	Saving - Rs.
<b>MAJOR HEADS--</b>			
<b>2210 Medical and Public Health</b>			
<b>4210 Capital Outlay on Medical and Public Health</b>			
<b>Revenue:</b>			
<b>Voted--</b>			
Original	1,42,03,15,100		
Supplementary	4,24,78,800	1,46,27,93,900	1,45,67,48,386 -60,45,514
Amount surrendered during the year (31st March 1990)			3,03,96,600
<b>Charged--</b>			
Original	10,000	10,000	5,661 -4,339
Amount surrendered during the year			Nil
<b>Capital:</b>			
<b>Voted--</b>			
Original	3,83,77,000		
Supplementary	42,23,300	4,26,00,300	3,83,34,790 -42,65,510
Amount surrendered during the year (31st March 1990)			11,55,700
<b>Charged--</b>			
Original	12,23,000	12,23,000	.. -12,23,000
Amount surrendered during the year (31st March 1990)			10,71,700
<b>Notes and comments</b>			

**Revenue:**

(i) In view of the final saving of Rs.60.46 lakhs in the voted grant, the supplementary grant of Rs.4,08.29 lakhs obtained in March 1990, proved excessive.

(ii) Against the available saving of Rs.60.46 lakhs, a sum of Rs.3,03.97 lakhs was surrendered on 31st March 1990.

## GRANT No.XVIII--Contd.

(iii) Saving occurred mainly under:-

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving -
1	2210-03 Rural Health Services - Allopathy 110 Hospitals and Dispensaries 01 Hospitals and Dispensaries except General District Taluk Hospitals			
	O.	24,86.68		
	S.	Token		
	R.	-5,65.75	19,20.93	19,41.62 +20.69

Provision required for the salaries of staff working in the 'Hospitals and Dispensaries' coming under Urban Health Services and Rural Health Services - Allopathy was included equally under either heads due to non-availability of details of the exact number of staff working under these two categories, while finalising the Budget Estimates for 1989-90. Subsequently the provision of Rs.6,00.00 lakhs was withdrawn from this head and allotted under 2210-01-110-01 by reappropriation, based on actual requirements.

This was partly offset by excess under 'Materials and Supplies' for payment of pending bills towards the purchase of medicines and other allied articles.

Reasons for the final excess have not been intimated (December 1990).

2	2210-03-103 Primary Health Centres 01 Primary Health Units and Health Centres			
	O.	8,76.14		
	R.	1.18	8,77.32	6,93.26 -1,84.06

Anticipated excess was mainly due to settlement of arrear claims of travel expenses including permanent conveyance allowance and clearance of pending bills towards the cost of medicines and allied articles.

Reasons for the final saving have not been intimated (December 1990).

3	2210-06 Public Health 101 Prevention and control of diseases 10 Leprosy Control (100% Central Assistance)			
	O.	2,07.80		
	R.	-1,15.05	92.75	1,00.43 +7.68

## GRANT No.XVIII--Contd.

Reasons for the anticipated saving and final excess have not been intimated (December 1990).

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
4	2210-05 Medical Education, Training and Research 105 Allopathy 06 Allopathy Medical College, Trichur			
	O.	2,44.99		
	R.	-64.46	1,80.53	1,73.47 -7.06

Anticipated saving was mainly due to (i) economy measures ordered by Government (Rs.36.57 lakhs), (ii) non-filling up of vacant posts (Rs.24.44 lakhs) and (iii) non-purchase of equipments (Rs.3.45 lakhs).

Reasons for the final saving have not been communicated (December 1990).

5	2210-02 Urban Health Services - Other Systems of Medicine 101 Ayurveda 03 Other Hospitals and Dispensaries	7,75.72	7,10.02	-65.70
6	2210-03-104 Community Health Centres 01 Community Health Centres	40.00	11.11	-28.89

Reasons for the saving in respect of serial numbers 5 and 6 have not been intimated (December 1990).

7	2210-06-101-09 Leprosy Control Schemes - Survey, Education and Treatment Centres			
	O.	1,06.30		
	R.	0.65	1,06.95	62.60 -44.35

Reasons for the net saving have not been intimated (December 1990).

8	2210-05-105-05 Allopathy Medical College, Alleppey			
	O.	1,93.96		
	S.	2.00		
	R.	-12.42	1,83.54	1,65.38 -18.16

## GRANT No.XVIII--Contd.

Anticipated saving was mainly due to (i) non-creation of additional posts (Rs.8.00 lakhs), (ii) non-filling up of vacant posts (Rs.4.00 lakhs) and (iii) economy measures ordered by Government (Rs.0.42 lakhs).

Reasons for the final saving have not been communicated (December 1990).

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
9	2210-06-101-07 T.B. (excluding operational cost) (50% Centrally Sponsored Scheme)			

O. 40.00

R. -6.37 33.63 11.09 -22.54

Reasons for the anticipated and final savings have not been intimated (December 1990).

10 2210-05-105-13 Post Graduate  
Education in the Medical  
Colleges

O. 33.34

R. -0.72 32.62 5.95 -26.67

Reasons for the saving have not been intimated (December 1990).

11 2210-05-105-04 Allopathy  
Medical College, Kottayam

O. 2,11.12

S. 3.00

R. 2.05 2,16.17 1,89.67 -26.50

Anticipated excess was reportedly due to payment of arrear bills towards the purchase of materials (Rs.1.75 lakhs), books and journals (Rs.0.30 lakhs).

Reasons for the final saving have not been intimated (December 1990).

12 2210-06-101-03 Filariasis  
Control (50% Central  
Assistance)

O. 1,41.31

R. -6.03 1,35.28 1,18.83 -16.45

Out of the anticipated saving of Rs.6.03 lakhs, saving of Rs.0.64 lakh was due to non-filling up of certain vacant posts and enforcement of economy measures ordered by Government. Reasons for the remaining anticipated saving and the final saving have not been intimated (December 1990).

## GRANT No.XVIII--Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
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- 13 2210-01 Urban Health  
Services - Allopathy  
110 Hospitals and Dispensaries  
10 T.B. Isolation Beds

O.	28.71			
R.	-0.04	28.67	6.78	-21.89

Specific reasons for the saving have not been intimated (December 1990).

- 14 2210-01-110-14 Blood Bank  
for District and Taluk  
Headquarters Hospitals

O.	25.00			
R.	-18.53	6.47	3.52	-2.95

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

Reasons for the final saving have not been intimated (December 1990).

- 15 2210-06-800 Other expenditure  
02 Public Health - Grant-  
in-aid

O.	55.00			
R.	-17.86	37.14	36.28	-0.86

Anticipated saving was reportedly due to non-receipt of proposal from the local bodies for financial assistance (Rs.16.86 lakhs) and non-payment of grant for want of utilisation certificates for the previous year (Rs.0.98 lakh).

Reasons for the final saving are yet to be received (December 1990).

- 16 2210-06-101-08 Cholera/  
Gastro Enteritis (50%  
Centrally Sponsored Scheme)

O.	20.00			
R.	-15.67	4.33	3.03	-1.30

Reasons for the anticipated and final saving have not been intimated (December 1990).

## GRANT No.XVIII--Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
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- 17 2210-05-101 Ayurveda  
02 Programme for Higher  
education, Training and  
Research (Centrally  
Sponsored - 100% Central  
Assistance)

O.	42.60			
R.	-16.32	26.28	25.73	-0.55

Saving was mainly attributed to non-filling up of vacant posts (Rs.13.71 lakhs) and enforcement of economy measures ordered by Government (Rs.2.61 lakhs)

(iv) 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 2210-01-110-01 Hospitals  
and Dispensaries

O.	24,86.68			
S.	2,00.00			
R.	6,25.63	33,12.31	33,84.11	+71.80

Anticipated excess was due to reasons detailed in Note iii(1).

Reasons for the final excess have not been intimated (December 1990).

- 2 2210-06-003 Training  
03 Training of Multipurpose  
workers (50% Centrally  
Sponsored Scheme)

O.	1,00.00			
R.	40.03	1,40.03	3,80.49	+2,40.46

Anticipated excess was due to payment of arrears of salary and dearness allowance consequent on pay revision.

Reasons for the final excess have not been intimated (December 1990).

- 3 2210-01-104 Medical  
Stores Depots  
01 Medical Stores

O.	57.53			
R.	-3.22	54.31	1,36.78	+82.47

## GRANT No.XVIII--Contd.

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

Reasons for the final excess have not been intimated (December 1990).

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
4	2210-05-105-02 Allopathy Medical College, Trivandrum			
O.	2,72.91			
S.	11.78			
R.	-10.00	2,74.69	3,50.21	+75.52

Anticipated saving was attributed to enforcement of economy measures ordered by Government and non-filling up of vacant posts (Rs.18.62 lakhs). This was partly offset by reappropriation of Rs.8.62 lakhs under materials and supplies for payment of advance subscription for supply of journals for the year 1990-91.

Reasons for the final excess have not been intimated (December 1990).

5	2210-03-103-04 Strengthening of Primary Health Centres and Sub-Centres and opening of new Primary Health Centres and Sub-Centres	1,20.00	1,81.05	+61.05
6	2210-06-101-15 Health Card for School Children	40.00	74.11	+34.11
7	2210-04 Rural Health Services - Other Systems of Medicine 101 Ayurveda 01 Rural Dispensaries	15.00	37.81	+22.81

Reasons for the excess in respect of Sl. nos. 5, 6 and 7 have not been intimated (December 1990).

8	2210-01-110-04 Medical College Hospital, Kottayam			
O.	2,97.11			
S.	1.00			
R.	-1.74	2,96.37	3,37.90	+41.53

Anticipated saving was due to withdrawal of provision intended for the purchase of materials, wrongly included under the detailed head of account 'Machinery and Equipments', below this sub head.

Reasons for the final excess have not been intimated (December 1990).

## GRANT No.XVIII--Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
9	2210-01-110-06 Medical College Hospital, Trichur			
	O.	1,82.93		
	S.	2.49		
	R.	24.55	2,09.97	2,17.85 +7.88

Anticipated excess was due to additional expenditure for payment of pending bills of medicines, drugs and diet (Rs.28.50 lakhs). The above excess was partly offset by saving due to non-purchase of equipments (Rs.2.30 lakhs) and enforcement of economy measures ordered by Government (Rs.1.65 lakhs).

Reasons for the final excess have not been communicated (December 1990).

10	2210-06-107 Public Health Laboratories 02 Government Analysts Laboratory, Trivandrum			
	O.	22.44		
	R.	1.94	24.38	42.95 +18.57

Anticipated excess was attributed to payment of salaries at enhanced rate due to pay revision and additional expenditure towards clearance of pending bills.

Reasons for the final excess have not been intimated (December 1990).

11	2210-01-110-05 Medical College Hospital, Alleppey			
	O.	2,05.23		
	S.	5.15		
	R.	8.00	2,18.38	2,30.57 +12.19

Funds were provided by reappropriation in March 1990 to regularise the authorisation ordered in December 1989 invoking para 95(3) of Kerala Budget Manual to meet additional expenditure for shifting certain departments of the Medical College Hospital, Alapuzha to the new block at Vandanam, Alapuzha.

Reasons for the final excess have not been intimated (December 1990).

**Capital:**

(v) Against the available saving of Rs.42.66 lakhs in the voted grant, a sum of Rs.11.56 lakhs only was surrendered on 31st March 1990.



## GRANT No.XVIII--Contd.

(vi) 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 09 Medical College, College Hospital, College Hostel, Kottayam - Land Acquisition and Buildings			
	O.	48.00		
	S.	1.52		
	R.	-11.96	37.56	17.39
				-20.17
2	4210-03-105-06 Re-orientation in Medical Education-Land Acquisition and Buildings			
	O.	27.00		
	R.	-25.41	1.59	4.13
				+2.54
3	4210-03-105-11 Medical College, College Hospital, College Hostel, Trichur - Land Acquisition and Buildings			
	O.	58.00		
	S.	0.28		
	R.	-18.56	39.72	39.29
				-0.43
4	4210-03-105-12 Dental College - Land Acquisition and Buildings			
	O.	9.00		
	R.	-7.59	1.41	0.27
				-1.14
5	4210-03-105-03 Nursing College, College Hostel, Kottayam - Land Acquisition and Buildings			
	O.	8.00		
	R.	-8.00	..	..
			..	..

## GRANT No.XVIII--Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
6	4210-03-105-04 Nursing College, College Hostel, Kozhikode - Land Acquisition and Buildings			
	O.	7.00		
	R.	-7.00	..	..
7	4210-02 Rural Health Services 110 Hospitals and Dispensaries 08 Strengthening and opening of Primary Health Centres and Sub Centres - Land Acquisition and Buildings			
	O.	5.00		
	R.	-5.00	..	..
8	4210-03-105-13 Regional Limb Fitting Centre - Land Acquisition and Buildings			
	O.	5.00		
	R.	-4.98	0.02	-0.02
Anticipated saving in respect of serial numbers 1 to 8 was attributed to less requirement of funds.				
Reasons for the final saving in respect of serial numbers 1 and 4 and final excess in respect of serial number 2 have not been intimated (December 1990).				
9	4210-03-105-07 Medical College, College Hospital, College Hostel, Alleppey - Land Acquisition and Buildings			
	O.	68.00		
	S.	Token	68.00	56.81
				-11.19
Reasons for the saving have not been intimated (December 1990).				
10	4210-02-103 Primary Health Centres 05 Allopathy - Land Acquisition and Buildings			
	O.	19.00		
	S.	4.14		
	R.	1.48	24.62	14.70
				-9.92

## GRANT No.XVIII--Contd.

Anticipated excess was attributed to increased expenditure towards the construction of Operation Theatre and 30 bedded Ward for Public Health Centre, Pappinissery and construction of building for Public Health Centre at Manjayil in Kannur.

Reasons for the final saving have not been intimated (December 1990).

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

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving -
1	4210-01 Urban Health Services 110 Hospitals and Dispensaries 07 Allopathy - Improvement of Health facilities - Land Acquisition and Buildings			
	O.	11.00		
	S.	13.70		
	R.	35.41	60.11	66.94 +6.83

Anticipated excess was mainly due to additional expenditure on construction of District Hospital at Malappuram and Kannur, Government Dispensary at Tannithode and provision of additional facilities at Government Hospital, Chengannoor.

Reasons for the final excess have not been intimated (December 1990).

2	4210-02-110-04 Allopathy Improvement of Health facilities - Land Acquisition and Buildings			
	S.	0.70		
	R.	25.36	26.06	19.35 -6.71

Anticipated excess was mainly attributed to construction of 150 bedded ward at Government Hospital, Chirayankil, 50 bedded ward at Nilampoor and building for Eshupunna Government Hospital.

Reasons for the final saving have not been intimated (December 1990).

3	4210-03-105-05 Pharmaceutical Science College, College Hostel - Land Acquisition and Buildings			
	O.	2.00		
	R.	9.37	11.37	11.37 ..

Excess was attributed to requirement of additional funds for payment of claims of Kerala State Construction Corporation for the work of improvement of Pharmaceutical College, Thiruvananthapuram which was completed.

## GRANT No.XVIII--Concid.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving -
4	4210-04 Public Health 107 Public Health Laboratories 02 Chemical Examiners Laboratory - Land Acquisition and Buildings			
	O.	3.00		
	S.	0.54		
	R.	7.78	11.32	10.64 -0.68

Anticipated excess was attributed to increased expenditure towards payment of pending bills and for construction works of Chemical Examiners Laboratory at Thiruvananthapuram.

Reasons for the final saving have not been intimated (December 1990).

5	4210-01-110-08 Allopathy _ Mental Health Centres - Land Acquisition and Buildings			
	O.	9.77		
	R.	2.65	12.42	16.61 +4.19

Anticipated excess was attributed to renovation work of Mental Hospitals at Thrissur and Kozhikode.

Reasons for the final excess have not been intimated (December 1990).

## 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	52,11,69,600	52,11,69,600	35,28,61,061	-16,83,08,539
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Amount surrendered during the year  
(31st March 1990)

12,14,88,700

## Capital:

## Voted—

Original	8,57,29,000			
Supplementary	2,48,20,000	11,05,49,000	7,50,93,737	-3,54,55,263

Amount surrendered during the year  
(31st March 1990)

3,46,01,000

## Charged--

Original	1,00,000	1,00,000	..	-1,00,000
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Amount surrendered during the year  
(31st March 1990)

1,00,000

## Notes and comments

## Revenue:

(i) Against the available saving of Rs.16,83.09 lakhs in the voted grant, a sum of Rs.12,14.89 lakhs only was surrendered on 31st March 1990.

(ii) Major portion of saving occurred under:-

Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
2211-200 Other Services and Supplies			
07 Medicines (100% Centrally Sponsored Scheme)			
O.	4,25.00		
R.	-4,23.00	2.00	1.65
			-0.35

## GRANT No.XIX---Contd.

Withdrawal of almost the entire provision by reappropriation and resumption was due to limiting of expenditure for the purchase of medicines to the extent of assistance received from Government of India.

(iii) Out of the original provisions of Rs.9,28.00 lakhs provided under the following eight heads of account coming under 100 per cent Centrally Sponsored Scheme, Rs.6,82.53 lakhs was withdrawn by resumption on the last day of the financial year. Withdrawal of funds was attributed to limiting of expenditure to the extent of assistance received from Government of India.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving -
1	2211-003 Training 01 Regional Family Welfare Training Centres (100% Centrally Sponsored Scheme)			
	O. 2,12.00			
	R. -1,88.34	23.66	15.08	-8.58
2	2211-104 Transport 01 Maintenance and supply of vehicles to Public Health Centres (100% Centrally Sponsored Scheme)			
	O. 2,00.00			
	R. -1,77.29	22.71	30.63	+7.92
3	2211-003-02 Training of Health Visitors, A.N.M.S. and D.A.I.S. (100% Centrally Sponsored Scheme)			
	O. 1,87.00			
	R. -1,24.32	62.68	29.08	-33.60
4	2211-104-04 Health Transport Organisation (100% Centrally Sponsored Scheme)			
	O. 1,00.00			
	R. -89.94	10.06	2.80	-7.26
5	2211-104-02 Maintenance and supply of vehicles to District Family Welfare Bureau (100% Centrally Sponsored Scheme)			
	O. 54.00			
	R. -46.80	7.20	7.42	+0.22

## GRANT No.XIX--Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving -
6	2211-200-04 Post-Partum Centres, Medical College Hospitals, District Hospitals and Other Major Hospitals (100% Centrally Sponsored Scheme)			
	O.	1,00.00		
	R.	-16.01	83.99	59.93 -24.06
7	2211-106 Mass Education 01 Mass Education (100% Centrally Sponsored Scheme)			
	O.	50.00		
	R.	-37.14	12.86	16.11 +3.25
8	2211-200-02 Maintenance of Beds and Static Sterilisation Units (100% Centrally Sponsored Scheme)			
	O.	25.00		
	R.	-2.68	22.32	8.41 -13.91

Reasons for the final saving in respect of serial numbers 1, 3, 4, 6 and 8 and final excess in respect of serial numbers 2 and 7 have not been intimated (December 1990).

(iv) In the following cases, reasons for the saving have not been intimated (December 1990).

