



GOVERNMENT OF KERALA

## **APPROPRIATION ACCOUNTS**

**1990-91**





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## INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Kerala for the year 1990-91 presents the accounts of sums expended in the year ended 31st. March 1991, 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*.

<i>Number and name of grant or appropriation</i>		<i>Amount of grant/appropriation</i> -----	
		<i>Revenue Rs.</i>	<i>Capital Rs.</i>
I--State Legislature	Voted	3,18,24,000	..
	Charged	5,39,000	..
II--Heads of States, Ministers and Headquarters staff	Voted	20,23,89,500	..
	Charged	5,06,85,300	..
III--Administration of Justice	Voted	20,88,12,200	..
	Charged	2,91,57,000	..
IV--Elections	Voted	6,10,46,200	..
V--Agricultural Income Tax and Sales Tax	Voted	15,28,69,400	..
	Charged	35,000	..
VI--Land Revenue	Voted	38,16,08,500	..
	Charged	2,15,500	..
VII--Stamps and Registration	Voted	9,91,65,600	..
VIII--Excise	Voted	11,16,53,700	..
	Charged	20,000	..
IX--Taxes on Vehicles	Voted	3,38,54,300	..
	Charged	1,000	..
Debt Charges	Charged	3,50,00,78,200	..
X--Treasury and Accounts	Voted	11,14,01,300	..
XI--District Administration and Miscellaneous	Voted	22,03,23,100	..
	Charged	47,51,000	..
XII--Police	Voted	1,05,96,54,100	..
	Charged	1,10,000	..
XIII--Jails	Voted	6,56,89,800	..

## APPROPRIATION ACCOUNTS

Expenditure		Expenditure compared with total grant/ appropriation			
		Saving		Excess	
		Revenue Rs.	Capital Rs.	Revenue Rs.	Capital Rs.
3,20,95,157	..	..	..	2,71,157	..
4,40,949	..	98,051	..	..	..
19,97,07,747	..	26,81,753	..	..	..
5,21,89,370	..	..	..	15,04,070	..
21,04,91,840	..	..	..	16,79,640	..
3,01,37,213	..	..	..	9,80,213	..
5,84,73,691	..	25,72,509	..	..	..
14,51,01,816	..	77,67,584	..	..	..
..	..	35,000	..	..	..
38,34,25,052	..	..	..	18,16,552	..
1,33,273	..	82,227	..	..	..
10,85,62,288	..	..	..	93,96,688	..
10,88,45,869	..	28,07,831	..	..	..
..	..	20,000	..	..	..
3,62,45,503	..	..	..	23,91,203	..
..	..	1,000	..	..	..
3,40,63,54,712	..	9,37,23,488	..	..	..
11,39,54,249	..	..	..	25,52,949	..
21,65,27,415	..	37,95,685	..	..	..
46,50,000	..	1,01,000	..	..	..
1,06,74,36,475	..	..	..	77,82,375	..
..	..	1,10,000	..	..	..
6,68,07,966	..	..	..	11,18,166	..

## 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 . 27,37,46,300	1,18,64,500
	Charged 25,000	..
XV--Public Works	Voted 1,06,80,64,300	59,84,30,500
	Charged 16,00,000	1,25,23,100
XVI--Pensions and Miscellaneous	Voted 3,34,49,64,700	..
	Charged 74,92,100	..
XVII--Education, Sports, Art and Culture	Voted 7,07,40,28,500	19,89,08,100
	Charged 9,28,800	29,44,500
XVIII--Medical and Public Health	Voted 1,84,19,83,200	4,70,13,100
	Charged 10,000	17,65,400
XIX--Family Welfare	Voted 28,32,32,200	48,58,50,400
	Charged ..	1,00,000
XX--Water Supply and Sanitation	Voted 65,74,21,000	32,91,50,000
XXI--Housing	Voted 10,64,28,800	5,69,20,000
	Charged ..	9,15,900
XXII--Urban Development	Voted 9,65,66,900	1,03,78,900
XXIII--Information and Publicity	Voted 4,02,87,000	..
XXIV--Labour and Labour Welfare	Voted 38,74,69,600	58,60,000

Expenditure		Expenditure compared with total grant/ appropriation			
		Saving		Excess	
Revenue Rs.	Capital Rs.	Revenue Rs.	Capital Rs.	Revenue Rs.	Capital Rs.
26,13,43,874		1,24,02,426		..	..
	1,08,92,082		9,72,418		
..	..	25,000	..	..	..
1,01,28,63,539		5,52,00,761		..	..
	52,09,54,307		7,74,76,193		
6,18,964		9,81,036		..	..
	1,13,87,602		11,35,498		
3,34,28,68,008	..	20,96,692	..	..	..
33,36,636	..	41,55,464	..	..	..
7,81,29,13,480		..	73,88,84,980	..	..
	19,60,69,762		28,38,338		
7,68,266	16,51,526	1,60,534	12,92,974	..	..
1,76,98,33,490		7,21,49,710		..	..
	4,17,28,251		52,84,849		
462	1,68,551	9,538	15,96,849	..	..
35,78,72,557		..	7,46,40,357	..	..
	5,03,01,254		43,55,49,146		
..	..	..	1,00,000	..	..
65,73,04,299		1,16,701		..	..
	21,76,09,190		11,15,40,810		
11,00,09,829		..	35,81,029	..	..
	4,22,34,562		1,46,85,438		
..	9,45,419	..	..	..	29,519
5,42,45,400	60,83,300	4,23,21,500	42,95,600	..	..
3,92,31,395	..	10,55,605	..	..	..
33,98,75,930	57,50,000	4,75,93,670	1,10,000	..	..

## SUMMARY OF APPROPRIATION

Number and name of grant or appropriation		Amount of grant/appropriation	
		Revenue Rs.	Capital Rs.
XXV--Social Welfare including Harijan Welfare	Voted	1,33,01,17,700	4,88,55,700
	Charged	16,000	..
XXVI--Relief on Account of Natural Calamities	Voted	62,00,00,000	..
XXVII--Co-operation	Voted	25,63,53,900	33,97,11,300
	Charged	10,000	..
XXVIII--Miscellaneous Economic Services	Voted	14,18,97,600	1,16,43,000
	Charged	100	..
XXIX--Agriculture	Voted	1,30,11,05,600	16,24,23,900
	Charged	2,06,200	4,62,500
XXX--Food	Voted	11,81,35,500	10,72,65,000
	Charged	..	10,000
XXXI--Animal Husbandry	Voted	23,30,94,600	1,11,00,100
	Charged	1,000	3,75,400
XXXII--Dairy	Voted	5,40,88,400	88,00,000
	Charged	80,000	..
XXXIII--Fisheries	Voted	14,58,19,500	9,81,17,500
	Charged	1,000	14,70,300
XXXIV--Forest	Voted	44,34,41,600	4,39,00,000
	Charged	3,36,400	..
XXXV--Panchayat	Voted	34,65,35,300	..
XXXVI--Community Development	Voted	1,01,90,73,200	..
	Charged	10,000	..



## ACCOUNTS--Contd.

Expenditure		Expenditure compared with total grant/ appropriation			
		Saving		Excess	
Revenue Rs.	Capital Rs.	Revenue Rs.	Capital Rs.	Revenue Rs.	Capital Rs.
1,28,03,55,598	3,95,85,170	4,97,62,102	92,70,530	..	..
..	..	16,000	..	..	..
52,57,60,619	..	9,42,39,381	..	..	..
24,83,10,829	26,85,19,787	80,43,071	7,11,91,513	..	..
..	..	10,000	..	..	..
18,52,21,574	72,88,431	..	43,54,569	4,33,23,974	..
..	..	100	..	..	..
1,28,80,66,291	13,74,82,328	1,30,39,309	2,49,41,572	..	..
1,13,629	..	92,571	4,62,500	..	..
11,83,15,220	8,38,68,978	..	2,33,96,022	1,79,720	..
..	..	..	10,000	..	..
23,60,85,050	88,86,831	..	22,13,269	29,90,450	..
..	3,75,363	1,000	37	..	..
5,38,79,138	87,82,031	2,09,262	17,969	..	..
80,000	..	..	..	..	..
13,82,02,469	8,11,62,541	76,17,031	1,69,54,959	..	..
..	8,94,139	1,000	5,76,161	..	..
30,97,62,804	3,39,92,961	13,36,78,796	99,07,039	..	..
3,38,123	..	..	..	1,723	..
33,91,88,594	..	73,46,706	..	..	..
92,05,69,960	..	9,85,03,240	..	..	..
..	..	10,000	..	..	..

## SUMMARY OF APPROPRIATION

Number and name of grant or appropriation		Amount of grant/appropriation	
		Revenue Rs.	Capital Rs.
XXXVII--Industries	Voted	37,37,83,000	70,84,21,600
	Charged	1,19,65,700	..
XXXVIII--Irrigation	Voted	40,06,28,300	68,65,23,000
	Charged	..	5,23,22,000
XXXIX--Power	Voted	..	59,48,00,000
XL--Ports	Voted	2,59,50,500	3,06,90,000
	Charged	..	1,10,000
XLI--Transport	Voted	4,66,75,600	37,65,02,000
	Charged	..	3,25,100
XLII--Tourism	Voted	6,89,46,400	1,70,21,000
XLIII--Compensation and Assignments	Voted	32,00,00,000	..
Public Debt Repayment	Charged	..	11,78,44,74,600
XLV--Miscellaneous Loans and Advances	Voted	..	10,60,93,000
	Voted	25,16,01,30,900	5,09,62,42,600
Total	Charged	3,60,82,74,300	11,85,77,98,800
Grand Total		28,76,84,05,200	16,95,40,41,400

## ACCOUNTS--Contd.

Expenditure		Expenditure compared with total grant/ appropriation			
		Saving		Excess	
Revenue Rs.	Capital Rs.	Revenue Rs.	Capital Rs.	Revenue Rs.	Capital Rs.
37,29,76,330		8,06,670		..	..
58,90,00,771		11,94,20,829			
1,19,40,315	..	25,385	..	..	..
39,87,49,311		18,78,989		..	..
68,26,04,426		39,18,574			
.. 4,57,48,604		.. 65,73,396		..	..
.. 59,66,38,000		..	..	..	18,38,000
2,58,84,652		65,848		..	..
2,53,02,869		53,87,131			
.. ..	..	.. 1,10,000		..	..
4,43,91,112		22,84,488		..	..
21,26,58,064		16,38,43,936			
.. 3,43,543		..	..	..	18,443
5,88,89,723		1,00,56,677		..	..
1,60,20,959		10,00,041			
32,29,85,616	..	..	..	29,85,616	..
.. 12,82,45,02,040		..	..	.. 1,04,00,27,440	
.. 10,57,92,981		..	3,00,019	..	..
25,37,36,31,759		68,00,93,997		89,35,94,856	
3,98,92,09,836		1,10,88,70,764			18,38,000
3,51,11,01,912		9,96,58,394		24,86,006	
12,88,60,16,787		1,18,57,415		1,04,00,75,402	
28,88,47,33,671		77,97,52,391		89,60,80,862	
16,87,52,26,623		1,12,07,28,179		1,04,19,13,402	

## SUMMARY OF APPROPRIATION ACCOUNTS--Contd.

The revenue expenditure of Rs.18,52,21,574 in the voted portion of Grant No.XXVIII Miscellaneous Economic Services includes an amount of Rs.2,92,30,325 representing expenditure on 'Nehru Rozgar Yojana' which has been reclassified during the year under a Major Head covered by this Grant in order to adopt the authorized classification. In the budget, provision for this expenditure had already been made under Grant No.XXII Urban Development. Out of the total excess of Rs.4,33,23,974 under the revenue portion of Grant No.XXVIII Miscellaneous Economic Services, excess of Rs.2,92,30,325 caused due to the reclassification of expenditure does not require regularisation, as provision is already available in another Grant. Out of the remaining excess of Rs.1,40,93,649 in this Grant, Rs.1,04,34,934 relates to expenditure on payment of honorarium to enumeration staff in connection with the 1991 census. This expenditure which was actually debitible under the Major Head 8449 Other Deposits in the Public Account had been wrongly drawn from a head of account in Grant No.XXVIII Miscellaneous Economic Services. This excess of Rs.1,04,34,934 which occurred due to misclassification also does not require regularisation. Consequently, the excess of Rs.85,57,67,597 in the voted expenditure and Rs.1,04,25,61,408 in the charged expenditure in the following grants and appropriations require regularisation:-

## Grants--

## Revenue Portion:

- I State Legislature
- III Administration of Justice
- VI Land Revenue
- VII Stamps and Registration
- IX Taxes on Vehicles
- X Treasury and Accounts
- XII Police
- XIII Jails
- XVII Education, Sports, Art and Culture
- XIX Family Welfare
- XXI Housing
- XXVIII Miscellaneous Economic Services
  - XXX Food
  - XXXI Animal Husbandry
  - XLIII Compensation and Assignments

## Capital Portion:

- XXXIX Power

## SUMMARY OF APPROPRIATION ACCOUNTS--Contd.

## Charged Appropriations--

## Revenue Portion:

II Heads of States, Ministers and Headquarters Staff

III Administration of Justice

XXXIV Forest

## Capital Portion:

XXI Housing

XLI Transport

Public Debt Repayment

The expenditure shown in the Summary of Appropriation Accounts does not include Rs.1,08,11,491 met out of advances from the Contingency Fund, which were not recouped to the Fund till the close of the year. The details of 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 1990-91 and that shown in the Finance Accounts for that year is given below:-

	Voted		Charged	
	Revenue Rs.	Capital Rs.	Revenue Rs.	Capital Rs.
Total expenditure according to the Appropriation Accounts	25,37,36,31,759	3,98,92,09,836	3,51,11,01,912	12,88,60,16,787
Deduct--				
Total Recoveries	63,52,23,165	10,85,83,545	..	..
Net total expenditure as shown in Statement No.10 of the Finance Accounts	24,73,84,08,594	3,88,06,26,291	3,51,11,01,912	12,88,60,16,787

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

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

The Appropriation Accounts have been prepared and examined under my direction in accordance with the requirements of Articles 149 and 151 of the Constitution of India and the 'Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971. On the basis of the information and explanations that my officers required and have obtained, I certify that these accounts are correct, subject to the observations in my Report on the Accounts of the Government of Kerala for the year 1990-91.

New Delhi,  
The

- 7 MAY 1992



(C.G. SOMIAH)

Comptroller and Auditor General of India

## GRANT No.I

## STATE LEGISLATURE

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

## MAJOR HEAD--

2011 Parliament/State/Union  
Territory Legislatures

## Revenue:

## Voted--

Original	2,59,24,000	3,18,24,000	3,20,95,157	+2,71,157
Supplementary	59,00,000			

Amount surrendered during the year (30th March 1991)				4,05,800
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## Charged--

Original	3,99,000	5,39,000	4,40,949	-98,051
Supplementary	1,40,000			

Amount surrendered during the year (30th March 1991)				37,300
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## Notes and comments

## Revenue:

(i) The expenditure exceeded the voted grant by Rs.2,71,157; the excess requires regularisation.

(ii) In view of the excess, the surrender of Rs.4.06 lakhs on 30th March 1991, proved injudicious and the supplementary grant of Rs.59.00 lakhs obtained in March 1991, inadequate.

(iii) Excess occurred mainly under:-

Head	Total grant	Actual expenditure	Excess +
			(in lakhs of rupees)
02 State/Union Territory Legislatures			
101 Legislative Assembly			
01 Legislative Assembly			
O.	90.82		
S.	16.00		
R.	-1.50	1,05.32	1,15.77 +10.45

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

Net excess was due to booking of expenditure, relating to the cost of rail travel coupons supplied by the General Manager, Southern Railways, Madras, during 1989-90, in the accounts of 1990-91 due to belated receipt of accounts. Reasons for not providing sufficient funds to cover the above adjustment have not been intimated (January 1992).



## GRANT No.II

## HEADS OF STATES, MINISTERS AND HEADQUARTERS STAFF

	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + 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			

## Revenue:

## Voted--

Original	17,77,81,400			
Supplementary	2,46,08,100	20,23,89,500	19,97,07,747	-26,81,753
Amount surrendered during the year (30th March 1991)				59,48,400

## Charged--

Original	4,37,92,300			
Supplementary	68,93,000	5,06,85,300	5,21,89,370	+15,04,070
Amount surrendered during the year (30th March 1991)				33,500

## Notes and comments

## Voted--

(i) In view of the final saving of Rs.26.82 lakhs, the supplementary grant of Rs.2,46.08 lakhs, obtained in March 1991, proved excessive.

(ii) Against the available saving of Rs.26.82 lakhs, a sum of Rs.59.48 lakhs was surrendered on 30th March 1991.

## Charged--

(iii) The expenditure exceeded the appropriation by Rs.15,04,070; the excess requires regularisation.

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

(iv) In view of the excess, the supplementary grant of Rs.68.93 lakhs, obtained in March 1991, proved quite inadequate.

(v) Excess occurred mainly under:-

Head	Total appropriation	Actual expenditure (in lakhs of rupees)	Excess +
2051-102 State Public Service Commission			
01 Public Service Commission			
O.	3,75.14		
S.	64.75	4,39.89	4,56.84 +16.95

Excess was reportedly due to additional expenditure under salaries consequent on revision of scales of pay of Government employees, payment of salaries to the additional staff sanctioned during the last quarter of the financial year and revision of dearness allowance.

## GRANT No.III

## ADMINISTRATION OF JUSTICE

	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Rs.
--	--	------------------------------	-----------------

## MAJOR HEAD--

## 2014 Administration of Justice

## Revenue:

## Voted--

Original	18,70,99,800			
Supplementary	2,17,12,400	20,88,12,200	21,04,91,840	+16,79,640

Amount surrendered during the year (30th March 1991)				4,79,200
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## Charged--

Original	2,60,42,000			
Supplementary	31,15,000	2,91,57,000	3,01,37,213	+9,80,213

Amount surrendered during the year (30th March 1991)				2,20,300
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## Notes and comments

## Voted--

(i) The expenditure exceeded the grant by Rs.16,79,640; the excess requires regularisation.

(ii) In view of the excess, the supplementary grant of Rs.2,17.12 lakhs obtained in March 1991 proved inadequate and the surrender of Rs.4.79 lakhs on 30th March 1991 injudicious.

(iii) Excess occurred mainly under:-

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
105 Civil and Sessions Courts			
02 Motor Accidents Claims Tribunals			
O.	37.33		
S.	13.15		
R.	0.43	50.91	68.33 +17.42

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

Reasons for the excess have not been intimated (January 1992)

Charged--

(iv) The expenditure exceeded the appropriation by Rs.9,80,213, the excess requires regularisation.

(v) In view of the excess, the supplementary appropriation of Rs.31.15 lakhs obtained in March 1991 proved inadequate and surrender of Rs.2.20 lakhs on 30th March 1991, injudicious.

(vi) Excess occurred under:-

Head	Total appropriation	Actual Expenditure (in lakhs of rupees)	Excess +
102 High Courts			
01 High Court			
O.	2,60.42		
S.	31.15		
R.	-2.20	2,89.37	3,01.37 +12.00

Anticipated saving was reportedly due to non-receipt of sanction from Government for purchasing two photocopying machines and less expenditure under Rent, Rates and Taxes than anticipated.

Reasons for the final excess have not been intimated (January 1992).

## GRANT No.IV

## ELECTIONS (ALL VOTED)

	Total grant	Actual expenditure	Saving -
Rs.	Rs.	Rs.	Rs.
<b>MAJOR HEAD--</b>			
<b>2015 Elections</b>			
<b>Revenue:</b>			
Original	1,78,72,200		
Supplementary	4,31,74,000	6,10,46,200	5,84,73,691
			-25,72,509
Amount surrendered during the year (30th March 1991)			14,70,400

## Notes and comments

(i) In view of the final saving of Rs.25.73 lakhs, the supplementary grant of Rs.40.89 lakhs obtained in March 1991, proved largely excessive.

(ii) Against the available saving of Rs.25.73 lakhs, a sum of Rs.14.70 lakhs only was surrendered on 30th March 1991.

(iii) Saving occurred mainly under:-

Head	Total grant	Actual expenditure	Saving -
		(in lakhs of rupees)	
103 Preparation and Printing of Electoral Rolls			
01 Assembly and Parliament			
O.	8.00		
S.	24.55		
R.	-6.11	26.44	26.39
			-0.05

Saving was attributed to (i) less expenditure on Travel Expenses, Materials and Supplies and Other Charges than that anticipated (Rs.4.01 lakhs) and (ii) postponement of revision of Electoral Rolls due to the intervening District Council Election (Rs.2.10 lakhs).

## GRANT No.V

## AGRICULTURAL INCOME TAX AND SALES TAX

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

2020 Collection of Taxes on  
Income and Expenditure

## 2040 Sales Tax

2045 Other Taxes and Duties on  
Commodities and Services

## Revenue:

## Voted--

Original	13,40,89,300	15,28,69,400	14,51,01,816	-77,67,584
Supplementary	1,87,80,100			

Amount surrendered during the year (30th March 1991)				20,16,400
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## Charged--

Original	35,000	35,000	..	-35,000
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Amount surrendered during the year (30th March 1991)				35,000
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## Notes and comments

(i) In view of the final saving of Rs.77.68 lakhs in the voted grant, the supplementary grant of Rs.1,87.80 lakhs obtained in March 1991 proved largely excessive.

(ii) Against the available saving of Rs.77.68 lakhs, Rs.20.16 lakhs only were surrendered on 30th March 1991.

(iii) Saving occurred mainly under:-

Head	Total grant	Actual expenditure	Excess +
------	-------------	-----------------------	----------

(in lakhs of rupees)

2045-103 Collection Charges -  
Electricity duty

## 01 Electrical Inspectorate

O.	1,53.95		
R.	-21.17	1,32.78	1,34.24 +1.46

Anticipated saving was mainly due to non-filling up of vacant posts, economy measures ordered by Government, non-fixing of rent of buildings and less supply of articles by Firms.

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

Final excess was mainly due to wrong assessment of expenditure towards Salaries while proposing reappropriation/resumption under the head of account.

iv) The Grant disclosed savings continuously since 1986-87, the average savings being Rs.87.50 lakhs, leaving scope for more realistic estimates.

## GRANT No.VI

## LAND REVENUE

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

## 2029 Land Revenue

2035 Collection of Other Taxes on  
Property and Capital Transactions

## Revenue:

## Voted--

Original	35,93,77,500			
Supplementary	2,22,31,000	38,16,08,500	38,34,25,052	+18,16,552

Amount surrendered during the year  
(30th March 1991)

42,20,500

## Charged--

Original	2,15,500	2,15,500	1,33,273	-82,227
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Amount surrendered during the year  
(30th March 1991)

50,000

## Notes and comments

(i) The expenditure exceeded the voted grant by Rs.18,16,552; the excess requires regularisation.

(ii) In view of the excess, the supplementary grant of Rs.2,22.31 lakhs obtained in March 1991 proved inadequate and the surrender of Rs.42.21 lakhs on 30th March 1991, injudicious.

(iii) Excess occurred mainly under:-

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

## 01 Village Establishment

O. 16,64.29

S. 2,04.00

R. -5.74 18,62.55 19,10.25 +47.70

Anticipated saving was due to economy measures ordered by Government.

Final excess was due to short-assessment of funds required for payment of dearness allowance at enhanced rates.



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

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

2 2029-101-03 Special Staff  
for collection of arrears  
of land revenue

O. 58.75

R. 4.00 62.75 68.73 +5.98

Excess was due to payment of dearness allowance at enhanced  
rates and payment of arrear claims towards travel expenses.

## 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	9,91,65,600	9,91,65,600	10,85,62,288 +93,96,688
Amount surrendered during the year (30th March 1991)			4,99,900

*Notes and comments*

(i) The expenditure exceeded the grant by Rs.93,96,688; the excess requires regularisation.

(ii) In view of the excess, the surrender of Rs.5.00 lakhs on 30th March 1991 proved injudicious.

(iii) Excess occurred mainly under:-

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

## 1 03 Registration

001 Direction and  
Administration

05 Sub Registry Offices

0. - 6,60.59.

R.	-4.97	6,55.62	7,37.56	+81.94
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Anticipated saving was mainly due to non-fixation of rent of some of the buildings by the Public Works Department, economy measures ordered by Government and less expenditure for maintenance of buildings.

Reasons for the final excess have not been intimated (January 1992). The expenditure under this head of account has been showing substantial excess continuously from 1985-86, which indicates failure of the Chief Controlling Officer to exercise effective control over expenditure as required in para 64 of the Kerala Budget Manual.

## 2 02 Stamps - Non-Judicial

102 Expenses on sale of  
stamps

1,40.00	1,52.47	+12.47
---------	---------	--------

Excess was due to increased sale of stamps at treasuries.

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

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

## 3 03-001-04 District Offices

O.	74.74			
R.	-1.06	73.68	80.31	+6.63

Anticipated saving was mainly due to non-purchase of vehicles for the District Registrars and non-fixation of rent of some buildings.

Reasons for the final excess have not been intimated (January 1992).

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

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

## 01 Stamps - Judicial

## 101 Cost of stamps

O.	11.00			
R.	-6.75	4.25	4.29	+0.04

Saving was mainly due to less supply of stamps from the Government Security Press, Nasik and Hyderabad.

## GRANT No.VIII

## EXCISE

Total grant or  
appropriation  
Rs.

Actual  
expenditure  
Rs.

Saving -  
Rs.

## MAJOR HEAD—

## 2039 State Excise

## Revenue:

## Voted--

Original	10,06,86,700	11,16,53,700	10,88,45,869	-28,07,831
Supplementary	1,09,67,000			

Amount surrendered during the year  
(30th March 1991)

1,25,900

## Charged--

Original	20,000	20,000	..	-20,000
----------	--------	--------	----	---------

Amount surrendered during the year

Nil

## Notes and comments

(i) In view of the final saving of Rs.28.08 lakhs in the voted grant, the supplementary grant of Rs.1,09.67 lakhs obtained in March 1991 proved largely excessive.

(ii) Against the available saving of Rs.28.08 lakhs only an amount of Rs.1.26 lakhs was surrendered on 30th March 1991.

## GRANT No.IX

## TAXES ON VEHICLES

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
<b>MAJOR HEAD--</b>				
<b>2041 Taxes on Vehicles</b>				
Revenue:				
Voted--				
Original	3,38,54,200			
Supplementary	100	3,38,54,300	3,62,45,503	+23,91,203
Amount surrendered during the year (30th March 1991)				2,44,700

## Charged--

Original	1,000	1,000	..	-1,000
Amount surrendered during the year (30th March 1991)				1,000

## Notes and comments

(i) The expenditure exceeded the voted grant by Rs.23,91,203; the excess requires regularisation.

(ii) In view of the excess, the surrender of Rs.2.45 lakhs on 30th March 1991 proved injudicious.

(iii) Excess occurred under:-

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
1	001 Direction and Administration			
	01 Administration Charges			
0.	2,48.96			
R.	1.72	2,50.68	2,72.11	+21.43

Funds were provided by reappropriation for the adjustment of cost of Maruthi van purchased through DGSD rate contract system and to meet the additional expenditure consequent on the creation of four new Sub Regional Transport Offices and also shifting of certain offices.

Final excess was attributed to payment of arrears of pay and allowances due to pay revision.

## GRANT No. IX—Concl'd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
2	102 Inspection of Motor Vehicles			
O.	84.58			
S.	Token			
R.	0.25	84.83	89.76	+4.93

Reasons for the excess have not been intimated (January 1992).

## DEBT CHARGES (ALL CHARGED)

	Total appropriation Rs.	Actual expenditure Rs.	Saving - Rs.
MAJOR HEAD--			
2049 Interest Payments			
Revenue:			
Original	3,49,80,78,100		
Supplementary	20,00,100	3,50,00,78,200	3,40,63,54,712 -9,37,23,488
Amount surrendered during the year (30th March 1991)			35,74,41 000
Notes and comments			

(i) Against the available saving of Rs.9,37.23 lakhs in the appropriation, a sum of Rs.35,74.41 lakhs was surrendered on 30th March 1991.

(ii) Saving occurred mainly under:-

Sl. no.	Head	Total appropriation	Actual expenditure (in lakhs of rupees)	Excess + Saving -
1	04 Interest on Loans and Advances from Central Government			
	101 Interest on Loans for State/Union Territory Plan Schemes			
	O.	70,06.45		
	R.	-54,42.58	15,63.87	15,98.13 +34.26

During the year, State Plan loans advanced to the State Government during 1984-85 to 1988-89 were consolidated into 15 years loan based on the recommendations of the 9th Finance Commission. Anticipated saving was due to non-payment of interest on such loans for the period from 1st October 1989 to 31st March 1990 and debiting of interest for the period 1st April 1990 to 30th September 1990 to a separate head of account vide Note (iii) 1 below.

Final excess was due to wrong inclusion of provision for penal interest on belated payments under 04-106 instead of under this head of account vide Note (iii) 9.

2	03 Interest on Small Savings, Provident Funds, etc.			
	101 Interest on Savings Deposits			
	03 Students Savings Scheme	20.00	2.17	-17.83

## DEBT CHARGES--Contd.

Reasons for the saving have not been intimated (January 1992).

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

Sl. no.	Head	Total appropriation	Actual expenditure (in lakhs of rupees)	Excess +
1	04-108 Interest on 1984-89 State Plan Loans Consolidated in terms of 9th Finance Commission	..	28,14.94	+28,14.94

The expenditure on interest paid for the period 1st April 1990 to 30th September 1990 on State Plan loans consolidated on the basis of recommendation of the 9th Finance Commission was debited to this head.

Reasons for not providing funds under this head to accommodate the expenditure have not been intimated (January 1992).

2 03-104 Interest on State Provident Funds

01 Interest on General Provident Funds  
Interest on State Provident Funds

O.	50,00.00			
R.	11,31.85	61,31.85	61,31.85	..

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

3 03-101-02 Fixed and Time Deposits

4,50.00 6,53.29 +2,03.29

4 03-101-01 State Savings Bank Deposits

15,00.00 16,58.63 +1,58.63

Reasons for the excess in respect of serial numbers 3 and 4 have not been intimated (January 1992).

5 01 Interest on Internal Debt

200 Interest on Other Internal Debts

13 Interest on loan from National Bank for Agriculture and Rural Development under Kerala Co-operative Agricultural and Rural Debt Relief Scheme 1990

S. Token  
R. 77.87

77.87 77.87 ..



## DEBT CHARGES--Contd.

Augmentation of token provision by reappropriation was for payment of interest to National Bank for Agriculture and Rural Development for the period from December 1990 to March 1991 on loans received under the new scheme.