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
1	2211-105 Compensation 05 Medicines (100% Centrally Sponsored Scheme)	3,15.00	77.64	-2,37.36
2	2211-001 Direction and Administration 02 City and District Family Welfare Bureau (including Mobile I.U.C.D. - 100% Centrally Sponsored Scheme)			
	O.	3,10.00		
	R.	-1,89.28	1,20.72	94.20 -26.52

## GRANT No.XIX—Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving -
3	2211-105-02 Tubectomy (100% Centrally Sponsored Scheme)	4,00.00	3,03.15	-96.85
4	2211-105-06 Extension of Sterilisation facilities in rural and semi-rural areas (100% Centrally Sponsored Scheme)	2,00.00	1,17.45	-82.55
5	2211-001-01 State level organisation (100% Centrally Sponsored Scheme)			
	O. 1,13.00			
	R. -59.05	53.95	31.60	-22.35
6	2211-103 Maternity and Child Health			
	03 Immunisation of Children and Mothers against Tetanus, etc. (100% Centrally Sponsored Scheme)			
	O. 1,16.00			
	R. -80.51	35.49	36.10	+0.61
7	2211-800 Other expenditure			
	03 Village Health Guide and Sub-Centre Scheme (100% Centrally Sponsored Scheme)	75.00	..	-75.00
8	2211-101 Rural Family Welfare Service			
	02 Expansion of I.C.D.S. Programme (100% Centrally Sponsored Scheme)			
	O. 1,30.00			
	R. -55.83	74.17	60.70	-13.47
9	2211-800-02 Grant-in-aid (100% Centrally Sponsored Scheme)	75.00	28.64	-46.36

(v) In the following cases, withdrawal of funds through reappropriation in March 1990 proved excessive:-

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
1	2211-103-04 Oral Rehydration Therapy (100% Centrally Sponsored Scheme)			
	O. 1,04.00			
	R. -95.81	8.19	63.15	+54.96



## GRANT No.XIX--Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
2	2211-103-02 Triple Immunisation (100% Centrally Sponsored Scheme)			
O.	1,15.00			
R.	-85.50	29.50	87.32	+57.82

Reasons for the anticipated saving and final excess in the above two cases have not been intimated (December 1990).

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

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
1	2211-108 Selected Area Programmes (including India Population Project) 02 India Population Project III World Bank Assistance D.H.S. Cell (90% Centrally Sponsored Scheme)			
R.	4,38.15	4,38.15	4,55.59	+17.44

Budget proposal for Rs.3,48.15 lakhs relating to this head of account of the Department was wrongly included under the head of account 4211-108-01 due to an error in the Plan Allocation fixed by the State Planning Board. Expenditure necessitated for the scheme was authorised by Government invoking para 95(3) of Kerala Budget Manual during June 1989 (Rs.1,15.00 lakhs), September 1989 (Rs.2,33.15 lakhs) and January 1990 (Rs.1,00.00 lakhs). The above authorisations were regularised by reappropriation orders issued on 31st March 1990.

Reasons for the final excess have not been intimated (December 1990).

2	2211-200-03 Conventional Contraceptives	..	92.04	+92.04
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Reasons for the excess have not been intimated (December 1990).

3	2211-200-10 Post-Partum Centre, Sub/Divisional and Taluk Level Hospitals (100% Centrally Sponsored Scheme)			
O.	1,35.00			
R.	-17.22	1,17.78	1,68.36	+50.58

## GRANT No.XIX--Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
4	2211-200-01 Supply of Surgical Equipments to Rural and Urban Family Welfare Centres (100% Centrally Sponsored Scheme)			
	O.	5.00		
	R.	-5.00	29.89	+29.89

Anticipated saving in respect of serial numbers 3 and 4 was attributed to limiting the expenditure with reference to the assistance received from the Government of India.

Reasons for the final excess in respect of serial numbers 3 and 4 have not been intimated (December 1990).

5	2211-108-03 India Population Project III - World Bank Assistance (State Share 10%)	55.00	79.53	+24.53
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Reasons for the excess have not been received (December 1990).

**Capital:**

(vii) Saving occurred mainly under:-

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
1	4211-108 Selected Area Programme 01 India Population Project III - World Bank Assistance (90% Centrally Sponsored Scheme)			
	O.	4,48.15		
	R.	-2,91.31	1,56.84	1,56.84 ..
Provision intended for Revenue category of expenditure was wrongly included under this head of account due to an error in the Plan Allocation fixed by the State Planning Board as mentioned in Note (vi)1. Eventhough proposal for the surrender of the excess provision was forwarded to Government by the Director of Health Service during May 1989, sanction was accorded by Finance Department at the fag end of the financial year for the diversion of funds to other heads of account by reappropriation.				
2	4211-101 Rural Family Welfare Services (100% Centrally Sponsored Scheme) 01 Buildings Works			
	O.	2,90.00		
	S.	2,48.20		
	R.	-70.93	4,67.27	4,62.16 -5.11

## GRANT No.XIX--Concl'd.

Anticipated saving was attributed to limiting of expenditure with reference to the assistance received from the Government of India.

Reasons for the final saving have not been intimated (December 1990).

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
3	4211-800 Other expenditure 01 Buildings Works (100% Centrally Sponsored Scheme)			
	O. 59.57			
	R. -58.70	0.87	..	-0.87
4	4211-102 Urban Family Welfare Service 01 Buildings Works (100% Centrally Sponsored Scheme)			
	O. 59.57			
	R. -54.83	4.74	2.17	-2.57

Anticipated saving under serial numbers 3 and 4 was due to non-sanctioning of building works.

Reasons for the final saving in respect of serial number 4 have not been intimated (December 1990).

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

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
4211-108-02 India Population Project III - World Bank Assistance (State Share 10%)			
R. 1,29.76	1,29.76	1,29.76	..

Funds were provided by reappropriation based on the revised plan outlay received from Government of India.

## GRANT No.XX

## WATER SUPPLY AND SANITATION (ALL VOTED)

		Total grant	Actual expenditure	Saving -
		Rs.	Rs.	Rs.
<b>MAJOR HEADS--</b>				
<b>2215 Water Supply and Sanitation</b>				
<b>6215 Loans for Water Supply and Sanitation</b>				
<b>Revenue:</b>				
Original	53,02,11,000			
Supplementary	7,87,00,000	60,89,11,000	58,60,13,469	-2,28,97,531
Amount surrendered during the year (31st March 1990)				39,600
<b>Capital:</b>				
Original	28,04,00,000			
Supplementary	2,50,00,000	30,54,00,000	17,46,00,000	-13,08,00,000
Amount surrendered during the year (31st March 1990)				13,08,00,000
<b>Notes and comments</b>				

**Revenue:**

(i) Against the available saving of Rs.2,28.98 lakhs in the grant, Rs.0.40 lakh only was surrendered on 31st March 1990.

(ii) In view of the final saving of Rs.2,28.98 lakhs, the supplementary grant of Rs.7,87.00 lakhs obtained in March 1990, proved excessive.

(iii) Saving occurred under:-

Head	Total grant	Actual expenditure	Saving -
		(in lakhs of rupees)	
2215-01 Water Supply			
800 Other expenditure			
01 Drinking Water Supply measures in Drought Affected Areas			
S.	5,37.00	5,37.00	2,99.03
			-2,37.97

Rupees 5,37.00 lakhs were provided, based on the ceiling fixed by Government of India, under this sub head of account in the Supplementary Demands for March 1990 for reclassification of

## GRANT No.XX--Concl'd.

expenditure on Drinking Water Supply arrangements initially incurred under the Major Head "2245 Relief on Account of Natural Calamities". Saving was due to the transfer debit of actual expenditure incurred during a specific period only, in accordance with the directions issued by Government of India.

**Capital:**

(iv) In view of the final saving of Rs.13,08.00 lakhs, supplementary grant of Rs.2,50.00 lakhs obtained in March 1990 proved wholly unnecessary.

## (v) Saving occurred under:-

Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
6215-01 Water Supply			
190 Loans to Public Sector and Other Undertakings			
01 Loans to the Kerala Water Authority			
O.	27,41.50		
S.	2,50.00		
R.	-13,08.00	16,83.50	16,83.50 ..

Saving was attributed to release of less loans to the Kerala Water Authority, the reasons for which have not been intimated (December 1990).

## 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	7,40,48,200	9,87,77,300	9,56,12,445	-31,64,855
Supplementary	2,47,29,100			
Amount surrendered during the year (31st March 1990)				18,20,200
Capital:				
Voted--				
Original	4,79,00,100	7,49,31,600	6,12,06,714	-1,37,24,886
Supplementary	2,70,31,500			
Amount surrendered during the year (31st March 1990)				64,62,400
Charged--				
Original	2,00,000	11,90,800	9,72,300	-2,18,500
Supplementary	9,90,800			
Amount surrendered during the year (31st March 1990)				1,25,000
Notes and comments				
Revenue:				

(i) In view of the final saving of Rs.31.65 lakhs, supplementary grant of Rs.2,37.86 lakhs obtained in March 1990 proved excessive.

(ii) Against the available saving of Rs.31.65 lakhs, a sum of Rs.18.20 lakhs only was surrendered on 31st March 1990.

## GRANT No.XXI--Contd.

(iii) Saving occurred mainly under:-

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
1	2216-80 General 800 Other expenditure 03 Construction of Houses for disabled Ex-Servicemen Grant-in-aid			
O.	28.00			
R.	-16.65	11.35	11.35	..
Saving was due to less number of fresh applications for grants.				
2	2216-80-800-04 Rehabilitation Housing Scheme - Grant-in-aid	3,15.00	3,03.09	-11.91
3	2216-80-001 Direction and Administration 02 Staff for the adminis- tration of housing schemes			
O.	70.38			
S.	63.03	1,33.41	1,23.02	-10.39
4	2216-80-103 Assistance to Housing Boards, Corporations 01 State Housing Board	34.00	25.00	-9.00

Reasons for the saving in respect of serial numbers 2 to 4 have not been intimated (December 1990).

(iv) Saving mentioned above was partly counter balanced by excess under:-

	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
	2216-80-001-01 Housing Commissioner			
O.	5.41			
R.	-0.20	5.21	14.73	+9.52

Reasons for the excess have not been intimated (December 1990).

**Capital:**

(v) In view of the final saving of Rs.1,37.25 lakhs in the voted grant, the supplementary grant of Rs.1,87.16 lakhs obtained in March 1990, was largely excessive.

## GRANT No.XXI--Contd.

(vi) Against the available saving of Rs.1,37.25 lakhs, a sum of Rs.64.62 lakhs only was surrendered on 31st March 1990.

(vii) Saving occurred mainly under:-

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving -
1	4216-01 Government Residential Buildings 700 Other Housing 05 Upgradation of standards of Administration under the VIIIth Finance Commission Award			
O.	1,51.34			
S.	1,34.30			
R.	-60.97	2,24.67	2,09.69	-14.98

Saving was reportedly due to less requirement of funds for works completed.

2	4216-01-700-06 Upgradation of standards of Administration under the IXth Finance Commission Award			
O.	74.96			
R.	-44.95	30.01	27.29	-2.72

Saving was attributed to non-arrangement of works during the financial year 1989-90 due to non-observance of all the formalities.

3	4216-01-106 General Pool Accommodation 02 Construction			
O.	39.19			
S.	5.48			
R.	-38.87	5.80	8.08	+2.28

Anticipated saving was due to attaining of only the preliminary stage of finalising the design of Staff Quarters at the premises of Travancore House, Delhi.

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

4	4216-01-106-01 Direction and Administration			
O.	53.54			
S.	46.17	99.71	76.77	-22.94



## GRANT No.XXI--Concl'd.

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

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
5	6216-80 General 800 Other Loans 01 Low Income Group Housing Scheme			
	O.	10.00		
	R.	-5.55	4.45	2.61 -1.84

Reasons for the anticipated as well as final saving have not been intimated (December 1990).

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

Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
4216-01-107 Police Housing Scheme			
O.	0.22		
S.	36.18		
R.	86.95	1,23.35	1,03.35 -20.00

Anticipated excess to the tune of Rs.12.00 lakhs was reportedly due to construction of traffic police quarters at Kozhikode and construction of quarters for police personnel at Kozhikode and Thalassery.

Reasons for the remaining excess and final saving have not been intimated (December 1990).

## GRANT No.XXII

## URBAN DEVELOPMENT (ALL VOTED)

	Total grant	Actual expenditure	Saving -
	Rs.	Rs.	Rs.
<b>MAJOR HEADS—</b>			
<b>2217 Urban Development</b>			
<b>6217 Loans for Urban Development</b>			
<b>Revenue:</b>			
Original	4,88,79,800		
Supplementary	1,15,35,000	6,04,14,800	5,85,68,958 -18,45,842
Amount surrendered during the year (31st March 1990)			20,24,800
<b>Capital:</b>			
Original	87,50,000		
Supplementary	74,68,000	1,62,18,000	1,62,18,000 ..
Amount surrendered during the year			Nil
<b>Notes and comments</b>			

**Revenue:**

(i) In view of the final saving of Rs.18.46 lakhs, the supplementary grant of Rs.1,15.35 lakhs obtained in March 1990 proved excessive.

(ii) Against the available saving of Rs.18.46 lakhs, Rs.20.25 lakhs were surrendered on 31st March 1990.

(iii) Saving occurred mainly under:-

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
1	2217-05 Other Urban Development Schemes 001 Direction and Administration 23 District Planning Unit, Alleppey			
	O.	12.30		
	R.	-7.65	4.65	5.24 +0.59

## GRANT No.XXII--Concl'd.

Saving was reportedly due to (i) non-starting of District Planning Units at Kasargode and Wynad for which provision was included under this head, (ii) vacant posts and (iii) non-fixation of pay of certain employees.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
2	2217-05-800 Other expenditure			
	04 Urban and Regional Information system			
O.	5.20			
R.	-5.20	..	..	..

Provision intended for the payment of cost of aerial photographs was withdrawn by reappropriation at the fag end of the financial year due to non-receipt of the photographs during the year.

## GRANT No.XXIII

## INFORMATION AND PUBLICITY (ALL VOTED)

	Total grant	Actual expenditure	Excess +
	Rs.	Rs.	Rs.
<b>MAJOR HEAD--</b>			
<b>2220 Information and Publicity</b>			
Revenue:			
Original	2,64,91,000		
	3,17,44,700	3,17,68,347	+23,647
Supplementary	52,53,700		
Amount surrendered during the year (31st March 1990)			1,41,400

The expenditure shown above includes Rs.10.00 lakhs met out of an advance from the Contingency Fund obtained in March 1989 and recouped to the Fund during 1989-90.

## Notes and comments

(i) The expenditure exceeded the grant by Rs.23,647; the excess requires regularisation

(ii) In view of the excess, the supplementary grant of Rs.52.54 lakhs obtained in March 1990 proved inadequate and the surrender of Rs.1.41 lakhs on 31st March 1990, injudicious.

(iii) Excess occurred mainly under:-

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
60 Others			
101 Advertising and Visual Publicity			
02 Publicity Materials			
O.	4.25		
S.	4.45		
R.	12.76	21.46	23.76
			+2.30

Funds were provided by reappropriation for accounting the expenditure towards printing of a folder in connection with the second anniversary of the Kerala Ministry, met initially out of an advance from the Contingency Fund sanctioned on 30th March 1989 and for payment of printing charges to the Kerala Books and Publication Society, Cochin.

Reasons for the final excess have not been intimated (December 1990).

## GRANT No.XXIV

## LABOUR AND LABOUR WELFARE

	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
<b>MAJOR HEADS—</b>			
<b>2230 Labour and Employment</b>			
<b>4250 Capital Outlay on Other Social Services</b>			
<b>6250 Loans for Other Social Services</b>			
<b>Revenue:</b>			
<b>Voted--</b>			
Original	30,62,13,700		
Supplementary	3,42,37,300	34,04,51,000	34,22,65,209 +18,14,209
Amount surrendered during the year (28th and 31st March 1990)			40,99,800
<b>Charged--</b>			
Original	100	100	.. -100
Amount surrendered during the year			Nil
<b>Capital:</b>			
<b>Voted--</b>			
Original	21,21,000		
Supplementary	16,600	21,37,600	10,20,000 -11,17,600
Amount surrendered during the year (28th and 31st March 1990)			11,17,600

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

(1) The expenditure exceeded the voted grant by Rs.18,14,209, the excess requires regularisation. The actual expenditure booked under this grant included Rs.21,56,33,070 drawn under '2230-02 Employment 101 Employment Services 03 Unemployment Assistance Scheme' and transferred to P.D. Accounts of the various Employment Officers for disbursement. Rupees 52.06 lakhs being the unspent balance in P.D. Accounts at the end of the year were transferred to newly opened S.B. Accounts, based on sanction issued by Government in March 1990, instead of transferring back to Consolidated Fund as required under the Financial Rules. On this irregular procedure being pointed out,

## GRANT No.XXIV--Contd.

Government have stated in August 1990, that this was done in order to avoid lapse of funds provided in the Supplementary Demands for Grants. The excess expenditure under the grant and its further regularisation by Legislature under Article 205 of the Constitution of India could have been avoided had the withdrawal been limited to actual requirements or the unspent balance remitted back to the Consolidated Fund at the close of the financial year itself.

(ii) In view of the excess, the surrender of Rs.41 lakhs at the fag end of the financial year proved injudicious.

(iii) Excess occurred mainly under:-

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
1	2230-01 Labour			
	103 General Labour Welfare			
	04 Welfare Fund for Cashew Workers' Contribution			
	O.	2.00		
	R.	48.00	50.00	50.00 ..

Authorisation was issued in July 1989 invoking para 95(3) of Kerala Budget Manual for the payment of the first instalment of Government contribution to the Kerala Cashew Workers Relief and Welfare Fund Board. The above authorisation was regularised by reappropriation orders issued on 28th March 1990.

2	2230-02 Employment			
	001 Direction and Administration			
	01 Employment Exchange			
	O.	1,54.41		
	S.	Token		
	R.	24.99	1,79.40	1,80.77 +1.37

Excess was attributed to (i) increased expenditure on Salaries due to creation of 75 new posts of L.D. Clerks, pay revision and payment of dearness allowance at enhanced rates, (ii) clearance of pending bills and (iii) payment of arrears of rent.

3	2230-01-103-01 Welfare Works - General			
	O.	58.59		
	R.	6.40	64.99	67.50 +2.51

Authorisation of Rs.6.00 lakhs was issued in November 1989 invoking para 95(3) of Kerala Budget Manual to meet expenditure towards registration of head load workers. The above authorisation was regularised by reappropriation orders issued in March 1990. The anticipated excess of Rs.0.40 lakh was for meeting the expenditure towards arrears of rent of certain offices.

## GRANT No.XXIV--Contd.

Reasons for the final excess have not been intimated (December 1990).

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
4	2230-01-102 Working conditions and safety 01 Directorate of factories			
	O.	61.51		
	R.	9.31	70.82	68.31 -2.51

Funds were provided by reappropriation for meeting additional requirements on account of pay revision (Rs.7.80 lakhs) and for the regularisation of authorisation issued invoking para 95(3) of Kerala Budget Manual for purchase of two Maruthi cars (Rs.1.75 lakhs). This was offset by saving of Rs.0.24 lakh due to non-payment of rent for certain offices.

Reasons for the final saving have not been intimated (December 1990).

5	2230-01-101 Industrial Relations 01 Minimum Wages Committee			
	O.	3.02		
	R.	6.44	9.46	8.81 -0.65

Funds were provided by reappropriation in March 1990 to regularise the authorisation ordered in December 1989 invoking para 95(3) of Kerala Budget Manual for a sum of Rs.10.00 lakhs to meet the expenditure for the functioning of various committees appointed to fix the minimum wages of labourers engaged in Cashew Industries, Tile Industries, Toddy tapping and Agriculture. The above excess was offset by saving under travel expenses and rent, rates and taxes (Rs.3.56 lakhs).

(iv) A major case of saving occurred under:-

	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
	2230-03 Training 101 Industrial Training Institute 11 World Bank Project for Modernising, Diversifying and Restructuring Vocational Programmes (50% Centrally Sponsored Scheme)			
	O.	1,86.00		
	R.	-1,37.50	48.50	51.87 +3.37

## GRANT No.XXIV--Concl'd.

Anticipated saving was mainly due to non-finalisation of staff proposal for the unit, non-receipt of administrative sanction for construction of four Women I.T.I.s, and non-purchase of machinery and equipments for the project due to procedural delay.

Reasons for the final excess have not been intimated (December 1990).

**Capital:**

(v) Provision of Rs.8.00 lakhs included under the head of account '4250-201 Labour 01 Palmyrah Products Development and Workers Welfare Corporation - Investment' was withdrawn by reappropriation during August 1989 and provided under the head of account '4250-190 Investments in Public Sector and Other Undertakings 02 Palmyrah Products Development and Workers Welfare Corporation - Investments' in order to adopt authorised classification. This was subsequently resumed at the fag end of the financial year, the reasons for which have not been intimated (December 1990).

**(vi) Kerala Mining Area Welfare Fund**

The Fund is intended for the welfare of workers engaged in mining especially in the coastal areas. According to the revised rules of the Fund issued in January 1988, each of the mineral concerns in the area is to make a contribution of Rs.5.00 lakhs every year to the Fund. No contribution was however received during the year 1989-90; nor was any grant made from revenues. The expenditure on welfare measures is to be initially met from this grant and subsequently transferred to the Fund before the close of the accounts of the year. An amount of Rs.66,572 being the expenditure incurred on mining area welfare measures by debit to this grant in 1989-90, was transferred to the Fund during the year. As a result, there was a debit balance of Rs.1,53,821 in the account of this fund on 31st March 1990.



## GRANT No.XXV

## SOCIAL WELFARE INCLUDING HARIJAN WELFARE

	Total grant or appropriation Rs.	Actual expenditure Rs.	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	1,06,97,86,600		
Supplementary	3,62,50,000	1,10,60,36,600	1,07,38,97,948 -3,21,38,652
Amount surrendered during the year (31st March 1990)			78,57,000
Charged--			
Original	7,000	7,000	.. -7,000
Amount surrendered during the year (31st March 1990)			7,000
Capital:			
Voted--			
Original	3,42,20,100		
Supplementary	39,68,100	3,81,88,200	2,97,15,259 -84,72,941
Amount surrendered during the year (31st March 1990)			66,19,600

## GRANT No.XXV--Contd.

## Notes and comments

## Revenue:

(i) In view of the final saving of Rs.3,21.39 lakhs in the voted grant, the supplementary grant of Rs.2,85.50 lakhs obtained in March 1990 proved wholly unnecessary.

(ii) Against the available saving of Rs.3,21.39 lakhs, Rs.78.57 lakhs only were surrendered on 31st March 1990.

(iii) Saving occurred mainly under:-

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving -
1	2225-01 Welfare of Scheduled Castes 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.	-50.31	3,99.69	3,27.13	-72.56
Anticipated saving was due to less assistance sanctioned by Government of India for implementing the scheme.				
Reasons for the final saving have not been intimated (December 1990).				
2	2225-80 General 800 Other expenditure 01 Monetary concessions and full freeship to students of other communities - scholarships			
O.	3,10.00			
R.	-70.44	2,39.56	2,39.73	+0.17
Reasons for the saving have not been intimated (December 1990).				
3	2235-02 Social Welfare 102 Child Welfare 02 Integrated Child Development Service (Centrally Sponsored Scheme - 100% Central Assistance)			
O.	6,00.00			
R.	-18.21	5,81.79	5,37.61	-44.18

## GRANT No.XXV--Contd.

Anticipated saving was attributed to non-functioning of the Integrated Child Development Service Projects at full strength.

Reasons for the final saving have not been intimated (December 1990).

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving -
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- 4 2235-02-103 Women's Welfare  
09 Financial help to Widows  
towards Marriage Expenses  
of Daughters

O. 1,45.00

R. -50.00 95.00 92.13 -2.87

Anticipated saving was reportedly due to decrease in the number of deserving beneficiaries eligible for financial assistance.

Reasons for the final saving have not been intimated (December 1990).

- 5 2235-02-104 Welfare of  
aged, infirm and destitute  
02 Orphanages - Grant-in-aid

O. 1,76.00

R. -24.40 1,51.60 1,51.30 -0.30

Saving was due to decrease in number of eligible applications for the grants (Rs.19.11 lakhs) and non-clearance of applications for building grant under the scheme from the Government of India.

- 6 2225-01-800 Other expenditure  
03 Production-cum-Training  
Centres

O. 48.01

R. -13.87 34.14 30.04 -4.10

Anticipated saving of Rs.8.57 lakhs was attributed to re-organisation of the Production-cum-Training Centres only at the end of the financial year.

Reasons for the remaining saving of Rs.9.40 lakhs have not been intimated (December 1990).

- 7 2225-01-800-01 Industrial  
Training Centres

O. 44.05

R. -17.66 26.39 26.62 +0.23

Saving to the tune of Rs.12.70 lakhs was due to non-filling up of vacant posts.

Reasons for the remaining saving have not been intimated (December 1990).

## GRANT No.XXV--Contd.

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

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
1	2235-02-101 Welfare of handicapped 10 Special Pension Scheme for the Physically Handicapped and Disabled and mentally retarded persons			
	O.	6,20.00		
	R.	1,25.00	7,45.00	6,98.59 -46.41

Anticipated excess was reportedly due to additional requirements on account of payment of arrears of pension to the Physically handicapped persons for the previous year.

Reasons for the final saving have not been intimated (December 1990).

2	2225-02 Welfare of Scheduled Tribes 794 Special Central Assistance for Tribal Sub Plan 04 Special Central Assistance for the rehabilitation of bonded labourers in Priyadarshini Tea Plantation Project, Mananthavady			
	R.	15.00	15.00	15.00 ..

Funds were provided by reappropriation for the purpose of rehabilitation of freed bonded tribal labourers in the Priyadarshini Tea Plantation Project, Mananthavady based on the special central assistance received from Government of India.

**Capital:**

(v) In view of the final saving of Rs.84.73 lakhs, the supplementary grant of Rs.39.68 lakhs obtained in March 1990, could have been limited to a token amount.

(vi) Against the available saving of Rs.84.73 lakhs, a sum of Rs.66.20 lakhs only was surrendered on 31st March 1990.

## GRANT No.XXV--Contd.

(vii) Saving occurred mainly under:-

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving -
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. 1,61.70			
	R. -41.37	1,20.33	1,20.33	..
2	4225-02 Welfare of Scheduled Tribes 277 Education 02 Buildings Girls Hostel (Centrally Sponsored Scheme 50% Central Assistance)			
	O. 34.00			
	R. -28.01	5.99	6.10	..+0.11
Specific reasons for the saving in respect of Sl. nos. 1 and 2 have not been intimated (December 1990).				
3	4225-01 Welfare of Scheduled Castes. 800 Other expenditure 02 Buildings (Centrally Sponsored Scheme 50% Central Assistance)			
	O. 30.00			
	R. -18.10	11.90	5.30	-6.60
4	4225-02-277-03 Tribal Hostel			
	O. 20.00			
	R. -8.38	11.62	6.65	-4.97

Reasons for the anticipated and final saving in respect of Sl.  
nos. 3 and 4 have not been intimated (December 1990).

## GRANT No. XXV—Concl'd.

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

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
1	4225-03 Welfare of backward classes 190 Investments in Public Sector and Other Undertakings 01 Kerala State Development Corporation for Christian Converts from Scheduled Castes and Other Recommended Communities Ltd.			
	R.	40.00	40.00	..

A sum of Rs.20.00 lakhs provided under '4225-01-190-01 Kerala State Development Corporation for Christian Converts' was reappropriated to this head of account for correct accounting of the expenditure.

Another sum of Rs.20.00 lakhs was also provided under this head of account for implementation of various schemes by the Corporation.

2	4225-01-800-04 Provision for common facilities in areas of Harijan concentration			
	O.	4.50		
	R.	12.60	17.10	12.73
				-4.37

Funds were provided by reappropriation to meet the additional requirements.

Reasons for the final saving have not been intimated (December 1990).

## GRANT No.XXVI

## RELIEF ON ACCOUNT OF NATURAL CALAMITIES (ALL VOTED)

	Total grant	Actual expenditure	Excess +
Rs.		Rs.	Rs.
<b>MAJOR HEAD—</b>			
<b>2245 Relief on Account of Natural Calamities</b>			
<b>Revenue:</b>			
Original	9,00,00,000		
Supplementary	28,24,27,200	37,24,27,200	40,99,50,318 +3,75,23,118
Amount surrendered during the year			Nil

The expenditure shown above includes Rs.99,88,936 met out of an advance from Contingency Fund obtained in march 1989 and recouped to the fund during 1989-90.

*Notes and comments*

(i) The expenditure exceeded the grant by Rs.3,75,23,118; the excess requires regularisation.

(ii) In view of the excess, the supplementary grant of Rs.70.48 lakhs obtained in march 1990 proved inadequate.

(iii) Excess occurred mainly under:-

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
1	02 Floods, Cyclones etc. 106 Repairs and Restoration of damaged Roads and Bridges			
	O.	1,48.10		
	S.	12,41.13		
	R.	1,55.77	15,45.00	16,47.02 +1,02.02
Anticipated excess was due to inadequacy of budget provision to meet expenditure to the extent of the ceiling of expenditure approved by Government of India. Reasons for the final excess have not been intimated (December 1990).				
2	01 Drought 102 Drinking Water Supply 01 Water Supply			
	O.	2,83.77		
	S.	Token		
	R.	-1,55.77	1,28.00	3,83.49 +2,55.49

## GRANT No.XXVI--Concl'd.

Anticipated saving was due to transfer debit of plan expenditure initially booked under this head of account to the functional Major Head 2215 Water Supply and Sanitation (Grant No.XX - Water Supply and Sanitation) as per classification prescribed by Government of India.

Excess occurred mainly because of retention of expenditure, actually incurred after 30-6-1989 under this head instead of transferring to the functional Major Head, as the expenditure was not incurred within the time limit prescribed by Government of India.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
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3	02-112 Evacuation of population			
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O.	35.00			
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S.	0.48	35.48	44.00	+8.52
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Reasons for the excess have not been intimated (December 1990).

## (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 1990 was Rs.96.86 lakhs including interest of Rs.2.40 lakhs credited during the year, of which Rs.42.32 lakhs have been invested in Treasury Savings Bank Deposits.



## GRANT No.XXVII

## CO-OPERATION

		Total grant or appropriation Rs.	Actual expenditure Rs.	Saving - Rs.
<b>MAJOR HEADS--</b>				
<b>2425 Co-operation</b>				
<b>4425 Capital Outlay on Co-operation</b>				
<b>6425 Loans for Co-operation</b>				
<b>Revenue:</b>				
<b>Voted--</b>				
Original	24,66,38,700			
Supplementary	1,98,00,100	26,64,38,800	17,69,90,936	-8,94,47,864
Amount surrendered during the year (27th and 31st March 1990)				9,13,16,900
<b>Charged--</b>				
Original	10,000	10,000	..	-10,000
Amount surrendered during the year (31st March 1990)				9,000
<b>Capital:</b>				
<b>Voted--</b>				
Original	16,38,20,000			
Supplementary	3,26,46,200	19,64,66,200	18,23,32,105	-1,41,34,095
Amount surrendered during the year (20th January and 31st March 1990)				1,37,76,200
<b>Notes and comments</b>				

(i) Against the available saving of Rs.8,94.48 lakhs in the voted grant, a sum of Rs.9,13.17 lakhs was surrendered on 27th and 31st March 1990.

## GRANT No.XVII-- Contd.

## (ii) Saving 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 27 Integrated Project for Coconut Development Processing and Marketing (100% NCDC)			
	O.	6,99.00		
	R.	-6,99.00	..	..

The Integrated Coconut Development Project is financed by the European Economic Community and the funds are channelled through the Government of India and National Co-operative Development Corporation. To receive assistance from the European Economic Community funds, the project had to be formally approved by the Public Investment Board of Government of India. The entire provision, intended for the Agricultural Component expenses of the project, was withdrawn by reappropriation/resumption due to non-release of grant by NCDC pending clearance of the project by the Public Investment Board and Government of India.

During 1988-89 also the entire provision of Rs.2,75.00 lakhs made for this scheme remained unutilised.

2	2425-107 Assistance to Credit Co-operatives 07 Conversion of Short term loans into medium term loans in flood affected areas			
	S.	1,98.00		
	R.	-1,98.00	..	..

A sum of Rs.1,98.00 lakhs was provided in the supplementary demands for February 1990 under this head of account, based as assistance from Government of India, for conversion of short term Co-operative loans into medium term loans in connection with flood relief. Subsequently it was decided to release the amount to the Kerala State Co-operative Bank for effecting the conversion by way of loan. Hence the provision already obtained in Revenue portion was resumed on 27th March 1990.

3	2425-109 Agricultural Credit Stabilisation Fund 01 Agricultural Credit Stabilisation Fund (100% Centrally Sponsored Scheme)			
	O.	15.00		
	R.	-15.00	..	..

The entire provision remained unutilised due to non-receipt of sanction from Government of India. During 1987-88 and 1988-89 also the entire provision of Rs.15.00 lakhs provided under this head remained unutilised for the same reason.

## GRANT No.XXVII--Contd.

(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 2425-108-29 Assistance to Kerala Co-operative Consumer federation for distribution of sugar at reduced price in Onam season 1989

S. Token

R.	17.68	17.68	17.68	..
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Funds were provided by reappropriation for payment to Kerala State Co-operative Consumers' Federation for distribution of sugar at reduced price in Onam season, 1989. The expenditure was met initially out of an advance from the Contingency Fund sanctioned during February 1990.

- 2 2425-107-04 Managerial Subsidy and other improvement facilities to base level Credit Co-operatives

10.00	26.64	+16.64
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Reasons for the excess have not been intimated (December 1990).

**Capital:**

(iv) In view of the final saving of Rs.1,41.34 lakhs in the voted grant, supplementary grant of Rs.3,26.46 lakhs obtained in March 1990 proved excessive.

(v) Saving occurred mainly under:-

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

- 1 4425-108 Investment in other Co-operatives  
12 Consumer Co-operatives  
Whole Sale Co-operative Stores - Investment  
13 Primary Co-operative Stores - Investment  
14 Kerala State Co-operative Consumer Federation - Investment

O. 50.00

R.	-49.25	0.75	7.55	+6.80
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## GRANT No.XXVII--Contd.

Funds provided under these subheads were diverted for the implementation of revitalisation scheme of Wholesale Co-operative Stores and the Kerala State Co-operative Consumer Federation. The scheme was approved by Government during July 1989.

Reasons for the final excess have not been intimated (December 1990).

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving -
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2 4425-108-29 Integrated development of Primary Agricultural Credit Societies (100% Centrally Sponsored Scheme)

O. 1,40.00

R. -37.22 1,02.78 1,02.78 ..

Saving was due to non-receipt of proposals for the release of funds under the scheme as anticipated.

3 4425-108-34 Integrated development of Primary Agricultural Credit Societies - State Share

O. 20.00

R. -20.00 .. ..

Provision intended for the production and marketing of vegetables was wrongly included under this head of account instead of in Demand XXIX Agriculture and hence it was withdrawn by resumption in January 1990.

4 6425-108 Loans to Other Co-operatives  
51 Loans to Consumer Co-operative Stores (100% Centrally Sponsored Scheme)

O. 20.00

R. -19.65 0.35 0.53 +0.18

Net saving was due to non-receipt of sanction from Government of India.

During 1988-89 the entire provision of Rs.20.00 lakhs under this head remained unutilised.

5 4425-108-16 Share contribution to consumer Co-operatives (NCDC Sponsored Scheme 100%)

O. 25.00

R. -18.15 6.85 5.86 -0.99

## GRANT No.XXVII--Contd.

Saving was due to less assistance sanctioned by National Co-operative Development Corporation for implementing the scheme.

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

6 4425-108-15 Share Capital  
Contribution to Consumer  
Co-operative Stores (100%  
Centrally Sponsored Scheme)

O. 15.00

R. -13.20 1.80 2.40 +0.60

Saving was due to less assistance sanctioned by Government of India for implementing the scheme.

7 4425-108-21 RAIDCO -  
Margin Money - Investments  
(100% NCDC)

O. 10.00

R. -10.00 .. (-)0.03 -0.03

The entire budget provision remained unutilised due to non-receipt of sanction for proposals forwarded to the National Co-operative Development Corporation.

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

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

1 4425-108-20 Revitalisation  
of District Wholesale  
Stores and Consumer  
Federation - Investments

O. 5.00

R. 45.88 50.88 50.88 ..

Additional funds were provided by reappropriation for the revitalisation scheme of the wholesale co-operative stores and the Kerala State Co-operative Consumer Federation.

2 6425-107 Loans to Credit  
Co-operatives  
17 Assistance to Co-operative  
Credit institutions towards  
conversion of short term  
loan into medium term loan  
on account of natural  
calamities (State Share)

S. Token

R. 43.46 43.46 ..

## GRANT No.XXVII--Concl'd.

Funds were provided by reappropriation for payment of State Government's contribution to the Kerala State Co-operative Bank towards conversion of short term Co-operative loans into medium term co-operative loans sanctioned by the National Bank for Agriculture and Rural Development.

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

3	6425-108-42 Processing Co-operative Loans under Central Sector scheme for financing small and medium sized Co-operative Processing units (NCDC 100%)			
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O.	25.00			
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R.	20.32	45.32	45.32	..
----	-------	-------	-------	----

Funds were provided by reappropriation for giving loan assistance to Kozhikode District Co-operative Rubber Marketing Society Ltd. for the installation of a Deisel Generator (Rs.10.24 lakhs) and to RAIDCO for establishment of pumpset manufacturing unit (Rs.10.08 lakhs) based on the assistance sanctioned by the National Co-operative Development Corporation.

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

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

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

The balance in the Fund on 31st March 1990 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.
<b>MAJOR HEADS--</b>			
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			
<b>Revenue:</b>			
<b>Voted--</b>			
Original	10,64,40,900		
Supplementary	25,85,700	10,90,26,600	10,75,31,362 -14,95,238
Amount surrendered during the year (31st March 1990)			1,80,400
<b>Charged--</b>			
Original	100	100	.. -100
Amount surrendered during the year (30th March 1990)			100
<b>Capital:</b>			
<b>Voted--</b>			
Original	55,30,100	55,30,100	33,72,446 -21,57,654
Amount surrendered during the year (30th and 31st March 1990)			23,12,900

The expenditure in the Revenue portion (Voted) shown above does not include Rs.1,80,80,794 spent out of advances from the Contingency Fund obtained in March 1990, but not recouped to the Fund till the close of the year.

## GRANT No.XXVIII--Contd.

## Notes and comments

## Revenue:

(i) In view of the final saving of Rs.14.95 lakhs in the voted grant, the supplementary grant of Rs.25.86 lakhs obtained in March 1990 proved excessive.

(ii) Against the available saving of Rs.14.95 lakhs, a sum of Rs.1.80 lakhs only was surrendered on 31st March 1990.

## Capital:

(iii) Against the available saving of Rs.21.58 lakhs, a sum of Rs.23.13 lakhs was surrendered on 30th and 31st March 1990.

(iv) Saving occurred mainly under:-

Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
5475-101 Land Ceiling			
02 4½ Kerala Land Reforms (Payment of Compensation for excess lands)			
Bonds 16 years			
O.	15.00		
R.	-10.00	5.00	4.76 -0.24

Saving was attributed to issue of less numbers of compensation bonds due to delay in fixing and payment of compensation in cases where appeals and stay orders were pending.

(v) Excess occurred mainly under:-

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
5475-800 Other expenditure			
01 Lumpsum provision for implementation of Plan schemes of Weights and Measures Department			
O.	20.00		
R.	6.87	26.87	28.64 +1.77

Funds were provided by reappropriation to meet the increased expenditure on account of revision of pay and allowances.

Reasons for the final excess have not been intimated (December 1990).



## GRANT No.XXVIII--Concl'd.

## (vi) Kudikidappukar's 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 Kudikidappukar's 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 the 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 1989-90, 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.7.13 lakhs. The balance in the account of the fund on 31st March 1990 was Rs.2,31.65 lakhs against which Rs.2,17.00 lakhs has been invested in State Saving Bank Deposit. Interest of Rs.8.00 lakhs accrued upto 31-3-1990 was credited to the Fund Account in March 1990.

## (vii) Agriculturists Rehabilitation Fund

Section 109 of the Kerala Land Reforms Act, 1963, provides for the constitution of a fund of not less than Rupees Two Hundred lakhs, called the Agriculturists Rehabilitation Fund. The fund is intended for payment of Solatium to small holders of land and loan or grant to persons eligible for the 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 1989-90, an amount of Rs.100/- was credited to the fund as contribution by State Government. Expenditure met out of the fund during the year was Rs.2.79 lakhs. The balance in the account of the fund on 31st March 1990 was Rs.3,63.92 lakhs against which Rs.2,39.00 lakhs has been invested in State Savings Bank Deposits. Interest of Rs.15.00 lakhs accrued upto 31st March 1990 was credited to the Fund Account in March 1990.