Sl. no.	Head	Total appropriation	Actual expenditure	Excess + Saving -
				(in lakhs of rupees)
6	01-200-06 Interest on loans from the National Co-operative Development Corporation			
O.	3,85.69			
R.	73.59	4,59.28	4,59.28	..
Excess was due to payment of more interest than anticipated during the year on loans received from the Corporation.				
7	04-103 Interest on loans for Centrally Sponsored Plan Schemes			
O.	1,06.73			
R.	37.15	1,43.88	1,43.87	-0.01
8	04-102 Interest on loans for Central Plan Schemes			
O.	1,08.82			
R.	23.60	1,32.42	1,32.42	..
Excess in respect of serial numbers 7 and 8 was due to increased interest payments on account of fresh loans received in the last quarter of the previous year.				
9	04-106 Interest on Ways and Means Advances			
R.	76.37	76.37	28.13	-48.24
Funds were provided by reappropriation for (i) payment of interest on advances received during the last quarter of the previous year (Rs.10.61 lakhs) and those received in 1990-91 (Rs.17.52 lakhs) and (ii) wrong inclusion of provision for payment of penal interest on belated payments made during 1989 under the head of account (Rs.48.24 lakhs) instead of 04-101 vide Note (ii) 1. This amount remained as final saving.				
10	01-200-03 Interest on overdraft account with the Reserve Bank of India			
O.	20.00			
S.	20.00			
R.	20.29	60.29	60.79	+0.50

DEBT CHARGES—*Concl'd.*

Excess was mainly due to increase in the overdraft with the Reserve Bank of India especially during March 1991 and consequent increase in the interest payable thereon.

## GRANT No.X

## TREASURY AND ACCOUNTS (ALL VOTED)

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

## MAJOR HEAD--

2054 Treasury and Accounts  
Administration

## Revenue:

Original	9,85,56,000	11,14,01,300	11,39,54,249	+25,52,949
Supplementary	1,28,45,300			

Amount surrendered during the year (30th March 1991)	79,300
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## Notes and comments

(i) The expenditure exceeded the grant by Rs.25,52,949; the excess requires regularisation.

(ii) In view of the excess, the supplementary grant of Rs.1,28.45 lakhs obtained in March 1991 proved inadequate and surrender of Rs.0.79 lakh on 30th March 1991 injudicious.

(iii) Excess occurred mainly under:-

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

## 1 097 Treasury Establishment

## 02 Sub Treasury Establishment

O.	4,58.70
----	---------

S.	51.75
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R.	0.56	5,11.01	5,35.05	+24.04
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Excess was attributed mainly to payment of arrears of salary of employees consequent on pay revision and creation of new posts in the newly opened Sub Treasuries at Balussery and the Pension Payment Sub Treasury at Kollam.

2 095 Directorate of Accounts  
and Treasuries

## 01 Directorate of Treasuries

O.	30.25
----	-------

S.	2.06
----	------

R.	0.24	32.55	35.81	+3.26
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Excess was attributed mainly to payment of arrears of salary of employees consequent on pay revision and payment of dearness allowance at enhanced rates.

## GRANT No.XI

## DISTRICT ADMINISTRATION AND MISCELLANEOUS

	<i>Total grant or appropriation</i>	<i>Actual expenditure</i>	<i>Saving -</i>
	Rs.	Rs.	Rs.

## MAJOR HEADS—

2047 Other Fiscal Services

2053 District Administration

2250 Other Social Services

## Revenue:

## Voted—

Original	16,42,87,500	22,03,23,100	21,65,27,415	-37,95,685
Supplementary	5,60,35,600			

Amount surrendered during the year (27th March 1991)				24,000
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## Charged--

Original	47,51,000	47,51,000	46,50,000	-1,01,000
----------	-----------	-----------	-----------	-----------

Amount surrendered during the year (27th March 1991)				86,300
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## Notes and comments

(i) In view of the final saving of Rs.37.96 lakhs in the voted grant, the supplementary grant of Rs.5,53.36 lakhs obtained in March 1991, proved excessive.

(ii) Against the available saving of Rs.37.96 lakhs, a sum of Rs.0.24 lakh only was surrendered on 27th March 1991.

## GRANT No.XII

## POLICE

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

## 2055 Police

## Revenue:

## Voted--

Original	1,02,93,84,700	1,05,96,54,100	1,06,74,36,475	+77,82,375
Supplementary	3,02,69,400			

Amount surrendered during the year (30th March 1991)		5,00,000
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## Charged--

Original	1,10,000	1,10,000	..	-1,10,000
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Amount surrendered during the year (30th March 1991)		1,10,000
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## Notes and comments

(i) The expenditure exceeded the voted grant by Rs.77,82,375; the excess requires regularisation.

(ii) In view of the excess, the supplementary grant of Rs.3,02.69 lakhs obtained in March 1991 proved inadequate and surrender of Rs.5.00 lakhs on 30th March 1991 injudicious.

## (iii) Excess occurred mainly under:-

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

1	109 District Police			
	01 District Force			
	O.	68,57.08		
	S.	3,02.69		
	R.	3,12.58	74,72.35	76,10.08 +1,37.73

Anticipated excess was mainly attributed to (i) payment of arrears of salaries of employees consequent on pay revision and dearness allowance at enhanced rates (Rs.1,95.23 lakhs), (ii) payment of PTA at enhanced rates and increase in travel expenses in connection with the District Council Election (Rs.40.26 lakhs), (iii) increase in the running expenses of motor vehicles in connection with the District Council Election (Rs.33.31 lakhs), (iv) increase in telephone, water,

## GRANT No.XII--Contd.

electricity charges and payment of other inevitable and emergency items in connection with the District Council Election (Rs.32.22 lakhs) and (v) payment of remuneration to the Special Police Officers deputed for election duty in January 1991 (Rs.13.55 lakhs).

Final excess was mainly due to payment of arrears of salaries to employees consequent on pay revision and dearness allowance at enhanced rates.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving -
2	109-02 Upgradation of standards of administration recommended by VIII Finance Commission			
O.	1,21.33			
R.	55.11	1,76.44	1,63.02	-13.42

Anticipated excess was attributed to (i) payment of arrears of salaries of employees consequent on pay revision and dearness allowance at enhanced rates (Rs.56.78 lakhs) and (ii) payment of PTA at enhanced rates and clearance of pending liabilities (Rs.3.94 lakhs). This was partly offset by saving under office expenses.

Reasons for the final saving have not been intimated (January 1992).

## 3 114 Wireless and Computers

## 01 Wireless Unit

O.	2,38.36			
S.	Token			
R.	32.03	2,70.39	2,60.03	-10.36

Anticipated excess was attributed to (i) payment of arrears of salaries of employees consequent on pay revision and dearness allowance at enhanced rates (Rs.25.45 lakhs), (ii) settlement of pending liabilities under travel expenses (Rs.3.54 lakhs) and (iii) additional requirements towards rent of T.P. Circuits (Rs.3.04 lakhs).

Reasons for final saving have not been intimated (January 1992).

## 4 111 Railway Police

## 01 Railway Police

O.	1,28.24			
R.	4.90	1,33.14	1,47.41	+14.27

Anticipated excess was mainly attributed to clearance of the pending claims under travel expenses.

Reasons for the final excess have not been intimated (January 1992).

## GRANT No.XII---Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
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## 5 114-02 Computer Centre

O.	52.79			
R.	5.78	58.57	67.53	+8.96

Anticipated excess was attributed to (i) payment of arrears of salaries of employees consequent on pay revision and dearness allowance at enhanced rates (Rs.2.80 lakhs), (ii) settlement of pending liabilities under travel expenses (Rs.2.50 lakhs) and (iii) increase in office expenses in connection with the District Council Election (Rs.0.50 lakh).

Final excess was mainly due to payment of arrears of salaries of employees consequent on pay revision and dearness allowance at enhanced rates.

## 6 101 Criminal Investigation and Vigilance

03 Special Squad to investigate the cases on leakage in the Idamalayar Project

O.	Token			
R.	11.64	11.64	14.48	+2.84

Augmentation of provision by reappropriation was to regularise the authorisation issued invoking para 95(3) of Kerala Budget Manual during April and October 1990 for meeting the expenditure of the special squad consequent on extension of term of the commission during the year.

Reasons for the final excess have not been intimated (January 1992).

## 7 003 Education and Training

01 Police Training Schools and Colleges

O.	49.02			
R.	9.35	58.37	61.51	+3.14

Anticipated excess was mainly attributed to payment of dues to the National Police Academy towards the salary of I.P.S. Probationers (Rs.5.54 lakhs), (ii) urgent repair works in Police Training College (Rs.2.00 lakhs) and (iii) revision of pay scales and payment of dearness allowance at enhanced rates (Rs.1.50 lakhs).

Reasons for the final excess have not been intimated (January 1992).

## GRANT No.XII--Contd.

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

Sl. no.	Head	Total grant	Actual expenditure	Excess + Saving - (in lakhs of rupees)
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## 1 104 Special Police

## 01 Armed Police

O. 14,75.17

R. -3,75.80 10,99.37 10,99.68 +0.31

Anticipated saving was mainly attributed to non-filling up of vacancies of police constables.

## 2 115 Modernisation of Police Force

## 01 Modernisation of Police Force

O. 98.61

R. -57.60 41.01 29.25 -11.76

Reasons for the anticipated and final savings have not been intimated (January 1992).

## 3 800 Other expenditure

## 01 Payment of cost for the deployment of C.R.P.F.

O. 60.00

R. -60.00 .. 1.02 +1.02

Saving of almost the entire provision was due to the reason that no amount was found due to C.R.P.F.

Reasons for the final excess have not been intimated (January 1992).

## 4 800-02 Payment of cost for the deployment of Police Forces from Other States

O. 60.00

R. -30.00 30.00 30.66 +0.66

Reduction in provision by reappropriation was attributed to non-receipt of bill of cost from other states.



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

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

Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
001 Direction and Administration			
01 Superintendence			
O.           5,12.94			
R.           30.80	5,43.74	4,95.87	-47.87

Anticipated excess was mainly due to (i) revision of pay scales and payment of dearness allowance at enhanced rates (Rs.18.16 lakhs), (ii) payment of telephone, water and electricity charges (Rs.5.29 lakhs) and (iii) increase in the running expenses of motor vehicles (Rs.6.66 lakhs).

Reasons for the final saving have not been intimated (January 1992).

## 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	5,15,79,800		
Supplementary	1,41,10,000	6,68,07,966	+11,18,166
Amount surrendered during the year (30th March 1991)			21,000

## Notes and comments

(i) The expenditure exceeded the grant by Rs.11,18,166; the excess requires regularisation.

(ii) In view of the excess; the supplementary grant of Rs.1,41.10 lakhs obtained in march 1991 proved inadequate.

(iii) Excess occurred mainly under:-

Sl. no.	Head	Total grant	Actual expenditure	Excess +
			(in lakhs of rupees)	
1	101 Jails			
	01 Jails			
	O.	4,51.03		
	S.	41.50		
	R.	-1.21	4,96.05	+4.73

Net excess was mainly due to increased expenditure towards feeding charges and maintenance charges of prisoners consequent on the upward rise in prices of dietary articles and increase in the prison population during the last quarter of the financial year.

2	001 Direction and Administration			
	02 Modernisation of prisons			
	O.	Token		
	S.	99.30	1,02.42	+3.12

Excess was reportedly due to post-budget sanctioning of certain posts in May 1990 consequent on the extension of the scheme of modernisation of prison administration upto 31st March 1992.

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

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

## 3 001-01 Superintendence

O.	17.55			
S.	0.05			
R.	1.12	18.72	20.53	+1.81

Funds were provided by reappropriation for meeting inevitable payments.

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

## 4 800 Other expenditure

01 State Institute of  
Correctional Administration

O.	7.52			
S.	0.25			
R.	-0.03	7.74	9.09	+1.35

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

## GRANT No.XIV

## STATIONERY AND PRINTING AND OTHER ADMINISTRATIVE SERVICES

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

2058 Stationery and Printing

2070 Other Administrative Services

4058 Capital Outlay on Stationery and Printing

6075 Loans for Miscellaneous General Services

## Revenue:

## Voted—

Original	24,27,15,300			
Supplementary	3,10,31,000	27,37,46,300	26,13,43,874	-1,24,02,426

Amount surrendered during the year  
(30th March 1991)

1,89,44,100

## Charged--

Original	25,000	25,000	..	-25,000
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Amount surrendered during the year  
(30th March 1991)

25,000

## Capital:

## Voted--

Original	1,13,00,000			
Supplementary	5,64,500	1,18,64,500	1,08,92,082	-9,72,418

Amount surrendered during the year  
(30th March 1991)

6,00,000

## Notes and comments

## Revenue:

(i) In view of the final saving of Rs.1,24.02 lakhs in the voted grant, the supplementary grant of Rs.2,89.35 lakhs obtained in March 1991 proved largely excessive. In the supplementary grant, excess provision of Rs.39.30 lakhs was wrongly included under the sub head '2070-800 Other expenditure 03 District Lottery Offices-Salaries' due to a clerical error.

(ii) Against the available saving of Rs.1,24.02 lakhs, a sum of Rs.1,89.44 lakhs was surrendered on 30th March 1991.

## GRANT No.XIV--Contd.

(iii) The grant disclosed savings continuously since 1986-87, ranging upto 25 per cent of the total provision. This points to the need for a more realistic estimate .

(iv) Saving occurred mainly under:-

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

1 2070-108 Fire Protection  
and Control

02 Protection and Control

O. 4,96.73

R. -66.64 4,30.09 4,36.86 +6.77

Anticipated saving was mainly attributed to non-filling up of the existing vacancies (Rs.50.20 lakhs) and reduced expenditure under motor vehicles (Rs.16.03 lakhs).

Reasons for the final excess have not been intimated (January 1992).

2 2070-800 Other expenditure

03 District Lottery Offices

O. 57.49

S. 52.32

R. -38.91 70.90 68.23 -2.67

The resumption of Rs.38.91 lakhs was necessitated by a clerical error in providing more funds in the Supplementary Demands for Grants for March 1991 than were required.

Reasons for the final saving have not been intimated (January 1992).

3 2058-103 Government Presses

03 Purchase of machinery  
for new presses

O. 35.00

R. -20.30 14.70 18.12 +3.42

Anticipated saving was mainly due to (i) enforcement of economy measures ordered by Government (Rs.10.16 lakhs) and (ii) non-receipt of sanction for the purchase of certain machineries and for payment of the balance ten per cent cost of certain other machineries (Rs.10.14 lakhs).

Final excess of Rs.1.17 lakhs was due to adjustment of cost of machinery purchased. Reasons for the balance excess have not been intimated (January 1992).

## GRANT No.XIV--Contd.

(v) In the following case funds in excess of available savings were resumed on 30th March 1991.

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
2070-108-01 Direction and Administration			
O.	1,51.09		
R.	-27.52	1,23.57	1,36.10 +12.53

Anticipated saving was mainly due to (i) non-finalisation of tenders for the body fabrication of vehicles (Rs.13.49 lakhs) (ii) non-receipt of sanction from Government for the purchase of uniform cloths (Rs.12.12 lakhs) and (iii) non-payment of the balance ten per cent cost of machinery and equipments (Rs.3.42 lakhs). This was partly offset by excess under Salaries and Travel Expenses.

Reasons for the final excess have not been intimated (January 1992).

**Capital:**

(vi) In view of the final saving of Rs.9.72 lakhs in the voted grant, the supplementary grant of Rs.5.65 lakhs obtained in March 1991 proved wholly unnecessary.

(vii) Against the available saving of Rs.9.72 lakhs, an amount of Rs.6.00 lakhs only was surrendered on 30th March 1991.

(viii) Saving occurred under:-

Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
4058-800 Other expenditure			
01 Buildings			
O.	20.50		
R.	-6.14	14.36	0.40 -13.96

Reduced provision was reported to be sufficient for the expenditure that could be incurred during 1990-91.

Reasons for the final saving have not been intimated (January 1992).

During 1989-90 also the entire provision of Rs.18.00 lakhs remained unutilised.

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

(ix) Excess occurred under:-

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
4058-103 Government Presses			
01 Buildings			
O.	30.00		
S.	5.64		
R.	0.14	35.78	46.02 +10.24

Reasons for the final excess have not been intimated (January 1992).

During 1989-90 also expenditure exceeded the provision by Rs.9.85 lakhs.

## GRANT No.XV

## PUBLIC WORKS

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

## 2059 Public Works

## 3054 Roads and Bridges

## 4059 Capital Outlay on Public Works

## 5054 Capital Outlay on Roads and Bridges

## Revenue:

## Voted--

Original	85,58,10,700			
Supplementary	21,22,53,600	1,06,80,64,300	1,01,28,63,539	-5,52,00,761

Amount surrendered during the year  
(30th March 1991)

86,19,800

## Charged--

Original	16,00,000	16,00,000	6,18,964	-9,81,036
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Amount surrendered during the year  
(30th March 1991)

8,00,000

## Capital:

## Voted--

Original	50,50,10,000			
Supplementary	9,34,20,500	59,84,30,500	52,09,54,307	-7,74,76,193

Amount surrendered during the year  
(30th March 1991)

1,40,64,000

## Charged--

Original	5,00,000			
Supplementary	1,20,23,100	1,25,23,100	1,13,87,602	-11,35,498

Amount surrendered during the year

Nil

The expenditure in the capital portion (voted) shown above does not include Rs.39,19,300 spent out of advances from the Contingency Fund obtained in March 1991 but not recouped to the Fund till the close of the year.



## GRANT No.XV--Contd.

## Notes and comments

## Revenue:

## Voted--

(i) Against the available saving of Rs.5,52.01 lakhs in the grant Rs.86.20 lakhs only were surrendered on 30th March 1991.

(ii) In view of the final saving of Rs.5,52.01 lakhs in the grant, supplementary grant of Rs.8,51.53 lakhs obtained in March 1991 proved excessive.

(iii) Saving occurred mainly under:-

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

## 1 3054-80 General

## 799 Suspense

O. 5,50.00

R. -20.00 5,30.00 50.87 -4,79.13

Funds were withdrawn by reappropriation to regularise initial expenditure, incurred from the head of account '2059-799-03 Miscellaneous Works Advances', for payment for cement procured urgently.

Reasons for the final saving have not been intimated (January 1992).

## 2 3054-80-800 Other expenditure

## 01 Ordinary repairs

O. 7,00.00

S. 2,53.83 9,53.83 8,47.00 -1,06.83

Reasons for the saving have not been intimated (January 1992).

## 3 3054-05 Roads of Inter-State and Economic Importance

## 800 Other expenditure

01 CRF Roads and Bridges  
(Ordinary Reserve)

O. 1,50.00

R. -57.95 92.05 82.23 -9.82

Anticipated saving was reportedly due to (i) less requirement of funds for work relating to one bridge (Rs.20.00 lakhs), (ii) slow progress of work relating to the approach road to Chandragiri Bridge at Chammanad (Rs.20.00 lakhs), (iii) delay in getting the design of a work approved by the D.R.I.Q. Board (Rs.5.95 lakhs),

## GRANT No.XV--Contd.

(iv) non-requirement of funds, as the proposed work had already been completed (Rs.6.00 lakhs) and (v) postponement of proposed work during the current year (Rs.6.00 lakhs).

Reasons for the final saving have not been intimated (January 1992).

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
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## 4 2059-01 Office Buildings

053 Maintenance and Repairs

01 Maintenance and Repairs  
of Office Buildings

O. 1,00.00

S. 15.56 1,15.56 66.77 -48.79

Reasons for the saving have not been intimated (January 1992).

## 5 3054-80-107 Railway

Safety Works

02 Manning of unmanned  
levelcrossings (Centrally  
Sponsored Scheme having  
100% Central Assistance)

O. 40.00

R. -20.00 20.00 13.51 -6.49

Anticipated saving was attributed to less claims from the Railways during the year.

Reasons for the final saving have not been intimated (January 1992).

## 6 2059-01-053-03 Maintenance

of Government Office

Buildings in Trivandrum  
City

O. 36.00

S. 15.92 51.92 26.09 -25.83

Reasons for the saving have not been intimated (January 1992).

## 7 3054-80-004 Research and

Development

01 Kerala Highway Research  
Institute

O. 58.92

S. 2.00

R. -19.80 41.12 39.86 -1.26

## GRANT No.XV--Contd.

Anticipated saving was due to less requirement of funds for the expenditure that could be incurred during the current year.

Reasons for the final saving have not been intimated (January 1992).

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
8	3054-05-337 Road Works			
	01 CRF Roads (Ordinary Allocation)			
	O.	40.00		
	S.	24.03		
	R.	-14.05	49.98	43.40 -6.58

Anticipated saving was due to slow progress of works.

Reasons for the final saving have not been intimated (January 1992).

9	2059-01-051 Construction			
	14 Public Works (Civil Works)			
	Minor Works			
	O.	33.90		
	S.	0.21		
	R.	-0.54	33.57	17.33 -16.24

Reasons for the saving have not been intimated (January 1992).

10	3054-80-800-05 Other items			
	(i) Works in connection with visit of VIPs and Republic/Independance day celebrations			
	O.	30.35		
	S.	30.00	60.35	45.15 -15.20

Reasons for the saving have not been intimated (January 1992).

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

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
1	3054-80-800-03 Special Repairs to Communications			
	O.	2,00.67		
	S.	3,20.59	5,21.26	6,55.58 +1,34.32

## GRANT No.XV---Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
2	3054-80-800-04 Flood Damage Repairs			
	O.	50.00		
	S.	2,33.38	2,83.38	4,09.29 +1,25.91

Reasons for excess in respect of serial numbers 1 and 2 above have not been intimated (January 1992).

3	2059-60 Other Buildings			
	053 Maintenance and Repairs			
	01 Maintenance and Repairs of Other Buildings			
	O.	1,25.00		
	S.	97.07		
	R.	3.00	2,25.07	2,82.96 +57.89

Original/supplementary provision was enhanced by reappropriation to meet additional expenditure on repairs and maintenance of various Government buildings.

Reasons for the final excess have not been intimated (January 1992).

4	3054-05-797 Transfer from Reserve Funds and Deposit Accounts			
	01 Transfer to the Deposit head 'Subvention from Central Road Fund'			
		1,00.00	1,50.00	+50.00

Excess was due to adjustment of Rs.1,50.00 lakhs under this head of account based on the increased allotment sanctioned by Government of India during the year for works approved under C.R.F. scheme.

5	3054-01 National Highways			
	001 Direction and Administration			
	02 Supervision and Execution			
	O.	4,13.20		
	S.	34.81		
	R.	4.16	4,52.17	4,87.24 +35.07

Funds were provided by reappropriation for making inevitable payments on Office Expenses, Scholarships and Stipends, Machinery and Equipments etc.

## GRANT No.XV--Contd.

Reasons for the final excess have not been intimated (January 1992).

Sl. no.	Head	Total grant	Actual expenditure	Excess + Saving -
				(in lakhs of rupees)
6	2059-80 General			
	053 Maintenance and Repairs			
	01 Maintenance and Repairs of Buildings			
	O.	60.00		
	S.	5.34		
	R.	2.98	68.32	85.42 +17.10

Funds were provided by reappropriation for meeting additional expenditure towards maintenance and repairs of various Government buildings.

Reasons for the final excess have not been intimated (January 1992).

7	3054-05-102 Bridges			
	01 C.R.F. Bridges (ordinary allocation)			
	O.	80.00		
	R.	35.00	1,15.00	96.57 -18.43

Anticipated excess was attributed to remarkable progress in works relating to improvement to M.G. Road at Cochin.

Reasons for the final saving have not been intimated (January 1992).

Charged--

(v) Saving occurred mainly under:-

	Head	Total appropriation	Actual expenditure	Saving -
				(in lakhs of rupees)
	2059-01-051-14 Public Works (Civil Works) - Minor Works			
	O.	5.00		
	R.	-5.00	..	.. ..

The entire appropriation was resumed at the fag end of the financial year due to non-requirement of funds for expenditure under charged category.

**Capital:****Voted--**

(vi) In view of the final saving of Rs.7,74.76 lakhs, the supplementary grant of Rs.8,65.05 lakhs obtained in March 1991 proved largely excessive.

(vii) Against the available saving of Rs.7,74.76 lakhs in the grant, Rs.1,40.64 lakhs only were surrendered on 30th March 1991.

(viii) Saving occurred mainly under:-

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving -
1	5054-80 General			
	800 Other expenditure			
	14 Integrated development of Cochin and adjoining Islands	4,11.86	..	-4,11.86
2	5054-80-001 Direction and Administration			
	01 Establishment charges transferred on percentage basis from 3054 Roads and Bridges			
	O. 7,35.58			
	S. 1,18.00	8,53.58	6,81.75	-1,71.83

Reasons for saving in respect of serial numbers 1 and 2 have not been intimated (January 1992).

3	5054-03 State Highways			
	337 Road Works			
	02 Development and Improvements - Major Works			
	O. 3,29.49			
	S. 53.40			
	R. -1,75.00	2,07.89	2,24.31	+16.42

Anticipated saving was attributed to (i) less requirement of funds kept under Chief Engineer's lumpsum provision (Rs.1,26.27 lakhs) (ii) non-execution of certain works during the current financial year (Rs.18.60 lakhs), (iii) less expenditure on the work of construction of by-pass at Kothamangalam (Rs.7.00 lakhs) and (iv) shortfall in the progress of certain works (Rs.12.13 lakhs). Balance anticipated saving of Rs.11.00 lakhs was due to non-requirement of funds for expenditure during the current financial year.

Reasons for the final excess have not been intimated (January 1992).

4	5054-04 District and Other Roads			
	800 Other expenditure			
	02 Major District Roads Development and Improvements Major Works			
	O. 3,70.68			
	S. 58.50			
	R. -1,20.00	3,09.18	3,05.85	-3.33

## GRANT No.XV--Contd.

Original provision was reduced by reappropriation due to (i) less requirement of funds kept under Chief Engineer's lumpsum provision (Rs.80.84 lakhs), (ii) less requirement of funds for widening Ettumanoor Poonjar Road and improvements to Mannar Veeyapuram road (Rs.21.66 lakhs) and (iii) non-execution of certain proposed works (Rs.17.50 lakhs).

Reasons for the final saving have not been intimated (January 1992).

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
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5	5054-80-800-16 Roads of Inter-State importance (ii) Roads of Economic importance (C.S.S. having 50% Central Assistance)			
	O. 82.37			
	R. -40.37	42.00	..	-42.00

Anticipated saving was attributed to (i) slow progress in certain works relating to improvements to M.C. Road (Rs.30.00 lakhs) and (ii) non-utilisation of funds from the Chief Engineer's lumpsum provision (Rs.10.37 lakhs).

Final saving was mainly due to booking of expenditure under the head of account 5054-05-337 Road Works 02 Roads of economic importance in order to adopt authorised classification {note (ix)7}.

6	5054-04-800-05 Other District Roads Developments and Improvements - Major Works			
	O. 3,45.97			
	S. 41.29			
	R. -26.00	3,61.26	3,21.81	-39.45

Anticipated saving was due to (i) non-completion of land Acquisition proceedings for a work (Rs.8.00 lakhs), (ii) non execution of certain works during the financial year (Rs.7.00 lakhs), (iii) less expenditure on a work (Rs.6.00 lakhs) and (iv) less requirement of funds for expenditure on certain works for the year (Rs.5.00 lakhs).

Reasons for the final saving have not been intimated (January 1992).

7	5054-03-052 Machinery and Equipments			
	01 Tools and Plant Charges transferred on percentage basis from 3054 Roads and Bridges			
	O. 51.49			
	S. 8.26	59.75	..	-59.75

Saving was due to incorporation of expenditure consequent on annual adjustment under the head of account 5054-80-052-01 in order to adopt authorised classification {note (ix)6}.

## GRANT No.XV—Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
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## 8 5054-03-101 Bridges

01 Bridges and Culverts  
Major Works

O. 1,15.32

S. 26.79

R. -42.26 99.85 86.78 -13.07

Anticipated saving was attributed to shortfall in the progress of works.

Reasons for the final saving have not been intimated (January 1992).

9 5054-04-800-03 Major  
District Roads--  
Bridges and Culverts -  
Major Works

O. 1,23.56

S. 8.90

R. -42.00 90.46 80.60 -9.86

Anticipated saving was mainly due to (i) slow progress of work (Rs.7.00 lakhs), (ii) non-availability of clearance from D.R.I.Q. Board for reconstruction of a bridge (Rs.9.16 lakhs), (iii) termination of a work (Rs.5.00 lakhs), (iv) non-requirement of funds for expenditure from the Chief Engineer's lumpsum provision (Rs.15.84 lakhs) and (v) non-execution of a work during the current year (Rs.5.00 lakhs).

Reasons for the final saving have not been intimated (January 1992).

10 5054-80-800-16 (i) State  
Roads of Inter-State and  
Economic Importance (C.S.S.  
having 100% Central  
Assistance)

O. 49.42

R. -49.42 .. .. .

Entire provision obtained for maintenance of the portion between Thiruvankulam and Muvattupuzha of the Cochin-Madurai Road was withdrawn by resumption on declaration of this road as NH 49.

11 5054-80-052 Machinery  
and Equipment  
02 Replacing of old machinery  
and purchasing new machinery  
for construction and maintenance of Roads and Bridges

O. 45.00

R. -44.50 0.50 0.18 -0.32



## GRANT No.XV--Contd.

Anticipated saving was mainly attributed to non-purchase of machinery and equipments in view of economy measures.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
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## 12 4059-80 General

001 Direction and Administration

01 Establishment charges transferred on percentage basis from 2059 Public Works

O. 88.96

S. 54.11 1,43.07 98.96 -44.11

Reasons for the saving have not been intimated (January 1992).

13 5054-80-800-04 Improvement of Roads in the Cities of Trivandrum, Cochin and Calicut - Major Works

O. 1,23.56

S. Token

R. -35.00 88.56 85.69 -2.87

Anticipated saving was due to (i) non-execution of the work of construction of by pass to Chalai Bazar (Rs.20.00 lakhs) due to delay in land acquisition, (ii) non-incurring of expenditure on the work of improvement to Plamood Junction (Rs.8.00 lakhs) due to stay orders from High Court and (iii) less expenditure on certain other works (Rs.7.00 lakhs).

## 14 4059-01 Office Buildings

051 Construction

14 Public Works (Civil Works) - Major Works

O. 1,11.00

S. 7.34

R. -10.68 1,07.66 88.77 -18.89

Anticipated saving was reportedly due to less requirement of funds for the various works taken up during the year.

Reasons for the final saving have not been intimated (January 1992).

## 15 4059-01-051-18 State

Planning Board - Major Works

O. 16.95

R. -13.95 3.00 0.21 -2.79

## GRANT No.XV--Contd.

Anticipated saving was attributed to slow progress of works undertaken under this head of account.

Reasons for the final saving have not been intimated (January 1992).

Sl. no.	Head	Total grant	Actual expenditure	Saving - (in lakhs of rupees)
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## 16 4059-60 Other Buildings

## 051 Construction

18 State Planning Board  
Major Works

O. 16.00

R. -16.00

.. .. ..

Original provision was withdrawn in full due to very little progress in the proposed work undertaken.

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

Sl. no.	Head	Total grant	Actual expenditure	Excess + Saving - (in lakhs of rupees)
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1 5054-04-800-09 Village  
Roads - Developments and  
Improvements - Major Works

O. 9,06.10

S. 1,15.84

R. 3,99.99

14,21.93

13,97.34

-24.59

Original/supplementary provision was enhanced by reappropriation to meet additional expenditure on works in very good progress.

Reasons for the final saving have not been intimated (January 1992).

## 2 5054-04-800-07 Hill Roads

..

87.30

+87.30

Reasons for the excess have not been intimated (January 1992).

3 5054-04-800-06 Other District  
Roads--Bridges and Culverts  
Major Works

O. 1,07.08

S. 49.44

R. 55.00

2,11.52

2,17.97

+6.45

Provision was augmented by reappropriation for meeting expenditure on works having good progress and also to carry out adjustments of pending Cash Settlement Suspense claims.

## GRANT No.XV--Contd.

\* Reasons for the final excess have not been intimated (January 1992).