## GRANT No.XXIX

## AGRICULTURE

	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + 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 Areas Programmes			
2702 Minor Irrigation			
2705 Command Area Development			
4401 Capital Outlay on Crop Husbandry			
4402 Capital Outlay on Soil and Water Conservation			
4415 Capital Outlay on Agricultural Research and Education			
4575 Capital Outlay on Other Special Areas Programmes			
4702 Capital Outlay on Minor Irrigation			
6401 Loans for Crop Husbandry			
6402 Loans for Soil and Water Conservation			
Revenue:			
Voted—			
Original	97,64,28,700		
Supplementary	8,01,59,600	1,05,65,88,300	1,05,41,46,412 -24,41,888
Amount surrendered during the year (31st March 1990)			81,28,400
Charged—			
Original	5,00,000	5,00,000	.. -5,00,000
Amount surrendered during the year (31st March 1990)			5,00,000

## GRANT No.XXIX—Contd.

		Total grant or appropriation Rs.	Actual expenditure Rs.	Saving - Rs.
<b>Capital:</b>				
<b>Voted--</b>				
Original	13,57,44,900			
Supplementary	26,14,400	13,83,59,300	11,91,40,924	-1,92,18,376
Amount surrendered during the year (31st March 1990)				1,44,94,000
<b>Charged--</b>				
Original	4,40,000	4,40,000	...	-4,40,000
Amount surrendered during the year (31st March 1990)				1,90,000

Notes and comments

**Revenue:****Voted--**

(i) Against the available saving of Rs.24.42 lakhs, a sum of Rs.81.28 lakhs was surrendered on 31st March 1990.

**Charged--**

(ii) Saving occurred under:-

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

The entire provision remained unutilised as no expenditure had to be incurred for the above purpose during the year.

## GRANT No.XXIX—Contd.

**Capital:**

(iii) Against the available saving of Rs.1,92.18 lakhs in the voted grant, a sum of Rs.1,44.94 lakhs only was surrendered on 31st March 1990.

(iv) 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. 2,30.00			
	R. -2,22.00	8.00	5.09	-2.91

Anticipated saving was mainly attributed to less demand for community irrigation tube wells than anticipated and slow progress of work.

Reasons for the final saving have not been intimated (December 1990).

2	4401-190 Investments in Public Sector and Other Undertakings			
	02 Coconut Development Corporation - Investment			
	O. 20.00			
	R. -20.00	..	..	..

Saving of the entire budget provision was due to erroneous inclusion of provision, meant for loan assistance to the Corporation for the Solvent Extraction Plant, under the capital head instead of loan head in the Budget Estimates.

(v) Excess occurred mainly under:-

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
1	4401-190-08 Kerala State Horticulture Products Development Corporation Limited			
	S. 5.00			
	R. 38.00	43.00	43.00	..

## GRANT No.XXIX--Concl'd.

Additional funds were provided by reappropriation for share participation in the new company which was registered in March 1989.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
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2	6401-190 Loans to Public Sector and Other Undertakings 03 Loans to Kerala State Coconut Development Corporation			
S.	Token			
R.	20.00	20.00	20.00	..

Funds were provided by reappropriation to give assistance to the company in the form of loan for the establishment of the Solvent Extraction Plant.

3	4702-796 Tribal Area Sub Plan 01 Minor Irrigation Works - Tribal Sub Plan			
O.	14.80			
R.	12.65	27.45	30.26	+2.81

Funds were provided by reappropriation for the clearance of pending bills.

Reasons for the final excess have not been intimated (December 1990).

## GRANT No.XXX

## FOOD

	Total grant or appropriation Rs.		Actual expenditure Rs.	Saving - Rs.
<b>MAJOR HEADS--</b>				
2236 Nutrition				
2408 Food Storage and Warehousing				
4408 Capital Outlay on Food, Storage and Warehousing				
6408 Loans for Food, Storage and Warehousing				
<b>Revenue:</b>				
<b>Voted--</b>				
Original	7,53,06,900	7,53,06,900	6,87,01,708	-66,05,192
Amount surrendered during the year (31st March 1990)				78,94,600
<b>Capital:</b>				
<b>Voted--</b>				
Original	7,62,45,100			
Supplementary	11,52,300	7,73,97,400	5,24,30,285	-2,49,67,115
Amount surrendered during the year (31st March 1990)				2,54,85,300
<b>Charged--</b>				
Original	10,000	10,000	..	-10,000
Amount surrendered during the year (31st March 1990)				10,000
<b>Notes and comments</b>				
<b>Revenue:</b>				

(1) Against the available saving of Rs.66.05 lakhs, a sum of Rs.78.95 lakhs was surrendered on 31st March 1990.

## GRANT No.XXX—Contd.

## \* (ii) Saving occurred mainly under:-

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

- 1 2408-02 Storage and Warehousing  
195 Assistance to Co-operatives  
16 Man power Development Training Programme -  
Training under N.C.D.C.  
III Programme (N.C.D.C. 100%)

O. 1,25.00

R. -1,25.00

Non-utilisation of the entire provision was due to release of assistance, under the scheme, direct to the Kerala State Co-operative Bank, Thiruvananthapuram by the National Co-operative Development Corporation.

- 2 2408-02-195-11 Implementation of schemes financed by N.C.D.C.

O. 25.00

R. -8.50 16.50 16.50

Anticipated saving was mainly attributed to reduction in the eligible assistance given to the societies during the year as per the guide-lines of N.C.D.C. and non-preparation of the project reports for the new districts identified for implementation of Integrated Child Development Services Projects.

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

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

- 1 2408-02-101 Rural Godowns Programme  
01 National grid of Rural Godowns for Agricultural Produce (Centrally Sponsored Scheme - 50% Central Assistance)

O. 10.00

R. 62.50 72.50 72.50

## GRANT No.XXX--Contd.

Excess was due to increase in the quantum of assistance received from the Government of India for the construction of godowns at twenty rural centres in the State as envisaged in the Seventh Five Year Plan.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
2	2236-02 Distribution of Nutritious Food and Beverages 101 Special Nutrition Programmes 04 Upgradation of S.N.P. Centres to Anganwadi Centres			
	O.	38.00		
	R.	4.00	42.00	49.00 +7.00

Anticipated excess was mainly attributed to increase in the number of beneficiaries and effecting payment of certain items which were inevitable.

Reasons for the final excess have not been intimated (December 1990).

**Capital:**

(iv) In view of the final saving of Rs.2,49.67 lakhs in the voted grant, the supplementary grant of Rs.11.52 lakhs obtained in March 1990 proved unnecessary.

(v) Saving occurred mainly under:-

Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
6408-02 Storage and Warehousing 195 Loans to Co-operatives 17 Margin Money Assistance to Kerala State Co-operative Rubber Marketing Federation Limited (N.C.D.C. 100%)			
O.	80.00		
R.	-60.00	20.00	20.00 ..

Saving was due to reduction in the assistance received from National Co-operative Development Corporation.

(vi) In the Budget Estimates for 1989-90, provision for investments in Warehousing and Marketing Co-operatives was shown against the minor head of account '190 Investments in Public Sector and Other Undertakings'. The provision and expenditure on the investments in respect of sub heads of account '4408-02-190-03, 05



## GRANT No.XXX--Contd.

and 11 were reclassified during the year under the programme minor head of account '191 Investments in Warehousing and Marketing Co-operatives' and in two other cases the entire provision was withdrawn by resumption. Cases of substantial savings are detailed below:-

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

- 1 4408-02 Storage and Warehousing  
191 Investments in Warehousing and Marketing Co-operatives  
10 World Bank assisted N.C.D.C. Storage Project  
III (N.C.D.C. 100%)

R.	44.76	44.76	44.76	..
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The entire provision of Rs.1,50.00 lakhs provided in the budget for the scheme under '4408-02-190-11' was reappropriated to the above head of account in October 1989. Out of the above Rs.1,50.00 lakhs, Rs.1,05.24 lakhs were resumed on 31st March 1990. Saving was due to non-inclusion of additional proposals, submitted under the scheme, by N.C.D.C.

- 2 4408-02-191-04 Share Capital to Marketing Co-operative Societies in Co-operatively Developed States (N.C.D.C. 100%)

R.	19.50	19.50	19.50	..
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The entire provision of Rs.50.00 lakhs provided in the budget for the scheme under '4408-02-190-05' was reappropriated to the above head of account in October 1989 and Rs.30.50 lakhs resumed at the close of the financial year. Saving was due to shortfall in the receipt of eligible proposals for share assistance.

- 3 4408-02-191-02 Margin money assistance to the Central Arecanut Marketing and Processing Co-operatives, Mangalore (N.C.D.C. 100%)

..	..	..	..
----	----	----	----

The entire provision of Rs.30.00 lakhs provided in the budget for the scheme under '4408-02-190-03' was reappropriated to the above head of account in October 1989 and resumed at the close of the financial year due to non-sanctioning of the proposal, for share cost to CAMPCO, by the N.C.D.C.

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

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
4	4408-02-190-10 Investment in Public Sector and Other Undertakings 10 Farmer's Service Centres Share Capital Contribution (N.C.D.C. 100%)			
	O.	15.00		
	R.	-15.00	..	..

The entire provision of Rs.15.00 lakhs provided in the budget for the scheme was withdrawn by resumption at the close of the financial year due to non-receipt of eligible proposals.

- 5 4408-02-190-09 Construction of godowns under I.D.A./ N.C.D.C. scheme - Share Capital

O.	.. 5.00
R.	-5.00

The entire provision was resumed on 31st March 1990 due to payment of assistance direct to the beneficiaries by N.C.D.C.

## GRANT No.XXXI

## ANIMAL HUSBANDRY

	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
<b>MAJOR HEADS--</b>			
<b>2403 Animal Husbandry</b>			
<b>4403 Capital Outlay on Animal Husbandry</b>			
<b>Revenue:</b>			
<b>Voted--</b>			
Original	17,89,06,500		
Supplementary	22,58,000	18,11,64,500	18,71,35,512
Amount surrendered during the year			+59,71,012
<b>Charged--</b>			
Original	1,000	1,000	..
Amount surrendered during the year (31st March 1990)			-1,000
<b>Capital:</b>			
<b>Voted--</b>			
Original	78,50,000		
Supplementary	14,19,400	92,69,400	76,77,909
Amount surrendered during the year			-15,91,491
<b>Charged--</b>			
Supplementary	11,900	11,900	11,900
Amount surrendered during the year			..
<b>Notes and comments</b>			

**Revenue:**

(i) The expenditure exceeded the voted grant by Rs.59,71,012; the excess requires regularisation.

(ii) In view of the excess, the supplementary grant of Rs.22.40 lakhs obtained in March 1990 proved quite inadequate.

## GRANT No. XXXI--Contd.

(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 Strengthening and re-organisation of Veterinary hospitals			
	O.	25.00		
	R.	1.61	26.61	45.12 +18.51
Funds were provided by reappropriation to meet the increased expenditure on the Veterinary Institutions sanctioned during the VIIth Plan.				
Reasons for the final excess have not been intimated (December 1990).				
2	2403-101-01 Rinderpest eradication (Centrally Sponsored - 50% Central Assistance)			
	O.	41.66		
	R.	0.30	41.96	55.49 +13.53
Reasons for the excess have not been intimated (December 1990).				
3	2403-103 Poultry Development 01 Poultry Farms			
	O.	1,08.20		
	R.	10.70	1,18.90	1,19.38 +0.48
Excess was attributed to insufficiency of budget provision for meeting feeding charges of birds in the twelve poultry farms in the State.				
4	2403-800 Other expenditure 04 Calf Feed subsidy programme			
	O.	5.00		
	R.	5.37	10.37	13.74 +3.37
Reasons for the anticipated and final excess have not been intimated (December 1990).				
5	2403-001 Direction and Administration 01 Direction			
		34.22	41.83	+7.61

## GRANT No.XXXI--Contd.

Reasons for the excess have not been intimated (December 1990).

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
6	2403-101-09 Control of Livestock Disease of National Importance (50% Central Assistance)			
	O.	31.00		
	R.	4.50	35.50	37.47 +1.97

Anticipated excess was reportedly due to additional requirement of funds for the clearance of pending bills for vaccines purchased (Rs.4.32 lakhs) and for payment of rent of the building of Live Stock Disease Control Office (Rs.0.18 lakh),

Reasons for the final excess have not been intimated (December 1990).

7.	2403-113 Administrative Investigation and Statistics 03 Animal Husbandry Statistics and sample survey (Centrally Sponsored Scheme - 50% Central Assistance)			
	O.	10.00		
	R.	3.53	13.53	15.70 +2.17

Reasons for the anticipated and final excess have not been intimated (December 1990).

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

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
1	2403-107 Fodder and Feed Development 02 Manufacture of ready-to-feed balanced feeds	36.09	22.43	-13.66
2	2403-103-02 Intensive Poultry Development Blocks	48.94	37.00	-11.94

## GRANT No.XXXI--Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
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- 3 2403-102 Cattle and Buffalo Development  
04 Establishment of Intensive Cattle Development Projects

O.	9.00			
R.	-0.85	8.15	1.19	-6.96

Reasons for the saving in the three cases mentioned above (Sl. nos. 1 to 3) have not been intimated (December 1990).

- 4 2403-103-06 Broiler Production

O.	24.25			
R.	-3.92	20.33	19.14	-1.19

Anticipated saving was attributable to non-purchase of parent chicks for the poultry farms, eggs setter and hatcher.

Reasons for the final saving have not been intimated (December 1990).

**Capital:**

(v) In view of the final saving of Rs.15.91 lakhs in the voted grant, supplementary grant of Rs.4.27 lakhs, obtained in March 1990, proved wholly unnecessary.

(vi) Against the available saving of Rs.15.91 lakhs, no amount was surrendered during the year.

(vii) Saving occurred mainly under:-

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
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- 1 4403-101 Veterinary Services and Animal Health  
02 Buildings (Centrally Sponsored Scheme - 50% Central Assistance)

O.	16.00			
S.	0.60	16.60	5.46	-11.14

Reasons for the saving have not been intimated (December 1990).

## GRANT No. XXXI--Concl'd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
2	4403-103 Poultry Development 02 Poultry Development Agency			
O.	8.00			
R.	-8.00			

The entire provision was withdrawn by reappropriation and provided under the head of account '4403-190-02' consequent on the formation of the Kerala State Poultry Development Corporation in December 1989.

(viii) Saving mentioned above was counter balanced by excess under:-

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
4403-190 Investments in Public Sector and Other Undertakings 02 Kerala State Poultry Development Corporation			
S. Token			
R. 8.00	8.00	8.00	

Token provision included in the Supplementary Demands for Grants for the month of February 1990 was augmented by reappropriation to meet the expenditure of the Kerala State Poultry Development Corporation formed in December 1989.

## (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 '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 per cent of the Fund created, was debited to the Fund account, by credit to the Consolidated Fund of the State. The balance 35 per cent of the Fund created, is to be utilised, on a revolving basis, for the bulk purchase of local substitutes, so that the project could be continued even after termination of assistance under the World Food Programme. There was no transaction in the Fund from 1976-77 onwards. The balance in the Reserve Fund on 31st March 1990 was Rs. 5.40 lakhs.

## GRANT No.XXXII

## DAIRY

		Total grant or appropriation Rs.	Actual expenditure Rs.	Saving - Rs.
<b>MAJOR HEADS—</b>				
<b>2404 Dairy Development</b>				
<b>4404 Capital Outlay on Dairy Development</b>				
Revenue:				
Voted—				
Original	4,22,84,400			
Supplementary	98,69,000	5,21,53,400	4,99,95,427	-21,57,973
Amount surrendered during the year (31st March 1990)				11,52,700
Capital:				
Voted--				
Original	27,50,000			
Supplementary	68,01,000	95,51,000	95,47,399	-3,601
Amount surrendered during the year				Nil
Charged--				
Supplementary	80,200	80,200	80,136	-64
Amount surrendered during the year				Nil
Notes and comments				
Revenue:				

(i) In view of the final saving of Rs.21.58 lakhs in the voted grant, the supplementary grant of Rs.98.69 lakhs obtained in March 1990 proved excessive.

(ii) Against the available saving of Rs.21.58 lakhs, a sum of Rs.11.53 lakhs only was surrendered on 31st March 1990.



## GRANT No.XXXII--Concl'd.

. (iii) A major case of saving occurred under:-

Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
2404-001 Direction and Administration			
02 District Administration			
O.	1,19.96		
R.	-8.32	1,11.64	1,03.66 -7.98

Anticipated saving was mainly due to non-filling up of 135 vacant posts of Dairy Farm Instructors, less claims of arrears of pay and allowances on pay revision and economy measures ordered by Government.

Reasons for the final saving have not been intimated (December 1990).

## GRANT No. XXXIII

## FISHERIES

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
<b>MAJOR HEADS—</b>				
<b>2405 Fisheries</b>				
<b>4405 Capital Outlay on Fisheries</b>				
<b>6405 Loans for Fisheries</b>				
<b>Revenue:</b>				
<b>Voted—</b>				
Original	9,74,49,300			
Supplementary	7,00,000	9,81,49,300	9,86,84,359	+5,35,059
Amount surrendered during the year (31st March 1990)				4,79,000
<b>Charged--</b>				
Original	1,000	1,000		-1,000
Amount surrendered during the year (31st March 1990)				1,000
<b>Capital:</b>				
<b>Voted--</b>				
Original	6,29,75,000			
Supplementary	46,79,800	6,76,54,800	6,34,43,490	-42,11,310
Amount surrendered during the year (31st March 1990)				33,05,200
<b>Charged--</b>				
Supplementary	31,03,800	31,03,800	30,33,710	-70,090
Amount surrendered during the year				Nil
<b>Notes and comments</b>				
<b>Revenue:</b>				

(i) The expenditure exceeded the voted grant by Rs.5,35,059; the excess requires regularisation.

(ii) In view of the excess, the supplementary grant of Rs.7.00 lakhs obtained in March 1990 proved inadequate and the surrender of Rs.4.79 lakhs on 31st March 1990 injudicious.

## GRANT No.XXXIII--Contd.

(iii) Excess occurred mainly under:-

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
1	2405-800 Other expenditure			
	16 Assistance for modernisation of country craft (50% Centrally Sponsored Scheme)			
O.	22.50			
R.	35.12	57.62	57.62	..

Funds were provided by reappropriation to achieve the target of motorisation of 1000 country crafts.

2	2405-800-19 Housing Scheme assisted by National Fishermen Welfare Fund (50% State Share)			
O.	37.00			
R.	-0.79	36.21	58.31	+22.10

Reasons for the excess have not been intimated (December 1990).

3	2405-800-17 Other Fisheries Development Project seeking external assistance			
O.	1.00			
R.	16.80	17.80	17.82	+0.02

Excess was attributed to implementation of the scheme Kerala Fisheries Development for prawn culture (Rs.13.00 lakhs) and preliminary work on survey of development of Aquaculture (Rs.3.80 lakhs).

4	2405-109 Extension and Training 02 Fishery Schools and Training Centres			
O.	43.11			
R.	4.70	47.81	53.57	+5.76

Anticipated excess was reportedly due to additional requirement of funds for payment of mess charges of the students of the Regional Fisheries Technical High Schools (Rs.2.70 lakhs) and revision of pay and allowances (Rs.2.00 lakhs).

Reasons for the final excess have not been intimated (December 1990).

## GRANT No.XXXIII--Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
5	2405-101 Inland Fisheries 08 Fish Farmers' Development Agencies (Central Sector Scheme)			
	O.	20.00		
	R.	10.00	30.00	28.59 -1.41

Funds were provided by reappropriation to meet the expenditure towards state share for starting new Fish Farmers' Development Agencies at six places in the State.

Reasons for the final saving have not been intimated (December 1990).

6	2405-101-10 Setting up of National Fish Seed Programme (50% Centrally Sponsored Scheme - Central Share)			
	R.	5.75	5.75	5.36 -0.39

Funds authorised during November 1989 to meet the establishment charges for the setting up of National Fish Seed Programme, invoking para 95(3) of the Kerala Budget Manual, were regularised by reappropriation ordered in March 1990.

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

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
1	2405-800-04 Assistance towards subsidising housing schemes (50% HUDCO assistance)			
	O.	1,00.00		
	R.	-50.00	50.00	50.00 ..

Saving was attributed to release of state share only during the year.

2	2405-800-09 Contribution to Fishermen Welfare Fund	70.00	50.00	-20.00
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Reasons for the saving have not been intimated (December 1990).

## GRANT No.XXXIII--Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
3	2405-800-18 Assistance for Dory Fishing			
	O.	10.00		
	R.	-10.00	..	..

The entire budget provision remained unutilised due to non-implantation of the scheme.

During 1988-89 also the entire provision of Rs.10.00 lakhs, made for the scheme, remained unutilised for the same reason.

4	2405-101-16 Setting up of Nurseries			
	O.	10.00		
	R.	-6.63	3.37	4.49 +1.12

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

Reasons for the final excess have not been intimated (December 1990).

**Capital:**

(v) Against the available saving of Rs.42.11 lakhs in the voted grant, Rs.33.05 lakhs only were surrendered on 31st March 1990.

(vi) Saving occurred mainly under:-

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
1	4405-104 Fishing Harbours and Landing Facilities 02 Construction of Fish Landing Centres for Mechanised Boats (Centrally Sponsored Scheme - 50% Central Assistance)			
	O.	58.00		
	R.	-21.90	36.10	30.95 -5.15

Anticipated saving was mainly due to reduction of outlay on the scheme to the State share.

Final saving was due to desertion of a work by the contractor.

## GRANT No. XXXIII--Contd.

Sl. no.	Head	Total grant	Actual expenditure	Excess + Saving -
			(in lakhs of rupees)	
2	4405-104-07 Fishing Harbour at Munambam (50% Centrally Sponsored Scheme)			
	O.	30.00		
	R.	-28.00	2.00	3.09 +1.09

Anticipated saving was attributed to delay in land acquisition and finalisation of model studies.

Final excess was due to adjustment of the cost of a jeep purchased under D.G.S.D. rate contract system, for which provision was omitted to be retained, while finalising the withdrawal of funds by reappropriation.

3	4405-104-05 Establishment of Landing Centres for Traditional Fishermen (50% Centrally Sponsored Scheme)			
	O.	42.00		
	R.	-18.00	24.00	20.09 -3.91

Anticipated saving was reportedly due to slow progress of works.

Final saving was due to blocking of acquisition of land consequent on problems on eviction of certain families in the project area.

4	4405-800 Other expenditure 03 Community Amenities and Dispensaries			
	O.	15.00		
	R.	-8.05	6.95	3.59 -3.36

Anticipated saving was due to non-taking up of the construction of new dispensaries.

Reasons for the final saving have not been intimated (December 1990).

5	4405-103 Marine Fisheries 03 Share Capital Contribution to Matsyafed and Village Fishermen Co-operative Societies			
	O.	10.00		
	R.	10.97	20.97	.. -20.97

Funds were provided by reappropriation in order to raise the share capital contribution of State Government in the Matsyafed and Village Fishermen Co-operative Societies.

## GRANT No. XXXIII--Contd.

Saving was due to reclassification of expenditure under the authorised head of account viz. '4405-191-02 Share Capital Contribution to Matsyafed and Village Fishermen Co-operative Societies', opened subsequently.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
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6	4405-103-01 Enforcement of Kerala Marine Fishing Regulation Act - Purchase of speed boat			
	O.	8.00		
	R.	-8.00	..	..

The entire provision remained unutilised due to non-purchase of speed boats due to a post-budget decision.

(vii) The entire amount of Rs.38.75 lakhs under the following four heads of account was withdrawn by reappropriation due to the post-budget decision to implement the scheme after pre-project trial operations considering the huge outlay to be invested on the project. During 1988-89 also, total provision amounting to Rs.12.50 lakhs under the heads of account '4405-103-02 Deep Sea Fishing' and '4405-103-05 Dory Fishing' was resumed due to non implementation of the scheme.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
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1	6405-195 Loans to Co-operatives 07 Loans to Matsyafed for introducing a Dory Fishing Unit (NCDC 100%)			
	O.	15.00		
	R.	-15.00	..	..

2	6405-800 Other Loans 28 Loans for introducing Beach Landing Crafts (NCDC 100%)			
	O.	11.25		
	R.	-11.25	..	..

3	4405-103-05 Dory Fishing (NCDC 100%)			
	O.	7.50		
	R.	-7.50	..	..

4	4405-103-02 Deep Sea Fishing			
	O.	5.00		
	R.	-5.00	..	..

## GRANT No. XXXIII--Contd.

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

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving -
1	4405-104-06 Thankassery Fishing Harbour (50% Centrally Sponsored Scheme)			
	O.	30.00		
	R.	28.00	58.00	58.95 +0.95

Excess was reportedly due to additional requirement of funds towards machinery and equipments..

2	6405-195-01 Loans to Matsyafed for Integrated Pilot Project for Fisheries Development (NCDC 100%)			
	O.	60.00		
	R.	26.25	86.25	86.25 ..

Funds were augmented by reappropriation based on the increased outlay approved by NCDC for the project during the year.

3	4405-101 Inland Fisheries 01 Brackish Water Fish Farming (50% Centrally Sponsored Scheme)			
	R.	18.00	18.00	17.44 -0.56

Funds were provided by reappropriation to regularise the additional provision of Rs.4.00 lakhs ordered in January 1990 invoking para 95(3) of the Kerala Budget Manual for carrying out the balance works relating to the Brackish Water Fish Farms and also for the payment of previous year's dues to Kerala State Electricity Board.

4	4405-103-04 Integrated Fisheries Development Project (NCDC 100%)			
	O.	30.00		
	R.	12.50	42.50	42.50 ..

Funds were augmented by reappropriation based on the increased outlay approved by NCDC during the year.

5	4405-800-01 Buildings (Fishery Schools and Training Centres)			
	O.	4.00		
	R.	8.00	12.00	10.18 -1.82



## GRANT No. XXXIII--Concl'd.

Anticipated excess was attributed to additional requirement of funds for the works of construction of fisheries schools.

Reasons for the final saving have not been intimated (December 1990).

## (ix) Fishermen's Relief Fund

The Fund is intended to give financial assistance to fishermen disabled or incapacitated due to accidents while fishing and to the families of fishermen who die leaving no other 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 1990 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.	Excess + Saving - Rs.
<b>MAJOR HEADS—</b>				
<b>2406 Forestry and Wild Life</b>				
<b>4406 Capital Outlay on Forestry and Wild Life</b>				
<b>6406 Loans for Forestry and Wild Life</b>				
<b>Revenue:</b>				
<b>Voted—</b>				
Original	37,28,03,100			
Supplementary	50,000	37,28,53,100	25,47,74,973	-11,80,78,127
Amount surrendered during the year (4th August 1989 and 31st March 1990)				6,41,47,900
<b>Charged--</b>				
Original	2,00,000			
Supplementary	1,37,400	3,37,400	3,51,604	+14,204
Amount surrendered during the year				Nil
<b>Capital:</b>				
<b>Voted—</b>				
Original	2,69,00,000			
Supplementary	1,81,00,000	4,50,00,000	3,42,38,164	-1,07,61,836
Amount surrendered during the year (31st March 1990)				71,14,000
<b>Notes and comments</b>				
<b>Revenue:</b>				
<b>Voted—</b>				

(1) Against the available saving of Rs.11,80.78 lakhs, a sum of Rs.5,41.48 lakhs only was surrendered on 31st March 1990.

## GRANT No.XXXIV--Contd.

(ii) Saying occurred mainly under:-

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
1	2406-01 Forestry 102 Social and Farm Forestry 02 Eco Development (World Bank assisted Social Forestry)			
O.	9,78.00			
R.	-2,46.50	7,31.50	6,74.42	-57.08

Anticipated saving was due to inclusion of funds for land acquisition and construction of office buildings and staff quarters for Social Forestry Wing under Revenue portion, instead of Capital portion (Rs.1,00.00 lakhs) and various economic constraints on payments (Rs.1,46.50 lakhs).

Final saving was due to (i) economic constraints on payments, (ii) non-taking up of civil works by some divisions, (iii) non-availability of building materials and (iv) reduced production of seedlings after assessment of field conditions as seedlings in sufficient numbers were supplied to the people under Farm Forestry during the previous years.

2	2406-01-105 Forest Produce 01 Timber and other produce removed by Government Agency			
O.	4,80.00			
R.	-1,16.13	3,63.87	2,67.18	-96.69

Anticipated saving was due to the fact that the extraction work on wind fallen trees in certain divisions could not be carried out.

Reasons for the final saving have not been intimated (December 1990).

3	2406-01-797 Transfer to/ from Reserve Funds and Deposit Accounts 01 Transfer of net proceeds of Kerala Forest Development Fund under section 75-B of Kerala Forest Act	1,50.00		-1,50.00
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Saving of the entire provision was due to non-receipt of specific proposal for the adjustment from the department.

## GRANT No.XXXIV--Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
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4 2406-01-102-03 Special  
Component Plan for  
Scheduled Castes

O. 1,60.00

R. -1,10.00 50.00 32.44 -17.56

Saving was due to shortfall in actual expenditure, as the schemes drawn up at the district level had to be implemented subject to the guidelines of the World Bank.

5 2406-01-800 Other expenditure  
05 Forest protection

O. 1,20.00

R. -37.74 82.26 55.34 -26.92

Anticipated saving was due to non-filling up of certain vacant posts and non-purchase of vehicles.

Reasons for the final saving have not been intimated (December 1990).

6 2406-01-101 Forest Conser-  
vation, Development and  
Regeneration  
01 Forest consolidation  
and acquisition of private  
forests

O. 2,38.75

R. -35.05 2,03.70 1,76.34 -27.36

Saving was mainly due to non-filling up of vacant posts, non-purchase of tools and plants, shifting of some offices that functioned in rented buildings to Government buildings and economy measures ordered by Government.

Reasons for the final saving have not been intimated (December 1990).

7 2406-02 Environmental  
Forestry and Wild Life  
110 Wild Life preservation  
20 Establishment of Nilgiri  
Biosphere Reserve (100%  
Centrally Sponsored Scheme)

86.00 29.11 -56.89

Reasons for the saving have not been intimated (December 1990).

8 2406-01-800-13 World Food  
Programme on Forestry and  
Tribal area Development -  
World Bank Assistance

O. 30.00

R. -18.00 12.00 6.00 -6.00

## GRANT No.XXXIV--Contd.

Anticipated saving was due to less expenditure towards the cost of handling, transporting and storage of food grains to State Warehousing Corporation.

Reasons for the final saving have not been intimated (December 1990).

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
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9	2406-02-110-19 Education and interpretation on Wild Life (50% Centrally Sponsored Scheme)	20.00	2.64	-17.36
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Reasons for the saving have not been intimated (December 1990).

10	2406-01-105-02 Firewood and Charcoal removed by Government Agency			
	O.	35.00		
	R.	-6.80	28.20	21.05
				-7.15

Anticipated saving was due to decrease in the quantum of extraction work.

Reasons for the final saving have not been intimated (December 1990).

11	2406-02-110-18 Control of poaching and illegal trade in wild life (50% Centrally Sponsored Scheme)	14.00	2.27	-11.73
12	2406-02-110-02 Parambikulam Game Sanctuary (50% Centrally Sponsored Scheme)	24.00	13.38	-10.62

13	2406-02-110-09 Development of National Park (Biosphere Reserve) at Silent Valley (50% Centrally Sponsored Scheme)	23.60	13.23	-10.37
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Reasons for the saving under serial numbers 11, 12 and 13 have not been intimated (December 1990).

14	2406-02-110-15 Wild Life Sanctuary at Aralam (50% Centrally Sponsored Scheme)			
	O.	12.00		
	R.	-8.67	3.33	1.68
				-1.65

## GRANT No.XXXIV--Contd.

Anticipated saving was due to non-receipt of sanction from Government of India.

Reasons for the final saving have not been intimated (December 1990).

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

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
1	2406-01-105-07 Miscellaneous- Advance Suspense	15.00	33.87	+18.87
	Reasons for the excess have not been intimated (December 1990).			
2	2406-02-110-01 Wild Life Preservation Division			
	O.	68.50		
	R.	5.85	74.35	+6.73

Anticipated excess was due to additional expenditure, towards revision of pay, enhancement of dearness allowance, office expenses, motor vehicles and other charges.

Reasons for the final excess have not been intimated (December 1990).

Charged--

(iv) The expenditure exceeded the appropriation by Rs.14,204; the excess requires regularisation. Excess occurred under the head of account '2406-01-001 Direction and Administration 03 Working Plan and Research Circle'.

#### Capital:

(v) Against the available saving of Rs.1,07.62 lakhs in the voted grant, a sum of Rs.71.14 lakhs only was surrendered on 31st March 1990.

(vi) Saving occurred mainly under:-

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
1	4406-01 Forestry 105 Forest Produce 04 Fuel Plantations (Centrally Sponsored Scheme - 50% Central Assistance)			
	O.	1,20.00		
	R.	-40.00	80.00	-2.53

## GRANT No.XXXIV--Contd.

Saving was mainly due to non-achievement of the expected targets fixed for the scheme.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
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2 4406-01-105-06 Plantations of fast growing species

O. 89.50

R. -28.60 60.90 52.46 -8.44

Anticipated saving was due to economy measures ordered by Government.

Reasons for the final saving have not been intimated (December 1990).

3 4406-01-102 Social and Farm Forestry  
01 Land acquisition and Buildings for Social Forestry (World Bank Assisted)

S. 1,00.00 1,00.00 83.14 -16.86

Reasons for the saving have not been intimated (December 1990).

4 4406-01-070 Communication and Buildings  
03 Buildings

O. 10.00

R. -4.00 6.00 2.13 -3.87

Funds were withdrawn by reappropriation for the immediate requirement of additional funds under '4406-01-105-01' to carry out the works explained under Note (vii) below giving top priority to the planting operations.

Reasons for the final saving have not been intimated (December 1990).

(vii) 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. 25.00			
R. 10.16	35.16	30.40	-4.76

## GRANT No.XXXIV--Concl'd.

Additional funds were provided by reappropriation for (i) the maintenance of the previous plantations, (ii) establishment of necessary stock and (iii) immediate planting operations in the fallow areas where teak plantations were felled finally.

Reasons for the final saving have not been intimated (December 1990).



## GRANT No. XXXV

## PANCHAYAT (ALL VOTED)

	Total grant	Actual expenditure	Saving -
Rs.	Rs.	Rs.	
<b>MAJOR HEADS—</b>			
<b>2515 Other Rural Development Programmes</b>			
<b>6515 Loans for Other Rural Development Programmes</b>			

## Revenue:

Original	14,87,80,800		
Supplementary	1,42,21,000	16,30,01,800	15,09,12,343
Amount surrendered during the year (31st March 1990)			-1,20,89,457
			65,81,000

## Capital:

Original	20,00,100	20,00,100	20,00,000	-100
Amount surrendered during the year				Nil

## Notes and comments

## Revenue:

(i) Against the available saving of Rs.1,20.89 lakhs, Rs.65.81 lakhs only were surrendered on 31st March 1990.

(ii) Saving occurred mainly under:-

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
1.	2515-101 Panchayati Raj			
	04 Basic Tax Grant to Panchayats			
0.	4,50.00			
R.	-60.31	3,89.69	3,80.71	-8.98

Reduction in provision by reappropriation and resumption was due to non-receipt of Panchayat-wise details of Basic Tax collected during 1988-89 from some of the District Collectors and non-finalisation of procedure to be observed in disbursing the Basic Tax Grant.

Reasons for the final saving have not been intimated (December 1990).

## GRANT No. XXXV—Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
2	2515-001 Direction and Administration (Panchayat) 03 District Administration			
O.	1,70.02			
R.	0.90	1,70.92	1,25.66	-45.26

Reason for the net saving have not been intimated (December 1990).

3	2515-800 Other expenditure 05 Maintenance and improvement of Village Roads - Grant-in-aid			
O.	2,70.00			
S.	1,42.21			
R.	-34.14	3,78.07	3,70.54	-7.53

Anticipated saving was reportedly due to making payment on some bills of contractors by debit to Public Works Department funds, based on directions from the High Court.

Reasons for the final saving have not been intimated (December 1990).

4	2515-800-04 Maintenance of Minor Irrigation works in Panchayats - Grant-in-aid			
O.	1,05.00			
R.	-29.37	75.63	75.60	-0.03

Saving was due to reduction in the assistance for minor irrigation works given to various panchayats based on their proposals.

(iii) Saving mentioned above was counter balanced by excess, mainly under:-

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
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1	2515-101-03 Assistance to Panchayats - Grant-in-aid			
O.	2,30.50			
R.	29.36	2,59.86	2,66.64	+6.78

Anticipated excess was attributed to insufficiency of budget provision for disbursement of Building grant, Establishment grant, Block grant etc. to panchayats.

## GRANT No.XXXV--Concid.

Reasons for the final excess have not been intimated (December 1990).

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
2	2515-190 Assistance to Public Sector and Other Undertakings 02 Assistance to Kerala Rural Employment and Welfare Society - Grant-in-aid			
O.	Token			
R.	30.00	30.00	30.00	..

Token provision was augmented by reappropriation for payment of Grant-in-aid to the society.

## GRANT No. XXXVI

## COMMUNITY DEVELOPMENT

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

2501 Special Programmes for Rural Development

2505 Rural Employment

2515 Other Rural Development Programmes

## Revenue:

## Voted--

Original	86,07,50,800	86,07,50,800	45,37,05,834	-40,70,44,966
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Amount surrendered during the year (31st March 1990)				41,07,49,300
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## Charged--

Original	10,000	10,000		-10,000
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Amount surrendered during the year (31st March 1990)				10,000
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## Notes and comments

(i) Funds were released directly to the District Rural Development Agencies by Government of India without routing through state accounts consequent on the introduction of the Jawahar Rozgar Yojana in the place of the existing National Rural Employment Programmes and Rural Landless Employment Guarantee Programmes. The entire amount of Rs.25,78.00 lakhs under the following six sub heads of account was withdrawn by resumption due to the change in procedure.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
1	2505-01 National Programmes			
	701 National Rural Employment Programmes (Centrally Sponsored Scheme - 50% Central Assistance)			
	08 Roads			
	O.	20,88.00		
	R.	-20,88.00	0.72	+0.72

## GRANT No.XXXVI--Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
2	2505-01-701-05 Housing			
	O. 2,20.00			
	R. -2,20.00	..	..	..
3	2505-01-701-02 Minor Irrigation			
	O. 80.00			
	R. -80.00	..	..	..
4	2505-01-701-03 Soil and Water Conservation			
	O. 80.00			
	R. -80.00	..	..	..
5	2505-01-701-06 Water Supply and Sanitation			
	O. 70.00			
	R. -70.00	..	..	..
6	2505-01-701-07 Community Centres			
	O. 40.00			
	R. -40.00	..	..	..

(ii) Saving occurred mainly under:-

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
1	2505-60 Other Programmes			
	101 Rural Landless Employment Guarantee Scheme			
	01 Rural Landless Employment Guarantee Scheme (100% Central Assistance)			
	O. 25,00.00			
	R. -11,86.00	13,14.00	12,63.00	-51.00

Original provision of Rs.25,00.00 lakhs was included under the scheme, as in earlier years, even though the nature of the scheme and pattern of funding was changed with effect from 1st April 1989. According to the guidelines received from Government of India in the revised set up, the expenditure on the new scheme 'Jawahar Rozgar Yojana' was to be shared between the Central and State Government on 80:20 basis and

## GRANT No.XXXVI--Contd.

the State share of 20 per cent of the total outlay alone was required to be provided in the budget. Even though the State Government was fully aware of the above conditions as early as April 1989, excess provision amounting to Rs.11,86.00 lakhs was surrendered only on the last day of the financial year.