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
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4 5054-80-001-02 Establishment charges transferred on percentage basis from 2059 Public Works

S.	1.60	1.60	58.05	+56.45
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Excess was due to more adjustments made under this head of account than anticipated consequent on the increase in works expenditure.

5 4059-01-051-07 Sales Tax - Major Works

O.	25.00			
R.	41.72	66.72	75.62	+8.90

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

Reasons for the final excess have not been intimated (January 1992).

6 5054-80-052-01 Tools and plant charges transferred on percentage basis from 3054 Roads and Bridges

..	47.72	+47.72
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Excess was due to incorporation of expenditure consequent on annual adjustment under this head of account in order to adopt authorised classification even though provision of Rs.59.75 lakhs was available under the head of account 5054-03-052-01 [note (viii)7].

7 5054-05 Roads of Inter-State or Economic Importance  
337 Road Works  
02 Roads of Economic Importance (C.S.S. 50%)

..	37.76	+37.76
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Excess was due to booking of expenditure under this head of account in order to adopt authorised classification even though a net provision of Rs.42.00 lakhs was available under the head of account 5054-80-800-16(ii) [note (viii)5].

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

O.	16.47			
S.	Token			
R.	22.00	38.47	35.19	-3.28

## GRANT No.XV--Contd.

Token provision included in the Supplementary Demands for July 1990 for the portion of a road work "Combined by pass for Thiruvananthapuram - Neyyattinkara - Right side parallel service road" was augmented by reappropriation orders issued during the last quarter of the financial year, consequent on the good progress of work.

Reasons for the final saving have not been intimated (January 1992).

## Charged--

(x) Against the available saving of Rs.11.35 lakhs, no amount was surrendered during the year.

(xi) Saving occurred under:-

Head	Total appropriation	Actual expenditure (in lakhs of rupees)	Saving -
4059-60-051-15 Fire Protection and Control			
S.	8.66		
R.	0.01	8.67	-8.67

Reasons for the saving have not been intimated (January 1992).

(xii) *Suspense Transactions*

(a) The expenditure under this grant includes Rs.10,71.00 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 transactions could be completed and finally accounted for.

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

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

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

## GRANT No.XV--Contd.

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

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

(c) An analysis of 'Suspense' transactions accounted for under this grant during 1990-91 with the opening and closing balances under the different sub-heads is given below:-

Head	Opening balance on 1st April 1990	Debits (in lakhs of rupees)	Credits	Closing balance on 31st March 1991
2059 Public Works				
Purchases	-10.52	..	..	-10.52
Stock	-10,44.57	9,56.55	11,18.31	-12,06.33(a)
Miscellaneous Works Advances	7,51.70	63.58	..	8,15.28
Workshop Suspense	-0.29	..	..	-0.29(a)
Total	-3,03.68	10,20.13	11,18.31	-4,01.86(a)

(a) The minus balances represent credit balances. Reasons for the credit balances have not been intimated (January 1992).

## 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 1990	Debits (in lakhs of rupees)	Credits	Closing balance on 31st March 1991
3054 Roads and Bridges				
Stock	10,94.67(b)	49.38	95.61	10,48.44
Miscellaneous Works Advances	9.66(b)	-3.31	..	6.35
Workshop Suspense	14.74(b)	4.80	..	19.54
Total	11,19.07(b)	50.87	95.61	10,74.33

## (xiii) Subventions from the Central Road Fund

The additional revenue realised from the increase in excise and import duties on motor spirit is credited to a Fund constituted by Government of India. From 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 1990-91, Rs.1,50.00 lakhs were credited to the Fund by debit to this grant. Expenditure of Rs.19.26 lakhs spent on the schemes financed out of subventions was debited to the Fund. The balance at the credit of the Fund on 31st March 1991 was Rs.4,29.75 lakhs.

- (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.
MAJOR HEADS--			
2071 Pensions and Other Retirement Benefits			
2075 Miscellaneous General Services			
Revenue:			
Voted--			
Original	3,10,19,64,500		
Supplementary	24,30,00,200	3,34,49,64,700	3,34,28,68,008
			-20,96,692
Amount surrendered during the year (30th March 1991)			54,10,700
Charged--			
Original	74,92,100	74,92,100	33,36,636
			-41,55,464
Amount surrendered during the year (30th March 1991)			28,15,100
Notes and comments			
Voted--			
(i) Against the available saving of Rs.20.97 lakhs, a sum of Rs.54.11 lakhs was surrendered on 30th March 1991..			
Charged--			
(ii) Against the available saving of Rs.41.55 lakhs, a sum of Rs.28.15 lakhs only was surrendered on 30th March 1991.			
(iii) Saving occurred mainly under:-			
Sl. no.	Head	Total appropriation	Actual. expenditure (in lakhs of rupees)
1	2071-01 Civil		
	102 Commuted value of Pensions		
	01 Payments in India		
O.	18.00		
R.	-15.00	3.00	-3.00

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

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

01 Gratuities .

O. 10.00

R. -9.00 1.00 .. -1.00

In the above two cases (serial numbers 1 and 2) reasons for anticipated and final saving have not been intimated (January 1992).

## 3 2075-800 Other expenditure

25 Payment of awards passed  
by the Motor Accident  
Claims Tribunal/amounts  
decreed by the Court

O. 35.00

R. -14.51 20.49 20.19 -0.30

Saving was mainly attributed to decrease in the number of cases and the amount decreed for the year compared to the previous years.

## 4 2071-01-106 Pensionary charges in respect of High Court Judges

O. 10.00

R. 3.51 13.51 4.47 -9.04

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

Reasons for the final saving have not been intimated (January 1992).

(iv) Excess occurred mainly under:-

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

2075-800-08 Miscellaneous  
Other Charges

R. 6.94 6.94 6.94 ..

Augmentation of provision by reappropriation was mainly for clearance of the suspense head '8674 Security deposits made by Government' which was wrongly debited while making payment in satisfaction of a decree issued by a Sub Court against Government.



## 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	7,07,07,21,600		
Supplementary	33,06,900	7,07,40,28,500	7,81,29,13,480 +73,88,84,980
Amount surrendered during the year (30th March 1991)			14,18,58,800
<b>Charged--</b>			
Original	6,04,000		
Supplementary	3,24,800	9,28,800	7,68,266 -1,60,534
Amount surrendered during the year (30th March 1991)			3,000
<b>Capital:</b>			
<b>Voted--</b>			
Original	7,35,50,000		
Supplementary	12,53,58,100	19,89,08,100	19,60,69,762 -28,38,338
Amount surrendered during the year (30th March 1991)			52,60,000

## GRANT No.XVII--Contd.

		Total grant or appropriation Rs.	Actual expenditure Rs.	Saving - Rs.
<b>Charged--</b>				
Original	50,000	29,44,500	16,51,526	-12,92,974
Supplementary	28,94,500			
Amount surrendered during the year (30th March 1991)				18,100

The expenditure in the revenue portion (voted) shown above does not include Rs.26,00,000 spent out of an advance from the Contingency Fund obtained in March 1991, but not recouped to the Fund till the close of the year.

*Notes and comments***Revenue:**

(i) The expenditure exceeded the voted grant by Rs.73,88,84,980; the excess requires regularisation.

(ii) In view of the excess, the surrender of Rs.14,18.59 lakhs on 30th March 1991 proved injudicious.

(iii) Excess occurred mainly under:-

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
1	2202-02 Secondary Education			
	110 Assistance to non-Government Secondary Schools			
	01 Teaching grant	82,00.00	1,20,76.49	+38,76.49
2	2202-01 Elementary Education			
	102 Assistance to non-Government Primary Schools			
	01 Teaching grant	1,90,00.00	2,24,16.24	+34,16.24
Reasons for the excess in the above two cases (serial numbers 1 and 2) have not been intimated (January 1992).				
3	2202-01-101 Government Primary Schools			
	02 Upper Primary Schools			
	O.	58,32.50		
	R.	12.77	58,45.27	67,63.34
				+9,18.07

## GRANT No.XVII--Contd.

Anticipated excess was mainly due to additional expenditure towards maintenance of school buildings and payment of arrear claims of travelling allowance to headmasters.

Reasons for the final excess have not been intimated (January 1992).

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
4	2202-01-101-01 Lower Primary Schools			
O.	70,95.80			
R.	28.01	71,23.81	78,48.33	+7,24.52

Anticipated excess was mainly due to additional expenditure towards maintenance of school buildings, minor works and payment of arrear claims of travelling allowance to headmasters.

Reasons for the final excess have not been intimated (January 1992).

5	2203-104 Assistance to non-Government Technical Colleges and Institutes			
	01 Private Engineering Colleges - Grant-in-aid			
O.	1,30.00			
R.	1,15.80	2,45.80	2,50.20	+4.40

Anticipated excess was mainly due to inadequacy of the budget provision to meet actual expenditure for the year.

Reasons for the final excess have not been intimated (January 1992).

6	2202-02-101 Inspection			
	01 Inspection			
O.	2,01.72			
R.	-0.98	2,00.74	2,96.12	+95.38

Reasons for the net excess have not been intimated (January 1992).

7	2202-01-104 Inspection			
	01 Inspection	4,48.68	5,28.80	+80.12

Reasons for the excess have not been intimated (January 1992).

## GRANT No. XVII--Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving -
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8 2203-112 Engineering/  
Technical Colleges and  
Institutes

01 Engineering Colleges

O. 2,48.34

R. 65.33 3,13.67 3,01.38 -12.29

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

Reasons for the final saving have not been intimated (January 1992).

9 2202-02-001 Direction  
and Administration

02 Chief District  
Educational Officer (Deputy  
Directorates of Education)

O. 2,56.26

R. 2.20 2,58.46 3,05.74 +47.28

Anticipated excess was mainly due to additional requirements towards travel expenses and office expenses.

Reasons for the final excess have not been intimated (January 1992).

10 2202-05 Language Development

800 Other expenditure

07 Grant to non-Government  
Special Schools

1,70.00 2,19.14 +49.14

Reasons for the excess have not been intimated (January 1992).

11 2203-104-03 Private  
Polytechnics - Grant-in-aid

O. 1,28.37

R. 51.00 1,79.37 1,77.04 -2.33

Anticipated excess was due to inadequacy of budget provision for payment of salaries under direct payment system and expenses in connection with the educational study tour of students.

Reasons for the final saving have not been intimated (January 1992).

## GRANT No.XVII--Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
12	2202-04 Adult Education			
	001 Direction and Administration			
	06 Illiteracy eradication in the State - Grant to Kerala Saksharatha Samithi (100% C.S.S.)			
R.	47.13	47.13	47.13	..
Funds were provided by reappropriation to accommodate the assistance received from Government of India.				
13	2203-112-16 Kannur Engineering College			
O.	55.00			
R.	27.65	82.65	90.17	+7.52
Anticipated excess was mainly due to inadequacy of budget provision for payment of dearness allowance at enhanced rates and payment of arrears of rent.				
Reasons for the final excess have not been intimated (January 1992).				
14	2202-02-109 Government Secondary Schools			
	07 Sanskrit Schools	38.36	70.89	+32.53
15	2202-01-101-08 Appointment of Hindi teachers in Upper Primary Schools/Upper Primary Section of High Schools	72.00	99.39	+27.39
16	2202-02-110-02 Maintenance	40.00	66.35	+26.35
Reasons for the excess in respect of serial numbers 14, 15 and 16 have not been intimated (January.1992).				
17	2202-02-109-14 Higher Secondary Education (Plus- two course)			
S.	25.00			
R.	-8.45	16.55	49.83	+33.28

Anticipated saving of Rs.2.51 lakhs was due to economy measures  
ordered by Government.

## GRANT No.XVII--Contd.

Reasons for the balance saving of Rs.5.94 lakhs and the final excess have not been intimated (January 1992).

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
18	2202-02-109-11 National Discipline Scheme - Instructors	50.05	74.60	+24.55
19	2202-80 General			
	003 Training			
	01 Basic Training Schools and Institutions	92.75	1,14.11	+21.36
20	2202-01-107 Teachers Training			
	01 Inservice Training	5.00	26.01	+21.01

Reasons for the excess in respect of serial numbers 18, 19 and 20 have not been intimated (January 1992).

21	2202-03 University and Higher Education			
	001 Direction and Administration			
	01 Directorate of Collegiate Education			
	O.	59.94		
	R.	4.07	64.01	78.96
				+14.95

Anticipated excess was due to additional requirements towards travelling allowances and office expenses and also on the functioning of University Grants Commission Cell, in the Directorate.

Reasons for the final excess have not been intimated (January 1992).

22	2202-04-103 Rural Functional Literacy Programme			
	01 Functional Literacy Programme (100% C.S.S.)			
	R.	15.20	15.20	17.92
				+2.72

Funds were provided by reappropriation to regularise the authorisation issued during October 1990 invoking para 95(3) of Kerala Budget Manual to meet the cost of staff of the programme during the financial year.

Reasons for the final excess have not been intimated (January 1992).

## GRANT No.XVII--Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving -
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23 2202-05-103 Sanskrit  
Education

03 Teaching of Sanskrit  
in High Schools

O. 0.25

R. -0.25 .. 16.10 +16.10

Specific reasons for incurring expenditure, after withdrawing the original budget provision for want of administrative sanction for implementation of the scheme, though called for in July 1991 have not been intimated (January 1992).

24 2202-03-800 Other expenditure

05 Furniture, Library and  
Lab equipment

26.00 41.41 +15.41

Reasons for the excess have not been intimated (January 1992).

25 2203-112-08 Part time  
courses in Engineering  
Colleges

O. 4.00

R. 7.90 11.90 17.72 +5.82

Reasons for the anticipated and final excess have not been intimated (January 1992).

26 2203-105 Polytechnics

02 Women's Polytechnics

O. 44.76

R. 17.50 62.26 55.74 -6.52

Anticipated excess was due to inadequacy of budget provision for payment of dearness allowance at enhanced rates.

Reasons for the final saving have not been intimated (January 1992).

27 2202-01-102-03 Appointment  
of Hindi teachers - Grant-  
in-aid

55.00 65.94 +10.94

Reasons for the excess have not been intimated (January 1992).

## GRANT No.XVII--Contd.

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

## 28 2202-05-200 Other language education

01 Regional Institute of English and Organisation of English Language Training Centres - Contribution

O. 4.00

R. 4.00 8.00 14.18 +6.18

Funds were provided by reappropriation due to enhancement of annual grant-in-aid to the Institute.

Reasons for the final excess have not been intimated (January 1992).

## 29 2204-101 Physical Education

02 Lakshmi Bai National College of Physical Education, Southern Region - Grant-in-aid

R. 10.00 10.00 10.00 ..

Funds were provided by reappropriation to regularise the authorisation issued during December 1990 invoking para 95(3) of Kerala Budget Manual for payment of arrears of grant-in-aid to the Institution.

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

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

## 1 2202-03-104 Assistance to non-Government Colleges and Institutes

01 Teaching Grant

O. 68,70.00

R. -2,98.31 65,71.69 59,76.65 -5,95.04

Anticipated saving was due to non-claiming of arrears of pay of teachers by many private colleges (Rs.2,01.92 lakhs) and non-release of contingency and maintenance grants to many private colleges (Rs.26.19 lakhs), consequent on non-execution of guarantee and agreement by the managements for the adjustment of excess grant paid during 1972-73 as directed by the High Court.



## GRANT No.XVII--Contd.

Reasons for the balance saving of Rs.70.20 lakhs and final saving have not been intimated (January 1992).

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
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2 2203-105-08 Strengthening of Technician education with World Bank Assistance

O. 5,10.00

R. -4,17.30 92.70 1,35.23 +42.53

Anticipated saving was due to withdrawal of funds for civil works and land acquisition, wrongly provided under this head instead of under '4202-02-104-02' and less requirements of funds for the project in its initial stages.

Reasons for the final excess have not been intimated (January 1992).

3 2202-80-800 Other expenditure

18 Implementation of National Policy on Education - Improvement of Science Education in Schools (100% C.S.S.)

O. 5,00.00

R. -3,47.18 1,52.82 1,53.15 +0.33

Reasons for the net saving have not been intimated (January 1992).

4 2202-02-106 Text Books

01 Text Books Publication

O. 11,75.29

R. -3,40.70 8,34.59 8,56.50 +21.91

Anticipated saving of Rs.35.00 lakhs was due to non-receipt of full quantity of printing paper for text books and less expenditure on printing works entrusted to Kerala Books and Publication Society at Thrikkakkara.

Reasons for the balance saving of Rs.3,05.70 lakhs and the final excess have not been intimated (January 1992).

5 2202-02-800 Other expenditure

14 Introduction of Vocational Courses in selected Secondary Schools and upgrading them as Higher Secondary Schools

O. 4,94.60

R. -2,67.25 2,27.35 2,59.04 +31.69

## GRANT No.XVII--Contd.

Anticipated saving of Rs.68.14 lakhs was due to slow progress in the construction of worksheds for Vocational Higher Secondary Institutions entrusted to Kerala State Construction Corporation.

Reasons for the balance saving of Rs.1,99.11 lakhs and final excess have not been intimated (January 1992).

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

6 2202-80-800-17 Operation  
Black Board Scheme (100%  
C.S.S.)

O. 4,00.00

R. -2,16.00 1,84.00 1,84.40 +0.40

Reasons for the net saving have not been intimated (January 1992).

7 3425-60 Others

200 Assistance to Other  
Scientific Bodies

10 Centre for Development  
of Imaging Technology  
(100% C.S.S.)

3,25.00 1,36.00 -1,89.00

Reasons for the saving have not been intimated (January 1992).

8 2203-105-01 Government  
Polytechnics

O. 4,92.07

R. -68.75 4,23.32 4,30.19 +6.87

Anticipated saving was mainly due to overestimation of salaries of staff.

Reasons for the final excess have not been intimated (January 1992).

9 2810-60 Others  
800 Other expenditure

02 New Source of Energy  
including Integrated Rural  
Energy Programme - Grant-  
in-aid

O. 94.00

R. -7.44 86.56 39.56 -47.00

Anticipated saving was due to austerity measures ordered by Government.

Reasons for the final saving have not been intimated (January 1992).

## GRANT No.XVII--Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
10	2202-02-110-03 Appointment of Hindi teachers in private high schools	1,50.00	99.83	-50.17
	Reasons for the saving have not been intimated (January 1992).			
11	2202-01-107-03 Establishment of District Institute of Education and Training (DIET) (100% C.S.S.)			
O.	1,75.00			
R.	-37.56	1,37.44	1,32.10	-5.34
	Reasons for the anticipated and final saving have not been intimated (January 1992).			
12	2810-60-101 Choolah			
	01 National Projection Improved Choolahs - Training Programme and installation of Choolahs (100% C.S.S.)	40.00	..	-40.00
	Reasons for the saving of the entire provision have not been intimated (January 1992).			
	During 1988-89 and 1989-90 also the entire provision of Rs.40.00 lakhs each provided under this head remained unutilised.			
13	2202-01-102-02 Maintenance grant	1,25.00	89.43	-35.57
	Reasons for the saving have not been intimated (January 1992).			
14	2202-02-001-05 Directorate of Vocational Higher Secondary Education			
O.	80.00			
R.	-25.00	55.00	48.74	-6.26
	Reasons for the anticipated and final saving have not been intimated (January 1992).			
15	2202-04-001-01 Social (Adult) Education (100% C.S.S.)			
O.	51.24			
R.	-29.00	22.24	21.73	-0.51
	Reasons for the saving have not been intimated (January 1992).			

## GRANT No.XVII--Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving -
16	2202-02-109-06 Appointment of Hindi teachers in departmental high schools	1,60.00	1,33.97	-26.03
	Reasons for the saving have not been intimated (January 1992).			
17	2202-80-004 Research			
	04 Educational Technology Cell (100% Centrally Sponsored Scheme)			
	O. 25.00			
	R. -23.68	1.32	3.14	+1.82
	Reasons for the anticipated saving and final excess have not been intimated (January 1992).			
18	2205-102 Promotion of Arts and Culture			
	07 Promotion of film industry - Grant-in-aid			
	O. 53.00			
	R. -23.76	29.24	33.14	+3.90
	Anticipated saving was due to shortfall in the number of applicants for subsidy.			
	Reasons for the final excess have not been intimated (January 1992).			
19	2204-104 Sports and Games			
	19 Infrastructure Development			
	O. 30.00			
	R. -16.00	14.00	14.00	..
	Saving was due to non-release of central share for the scheme.			
20	2202-01-101-13 Improvement facilities in Primary Schools (Teaching aids other than laboratory equipments)			
	O. 15.00			
	R. -15.00	..	0.04	+0.04
	Saving was mainly due to postponement of certain items of expenditure to the ensuing year and non-purchase of school utensils owing to austerity measures ordered by Government.			

## GRANT No.XVII--Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving -
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21 2810-60-800-03 Energy  
Plantations (100% C.S.S.)

O. 13.00

R. -13.00

.. ..

Saving of the entire provision was due to non-approval of the projects.

During 1989-90 also the entire provision of Rs.10.00 lakhs under this head remained unutilised for the same reason.

22 2203-112-05 Post-graduate  
course in the Engineering  
College, Thrissur (100%  
Centrally Sponsored Scheme)

O. 30.00

R. -8.70

21.30

17.54

-3.76

Anticipated saving was due to shortfall in the number of eligible applicants for scholarships and non-purchase of machinery and equipments due to administrative reasons.

Reasons for the final saving have not been intimated (January 1992).

23 2203-800 Other expenditure

08 Diversification of  
Courses for increasing  
man power requirements in  
emerging areas of  
technology

O. 68.34

R. -8.25

60.09

56.20

-3.89

Anticipated saving was mainly due to reduction in the purchase of machinery and equipments.

Reasons for the final saving have not been intimated (January 1992).

24 2202-02-800-10 Improvement  
of Library and Laboratory  
facilities in departmental  
high schools

O. 27.00

R. -11.19

15.81

15.83

+0.02

## GRANT No.XVII--Contd.

Saving of Rs.2.00 lakhs occurred as some items of expenditure intended under this scheme were incurred under another scheme 'Improvement of Science Education'. Reasons for the balance saving have not been intimated (January 1992).

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
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## 25 2202-01-800 Other expenditure

11 Free supply of writing  
aids and text books to  
primary school students

O.	25.50			
R.	-7.30	18.20	15.30	-2.90

Saving of Rs.5.50 lakhs was due to reduction in the rate for the free supply of materials from Rs.4.25 to Rs.3.50 per pupil.

Reasons for the balance saving of Rs.1.80 lakhs and final saving have not been intimated (January 1992).

## 26 2810-02 Solar

101 Solar Thermal Energy  
Programme

01 Solar Thermal Energy Programme (100% C.S.S.)	10.00	..	-10.00
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Reasons for the saving of the entire provision have not been intimated (January 1992).

During 1988-89 and 1989-90 also the entire budget provision of Rs.50.00 lakhs and Rs.35.00 lakhs respectively under this head remained unutilised.

27 2810-60-800-05 Schemes to be implemented by K.S.E.B.	10.00	..	-10.00
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Reasons for the saving of entire provision have not been intimated (January 1992).

(v) In the following case, the funds provided by reappropriation proved to be largely excessive:-

Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
2203-112-14 Direct Central assistance for development of Government Engineering Colleges (100% Centrally Sponsored Scheme)			
O.	10.00		
R.	42.65	52.65	11.17
			-41.48

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

Funds were provided by reappropriation for clearance of pending bills relating to Engineering College, Thiruvananthapuram.

Reasons for the final saving have not been intimated (January 1992).

**Capital:***Charged--*

(vi) Against the available saving of Rs.12.93 lakhs in the appropriation, a sum of Rs.0.18 lakh only was surrendered on 30th March 1991.

(vii) In view of the final saving, the supplementary appropriation of Rs.21.31 lakhs obtained in March 1991 proved excessive.

(viii) Saving occurred mainly under:-

Head	Total appropriation	Actual expenditure (in lakhs of rupees)	Saving -
4202-01 General Education			
202 Secondary Education			
01 Secondary School Buildings (District Plan Programme)			
S.	18.74	18.74	6.66 -12.08

Reasons for the saving have not been intimated (January 1992).

*(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.0.09 lakh was contributed to the fund during 1990-91 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 1991 was Rs.51.04 lakhs including interest of Rs.5.26 lakhs on the balance, credited to the Fund during 1990-91.

## 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	1,79,31,51,000		
Supplementary	4,88,32,200	1,84,19,83,200	1,76,98,33,490 -7,21,49,710
Amount surrendered during the year (30th March 1991)			3,38,40,600
<b>Charged--</b>			
Original	10,000	10,000	462 -9,538
Amount surrendered during the year			Nil
<b>Capital:</b>			
<b>Voted--</b>			
Original	3,72,27,000		
Supplementary	97,86,100	4,70,13,100	4,17,28,251 -52,84,849
Amount surrendered during the year (30th March 1991)			7,88,000
<b>Charged--</b>			
Original	9,23,000		
Supplementary	8,42,400	17,65,400	1,68,551 -15,96,849
Amount surrendered during the year (30th March 1991)			8,35,300

The expenditure in the revenue portion (voted) shown above does not include Rs.4,69,191 spent out of an advance from the Contingency Fund obtained in March 1991 but not recouped to the Fund till the close of the year.



## GRANT No.XVIII--Contd.

## Notes and comments

## Revenue:

(i) In view of the final saving of Rs.7,21.50 lakhs in the voted grant, the supplementary grant of Rs.4,88.32 lakhs obtained in March 1991 proved wholly unnecessary.

(ii) Against the available saving of Rs.7,21.50 lakhs, a sum of Rs.3,38.41 lakhs only was surrendered on 30th March 1991.

(iii) Saving occurred mainly under:-

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
1	2210-03 Rural Health Services - Allopathy 103 Primary Health Centre 01 Primary Health Units and Health Centres O. 12,10.37 R. -0.74	12,09.63	10,05.85	-2,03.78
2	2210-01 Urban Health Services - Allopathy 110 Hospitals and Dispensaries 01 Hospitals and Dispensaries O. 41,56.24 S. 1,75.00 R. -37.00	42,94.24	41,58.79	-1,35.45
3	2210-06 Public Health 101 Prevention and Control of Diseases 10 Leprosy Control (100% Central Assistance) O. 2,46.20 R. -0.06	2,46.14	1,46.68	-99.46
4	2210-06-101-03 Filariasis Control (50% Central Assistance) O. 1,94.28 R. -16.16	1,78.12	1,29.11	-49.01

## GRANT No. XVIII--Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
5	2210-06-101-09 Leprosy Control Schemes - Survey, Education and Treatment Centres			
	O. 1,31.84			
	R. -0.45	1,31.39	73.92	-57.47
6	2210-05 Medical Education, Training and Research			
	105 Allopathy			
	26 Training of non-Medical Leprosy Assistants and General Nurses in District Hospitals			
	O. 89.56			
	R. -9.61	79.95	67.72	-12.23
7	2210-06-107 Public Health Laboratories			
	01 Public Health Laboratories			
	O. 1,05.85			
	R. -7.28	98.57	86.12	-12.45
8	2210-01-110-10 T.B. Isolation Beds			
	O. 34.99			
	R. -0.13	34.86	19.95	-14.91
9	2210-06-101-02 Malaria Eradication			
	O. 3,50.35			
	R. -8.20	3,42.15	2,94.25	-47.90
Reasons for the saving in respect of serial numbers 1 to 9 have not been intimated (January 1992).				
10	2210-05-105-06 Allopathy Medical College, Trichur			
	O. 2,83.95			
	S. 5.00			
	R. -73.37	2,15.58	1,96.42	-19.16

## GRANT No.XVIII---Contd.

Anticipated saving was due to enforcement of economy measures ordered by Government (Rs.23.59 lakhs), want of sanctioned posts (Rs.14.00 lakhs), withdrawal of funds wrongly provided in the Supplementary Demands for March 1991 (Rs.5.00 lakhs) and non-supply of certain equipments during the year (Rs.2.15 lakhs). Reasons for the balance anticipated saving (Rs.28.63 lakhs) and the final saving have not been intimated (January 1992).

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

11 2210-01-110-02 Allopathy  
Medical College Hospital,  
Trivandrum

O. 8,37.05

R. 12.73 8,49.78 7,51.06 -98.72

Authorisation was issued during December 1990 invoking para 95(3) of Kerala Budget Manual to incur additional expenditure for the purchase of medicines. This was regularised by reappropriation of funds (Rs.30.75 lakhs) issued at the fag end of the financial year. Another sum of Rs.10.00 lakhs was also provided through reappropriation for the clearance of pending bills towards the purchase of medicines and dietary articles.

The above excess was partly offset by saving that occurred due to delay in finalisation of selection to Post Graduate courses, Senior House Surgency, etc. (Rs.16.50 lakhs), bifurcation of staff to Regional Cancer Centre, Thiruvananthapuram (Rs.11.47 lakhs) and the enforcement of economy measures ordered by Government (Rs.0.05 lakhs).

Final saving was reportedly due to drawal of salary of certain officers under the head of account 2210-05-105-02 instead of this head of account which was not identified for rectification before the closure of the accounts for the year.

12 2210-05-105-05 Allopathy  
Medical College, Alleppey

O. 2,67.00

S. 10.00

R. -43.10 2,33.90 2,07.56 -26.34

Anticipated saving was mainly due to non-creation of posts and non-supply of certain equipments and instruments during the year for which supplementary orders were already placed with the firms (Rs.33.00 lakhs) and withdrawal of unnecessary funds provided in the Supplementary Demands for March 1991 (Rs.10.00 lakhs).

Reasons for the final saving have not been intimated (January 1992).

## GRANT No.XVIII--Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving -
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13 2210-05-105-03 Allopathy  
Medical College, Kozhikode

O.	3,59.00			
S.	75.00			
R.	-62.50	3,71.50	3,83.24	+11.74

The entire provision of Rs.75.00 lakhs provided in the Supplementary Demands for March 1991 for the regularisation of authorisation issued invoking para 95(3) of Kerala Budget Manual during December 1990 was withdrawn by reappropriation and provided under the head of account 2210-01-110-03 where the expenditure was actually incurred. Another sum of Rs.2.00 lakhs was also withdrawn by reappropriation due to short purchase of equipments. The above withdrawal was partly offset by additional provision through reappropriation consequent on the enhancement in rate of stipends.

Reasons for the final excess have not been intimated (January 1992).

14 2210-05-105-13 Allopathy -  
Post Graduate education in  
the Medical Colleges

O.	56.40			
R.	-25.11	31.29	9.46	-21.83

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

Reasons for the final saving have not been intimated (January 1992).

15 2210-04 Rural Health  
Services - Other systems  
of Medicine

102 Homoeopathy

01 Rural Dispensaries

O.	87.20			
R.	-32.88	54.32	48.51	-5.81

Reasons for the anticipated saving have not been intimated (January 1992).

Final saving was mainly due to delay in filling up of vacant posts.

16 2210-03-104 Community  
Health Centres

01 Community Health Centres

O.	40.00			
R.	-40.00	..	9.14	+9.14

## GRANT No.XVIII--Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving -
17	2210-03-103-05 Strengthening of Public Health Centres and Sub-Centres and opening of new Public Health Centres and Sub-Centres - Special Component Plan for Scheduled Caste/Scheduled Tribes (District Plan Programme)			
O.	50.00			
R.	-49.52	0.48	27.31	+26.83

Reasons for the withdrawal of the entire provision in respect of serial number 16 and almost the entire provision in respect of serial number 17 and the final excess in respect of these cases have not been intimated (January 1992).