Reasons for the final saving have not been intimated (December 1990).

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
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## 2 2505-01-701-04 Forest .

O.	5,20.00			
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R.	-5.19.68	0.32	9.43	+9.11
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Withdrawal of funds by reappropriation/resumption was due to release of funds directly to the District Rural Development Agencies by Government of India without routing through State Accounts consequent on the change in procedure as explained vide Note (1).

Reasons for the final excess have not been intimated (December 1990).

## 3 2505-01-701-01 Direction and Administration

O.	70.00			
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R.	-20.00	50.00	50.71	+0.71
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Reasons for the saving have not been intimated (December 1990).

4 2505-60-103 Scheme for Small and Marginal Farmers for increasing Agricultural Production  
01 Scheme for Small and Marginal Farmers for increasing Agricultural Production (50% Central Assistance)

O.	7,55.00			
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R.	-1,26.19	6,28.81	6,99.24	+70.43
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Anticipated saving was due to decrease in quantum of assistance received from Government of India.

Final excess was reportedly due to unauthorised drawal of funds by the District Agricultural Officers under the control of the Director of Agriculture from this head of account, the reasons for which are under investigation by the department.

## GRANT No.XXXVI--Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
5	2515-102 Community Development 21 Establishment of a State Institute for Rural Develop- ment (Centrally Sponsored Scheme - 50% Central Assistance)			
	O.	40.00		
	R.	-17.07	22.93	23.93 +1.00

Anticipated saving was due to decrease in quantum of assistance received from Government of India.

Reasons for the final excess have not been intimated (December 1990).

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

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving -
1	2501-01 Integrated Rural Development Programme 001 Direction and Adminis- tration (Centrally Sponsored - 50% Central Assistance) 01 Direction and Administration			
	R.	1,68.41	1,62.65	-5.76

Funds were provided by reappropriation for meeting the administrative cost of the scheme.

Reasons for the final saving have not been intimated (December 1990).

2	2515-102-28 Composite Programme for Women and Pre-school Children			
	O.	35.00		
	R.	49.00	84.00	80.24 -3.76

Anticipated excess was reportedly due to inadequacy of funds for meeting the expenditure towards honoraria of the Balawadi teachers and Convenors of feeding centres.

Reasons for the final saving have not been intimated (December 1990).

3	2515-001 Direction and Administration 03 Strengthening of Block Administration			
	O.	40.13		
	R.	-1.63	38.50	64.85 +26.35

## GRANT No.XXXVI--Concl'd.

Reasons for the net excess have not been intimated (December 1990).

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
4	2501-01-003 Training (TRYSEM) 01 Infrastructural support for TRYSEM (50% Central Assistance)			
O.	20.00			
R.	19.88	39.88	41.03	+1.15

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 1990).



## 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			
4851 Capital Outlay on Village and Small Industries			
4853 Capital Outlay on Non-Ferrous Mining and Metallurgical Industries			
4854 Capital Outlay on Cement and Non-Metallic Mineral Industries			
4858 Capital Outlay on Engineering Industries			
4859 Capital Outlay on Telecommunication and Electronic Industries			
4860 Capital Outlay on Consumer Industries			
4885 Other Capital Outlay on Industries and Minerals			
6851 Loans for Village and Small Industries			
6853 Loans for Non-Ferrous Mining and Metallurgical Industries			
6854 Loans for Cement and Non-Metallic Mineral Industries			
6857 Loans for Chemical and Pharmaceutical 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	35,53,73,700		
Supplementary	1,68,15,100	37,21,88,800	34,12,83,861 -3,09,04,939
Amount surrendered during the year (31st March 1990)			
			1,32,93,300

## GRANT No.XXXVII--Contd.

		Total grant or appropriation Rs.	Actual expenditure Rs.	Saving - Rs.
<i>Charged--</i>				
Supplementary	15,97,600	15,97,600	15,97,527	-73
Amount surrendered during the year				Nil

*Capital:**Voted--*

Original	41,45,96,100	67,07,40,400	54,45,27,004	-12,62,13,396
Supplementary	25,61,44,300			
Amount surrendered during the year (13th February and 31st March 1990)				1,05,98,500

The expenditure in the Capital portion (voted) shown above includes Rs.13,15,000 met out of an advance from the Contingency Fund obtained in March 1989 and recouped to the Fund during 1989-90.

*Notes and comments***Revenue:**

(i) In view of the final saving of Rs.3,09.05 lakhs in the voted grant, the supplementary grant of Rs.1,68.15 lakhs obtained in March 1990 proved wholly unnecessary.

(ii) Against the available saving of Rs.3,09.05 lakhs, a sum of Rs.1,32.93 lakhs only was surrendered on 31st March 1990.

(iii) Saving occurred mainly under:-

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
1	2851-102 Small Scale Industries			
	22 State Investment Subsidy			
	O.	3,00.00		
	R.	-3,00.00	..	-0.39
2	2852-80 General			
	800 Other expenditure			
	07 State Investment Subsidy			
	O.	90.00		
	R.	-90.00	..	..

## GRANT No. XXXVII--Contd.

Government of India had extended the time limit for preferring reimbursement of claim of Central Investment Subsidy and had further proposed to discontinue the scheme. The State Government in turn decided to effect payment to the maximum number of Industrial Units before the crucial date fixed by Government of India in order to avail the full benefit of the scheme. As the funds provided under the head of account, 2885-02-101-01 were quite insufficient to suit the purpose, the entire provision from the heads of account mentioned at serial numbers 1 and 2 was withdrawn by reappropriation.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
3	2852-08 Consumer Industries 600 Others 01 Cashew Monopoly Procurement Programme			
	O.	1,00.00		
	R.	-29.68	70.32	10.40 -59.92

Reasons for both anticipated and final saving have not been intimated (December 1990) even though these have been called for as early as May 1990.

4	2851-101-19 District Industries Centres (50% Central Assistance)			
	O.	3,03.91		
	R.	-27.06	2,76.85	2,43.82 -33.03

Anticipated saving was mainly due to (i) shortfall in actual expenditure under Salaries, (ii) less expenditure as rent due to accommodation of 8 District Industries Centres in their own buildings and (iii) restriction on consumption of fuel and use of STD facilities of telephones.

Reasons for the final saving have not been intimated (December 1990).

5	2851-103 Handloom Industries 20 Flood/Draught Relief for Hantex, Hanveev and Primary Handloom Weavers Co-operative Societies (100% Centrally Sponsored Scheme)			
	O.	30.00		
	R.	-30.00	..	.. ..

Saving of the entire provision was attributed to the introduction of Market Development Assistance Scheme in lieu of existing schemes for assistance to handloom and also to the redistribution of budget provision for effective implementation of plan schemes, without changing the overall plan allocation.

## GRANT No.XXXVII--Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
6	2851-110 Composite Village and Small Industries and Co-operatives 25 Purchase and distribution of looms to loomless weavers (Centrally Sponsored Scheme - 50% Central Assistance)			
	O.	36.00		
	R.	-24.51	11.49	10.10 -1.39

Anticipated saving of Rs.19.38 lakhs was due to the introduction of Market Development Assistance Scheme in lieu of existing schemes for assistance to handloom industry and to the redistribution of budget provision for effective implementation of the plan schemes without changing the overall plan allocation. Remaining saving was mainly due to the shortage of eligible applications received from the District Industries Centres.

Reasons for the final saving have not been intimated (December 1990).

7	2852-80 General 001 Direction and Administration 01 Directorate of Industries and Commerce			
	O.	63.10		
	R.	-0.36	62.74	39.34 -23.40

Specific reasons for the saving have not been intimated (December 1990).

8	2851-106 Coir Industries 12 Assistance for Modernisation and Diversification schemes of Coirfed (50% Centrally Sponsored Scheme)			
	O.	20.00		
	R.	-20.00	..	.. ..

The entire provision remained unutilised on account of failure in getting formal clearance from Government of India for implementation of the scheme.

9	2851-110-20 Subsidy for Controlled Handloom Cloth			
	O.	25.00		
	R.	-16.61	8.39	8.39 ..

## GRANT No.XXXVII--Contd.

Funds intended for the payment of subsidy for production of controlled cloth could not be utilised in full due to shortfall in production of controlled cloth.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving -
10	2853-02 Regulation and Development of Mines 102 Mineral Exploration 02 UNDP Kerala Mineral Exploration and Development Projects (Grant)			
	O.	36.00		
	R.	-15.50	20.50	19.84 -0.66

Anticipated saving was attributed to the slow progress in project works due to bad weather etc; postponement of purchase of machinery in conformity with the economy measures ordered by Government and postponement of drilling operations due to failure of machinery.

11	2851-102-25 Harijan Development Programme - Special Component Plan			
	O.	48.00		
	R.	-23.99	24.01	34.16 +10.15

Anticipated saving was mainly due to non-construction of a proposed ea factory for Harijans in the Wayanad District, for want of approval from the Planning Department.

Reasons for the final excess have not been intimated (December 1990).

12	2851-001 Direction and Administration 03 Industries Taluk Offices			
	O.	73.96		
	R.	-3.08	70.88	61.52 -9.36

Anticipated saving was attributed mainly to less expenditure on Travel Expenses and Rent, Rates and Taxes.

Reasons for the final saving have not been intimated (December 1990).

13	2851-106-03 Interest Subsidy			
	O.	50.00		
	R.	-10.00	40.00	40.00 ..

## GRANT No. XXXVII—Contd.

Saving was attributed to receipt of fewer number of claims from the District Co-operative Banks and State Co-operative Bank than anticipated.

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

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
1	2885-02 Development of Backward areas 101 Subsidies 01 Scheme for Central Subsidy to Industrial Units in Backward Districts (100% Central Assistance)			
	O.	5,00.00		
	R.	3,90.00	8,90.00	8,89.64 -0.36

Government of India had fixed some limit to avail of reimbursement claim of Central Investment Subsidy on industrial units. The original provision made under this head of account was insufficient in view of the actual commitment and hence diversion of funds by reappropriation was ordered by Government as explained vide Note (iii) 1 and 2.

2	2851-103-21 Market Development Assistance Scheme			
	S.	88.82		
	R.	1,11.18	2,00.00	1,53.11 -46.89

Funds were provided by reappropriation to meet the outlay fixed for the new scheme 'Market Development Assistance Scheme for Handloom Industry' which was introduced by Government of India with effect from 1989-90 replacing the existing schemes---special rebate, share capital assistance and managerial subsidy.

Reasons for the final saving have not been intimated (December 1990).

3	2851-106-08 Rebate and Discount on sale of Coir and Coir produces (50% Centrally Sponsored Scheme)			
	O.	1,22.00		
	R.	33.57	1,55.57	1,55.57 ..

Enhancement of provision by reappropriation was attributed to requirement of more funds than were originally provided, to meet committed claims on rebate and discount.

## GRANT No.XXXVII--Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
4	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.	30.00		
	R.	11.70	41.70	50.93 +9.23

Provision was increased by reappropriation for clearance of pending arrear claims.

Reasons for the final excess have not been intimated (December 1990).

5	2851-106-09 Medicare Programme (50% Centrally Sponsored Scheme)			
	O.	1,10.00		
	R.	20.00	1,30.00	1,30.00 ..

Additional funds were provided by reappropriation for the implementation of medicare programme for Coir workers with 50 per cent central assistance during the financial year, 1989-90 as there was a curtailment of Rs.20 lakhs in the funds released for the scheme during 1988-89.

**Capital:**

(v) In view of the final saving of Rs.12,62.13 lakhs, the supplementary grant of Rs.11,64.23 lakhs, obtained in March 1990 could have been limited to token amounts wherever necessary. The supplementary grant includes Rs.10,16.32 lakhs provided under 4860-190-01 that remained unutilised as explained vide Note (vii) 1.

(vi) Against the available saving of Rs.12,62.13 lakhs, a sum of Rs.1,05.99 lakhs only was surrendered in February and March 1990.

(vii) Savings occurred mainly under:-

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
1	4860-60 Others			
	190 Investments in Public Sector and Other Undertakings			
	01 Kerala State Cashew Development Corporation - Investments			
	S.	10,16.32	10,16.32	.. -10,16.32

## GRANT No.XXXVII--Contd.

The entire provision obtained in the Supplementary Demands for Grants in March 1990 for conversion of a loan and the interest accrued thereon sanctioned to the Corporation in earlier years into share capital remained unutilised as the account adjustment had already been made in 1985-86 and 1987-88 accounts.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
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2	4885-60 Others			
	800 Other expenditure			
	04 Rehabilitation of sick Public Sector Undertakings			
O.	2,00.00			
R.	-2,00.00	..	..	..

Lumpsum provision meant for expenses in connection with revitalisation of sick Public Sector Undertakings provided under this head of account was withdrawn by reappropriation and disbursed to various sick Public Sector Undertakings for rehabilitation works by debit to the appropriate functional heads of account.

3	4859-02 Electronics			
	190 Investments in Public Sector and Other Undertakings			
	03 Investments in New viable projects of K.S.E.D.C., K.S.I.E. etc.			
O.	2,00.00			
R.	-2,00.00	..	..	..

The lumpsum provision, intended for new viable projects was withdrawn by reappropriation and allotted to the new Government Company, Kerala Hi Tech Industries Ltd. as Government contribution to its share capital.

4	4858-60 Other Engineering Industries			
	190 Investments in Public Sector and Other Undertakings			
	05 Special Refractories Project			
O.	2,00.00			
R.	-1,95.02	4.98	5.23	+0.25

The Kerala Special Refractories Limited was proposed to be set up with the financial assistance from Industrial Finance Corporation of India and share participation of Steel Authority of India Limited. As SAIL did not agree to the share participation in the project, Industrial Finance Corporation of India rejected the proposal of the company. Almost the entire provision remained unutilised due to non-implementation of the project for the above reasons.



## GRANT No.XXXVII--Contd.

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

5	6854-01 Cement 190 Loans to Public Sector and Other Undertakings 01 Loans to Malabar Cements, Walayar			
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S.	2,22.84	2,22.84	97.36	-1,25.46
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Out of the supplementary grant of Rs.2,22.84 lakhs, Rs.2,01.17 lakhs was for effecting adjustment, on sales tax and surcharge on sales tax collected by the company during 1984-85 to 1986-87 into loan. The amount to be adjusted was revised to Rs.75.71 lakhs by a Government Order issued subsequently and the difference of Rs.1,25.46 lakhs remained unadjusted and resulted in saving.

6	6885-60 Others 800 Other loans 05 Rehabilitation of sick Public Sector Undertakings			
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O.	60.00			
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R.	-59.00	1.00	..	-1.00
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Out of the lumpsum provision of Rs.60.00 lakhs, earmarked for rehabilitation of sick Public Sector Undertakings, Rs.59.00 lakhs intended for the 'Travancore Rayons Ltd.' were reappropriated to the head 6860-01-190-06 for making payment to the Company by debit to that head. (See Note (viii) 6)

7	4853-60 Other Mining and Metallurgical Industries 190 Investments in Public Sector and Other Undertakings 01 Kerala Minerals and Metals - Investments			
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O.	50.00			
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S.	Token			
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R.	-50.00	..	..	..
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Saving of the entire provision was attributed to non-implementation of the project for expansion of capacity of the Mineral Separation Plant of the company.

8	4885-60-800-01 Acquisition of land to be leased out to Industrial Concerns - Investments			
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O.	48.00			
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R.	-45.50	2.50	1.51	-0.99
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## GRANT No.XXXVII--Contd.

Saving was mainly attributed to non-receipt of proposals for acquisition of land during the financial year 1989-90.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
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9 6851-102 Small Scale Industries  
18 Assistance for Revitalisation  
of sick SSI Units

O. 50.00

R. -28.04 21.96 18.45 -3.51

The funds provided under this head of account were intended for payment of margin money loans to eligible industrial units after loans were sanctioned to the units by financial institutions. Anticipated saving was due to receipt of fewer numbers of applications from eligible units.

Reasons for the final saving have not been intimated (December 1990).

10 4851-102 Small Scale  
Industries  
04 Industrial Growth  
Centre and Infrastructure  
Development

O. 50.00

R. -29.00 21.00 20.82 -0.18

Saving was mainly due to fewer claims from SIDCO on development cost of land and reduced expenditure on land acquisition.

11 4851-109 Composite Village  
and Small Industries and  
Co-operatives  
01 Handloom Apex Society -  
Investments

O. 50.00

S. Token

R. -25.00 25.00 25.00 ..

12 4851-190 Investments in  
Public Sector and Other  
Undertakings  
01 Kerala State Handloom  
Development Corporation -  
Investments

O. 50.00

S. Token

R. -25.00 25.00 25.00 ..

## GRANT No.XXXVII--Contd.

The above two schemes mentioned in serial numbers 11 and 12 were originally included under 50 per cent central assistance schemes and were subsequently transferred to state plan schemes. Saving was due to surrender of the central share provided in the budget in view of the change in nature of the scheme.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving -
13	6851-109 Composite Village and Small Industries and Co-operatives 64 Loans for purchase/ Modernisation Renovation of Ratts, Looms, Equipments etc. (50% Centrally Sponsored Scheme)	20.00	0.05	-19.95

Reasons for the saving have not been intimated (December 1990).

14	6851-109-72 Construction of Godowns/Worksheds/ Processing Centre/Showroom of Apex and Primary Handloom Weavers' Co- operative Societies - NCDC share			
O.	25.00			
R.	-20.43	4.57	8.35	+3.78

Anticipated saving was due to receipt of fewer number of applications for assistance under the scheme than anticipated.

Reasons for the final excess have not been intimated (December 1990).

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

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
1	4859-02-190-04 Kerala H1 Tech Industries Ltd. - Investments			
R.	2,00.00	2,00.00	2,00.00	..

Original provision intended for new viable projects included under 4859-02-190-03 was withdrawn by reappropriation and allotted to the company as Government's contribution towards Share Capital.

## GRANT No.XXXVII--Contd.

Sl. na.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
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- 2 6851-109-75 Loans to Kerala  
State Cashew Workers' Apex  
Industrial Co-operative  
Society Ltd.

S. Token

R. 1,35.00 1,35.00 1,35.00 ..

Loan of Rs.1,00.00 lakhs was given to the society from an advance from Contingency Fund sanctioned during December 1989 to repay its dues to Kerala State Co-operative Bank. Token provision included in the Supplementary Demands for Grants for February 1990 for recoupment of the Contingency Fund advance was augmented by reappropriation orders issued during March 1990. A further sum of Rs.25.00 lakhs was also provided by reappropriation for the same purpose. The remaining excess of Rs.10.00 lakhs represents the assistance given to CAPEX to meet the initial expenditure on monopoly procurement of raw cashew nuts during the 1990 cashew season.

- 3 6858-60 Other Engineering  
Industries  
190 Loans to Public Sector  
and Other Undertakings  
12 Loans to Steel Industries

S. Token

R. 82.00 82.00 92.00 +10.00

Reappropriation of Rs.50.00 lakhs was for meeting the cash loss incurred by Autokast Ltd. which is a subsidiary of Steel Industrials Kerala Ltd. The expenditure was initially met from an advance from the Contingency Fund sanctioned during November 1989.

Reasons for the balance excess of Rs.42.00 lakhs have not been intimated (December 1990).

- 4 6885-01 Loans to Industrial  
Financial Institutions  
190 Loans to Public Sector  
and Other Undertakings  
03 Loans to Kerala State  
Industrial Enterprises Ltd.

S. Token

R. 72.00 72.00 72.00 ..

Rs.62.00 lakhs were provided by reappropriation for payment of loan for the rehabilitation work of the Kerala Soaps and Oils Ltd., a subsidiary of the Kerala State Industrial Enterprises Ltd. A further reappropriation of Rs.10.00 lakhs was made for repayment of dues to State Bank of Travancore, for which KSIE had assured guarantee.

## GRANT No.XXXVII--Contd.

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

5 6851-102-36 District Industries Centres - Margin Money (50% Centrally Sponsored Scheme)

O. 56.00

R. -0.01 55.99 1,16.33 +60.34

Reasons for the excess have not been intimated (December 1990).