18	2210-01-110-27 Blood Transfusion Services			
O.	40.00			
R.	-23.08	16.92	12.77	-4.15

Anticipated saving of Rs.3.00 lakhs was attributed to non-purchase of refrigerated centrifuge for Blood Bank. The reasons for the remaining anticipated saving of Rs.20.08 lakhs and final saving have not been intimated (January 1992).

19	2210-01-110-31 Introduction of Referral System at Kottayam			
O.	20.00			
R.	-20.00	..	..	..

Lumpsum provision provided under this head of account was diverted for Medical College Hospital, Kottayam and Medical College, Kottayam, through reappropriation based on Government orders issued during March 1991.

20	2210-05-105-08 Dental College, Trivandrum			
O.	58.77			
R.	-3.24	55.53	40.15	-15.38

A sum of Rs.6.24 lakhs was withdrawn by reappropriation due to non-filling up of vacant posts and short purchase of equipments. This was partly offset by provision of additional funds towards payment of stipends at enhanced rates (Rs.3.00 lakhs).

Reasons for the final saving have not been intimated (January 1992).

## GRANT No.XVIII--Contd.

Sl. no.	Head	Total grant	Actual expenditure	Excess + Saving - (in lakhs of rupees)
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21 2210-01-110-14 Blood Bank  
for District and Taluk  
Headquarters Hospitals

O. 21.80

R. -19.01 2.79 4.97 +2.18

Reasons for the anticipated saving and final excess have not been intimated (January 1992).

22 2210-05-800 Other expenditure

16 Development of Mental  
Hospital at Kottakkal -  
Certificate course for  
two years

15.00 .. -15.00

Reasons for the saving of the entire provision have not been intimated (January 1992).

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

Sl. no.	Head	Total grant	Actual expenditure	Excess + (in lakhs of rupees)
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1 2210-06-003 Training

03 Training of Multipurpose  
workers (50% C.S.S.)

O. 1,40.00

R. 2,00.82 3,40.82 4,39.29 +98.47

Rs.2,39.79 lakhs were provided by reappropriation to meet the additional expenditure towards payment of salaries. Out of this amount, Rs.38.97 lakhs were resumed at the fag end of the financial year the reasons for which have not been intimated (January 1992).

Reasons for the final excess also have not been intimated (January 1992).

2 2210-01-110-03 Allopathy  
Medical College Hospitals,  
Kozhikode

O. 6,20.00

R. 1,10.49 7,30.49 7,68.78 +38.29

Authorisation was issued during December 1990 invoking para 95(3) of Kerala Budget Manual to incur an additional expenditure of Rs.75.00 lakhs for the purchase of medicines under the head of account '2210-05-105-03 Materials and Supplies'. This was regularised through funds provided in the Supplementary Demands for March 1991. As the actual requirement of funds was under the head of account

## GRANT No.XVIII--Contd.

'2210-01-110-03', the irregular supplementary provision was withdrawn by reappropriation and funds reappropriated to this head of account. The balance anticipated excess was mainly due to payment for supply of medicines, equipments, diet, etc.

Reasons for the final excess have not been intimated (January 1992).

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
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3 2210-01-110-04 Allopathy  
Medical College Hospital,  
Kottayam

O. 3,45.95

R. 45.05 3,91.00 4,37.37 +46.37

Funds were provided through reappropriation for the clearance of pending bills towards supply of various articles to the Medical College Hospital, Kottayam (Rs.18.00 lakhs) and for regularisation of authorisations invoking para 95(3) of Kerala Budget Manual issued during December 1990 and January 1991 for the purchase of medicines and equipments (Rs.17.05 lakhs). The remaining excess of Rs.10.00 lakhs was due to the diversion of funds to this head of account out of the lumpsum provision provided under the head of account '2210-01-110-31 Introduction of Referral System at Kottayam'.

Reasons for the final excess have not been intimated (January 1992).

4 2210-05-105-02 Allopathy  
Medical College, Trivandrum

O. 3,40.92

S. 20.00

R. -16.76 3,44.16 4,49.41 +1,05.25

The entire provision of Rs.20.00 lakhs provided in the Supplementary Demands for Grants in March 1991 under this head of account for the regularisation of authorisation invoking para 95(3) of Kerala Budget Manual issued during December 1990 was diverted and provided under the head of account '2210-01-110-02' according to actual requirements. Withdrawal of funds amounting to Rs.3.10 lakhs was reportedly due to delay in selection to Senior House Surgeoncy and Post Graduate courses. The above savings were partly offset by provision of additional funds through reappropriation (Rs.6.34 lakhs) for purchase of books and journals sanctioned during March 1991 for meeting increased expenditure towards electricity and telephone charges and for the clearance of pending bills for equipments purchased.

Final excess was mainly due to drawal of salary of certain officers under this head of account instead of under '2210-01-110-02' which was not identified for rectification before the closure of the accounts for the year [vide Note (iii)11].

## GRANT No.XVIII--Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving -
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5 2210-01-110-05 Allopathy  
Medical College Hospital,  
Alleppey

O.	2,51.98			
R.	43.00	2,94.98	3,28.48	+33.50

The entire provision of Rs.10.00 lakhs provided in the Supplementary Demand for Grants in March 1991 under the head of account '2210-05-105-05' for the regularisation of authorisation invoking para 95(3) of Kerala Budget Manual issued during December 1990 was diverted and provided under this head of account according to actual requirements. Additional sum of Rs.33.00 lakhs was provided through reappropriation to clear a portion of arrears towards the cost of medicines and dietary charges for the Medical College Hospital, Alappuzha.

Reasons for the final excess have not been intimated (January 1992).

6 2210-03-103-04 Strengthening  
of Public Health Centres and  
opening of new Public Health  
Centres and Sub-Centres  
(District Plan Programme)

O.	80.00			
R.	-54.25	25.75	1,27.18	+1,01.43

Reasons for the anticipated saving and final excess have not been intimated (January 1992).

7 2210-01-110-32 Purchase and  
installation of a Cobalt  
Therapy Unit in the General  
Hospital, Ernakulam

R.	39.48	39.48	39.40	-0.08
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Funds were provided by reappropriation for regularising the authorisation issued in October 1990, invoking para 95(3) of Kerala Budget Manual for the purchase and installation of a Cobalt Therapy Unit in General Hospital, Ernakulam.

8 2210-01-110-06 Allopathy  
Medical College Hospital,  
Trichur

O.	2,31.45			
R.	-9.70	2,21.75	2,63.52	+41.77



## GRANT No.XVIII--Contd.

A sum of Rs.14.28 lakhs was withdrawn by reappropriation due to non-filling up of vacant posts and another sum of Rs.20.87 lakhs withdrawn by reappropriation, the reasons for which have not been intimated (January 1992). The total saving of Rs.35.15 lakhs was partly offset by additional provision through reappropriation under various detailed heads of account for clearing pending bills for the purchase of medicines, diets etc. and electricity charges (Rs.12.70 lakhs), additional requirements under materials and supplies (Rs.5.00 lakhs), increased expenditure on scholarships/stipends consequent on the enhancement of monthly rate of stipend to house surgeons (Rs.7.41 lakhs) and payment of arrears of property tax (0.34 lakh).

Reasons for the final excess have not been intimated (January 1992).

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
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9	2210-06-101-01 National Malaria Eradication Programme (50% C.S.S.)	10.00	25.48	+15.48
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Reasons for the excess have not been intimated (January 1992).

10	2210-06-107-02 Government Analysts Laboratory			
O.	32.05			
R.	12.98	45.03	52.84	+7.81

Authorisation for Rs.15.65 lakhs was issued in January 1991 invoking para 95(3) of Kerala Budget Manual for additional expenditure and the same was regularised by reappropriation order issued in March 1991. Out of this amount, Rs.2.67 lakhs were withdrawn by reappropriation, the reasons for which have not been intimated (January 1992).

Reasons for the final excess have also not been intimated (January 1992).

**Capital:**

Voted--

(v) In view of the final saving of Rs.52.85 lakhs, the supplementary grant of Rs.61.22 lakhs obtained in March 1991 proved excessive.

(vi) Against the available saving of Rs.52.85 lakhs, Rs.7.88 lakhs only was surrendered on 30th March 1991.

## GRANT No.XVIII--Contd.

(vii) Saving occurred mainly under:-

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
1	4210-02 Rural Health Services			
	101 Health Sub-Centres			
	05 Allopathy - Land acquisition and Buildings (District Plan Programme)			
	O. 29.00			
	R. -28.79	0.21	..	-0.21
2	4210-03 Medical Education, Training and Research			
	101 Ayurveda			
	02 Ayurveda Medical College, College Hospital, College Hostel, Trippunithura - Land acquisition and Buildings			
	O. 12.00			
	R. -10.79	1.21	..	-1.21
3	4210-03-102 Homoeopathy			
	01 Homoeo Medical College and College Hospital and College Hostel, Trivandrum Land acquisition and Buildings			
	O. 20.00			
	S. 1.13			
	R. -10.00	11.13	9.81	-1.32
Anticipated saving in respect of serial numbers 1, 2 and 3 was reportedly due to less requirement of funds for works undertaken under these heads of account and corresponding decrease in the share debit for establishment and tools and plant charges.				
Reasons for the final saving in respect of serial numbers 1 to 3 have not been intimated (January 1992).				
4	4210-02-104 Community Health Centres			
	05 Allopathy - Land acquisition and buildings (District Plan Programme)			
	O. 10.00			
	R. -10.00	..	..	..

## GRANT No.XVIII--Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
5	4210-02-110 Hospitals and Dispensaries			
	08 Allopathy - Strengthening and opening of Primary Health Centres and Sub- Centres - Land acquisition and Buildings (District Plan Programme)			
	O. 10.00			
	R. -10.00	..	..	..
6	4210-03-105 Allopathy			
	01 Nursing Schools - Land acquisition and Buildings			
	O. 10.00			
	R. -10.00	..	..	..
7	4210-03-105-03 Nursing College, College Hostel, Kottayam - Land acquisition and Buildings			
	O. 8.00			
	R. -8.00	..	..	..
8	4210-03-105-04 Nursing College, College Hostel, Kozhikode - Land acquisition and Buildings			
	O. 7.00			
	R. -7.00	..	..	..
9	4210-03-001 Direction and Administration			
	01 Directorate of Medical Education - Land acquisition and Buildings			
	O. 6.00			
	R. -6.00	..	..	..

Reasons for the withdrawal of the entire provision through reappropriation at the fag end of the financial year in respect of serial numbers 4 to 9 have not been intimated (January 1992).

## GRANT No.XVIII--Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
10	4210-02-110-04 Allopathy - Improvement of Health facilities - Land acquisition and Buildings			
O.	33.00			
S.	4.73			
R.	11.46	49.19	29.89	-19.30

Funds were provided by reappropriation to regularise the payment made for the works and for proportionate share debit for establishment and tools and plant charges.

Reasons for the final saving have not been intimated (January 1992).

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

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving -
1	4210-03-105-10 Medical College, College Hospital, College Hostel, Trivandrum - Land acquisition and Buildings			
O.	29.00			
S.	1.10			
R.	18.90	49.00	47.11	-1.89
2	4210-03-105-07 Medical College, College Hospital, College Hostel, Alleppey - Land acquisition and Buildings			
O.	29.00			
R.	13.70	42.70	44.52	+1.82
3	4210-03-101-01 Ayurveda Medical College and College Hospital, College Hostel, Trivandrum - Land acquisition and Buildings			
O.	3.00			
R.	14.79	17.79	17.80	+0.01

## GRANT No.XVIII--Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving -
4	4210-02-103 Primary Health Centre			
	05 Allopathy - Land acquisition and Buildings			
	S. 14.33			
	R. 20.48	34.81	28.98	-5.83
5	4210-03-105-08 Medical College, College Hospital, College Hostel, Kozhikode - Land acquisition and Buildings			
	O. 28.00			
	S. 0.39			
	R. 11.75	40.14	40.71	+0.57
6	4210-03-105-09 Medical College, College Hospital, College Hostel, Kottayam - Land acquisition and Buildings			
	O. 29.00			
	S. 0.24			
	R. 10.60	39.84	40.18	+0.34
Funds were provided by reappropriation at the fag end of the financial year in respect of serial numbers 1 to 6 to regularise the payment made for the works under these heads of accounts and for proportionate share debit for establishment and tools and plant charges.				
Reasons for the final excess in respect of serial numbers 2, 3, 5 and 6 and final saving in respect of serial numbers 1 and 4 have not been intimated (January 1992).				
7	4210-01 Urban Health Services			
	110 Hospitals and Dispensaries			
	07 Allopathy - Improvement of health facility - Land acquisition and Buildings			
	S. 32.62	32.62	38.44	+5.82

Reasons for the excess have not been intimated (January 1992).

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

(ix) In the following case, withdrawal of the entire provision by reappropriation proved injudicious:-

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
4210-03-105-12 Dental College - Land acquisition and Buildings			
O.	9.00		
R.	-9.00	5.70	+5.70

Reasons for the withdrawal of the entire provision and final excess have not been intimated (January 1992).

Charged--

(x) Against the available saving of Rs.15.97 lakhs, Rs.8.35 lakhs only were surrendered on 30th March 1991.

(xi) Saving occurred under:-

Head	Total appropriation	Actual expenditure (in lakhs of rupees)	Saving -
4210-01-110-07 Allopathy - Improvement of health facility - Land acquisition and Buildings			
S.	8.42		
R.	0.88	1.69	-7.61

Anticipated excess was attributed to payment of land acquisition charges for the District Hospital, Manjeri.

Reasons for the final saving have not been intimated (January 1992).

## GRANT No.XIX

## FAMILY WELFARE

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

## 2211 Family Welfare

## 4211 Capital Outlay on Family Welfare

## Revenue:

## Voted --

Original	28,32,32,200	28,32,32,200	35,78,72,557	+7,46,40,357
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Amount surrendered during the year  
(30th March 1991)

9,35,32,100

## Capital:

## Voted--

Original	48,58,50,400	48,58,50,400	5,03,01,254	-43,55,49,146
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Amount surrendered during the year  
(30th March 1991)

35,42,87,300

## Charged--

Original	1,00,000	1,00,000	..	-1,00,000
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Amount surrendered during the year  
(30th March 1991)

1,00,000

## Notes and comments

## Revenue:

(i) The expenditure exceeded the voted grant by Rs.7,46,40,357; the excess requires regularisation.

(ii) In view of the excess, the surrender of Rs.9,35.32 lakhs on 30th March 1991, proved injudicious.

(iii) Excess occurred mainly under:-

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
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1 2211-101 Rural Family  
Welfare Services

01 Rural Family Welfare  
Planning Centres (100% CSS)

O. 3,00.00

R. 1,15.89

4,15.89

19,69.12

+15,53.23

## GRANT No.XIX--Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving -
2	2211-105 Compensation			
	02 Tubectomy (100% CSS)			
	O. 1,13.31			
	R. 2,78.00	3,91.31	2,78.53	-1,12.78
3	2211-103 Maternity and Child Health			
	03 Immunisation of Children and Mothers against Tetanus, etc. (100% CSS)			
	O. 21.16			
	R. 85.22	1,06.38	95.33	-11.05
4	2211-003 Training			
	02 Training of Health Visitors, A.N.M.S. and DAIS (100% CSS)			
	O. 12.00			
	R. 5.15	17.15	38.69	+21.54
5	2211-102 Urban Family Welfare Services			
	01 Urban Family Welfare Centres (100% CSS)			
	O. 7.44			
	R. 12.75	20.19	21.94	+1.75
6	2211-104 Transport			
	04 Health Transport Organisation (100% CSS)			
	O. 1.98			
	R. 9.33	11.31	9.20	-2.11

Authorisations were issued in January 1991, invoking para 95(3) of Kerala Budget Manual to meet additional expenditure of Rs.2,00.00 lakhs under the above heads of account (serial nos.1 to 6) for the implementation of the Centrally Sponsored Schemes under Family Welfare Schemes by utilising the award money sanctioned by the Government of India for the excellent performance of Family Welfare activities during 1987-88. The above authorisations were regularised by reappropriation order issued in March 1991. Additional funds of Rs.2,87.85 lakhs were also provided through reappropriation in respect



## GRANT No.XIX--Contd.

of serial nos.1, 2, 4 and 6 based on the allocation received from the Government of India for the implementation of the schemes. In respect of serial no.3, Rs.27.02 lakhs, additionally sanctioned in November 1990 under para 95(3) of Kerala Budget Manual for meeting increased allocation from Government of India for activities covered under the Universal Immunisation Programme, were regularised by reappropriation.

Reasons for the final excess in respect of serial nos.1, 4 and 5 and final saving in respect of serial nos.2, 3 and 6 have not been intimated (January 1992).

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving -
7	2211-200 Other Services and Supplies 10 Post Partum Centre - Sub/Divisional and Taluk level Hospitals (100% CSS)			
	O. 39.00			
	R. 20.23	59.23	1,84.18	+1,24.95
8	2211-101-02 Expansion of I.C.D.S. Programme (100% CSS)			
	O. 29.31			
	R. 4.46	33.77	87.36	+53.59
9	2211-105-05 Medicines (100% CSS)			
	O. 2.00			
	R. 63.87	65.87	48.08	-17.79
10	2211-103-04 Oral Rehydration Therapy (100% CSS)			
	O. 5.00			
	R. 17.83	22.83	18.42	-4.41
11	2211-105-01 I.U.C.D. (100% CSS)			
	O. 5.00			
	R. 8.15	13.15	15.72	+2.57

Anticipated excess in respect of serial no.7 to 11 was attributed to additional allocation received from the Government of India to implement the Centrally Sponsored Scheme.

## GRANT No.XIX--Contd.

Reasons for the final excess in respect of serial nos.7, 8 and 11 and final saving in respect of serial nos.9 and 10 have not been intimated (January 1992).

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

12 2211-106 Mass Education

01 Mass Education (100% CSS)

O. 14.65

R. 15.39 30.04 21.65 -8.39

Authorisation was issued in October 1990 invoking para 95(3) of Kerala Budget Manual to incur an additional expenditure of Rs.10.35 lakhs for the implementation of Mass Education and Media activities. The above authorisation was regularised erroneously twice by reappropriation orders issued during March 1991. Out of the total anticipated excess of Rs.20.70 lakhs, Rs.5.31 lakhs were resumed at the fag end of the financial year, the reasons for which have not been intimated (January 1992).

Reasons for the final saving have also not been intimated (January 1992).

13 2211-103-02 Triple Immunisation (100% CSS)

O. 5.00

R. -1.28 3.72 2,62.50 +2,58.78

14 2211-200-04 Post Partum Centres, Medical College Hospitals, District Hospitals and Other Major Hospitals (100% CSS)

O. 25.00

R. -0.10 24.90 71.90 +47.00

15 2211-003-01 Regional Family Welfare Training Centres (100% CSS)

O. 9.02

R. -0.52 8.50 17.90 +9.40

Reasons for the net excess in respect of serial nos.13 to 15 have not been intimated (January 1992).

## GRANT No.XIX--Contd.

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

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving -
1	2211-001 Direction and Administration			
	02 City and District Family Welfare Bureaus (including Mobile I.U.C.D. Units) (100% CSS)			
	O. 10,00.00			
	R. -8,16.36	1,83.64	1,10.45	-73.19
2	2211-001-01 State Level Organisation (100% CSS)			
	O. 5,00.00			
	R. -3,95.47	1,04.53	40.08	-64.45
3	2211-108 Selected Area Programme (including India Population Project)			
	02 India Population Project III World Bank Assistance D.H.S. Cell (90% CSS)			
	O. 5,30.30			
	R. -3,79.96	1,50.34	2,13.19	+62.85
4	2211-001-03 Family Welfare Cell in the Secretariat (100% CSS)			
	O. 73.00			
	R. -0.15	72.85	1.78	-71.07
5	2211-103-01 Free Milk Feeding Programme of U.N.I.C.E.F			
	O. 6.82			
	R. -0.05	6.77	1.75	-5.02

Reasons for the anticipated saving in respect of serial nos.1 to 5 and final saving in respect of serial nos.1, 2, 4 and 5 and final excess in respect of serial no.3 have not been intimated (January 1992).

## GRANT No.XIX--Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving -
6	2211-108-03 India Population Project III World Bank Assistance - State Share (10%)			
O.	50.00			
R.	-50.00	..	1.99	+1.99

The entire provision was resumed due to non-implementation of the expansion programme of India Population Project III, the reasons for which have not been intimated (January 1992).

Reasons for the final excess have also not been intimated (January 1992).

7	2211-800 Other expenditure 03 Village Health Guide and Sub Centre Schemes (100% CSS)	13.33	0.03	-13.30
8	2211-200-07 Medicines (100% CSS)	5.00	..	-5.00

Reasons for the saving in respect of serial nos.7 and 8 have not been intimated (January 1992).

(v) In the following case, withdrawal of funds by resumption on 30th March proved injudicious:-

	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
	2211-200-02 Maintenance of beds and static sterili- sation units (100% CSS)			
O.	8.00			
R.	-8.00	..	7.27	+7.27

Withdrawal of the entire provision was attributed to non-receipt of assistance from the Government of India for the implementation of the programme.

Reasons for the final excess have not been intimated (January 1992).

## GRANT No.XIX--Contd.

**Capital:**

(vi) The voted grant of Rs.48,58.50 lakhs for the year was far in excess of the grant of Rs.11,05.49 lakhs for the previous year (1989-90). Ninety per cent of the grant, amounting to Rs.43,55.49 lakhs, remained unutilised. Against this saving a sum of Rs.35,42.87 lakhs only was surrendered on 30th March 1991.

(vii) Saving occurred mainly under:-

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
1	4211-102 Urban Family Welfare Services			
	01 Buildings (100% CSS)			
	O. 18,00.00			
	R. -14,76.95	3,23.05	7.49	-3,15.56
2	4211-800 Other expenditure			
	01 Buildings (100% CSS)			
	O. 13,00.00			
	R. -10,70.84	2,29.16	..	-2,29.16
3	4211-101 Rural Family Welfare Services			
	01 Buildings (100% CSS)			
	O. 12,58.50			
	R. -4,95.08	7,63.42	4,95.52	-2,67.90

Out of the original provision of Rs.43,58.50 lakhs provided under the above three heads of account (serial nos.1 to 3), coming under the hundred per cent centrally sponsored scheme, Rs.30,42.87 lakhs was resumed on 30th March 1991 due to non-execution of sufficient work during the year and non-receipt of sanction from Government of India for the establishment of new sub-centres under Family Welfare Programme.

Reasons for the final saving in respect of serial nos.1 to 3 have not been intimated (January 1992).

4	4211-108 Selected Area Programmes			
	01 India Population Project III World Bank Assistance (90% CSS)			
	O. 5,00.00			
	R. -5,00.00	..	..	..

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

Withdrawal of the entire provision by resumption on 30th March 1991 was attributed to non-receipt of assistance from the Government of India.

## GRANT No.XX

## WATER SUPPLY AND SANITATION (ALL VOTED)

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

## MAJOR HEADS—

## 2215 Water Supply and Sanitation

## 6215 Loans for Water Supply and Sanitation

## Revenue:

Original	60,74,21,000			
Supplementary	5,00,00,000	65,74,21,000	65,73,04,299	-1,16,701

Amount surrendered during the year  
(30th March 1991)

6,100

## Capital:

Original	32,91,50,000	32,91,50,000	21,76,09,190	-11,15,40,810
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Amount surrendered during the year  
(30th March 1991)

11,15,41,000

## Notes and comments

## Revenue:

(i) Against the available saving of Rs.1.17 lakhs, a sum of Rs.0.06 lakh only was surrendered on 30th March 1991.

## Capital:

(ii) 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.	32,44.00		
R.	-11,15.41	21,28.59	21,28.59

Saving was attributed to release of less loan to the Kerala Water Authority, the reasons for which have not been intimated (January 1992).

## GRANT No. XXI

## HOUSING

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

## 2216 Housing

## 4216 Capital Outlay on Housing

## 6216 Loans for Housing

## Revenue:

## Voted--

Original	9,54,65,200	10,64,28,800	11,00,09,829	+35,81,029
Supplementary	1,09,63,600			

Amount surrendered during the year  
(30th March 1991)

26,74,700

## Capital:

## Voted--

Original	3,84,00,200	5,69,20,000	4,22,34,562	-1,46,85,438
Supplementary	1,85,19,800			

Amount surrendered during the year  
(30th March 1991)

79,15,400

## Charged--

Original	2,00,000	9,15,900	9,45,419	+29,519
Supplementary	7,15,900			

Amount surrendered during the year

Nil

## Notes and comments

## Revenue:

(i) The expenditure exceeded the voted grant by Rs.35,81,029; the excess requires regularisation.

(ii) In view of the excess, the supplementary grant of Rs.54.64 lakhs obtained in March 1991, proved inadequate and the surrender of Rs.26.75 lakhs on 30th March 1991, injudicious.



## GRANT No.XXI--Contd.

(iii) Excess occurred mainly under:-

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
1	2216-80 General			
	001 Direction and Administration			
	02 Staff for the administration of Housing Schemes	1,28.77	1,54.49	+25.72
2	2216-01 Government Residential Buildings			
	106 General Pool Accommodation			
	01 Direction and Administration	4.17	29.14	+24.97
3	2216-01-106-03 Maintenance and Repairs			
	O. 83.00			
	S. 50.00	1,33.00	1,45.34	+12.34
4	2216-03 Rural Housing			
	796 Tribal Area Sub Plan			
	01 Various Housing Schemes			
	O. 14.00			
	R. -0.04	13.96	24.01	+10.05

Reasons for the final excess in the four cases mentioned above (serial numbers 1 to 4) have not been intimated (January 1992).

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

	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
	2216-80-800 Other expenditure			
	03 Construction of Houses for Disabled Ex-Servicemen Grant-in-aid			
	O. 29.00			
	R. -20.91	8.09	7.35	-0.74

Saving was due to less number of applications for grants.

## GRANT No.XXI—Contd.

**Capital:****Voted--**

(v) Against the available saving of Rs.1,46.85 lakhs in the grant, Rs.79.15 lakhs only were surrendered on 30th March 1991.

(vi) In view of the saving, the supplementary grant of Rs.37.12 lakhs obtained in March 1991 was wholly unnecessary.

(vii) Saving occurred mainly under:-

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
1	4216-01 Government Residential Buildings			
	106 General Pool Accommodation			
	02 Construction			
	O. 72.13			
	S. 3.16			
	R. -57.33	17.96	13.07	-4.89

Anticipated saving was attributed to less requirement of funds for works completed.

Reasons for the final saving have not been intimated (January 1992).

2	4216-80 General			
	190 Investments in Public Sector and Other Undertakings			
	02 Kerala School Teaching and Non-Teaching Staff Welfare Corporation			
	O. Token			
	S. 50.00	50.00	..	-50.00

An amount of Rs.50.00 lakhs included in the Supplementary Demands for Grants for July 1990 for the adjustment of Grant-in-aid given during 1990-91 as seed capital of the corporation remained as saving as token provision only was necessary for the account adjustment.

3	6216-80 General			
	800 Other Loans			
	01 Low Income Group Housing Scheme			
	O. 20.00			
	R. -0.29	19.71	4.16	-15.55

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

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
4	6216-80-800-02 Middle Income Group Housing Scheme			
	O.	30.00		
	R.	-0.27	29.73	16.70 -13.03

5	4216-01-106-01 Direction and Administration			
	O.	19.77		
	S.	23.83	43.60	31.27 -12.33

Reasons for the saving in the three cases mentioned above (serial numbers 3, 4 and 5) have not been intimated (January 1992).

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

	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
	4216-01-700 Other Housing			
	06 Upgradation of standards of administration under the IXth Finance Commission Award			
	S.	58.01		
	R.	-0.75	57.26	74.14 +16.88

Reasons for the final excess have not been intimated (January 1992).

Charged--

(ix) The expenditure exceeded the appropriation by Rs.29,519; the excess requires regularisation. Excess occurred under the head '4216-01-106-02 Construction'.

## GRANT No.XXII

## URBAN DEVELOPMENT (ALL VOTED)

	Total grant	Actual expenditure	Saving -
Rs.	Rs.	Rs.	Rs.
<b>MAJOR HEADS—</b>			
2217 Urban Development			
4217 Capital Outlay on Urban Development			
6217 Loans for Urban Development			
<b>Revenue:</b>			
Original	6,42,79,900		
Supplementary	3,22,87,000	9,65,66,900	5,42,45,400 -4,23,21,500
Amount surrendered during the year (30th March 1991)			39,83,600
<b>Capital:</b>			
Original	90,00,000		
Supplementary	13,78,900	1,03,78,900	60,83,300 -42,95,600
Amount surrendered during the year (30th March 1991)			42,00,000
<b>Notes and comments</b>			

**Revenue:**

(i) Out of the total provision of Rs.3,22.87 lakhs included in the Supplementary Demands for July 1990 and March 1991, an amount of Rs.2,94.37 lakhs provided under '2217-80-191-03 Nehru Rozgar Yojana' remained as saving due to reclassification of expenditure under this programme to the Major Head of account '3475 Other General Economic Services' in Grant No.XXVIII - Miscellaneous Economic Services, as a post-budget development.

(ii) Against the available saving of Rs.4,23.22 lakhs, Rs.39.84 lakhs only were surrendered on 30th March 1991. The provision of Rs.2,94.37 lakhs included for Nehru Rozgar Yojana in the Supplementary Demands was not resumed before the close of the year, even though the unauthorised classification adopted by the Government was brought to the notice of the Finance Department on 1st March 1991.

## GRANT No.XXII--Contd.

(iii) Saving occurred mainly under:-

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
1	2217-05 Other Urban Development Schemes			
	001 Direction and Administration			
	28 Preparation of Projects Financed by World Bank	1,00.00	4.47	-95.53
	Reasons for the saving have not been intimated (January 1992).			
2	2217-03 Integrated Development of Small and Medium Towns			
	191 Assistance to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Boards etc. (50% Centrally Sponsored Scheme)			
O.	40.00			
R.	-35.00	5.00	4.00	-1.00

Saving occurred mainly due to lesser number of Municipalities becoming eligible for assistance than anticipated as per the guide lines issued by the Government.

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

	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
	2217-05-001-01 Office of the Chief Town Planner			
O.	17.42			
R.	0.94	18.36	23.39	+5.03

Reasons for the excess have not been intimated (January 1992).

**Capital:**

(v) In view of the final saving of Rs.42.96 lakhs, the supplementary grant of Rs.13.79 lakhs obtained in March 1991 could have been limited to a token amount.

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

## (vi) Saving occurred under:-

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
1	6217-03 Integrated Development of Small and Medium Towns			
	191 Loans to Local Bodies and Municipalities/ Municipal Corporations etc. (Centrally Sponsored Scheme with 50% Central Assistance)			
O.	40.00			
R.	-35.00	5.00	4.00	-1.00

Saving occurred mainly due to lesser number of Municipalities becoming eligible for assistance than anticipated as per the guidelines issued by the Government.

2	6217-60 Other Urban Development Schemes			
	191 Loans to Local Bodies and Municipalities/ Municipal Corporations etc.			
	05 Loans to Municipalities and Township Committees for implementation of sanctioned Town Planning Schemes			
O.	10.00			
R.	-7.00	3.00	3.00	..

Saving was reportedly due to non-payment of the loan assistance sanctioned to the Punalur Municipality for the fiscal year 1990-91.