6 6860-01 Textiles  
190 Loans to Public Sector and Other Undertakings  
06 Loans to Travancore Rayons Ltd.

S. Token

R. 59.00 59.00 59.00 ..

An amount of Rs.59.00 lakhs was released to the company for its revival by taking an advance from the Contingency Fund sanctioned during November 1989. Token provision included in the Supplementary Demands for Grants for February 1990 for the recoupment of the above advance was augmented by reappropriation ordered in March 1990.

7 4860-01 Textiles  
191 Investments in Co-operative Spinning Mills  
01 Trichur Co-operative Spinning Mills

R. 50.00 50.00 50.00 ..

Funds were provided by reappropriation for additional investment in the Mill in connection with its expansion project.

8 4858-60-190-06 Chalakudy Refractories Ltd. - Investments

O. 7.25

R. 38.52 45.77 45.77 ..

Enhancement of provision by reappropriation was to implement Government decision of rehabilitation scheme of the company.

9 6851-190 Loans to Public Sector and Other Undertakings  
07 Loans to Foam Mattings (India) Ltd.

O. 10.00

R. 29.15 39.15 39.15 ..

## GRANT No.XXXVII--Contd.

Funds were provided by reappropriation to enable the company ie. Foam Mattings (India) Ltd., to repay the loans availed of from major financial institutions like IDBI, to enjoy full exemption of interest and penal interest thereon, as agreed to by these institutions. Funds were also provided to assist the company to reopen the closed down sick unit by paying compensations etc.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving -
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10 6851-102-31 Seed Capital  
loan to Entrepreneurs to  
start Industries

O. 2,35.00

R. 84.63 3,19.63 2,60.66 -58.97

Anticipated excess was due to additional requirement of funds for payment to eligible entrepreneurs whose applications for loan were already sanctioned; but payment was not made for want of budget provision.

Reasons for the final saving have not been intimated (December 1990).

11 6851-109-71 Establishment  
of Processing units,  
worksheds etc. - Loan  
(NCDC 100%)

O. 63.00

R. 10.00 73.00 84.85 +11.85

Anticipated excess was for payment of second instalment of loan to Coir Fed under NCDC assisted scheme for setting up of rubberised Coir Product Unit.

Reasons for the final excess have not been intimated (December 1990).

12 6860-01-190-05 Loans to  
Kerala State Textiles  
Corporation

O. 35.00

R. 20.00 55.00 55.00 ..

Rupees 25.00 lakhs were provided by reappropriation to pay the dues, on behalf of Malappuram Co-operative Spinning Mills Ltd. to Industrial Financial Corporation of India. Another amount of Rupees 5.00 lakhs were withdrawn as funds intended for the Garment Making Unit under the Corporation has not been utilised.

## GRANT No.XXXVII--Concl'd.

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

13 4851-190-03 Kerala State  
Bamboo Industries Corporation  
- Investments

O. 10.00

R. 18.50 28.50 28.50 ..

Funds were provided by reappropriation, in the form of share capital for installation of essential equipments to start second shift operation in the Bamboo Board Factory.

14 6851-190-04 Loans to Kerala  
State Bamboo Corporation

O. 10.00

R. 18.00 28.00 28.00 ..

Excess was due to payment of Rupees 18.00 lakhs as loan assistance to the company during March 1990 with specific condition that the loan amount should be utilised only for clearance of Sales Tax dues.

15 6851-109-77 Loans for  
revitalisation of Idle and  
Dormant Handloom Weavers  
Co-operative Societies

9.00 25.86 +16.86

Reasons for the excess have not been intimated (December 1990).

16 6860-01-190-03 Loans for  
modernisation of Sitaram  
Spinning and Weaving Mills

R. 15.00 15.00 15.00 ..

Funds were provided by reappropriation to enable the company to repay dues of interest to the Industrial Finance Corporation of India.

17 6860-01-190-01 Loans to  
Trivandrum Spinning Mills

R. 15.00 15.00 15.00 ..

The Trivandrum Spinning Mills had prepared a scheme for modernisation with assistance from IDBI and the Government. As the IDBI was prepared to take the scheme for appraisal only if the outstanding interest dues on the previous loans are cleared by the Company/Government, funds were provided by reappropriation to repay the dues.

## GRANT No.XXXVIII

## IRRIGATION

		Total grant or appropriation Rs.	Actual expenditure Rs.	Saving - Rs.
<b>MAJOR HEADS—</b>				
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				
<b>Revenue:</b>				
<b>Voted--</b>				
Original	36,05,10,600			
Supplementary	48,07,100	36,53,17,700	34,49,40,519	-2,03,77,181
Amount surrendered during the year				Nil
<b>Capital:</b>				
<b>Voted--</b>				
Original	50,93,89,900			
Supplementary	27,32,25,700	78,26,15,600	76,05,47,826	-2,20,67,774
Amount surrendered during the year (22nd March 1990)				90,000
<b>Charged--</b>				
Original	5,86,10,100			
Supplementary	2,23,48,700	8,09,58,800	6,31,20,733	-1,78,38,067
Amount surrendered during the year (22nd and 31st March 1990)				84,00,000
<b>Notes and comments</b>				

**Revenue:**

(i) In view of the final saving of Rs.2,03.77 lakhs in the voted grant, the supplementary grant of Rs.20.98 lakhs obtained in March 1990 proved wholly unnecessary.

(ii) Against the available saving of Rs.2,03.77 lakhs, no amount was surrendered during the year.



## GRANT No.XXXVIII—Contd.

(iii) Saving occurred mainly under:-

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
1	2701-80 General 799 Suspense	12,35.00	10,38.34	-1,96.66
	Reasons for the saving have not been intimated (December 1990).			
2	2701-80-004 Research 03 Irrigation Design and Research Board			
	O.	1,14.50		
	R.	-9.94	1,04.56	90.84
				-13.72

Reasons for the anticipated and final saving have not been intimated (December 1990).

(iv) The above saving was partly offset by excess as under:-

	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
	2701-80-001 Direction and Administration 03 Execution			
	O.	4,18.79		
	R.	-15.25	4,03.54	4,44.14
				+40.60

Reasons for the anticipated saving and final excess have not been intimated (December 1990).

**Capital:**

Voted--

(v) In view of the saving of Rs.2,20.68 lakhs in the grant, the supplementary grant of Rs.4,25.98 lakhs obtained in March 1990 proved largely excessive.

(vi) Against the available saving of Rs.2,20.68 lakhs, Rs.0.90 lakh only was surrendered in March 1990.

(vii) Saving occurred mainly under:-

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
1	4711-02 Anti Sea Erosion Projects 103 Works			
	O.	7,57.18		
	R.	-4,02.90	3,54.28	2,25.44
				-1,28.84

## GRANT No.XXXVIII--Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
2	4711-02-001 Direction and Administration			
	O.	1,51.84		
	R.	-80.98	70.86	45.09 -25.77

Anticipated saving in both heads noted above was due to slow progress of works in Anti Sea Erosion Projects.

Reasons for the final saving have not been intimated (December 1990).

3	4701-02 Major Irrigation (Non-Commercial) 104 Pamba Irrigation Project 02 Major Works			
	O.	1,16.13		
	R.	-66.65	49.48	49.38 -0.10

Saving was attributed to slow progress of work in the project.

4	4701-02-108 Pazhassi Irrigation Project 02 Works			
	O.	2,87.98		
	S.	6,70.95		
	R.	-48.83	9,10.10	9,10.06 -0.04

Saving was reportedly due to slow progress of work resulting from certain post-budget developments.

5	4701-02-107 Kuttiyadi Irrigation Project 02 Works			
	O.	71.70		
	S.	57.88		
	R.	-39.06	90.52	84.29 -6.23

Anticipated saving was due to a Government decision to curtail expenditure under Kuttiyadi Irrigation Project to meet more urgent additional expenditure in respect of Kallada Irrigation Project (Rs.29.30 lakhs) and also due to non-finalisation of design on 'strengthening of dam' consequent on delay in getting sanction from the Central Water Commission.

Reasons for the final saving have not been intimated (December 1990).

## GRANT No. XXXVIII--Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
6	4701-02-111 Moovattupuzha Project 02 Works			
	O.	1,80.12		
	S.	2,37.44		
	R.	-30.80	3,86.76	3,86.32 -0.44

Saving was due to a Government decision to curtail the expenditure under Moovattupuzha project to meet more urgent additional expenditure for Kallada Irrigation Project.

7	4701-02-105 Chitturpuzha Irrigation Project 02 Works			
	O.	1,15.53		
	S.	35.91		
	R.	-24.41	1,27.03	1,26.60 -0.43

Saving was attributed to the delay in according approval to the 'Action Plan of Chitturpuzha Project' by Government and in issuing sanction to its electrification works from the Chief Electrical Inspectorate.

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

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving -
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1	4701-02-103 Kallada Irrigation Project 02 Major Works			
	O.	8,41.48		
	S.	6,77.17		
	R.	3,65.00	18,83.65	18,54.27 -29.38

Additional funds were provided by reappropriation for clearing a large number of pending bills.

Reasons for the final saving have not been intimated (December 1990).

2	4711-01 Flood Control 103 Works			
	O.	71.47		
	S.	2.18		
	R.	1,58.00	2,31.65	2,42.16 +10.51

## GRANT No.XXXVIII--Contd.

Anticipated excess was attributed to insufficiency of budget provisions to meet the commitments already made.

Reasons for the final excess have not been intimated (December 1990).

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

- 3 4701-04 Medium Irrigation  
(Non-Commercial)  
103 Kabini Scheme  
02 Works

O.	1,18.15			
S.	3,88.14			
R.	73.24	5,79.53	5,79.53	..

Additional funds were provided by reappropriation to achieve the outlay earmarked by the Planning Commission and also to clear pending bills amounting to more than Rs.1,00 lakhs as on 31st December 1989.

- 4 4711-01-001 Direction  
and Administration

O.	14.69			
S.	0.44			
R.	31.20	46.33	48.43	+2.10

Anticipated excess was reportedly due to insufficiency of budget provision to meet the commitments already made.

Reasons for the final excess have not been intimated (December 1990).

- 5 4701-04-104 Chimoni  
Mupli Scheme  
02 Works

O.	3,97.29			
S.	45.90			
R.	30.71	4,73.90	4,68.88	-5.02.

Anticipated excess was attributed to accelerated progress of works in view of the proposed commissioning of the project in June 1990 and to clear pending claims.

Reasons for the final saving have not been intimated (December 1990).

Charged--

(ix) Against the available saving of Rs.1,78.38 lakhs in the appropriation, Rs.84.00 lakhs only were surrendered during March 1990.

## GRANT No.XXXVIII--Contd.

(x) Saving occurred mainly under:-

Head	Total appropriation	Actual expenditure (in lakhs of rupees)	Saving -
4701-02-103 Kallada Irrigation Project 02 Major Works			
O.	3,98.00		
R.	-2,47.77	1,50.23	1,24.75 -25.48

Anticipated saving was attributed to the delay in settling certain arbitration awards in the High Court and delay with the Government/High Level Committee for final decision.

Reasons for the final saving have not been intimated (December 1990).

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

Sl. no.	Head	Total appropriation	Actual expenditure (in lakhs of rupees)	Excess + Saving -
1	4701-04-103 Kabini Scheme 02 Works			
	O.	5.00		
	R.	53.60	58.60	58.68 +0.08
2	4701-02-111 Moovattupuzha Project 02 Works			
	O.	60.00		
	S.	68.30		
	R.	55.00	1,83.30	1,61.72 -21.58

Reasons for the anticipated excess in both the above cases and final saving in respect of serial number 2 have not been intimated (December 1990).

3	4701-02-109 Edamalayar Project 02 Works			
	O.	1.10		
	R.	7.54	8.64	8.64 ..

Funds were provided by reappropriation to fulfil orders of the High Court (Rs.7.14 lakhs) and to pay decretal amount (Rs.0.40 lakh).

## GRANT No.XXXVIII--Concl'd.

Sl. no.	Head	Total appropriation	Actual expenditure (in lakhs of rupees)	Saving -
4	4701-02-104-02 Major Works			
	O.	5.00		
	S.	26.06		
	R.	6.94	38.00	37.98 -0.02

Excess was due to the inadequacy of the budget provision under charged category for works relating to Pumba Irrigation Project.

(xii) *Suspense transactions*

The expenditure in this grant includes Rs.10,38.34 lakhs under 'Suspense'. The nature and mode of accounting of the transactions under 'Suspense' are explained in Note ( xi ) below Appropriation Accounts of Grant No.XV Public Works.

An analysis of Suspense transactions accounted for in this grant during 1989-90, with opening and closing balance under different sub-heads is given below:-

Head	Opening balance on 1st April 1989	Debits	Credits	Closing balance on 31st March 1990	
2701-80-799					
	(in lakhs of rupees)				
Purchase	-0.56	..	..	-0.56	(a)
Stock	1,95.51	10,24.20	9,49.18	2,70.53	
Miscellaneous Works Advances	42.64	18.07	..	60.71	
Workshop Suspense	33.97	-3.93	..	30.04	
Total	2,71.56	10,38.34	9,49.18	3,60.72	

(a) Clearance of balance under 'Purchases' outstanding from 1975-76 is under correspondence with the Department.

## GRANT No. XXXIX

## POWER (ALL VOTED)

	<i>Total grant</i>	<i>Actual</i>	<i>Excess +</i>
	<i>Rs.</i>	<i>expenditure</i>	<i>Saving -</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
MAJOR HEAD--			
6801 Loans for Power Projects			
Capital:			
Original	68,43,00,000	68,43,00,000	68,43,00,000 ..
Amount surrendered during the year			Nil

## GRANT No.XL

## PORTS

		<i>Total grant or appropriation</i> Rs.	<i>Actual expenditure</i> Rs.	<i>Excess + Saving -</i> Rs.
<b>MAJOR HEADS—</b>				
<b>3051 Ports and Light Houses</b>				
<b>5051 Capital Outlay on Ports and Light Houses</b>				
<b>Revenue:</b>				
<b>Voted—</b>				
Original	2,12,74,200			
Supplementary	2,05,000	2,14,79,200	2,16,64,463	+1,85,263
Amount surrendered during the year (31st March 1990)				1,87,900
<b>Capital:</b>				
<b>Voted—</b>				
Original	2,99,90,000	2,99,90,000	2,74,58,552	-25,31,448
Amount surrendered during the year (31st March 1990)				21,79,600
<b>Charged--</b>				
Original	1,10,000	1,10,000	..	-1,10,000
Amount surrendered during the year (31st March 1990)				1,10,000
<b>Notes and comments</b>				

**Revenue:**

(i) The expenditure exceeded the voted grant by Rs.1,85,263; the excess requires regularisation.

(ii) In view of the excess, the supplementary grant of Rs.2.05 lakhs obtained in March 1990 proved inadequate and the surrender of Rs.1.88 lakhs on 31st March 1990, injudicious.



## GRANT No.XL--Contd.

(iii) 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	72.31	79.04	+6.73

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

**Capital:**

(iv) Against the available saving of Rs.25.31 lakhs in the voted grant, a sum of Rs.21.80 lakhs only was surrendered on 31st March 1990.

(v) Saving occurred mainly under:-

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving -
1	5051-02 Minor Ports			
	200 Other Small Ports			
	02 Development of Beypore Cargo Harbour			
	O.	63.00		
	R.	-34.80	28.20	+1.66

Anticipated saving was due to slow progress of works.

Final excess was attributed to inevitable payments for repairs and maintenance of cranes.

2	5051-80 General			
	800 Other expenditure			
	04 Tug for surveying and dredging operation			
	O.	15.00		
	R.	-15.00	..	..

Provision intended for the procurement of a cargo barge in connection with dredging operation was withdrawn by reappropriation at the fag end of the financial year due to non-completion of administrative formalities.

During 1984-85, 1985-86, 1986-87, 1987-88 and 1988-89 also, the entire budget provision of Rs.46.00 lakhs, Rs.10.00 lakhs, Rs.20.00 lakhs, Rs.15.00 lakhs and Rs.15.00 lakhs respectively, remained unutilised.

## GRANT No.XL--Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving -
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- 3 5051-80-800-07 Purchase of Self Propelled Hopper Barges and pipelines for Dredging

O.	15.00			
R.	-15.00	..	0.02	+0.02

The entire provision was withdrawn by reappropriation due to non-finalisation of estimate for the purchase of High Density Polyethylene pipe lines.

- 4 5051-200-01 Works

O.	29.90			
R.	-3.50	26.40	20.87	-5.53

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

Final saving was attributed to slow progress of the work of the wharf at Neendakara due to technical problems.

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

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

- 1 5051-80-800-03 Purchase of new supplementary equipments for Ports and Dredging Units

O.	45.00			
R.	19.50	64.50	64.50	..

Anticipated excess was attributed to additional requirement of funds for payment of cost of Fibreglass Reinforced Plastic speed boat, cost of spares for the barges, payment of construction cost of work boat for Cutter Suction Dredger 'Meena Kerala', etc.

- 2 5051-80-800-11 Capital Repairs and Major additions to Piers and Other Structures

O.	4.00			
R.	15.55	19.55	19.30	-0.25

Anticipated excess was due to requirement of funds for maintenance of old piers which was urgently necessitated to land the ships.

## GRANT No.XL--Concl'd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
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3 5051-80-800-06 Capital  
Repairs and Major Additions  
for equipments and floating  
crafts

O. 15.00

R.	6.80	21.80	22.42	+0.62
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Funds were provided by reappropriation for the purchase of steel plates and spares for the repairs of the tugs and barges.

Reasons for the final excess have not been intimated (December 1990).

## GRANT No.XLI

## TRANSPORT

	Total grant or appropriation Rs.	Actual expenditure Rs.	Saving - Rs.
<b>MAJOR HEADS—</b>			
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			
<b>Revenue:</b>			
<b>Voted—</b>			
Original	3,83,23,100		
Supplementary	5,55,000	3,88,78,100	3,71,77,476
			-17,00,624
Amount surrendered during the year (31st March 1990)			33,52,300
<b>Capital:</b>			
<b>Voted--</b>			
Original	20,00,50,000		
Supplementary	8,03,46,200	28,03,96,200	15,95,27,589
			-12,08,68,611
Amount surrendered during the year (31st March 1990)			12,11,17,600
<b>Charged--</b>			
Original	2,00,000	2,00,000	25,864
			-1,74,136
Amount surrendered during the year (31st March 1990)			1,74,000

The expenditure in the capital portion (voted) shown above includes Rs.2,00,00,000 met out of an advance from the Contingency Fund obtained in March 1989 and recouped to the Fund during 1989-90 but does not include Rs.2,00,00,000 spent out of an advance from the

## GRANT No.XLI--Contd.

Contingency Fund obtained in March 1990 and not recouped to the Fund till the close of the year.

## Notes and comments

## Revenue:

(i) Against the available saving of Rs.17.01 lakhs in the voted grant, a sum of Rs.33.52 lakhs was surrendered on 31st March 1990.

(ii) Saving occurred mainly under:-

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

## 1 3075-60 Others

800 Other expenditure

02 Hydrographic survey of  
West Coast Canal  
Cochin-Quilon section  
(100% Centrally Sponsored  
Scheme)

O. 10.00

R. -9.00 1.00 1.00 ..

Saving was due to slow progress of work in connection with Hydrographic survey.

## 2 3056-105 Landing facilities

01 Terminal facilities

O. 9.00

R. -5.09 3.91 3.91 ..

Saving was due to slow progress of work.

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

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

3056-001 Direction and  
Administration

01 Management

O. 20.25

R. 2.49 22.74 33.29 +10.55

## GRANT No.XLI--Concl'd.

Reason for the anticipated and final excess have not been intimated (December 1990).

**Capital:**

(iv) Saving occurred mainly under:-

Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
5075-60 Others			
800 Other expenditure			
04 Other expenditure			
III National Waterway improvements to West Coast Canal from Quilon to Cochin (100% Centrally Sponsored Scheme)			
O.	12,00.00		
R.	-12,00.00	..	..