## GRANT No.XXIII

## INFORMATION AND PUBLICITY (ALL VOTED)

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

## MAJOR HEAD--

## 2220 Information and Publicity

## Revenue:

Original	2,93,40,000	4,02,87,000	3,92,31,395	-10,55,605
Supplementary	1,09,47,000			
Amount surrendered during the year (30th March 1991)				8,53,500

## Note

In view of the final saving of Rs.10.56 lakhs, the supplementary grant of Rs.36.97 lakhs obtained in March 1991 proved largely excessive.

## GRANT No.XXIV

## LABOUR AND LABOUR WELFARE (ALL VOTED)

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

## MAJOR HEADS--

## 2230 Labour and Employment

## 4250 Capital Outlay on Other Social Services

## 6250 Loans for Other Social Services

## Revenue:

Original	38,60,09,300	38,74,69,600	33,98,75,930	-4,75,93,670
Supplementary	14,60,300			

Amount surrendered during the year  
(30th March 1991)

3,24,18,400

## Capital:

Original	43,60,000	58,60,000	57,50,000	-1,10,000
Supplementary	15,00,000			

Amount surrendered during the year  
(30th March 1991)

1,00,000

## Notes and comments

## Revenue:

(i) Against the available saving of Rs.4,75.94 lakhs in the grant, a sum of Rs.3,24.18 lakhs only was surrendered on 30th March 1991.

(ii) Saving occurred mainly under:-

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

## 1 2230-03 Training

101 Industrial Training  
Institutes

08 World Bank Project for  
modernising, diversifying  
and restructuring vocational  
programmes (50% C.S.S.)

O. 3,70.00

R. -1,03.88

2,66.12

85.26

-1,80.86



## GRANT No.XXIV--Contd.

Funds to the extent of Rs.84.99 lakhs were withdrawn from the revenue side for providing matching provision for civil works under World Bank aided projects on the capital side and Rs.18.89 lakhs were withdrawn by reappropriation for want of approval of the Director of Training, for schemes earmarked for the current financial year.

Reasons for the final saving have not been intimated (January 1992).

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
2	2230-02 Employment			
	101 Employment Services			
	02 Unemployment Assistance Scheme			
O.	21,17.03			
R.	-2,50.54	18,66.49	18,97.43	+30.94

Anticipated saving was attributed to disbursement of less assistance under the scheme in pursuance of austerity measures.

Reasons for the final excess have not been intimated (January 1992).

3	2230-01 Labour			
	103 General Labour Welfare			
	04 Welfare Fund for Cashew Workers - Contribution			
O.	60.00			
R.	-12.50	47.50	47.50	..

Saving was due to the adjustment of advance contribution given to the welfare fund during 1989-90.

(iii) Saving was partly offset by excess as under:-

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
1	2230-02-001 Direction and Administration			
	01 Employment Exchanges			
O.	1,95.73			
R.	28.64	2,24.37	2,17.17	-7.20

Funds to the extent of Rs.33.32 lakhs were provided by reappropriation to meet unforeseen expenditure on enhanced D.A. and Bonus. This was partly offset by saving of Rs.4.68 lakhs due to belated starting of four employment exchanges at Kottarakkara, Chavakkad, Kodungallur and Hosdurg.

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

Reasons for the final saving have not been intimated (January 1992).

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
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2 2230-01-001 Direction and Administration

01 Direction

O. 31.14

S. Token

R. 0.50 31.64 46.40 +14.76

Funds were provided by reappropriation to meet inevitable expenditure on telephone charges, service postage stamps etc.

Reasons for the final excess have not been intimated (January 1992).

(iv) Kerala Mining Area Welfare Fund

This 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 1990-91, 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.68,957 being the expenditure incurred on mining area welfare measures by debit to this grant in 1990-91, was transferred to the Fund during the year. As a result, there was a debit balance of Rs.2,22,778 in the account of this Fund on 31st March 1991.

## GRANT No.XXV

## SOCIAL WELFARE INCLUDING HARIJAN WELFARE

	Total grant or appropriation Rs.	Actual expenditure Rs.	Saving - Rs.
<b>MAJOR HEADS--</b>			
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			
<b>Revenue:</b>			
<b>Voted--</b>			
Original	1,23,56,73,200	1,33,01,17,700	1,28,03,55,598 -4,97,62,102
Supplementary	9,44,44,500		
Amount surrendered during the year (30th March 1991)			2,33,87,000
<b>Charged--</b>			
Original	16,000	16,000	.. -16,000
Amount surrendered during the year (30th March 1991)			16,000
<b>Capital:</b>			
<b>Voted--</b>			
Original	4,83,25,100	4,88,55,700	3,95,85,170 -92,70,530
Supplementary	5,30,600		
Amount surrendered during the year (30th March 1991)			23,54,300

The expenditure in the revenue portion (voted) shown above does not include Rs.30,73,000 spent out of an advance from the Contingency Fund obtained in March 1991, but not recouped to the Fund till the close of the year.

## GRANT No.XXV--Contd.

## Notes and comments

## Revenue:

(i) In view of the final saving of Rs.4,97.62 lakhs in the voted grant, the supplementary grant of Rs.9,14.71 lakhs obtained in March 1991, proved largely excessive.

(ii) Against the available saving of Rs.4,97.62 lakhs an amount of Rs.2,33.87 lakhs only was surrendered on 30th March 1991.

(iii) Saving occurred mainly under:-

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
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## 1 2235-02 Social Welfare

102 Child Welfare

02 Integrated Child  
Development Service  
(Centrally Sponsored Scheme  
100% Central Assistance)

O. 8,00.00

R. -1,51.12 6,48.88 6,06.88 -42.00

Anticipated saving was due to less number of new projects sanctioned during the financial year and non-functioning of the Anganwadi training centres at full strength due to shortage in the number of trainees.

Reasons for the final saving have not been intimated (January 1992).

2 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. 6,00.00

R. -25.85 5,74.15 4,38.81 -1,35.34

Anticipated saving was due to less allocation of funds by the Planning and Economic Affairs Department (Rs.17.28 lakhs) and post budget decision to exhibit the expenditure relating to the construction of the buildings for the Priyadarshini Institute of Para Medical Services, Thiruvananthapuram under the Capital Major Head '4225 Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes' instead of under revenue Major Head (Rs.8.57 lakhs).

## GRANT No.XXV--Contd.

Reasons for the final saving have not been intimated (January 1992).

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

## 3 2225-01-277 Education

01 Pre-matriculation studies - Scholarships and Stipends

O. 5,05.00

R. 43.64 5,48.64 3,44.46 -2,04.18

Anticipated excess was reportedly due to the increase in the number of students availing Scholarships and Stipends.

Reasons for the final saving have not been intimated (January 1992).

## 4 2235-60 Other Social Security and Welfare Programmes

200 Other Programmes

05 Family Benefit Fund Scheme

1,06.00 .. -1,06.00

The entire provision remained as saving due to non-receipt of details of Government contribution towards Family Benefit Fund Scheme from Government even though the details were called for as early as May 1991.

## 5 2225-80 General

800 Other expenditure

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

O. 3,10.00

R. -1,18.02 1,91.98 2,51.96 +59.98

Anticipated saving was attributed to the decrease in the number of beneficiaries.

Reasons for the final excess have not been intimated (January 1992).

## 6 2235-02-103 Women's Welfare

09 Financial help to widows towards marriage expenses of daughters

O. 1,45.00

R. -38.00 1,07.00 92.43 -14.57

## GRANT No.XXV--Contd.

Anticipated saving was reportedly due to decrease in the number of beneficiaries.

Reasons for the final saving have not been intimated (January 1992).

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
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7 2225-01-277-06 Pre-matric Hostels

O. 1,16.73

R. 12.49 1,29.22 65.85 -63.37

Anticipated excess was due to (i) payment of pay revision arrears, (ii) revision of rates of Dearness Allowance of employees and (iii) payment of arrears of rent of Hostels.

Reasons for the final saving have not been intimated (January 1992).

8 2235-60-107 Swathamthratha Sainik Samman Pension Scheme

01 Freedom Fighters' Pension

5,23.38 4,78.60 -44.78

Procedure for payment of pension under this scheme was modified by Government in September 1990 to effect the payment through State treasuries instead of through the District Collectors, with definite time limit to finalise the existing cases. Saving was due to delay in processing the cases with reference to the Government Orders.

9 2235-02-104 Welfare of aged, infirm and destitute

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

O. 1,76.00

R. -23.17 1,52.83 1,52.60 -0.23

Saving was attributed to decrease in the number of inmates in orphanages (Rs.17.44 lakhs) and non-receipt of sanctions from the Government of India towards grant for construction of buildings (Rs.5.73 lakhs).

10 2235-02-101 Welfare of Handicapped

06 Scholarships for the Handicapped

O. 35.00

R. -15.41 19.59 19.44 -0.15

## GRANT No.XXV--Contd.

Saving was due to decrease in the number of applicants eligible for assistance.

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

11 2225-02-800 Other expenditure

34 Assistance to Attapady Co-operative Farming Society

O.	25.00			
R.	-15.00	10.00	10.00	..

The budget provision intended for revitalisation of the Society and expansion of plant in a phased manner was not released in full by Government as the Treasury Savings Bank account of the Society was frozen by Court Order.

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

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

1 2225-03 Welfare of Backward Classes

277 Education

01 Post-matriculation Studies

O.	5,00.00			
R.	78.16	5,78.16	7,70.43	+1,92.27

Anticipated excess was due to increase in the number of students eligible for stipend.

Reasons for the final excess have not been intimated (January 1992).

2 2235-02-101-10 Special Pension Scheme for the Physically Handicapped and Disabled and Mentally retarded persons

O.	7,12.10			
S.	16.00			
R.	1,47.00	8,75.10	8,79.86	+4.76

Excess was reportedly due to requirements of additional funds for payment of pension to all the beneficiaries upto February 1991.

## GRANT No.XXV--Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
3	2225-01-283 Housing 08 Rehabilitation Housing Programme for Houseless and Landless Scheduled Caste Families in Kerala			
	O. 2,00.00			
	R. -0.50	1,99.50	2,43.99	+44.49
	Reasons for the final excess have not been intimated (January 1992).			
4	2225-01-800 Other expenditure 36 Celebration of Dr. Ambedkar Birth Centenary Year			
	S. 1,10.00	1,10.00	1,53.48	+43.48
	Reasons for the excess have not been intimated (January 1992).			
5	2225-03-277-02 Pre- matriculation Studies			
	O. 1,57.00			
	R. 20.98	1,77.98	1,97.22	+19.24
	Funds were provided by reappropriation due to increase in the number of students eligible for stipend.			
	Reasons for the final excess have not been intimated (January 1992).			
6	2235-60-102 Pension under Social Security Scheme 02 Agricultural Workers Pension			
	O. 23,02.55			
	S. 7,22.00	30,24.55	30,62.39	+37.84
	Reasons for the excess have not been intimated (January 1992).			
7	2225-01-283-07 Financial Assistance to Scheduled Castes for construction of Houses (Grant) (District Plan)			
	O. 60.00			
	R. 8.03	68.03	86.99	+18.96



## GRANT No.XXV--Contd.

Funds were provided by reappropriation for meeting the committed expenditure.

Reasons for the final excess have not been intimated (January 1992).

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
8	2225-01-001 Direction and Administration			
	02 District Offices			
O.	1,41.60			
R.	-3.93	1,37.67	1,61.53	+23.86

Saving was attributed to non-filling up of vacant posts.

Reasons for the final excess have not been intimated (January 1992).

9	2225-01-800-20 Assistance for Marriage and major treatment for poor Scheduled Castes (District Plan)			
O.	10.00			
R.	8.89	18.89	26.10	+7.21

Anticipated excess was attributed to increase in the number of beneficiaries.

Reasons for the final excess have not been intimated (January 1992).

**Capital:**

(v) In view of the final saving of Rs.92.71 lakhs in the voted grant, the supplementary grant of Rs.5.30 lakhs obtained in March 1991 could have been limited to a token amount.

(vi) Against the available saving of Rs.92.71 lakhs, a sum of Rs.23.54 lakhs only was surrendered on 30th March 1991.

(vii) Saving occurred mainly under:-

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
1	4225-01 Welfare of Scheduled Castes			
	800 Other expenditure			
	06 Special Component Plan			
	Construction of Buildings			
O.	1,00.00			
R.	-40.35	59.65	25.69	-33.96

## GRANT No.XXV--Contd.

Reasons for the anticipated and final saving have not been intimated (January 1992).

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving -
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## 2 4235-02 Social Welfare

190 Investments in Public  
Sector and Other undertakings

02 Kerala State Women's  
Development Corporation

48.00	33.00	-15.00
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Reasons for the saving have not been intimated (January 1992).

3 4225-02 Welfare of  
Scheduled Tribes

277 Education

02 Buildings

O.	40.00
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R.	-11.74
----	--------

28.26	30.79	+2.53
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Reasons for the anticipated saving and final excess have not been intimated (January 1992).

4 4225-02-800 Other  
expenditure

02 Health Project,  
Mananthavady

12.00	3.37	-8.63
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Reasons for the saving have not been intimated (January 1992).

## 5 4225-01-277 Education

02 Boys Hostel for Scheduled  
Castes (Centrally Sponsored  
Scheme - 50% Central  
Assistance)

O.	10.00
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R.	-1.87
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8.13	4.46	-3.67
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Reasons for anticipated and final saving have not been intimated (January 1992).

6 4225-01-277-03 Hostel  
Complex

O.	5.00
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R.	-4.39
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0.61	..	-0.61
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Reasons for the saving have not been intimated (January 1992).

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

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

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
1	4225-01-793 Special Central Assistance for Scheduled Castes - Component Plan 01 Economic Development Schemes for Scheduled Castes utilising Special Central Assistance - Works entrusted to the Kerala State Construction Corporation Limited			
R.	8.57	8.57	7.71	-0.86

Expenditure relating to construction of buildings for the Priyadarshini Institute of Para-Medical Services, Thiruvananthapuram authorised invoking para 95(3) of the Kerala Budget Manual during November 1990, was regularised by reappropriation order issued during March 1991.

2	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 Limited			
O.	22.00			
R.	7.44	29.44	29.44	..

Augmentation of provision by reappropriation was for providing additional share capital to the above Corporation.

3	4225-01-800-01 Buildings			
S.	Token			
R.	9.20	9.20	5.77	-3.43

Funds were provided by reappropriation for construction of prematric hostel for boys at Azhiyoor and for the additional requirements for the works in progress.

Reasons for the final saving have not been intimated (January 1992).

## GRANT No. XXVI

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

	Total grant	Actual expenditure	Saving -
	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	53,00,00,000	62,00,00,000	52,57,60,619
			-9,42,39,381
Amount surrendered during the year (30th March 1991)			9,69,10,000

## Notes and comments

(i) Saving occurred mainly under:-

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
1	02 Floods, Cyclones etc.			
	106 Repairs and Restoration of damaged Roads and Bridges			
	O. } S. }	21,52.77		
	R.	-8,74.16	12,78.61	12,30.10
				-48.51
2	01 Drought			
	102 Drinking Water Supply			
	01 Water Supply			
	O.	4,00.00		
	R.	-94.94	3,05.06	3,01.04
				-4.02

Anticipated saving in respect of serial numbers 1 and 2 was attributed to the reduced requirement of funds based on the reports of District Collectors and departments.

Reasons for the final saving have not been intimated (January 1992).

## GRANT No.XXVI--Contd.

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

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
02-122 Repairs and Restoration of Damaged Irrigation and Flood Control Works			
O. }			
S. }	3,24.54	3,24.54	4,07.29
			+82.75

Reasons for the excess have not been intimated (January 1992).

## (iii) Famine Relief Fund

This fund is created by amounts transferred from the Consolidated Fund for affording relief to people affected by floods and other natural calamities. Interest realised from the investment made out of the fund is also credited to the fund.

During the year no amount was transferred to the fund from the Consolidated Fund. The balance in the fund as on 31st March 1991 was Rs.99.39 lakhs including interest of Rs.2.53 lakhs credited during this year, of which Rs.44.85 lakhs have been invested in Treasury Savings Bank Deposits.

## (iv) Calamity Relief Fund Scheme

This fund, recommended by the Ninth Finance Commission, came into force with effect from the first of April 1990. It is intended for financing natural calamity relief assistance and is operative till the end of the financial year 1994-95. The total yearly contribution to the fund fixed by the Government of India for Kerala State is Rs.31.00 <sup>crores</sup> lakhs. Seventy per cent of this amount is contributed by the Central Government in the form of non-plan grant and it is initially credited under the head of account '1601 Grants-in-aid from Central Government 01 Non-Plan Grants 109 Grants towards contribution to Calamity Relief Fund'. The balance portion of twenty five per cent is contributed by the State Government. The total contribution is transferred to the fund under the head of account '8235 General and Other Reserve Funds 111 Calamity Relief Fund', after making provision for this purpose in this Grant under the head of account '2245 Relief on account of Natural Calamities 05 Calamity Relief Fund 101 Transfer to Reserve Funds and Deposit accounts - Calamity Relief Fund'. Expenditure on relief assistance is initially debited against the provision in this Grant and an equal amount transferred to the fund before the close of the accounts of the year. During this year a sum of Rs.31,00.00 lakhs was credited to the Fund by debit to '2245-05-101' and an amount of 21,57.61 lakhs being the actual expenditure incurred, was transferred to the fund before the close of the accounts of the year. The balance in the account of the Fund on 31st March 1991 was Rs.9,42.39 lakhs.

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

Though the accretions to the Fund were required to be invested in specified securities, treasury bills, bonds, units and other deposits, no such investments were made during the year.

## GRANT No.XXVII

## CO-OPERATION

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

## 2425 Co-operation

## 4425 Capital Outlay on Co-operation

6425 Loans for Co-operation<sup>a</sup>

## Revenue:

## Voted--

Original	25,63,53,600	25,63,53,900	24,83,10,829	-80,43,071
Supplementary	300			
Amount surrendered during the year (30th March 1991)				89,28,400

## Charged--

Original	10,000	10,000	..	-10,000
Amount surrendered during the year (30th March 1991)				10,000

## Capital:

## Voted--

Original	33,22,85,000	33,97,11,300	26,85,19,787	-7,11,91,513
Supplementary	74,26,300			
Amount surrendered during the year (30th March 1991)				7,09,44,300

## Notes and comments

## Revenue:

(1) Against the available saving of Rs.80.43 lakhs in the voted grant, a sum of Rs.89.28 lakhs was surrendered on 30th March 1991.

## GRANT No.XXVII--Contd.

## (ii) Saving occurred mainly under:-

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
1	2425-108 Assistance to Other Co-operatives			
	26 Integrated development of Primary Agricultural Credit Societies (NCDC 100%)			
	O.	35.00		
	R.	-32.38	2.62	1.55 -1.07

Saving was mainly due to delay in sanctioning the new projects at Pathanamthitta and Idukki by National Co-operative Development Corporation.

2	2425-107 Assistance to Credit Co-operatives			
	10 Implementation of Integrated Co-operative Development Project financed by N.C.D.C. State Share			
	O.	25.00		
	R.	-25.00	..	.. ..

Provision intended for State Government portion of assistance towards the integrated development projects implemented in selected Districts with financial assistance from N.C.D.C. remained as saving due to non-sanctioning of assistance during the year considering the availability of funds in the Treasury Savings Bank Account of the implementing agencies.

3	2425-109 Agricultural Credit Stabilisation Fund			
	01 Agricultural Credit Stabilisation Fund (C.S.S. 100%)			
		15.00	..	-15.00

Reasons for the non-utilisation of the entire provision have not been intimated (January 1992).



## 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 + Saving -
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1 2425-108-01 Government  
Employees Co-operative  
Societies - Subsidies

O. 2.00

R. -0.11 1.89 16.37 +14.48

Reasons for the excess have not been intimated (January 1992).

2 2425-001 Direction and  
Administration

01 Office of the Registrar  
of Co-operative Societies

O. 67.10

R. 15.00 82.10 80.78 -1.32

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

3 2425-108-20 Subsidy to  
Co-operatives for conducting  
festival markets

O. 15.00

R. 8.87 23.87 27.02 +3.15

Funds were provided by reappropriation as the budget provision was found inadequate to meet the expenditure on subsidies payable to the co-operatives for conducting festival markets.

Reasons for the final excess have not been intimated (January 1992).

### Capital:

(iv) In view of the final saving of Rs.7,11.92 lakhs in the voted grant, the supplementary grant of Rs.47.32 lakhs obtained in March 1991 proved wholly unnecessary.

## GRANT No.XXVII--Contd.

## (v) Saving occurred mainly under:-

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
1	4425-108 Investments in Other Co-operatives 24 Assistance to KERALED (100% NCDC)			
	O. 16,01.20			
	R. -4,74.30	11,26.90	11,24.65	-2.25
	Reasons for the saving have not been intimated (January 1992).			
2	6425-108 Loans to Other Co-operatives 36 Integrated development of Primary Agricultural Credit Societies (100% NCDC)			
	O. 2,45.00			
	R. -1,57.73	87.27	87.27	..
3	4425-108-29 Integrated development of Primary Agricultural Credit Societies			
	O. 3,00.00			
	R. -77.74	2,22.26	2,22.26	..
	Saving in the two cases mentioned above (serial numbers 2 and 3) was due to delay in sanctioning new projects at Pathanamthitta and Idukki by the N.C.D.C.			
4	6425-108-42 Loans under Central Sector Scheme for financing small and medium sized Co-operative Processing Units (NCDC 100%)			
	O. 2,00.00			
	R. -73.71	1,26.29	1,26.29	..
	Saving was due to non-receipt of proposals eligible for assistance (Rs.42.46 lakhs) and non-sanctioning of assistance to the new schemes by N.C.D.C. (Rs.31.25 lakhs).			
5	6425-108-51 Loans to Consumer Co-operative Stores-(CSS 100%)			
	O. 25.00			
	R. -24.35	0.65	0.65	..

## GRANT No. XXVII--Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
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6 4425-108-15 Share capital contribution to Consumer Co-operative Stores (Centrally Sponsored Scheme 100%)

O. 18.00

R. -14.85 3.15 3.13 -0.02

Saving in the two cases mentioned above (serial numbers 5 and 6) was due to non-receipt of sanction to the proposals forwarded to Government of India.

7 4425-108-16 Share contribution to Consumer Co-operatives (NCDC Sponsored Scheme 100%)

O. 30.00

R. -17.50 12.50 12.41 -0.09

8 6425-108-55 Loans to Consumer Co-operatives (NCDC Sponsored Scheme 100%)

O. 13.00

R. -12.14 0.86 0.86 ..

Saving in the two cases mentioned above (serial numbers 7 and 8) was due to non-receipt of sanction to the proposals forwarded to National Co-operative Development Corporation.

9 4425-108-22 Assistance to the new NCDC Schemes - Investments

O. 10.00

R. -10.00 .. ..

10 6425-108-59 Assistance to new NCDC Schemes

O. 10.00

R. -10.00 .. ..

Saving in the two cases mentioned above (serial numbers 9 and 10) was due to non-sanctioning of assistance to the new schemes by NCDC.

11 4425-108-21 RAIDCO - Margin Money Investment (100% NCDC)

O. 20.00

R. -10.00 10.00 10.00 ..

## GRANT No.XXVII--Contd.

Saving was attributed to reduction in the margin money assistance sanctioned by National Co-operative Development Corporation during the year.

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

12 4425-108-33 Assistance to Harijan/Girijan Co-operatives Share Capital Contribution (NCDC 100%)

O. 10.00

R. -10.00

..

..

..

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

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

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

1 4425-107 Investment in Credit Co-operatives

01 Apex and Central Banks Investment

O 30.00

S. 18.72

R. 1,32.88

1,81.60

2,20.06

+38.46

2 4425-107-03 Primary Land Mortgage Banks - Investments

O. 9.90

S. 28.60

R. 56.45

94.95

56.45

-38.50

Additional funds were provided by reappropriation in respect of the above mentioned cases (serial numbers 1 and 2) on the basis of assistance sanctioned by the National Bank for Agriculture and Rural Development.

Reasons for the final excess in respect of serial number 1 and final saving in respect of serial number 2 have not been intimated (January 1992).

3 4425-107-02 Service Co-operative Societies - Investments

O. 0.10

R. 31.98

32.08

32.08

..

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

Excess was on account of additional share capital contribution paid to 66 Primary Agricultural Credit Societies and one Farmers Bank on the basis of sanction received from the National Bank for Agriculture and Rural Development.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
4	4425-108-20 Revitalisation of District Wholesale Stores and Consumer Federation - Investment			
	O.	55.00		
	R.	12.82	67.82	67.37 -0.45
5	6425-108-58 Revitalisation of District Wholesale Stores and Consumer Federation			
	O.	55.00.		
	R.	12.82	67.82	67.82 ..

Additional funds were provided by reappropriation in respect of serial numbers 4 and 5 for the revitalisation of the Thrissur District Wholesale Stores.

## (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 1991 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.	Excess + 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	12,83,29,400	14,18,97,600	18,52,21,574 +4,33,23,974
Supplementary	1,35,68,200		
Amount surrendered during the year (30th March 1991)			3,70,600
<b>Charged--</b>			
Original	100	100	.. -100
Amount surrendered during the year			Nil
<b>Capital:</b>			
<b>Voted--</b>			
Original	50,30,100	1,16,43,000	72,88,431 -43,54,569
Supplementary	66,12,900		
Amount surrendered during the year (30th March 1991)			17,63,100

The expenditure in the Revenue Portion (Voted) shown above includes Rs.1,80,80,794 met out of an advance from the Contingency Fund obtained in March 1990 and recouped to the Fund during 1990-91.

The expenditure in the Capital Portion (Voted) shown above does not include Rs.7,50,000 spent out of an advance from the Contingency Fund obtained in March 1991, but not recouped to the Fund till the close of the year.

## GRANT No.XXVIII--Contd.

## Notes and comments

## Revenue:

(i) The expenditure (voted) of Rs.18,52,21,574 includes an amount of Rs.2,92,30,325 representing expenditure on 'Nehru Rozgar Yojana' which has been reclassified under the head of account '3475-109 Nehru Rozgar Yojana' in order to adopt the authorised classification. In the budget, provision for the expenditure relating to Nehru Rozgar Yojana was available under the Major Head '2217 Urban Development' in another Grant (Grant No.XXII Urban Development). Out of the total excess of Rs.4,33,23,974 under the revenue portion of this grant, excess of Rs.2,92,30,325 caused by the change in classification of expenditure does not require regularisation, as provision is already available in another grant referred to earlier. Out of the remaining excess of Rs.1,40,93,649, Rs.1,04,34,934 relates to expenditure on payment of honorarium to enumeration staff in connection with the 1991 census. This expenditure which was debitible under the Major Head 8449 Other Deposits was wrongly drawn from the head of account 3454-01-001-01. This excess of Rs.1,04,34,934 occurred due to misclassification of expenditure by the Department and hence does not require regularisation. The balance excess of Rs.36,58,715 requires regularisation.

(ii) In view of the excess, the supplementary grant of Rs.26.48 lakhs obtained in March 1991 proved inadequate and surrender of Rs.3.71 lakhs on 30th March 1991, injudicious.

(iii) Excess occurred mainly under:-

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
1	3454-01 Census			
	001 Direction and Administration			
	01 Census Establishment 1991			
	O.	1,08.13		
	R.	-12.00	96.13	1,99.46 +1,03.33

Anticipated saving was due to less expenditure on Travel Expenses than anticipated.

Final excess was due to drawal of money towards payment of honorarium to enumeration staff in connection with 1991 census from this head of account instead of from the Major Head of account 8449 Other Deposits. Account adjustment to rectify the irregular drawal is being effected in 1991-92 accounts, based on the proposals received from the department.

2	3475-201 Land Ceilings			
	01 Land Board and Land Tribunal under the Kerala Land Reforms Act 1963			
	O.	3,71.52		
	R.	35.46	4,06.98	4,22.81 +15.83

## GRANT No.XXVIII--Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
3	3454-02 Survey and Statistics			
	111 Vital Statistics			
	02 Timely Reporting Survey of Agricultural Statistics in Kerala (C.S.S. 50% CA)			
	O.	1,90.00		
	S.	12.55		
	R.	17.45	2,20.00	2,23.62 +3.62

Anticipated excess in serial numbers 2 and 3 was mainly due to payment of dearness allowance at enhanced rates and drawal of pay revision arrears.

Reasons for the final excess in both the cases have not been intimated (January 1992).

4	3475-106 Regulation of Weights and Measures - Adoption of Metric System			
	O.	68.86		
	S.	13.91		
	R.	-2.59	80.18	1,03.60 +23.42

Anticipated saving was due to non-payment of rent of certain buildings consequent on non-receipt of the rent fixation certificate.

Reasons for the final excess have not been intimated (January 1992).

5	3475-201-17 Strengthening of revenue machinery and updating of land records (50% Central Assistance)			
	O.	80.00		
	R.	10.00	90.00	95.00 +5.00

Additional funds were provided by reappropriation for contribution towards matching State share based on the funds released by Government of India.

Reasons for the final excess have not been intimated (January 1992).

6	3454-02-111-01 State Income Unit	3.68	9.20	+5.52
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Reasons for the excess have not been intimated (January 1992).



## GRANT No. XXVIII--Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
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7	3454-02-111-06 Registration of births, deaths and marriages	0.48	5.95	+5.47
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Reasons for the excess have not been intimated (January 1992).

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

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
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1	3475-201-04 Annuity to religious charitable and Educational Institution of a Public nature under the Kerala Land Reforms Act 1963 Contribution	75.00	51.82	-23.18
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Reasons for the saving have not been intimated (January 1992).

2	3475-201-06 Payment of Compensation for vesting of interests of Land Lords in tenants under the Kerala Land Reforms Act 1963 - Other Charges			
	O.	45.00		
	R.	-16.03	28.97	22.27
				-6.70

Anticipated saving was mainly due to less claims from land lords and pendency of some cases in courts.

Reasons for the final saving have not been intimated (January 1992).

3	3475-201-08 Payment from Kudikidappukars' Benefit Fund - Other Charges			
	O.	30.00		
	R.	-20.35	9.65	9.18
				-0.47

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

4	3475-201-07 Payment from the Agriculturists Rehabilitation Fund - Other Charges			
	O.	7.00		
	R.	-4.96	2.04	1.21
				-0.83

## GRANT No.XXVIII--Contd.

Anticipated saving was attributed to delay in disbursment of solatium to small land holders.

**Capital:**

(v) In view of the final saving of Rs.43.55 lakhs in the voted grant, the supplementary grant of Rs.4.13 lakhs obtained in March 1991 proved unnecessary.

(vi) Against the available saving of Rs.43.55 lakhs, Rs.17.63 lakhs only were surrendered on 30th March 1991.

(vii) Saving occurred mainly under:-

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
1	7465-101 General Financial Institutions			
	01 Kerala State Financial Enterprises Ltd.			
	O.	25.00		
	R.	-25.00	..	..

Reasons for the non-utilisation of the entire provision have not been intimated (January 1992).

2	5475-800 Other expenditure			
	01 Implementation of standards of Weights and Measures			
	O.	14.00		
	R.	-9.90	4.10	4.45 +0.35

Saving was due to unfilled vacancies of Inspectors due to late receipt of sanction for the posts (Rs.3.83 lakhs) and enforcement of economy measures ordered by Government (Rs.6.07 lakhs).

**(viii) 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.

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

Expenditure met out of the fund during the year was Rs.9.18 lakhs. The balance in the account of the fund on 31st March 1991 was Rs.2,38.98 lakhs against which Rs.2,17.00 lakhs have been invested in State Savings Bank Deposits. Interest of Rs.16.51 lakhs accrued upto 31-3-1991 was credited to the Fund Account in March 1991.

*(ix) Agriculturists' Rehabilitation Fund*

Section 109 of the Kerala Land Reforms Act, 1963, provides for the constitution of a fund of not less than Rupees Two Hundred lakhs, called the Agriculturists' Rehabilitation Fund. The fund is intended for payment of solatium to small holders of land and loan or grant to persons eligible for 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.

Expenditure met out of the fund during the year was Rs.1.21 lakhs. The balance in the account of the fund on 31st March 1991 was Rs.3,85.25 lakhs against which Rs.2,39.00 lakhs have been invested in State Savings Bank Deposits. Interest of Rs.22.53 lakhs accrued upto 31st March 1991 was credited to the Fund Account in March 1991.

## GRANT No.XXIX

## AGRICULTURE

	Total grant or appropriation Rs.	Actual expenditure Rs.	Saving - Rs.
MAJOR HEADS—			
2401 Crop Husbandry			
2402 Soil and Water Conservation			
2415 Agricultural Research and Education			
2435 Other Agricultural Programmes			
2551 Hill Areas			
2575 Other Special 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	1,24,80,55,500	1,30,11,05,600	1,28,80,66,291 -1,30,39,309
Supplementary	5,30,50,100		
Amount surrendered during the year (30th March 1991)			5,04,19,900
Charged--			
Original	2,00,000	2,06,200	1,13,629 -92,571
Supplementary	6,200		
Amount surrendered during the year			Nil

## GRANT No.XXIX--Contd.

		Total grant or appropriation Rs.	Actual expenditure Rs.	Saving - Rs.
Capital:				
Voted--				
Original	15,54,99,600	16,24,23,900	13,74,82,328	-2,49,41,572
Supplementary	69,24,300			
Amount surrendered during the year (30th March 1991)				1,75,48,900
Charged--				
Original	3,50,000	4,62,500	..	-4,62,500
Supplementary	1,12,500			
Amount surrendered during the year (30th March 1991)				2,35,000

Notes and comments

**Revenue:**

(i) In view of the final saving of Rs.1,30.39 lakhs in the voted grant, the supplementary grant of Rs.4,58.96 lakhs obtained in March 1991, proved largely excessive.

(ii) Against the available saving of Rs.1,30.39 lakhs, a sum of Rs.5,04.20 lakhs was surrendered on 30th March 1991.

**Capital:**

(iii) In view of the final saving of Rs.2,49.42 lakhs in the voted grant, the supplementary grant of Rs.19.24 lakhs obtained in March 1991, proved unnecessary.

(iv) Against the available saving of Rs.2,49.42 lakhs, a sum of Rs.1,75.49 lakhs only was surrendered on 30th March 1991.

(v) Saving occurred mainly under:-

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
1	4702-101 Surface Water			
	02 Minor Irrigation Works - Special Component Plan for Scheduled Castes			
O.	1,00.00			
R.	-87.00	13.00	9.48	-3.52

## GRANT No.XXIX--Contd.

Reduction in provision by reappropriation and resumption was mainly due to non-achievement of expected progress in works.

Reasons for the final saving have not been intimated (January 1992).

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
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2 6401-105 Manures and Fertilisers

02 Loans to cultivators for short term credit

O. 4,00.00

R. -75.00 3,25.00 3,25.00 ..

Saving was attributed to release of lesser amount than anticipated for the short term loan assistance from Government of India.

3 4702-101-04 Lift Irrigation Special Component Plan for Scheduled Castes

O. 39.75

R. -33.16 6.59 0.14 -6.45

Reduction in provision by resumption was mainly due to non-achievement of expected progress in works.

Reasons for the final saving have not been intimated (January 1992).

4 4702-101-03 Lift Irrigation (District Plan)

O. 2,99.00

S. 5.93

R. -10.34 2,94.59 2,67.30 -27.29

Anticipated saving was mainly due to slow progress of works.

Reasons for the final saving have not been intimated (January 1992).

5 4401-190 Investments in Public Sector and Other Undertakings

02 Coconut Development Corporation - Investments

O. 20.00

R. -20.00 .. .. ..

## GRANT No.XXIX--Contd.

The entire provision remained unutilised as the Kerala State Coconut Development Corporation was not eligible for any amount as share capital for the project for the establishment of Solvent Extraction Plant. During 1989-90 also provision of Rs.20.00 lakhs made for this purpose remained unutilised.

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

## 6 4702-102 Ground Water

01 Scheme for Community  
Irrigation - Tube Wells  
(District Plan)

O. 20.00

R. -18.50 1.50 1.12 -0.38

Saving was mainly due to slow progress of works.

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

Sl. no.	Head	Total grant	Actual expenditure	Saving -
---------	------	-------------	--------------------	----------

(in lakhs of rupees)

## 1 4702-796 Tribal Area Sub Plan

01 Minor Irrigation Works  
Tribal Sub Plan

O. 39.75

S. 1.70

R. 39.93 81.38 61.72 -19.66

Funds were provided by reappropriation for the payment of pending bills and to meet the additional requirements on account of the ongoing works.

Reasons for the final saving have not been intimated (January 1992).

## 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.

## GRANT No.XXIX--Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
3	4401-800 Other expenditure			
	03 National Agricultural Extension Project (C.S.S. with 50% Central Assistance)			
R.	15.59	15.59	11.31	-4.28

Funds were provided by reappropriation for the works relating to the construction of building for Technological Training Centre at Coconut Farm, Vyttila and construction of hostel building for T.T.C. at Taliparamba.

Reasons for the final saving have not been intimated (January 1992).

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

	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
	4401-103 Seeds			
	01 Improvement of existing seed farms and establishment of new seed farms and seed stores			
O.	19.00			
R.	-15.59	3.41	19.10	+15.69

Funds were withdrawn by reappropriation as reduced provision was reported to be sufficient for meeting the expenditure on the construction of quarters for Agricultural Farms at Neeleswaram and Kottayam during 1990-91.

Reasons for the final excess have not been intimated (January 1992).

(viii) In the following case, provision of funds by reappropriation on 30th March 1991 proved wholly unnecessary:-

	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
	4702-101-01 Minor Irrigation Works			
O.	2,99.00			
S.	11.61			
R.	9.86	3,20.47	3,08.93	-11.54



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

Funds were provided by reappropriation for making payment on contractors' bills for completed works.

Reasons for the final saving have not been intimated (January 1992).

## GRANT No. XXX

## FOOD

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

## 2236 Nutrition

## 2408 Food, Storage and Warehousing

4408 Capital Outlay on Food,  
Storage and Warehousing6408 Loans for Food, Storage  
and Warehousing

## Revenue:

## Voted—

Original	3,58,11,500			
Supplementary	8,23,24,000	11,81,35,500	11,83,15,220	+1,79,720

Amount surrendered during the year

Nil

## Capital:

## Voted—

Original	7,56,65,100			
Supplementary	3,15,99,900	10,72,65,000	8,38,68,978	-2,33,96,022

Amount surrendered during the year  
(30th March 1991)

1,79,56,800

## Charged--

Original	10,000	10,000	..	-10,000
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Amount surrendered during the year  
(30th March 1991)

10,000

## Notes and comments

## Revenue:

(i) The expenditure exceeded the voted grant by Rs.1,79,720; the excess requires regularisation.

(ii) In view of the excess, the supplementary grant of Rs.8,23.24 lakhs obtained in March 1991 proved inadequate.

## GRANT No.XXX--Contd.

(iii) Excess occurred mainly under:-

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
2236-02 Distribution of Nutritious Food and Beverages			
101 Special Nutrition Programmes			
02 Special Nutrition Programme for children of age group 0 - 3			
O. 2,35.06			
S. 3,00.00	5,35.06	5,43.51	+8.45

Reasons for the excess have not been intimated (January 1992).

## Capital:

(iv) Against the available saving of Rs.2,33.96 lakhs in the voted grant, Rs.1,79.57 lakhs only were surrendered on 30th March 1991.

(v) Saving occurred mainly under:-

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
1	4408-01 Food			
	101 Procurement and Supply			
	01 Grain Supply Scheme			
O.	3,78.39			
R.	-4.29	3,74.10	3,19.59	-54.51

Anticipated saving was mainly due to non-purchase of vehicles.

Final saving was mainly due to non-clearance of the bill for the grains purchased by Government. The provision could not also be surrendered pending clearance of the bill.

2	6408-02 Storage and Warehousing			
	195 Loans to Co-operatives			
	17 Margin money assistance to Kerala State Co-operative Rubber Marketing Federation Ltd. (N.C.D.C. 100%)			
O.	80.00			
R.	-30.00	50.00	50.00	..

## GRANT No.XXX—Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
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- 3 6408-02-195-15 Loans to  
Kerala State Co-operative  
Marketing Federation for  
development of business  
(N.C.D.C. Sponsored Scheme  
100%)

O. 80.00

R. -20.00 60.00 60.00 ..

In the two cases mentioned above (serial nos.2 and 3) saving was due to sanctioning of less amount of assistance by N.C.D.C. than anticipated.

- 4 4408-01-101-05 Renewal of  
Ration cards

S. 1,16.00

R. -27.00 89.00 89.12 +0.12

Anticipated saving was due to non-receipt of blank ration cards from the Printing and Stationery Department.

(vi) In the Budget Estimates 1990-91 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' below the major/sub-major head 4408-02. The provision in respect of the sub heads of account 4408-02-190-02, 03, 04, 05, 06, 09, 10 and 11 were reappropriated during the year to various sub heads under the programme minor head of account '191 Investments in Warehousing and Marketing Co-operatives'. Cases of substantial savings are detailed below:-

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
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- 1 4408-02 Storage and  
Warehousing  
191 Investments in Ware-  
housing and Marketing  
Co-operatives  
02 Margin money assistance  
to the Central Arecanut  
Marketing and Processing  
Co-operatives, Mangalore  
(N.C.D.C. Scheme 100%)

.. .. ..

The entire provision of Rs.60.00 lakhs reappropriated to this head remained unutilised, reportedly due to non-submission of proposals by the CAMPCO, the reasons for which have not been intimated (January 1992).

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

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
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2 4408-02-191-10 World Bank  
assisted N.C.D.C. Storage  
Project III (N.C.D.C. 100%)

R.	15.52	15.52	15.52	..
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Out of the amount of Rs.50.00 lakhs reappropriated to this head, Rs.34.48 lakhs were resumed on 30th March 1991 due to non-receipt of amended rules of the scheme from Government.

3 4408-02-191-09 Farmer's  
Service Centres - Share  
Capital Contribution  
(N.C.D.C. 100%)

..	..	..	..
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The entire provision of Rs.10.00 lakhs reappropriated to this head remained unutilised due to non-receipt of eligible proposals.

During 1989-90 also, the entire budget provision of Rs.15.00 lakhs for this purpose remained unutilised for the same reason.

(vii) Excess occurred mainly under:-

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
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4408-02-190 Investments in  
Public Sector and Other  
Undertakings

01 Kerala State Warehousing  
Corporation - Investments

0.	10.00
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R.	20.00	30.00	30.00	..
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Additional funds were provided by reappropriation for payment of share capital contribution of Rs.20.00 lakhs more to the Corporation on the basis of the recommendations of the Subject Committee of the Kerala Legislative Assembly.

## 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	22,54,02,500	23,30,94,600	23,60,85,050 +29,90,450
Supplementary	76,92,100		
Amount surrendered during the year (30th March 1991)			10,81,400
<b>Charged--</b>			
Original	1,000	1,000	.. -1,000
Amount surrendered during the year (30th March 1991)			1,000
<b>Capital:</b>			
<b>Voted—</b>			
Original	1,11,00,100	1,11,00,100	88,86,831 -22,13,269
Amount surrendered during the year (30th March 1991)			50,000
<b>Charged--</b>			
Supplementary	3,75,400	3,75,400	3,75,363 -37
Amount surrendered during the year			Nil
<b>Notes and comments</b>			

(i) The expenditure exceeded the voted grant by Rs.29,90,450; the excess requires regularisation.

(ii) In view of the excess, the supplementary grant of Rs.63.30 lakhs obtained in March 1991 proved inadequate and the surrender of Rs.10.81 lakhs on 30th March 1991, injudicious.

## GRANT No.XXXI--Contd.

(iii) Excess occurred mainly under:-

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving -
1	2403-101 Veterinary Services and Animal Health			
	02 Hospital and Dispensaries	7,12.75	7,80.45	+67.70
2	2403-102 Cattle and Buffalo Development			
	02 Establishment of Jersey Farm	..	15.93	+15.93
3	2403-001 Direction and Administration			
	01 Direction			
	O.	39.80		
	R.	-0.28	39.52	53.94 +14.42

Reasons for the excess in the three cases mentioned above (serial Nos.1 to 3) have not been intimated (January 1992).

4	2403-101-03 Strengthening and Re-organisation of Veterinary Hospitals			
	O.	45.00		
	R.	-3.61	41.39	54.65 +13.26

Anticipated saving was mainly due to non-finalisation of location of new Veterinary Dispensaries.

Reasons for the final excess have not been intimated (January 1992).

5	2403-800 Other expenditure			
	04 Calf Feed subsidy programme	10.00	16.33	+6.33

Reasons for the excess have not been intimated (January 1992).

6	2403-101-17 Operation. Rinderpest Zero (100% CSS)			
	O.	3.00		
	R.	14.29	17.29	8.97 -8.32

Additional funds were provided by reappropriation for expansion of the scheme as a part of National Programmes with 100% central assistance by providing additional vaccination squad.

## GRANT No. XXXI--Contd.

Reasons for the final saving have not been intimated (January 1992).

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
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## 7 2403-105 Piggery Development

01 Piggery Development Scheme

O.	13.26			
R.	0.27	13.53	18.73	+5.20

Reasons for the excess have not been intimated (January 1992).

## 8 2403-113 Administrative Investigation and Statistics

03 Animal Husbandry Statistics and Sample Survey (CSS - 50% Central Assistance)

O.	12.00			
R.	0.30	12.30	17.46	+5.16

Reasons for the excess have not been intimated (January 1992).

## 9 2403-101-09 Control of livestock disease of National importance (50% Central Assistance)

O.	34.00			
R.	4.11	38.11	39.45	+1.34

Anticipated excess was due to additional expenditure towards cost of medicines purchased to complete the target of vaccinations.

Reasons for the final excess have not been intimated (January 1992).

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

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
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## 1 2403-109 Extension and Training

02 Foot and Mouth Disease Control Project in Kerala

15.00	..	-15.00
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Reasons for the non-utilisation of the entire provision have not been intimated (January 1992).



## GRANT No.XXXI--Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
2	2403-102-05 Scheme for Progeny testing and selection of Bulls (Centrally Sponsored Scheme 100% Central Assistance)	29.40	17.00	-12.40
	Reasons for the saving have not been intimated (January 1992).			
3	2403-103 Poultry Development			
	02 Intensive Poultry Development Blocks			
	O. 50.68			
	R. 0.31	50.99	40.87	-10.12
	Reasons for the net saving have not been intimated (January 1992).			
4	2403-102-06 Development of indigenous Buffaloes (C.S.S. 50% Central Assistance)			
	O. 9.00			
	R. -0.80	8.20	-0.77	-8.97
	Reasons for the saving have not been intimated (January 1992).			
5	2403-102-09 Biotechnology of Embryo of Cross-Breed Cattle for increased productivity	9.55	..	-9.55
	Reasons for the non-utilisation of the entire provision have not been intimated (January 1992).			
6	2403-107 Fodder and Feed Development			
	02 Manufacture of ready-to-feed balanced feeds	36.54	28.16	-8.38
	Reasons for the saving have not been intimated (January 1992).			
7	2403-103-06 Broiler production			
	O. 12.00			
	R. -5.15	6.85	4.00	-2.85
	Anticipated saving was attributed to taking up of the activities by the Poultry Development Corporation.			
	Reasons for the final saving have not been intimated (January 1992).			

## GRANT No.XXXI--Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
8	2403-102-04 Establishment of Intensive Cattle Development Projects			
	O.	15.00		
	R.	-5.46	9.54	9.09 -0.45

Saving was mainly due to delay in the finalisation of location of sub centres (Rs.3.86 lakhs) and non-receipt of sanction for the purchase of certain items for the intensive cattle development project (Rs.1.60 lakhs).

**Capital:**

(v) Against the available saving of Rs.22.13 lakhs in the voted grant, a sum of Rs.0.50 lakh only was surrendered on 30th March 1991.

(vi) Saving occurred mainly under:-

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
1	4403-103 Poultry Development 03 Kerala State Poultry Development Corporation			
	O.	25.00		
	R.	-25.00	..	.. ..

The entire provision was withdrawn by reappropriation and provided under the head of account '4403-190-03' in order to adopt the authorised classification vide Note (vii)1 below.

2	4403-101 Veterinary Services and Animal Health 01 Buildings			
	O.	15.00		
	R.	-0.50	14.50	8.67 -5.83

Reasons for the saving have not been intimated (January 1992).

3	4403-101-04 Buildings (50% Centrally Sponsored Scheme)	6.00	..	-6.00
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Reasons for the non-utilisation of the entire provision have not been intimated (January 1992).

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

(vii) 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 4403-190 Investments in Public Sector and Other Undertakings

03 Kerala State Poultry Development Corporation - Investments

R.	25.00	25.00	25.00	..
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The entire budget provision under the head of account 4403-103-03 was withdrawn therefrom by reappropriation and provided under this head of account in order to adopt the authorised classification vide Note (vi)1 above.

2 4403-102 Cattle and Buffalo Development

01 Buidings

O.	11.00			
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R.	4.50	15.50	17.87	+2.37
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Anticipated excess was due to good progress of works.

Reasons for the final excess have not been intimated (January 1992).

(viii) World Food programme--Maize Fund

The Fund has been constituted with the object of expanding poultry farms and creating a buffer stock of maize, either through purchase or by production so as to ensure uninterrupted supply for the manufacture of poultry feed, even after termination of assistance under the World Food Programme. The value of maize received as gift under the World Food Programme from 1966 onwards (Rs.15.44 lakhs) was credited under '0403 Animal Husbandry' by debit to '2403 Animal Husbandry 107 Fodder and Feed development - Manufacture of balanced poultry feed' against the provision made in this grant in 1975-76. An equivalent amount was credited to 'World Food Programme--Maize Fund', opened under '8229 Development and Welfare Fund--Development Funds for Animal Husbandry purposes', by debit to '2403 Animal Husbandry 797 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 1991 was Rs.5.40 lakhs.

## GRANT No. XXXII

## DAIRY

	Total grant or appropriation Rs.	Actual expenditure Rs.	Saving - Rs.
MAJOR HEADS—			
2404 Dairy Development			
4404 Capital Outlay on Dairy Development			
Revenue:			
Voted—			
Original	5,38,98,400		
Supplementary	1,90,000	5,40,88,400	5,38,79,138 -2,09,262
Amount surrendered during the year (21st and 30th March 1991)			5,30,600
Charged--			
Supplementary	80,000	80,000	80,000 ..
Amount surrendered during the year			Nil
Capital:			
Voted--			
Original	88,00,000	88,00,000	87,82,031 -17,969
Amount surrendered during the year			Nil

(i) In view of the final saving of Rs.2.09 lakhs in the voted grant, supplementary grant of Rs.1.90 lakhs obtained in March 1991 proved wholly unnecessary.

(ii) Against the available saving of Rs.2.09 lakhs, a sum of Rs.5.31 lakhs was surrendered in March 1991.

## GRANT No.XXXIII

## FISHERIES

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

## 2405 Fisheries

## 4405 Capital Outlay on Fisheries

## 6405 Loans for Fisheries

## Revenue:

## Voted--

Original	13,33,19,500	14,58,19,500	13,82,02,469	-76,17,031
Supplementary	1,25,00,000			

Amount surrendered during the year (30th March 1991)				93,24,200
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## Charged--

Original	1,000	1,000	..	-1,000
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Amount surrendered during the year (30th March 1991)				1,000
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## Capital:

## Voted--

Original	9,55,50,100	9,81,17,500	8,11,62,541	-1,69,54,959
Supplementary	25,67,400			

Amount surrendered during the year (30th March 1991)				1,57,64,600
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## Charged--

Supplementary	14,70,300	14,70,300	8,94,139	-5,76,161
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Amount surrendered during the year				Nil
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## Notes and comments

## Revenue:

(i) In view of the final saving of Rs.76.17 lakhs in the voted grant, the supplementary grant of Rs.25.00 lakhs obtained in March 1991, proved wholly unnecessary.

## GRANT No.XXXIII--Contd.

(ii) Against the available saving of Rs.76.17 lakhs, a sum of Rs.93.24 lakhs was surrendered on 30th March 1991.

(iii) Saving occurred mainly under:-

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

1 2405-800 Other expenditure

26 Kuwait Fund assisted  
scheme for Prawn Culture

O. 57.00

R. -57.00

.. .. ..

The entire provision remained unutilised due to non-implementation of the scheme consequent on the Gulf crisis.

2 2405-800-04 Assistance  
towards Subsidising Housing  
Schemes (50% HUDCO  
assistance)

O. 1,00.00

R. -35.00

65.00

50.00

-15.00

Anticipated saving was due to non-taking up of the fourth phase of construction of the houses under the scheme.

Reasons for the final saving have not been intimated (January 1992).

3 2405-800-30 Repairs and  
Renewal scheme of Fishermen's  
Houses (100% HUDCO  
assistance)

O. 30.00

R. -30.00

.. .. ..

The entire provision was resumed at the fag end of the financial year due to a post-budget decision to implement the scheme through Matsyafed, by giving assistance directly by HUDCO, instead of through the State Government.

4 2405-120 Fisheries  
Co-operatives

01 Managerial subsidy to  
Matsyafed - District  
Societies

O. 65.00

R. -20.00

45.00

45.00

..

Saving was reportedly due to less requirements of managerial subsidy by Matsyafed.

## GRANT No. XXXIII--- Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
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5 2405-800-29 Deep Sea/Dory Fishing (100% C.S.S.)

O. 10.00

R. -10.00

..

..

..

Saving of the entire budget provision was due to non-receipt of viable proposals for starting the programme

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

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

1 2405-800-09 Contribution to Fishermen Welfare Fund

O. 1,56.00

S. 1,00.00

R. 55.00

3,11.00

3,11.00

..

Augmentation of provision by reappropriation was for additional contribution to the Fund for payment of pension and its arrears to the Fishermen.

2 2405-800-16 Assistance for modernisation of country craft (50% C.S.S.)

O. 22.50

R. 25.28

47.78

47.78

..

Additional funds were provided by reappropriation based on the assistance sanctioned by Government of India.

3 2405-109 Extension and Training

02 Fishery Schools and Training Centres

46.08

60.54

+14.46

Reasons for the excess have not been intimated (January 1992).

### Capital:

Voted-

(v) In view of the final saving of Rs.1,69.55 lakhs, the supplementary grant of Rs.25.67 lakhs obtained in March 1991 proved wholly unnecessary.

## GRANT No.XXXIII--Contd.

(vi) Against the available saving of Rs.1,69.55 lakhs, a sum of Rs.1,57.65 lakhs only was surrendered on 30th March 1991.

(vii) Saving occurred mainly under:-

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
1	4405-104 Fishing Harbours and Landing Facilities			
	03 Development of Vizhinjam Fishing Harbour (Centrally Sponsored Scheme 50% Central Assistance)			
	O. 1,20.00			
	R. -77.00	43.00	39.81	-3.19
Anticipated saving was due to limiting of expenditure to the State Share consequent on non-receipt of revised administrative sanction from Government of India.				
Reasons for the final saving have not been intimated (January 1992).				
2	4405-104-04 Development of Neendakara Fishing Harbour (Centrally Sponsored Scheme 50% Central Assistance)			
	O. 80.00			
	R. -46.19	33.81	32.57	-1.24
Anticipated saving was mainly due to limiting of expenditure to State share consequent on the non-receipt of approval for the revised estimates from Government of India.				
Reasons for the final saving have not been intimated (January 1992).				
3	6405-800 Other Loans			
	27 Loans for Kuwait Fund assisted project for Prawn Culture			
	O. 38.00			
	R. -38.00	..	..	..
4	4405-101-Inland Fisheries			
	07 Kuwait Fund assisted scheme for Prawn Culture			
	O. 15.00			
	R. -15.00	..	..	..



## GRANT No.XXXIII--Contd.

The entire provision in respect of the two cases mentioned above (serial nos.3 and 4) remained unutilised due to non implementation of the scheme consequent on the Gulf crisis.

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

5 4405-104-06 Thankassery  
Fishing Harbour (50% CSS)

O.	80.00			
R.	-30.60	49.40	47.40	-2.00

Anticipated saving was due to limiting of expenditure to State share consequent on the non-approval of revised estimate for the development of Thankassery Fishing Harbour by Government of India.

Reasons for the final saving have not been intimated (January 1992).

6 4405-101-03 Prawn Hatchery  
(50% C.S.S.)

O.	50.00			
R.	-28.18	21.82	19.86	-1.96

Anticipated saving was due to non-revival of the Regional Shrimp Hatchery at Azhikode by the Harbour Engineering Department.

Reasons for the final saving have not been intimated (January 1992).

7 4405-103 Marine Fisheries  
06 K.M.F.R. Act Augmentation  
Programme (50% C.S.S.)

O.	30.00			
R.	-17.60	12.40	8.96	-3.44

Anticipated saving was due to non-completion of the facilities proposed in the programme.

Reasons for the final saving have not been intimated (January 1992).

8 4405-104-09 Fishing Harbour  
at Ponnani (50% C.S.S.)

O.	20.00			
R.	-20.00	..	..	..

Saving of the entire budget provision was due to non-receipt of sanction for the construction of Fishing Harbour at Ponnani from Government of India.

## GRANT No.XXXIII --Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
9	4405-104-02 Construction of Fish Landing Centres for Mechanised Boats (Centrally Sponsored Scheme 50% Central Assistance)			
O.	40.00			
R.	-8.16	31.84	31.62	-0.22

Saving was due to slow progress of work.

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

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
1	4405-103-04 Integrated Fisheries Development Project (N.C.D.C. 100%)			
O.	45.50			
R.	65.13	1,10.63	1,10.63	..

Excess was attributed to inadequacy of budget provision for implementing the approved programmes under the scheme.

- 2 6405-195 Loans to  
Co-operatives  
  
01 Loans to Matsyafed for  
Integrated Pilot Project  
for Fisheries Development  
(N.C.D.C. 100%)

O.	91.00			
R.	38.00	1,29.00	1,29.00	..

Augmentation of provision by reappropriation was for payment of increased loan assistance to the Matsyafed for the implementation of the scheme.

- 3 4405-104-07 Fishing Harbour  
at Munambam (50% C.S.S.)

O.	50.00			
R.	31.06	81.06	76.25	-4.81

Anticipated excess was reportedly due to acquisition of 3.43 hectares of land for the scheme.

Reasons for the final saving have not been intimated (January 1992).

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

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
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4	4405-101-06 Setting up of Nurseries			
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	O.	20.00		
--	----	-------	--	--

	R.	7.28	27.28	25.39	-1.89
--	----	------	-------	-------	-------

Works relating to infrastructure facilities for the National Seed Farms were undertaken on a priority basis for earlier completion. Funds were provided by reappropriation to meet the committed expenditure.

Reasons for the final saving have not been intimated (January 1992).

Charged--

(ix) In view of the final saving of Rs.5.76 lakhs, the supplementary appropriation of Rs.3.24 lakhs obtained in March 1991 could have been limited to a token amount.

(x) Against the available saving of Rs.5.76 lakhs, no amount was surrendered during the year.

(xi) Saving occurred under:-

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

4405-104-01 Rehabilitation of Fishermen from the land acquired for the Fishing Harbour Project, Vizhinjam			
---	--	--	--

S.	14.70	14.70	8.94	-5.76
----	-------	-------	------	-------

Reasons for the saving have not been intimated (January 1992).

(xii) 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 there from. The balance in the Fund as on 31st March 1991 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.

## MAJOR HEADS--

## 2406 Forestry and Wild Life

4406 Capital Outlay on  
Forestry and Wild Life

## Revenue:

## Voted--

Original	44,34,41,500	44,34,41,600	30,97,62,804	-13,36,78,796
Supplementary	100			

Amount surrendered during the year  
(30th March 1991)

8,06,60,000

## Charged--

Original	2,00,000	3,36,400	3,38,123	+1,723
Supplementary	1,36,400			

Amount surrendered during the year

Nil

## Capital:

## Voted--

Original	4,39,00,000	4,39,00,000	3,39,92,961	-99,07,039
----------	-------------	-------------	-------------	------------

Amount surrendered during the year  
(30th March 1991)

41,22,000

## Notes and comments

## Revenue:

## Voted--

(i) Against the available saving of Rs.13,36.79 lakhs, a sum of Rs.8,06.60 lakhs only was surrendered on 30th March 1991.

## GRANT No.XXXIV--Contd.

(ii) Saving occurred mainly under:-

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

## 1 2406-01 Forestry

## 105 Forest Produce

01 Timber and other produce removed by Government agency

O. 8,00.00

R. -5,20.71 2,79.29 2,14.74 -64.55

Anticipated saving was mainly due to (i) non-taking up of many works of thinning and final felling due to labour problems (Rs.1,40.00 lakhs), (ii) shortfall in the extraction of wind fallen trees in Kottayam Division consequent on the non-execution of agreement in time by the contractor (Rs.59.21 lakhs), (iii) non-taking up of clearance of tree growth from Chimoney submergible area (Rs.16.00 lakhs) and (vi) shortfall in the felling in Mallana Plantation in Malayattoor Division (Rs.5.50 lakhs) due to stay order by High Court.

Reasons for the balance anticipated saving of Rs.3,00.00 lakhs and the final saving have not been intimated (January 1992).

2 2406-01-797 Transfer to/  
from Reserve Funds and  
Deposit Accounts01 Transfer of Net Proceeds  
of Kerala Forest Development  
Fund under Section 75B of  
Kerala Forest Act

O. 1,49.50

R. -1,23.00 26.50 .. -26.50

Saving of the entire provision was due to non-receipt of proposals from the department for transferring Kerala Forest Development Tax to the Fund.

The entire budget provision of Rs.1,50.00 lakhs also remained unutilised for the same reason during 1989-90. The entire budget provision of Rs.1,49.20 lakhs each provided during 1986-87 and 1987-88 and Rs.1,50.00 lakhs provided during 1988-89 also remained unutilised due to the non-finalisation of the rules for the Kerala Forest Development Fund.

3 2406-02 Environmental  
Forestry and Wild Life

## 110 Wild Life Preservation

22 Eco Development Scheme  
for Periyar Tiger Reserve  
(100% C.S.S.)

1,25.00 .. -1,25.00

## GRANT No.XXXIV--Contd.

Reasons for the saving of entire provision have not been intimated (January 1992).

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving -
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4	2406-02-110-20 Establishment of Nilgiri Biosphere Reserve (100% C.S.S.)	1,60.00	42.16	-1,17.84
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Reasons for the saving which constitute 74 per cent of the budget provision have not been intimated (January 1992).