The entire provision was withdrawn by resumption at the fag end of the financial year due to non-implementation of the scheme, the reasons for which have not been furnished (December 1990)..

## GRANT No.XLII

## TOURISM (ALL VOTED)

	Total grant	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
<b>MAJOR HEADS--</b>			
<b>3452 Tourism</b>			
<b>5452 Capital Outlay on Tourism</b>			
<b>7452 Loans for Tourism</b>			
<b>Revenue:</b>			
Original	6,71,44,500	4,81,00,312	-1,95,42,088
Supplementary	4,97,900		
Amount surrendered during the year (17th, 28th and 31st March 1990)	6,76,42,400		2,05,58,700
<b>Capital:</b>			
Original	99,00,000	1,55,99,120	+76,720
Supplementary	56,22,400		
Amount surrendered during the year			Nil

## Notes and comments

## Revenue:

(i) Against the available saving of Rs.1,95.42 lakhs, an amount of Rs.205.59 lakhs was surrendered in March 1990.

(ii) Saving occurred mainly under:-

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving -
1	3452-80 General			
	800 Other expenditure			
	13 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 (Centrally Sponsored Scheme 100%)			
	O.	1,20.00		
	R.	-1,05.45	14.55	+9.08
			23.63	

## GRANT No.XLII--Contd.

Anticipated saving of Rs.9.00 lakhs was due to inclusion of funds relating to Capital nature under Revenue portion.

Reasons for the remaining anticipated saving and the final excess have not been intimated (December 1990).

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
2	3452-01 Tourist Infrastructure 102 Tourist Accommodation 02 Construction of Yatri Nivas (Centrally Sponsored Scheme)			
	O.	60.00		
	S.	1.16		
	R.	-42.00	19.16	18.00 -1.16

Reasons for the saving have not been intimated (December 1990).

3	3452-01-102-01 Wayside Amenities at Cannanore, Kottarakara, Alleppey, Palghat and Wynad (Central Assistance)			
	O.	70.00		
	R.	-35.58	34.42	34.42 ..

Reasons for the saving have not been intimated (December 1990).

4	3452-80-800-14 Introduction of Water Sports at Kovalam, Purchase of boats and other equipments for water sports (Centrally Sponsored Scheme 100% Central Assistance)			
	O.	19.60		
	R.	-15.47	4.13	4.13 ..

Saving was reportedly due to the non-supply of boats and other equipments for water sports by the firm.

5	3452-80-800-10 Other schemes of the Department of Tourism			
	O.	69.50		
	R.	-4.00	65.50	55.25 -10.25



## GRANT No.XLIII--Contd.

Anticipated saving was attributed to non-commencement of work on improvements of beaches, consequent on the delay in completion of Beach Resort.

Reasons for the final saving have not been intimated (December 1990).

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

6 3452-80-800-17 Introduction of Floating Restaurant at Velli (Centrally Sponsored Scheme - 100% Central Assistance)

O. 9.40

R. -9.40

Saving of the entire provision was reportedly due to non-supply of materials within the stipulated time.

7 3452-01-800 Other expenditure  
01 Buildings

O. 7.00

S. 0.32

R. -1.75 5.57 0.03 -5.54

Diversion of funds from this head of account by reappropriation was reportedly due to a post-budget decision to exhibit the expenditure on repairs and maintenance of Guest House and other prestigious buildings, separately.

Reasons for the final saving have not been intimated (December 1990).

(iii) Saving mentioned above was counter balanced by excess, mainly under:-

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

1 3452-01-800-02 Repairs and Maintenance of Guest House and other Prestigious Buildings

R. 1.75 1.75 21.93 +20.18

Funds were provided by reappropriation due to a post-budget decision to divert funds from the head of account '3452-01-800-01 Buildings' to this head of account in order to exhibit the expenditure on repairs and maintenance of Guest House and other Prestigious Buildings separately.

## GRANT No.XLII--Concl'd.

Reasons for the final excess have not been intimated (December 1990).

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
2	3452-80-001 Direction and Administration 01 Administration			
	O.	1,26.47		
	S.	1.00		
	R.	3.50	1,30.97	1,40.28 +9.31

Funds were provided by reappropriation to meet the expenses relating to visit of Very Very Important Persons and Very Important Persons, Government catering at guest houses, laundering and clearance of pending Travelling Allowance bills.

Reasons for the final excess have not been intimated (December 1990).

**Capital:**

(iv) The expenditure exceeded the grant by Rs.76,720; the excess requires regularisation. Excess occurred under the head of account 5452-01 Tourist Infrastructure 800 Other Expenditure 02 Buildings.

## GRANT No.XLIII

## COMPENSATION AND ASSIGNMENTS (ALL VOTED)

	Total grant	Actual expenditure	Saving -
	Rs.	Rs.	Rs.
<b>MAJOR HEAD—</b>			
<b>3604 Compensation and Assignments to Local Bodies and Panchayati Raj Institutions</b>			
<b>Revenue:</b>			
Original	41,00,00,000	41,00,00,000	29,04,43,218 -11,95,56,782
Amount surrendered during the year (31st March 1990)			12,00,00,000

## Notes and comments

(1) Saving occurred mainly under:-

Head	Total grant	Actual expenditure	Excess +
		(in lakhs of rupees)	
106 Taxes on Vehicles			
01 Compensation to Local Bodies			
O.	23,00.00		
R.	-12,00.00	11,00.00	11,17.61 +17.61

Anticipated saving was reportedly due to less requirement of funds for payment towards compensation to local bodies.

Reasons for the final excess have not been intimated (December 1990).

## PUBLIC DEBT REPAYMENT (ALL CHARGED)

	Total appropriation Rs.	Actual expenditure Rs.	Saving - Rs.
<b>MAJOR HEADS—</b>			
<b>6003 Internal Debt of the State Government</b>			
<b>6004 Loans and Advances from the Central Government</b>			
<b>Capital:</b>			
Original	4,58,64,54,800		
Supplementary	6,78,08,68,600	11,36,73,23,400	10,96,98,13,788
			-39,75,09,612
<b>Amount surrendered during the year (31st March 1990)</b>			<b>71,69,83,000</b>
<b>Notes and comments</b>			

(i) In view of the final saving of Rs.39,75.10 lakhs in the appropriation, the supplementary appropriation of Rs.51,38.69 lakhs obtained in March 1990 proved largely excessive.

(ii) Against the available saving of Rs.39,75.10 lakhs, Rs.71,69.83 lakhs were surrendered.

(iii) Saving occurred mainly under:-

Sl. no.	Head	Total appropriation	Actual expenditure (in lakhs of rupees)	Saving -
1	6003-110 Ways and Means advances from the Reserve Bank of India			
	O.	2,74,00.00		
	S.	6,76,70.00		
	R.	-71,69.83	8,79,00.17	8,79,00.17 ..

Saving was due to less repayment of ways and means advances consequent on the continuance of overdraft for more days in February and March 1990.

2	6003-103 Loans from Life Insurance Corporation of India	2,37.30	2,07.86	-29.44
---	---	---------	---------	--------

Saving was due to inclusion of provision in the budget for repayment of principal of fresh loans received in the previous year, 1988-89, though repayment of such loans was actually due only in 1990-91. Government stated in November 1990 that the question of surrender of saving escaped their notice.

## PUBLIC DEBT REPAYMENT--Concl'd.

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

Head	Total appropriation	Actual expenditure	Excess +
	(in lakhs of rupees)		
6004-06 Ways and Means			
Advances	..	32,00.00	+32,00.00

Excess was due to unanticipated adjustment of ways and means advances sanctioned to the State Government towards the fag end of the year.

## GRANT No.XLIV

## CONTINGENCY FUND

	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
<b>MAJOR HEAD—</b>			
<b>7999 Appropriation to the Contingency Fund</b>			
<b>By Ordinance—</b>			
The Kerala Contingency Fund (Amendment) Ordinance, 1989 (Ordinance No.10 of 1989) dated the 2nd November 1989	15,00,00,000	15,00,00,000	..

*Notes and comments*

By an Ordinance, issued by the Governor in November 1989, the corpus of the Contingency Fund was temporarily increased from Rs.15.00 crores to Rs.30.00 crores. As the Ordinance was not replaced by an Act of the State Legislature within the prescribed time limit, it lapsed on 2nd March 1990. Consequently the corpus of the Fund reverted to its position of Rs.15.00 crores from that date.

## GRANT No.XLV

## MISCELLANEOUS LOANS AND ADVANCES (ALL VOTED)

	Total grant	Actual expenditure	Excess +
	Rs.	Rs.	Rs.
<b>MAJOR HEADS--</b>			
7610 Loans to Government Servants, etc.			
7615 Miscellaneous Loans			
Capital:			
Original	7,78,30,000		
Supplementary,	2,38,500	7,80,68,500	8,14,24,876 +33,56,376
Amount surrendered during the year			Nil

## Notes and comments

(i) The expenditure exceeded the grant by Rs.33,56,376; the excess requires regularisation.

(ii) Excess occurred mainly under:-

Head	Total grant	Actual expenditure	Excess +
		(in lakhs of rupees)	
7610-201 House Building Advances			
02 State Services Officers			
O.	6,35.00		
R.	6.00	6,41.00	6,83.54 +42.54

Augmentation of provision by reappropriation was for regularising the excess expenditure already incurred towards House Building Advances.

Reasons for the final excess have not been intimated (December 1990).

## GRANT No.XLV--Concl'd.

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

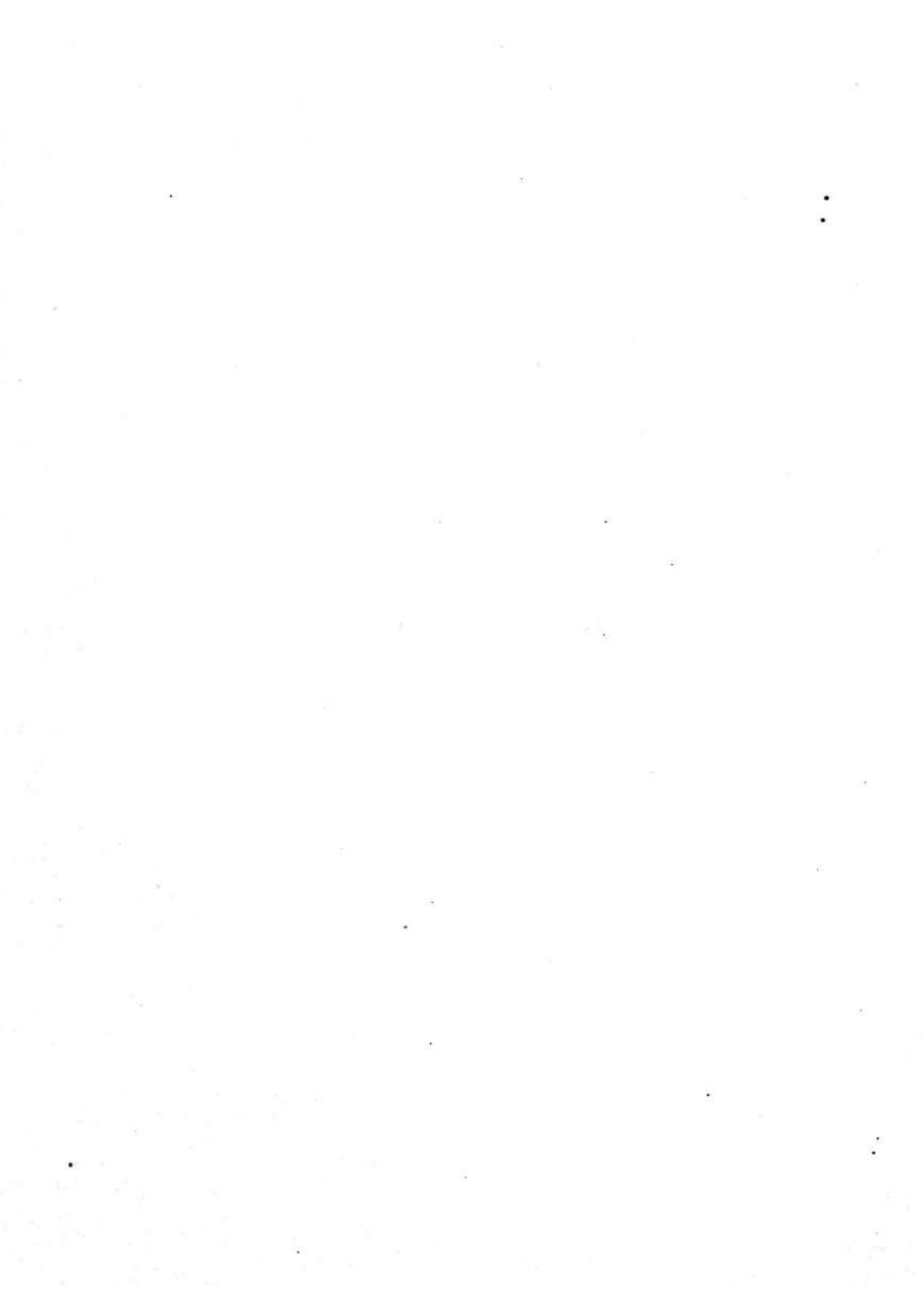
Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving -
1	7610-201-03 Special Component Plan for Scheduled Castes	15.00	3.41	-11.59
	Reasons for the saving have not been intimated (December 1990).			
2	7610-201-01 Officers of the All India Services			
	O.	18.00		
	R.	-7.47	10.53	+2.20

Anticipated saving was due to less requirement of funds towards House Building Advances for All India Services Officers.

Reasons for the final excess have not been intimated (December 1990).



## **APPENDICES**



## APPENDIX I

Expenditure met out of advances from the Contingency Fund during 1989-90 which were not recouped to the Fund till the close of the year.

<i>Major Head of account</i>	<i>Amount of expenditure (Voted) Rs.</i>	<i>Date of sanction of advance</i>	<i>Date of recoupment of advance</i>
1. 3475 Other General Economic Services	1,80,19,000	26-3-1990	22-8-1990
2. 3475 Other General Economic Services	61,794	29-3-1990	22-8-1990
3. 7055 Loans for Road Transport	2,00,00,000	31-3-1990	22-8-1990
	-----		
Total	3,80,80,794		
	=====		

## 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	20,78,000	..
XII--Police	3,00,000	..
XIII--Jails	1,00,000	..
XV--Public Works	26,12,69,700	..
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	73,65,000	..
XXVII--Co-operation	..	3,60,000
XXVIII--Miscellaneous Economic Services	37,00,000	14,83,300
XXIX--Agriculture	1,01,81,000	49,93,000
XXX--Food	..	3,36,55,000
XXXI--Animal Husbandry	5,00,000	..
XXXIII--Fisheries	..	..
XXXIV--Forest	15,00,000	..
XXXVII--Industries	..	..
XXXVIII--Irrigation	15,14,81,800	1,37,04,000
XL--Ports	..	..
XLIV--Contingency Fund	..	..
Total	44,16,04,500	5,44,95,300

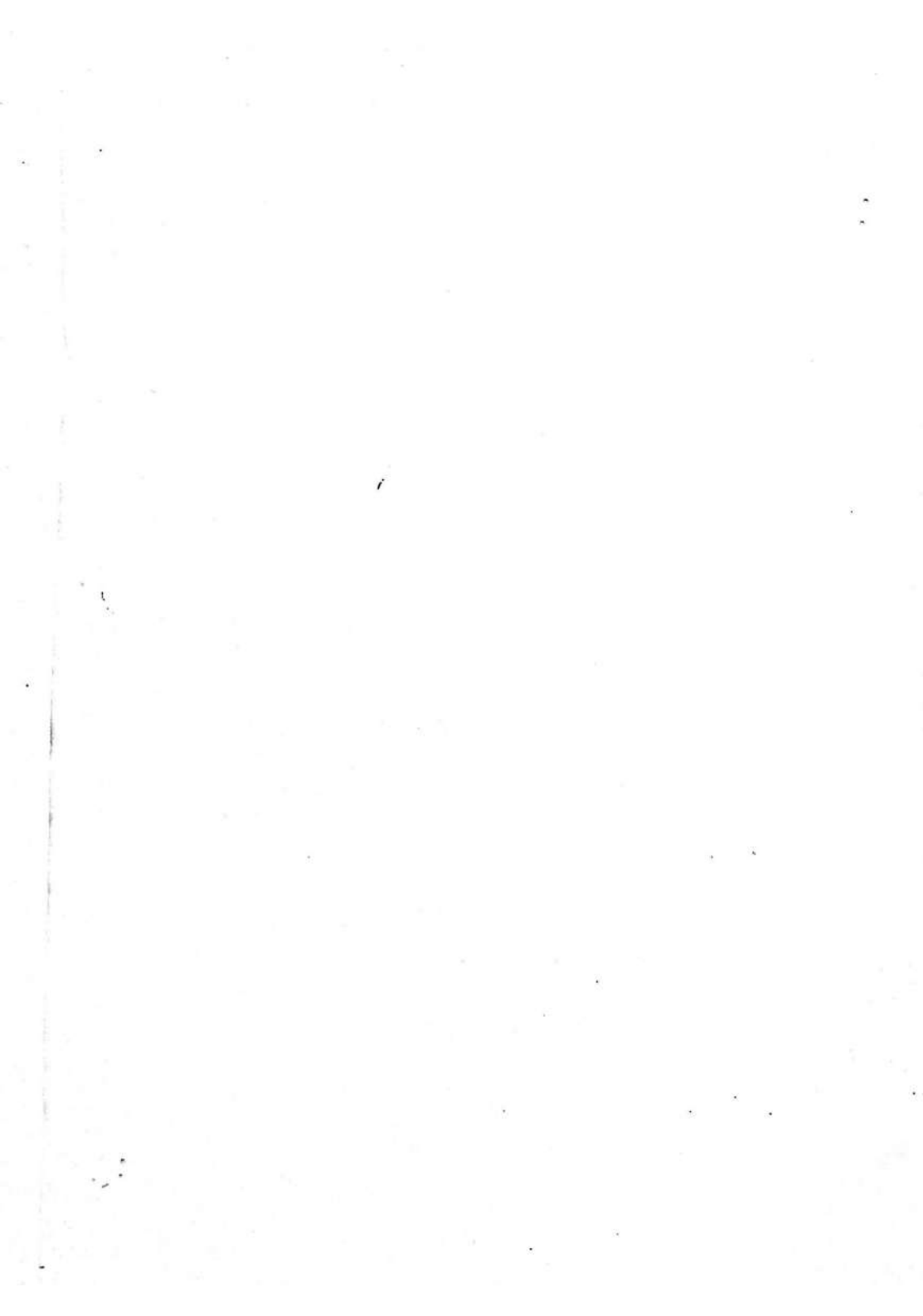
(\*) Represents amount transferred from the Contingency Fund to the Fund (Amendment) Ordinance, 1989 dated 2nd November, 1989.

## 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	..	..
44,10,210	..	+23,32,210	..	..
..	..	-3,00,000	..	..
..	..	-1,00,000	..	..
20,56,51,638	..	-5,56,18,062	..	..
..	..	-31,10,000	..	..
..	19,95,812	..	+16,95,812	..
66,572	500	+66,572	+500	..
49,08,033	..	-24,56,967	..	..
..	23,08,482	..	+19,48,482	..
9,92,372	14,05,431	-27,07,628	-77,869	..
1,07,88,044	12,13,291	+6,07,044	-37,79,709	..
..	5,60,19,044	..	+2,23,64,044	..
5,00,000	..	..	..	..
..	5,989	..	+5,989	..
18,05,505	..	+3,05,505	..	..
..	24,00,587	..	+24,00,587	..
11,99,09,634	1,11,86,877	-3,15,72,166	-25,17,123	..
..	30,000	..	+30,000	..
..	15,00,00,000(*)	..	+15,00,00,000	..
34,90,32,008	22,65,66,013	-9,25,73,492	+17,20,70,713	..

Consolidated Fund consequent on the lapse of the Kerala Contingency



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1991

PRINTED BY THE SUPERINTENDENT OF GOVERNMENT PRESSES  
AT THE GOVERNMENT PRESS, MANNANTHALA,  
THIRUVANANTHAPURAM, 1991