During 1989-90 also, 66 per cent of the budget provision of Rs.86.00 lakhs remained unutilised.

5	2406-01-800 Other expenditure			
	04 Forest Protection			
	O.	2,00.00		
	R.	-1,03.73	96.27	97.11 +0.84

Saving was mainly due to non-receipt of sanction for the formation of Forest Stations and non-release of Central Share, non-filling up of vacant posts and non-receipt of sanction for the purchase of vehicles.

6	2406-01-101 Forest Conservation Development and Regeneration			
	01 Forest consolidation and acquisition of private forests			
	O.	2,69.32		
	R.	-40.35	2,28.97	2,07.03 -21.94

Anticipated saving was mainly due to non-filling up of vacant posts and less expenditure towards the maintenance of plantation of vested forest areas.

Reasons for the final saving have not been intimated (January 1992).

7	2406-01-105-02 Firewood and charcoal removed by Government agency			
	O.	70.00		
	R.	-52.00	18.00	14.98 -3.02

Anticipated saving was due to non-taking up of certain works of thinning and final felling consequent on labour problems.

Reasons for the final saving have not been intimated (January 1992).

## GRANT No.XXXIV--Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
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8 2406-01-102 Social and  
Farm Forestry

03 Special Component Plan  
for Scheduled Caste

O. 81.50

R. -50.00 31.50 31.03 -0.47

Saving was due to the limiting of expenditure in accordance with the guidelines given by the World Bank curtailing the budget outlay.

9 2406-01-101-04 Fire  
Protection Works

O. 1,00.00

R. -23.98 76.02 64.12 -11.90

Anticipated saving was mainly due to (i) non-purchase of certain equipments, vehicles and a jeep-truck for want of sanction from Government, (ii) non-filling up of vacant posts, (iii) non-purchase of machinery and equipments and non-taking up of certain works in Kottayam circle owing to economy measures ordered by Government and (iv) non-construction of watch tower in Kannavam Range due to administrative delay in finalising tenders.

Reasons for the final saving have not been intimated (January 1992).

10. 2406-01-102-05 Decentralised  
People's Nursery (100%  
Centrally Sponsored Scheme)

O. 50.00

R. -20.00 30.00 24.29 -5.71

Saving was due to shortfall in the raising and distribution of seedlings.

11 2406-01-101-06 Amount met  
out of Kerala Forest  
Development Fund for  
planting softwood trees  
and other species of trees  
which form raw materials  
for industries

O. 30.00

R. -6.00 24.00 8.12 -15.88

Anticipated saving was due to slow progress of work owing to restrictions on treasury payments.

Reasons for the final saving have not been intimated (January 1992).

## GRANT No.XXXIV--Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
12	2406-01-800-02 World Food Programme on Forestry and Tribal Area Development - World Bank Assistance			
	O. 35.00			
	R. -20.00	15.00	14.85	-0.15
Saving was mainly due to non-expansion of the programme to the Southern Districts.				
13	2406-01-109 Extension and Training			
	04 Payments out of the Kerala Forest Development Fund for Forest Research			
	O. 20.00			
	R. -17.50	2.50	2.02	-0.48
Saving was mainly due to non-receipt of the sanction to release the amount.				
14	2406-02-110-07 Periyar Tiger Reserve Project (Centrally Sponsored Scheme 50% Central Assistance)	70.00	53.22	-16.78
Reasons for the saving have not been intimated (January 1992).				
15	2406-02-110-0 Wayanad Game Sanctuary (50% C.S.S.)			
	O. 46.00			
	R. -13.29	32.71	32.18	-0.53
16	2406-02-110-06 Development of National Parks at Eravikulam (Centrally Sponsored Scheme - 50% Central Assistance)			
	O. 20.00			
	R. -2.42	17.58	7.13	-10.45
17	2406-02-110-03 Neyyar Game Sanctuary - Minor works (50% C.S.S.)			
	O. 28.00			
	R. -11.33	16.67	15.51	-1.16



## GRANT No.XXXIV--Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
18	2406-03-110-16 Wild Life Sanctuary at Chinnar (50% C.S.S.)			
O.	16.00			
R.	-3.70	12.30	4.52	-7.78

Reasons for the anticipated and final saving in respect of serial numbers 15 to 18 have not been intimated (January 1992).

19	2406-02-110-09 Development of National Park (Biosphere Reserve) at Silent Valley (50% C.S.S.)	30.00	18.09	-11.91
20	2406-02-110-25 Development of Wild Life tourism	10.00	..	-10.00

Reasons for the saving in respect of serial numbers 19 and 20 have not been intimated (January 1992).

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

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
1	2406-01-102-02 Eco Develop- ment (World Bank assisted Social Forestry)			
O.	6,09.05			
R.	1,05.00	7,14.05	7,21.28	+7.23

Excess was mainly due to (i) increased expenditure towards the preliminary operations for planting for the ensuing year in terms of the revised physical targets for the extended project period, (ii) enhancement of dearness allowance and (iii) payment of arrear bills of travelling allowance.

2	2406-01-001 Direction and Administration			
	01 Office of the Chief Conservator			
O.	70.68			
S.	Token			
R.	24.57	95.25	1,03.19	+7.94

## GRANT No.XXXIV--Contd.

Anticipated excess was mainly due to (i) payment of cash in lieu of uniform clothes to protective staff for the years 1986-87 to 1988-89, (ii) purchase of uniform clothes for the protective staff for the years 1989-90 and 1990-91, (iii) payment of exgratia allowances, (iv) payment of enhanced rates of dearness allowance and (v) increased expenditure towards office expenses and maintenance of motor vehicles.

Reasons for the final excess have not been intimated (January 1992).

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
3	2406-02-110-01 Wild Life Preservation Division			
O.	71.63			
R.	34.21	1,05.84	1,03.07	-2.77

Anticipated excess was due to (i) payment of dearness allowance at enhanced rates, (ii) increased expenditure for the clearance of pending TA bills, (iii) enhanced rates of service postage stamps, electricity, water charges, etc., (iv) increase in charges of petrol, diesel and spare parts of vehicles and (v) increased expenditure towards other charges.

Reasons for the final saving have not been intimated (January 1992).

Charged--

(iv) The expenditure exceeded the appropriation by Rs.1,723; the excess requires regularisation. Excess occurred under the head '2406-01-001-01 Office of the Chief Conservator'.

**Capital:**

(v) Against the available saving of Rs.99.07 lakhs in the voted grant, a sum of Rs.41.22 lakhs only was surrendered on 30th March 1991.

(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.	30.00			
R.	-29.00	1.00	0.36	-0.64

## GRANT No.XXXIV--Contd.

Saving was due to non-receipt of approval of Government of India for continuance of the scheme.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
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## 2 4406-01-105-02 Soft wood

O.	24.00			
R.	-22.00	2.00	1.50	-0.50

Saving was mainly due to non-extraction of matured Soft wood plantations and post-budget decision to replant certain old Teak plantations in Chalakudy Division with Teak itself instead of Soft wood consequent on the poor performance of Soft wood plantation in this area.

## 3 4406-01-070 Communications and Buildings

## 03 Buildings

O.	1,00.00			
R.	-11.65	88.35	77.73	-10.62

Anticipated saving was due to non-receipt of favourable tenders for some building works in the Forest Divisions at Munnar, Kottayam, Thrissur, Malayattoor and Mannarghat.

Reasons for the final saving have not been intimated (January 1992).

## 4 4406-01-105-06 Plantations of fast growing species

O.	1,00.00			
R.	-7.24	92.76	86.68	-6.08

Anticipated saving was due to post-budget decision to meet the expenditure on the preliminary works planting in Grassland Afforestation Division, Peermade only from the State Budget and the rest from the World Bank Fund and shortfall in the area of the plantation of Ranni Division from 180 hectares to 50 hectares owing to agitation by tribals at Rajampara.

Reasons for the final saving have not been intimated (January 1992).

## 5 4406-01-105-08 Cashew Plantations

O.	20.00			
R.	-5.80	14.20	12.31	-1.89

Anticipated saving was due to less expenditure towards the maintenance of the existing plantations.

Reasons for the final saving have not been intimated (January 1992).

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

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
6	4406-01-800 Other expenditure			
	04 Share Capital Contribution to Kerala Wood Industries Limited			
O.	5.00			
R.	-5.00	..	..	..

Saving of the entire provision was due to non-receipt of sanction from Government for the release of the amount.

(vii) In the following case, additional funds obtained by reappropriation at the fag end of the year proved excessive:-

	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
	4406-01-102 Social and Farm Forestry			
	01 Land acquisition and buildings for Social Forestry (World Bank Aided)			
O.	1,00.00			
R.	40.00	1,40.00	1,04.46	-35.54

Additional funds were provided by reappropriation for completion of buildings as envisaged in the project documents.

Final saving was due to lack of time to utilise the diverted funds.

## GRANT No.XXXV

## PANCHAYAT (ALL VOTED)

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

## MAJOR HEADS--

## 2515 Other Rural Development Programmes

## 6515 Loans for Other Rural Development Programmes

## Revenue:

Original	33,07,26,200			
Supplementary	1,58,09,100	34,65,35,300	33,91,88,594	-73,46,706

Amount surrendered during the year  
(30th March 1991)

1,23,400

## Capital:

Original	100	100	..	-100
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## Notes and comments

## Revenue:

(i) In view of the final saving of Rs.73.47 lakhs in the grant, the supplementary grant of Rs.1,58.09 lakhs obtained in March 1991 proved largely excessive.

(ii) Against the available saving of Rs.73.47 lakhs, a sum of Rs.1.23 lakhs only was surrendered on 30th March 1991.

(iii) Saving occurred mainly under:-

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

1 2515-001 Direction and Administration (Panchayat)

03 District Administration

O. 1,97.89

S. 21.85

R. -0.87 2,18.87 1,57.48 -61.39

Saving was mainly attributed to non-disbursement of pay revision arrears to the staff of District and Taluk Panchayat Offices.

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

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
2	2515-800 Other expenditure			
	04 Maintenance of Minor Irrigation Works in Panchayats Grant-in-aid			
O.	1,10.00			
R.	-35.57	74.43	68.37	-6.06

Anticipated saving was reportedly due to less claims towards expenditure on Minor Irrigation Works maintained by the various Panchayats.

Reasons for the final saving have not been intimated (January 1992).

3	2515-101 Panchayati Raj			
	29 House site to landless workers in rural areas including dwellers in Puramboke Lands			
		50.00	38.00	-12.00

Reasons for the saving have not been intimated (January 1992).

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

	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
	2515-003 Training			
	03 Kerala Institute of Local Administration Grant-in-aid			
S.	Token			
R.	30.00	30.00	30.00	..

Funds were provided by reappropriation for recouping the expenditure met out of an advance from the Contingency Fund, sanctioned in February 1991, for giving grant-in-aid to the Kerala Institute of Local Administration, Thrissur.

## 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	53,75,62,500	1,01,90,73,200	92,05,69,960	-9,85,03,240
Supplementary	48,15,10,700			

Amount surrendered during the year (30th March 1991)				10,81,97,300
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## Charged--

Original	10,000	10,000	..	-10,000
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Amount surrendered during the year (30th March 1991)				10,000
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## Notes and comments

\* (i) In view of the final saving of Rs.9,85.03 lakhs in the voted grant, the supplementary grant of Rs.12.21 lakhs obtained in March 1991 could have been limited to token amounts wherever necessary.

(ii) Against the available saving of Rs.9,85.03 lakhs, a sum of Rs.10,81.97 lakhs was surrendered on 30th March 1991.

(iii) Saving occurred mainly under:-

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
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## 1 2505-60 Other Programmes

103 Scheme for Small and Marginal Farmers for increasing agricultural production (50% Central Assistance)

01 Scheme for Small and Marginal Farmers for increasing agricultural production (50% Central Assistance)

O. 7,55.00

S. 4.50

R. -3,77.50

3,82.00

5,02.65

+1,20.65

## GRANT No.XXXVI--Contd.

Reasons for the anticipated saving and final excess have not been intimated (January 1992).

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving -
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2	2501-01 Integrated Rural Development Programme .			
	003 Training (TRYSEM) (50% Central Assistance) .			
	05 Integrated Rural Development Programme (IRDP - State Share)			
O.	2,50.00			
R.	-2,50.00	..	..	..

Saving of Rs.2,00.00 lakhs was due to release of funds intended for various activities including rehabilitation of TRYSEM trainees under the sub scheme 'TRYSEM' coming under IRDP from the head of account '2501-01-101 Subsidy to DRDAS 01 Subsidy to IRDP beneficiaries through DRDAS' based on assistance received from Government of India.

Reasons for the balance saving of Rs.50.00 lakhs have not been intimated (January 1992).

3	2515-001 Direction and Administration			
	02 Recurring expenditure on personnel retained on NES pattern			
O.	10,70.78			
R.	-1.00	10,69.78	9,40.48	-1,29.30

Reasons for the saving have not been intimated (January 1992).

4	2515-102 Community Development			
	16 Development of Women and Children in Rural Area (C.S.S. State Share 1/3, 2/3 shared between Government of India and UNICEF on 50 : 50 basis)			
O.	57.00			
R.	-40.75	16.25	21.50	+5.25

Reasons for the anticipated saving and final excess have not been intimated (January 1992).



## GRANT No.XXXVI--Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving -
5	2515-001-04 Purchase of vehicles in Blocks having no vehicle			
	O.	30.00		
	R.	-30.00	0.09	+0.09

The entire provision was withdrawn by reappropriation due to non-purchase of vehicles consequent on economy restrictions ordered by Government.

## 6 2501-01-800 Other expenditure

01 KERAMS Kerala Rural Development and Marketing Society (50% C.S.S.)

O.	20.00			
R.	-20.00	..	..	..

Reasons for the non-utilisation of the entire provision have not been intimated (January 1992).

## 7 2515-102-11 Applied Nutrition Programme organisational cost

O.	1,17.47			
R.	-16.91	1,00.56	98.62	-1.94

Reasons for the anticipated and final saving have not been intimated (January 1992).

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

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
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## 1 2501-01-003-03 Strengthening of Block administration (50% Central Assistance)

O.	1,10.00			
R.	85.53	1,95.53	1,85.14	-10.39

Funds were provided by reappropriation to meet the expenditure towards payment of pay revision arrears and also for the administrative expenditure on the staff engaged for the implementation of the IRDP.

Reasons for the final saving have not been intimated (January 1992).

## GRANT No.XXXVI--Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving -
2	2501-01-101 Subsidy to DRDA's Centrally Sponsored (50% Central Assistance)			
	01 Subsidy to IRDP beneficiaries through DRDA's			
O.	8,00.00			
R.	99.28	8,99.28	8,68.50	-30.78

Funds provided under the head of account 2501-01-003-05 for the various activities of TRYSEM, a sub scheme coming under IRDP was withdrawn therefrom and provided under this head of account through reappropriation based on central assistance.

Reasons for the final saving have not been intimated (January 1992).

3	2515-102-28 Composite Programme for Women and Pre-School Children			
O.	35.00			
R.	39.76	74.76	73.69	-1.07

Additional funds were provided by reappropriation to meet the pending claims of honoraria to the Balawadi teachers and convenors of feeding centres.

Reasons for the final saving have not been intimated (January 1992).

4	2515-001-03 Strengthening of Block administration			
O.	47.87			
S.	Token			
R.	-2.31	45.56	84.21	+38.65

Reason for the anticipated saving and final excess have not been intimated (January 1992).

5	2501-01-003-01 Infra-structural support for TRYSEM (50% Central Assistance)			
O.	40.00			
R.	-0.12	39.88	71.38	+31.50

Reasons for the excess have not been intimated (January 1992).

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

(v) The entire provision of Rs.63,96.19 lakhs (O : Rs.16,06.66 lakhs; S : Rs.47,89.53 lakhs) provided under various sub heads against 2505-06 Other Programmes 105 Jawahar Rozgar Yojana (JRY) - 20% State share was withdrawn by reappropriation and provided under various sub heads as detailed below in order to adopt authorised classification. From the above funds thus brought under 2505-01-702, a sum of Rs.5,48.14 lakhs was resumed at the fag end of the financial year, the reasons for which have not been intimated (January 1992).

Sl. no.	Head	Total grant	Actual expenditure	Excess + Saving - (in lakhs of rupees)
1	2505-01 National Programme			
	702 Jawahar Rozgar Yojana (JRY) (80% State share)			
	01 Jawahar Rozgar			
R.	38,37.71	38,37.71	40,65.06	+2,27.35
2	2505-01-702-02 Special Component Plan			
R.	18,33.32	18,33.32	16,89.21	-1,44.11
3	2505-01-702-03 Tribal Sub Plan			
R.	1,77.02	1,77.02	1,69.02	-8.00

Reasons for the final excess/saving in respect of the above three cases have not been intimated (January 1992).

## 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			
4857 Capital Outlay on Chemical and Pharmaceutical 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			
6860 Loans for Consumer Industries			
6885 Other Loans to Industries and Minerals			

Revenue:

Voted--

Original	33,80,03,000			
Supplementary	3,57,80,000	37,37,83,000	37,29,76,330	-8,06,670

## GRANT No. XXXVII--Contd.

	Total grant or appropriation Rs.	Actual expenditure Rs.	Saving - Rs.
Amount surrendered during the year (30th March 1991)			1,24,92,400

## Charged--

Original	99,81,500		
Supplementary	19,84,200	1,19,65,700	1,19,40,315
			-25,385

Amount surrendered during the year Nil

## Capital:

## Voted--

Original	62,92,19,100		
Supplementary	7,92,02,500	70,84,21,600	58,90,00,771
			-11,94,20,829

Amount surrendered during the year  
(22nd January 1991, 5th February 1991 and 30th March 1991) 3,87,46,500

## Notes and comments

## Revenue:

(i) Against the available saving of Rs.8.07 lakhs in the voted grant, an amount of Rs.1,24.92 lakhs was surrendered on 30th March 1991.

## Capital:

(ii) In view of the final saving of Rs.11,94.21 lakhs in the voted grant, the supplementary grant of Rs.1,60.00 lakhs obtained in March 1991 could have been limited to token amounts wherever necessary.

(iii) Against the available saving of Rs.11,94.21 lakhs, an amount of Rs.3,87.47 lakhs only was surrendered.

(iv) Saving occurred mainly under:-

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
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1 4851-101 Industrial Estates

05 Industrial Growth Centres -  
State Share (50%)

3,70.00

5.00

-3,65.00

Reasons for the saving have not been intimated (January 1992).

## GRANT No.XXXVII--Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
2	4859-02 Electronics			
	190 Investments in Public Sector and Other Undertakings			
	01 Kerala State Electronic Development Corporation - Investments			
O.	8,00.00			
S.	3,27.96	11,27.96	8,00.00	-3,27.96

A sum of Rs.3,27.96 lakhs provided in the Supplementary Demands for July 1990 for the conversion of interest on outstanding loan of the Corporation into equity remained as saving as the adjustment on this account was already effected in the accounts for 1988-89.

3	4885-01 Investments in Industrial Financial Institutions			
	190 Investments in Public Sector and Other Undertaking			
	03 Kerala State Industrial Enterprises Ltd. - Investments			
O.	1,75.00			
S.	Token			
R.	-1,02.00	73.00	73.00	..

Out of the total outlay of Rs.1,75.00 lakhs provided for capital contribution, Rs.42.00 lakhs were withdrawn by reappropriation and provided under the head of account '6885-01-190-03 Loans to Kerala State Industrial Enterprises Ltd.' for giving loan assistance to the Kerala State Detergents and Chemicals Ltd. (a subsidiary company of the KSIE) to meet its immediate requirements pending finalisation of rehabilitation proposal. Balance saving of Rs.60.00 lakhs was due to reappropriation of Rs.30.00 lakhs each to the heads of account '6857-02-190-01 Loans to Kerala State Drugs and Pharmaceuticals Ltd.' and '4860-60-600-01 The Kerala Ceramics Ltd. - Investments' for giving loan assistance towards Government contribution to the rehabilitation of Vitamin 'A' division of the KSDP and equity contribution for the modernisation programme of certain divisions of the Kerala Ceramics Ltd. respectively.

4	4885-60 Others			
	800 Other expenditure			
	04 Rehabilitation of Sick Public Sector Undertakings			
O.	1,00.00			
R.	-1,00.00	..	..	..

## GRANT No. XXXVII—Contd.

From the lumpsum provision meant for various expenses in connection with the rehabilitation of Public Sector Undertakings provided under this head of account, Rs.40.00 lakhs were withdrawn and provided under the head of account 6860-01-101-01 Loans to Malappuram Co-operative Spinning Mills for payment to Industrial Finance Corporation of India (Rs.25.00 lakhs) and for the reopening of the mill (Rs.15.00 lakhs). Saving of Rs.54.00 lakhs was due to non-release of funds for rehabilitation purposes of Kerala State Detergents and Chemicals due to technical reasons. Reasons for the remaining saving of Rs.6.00 lakhs which have been resumed towards the end of March 1991 have not been intimated (January 1992).

During 1989-90 also the entire provision of Rs.2,00.00 lakhs for this purpose was withdrawn by reappropriation and distributed to various sick units by debit to the appropriate functional heads of account.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
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5	4859-02-190-05 Electronic Technology Parks			
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O.	1,00.00			
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R.	-90.00	10.00	10.00	..
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Saving was due to resumption of funds during the last quarter of the financial year as assistance to the institution had to be given in the form of grant-in-aid by debit to revenue portion since the Park was registered as a Society under the Charitable Societies Act.

6	4851-109 Composite Village and Small Industries Co-operatives			
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	23 Industrial Growth Centres Construction of workshed for Scheduled Castes Entrepreneurs (State Share 50%)			
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		1,40.00	62.09	-77.91
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Reasons for the saving have not been intimated (January 1992).

7	6851-109 Composite Village and Small Industries Co-operatives			
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	71 Establishment of Processing Units, Worksheds etc. Loan (N.C.D.C. 100%)			
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O.	65.00			
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R.	-60.25	4.75	4.75	..
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Saving was attributed to non-release of assistance to certain Coir Societies as they were ineligible for assistance for not having complied with the rules of the scheme regarding share participation.

## GRANT No. XXXVII--Contd.

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

8 4851-102 Small Scale Industries  
07 Rehabilitation of Production Unit and Service Centres of SIDCO

O. 50.00

R. -50.00

.. .. ..

Reasons for the saving of the entire provision have not been intimated (January 1992).

9 4851-109-24 Rehabilitation-cum-Production Programme for Loomless Weavers (New Scheme)

O. 40.00

R. -40.00

.. .. ..

Saving was reportedly due to non-approval of the scheme by the Government.

10 4858-60 Other Engineering Industries  
190 Investments in Public Sector and Other Undertakings  
05 Special Refractory Project

O. 40.00

R.. -40.00

.. .. ..

Saving was attributed to non-implementation of the scheme by the Government.

Almost the entire provision of Rs.2,00.00 lakhs provided in the Budget for 1989-90 also remained unutilised due to non-implementation of the scheme.

11 4851-101-04 Industrial Infra Structure Development in Kerala with Dutch Assistance - State Equity

O. 30.00

R. -25.00

5.00

..

-5.00

Saving was mainly due to non-approval of the Project Report by the State Planning Board.



## GRANT No. XXXVII--Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
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## 12 6885-60 Others

800 Other Loans

05 Rehabilitation of Sick  
Public Sector Undertakings

O. 30.00

R. -30.00

..

..

..

Lumpsum provision meant for various expenses in connection with the rehabilitation of Sick Public Sector Undertakings provided under this head of account was withdrawn by reappropriation and allotted to individual concerns consequent on the identification of the Sick Undertakings.

13 6851-109-64 Loans for  
Purchase/Modernisation/  
Renovation of ratts, looms,  
equipments etc. (50% CSS)

O. 28.00

R. -28.00

..

..

..

The entire provision was resumed at the fag end of the financial year due to non-implementation of the scheme as the 50 per cent share assistance was not received from Government of India during the year.

## 14 4851-101-06 Development

Areas, Development Plots  
and New Industrial Estates

50.00

24.95

-25.05

Reasons for the saving have not been intimated (January 1992).

15 4853-60 Other Mining and  
Metallurgical Industries190 Investments in Public  
Sector and Other Undertakings01 Kerala MineralSand Metals  
Investments

O. 25.00

R. -25.00

..

..

..

The entire provision was withdrawn by reappropriation and provided under the head of account '6853-60-190-01 Kerala Minerals and Metals' consequent on a post-budget decision of Government to give a loan assistance of Rs.100 lakhs to the company to tide over its financial crisis.

## GRANT No.XXXVII--Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
16	4851-101-07 Industrial Growth Centres - Construction of Worksheds for Scheduled Tribe (State Share 50%)			
O.	40.00			
R.	-0.65	39.35	15.50	-23.85
Reasons for the saving have not been intimated (January 1992).				
17	4858-60-190-06 Chalakudy Refractories Ltd. - Investments			
O.	20.00			
S.	52.05	72.05	52.05	-20.00
Reasons for the saving have not been intimated (January 1992).				
18	6851-109-78 Assistance for acquisition of Fixed Assets			
O.	20.00			
R.	-20.00	..	..	..

The entire provision was withdrawn by resumption at the fag end of the financial year due to non-approval of rules for the scheme by the Government.

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

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
1	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.	2,42.00	2,42.00	2,42.00	..

Loan of Rs.2,00.00 lakhs was given to the company from an advance from the Contingency Fund sanctioned during February 1991 to repay the outstanding dues of the Kerala State Drugs and Pharmaceuticals, its subsidiary, to the Industrial Finance Corporation of India. Token provision included in the Supplementary Demands for Grants for March 1991 for recoupment of the Contingency Fund advance was augmented by reappropriation orders issued during March 1991. A further sum of

## GRANT No.XXXVII--Contd.

Rs.42.00 lakhs was also provided by reappropriation for giving loan assistance to the Kerala State Detergent and Chemicals Ltd., a subsidiary of the KSIE, to meet its immediate requirements pending finalisation of rehabilitation proposal.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
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## 2 4860-01 Textiles

191 Investments in Co-operative Spinning Mills

03 Co-operative Spinning Mills Ltd. Trichur - Investments

O. 50.00

R. 40.00 90.00 90.00 ..

Funds were provided by reappropriation to give additional share assistance to the Mill.

## 3 6860-01 Textiles

101 Loans to Co-operative Spinning Mills

01 Loans to Malappuram Co-operative Spinning Mills

R. 40.00 40.00 40.00 ..

Funds were provided by reappropriation for payment of loan to the Mills for clearing dues of the Industrial Finance Corporation of India and for reopening of the Mill.

4 4851-109-02 Factory type and Cottage type Handloom Primary and Industrial Weavers Co-operative Societies - Investments (C.S.S. - 50% Central Assistance)

O. 30.00

R. 39.96 69.96 68.56 -1.40

Net excess was mainly due to disbursement of more assistance under the scheme consequent on the amendment of the rules of the scheme.

## 5 4810-60 Others

600 Others

01 The Kerala Ceramics Ltd. - Investments

R. 30.00 30.00 30.00 ..

## GRANT No.XXXVII--Contd.

Funds were provided by reappropriation to give share contribution to the company under its modernisation programme for modernisation of certain divisions during the financial year.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
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6 6857-02 Drugs and  
Pharmaceutical Industries

190 Loans to Public Sector  
and Other Undertakings

01 Loans to Kerala State  
Drugs and Pharmaceuticals  
Ltd.

R.	30.00	30.00	30.00	..
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Funds were provided by reappropriation due to a post-budget decision during October 1990 for giving loan assistance towards Government's contribution to the Rehabilitation of Vitamin 'A' division of the company.

7 6853-60 Other Mining and  
Metallurgical Industries

190 Loans to Public Sector  
and Other Undertakings

01 Kerala Minerals and Metals

S. 75.00

R.	25.00	1,00.00	1,00.00	..
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In addition to an amount of Rs.75.00 lakhs provided through Supplementary Demands for March 1991, Rs.25.00 lakhs were also provided through reappropriation in view of the financial crisis of the company.

8 4858-01 Electrical  
Engineering Industries

190 Investments in Public  
Sector and Other Undertakings

07 Kerala Electrical and Allied Engineering Company	55.00	75.00	+20.00
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Reasons for the excess have not been intimated (January 1992).

9 6860-60 Others

190 Loans to Public Sector  
and Other Undertakings

09 Loans to Trivandrum  
Rubber Works Ltd.

R.	18.00	18.00	18.00	..
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## GRANT No.XXXVII--Contd.

Funds were provided by reappropriation for payment of loan to the company for disbursement of bonus and salary arrears to the employees and also for the payment of gratuity to the retired employees.

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

10 4851-109-08 Share participation in Industrial Co-operative Societies

O. 8.00

R. 11.28 19.28 24.61 +5.33

Funds were provided by reappropriation for share participation in various Industrial Co-operative Societies.

Reasons for the final excess have not been intimated (January 1992).

11 4851-109-09 Share participation in Primary and Central Vanitha Societies

O. 10.00

R. 16.00 26.00 25.99 -0.01

Net excess was attributed to enhancement of the ratio for extending Government share participation in Women Industries Co-operative Societies to six times of the collected share capital.

12 6851-109-75 Loans to Kerala State Cashew Workers Apex Industrial Co-operative Society Ltd.

2,00.00 2,15.50 +15.50

Reasons for the excess have not been intimated (January 1992).

13 4857-02 Drugs and Pharmaceutical Industries  
190 Investments in Public Sector and Other Undertakings

01 Kerala State Drugs and Pharmaceuticals Ltd.

.. 15.00 +15.00

Excess was due to reclassification of expenditure originally drawn under the head of account '4210-04-200-02 Kerala Pharmaceutical Corporation - Share Capital Contribution' in 'Grant No.XVIII Medical and Public Health' to this head of account in order to adopt authorised classification.

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

(vi) In view of the final saving/excess under the following cases, reappropriation orders issued at the fag end of the financial year were irregular.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving -
1	4860-60-190 Investments in Public Sector and Other Undertakings			
	01 Kerala State Cashew Development Corporation			
	O. 1,50.00			
	R. -50.00	1,00.00	..	-1,00.00
2	6860-60-190-10 Loans to Kerala State Cashew Development Corporation			
	O. 1,50.00			
	R. -1,50.00	..	1,00.00	+1,00.00

Rs.3,00.00 lakhs were provided in the Budget Estimates of 1990-91 for payment of share capital and loans to the Corporation. A sum of only Rs.1,00.00 lakhs was released to the Corporation as margin money loan during the year by debit to the loan head. Rs.50.00 lakhs were withdrawn from the head of account 4860-60-190-01 for giving loan assistance to Kerala State Industrial Enterprises Ltd. Reasons for the withdrawal of Rs.1,50.00 lakhs under the loan head have not been intimated (January 1992).

Final saving under the capital major head of account and corresponding excess in loan head were due to irregular withdrawal of funds by reappropriation at the fag end of the year from the loan head instead of the capital head.

## GRANT No.XXXVIII

## IRRIGATION

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

## MAJOR HEADS--

2701 Major and Medium Irrigation

2711 Flood Control and Drainage

4701 Capital Outlay on  
Major and Medium Irrigation4711 Capital Outlay on  
Flood Control Projects

## Revenue:

## Voted--

Original	38,69,55,400	40,06,28,300	39,87,49,311	-18,78,989
Supplementary	1,36,72,900			

Amount surrendered during the year (30th March 1991)	8,19,500
---	----------

## Capital:

## Voted--

Original	66,19,78,000	68,65,23,000	68,26,04,426	-39,18,574
Supplementary	2,45,45,000			

Amount surrendered during the year (30th March 1991)	21,34,700
---	-----------

## Charged--

Original	5,23,22,000	5,23,22,000	4,57,48,604	-65,73,396
----------	-------------	-------------	-------------	------------

Amount surrendered during the year (30th March 1991)	47,22,000
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## Notes and comments

## Capital:

## Charged--

(i) Against the available saving of Rs.65.73 lakhs in the appropriation, Rs.47.22 lakhs only were surrendered on 30th March 1991.

## GRANT No.XXXVIII--Contd.

## (ii) Saving occurred mainly under:-

Sl. no.	Head	Total appropriation	Actual expenditure (in lakhs of rupees)	Saving -
1	4701-02 Major Irrigation (Non-Commercial)			
	103 Kallada Irrigation Project			
	02 Major Works			
	O.	2,89.02		
	R.	-1,76.02	1,13.00	1,04.20 -8.80

Anticipated saving was attributed to less requirement of funds for expenditure during the current financial year.

Reasons for the final saving have not been intimated (January 1992).

2.	4701-04 Medium Irrigation (Non-Commercial)			
	104 Chimoni Mupli Scheme			
	02 Works			
	O.	10.00		
	R.	-10.00	..	.. ..

Entire provision was withdrawn by reappropriation as no expenditure was incurred during the year, pending disposal of appeals filed in the Supreme Court.

## (iii) Saving mentioned above was partly offset by excess as under:-

Sl. no.	Head	Total appropriation	Actual expenditure (in lakhs of rupees)	Excess + Saving -
1	4701-02-111 Muvattupuzha Project			
	02 Works			
	O.	75.00		
	R.	66.00	1,41.00	1,41.09 +0.09
2	4701-02-109 Edamalayar Project			
	02 Works			
	O.	1.20		
	R.	27.85	29.05	27.94 -1.11



## GRANT No.XXXVIII-- Contd.

Sl. no.	Head	Total appropriation	Actual expenditure (in lakhs of rupees)	Saving -
3	4701-02-104 Pamba Irrigation Project			
	02 Major Works			
	O.	5.00		
	R.	25.00	30.00	29.33 -0.67
4	4701-01 Major Irrigation (Commercial)			
	101 Periyar Valley Project			
	03 Works			
	O.	1,10.00		
	R.	15.00	1,25.00	1,19.30 -5.70

Original provisions under serial numbers 1 to 4 above had to be augmented by reappropriation to meet expenditure on decrees passed by Courts.

Reasons for the final saving in respect of serial numbers 2 and 4 have not been intimated (January 1992).

5	4701-02-106 Kanjirapuzha Project			
	02 Works			
	O.	4.00		
	R.	8.65	12.65	11.60 -1.05

Enhancement of original provision by reappropriation was due to increased requirement of funds for satisfying court decrees on land acquisition cases and also for payment of arbitration awards ordered by Court.

Reasons for the final saving have not been intimated (January 1992).

(iv) *Suspense Transactions*

The expenditure in this grant includes Rs.12,71.49 lakhs under 'Suspense'. The nature and mode of accounting of the transactions under 'Suspense' are explained in note (xii) below Appropriation Accounts of Grant No.XV Public Works.

An analysis of suspense transactions accounted for in this grant during 1990-91, with opening and closing balance under different sub heads is given below:-

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

<i>Sub-head</i>	<i>Opening balance on 1st April 1990</i>	<i>Debits</i>	<i>Credits</i>	<i>Closing balance on 31st March 1991</i>
		<i>(in lakhs of rupees)</i>		
Purchase	-0.56	..	..	-0.56(a)
Stock	2,70.53	12,64.98	9,84.98	5,50.53
Miscellaneous Works Advances	60.71	5.01	..	65.72
Workshop Suspense	30.04	1.50	..	31.54
Total	3,60.72	12,71.49	9,84.98	6,47.23

---

(a) Clearance of balance under 'Purchase' outstanding from 1975-76 is under correspondence with the Department.

## GRANT No.XXXIX

## POWER (ALL VOTED)

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

## MAJOR HEAD--

## 6801 Loans for Power Projects

## Capital:

## Voted--

Original	59,48,00,000	59,48,00,000	59,66,38,000	+18,38,000
----------	--------------	--------------	--------------	------------

Amount surrendered during the year				Nil
------------------------------------	--	--	--	-----

## Notes and comments

(i) The expenditure exceeded the grant by Rs.18,38,000; the excess requires regularisation.

## (ii) Excess occurred under:-

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
190 Public Sector and Other Undertakings			
01 Inter-State lines (CSS 100% Assistance)	25.00	43.38	+18.38

Reasons for the excess have not been intimated (January 1992).

## GRANT No.XL

## PORTS

Total grant or  
appropriation  
Rs.

Actual  
expenditure  
Rs.

Saving -  
Rs.

**MAJOR HEADS--****3051 Ports and Light Houses****5051 Capital Outlay on Ports and  
Light Houses****5052 Capital Outlay on Shipping****Revenue:****Voted--**

Original	2,53,70,500			
		2,59,50,500	2,58,84,652	-65,848
Supplementary	5,80,000			

Amount surrendered during the year  
(30th March 1991)

3,55,000

**Capital:****Voted--**

Original	3,06,90,000	3,06,90,000	2,53,02,869	-53,87,131
----------	-------------	-------------	-------------	------------

Amount surrendered during the year  
(30th March 1991)

94,96,000

**Charged--**

Original	1,10,000	1,10,000	..	-1,10,000
----------	----------	----------	----	-----------

Amount surrendered during the year  
(30th March 1991)

1,10,000

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

(1) Against the available saving of Rs.0.66 lakh , a sum of Rs.3.55 lakhs was surrendered on 30th March 1991.

## GRANT No.XL--Contd.

**Capital:**

## (ii) Saving occurred mainly under:-

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
1	5051-02 Minor Ports			
	200 Other Small Ports			
	02 Development of Beypore Cargo Harbour			
O.	93.30			
R.	-62.30	31.00	29.72	-1.28

Anticipated saving was mainly due to less expenditure under this head of account due to accident in the quarry and fuel shortage and crediting of cost realised on transfer of one crane, to this head (Rs.26.13 lakhs)

Reasons for the final saving have not been intimated (January 1992).

2	5051-80 General			
	800 Other expenditure			
	07 Purchase of self- propelled Hopper Barges and pipe lines for dredging			
O.	13.00			
R.	-13.00	..	..	..

Reasons for the non-utilisation of the entire provision have not been intimated (January 1992).

During 1989-90 also, almost the entire provision of Rs.15.00 lakhs under this head remained unutilised.

3	5051-80-800-04 Tug for Surveying and Dredging Operation			
O.	15.00			
R.	-9.37	5.63	5.63	..
4	5051-80-800-03 Purchase of New Supplementary Equipments for Ports and Dredging Unit			
O.	45.00			
R.	-7.70	37.30	37.29	-0.01

Withdrawal of funds by resumption at the fag end of the financial year in respect of serial numbers 3 and 4 was attributed to less expenditure due to administrative formalities.

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

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

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

## 1 5052-80 General

190 Investments in Public  
Sector and Other Under-  
takings

01 Kerala Shipping and  
Inland Navigation  
Corporation Limited

.. 43.00 +43.00

Excess represents expenditure relating to the Inland Navigation Corporation originally incurred under the head of account '5056 Capital Outlay on Inland Water Transport 190 Investments in Public Sector and Other Undertakings 01 Inland Navigation Corporation - Investments' (Grant No.XLI Transport), based on provision included in the Budget Estimates for 1990-91, reclassified under this head of account, consequent on the amalgamation of the two companies viz. Kerala Shipping Corporation Limited and Kerala Inland Navigation Corporation Limited into a single company viz. Kerala Shipping and Inland Navigation Corporation Ltd.

2 5051-80-800-09 Purchase of  
Electronic Equipments,  
Survey Vessels and Survey  
Instruments

O. 2.00

R. 6.00 8.00 8.03 +0.03

Excess was reportedly due to increased expenditure on the purchase of spares and urgent repairs of Electronic and Survey Equipments.

## GRANT No.XLI

## TRANSPORT

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

## MAJOR HEADS--

3055 Road Transport

3056 Inland Water Transport

3075 Other Transport Services

5055 Capital Outlay on Road Transport

5056 Capital Outlay on Inland  
Water Transport5075 Capital Outlay on Other  
Transport Services

7055 Loans for Road Transport

7056 Loans for Inland Water Transport

## Revenue:

## Voted--

Original	4,40,08,600	4,66,75,600	4,43,91,112	-22,84,488
Supplementary	26,67,000			

Amount surrendered during the year (30th March 1991)	22,25,300
---	-----------

## Capital:

## Voted--

Original	21,10,50,000	37,65,02,000	21,26,58,064	-16,38,43,936
Supplementary	16,54,52,000			

Amount surrendered during the year (30th March 1991)	3,91,54,500
---	-------------

## Charged--

Original	2,00,000	3,25,100	3,43,543	+18,443
Supplementary	1,25,100			

Amount surrendered during the year	Nil
------------------------------------	-----

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 1990 and recouped to the Fund during 1990-91.

## GRANT No.XLI--Contd.

## Notes and comments

## Revenue:

(i) In view of the final saving of Rs.22.84 lakhs in the voted grant, the supplementary grant of Rs.22.48 lakhs obtained in March 1991 proved unnecessary.

(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% C.S.S.)

O. 10.00

R. -10.00

..

..

..

Reasons for the non-utilisation of the entire provision have not been intimated (January 1992).

## 2. 3055-800 Other expenditure

01 Modernisation, Automation  
and Computerisation in the  
department of Transport

O. 12.50

R. -9.00

3.50

3.50

..

Saving was reportedly due to non-introduction of laminated cards for driving licences and non-installation of weighing bridges, computers etc. due to various administrative formalities.

3. 3056-001 Direction and  
Administration

03 Repairs and Maintenance

O. 39.62

S. 0.23

R. -2.72

37.13

33.37

-3.76

Anticipated saving was attributed to non-supply of certain items ordered through rate contract system by the firms due to enhancement of cost of the articles, decrease in the number of apprentices and less expenditure on repairs.

Reasons for the final saving have not been intimated (January 1992).



## GRANT No.XLI--Contd.

**Capital:****Voted--**

(iii) In view of the final saving of Rs.16,38.44 lakhs, the supplementary grant of Rs.4.52 lakhs obtained in March 1991 proved wholly unnecessary.

(iv) Against the available saving of Rs.16,38.44 lakhs, a sum of Rs.3,91.55 lakhs only was surrendered on 30th March 1991.

(v) Saving occurred mainly under:-

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

## 1 5075-60 Others

800 Other expenditure

04 Other expenditure

(III) National Waterway

improvements to West Coast

Canal from Quilon to Cochin

(100% Centrally Sponsored

Scheme)

O.	12,00.00	12,00.00	..	-12,00.00
----	----------	----------	----	-----------

Reasons for the non-utilisation of the entire provision have not been intimated (January 1992).

During 1989-90 also the entire provision of Rs.12,00.00 lakhs under this head remained unutilised.

## 2 5055-190 Investments in Public Sector and Other Undertakings

01 Kerala State Road

Transport Corporation -

Investments

O.	4,75.00			
----	---------	--	--	--

R.	-2,75.00	2,00.00	2,00.00	..
----	----------	---------	---------	----

Saving was attributed to release of only a part of the share assistance by Government due to administrative formalities.

## 3 5056-104 Navigation

02 Craft Augumentation of

Ferry Services

O.	80.00			
----	-------	--	--	--

R.	-59.69	20.31	20.31	..
----	--------	-------	-------	----

Saving was due to delay in supply of boats by the contractors and Fisheries department.

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

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess + Saving -
4	5056-190 Investments in Public Sector and Other Undertakings			
	01 Inland Navigation Corporation - Investments			
0.	43.00	43.00	..	-43.00

The entire provision remained as saving due to reclassification of expenditure under the Major Head of account 5052 Capital Outlay on Shipping, coming under Grant No.XL Ports.

5	5075-60-800-04 (I) Inland Navigation (Centrally Sponsored)			
	03 Works			
0.	1,62.27			
S.	0.03			
R.	-32.65	1,29.65	1,30.84	+1.19

Anticipated saving was due to non-purchase of dredger.

Reasons for the final excess have not been intimated (January 1992).

## Charged--

(vi) The expenditure exceeded the appropriation by Rs.18,443, the excess requires regularisation. Excess occurred under the head '5075-60-800-04-I-03 Works'.

GRANT No.XLII  
TOURISM (ALL VOTED)

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

**MAJOR HEADS--**

**3452 Tourism**

**5452 Capital Outlay on Tourism**

**7452 Loans for Tourism**

**Revenue:**

Original	6,35,11,400	6,89,46,400	5,88,89,723	-1,00,56,677
Supplementary	54,35,000			

Amount surrendered during the year (30th March 1991)				97,49,000
---	--	--	--	-----------

**Capital:**

Original	1,10,50,000	1,70,21,000	1,60,20,959	-10,00,041
Supplementary	59,71,000			

Amount surrendered during the year (30th March 1991)				10,00,000
---	--	--	--	-----------

**Notes and comments**

**Revenue:**

(i) In view of the final saving of Rs.1,00.57 lakhs, the supplementary grant of Rs.8.25 lakhs obtained in March 1991 proved wholly unnecessary.

(ii) The grant disclosed savings ranging from 11 to 33 per cent continuously since 1986-87. This warrants estimation of the requirements more realistically by the Department.

(iii) Saving occurred mainly under:-

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

1	3452-80 General			
	800 Other expenditure			
	10 Other schemes of the Department of Tourism			
	(xxi) Infrastructure facilities for schemes sponsored by the Government of India			
	(f) Beach resorts at Varkala and Kappad			
	O.	20.00		
	R.	-20.00		

## GRANT No.XLII--Contd.

The entire provision remained unutilised due to non-receipt of administrative and expenditure sanction for the proposal for the construction of swimming pool and power supply line to Beach Resort at Kappad and non-incurring of expenditure for the Varkala scheme.

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

- 2 3452-80-800-10 (xxi) (b)  
Construction of Yatrinivas  
at Trivandrum, Quilon,  
Cochin, Trichur and  
Cannanore

O.	20.00			
R.	-13.10	6.90	7.97	+1.07

Reasons for the anticipated saving and final excess have not been intimated (January 1992).

- 3 3452-01 Tourist  
Infrastructure

102 Tourist Accommodation

02 Construction of  
Yatrinivas at Trivandrum,  
Quilon and Cochin

O.	60.00			
R.	-25.00	35.00	20.08	-14.92

- 4 3452-01-102-01 Wayside  
Amenities at Cannanore,  
Kottarakara, Alleppey,  
Palghat, Wynad, Palaruvi,  
Kayamkulam, Kasargode,  
Varkala and Vadakara

O.	35.00			
R.	-16.46	18.54	18.54	..

Saving in serial numbers 3 and 4 was mainly due to non-receipt of approval for some of the schemes from Government of India.

Reasons for the final saving in respect of serial number 3 have not been intimated (January 1992).

- 5 3452-80-800-14 Introduction  
of Water Sports at Kovalam,  
purchase of boats and other  
equipments for Water Sports  
(CSS 100% Central Assistance)

O.	10.00			
R.	-10.00	..	..	..

## GRANT No.XLII--Contd.

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

6 3452-80-800-17 Introduction of floating Restaurant at Veli (CSS 100% Central Assistance)

O. 10.00

R. -10.00

.. ..

Saving of the entire provision in serial numbers 5 and 6 was reportedly due to non-receipt of approval for the schemes from Government of India.

During 1989-90 also the entire provision of Rs.9.40 lakhs under the head in serial number 6 remained unutilised.

7 3452-80-800-12 Tourist Information Centres

O. 15.00

R. -4.00

11.00

7.11

-3.89

Anticipated saving was attributed to non-creation of new posts.

Reasons for the final saving have not been intimated (January 1992).

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

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

1 3452-80-001 Direction and Administration

01 Administration

O. 1,48.37

R. 0.75

1,49.12

1,63.79

+14.67

Anticipated excess was due to settlement of pending travelling allowance bills.

Reasons for the final excess have not been intimated (January 1992).

2 3452-01-800 Other expenditure

01 Buildings

5.25

12.53

+7.28

Reasons for the excess have not been intimated (January 1992).

## GRANT No.XLII--Contd.

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
3	3452-01-103 Tourist Transport Service			
	02 Purchase of Cruisers for Kovalam Sea and Backwaters of Cochin			
R.	5.33	5.33	5.33	..

Funds were provided by reappropriation for payment towards purchase of Luzury Cruiser for Pathiramanal.

**Capital:**

(v) In view of the final saving of Rs.10.00 lakhs, the supplementary grant of Rs.59.71 lakhs obtained in March 1991 proved excessive.

(v) Saving occurred mainly under:-

Sl. no.	Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
1	5452-01 Tourist Infrastructure			
	800 Other expenditure			
	03 Land acquisition at Veli, Varkala and other important places			
O.	10.00			
R.	-10.00	..	..	..

Saving of the entire provision was reportedly due to non-acquisition of land.

2	5452-01-800-01 Works entrusted to the Kerala State Construction Corporation			
O.	13.50			
R.	-6.82	6.68	6.82	+0.14

Net saving was attributed to less requirement of funds for the construction of additional building for Guest House at Kannur.

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

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

	Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving -
5452-01-800-02 Buildings				
O.	15.00			
S.	9.71			
R.	6.82	31.53	31.39	-0.14

Excess was attributed to good progress in the construction of the building for the Guest House at Kasargode.

## GRANT No. XLIII

## COMPENSATION AND ASSIGNMENTS (ALL VOTED)

	Total grant	Actual expenditure	Excess +
	Rs.	Rs.	Rs.
<b>MAJOR HEAD—</b>			
<b>3604 Compensation and Assignments to Local Bodies and Panchayati Raj Institutions</b>			

## Revenue:

Original	32,00,00,000	32,00,00,000	32,29,85,616	+29,85,616
----------	--------------	--------------	--------------	------------

Amount surrendered during the year				Nil
------------------------------------	--	--	--	-----

## Notes and comments

(i) The expenditure exceeded the grant by Rs.29,85,616; the excess requires regularisation.

## (ii) Excess occurred under:-

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
102 Stamp Duty			
01 Payment to Local Bodies of net proceeds of duty levied by them on transfer of property			
	20,00.00	20,35.17	+35.17

Reasons for the excess have not been intimated (January 1992).



## PUBLIC DEBT REPAYMENT (ALL CHARGED)

	Total appropriation Rs.	Actual expenditure Rs.	Excess + Rs.
MAJOR HEADS--			
6003 Internal Debt of the State Government			
6004 Loans and Advances from the Central Government			
Capital:			
Original	8,19,30,25,400	12,82,45,02,040	
Supplementary	3,59,14,49,200	11,78,44,74,600	+1,04,00,27,440
Amount surrendered during the year			Nil

## Notes and comments

(i) The expenditure exceeded the appropriation by Rs.1,04,00,27,440; the excess requires regularisation.

(ii) In view of the excess, the supplementary appropriation of Rs.1,07,14.49 lakhs obtained in March 1991 proved quite inadequate.

(iii) Excess occurred mainly under:-

Sl. no.	Head	Total appropriation	Actual expenditure (in lakhs of rupees)	Excess + Saving -
1	6003-110 Ways and Means Advances from the Reserve Bank of India			
	O.	7,08,00.00		
	S.	3,49,70.16		
	R.	12,29.84	10,70,00.00	11,25,16.28 +55,16.28
	Excess was due to increased shortfall in cashbalances with the Reserve Bank of India and availing of more overdraft than anticipated, especially during March 1991.			
2	6004-06 Ways and Means Advances			
	R.	41,00.00	41,00.00	41,00.00 ..
3	6004-04 Loans for Centrally Sponsored Plan Schemes			
	O.	77.99		
	R.	33.83	1,11.82	1,11.76 -0.06

Excess in respect of serial numbers 2 and 3 was due to repayments of principal falling due in respect of the loans received subsequently to the month of estimation.

## PUBLIC DEBT REPAYMENT--Concl'd.

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

4 6003-108 Loans from the  
National Co-operative  
Development Corporation

O. 3,04.56

R. 1,16.58

4,21.14

4,21.14

..

Excess was attributed to more claims for repayment than anticipated.

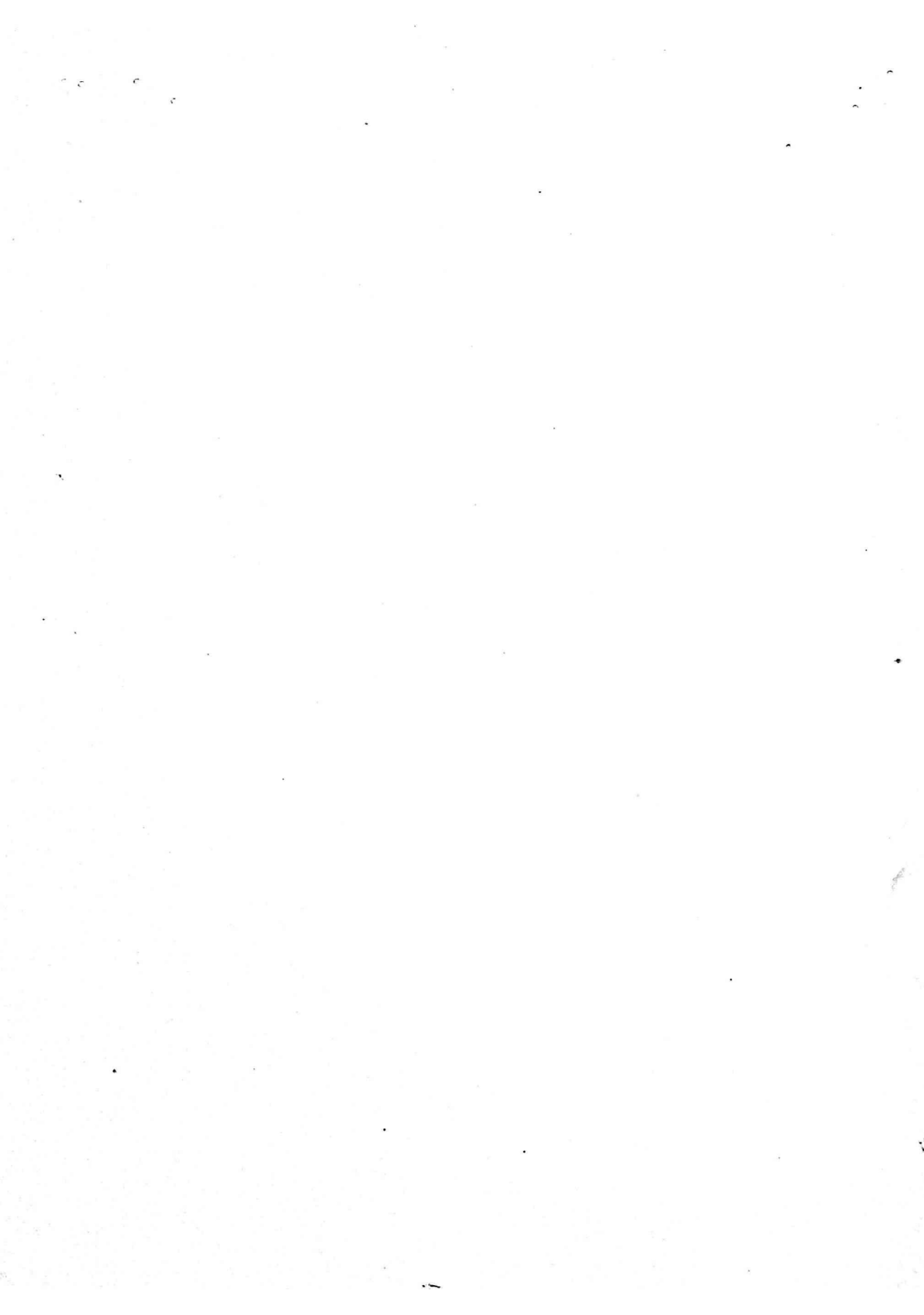
## GRANT No.XLV

## MISCELLANEOUS LOANS AND ADVANCES (ALL VOTED)

	<i>Total grant</i>	<i>Actual</i>	<i>Saving -</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
<b>MAJOR HEADS--</b>			
<b>7610 Loans to Government Servants, etc.</b>			
<b>7615 Miscellaneous Loans</b>			
<b>Capital:</b>			
Original	9,49,35,000		
Supplementary	1,11,58,000	10,60,93,000	10,57,92,981
			-3,00,019
<b>Amount surrendered during the year</b>			
<b>(30th March 1991)</b>			
			2,88,400



## **APPENDICES**



## APPENDIX I

Expenditure met out of advances from the Contingency Fund during 1990-91 which were not recouped to the Fund till the close of the year.

Major Head of Account	Amount of expenditure (voted) Rs.	Date of sanction of advance	Date of recoupment of advance
1. 2210 Medical and Public Health	4,69,191	7-3-1991	30-9-1991
2. 3425 Other Scientific Research	21,00,000	12-3-1991	-do-
3. 5465 Investments in General Financial and Trading Institutions	7,50,000	20-3-1991	-do-
4. 2235 Social Security and Welfare	30,73,000	21-3-1991	-do-
5. 2202 General Education	5,00,000	25-3-1991	-do-
6. 4059 Capital Outlay on Public Works	39,19,300	25-3-1991	8-8-1991
Total	1,08,11,491		

## Grant-wise details of estimates and actuals of recoveries

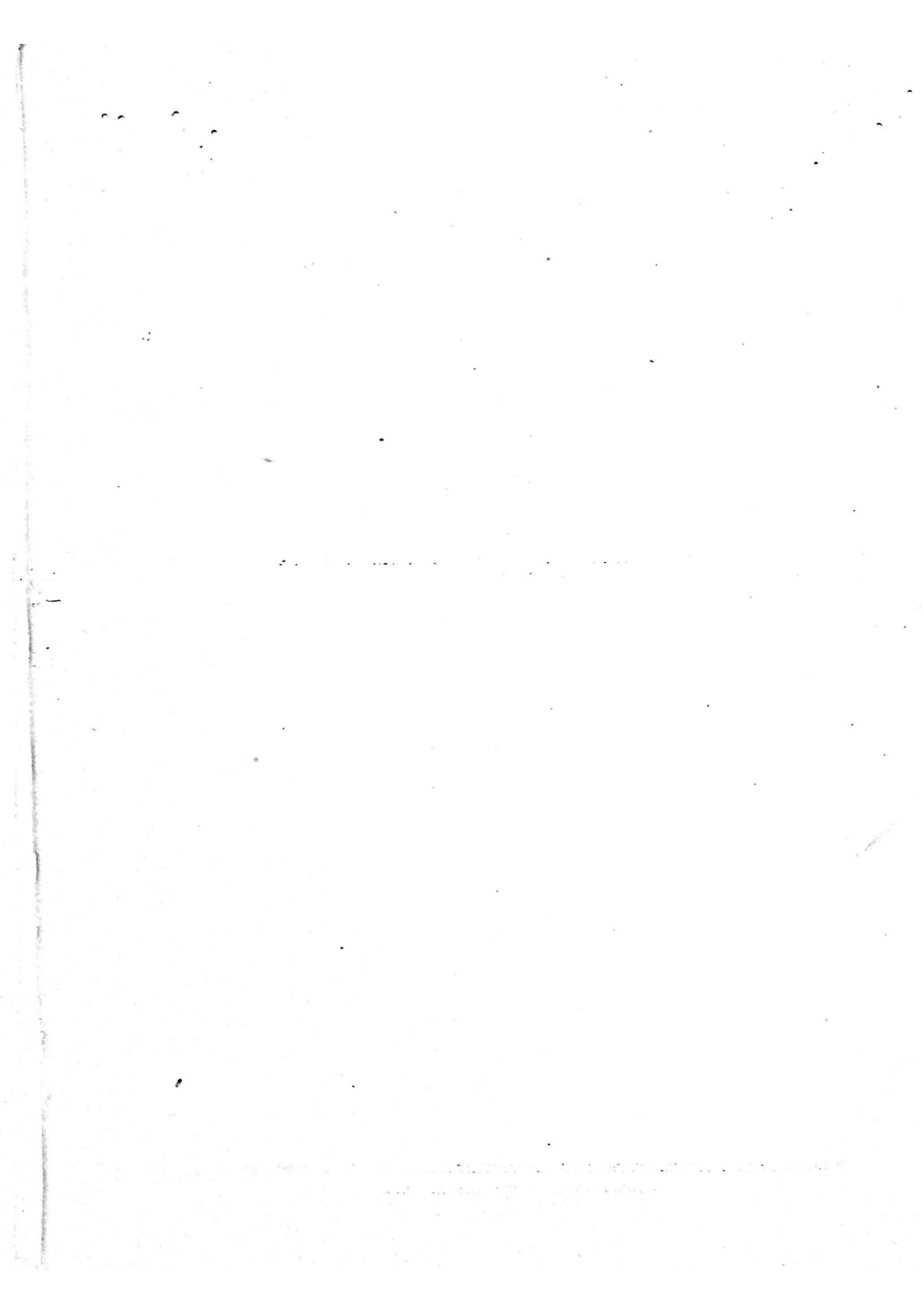
Number and name of grant or appropriation	Budget Estimates	
	Revenue Rs.	Capital Rs.
Voted--		
IV Elections	20,000	..
XI District Administration and Miscellaneous	25,67,000	..
XII Police	3,00,000	..
XIII Jails	1,00,000	..
XV Public Works	34,58,60,000	..
XVII Education, Sports, Art and Culture	28,10,000	..
XXI Housing	..	3,00,000
XXIV Labour and Labour Welfare	..	..
XXV Social Welfare including Harijan Welfare	83,18,600	..
XXVI Relief on Account of Natural Calamities	..	..
XXVII Co-operation	..	4,10,000
XXVIII Miscellaneous Economic Services	37,00,000	14,36,700
XXIX Agriculture	1,54,22,000	49,93,000
XXX Food	..	3,39,01,200
XXXI Animal Husbandry	5,00,000	..
XXXIV Forest	65,00,000	..
XXXVII Industries	..	..
XXXVIII Irrigation	14,63,54,200	1,83,06,000
Total	53,24,51,800	5,93,46,900



## II .

adjusted in the accounts in reduction of expenditure

Actuals		Actuals compared with Budget Estimates	
		More + Less -	More + Less -
Revenue Rs.	Capital Rs.	Revenue Rs.	Capital Rs.
..	..	-20,000	..
9,46,978	..	-16,20,022	..
..	..	-3,00,000	..
..	..	-1,00,000	..
26,74,92,282	..	-7,83,67,718	..
..	..	-28,10,000	..
..	4,51,105	..	+1,51,105
68,957	10,500	+68,957	+10,500
58,08,173	..	-25,10,427	..
21,57,60,619	..	+21,57,60,619	..
..	15,16,670	..	+11,06,670
10,38,773	14,35,169	-26,61,227	-1,531
1,49,13,131	16,65,632	-5,08,869	-33,27,368
..	7,55,50,610	..	+4,16,49,410
2,00,000	..	-3,00,000	..
7,25,664	..	-57,74,336	..
..	18,79,000	..	+18,79,000
12,82,68,588	2,60,74,859	-1,80,85,612	+77,68,859
63,52,23,165	10,85,83,545	+10,27,71,365	+4,92,36,645



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